

LEE COUNTY
Southwest Florida
Fiscal Year 2007-2008
Annual Budget





Credit- Jim and Kaye Molnar, 2007



The Sanibel Causeway Then and Now



The original causeway opened on Sunday, May 26, 1963 and the current causeway opened on Saturday, September 8, 2007. Listed below is a comparison of the two causeways.

	<u>1963</u>	<u>2007</u>
Bridge A (Ft. Myers side)	26 foot navigational vertical Overall width: 34 feet 2,078 feet long	70 foot navigational vertical Overall width: 43 feet 2,996 feet long
Bridge B (middle span)	1,824 feet long	1,872 feet long
Bridge C (Sanibel side)	3,576 feet long	3,864 feet long
Toll Plaza	960 square feet	5,720 square feet
Total Causeway	2.7 miles in total length \$2.73 million project cost 15 month completion	2.7 miles in total length \$137 million project cost 28 month completion

Front Cover photo by Florida Aerial Services, Inc.

Final Budget

Fiscal Year 2007-2008

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

Donald D. Stilwell

Acknowledgements

Administrative Services/Budget Services

Dinah L. Lewis, Administrative Services Director

Kirk Knowles, Budget Manager

Thelma L. Davis, Management Analyst, Senior

David E. Harris, Management Analyst, Senior

Orlando Heyliger, Management Analyst

Reginald R. Kantor, Principal Management Analyst

Sue Lange, Management Analyst, Senior

Emma K. Wolf, Principal Management Analyst

Roger Good, Grants Analyst

James Lewin, Fiscal Analyst

County Administration

Pete Winton, Assistant County Manager

Karen McDonough, Internal Services Manager

Laurel Chick, Fiscal Officer

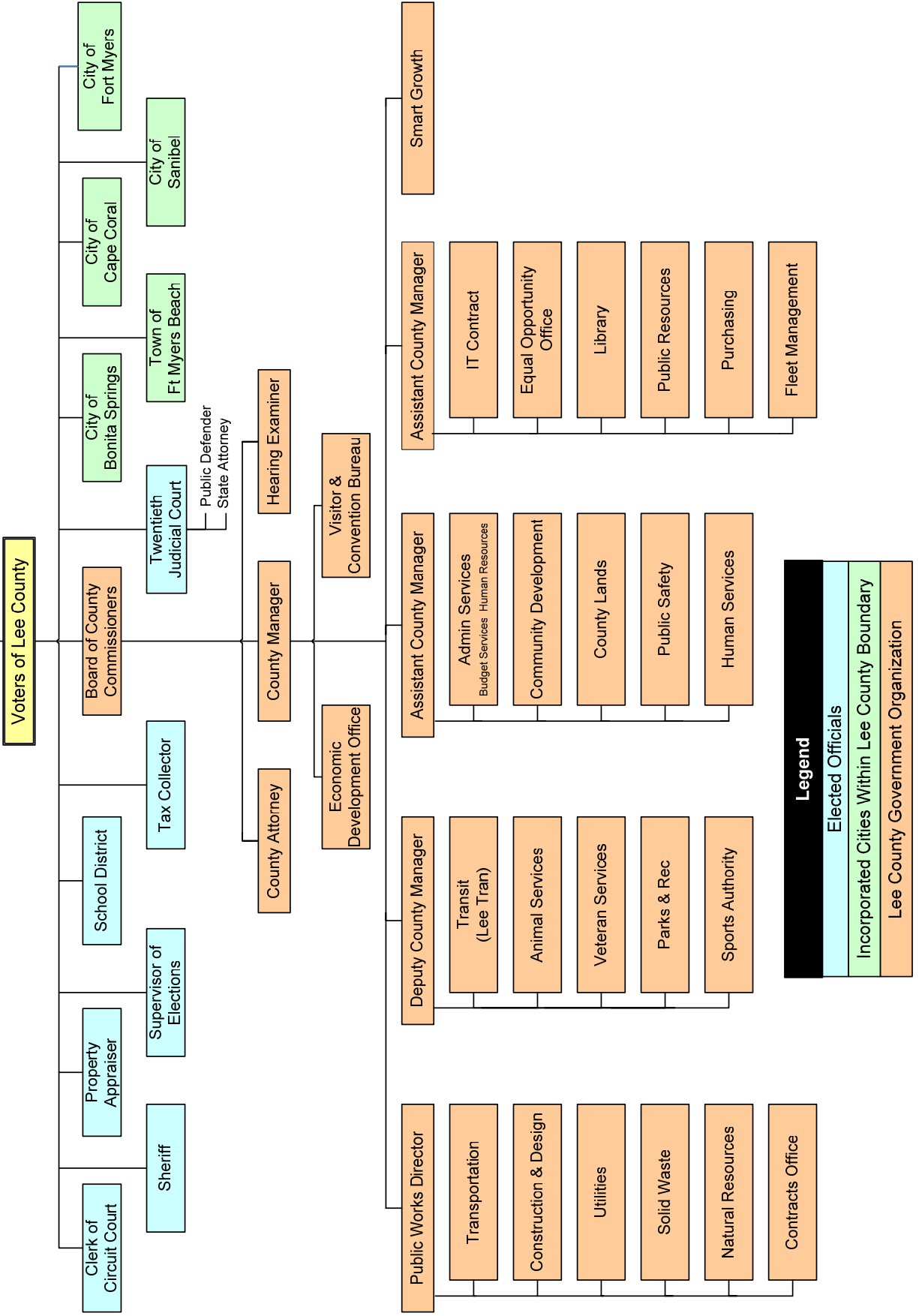
Rose Bahena, Administrative Specialist

Patricia McIntyre, 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

DEPARTMENT/DIVISION/PROGRAM DIRECTORY

OFFICE	DIRECTOR	PHONE NUMBER	OFFICE	DIRECTOR	PHONE NUMBER
County Manager	Donald D. Stilwell	239-533-2221	Assistant County Manager	Holly A. Schwartz	239-533-2221
Visitor & Convention Bureau	Suya Davenport	239-338-3500	ITG/ATOS	Jim Desjarlais	239-533-2210
Economic Development	Regina Smith	239-338-3161	Equal Opportunity	Paul Valenti	239-533-2204
Smart Growth	Wayne Daltry	239-533-2240	Library	Sheldon Kaye	239-461-2929
Public Works Director	Jim Lavender	239-533-8505	Public Resources	Elizabeth Walker	239-533-2737
Transportation	Scott Gilbertson	239-533-8580	Purchasing	Janet Sheehan	239-533-5450
Construction & Design	Jim Lavender	239-533-8508	Fleet Management	Marilyn Rawlings	239-338-3233
Utilities	Douglas Meurer	239-533-8181	Assistant County Manager	Pete Winton	239-533-2221
Solid Waste	Lindsey Sampson	239-338-3302	Admin Services (HR/Budget)	Dinah Lewis	239-533-2221
Natural Resources	Roland Ottolini	239-533-8109	Community Development	Mary Gibbs	239-533-8345
Contracts	Cindy Logan	239-533-8883	County Lands	Karen Forsyth	239-533-8505
Deputy County Manager	William H. Hammond	239-533-2221	Public Safety	John Wilson	239-335-1600
Transit (Lee Tran)	Steve Myers	239-533-8726	Human Services	Karen Hawes	239-533-7900
Animal Services	Vacant	239-432-2083			
Veterans Services	John Ebling	239-938-1100			
Parks & Recreation	John Yarbrough	239-461-7400			
Sports Authority	Jeff Mielke	239-344-5201			
			TOWNS & CITIES		PHONE NUMBER
OTHER PUBLIC OFFICES		PHONE NUMBER	City of Bonita Springs		239-949-6262
Clerk of Circuit Court		239-533-5000	City of Cape Coral		239-574-0401
Supervisor of Elections		239-533-6300	City of Fort Myers		239-332-6700
Property Appraiser		239-533-6100	City of Sanibel		239-472-3700
School District		239-334-1102	Town of Ft. Myers Beach		239-765-0202
District 21 Medical Examiner		239-277-5020			
Tax Collector		239-533-6000			
Sheriff		239-477-1000			
Twentieth Judicial Circuit		239-533-1700			
Public Defender		239-335-2911			
State Attorney		239-335-2700			

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 2007 population for Lee County is 615,741 for a 39.7% increase over the 2000 Census figure.

Of the State's 20 MSA's, the Fort Myers – Cape Coral MSA moved from 9th in size in 2005 to 6th in 2006.

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 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, Human Services, Visitor & Convention Bureau, Community Development and Public Works which oversees Transportation, Utilities, Solid Waste, Natural Resources and Construction and Design. Also among the operating departments, divisions and offices are twelve independent divisions reporting to County Administration – Purchasing, Public Resources, Administrative Services, Public Safety, Library, Parks and Recreation, Transit, Economic Development, Animal Services, County Lands, Smart Growth and Sports Authority.

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.

FIFTEEN LARGEST EMPLOYERS (September, 2007)

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
The Lee County School Board	Education	10,930
Lee Memorial Health Systems	Healthcare / Hospitals	8,600
Lee County Government*	Government	5,627
Publix Super Markets	Grocery Stores	4,215
Wal-Mart Corporation	Discount Retailer	2,189
City of Cape Coral	Government	1,948
U.S. Postal Service	Government	1,397
Bonita Bay Group	Real Estate Developer	1,085
Florida Gulf Coast University	State University	1,040
City of Fort Myers	Government	1,024
Chico's FAS, Inc.	Corporate HQ for women's apparel	965
First Homebuilders of Florida	Residential Development & Construction	898
Embarq	Communications	850
Shell Point Retirement Community	Life Care Facility	803
South Seas (LXR Luxury Resorts)	Resorts, Call Center	800

*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 in 2006 was 283,015 for a gain of 36.2% since 2000. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 1993 to 2007.

Unemployment Rate Comparisons: Lee County Florida, and the United States 1993 – 2007

Fiscal Year	County	State	National
1991	6.0	7.4	6.8
1992	7.4	8.3	7.5
1993	5.7	7.0	6.9
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	3.0	4.3	4.5
1999	2.6	3.9	4.2
2000	2.6	3.6	4.0
2001	3.2	4.8	4.8
2002	4.0	5.5	5.8
2003	4.0	5.1	6.0
2004	4.0	4.6	5.1
2005	3.0	3.8	4.8
2006	2.9	3.3	4.6
2007*	4.7	4.2	4.6

* Through July, 2007 for State and August, 2007 for National; July, 2007 for County

Source: U.S. Department of Labor, Bureau of Labor Statistics, Series LAUMT12159803

GROSS SALES

The following table sets forth changes in gross sales. Other than 2003 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%

Source: FL 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 37 banks, two savings and loan associations and two credit unions, with a combined total of approximately 240 branches.

Source: Lee County Economic Development Office.

EDUCATION

The County School System operates 106 schools, 43 elementary, 16 middle, 4 Kindergarten to Grade 8, 1 Grade 6 to 12, 12 high schools, 14 special centers, 2 High Tech Centers and 14 charter schools. For the 2007-2008 school year a total of 80,526 students were enrolled. Sixty-nine (69) private schools are also located in the County.

Source: Lee County School Board.

Five colleges serve the region: Edison College, Florida Gulf Coast University, Barry University, Hodges University and Southwest Florida College. Florida Gulf Coast University offers bachelor and graduate degrees while Edison College offers certificate and associate and bachelor degrees. Barry University offers certificates and bachelor degrees. Hodges University offers associate, bachelor and master degrees while Southwest Florida College offers certificates and associate degrees.

TRANSPORTATION

Highways

Interstate 75 is presently the principal north-south highway. It is a four-lane road stretching from the Canadian border at Sault Ste. Marie, Michigan to Miami, Florida, on the east coast of Florida. 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 northeast 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 nine health care facilities in Lee County under the Lee Memorial health System and Health Management Associates, Inc. Lee Memorial Hospitals include Cleveland, 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. All are open to the public.

Included among the 104 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)	28
Neighborhood parks	8
Large boat ramps	7
School shared park sites	21
Pools	<u>11</u>
Total	104

Source: Lee County Parks and Recreation.

PUBLIC LODGING

As of October 2007, there were 183 licensed hotels and motels with a total of 9,225 units.

Source: Lee County Tourist Development Tax Audit Department.

COMMUNICATION

There are 23 newspapers and 14 magazines servicing 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 FY06-07 and FY07-08 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 FY05-06, Unaudited Actuals FY06-07, and Adopted for FY07-08 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 2007-2008 County Government Budget.

The budget is balanced, includes a tax cut, and has sufficient reserves to cover unforeseen circumstances and currently projected economic downturns.

This has been a year of challenges as the local economy suffered from the housing credit crunch and construction slowdown. Local government has not been immune to the downturn. These economic pressures will continue to ripple through our economy, yet as a community we will pull together and meet the many challenges ahead.

State-imposed revenue caps – approved by the state legislature during a summer session – also had a negative impact on the county. Because of the resulting revenue shortfall, the county cut \$100 million from FY07-08 budget requests – approximately \$50 million from operations and \$50 million from capital projects. The coming year will see further cutbacks as we take a critical – and quite frankly long-overdue – look at county projects, programs, and services.

The Board of Lee County Commissioners reduced overall tax rates by 7.6 percent (the Board has reduced rates 28.3 percent over the last four years). This year's tax rate reductions, in five of the county's six property tax funds, are as follows (in mills, dollars per \$1,000 of taxable property value):

General Fund – 3.5216 to 3.2662*

Capital Improvement Fund – 0.4536 to 0.3844*

Conservation 20/20 – unchanged at 0.5000

Unincorporated MSTU Fund – 0.9300 to 0.8398

Library Fund – 0.4085 to 0.3793

All Hazards – 0.0733 to 0.0693

*now combined into one fund rate of 3.6506

The reductions represent a \$45 savings for every \$100,000 of taxable property value. Lee County Government and the county's Constitutional Officers represent about one-third of a homeowner's total property tax bill.

Total operating and capital budgets this coming year are \$1.21 billion, a 1.8 percent decrease over last year's adopted spending of \$1.23 billion. The county accomplished this despite increasing demands due to population growth (30,000 new residents), inflation, and staffing and operational costs for a jail expansion. Included in the budget:

- \$457 million for county operations (a 1.8% increase from \$449 million last year).
- \$239 million (a 10.6% increase from \$216 million) for constitutional officers (Tax Collector, Sheriff, Property Appraiser, Clerk of Court and Supervisor of Elections) and court services, including \$163 million for the Sheriff's Office (11.6% increase).
- \$511 million for capital projects and major maintenance items (a 9.5% decrease from \$564 million).
- **State mandated** programs represent about \$25 million, a **19% increase from last year.**

- Included in the operational funding is \$4.1 million for human services/community agencies through the Partnering for Results Program. Additionally, the county funds the following agencies through its general fund: Lee Mental Health (\$2.8 million), Southwest Florida Addiction Services (\$1.8 million), Children's Advocacy Center (\$206,250), the Public Health Unit (\$1.7 million), and Family Health Centers (\$400,000).
- Included in the capital funding is \$5.4 million for beach and shoreline projects through tourist taxes collected via the bed tax.
- Included in the operational funding is \$225,000 of Arts & Attractions Grant Awards through tourist taxes.

As stated above, the Board of County Commissioners has consistently reduced tax rates over the last several years as the property tax base increased. There have been 14 property tax rate reductions since 2001, as follows:

General Fund

2008	3.5216 mills to 3.2662 mills
2007	3.9332 mills to 3.5216 mills
2006	4.2612 mills to 3.9332 mills
2005	4.3277 mills to 4.2612 mills
2001	4.4751 mills to 4.3277 mills

Capital Improvement Fund

2008	0.4536 mills to 0.3844 mills
2007	0.5124 mills to 0.4536 mills

Unincorporated MSTU

2008	0.9300 mills to 0.8398 mills
2007	1.0028 mills to 0.9300 mills
2006	1.2114 mills to 1.0028 mills (rollback rate)

Library

2008	0.4085 mills to 0.3793 mills
2007	0.6055 mills to 0.4085 mills (below rollback rate)
2005	0.9630 mills to 0.6055 mills

All Hazards

2008	0.0733 mills to 0.0693 mills
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After seven years of double-digit increases in the taxable property base (including a 40% increase in 2006), the increase this year dropped to single digits (7.6%), reflecting the economic and market adjustments of the housing bust.

The coming year likely will see more devaluation in property assessments as the full effects of the economic conditions are felt. I will discuss later how the county plans to approach the impacts this will have on funding and services. But even with these challenges, the county had many notable accomplishments this past year. A short list is:

PROJECTS

***Environmental/Recreation**

- Contributed \$10 million for Caloosahatchee water quality treatment facility
- Added 1,000 acres to Conservation 20/20 lands
- Completed restoration of Island Park Regional Mitigation site
- Opened first phase of Ten Mile Linear Park

- Caloosahatchee Creeks Preserve improvements underway
- Started constructing “Green” Six Mile Cypress Slough interpretive center
- Estero Park & Community Center Opened
- Continued amateur sports development (NARHC hockey, Senior Games)
- Gasparilla beach renourishment completed
- U.S. 41 Median Landscaping
- Waste-to-Energy Facility Expansion
- North Lee County Water Treatment Plant

***Roads/Infrastructure**

- Sanibel Causeway bridges replacement
- Gunnery Road four-laning completed
- Alico Road six-laning completed
- Treeline Avenue Extension from Daniels to Colonial completed
- NFM U.S. Business 41 widening completed (Pine Island to Littleton)
- Three Oaks Parkway Extension South 70% complete
- Up for construction in 07-08: Extensions – Estero Parkway and Plantation Road; Widening – Gladiolus, Summerlin (Boy Scout to Cypress Lake), Six Mile Cypress Parkway, Ortiz Avenue
- 10-story Justice Center and 8-story Jail expansions to be completed in 2008
- Northwest Regional Library construction to start in early 2008
- Trailhead Fire/EMS station opened (joint venture with City of Fort Myers)
- Approved \$2 million for SWFAS in-patient facility

PLANNING

- Instrumental in passage of Lake Okeechobee Protection Act
- Completed DR/GR Studies Review and started Master Planning effort
- Continued large-scale Community Planning efforts in Lehigh and North Fort Myers
- For the first time since 1985, the county’s update of its Growth Management Plan met full approval from the state without challenges
- Adopted Smart Growth amendments (including “village centers” concept), with first mixed-use projects under new approach approved (Estero on the River)
- Continued support of Southwest Florida Expressway Authority

FISCAL

- Continued to reduce tax rates (7.6% for 2007-08; 28.3% reduction since 2004) while maintaining service levels and key infrastructure improvements
- Lowered garbage rates
- Reduced workforce by 28 positions, and de-funded an additional 66 (4.4 county employees per 1,000 residents today compared to 5.4 in 1994; county has continued to maintain and increase service levels during this period while population increased by 257,000 residents).

GETTING BACK TO CORE SERVICES

The Florida Legislature has scheduled a Jan. 29 referendum that, if approved by voters, would further limit property taxes and reduce county revenues by a minimum of \$20 million. However, the economy will be an even greater limiting factor in the coming year as real estate values are reassessed and continue to decline. For the first time in recent history, the county’s taxable property base could actually decline. Next year’s budget will be **zero-based as a best-case scenario and could experience negative percentages.**

What does this mean for county government's programs and services?

We are taking a critical look at all of the county's programs and services, and re-asking the key question: "What is the business of county government?"

During the last decade, as property values rose and growth revenues increased, admittedly, there was a certain amount of government "creep" – of straying into programs and services that are outside "core" levels. Out of necessity, and because it is the right thing to do, we currently are engaged in a process of "getting back to core." The county provides a high level of service, rightly so. But is it in the right areas and is it a level that can be sustained for the long-term given future revenue probabilities?

All service areas and disciplines can anticipate a flattening, if not actual cutbacks, in funding. With that said, we will need to ensure that we are spending existing dollars in the most efficient and effective way possible to get the most return for the taxpayer. Underperforming, marginal or tangential programs will have to be cut and those funds reallocated to areas where it makes the most sense.

Additionally, if the county wants to undertake new programs or service levels, the question will become: "Where will we cut to get the needed funds?" That hasn't always been the case. In the past, with growth revenues, the county could continue programs at existing levels and often adopt new ones. With budget constraints, an alternatives analysis will have to be performed, meaning "we can provide one or the other, but not both." In essence, we will be undertaking a significant reallocation of resources to core services unless the Board of County Commissioners directs otherwise.

On top of the \$100 million reduction in this year's budget, the county is continuing to make further reductions throughout the year. In December, the Board approved reducing some post-retirement benefits for employees hired after Jan. 1, 2008. We also are taking a critical look at all vacant positions and attempting not to fill them. As of this writing, the county has 170 unfilled and de-funded positions.

Our greatest challenge is to continue to maintain the confidence of taxpayers by providing the core services needed to protect the health, safety and welfare of the population in the most cost efficient and effective way possible.

Whatever the future holds, we have put in place the policies, philosophies and management mechanisms to ensure county government provides good customer service at the lowest possible cost.

Sincerely,



Donald D. Stilwell
County Manager

December 31, 2007

SECTION B - BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY06-07 Original Budget to FY07-08 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.

	FY2006 - 2007 Original Budget	Percent Increase or (Decrease)	FY2007 - 2008 Adopted Budget
OPERATING BUDGETS:			
BoCC Operating Departments	\$ 448,839,917	1.88 %	\$ 457,278,727
Constitutional Officers and Courts	215,750,366	10.76 %	\$ 238,966,972
Total Operating Budget	<u>\$ 664,590,283</u>	4.76 %	<u>\$ 696,245,699</u>
CAPITAL BUDGET:			
Capital Projects	\$ 564,168,495	(9.51%)	\$ 510,504,636
Total Operating and Capital Budgets	<u>\$ 1,228,758,778</u>	(1.79%)	<u>\$ 1,206,750,335</u>
OTHER:			
Transfers	\$ 200,059,947	14.34 %	\$ 228,744,689
Debt Service	92,452,061	1.91 %	94,213,303
Insurance	48,189,000	18.97 %	57,330,652
Non-Departmental	12,535,923	18.58 %	14,865,662
Major Maintenance	39,641,752	(27.12%)	28,892,556
Special Districts	8,388,418	8.31 %	9,085,244
Total Other	<u>\$ 401,267,101</u>	7.94 %	<u>\$ 433,132,106</u>
Total Operating, Capital & Other:	<u>\$ 1,630,025,879</u>	0.60 %	<u>\$ 1,639,882,441</u>
RESERVES:	<u>\$ 632,880,110</u>	19.72 %	<u>\$ 757,714,859</u>
Total Budget	<u><u>\$ 2,262,905,989</u></u>	5.95 %	<u><u>\$ 2,397,597,300</u></u>

The \$696.2 million operating component of the proposed budget for FY07-08 is a 4.76% increase from the prior year. This reflects an increase in County department operations funding of 1.88% and an increase for Constitutional Officers and Courts by 10.76%.

Capital Projects funding shows a decrease of 9.51%, and Major Maintenance (projects costing over \$25,000) shows a decrease of 27.12% in response to tax reform legislation. Projects in all areas were reduced and reallocated.

Transfers increased by 14.34% primarily for debt payments for transportation projects and water and sewer capital projects.

Debt Service increased 1.91% primarily from the changes in principal and interest payments from year to year.

Insurance increased 18.97% due to cost increases for health coverage in the self-insurance loss funds; also to a lesser extent because of market changes for property and casualty insurance.

Non-departmental increased 18.58% primarily from consultant, legal and other services costs provided countywide.

Special Districts such as street lighting and improvements increased 8.31% primarily due to increases to various MSTBU improvement projects throughout the County; an increase in the Corkscrew Habitat project and debt for a paving project.



BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2007-2008

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	\$ 335,350,521	\$ 77,953,512	\$ 0	\$ 45,930,877	\$ 2,000,725	\$ 0	\$ 0	\$ 461,235,635
Other Taxes	9,928,797	29,759,420	13,541,827	6,917,168	1,473,689	0	0	61,620,901
License & Permits	1,154,380	10,382,930	0	300,000	5,000	0	0	11,842,310
Intergovernmental Revenues	59,880,051	24,845,381	0	533,500	11,030,045	0	0	96,288,977
Charges for Services	21,257,750	13,569,260	300,000	40,325	211,274,157	90,847,039	0	337,288,531
Fines & Forfeitures	212,500	789,500	0	0	77,500	375,000	0	1,454,500
Miscellaneous Revenues	30,477,096	94,677,363	1,580,747	11,488,600	14,009,625	2,789,987	0	155,023,418
Court Related Revenues	0	5,369,404	0	0	0	0	0	5,369,404
Non-Revenues	37,207,164	41,614,041	31,804,583	28,435,587	121,514,791	2,665,000	0	263,241,166
Less 5% Anticipated Revenues	(6,745,803)	(7,383,555)	(513,782)	(296,902)	(12,224,146)	(2,076,903)	0	(29,241,091)
Total Current Revenues	\$ 488,722,456	\$ 291,577,256	\$ 46,713,375	\$ 93,349,155	\$ 349,161,386	\$ 94,600,123	\$ 0	\$ 1,364,123,751
FUND BALANCE APPROPRIATED	\$ 191,682,641	\$ 276,199,975	\$ 31,839,676	\$ 244,243,507	\$ 225,019,142	\$ 63,078,951	\$ 1,409,657	\$ 1,033,473,549
Total Estimated Revenues	\$ 680,405,097	\$ 567,777,231	\$ 78,553,051	\$ 337,592,662	\$ 574,180,528	\$ 157,679,074	\$ 1,409,657	\$ 2,397,597,300
APPROPRIATED EXPENDITURES								
CURRENT EXPENDITURES:								
General Government Services	\$ 100,604,632	\$ 21,970,374	\$ 22,766,572	\$ 160,559,771	\$ 10,688,669	\$ 89,775,710	\$ 0	\$ 406,365,728
Public Safety	209,862,101	24,112,795	0	0	0	1,706,359	0	235,671,255
Physical Environment	7,592,123	5,719,560	316,353	9,583,000	287,642,467	0	0	310,853,503
Transportation	3,300,000	130,627,934	9,493,274	71,222,516	76,249,872	0	1,000,000	291,893,596
Economic Environment	6,021,734	21,162,639	0	0	0	0	0	27,184,373
Human Services	17,337,483	4,958,433	0	0	0	0	0	22,295,916
Culture/Recreation	16,634,952	66,594,068	822,492	11,621,990	0	0	0	95,673,502
Court Related Services	2,751,761	17,803,118	0	0	0	0	0	20,554,879
Non-Expenditure Disbursements	48,069,236	50,175,979	14,362,181	11,955,124	103,057,169	1,125,000	0	228,744,689
Total Current Expenditures	\$ 412,164,022	\$ 343,124,900	\$ 47,760,872	\$ 264,942,401	\$ 477,638,177	\$ 92,607,069	\$ 1,000,000	\$ 1,639,237,441
RESERVES	\$ 268,241,075	\$ 224,652,331	\$ 30,792,179	\$ 72,650,261	\$ 96,542,351	\$ 65,072,005	\$ 409,657	\$ 758,359,859
Total Appropriated Expenditures	\$ 680,405,097	\$ 567,777,231	\$ 78,553,051	\$ 337,592,662	\$ 574,180,528	\$ 157,679,074	\$ 1,409,657	\$ 2,397,597,300

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY05-06 ACTUAL	FY06-07 ESTIMATED	FY07-08 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
REVENUES				
Ad Valorem	\$ 379,350,394	\$ 495,310,372	\$ 461,235,635	(6.88%)
Other Taxes	58,670,210	67,934,547	61,620,901	(9.29%)
Licenses & Permits	18,666,395	17,982,667	11,842,310	(34.15%)
Intergovernmental	122,014,716	109,449,798	96,288,977	(12.02%)
Charges for Services	300,534,783	329,440,553	337,289,031	2.38%
Fines & Forfeitures	2,700,763	1,806,039	1,454,500	(19.46%)
Miscellaneous	258,030,212	180,342,860	155,022,918	(14.04%)
Court Cost	7,662,551	7,463,470	5,369,404	(28.06%)
Internal Services	0	0	0	
Non-Revenues	550,388,347	342,701,859	263,241,166	(23.19%)
Less 5% Anticipated	0	0	-29,241,091	
Fund Balance	1,081,231,851	1,248,673,508	1,033,473,549	(182.77%)
Total Revenues	\$ 2,779,250,222	\$ 2,801,105,673	\$ 2,397,597,300	(14.41%)
EXPENDITURES				
General Government Services	\$ 279,349,228	\$ 379,587,056	\$ 406,365,728	7.05%
Public Safety	189,730,416	238,366,881	235,671,255	(1.13%)
Physical Environment	282,597,791	343,541,185	310,853,503	(9.51%)
Transportation	257,768,631	346,366,029	292,538,596	(15.54%)
Economic Environment	21,779,829	32,334,119	27,184,373	(15.93%)
Human Services	20,491,259	24,982,013	22,295,916	(10.75%)
Culture / Recreation	92,845,851	151,427,850	95,673,502	(36.82%)
Court Related	14,960,935	5,350,507	20,554,879	284.17%
Non-Expenditures	371,052,774	246,453,761	228,744,689	(7.19%)
Reserves	1,248,673,508	1,032,696,272	757,714,859	(26.63%)
Total Expenditures	\$ 2,779,250,222	\$ 2,801,105,673	\$ 2,397,597,300	(14.41%)

REVENUES & EXPENDITURES DISCUSSION

CURRENT REVENUES are divided into the following categories:

Taxes

Included are charges levied by the local unit of government against the income and wealth of a person (natural or corporate). 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 (fire departments and 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, 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.

State Mandated Programs

There are approximately 15 State or Federal programs that require funding from local governments. They include Medicaid, SWFAS, Ruth Cooper Center, juvenile detention, jail operations, Health Department and jail capital outlays. The cost to run these programs in FY07-08 will exceed \$36 million.

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.

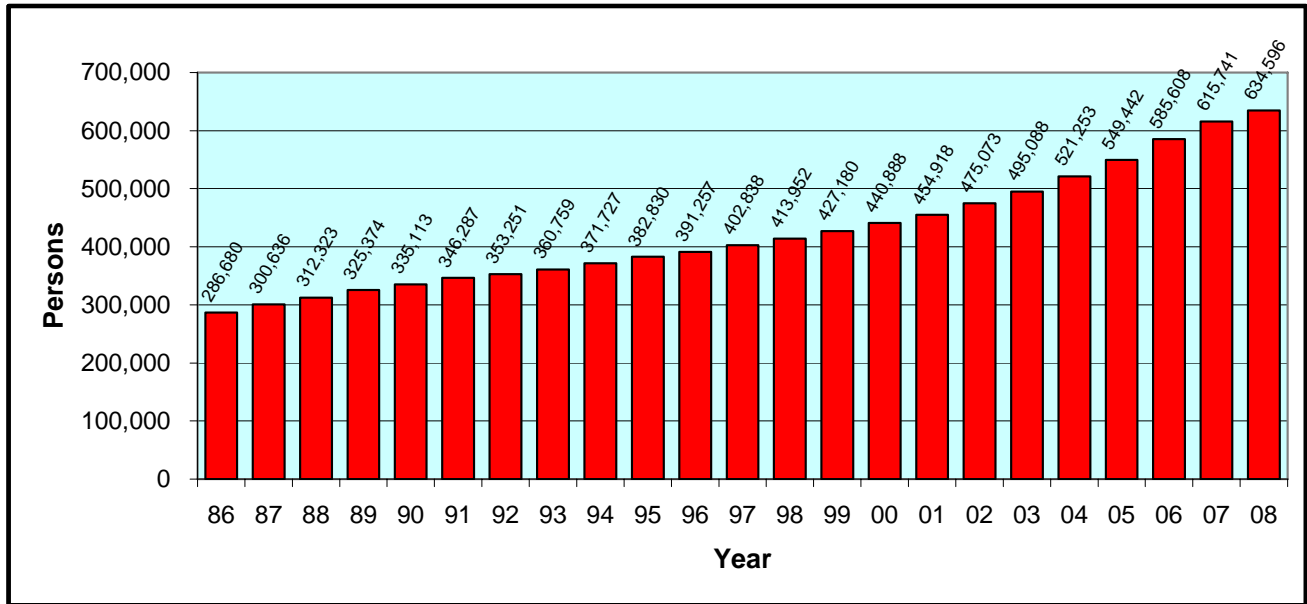
The state provides a consistent monthly distribution of *revenue sharing* with a June “true up” after intangible taxes are received. Population growth has resulted in an increase of the monthly allocation and annual collections.

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 has fueled a continued growth in taxable value.

Licenses and Permits are evaluated based upon previous permit activity, any changes in fees, and the probability of continued levels of activity. For the past several years permit activity has been very high but declined significantly for FY07-08.

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 percentage rate had a positive impact upon FY05-06 and FY06-07.

LEE COUNTY POPULATION 1986 THROUGH 2008



Sources: For 1990 & 2000 – US Census Bureau
 For Interim Estimates and 2001 to 2008 – Office of Economic & Demographic Research, The Florida Legislature (Demographic Estimating Conference Data Base – August, 2007)

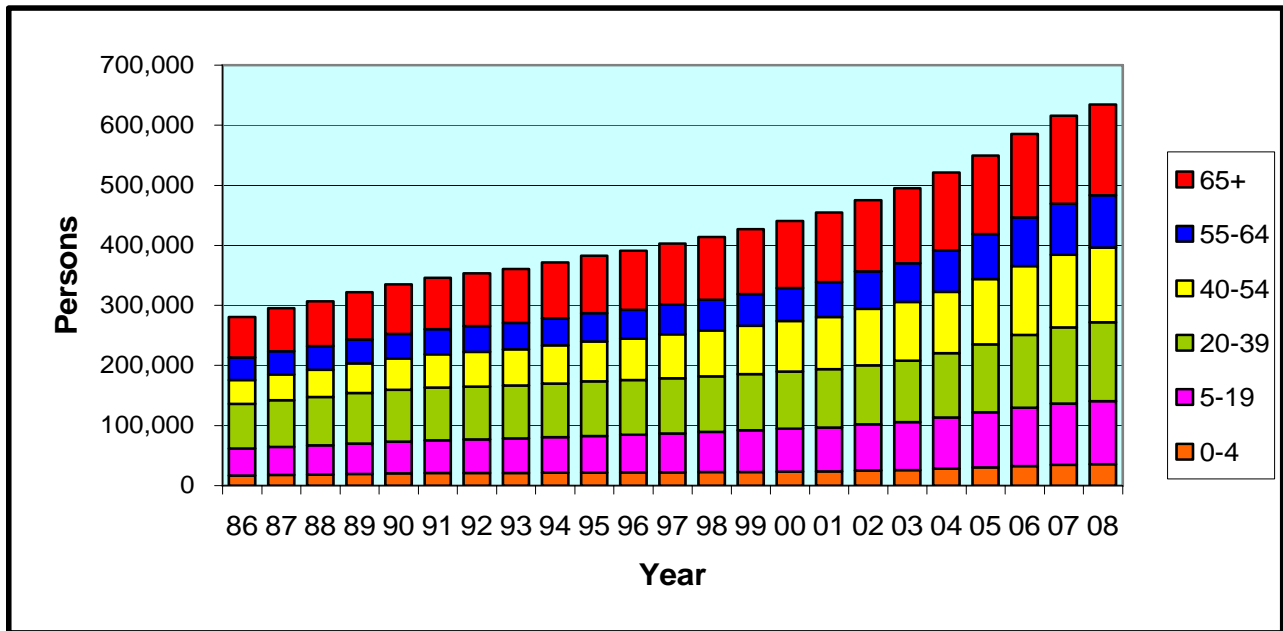
As indicated by the above graph, the permanent population of Lee County has increased 121.36% over the past 22 years. Lee County's population has been increasing approximately twice as fast as that of Florida, and eight times faster than that of the nation. During 1990-1993, the rate of growth slowed due to the economic recession (1991-1992 = +6,964; 1992-1993 = +7,508). The rate of growth has shown significant increases since 1993.

1993-1994	+10,968	1998-1999	+13,228	2003-2004	+26,165
1994-1995	+11,103	1999-2000	+13,708	2004-2005	+28,189
1995-1996	+ 8,427	2000-2001	+14,030	2005-2006	+36,166
1996-1997	+11,581	2001-2002	+20,155	2006-2007	+30,133 (preliminary)
1997-1998	+11,114	2002-2003	+20,015	2007-2008	+18,855 (projected)

The projected increase from 2007 to 2008 suggests an additional 18,855 persons will move to the County. The Year 2000 figure is the official US Census estimate. 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.

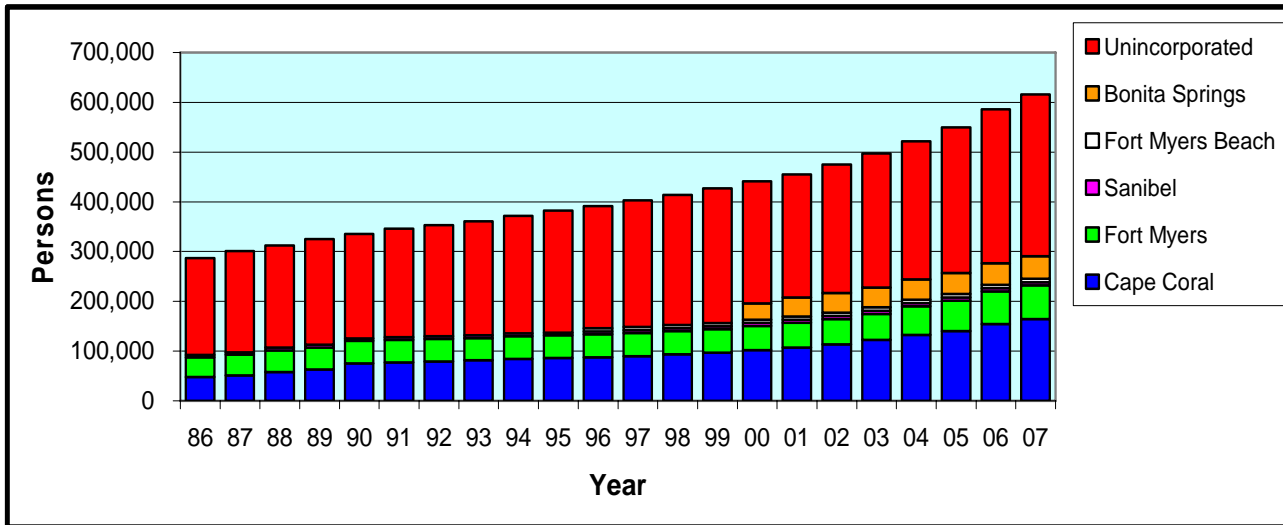
The anticipated growth rate from 2007 to 2008 represents a 37.4% decline over the 2006-2007 growth rate and is a reflection of the slowing down of building permit and construction activity.

LEE COUNTY POPULATION PROFILE



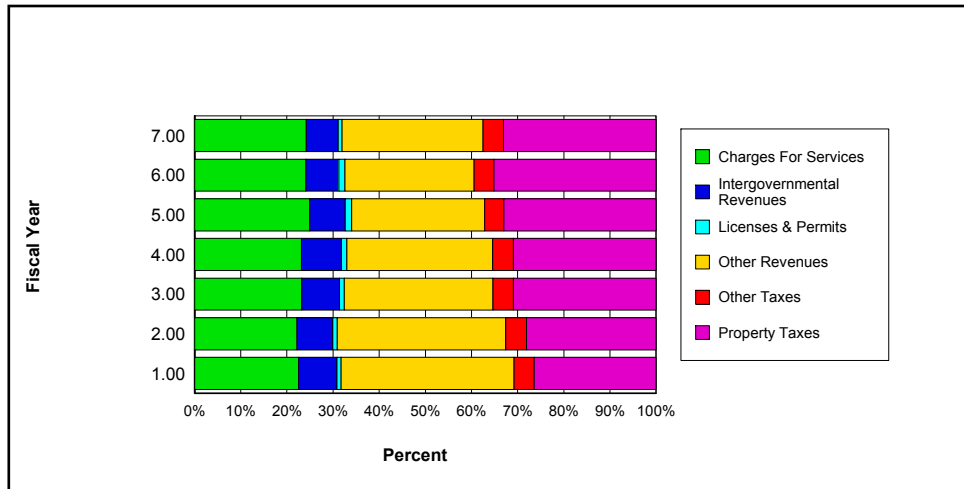
Source: U.S. Census Bureau for 1990 and 2000; all other years except 2007 & 2008 BEBR; University of Florida; 2007 & 2008 interpolated from 2006 age profile.

UNINCORPORATED AND INCORPORATED POPULATION

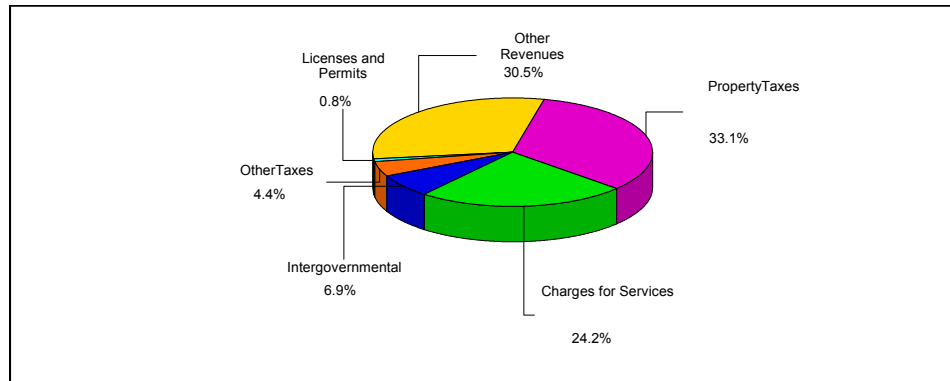


Source: US Census Bureau for 1990 and 2000; All Other Years - BEBR, University of Florida

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY07-08 (Excludes Transfers and Reserves)



Percentage Distribution for FY07-08

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

<u>REVENUE TYPE</u>	<u>FY07-08 ADOPTED</u>	
Property Taxes	\$461,235,635	
Charges for Services	337,289,031	
Intergovernmental	96,288,977	
Other Taxes	61,620,901	
Licenses and Permits	11,842,310	
Other Revenues:		
Interfund Transfers	\$ 227,619,026	
Interest Earnings	37,447,665	
Constitutional Transfers and Misc Revenues	69,138,732	
Impact Fees	82,491,617	
Fines & Forfeitures	1,454,500	
Court and Related Services	5,369,404	
Rent & Royalties	1,567,044	
	<u>425,087,988</u>	
Total Current Revenues	\$1,393,364,842	56.9%
Less 5% Anticipated	(29,241,091)	
Fund Balance	<u>1,033,473,549</u>	<u>43.1%</u>
TOTAL ALL REVENUES	<u>\$2,397,597,300</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 33.1% of the current revenues budgeted for FY07-08. Of the total Property Taxes budgeted, 72.7% is derived from the General Fund which 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 24.2% of current revenues.

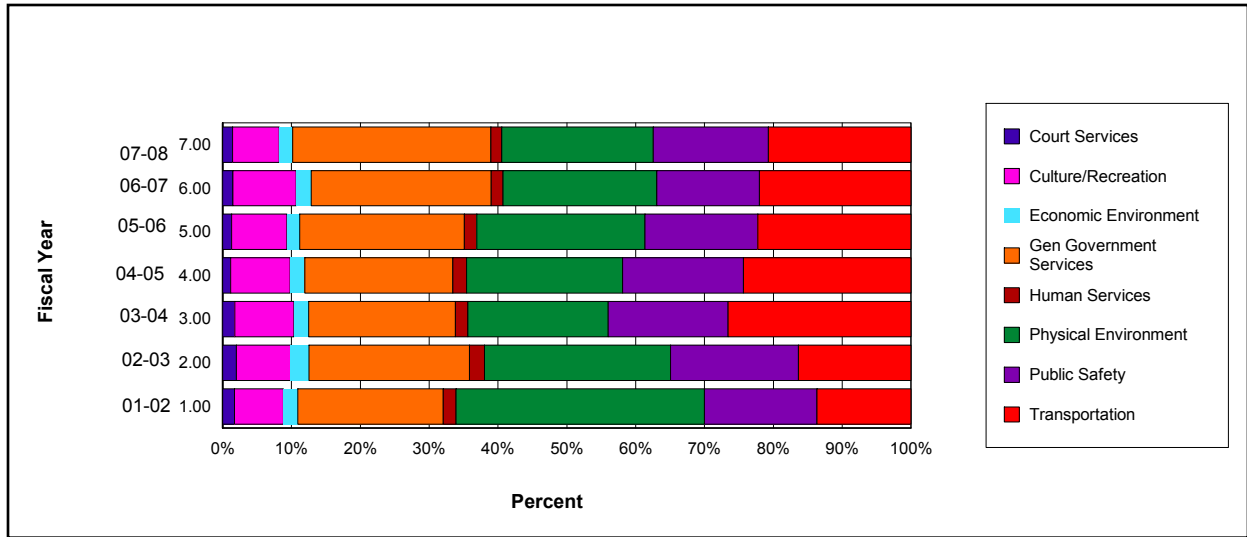
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 6.9% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.4% of the total current revenues.

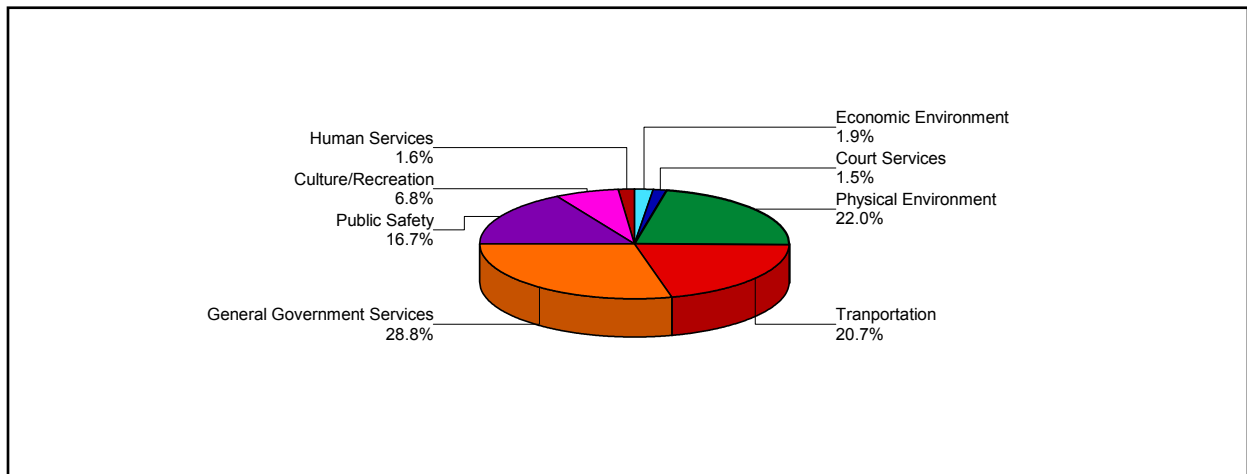
Licenses and Permits are 0.8% of current revenues and consist primarily of building and permit fees.

Other Revenues are comprised of a number of different revenue sources. The two largest are transfers and bond proceeds. 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 a revenue. Bond proceeds represent revenues received from new debt and refunding of existing debt to achieve cost savings through lower interest rates.

EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY07-08 (Excludes Transfers and Reserves)



Percentage Distribution for FY07-08 (Excludes Transfers and Reserves)

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

<u>EXPENDITURE FUNCTION</u>	<u>2007 - 2008</u> <u>ADOPTED</u>		
General Government	\$ 406,365,728		
Public Safety	235,671,255		
Physical Environment	310,853,503		
Transportation	292,538,596		
Economic Environment	27,184,373		
Human Services	22,295,916		
Culture & Recreation	95,673,502		
Court Services Expenditures	20,554,879		
Subtotal	\$ 1,411,137,752	58.9%	
TRANSFERS AND RESERVES	986,459,548	41.1%	
TOTAL EXPENDITURES	\$ 2,397,597,300	100.0%	

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY00-01. 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 FY06-07 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY07-08, General Government Services is the largest at 28.8%, followed by Physical Environment at 22.0% and Transportation at 20.7%.

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

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 1.9% of the total budget.

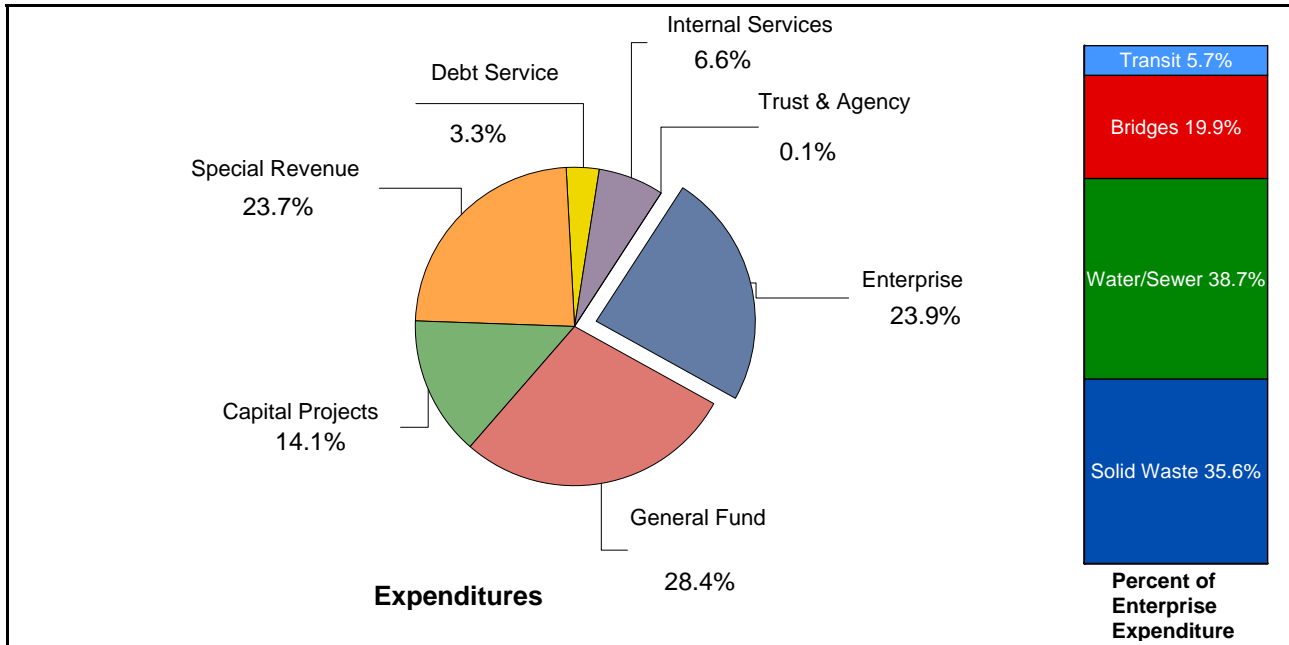
Human Services, including social service support and grant-related programs, represents 1.6% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 6.8% of the total budget.

Court Related Services represents 1.5% of total expenses and includes, Court Administration, the office of the Public Defender and the office of the State Attorney.

Non-expenditure disbursements are Reserves (\$757,714,859) and Interfund Transfers (\$228,744,689) for a total of \$986,459,548.

EXPENDITURES BY FUND GROUP ALL USES

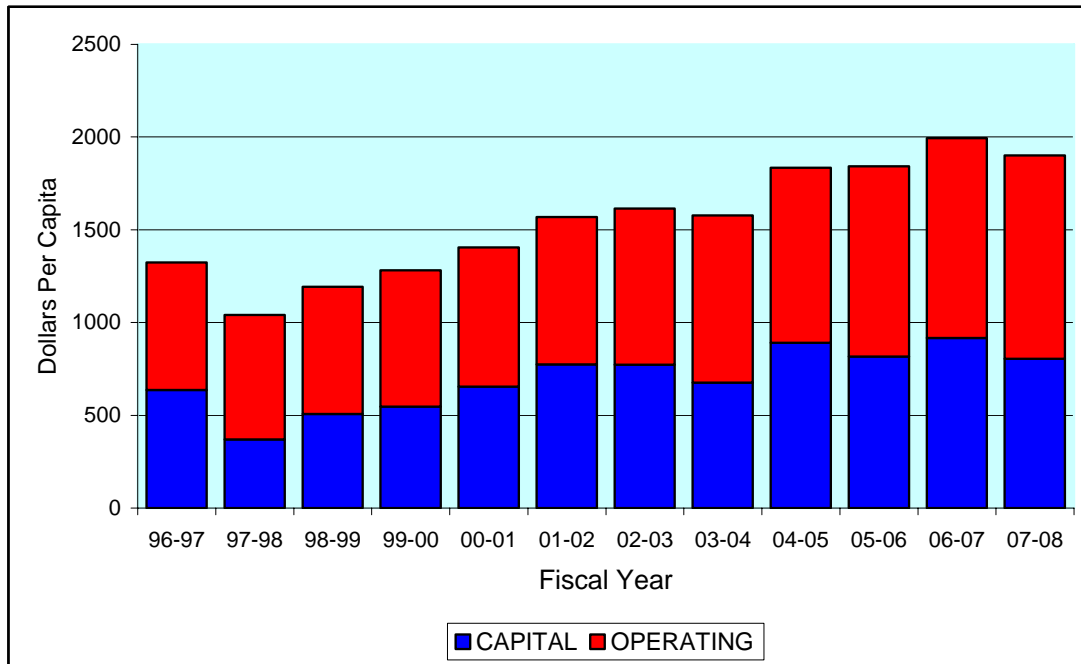


Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise	Solid Waste	\$ 204,609,890	
	Water/Sewer	222,272,969	
	Bridges	114,477,246	
	Transit	32,820,423	
	Subtotal		\$ 574,180,528
General			680,405,097
Capital Projects			337,592,662
Special Revenue			567,777,231
Dept Service			78,553,051
Internal Service Funds			157,679,074
Trust and Agency			1,409,657
	TOTAL		<u><u>\$2,397,597,300</u></u>

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 enterprised 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 FY96-97 THROUGH FY07-08



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

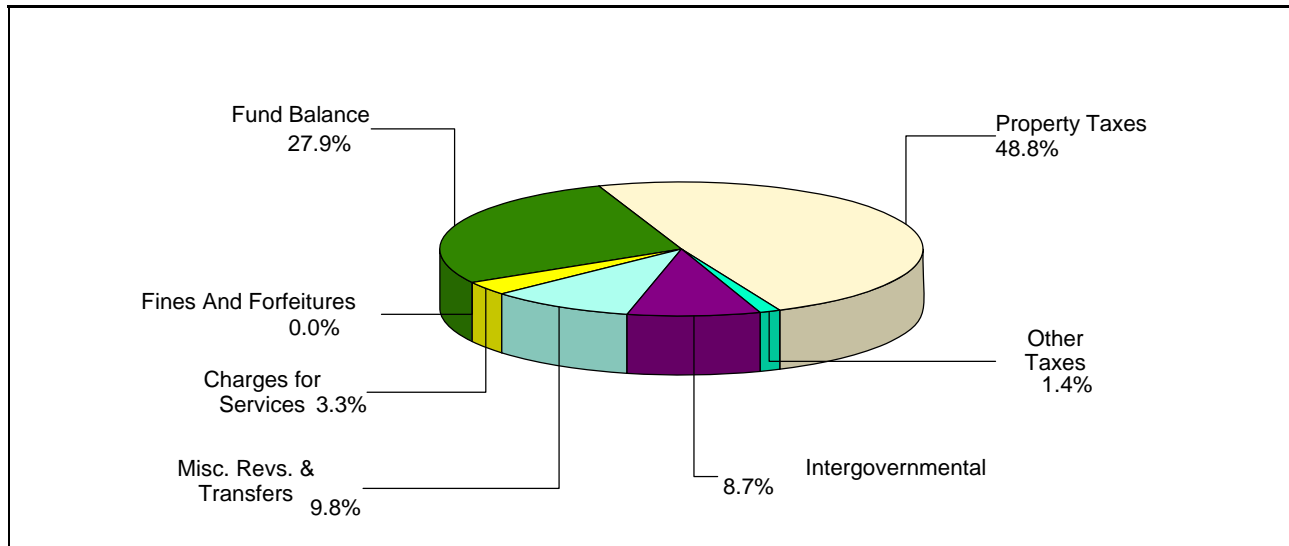
	<u>FY97</u>	<u>FY98</u>	<u>FY99</u>	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>
Capital	\$ 707	\$ 370	\$ 507	\$ 547	\$ 654	\$ 775	\$ 773	\$ 677	\$ 879	\$ 797	\$ 916	\$ 804
Operating	<u>687</u>	<u>671</u>	<u>686</u>	<u>734</u>	<u>751</u>	<u>795</u>	<u>842</u>	<u>900</u>	<u>929</u>	<u>1000</u>	<u>1079</u>	<u>1097</u>
TOTAL	\$ 1394	\$ 1041	\$ 1193	\$ 1281	\$ 1405	\$ 1570	\$ 1615	\$ 1577	\$ 1808	\$ 1797	\$ 1995	\$ 1901

Total per capita expenditures show a decrease of 4.7% from FY06-07 to FY07-08. This is a reflection of a 1.7% increase in per capita operating, a 12.2% decrease in the per capita capital budget combined with a 3.1% increase in population.

Expenditures per capita for capital projects in FY07-08 declined by a level comparable to the FY02-03 to FY03-04 period. Most of the increases that occurred during the twelve 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. For FY07-08 there is no capital budget property tax millage and no anticipated bond issues. The spend down of existing funds leads to a reduction in per capita expenses from FY06-07 to FY07-08.

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 FY97-98, the operating per capita expenditures have been increasing annually.

GENERAL FUND REVENUE BY CATEGORY



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

	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Unaudited Actual	FY07-08 Adopted
Property Taxes	\$ 153,814,711	\$ 179,562,040	\$ 206,267,176	\$ 242,820,191	\$ 304,408,451	\$ 335,350,521
Other Taxes	5,515,070	6,031,210	6,911,941	8,835,607	8,447,521	9,928,797
Intergovernmental	40,342,809	45,906,641	52,868,990	58,352,830	56,403,515	59,880,051
Misc Revs & Transfers	28,721,692	34,724,700	52,151,300	83,682,395	77,359,407	67,683,760
Charges for Services	17,295,583	20,147,458	26,756,265	30,641,481	23,222,990	22,412,630
Fines & Forfeitures	3,022,878	2,508,382	525,099	792,068	247,989	212,500
Current Revenues	\$ 248,712,743	\$ 288,880,431	\$ 345,480,771	\$ 425,124,572	\$ 470,089,873	\$ 495,468,259
Less 5% Anticipated						(6,745,803)
Fund Balance	87,081,552	67,368,407	91,521,611	137,676,936	153,791,498	191,682,641
TOTAL	\$ 335,794,295	\$ 356,248,838	\$ 437,002,382	\$ 562,801,508	\$ 623,881,371	\$ 680,405,097

The chart reflects adopted FY07-08 revenues in the General Fund. Projected revenues total \$687,153,900. Chart percentages are based on this total. Property Taxes account for 48.8% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 36.6% of Fund Revenues.

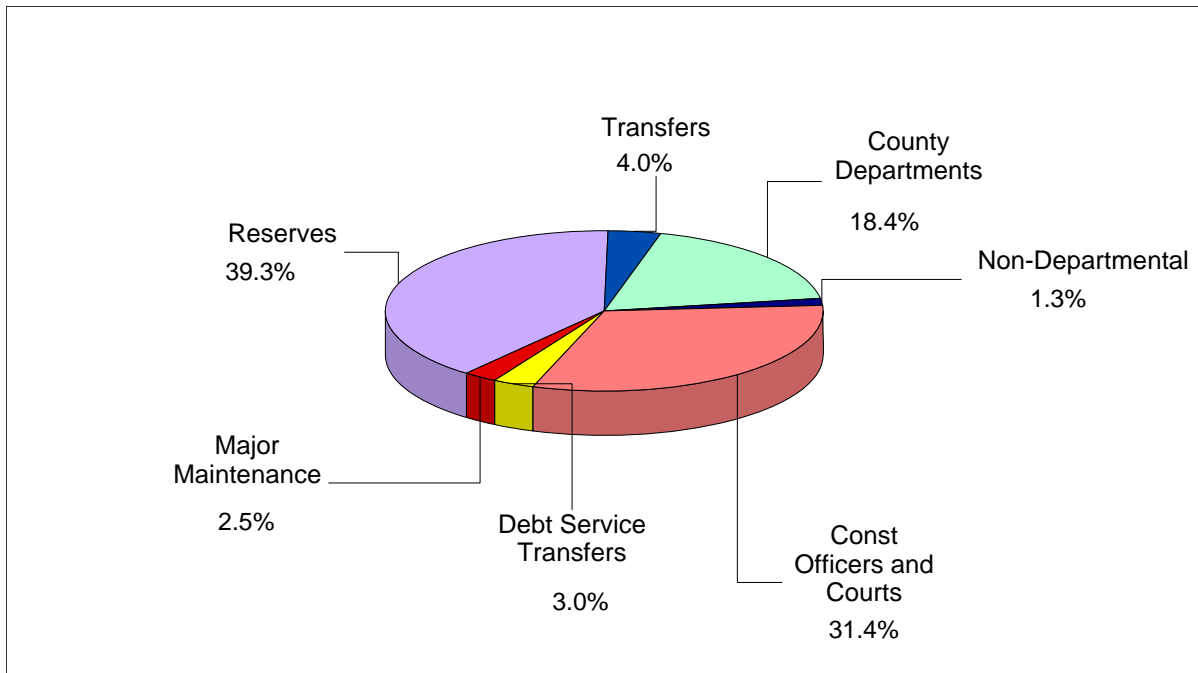
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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.

	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	\$ 76,105,185	\$ 87,903,153	\$ 93,021,991	\$ 102,918,071	\$ 116,036,820	\$ 125,380,913
Non-Departmental	2,754,653	4,964,325	4,088,832	4,804,033	5,892,324	8,681,300
Const Officers and Courts	129,274,924	148,474,431	159,975,428	187,493,131	195,966,037	213,902,573
Debt Service Transfers	16,628,775	17,730,389	21,139,908	18,095,192	22,572,590	20,748,133
Major Maintenance	0	0	0	0	28,922,838	16,775,000
Reserves	0	0	0	0	0	267,596,075
Transfers	44,994,870	13,000,631	12,457,013	84,015,085	87,675,829	27,321,103
TOTAL	<u>\$269,758,407</u>	<u>\$ 272,072,929</u>	<u>\$ 290,683,172</u>	<u>\$ 397,325,512</u>	<u>\$ 457,066,438</u>	<u>\$ 680,405,097</u>

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

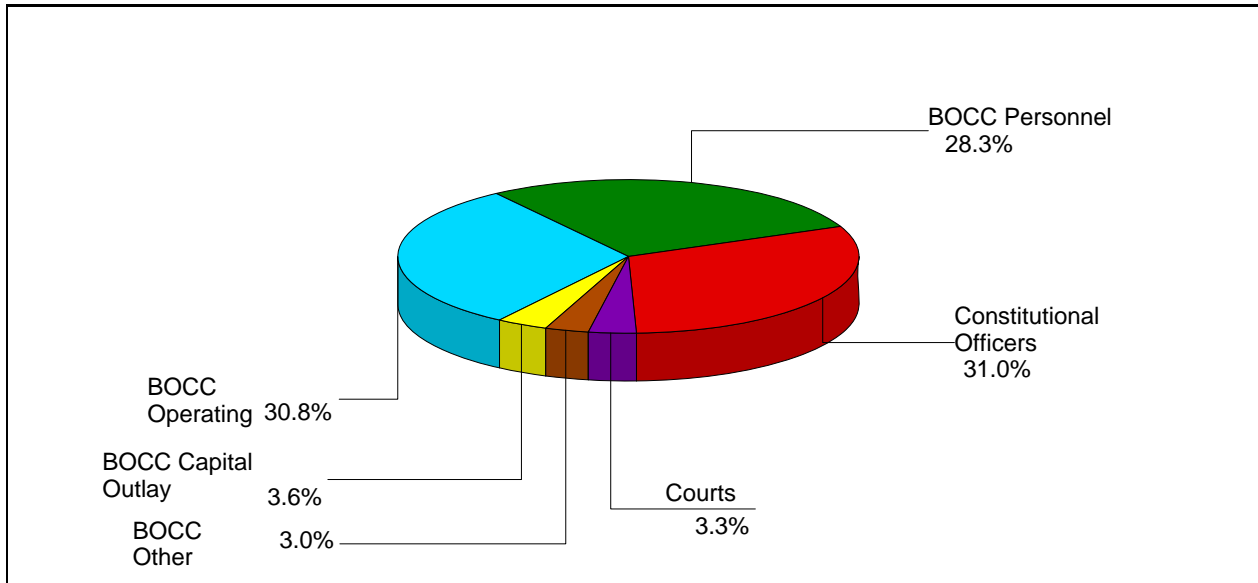
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 196,880,119	
Operating Expenses	214,403,280	
Capital Outlay	25,132,002	
Other Expenses	20,863,326	
Total BoCC Operating Departments	457,278,727	\$ 457,278,727
Constitutional Officers		215,855,509
Courts		23,111,463
Total Operating Expenses		\$ 696,245,699

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
	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	ACTUAL FY06-07	FY07-08
Animal Services	\$ 2,302,712	\$ 2,842,826	\$ 3,171,792	\$ 3,714,572	\$ 4,256,666	\$ 4,256,666	\$ 4,106,124
Community Development	18,249,176	19,816,358	23,365,333	26,012,375	29,175,308	29,175,308	30,245,324
Construction & Design	9,500,432	11,779,878	12,896,142	14,946,997	17,542,441	17,542,441	18,059,720
County Administration	2,892,132	3,066,977	3,336,527	3,453,740	3,497,958	3,497,958	3,998,657
County Attorney	3,040,083	3,664,353	3,245,824	3,429,403	4,204,087	4,204,087	3,997,905
County Commission	997,421	1,058,426	1,122,476	1,156,865	1,179,795	1,179,795	1,228,946
County Lands	963,008	1,028,450	1,097,380	1,166,499	1,155,788	1,155,788	1,213,716
Economic Develop.	1,667,353	1,404,192	1,730,582	1,883,856	1,608,142	1,608,142	1,829,155
Fleet Management	5,740,724	5,113,462	6,694,506	10,671,718	10,351,858	10,351,858	15,239,302
Hearing Examiner	674,872	667,938	707,138	684,035	766,850	766,850	806,971
Human Resources	2,079,197	2,130,241	2,158,209	2,152,097	2,482,338	2,482,338	2,785,751
Human Services	18,965,455	19,611,538	21,296,659	23,654,532	25,890,395	25,890,395	29,014,352
Information Technology	11,286,083	11,792,924	13,711,008	15,710,224	15,650,826	15,650,826	14,892,372
Internal Services	1,592,110	1,862,550	1,968,066	2,135,685	2,257,505	2,257,505	2,409,477
Library	18,742,933	19,718,687	22,969,645	25,183,505	27,767,369	27,767,369	27,832,378
Natural Resources	3,807,480	4,244,929	6,064,914	6,972,907	5,859,443	5,859,443	6,275,838
Parks and Recreation	18,823,148	23,369,938	25,902,747	27,273,686	30,299,038	30,299,038	31,433,540
Public Resources	1,899,278	2,064,774	2,049,309	2,242,502	2,508,765	2,508,765	2,422,632
Public Safety	30,644,247	38,487,866	36,809,869	40,921,696	48,971,341	48,971,341	52,150,704
Purchasing	805,068	768,044	814,948	802,021	827,191	827,191	834,290
Smart Growth	180,085	224,625	247,168	211,254	218,617	218,617	384,164
Solid Waste	32,430,924	52,164,733	40,114,638	57,344,273	45,687,987	45,687,987	58,645,916
Sports Development	374,783	578,436	583,212	593,084	780,856	780,856	743,861
Transit	11,332,612	12,782,202	16,201,883	17,743,985	20,616,166	20,616,166	22,074,173
Transportation	32,975,745	37,894,131	37,189,505	44,161,329	51,374,674	51,374,674	53,287,486
Lee County Utilities	28,862,616	38,001,653	42,962,540	51,618,133	53,566,537	53,566,537	59,658,234
Visitor & Conv. Bureau	7,464,298	7,813,091	8,975,246	10,688,587	10,588,862	10,588,862	11,707,739
TOTAL	\$ 268,293,977	\$ 323,953,224	\$ 337,387,266	\$ 396,529,560	\$ 419,086,803	\$ 419,086,803	\$ 457,278,727

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY00-01	ACTUAL FY01-02	ACTUAL FY02-03	ACTUAL FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	UNAUDITED ACTUAL FY06-07	ADOPTED BUDGET FY07-08
COURTS								
Court Services	\$ 9,828,747	\$ 10,287,483	\$ 11,737,542	\$ 12,790,237	\$ 9,069,316	\$ 12,688,584	\$ 15,349,243	\$ 17,326,757
Board Support	0	793,335	760,806	891,586	981,143	1,088,725	1,207,721	1,200,572
TOTAL	\$ 9,828,747	\$ 11,080,818	\$ 12,498,348	\$ 13,681,823	\$ 10,050,459	\$ 13,777,310	\$ 16,556,964	\$ 18,527,329
Public Defender	\$ 619,600	\$ 477,853	\$ 550,519	\$ 526,138	\$ 280,965	\$ 274,804	\$ 496,849	\$ 594,518
State Attorney	850,844	852,625	912,129	966,018	707,794	908,820	1,489,110	1,433,032
Medical Examiner	902,970	1,117,089	1,371,728	1,600,372	1,865,974	2,021,728	2,358,177	2,556,584
TOTAL COURTS	\$ 12,202,161	\$ 13,528,386	\$ 15,332,725	\$ 16,774,351	\$ 12,905,192	\$ 16,982,661	\$ 20,901,099	\$ 23,111,463
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 9,228,368	\$ 10,258,423	\$ 11,041,036	\$ 12,566,944	\$ 14,576,545	\$ 17,758,863	\$ 21,949,913	\$ 22,387,837
Board Support	930,640	950,702	1,032,740	1,104,688	1,215,684	1,183,066	1,270,453	1,413,728
TOTAL	\$ 10,159,008	\$ 11,209,125	\$ 12,073,776	\$ 13,671,632	\$ 15,792,229	\$ 18,941,930	\$ 23,220,366	\$ 23,801,565
Clerk to Board	\$ 4,682,749	\$ 6,816,922	\$ 7,815,581	\$ 8,466,967	\$ 5,917,741	\$ 7,855,413	\$ 7,986,785	\$ 7,510,157
Board Support	842,479	772,105	822,152	991,013	1,155,382	1,021,992	1,049,561	1,202,837
Clerk of Courts	1,942,223	0	0	0	0	0	0	0
TOTAL	\$ 7,467,451	\$ 7,589,027	\$ 8,637,733	\$ 9,457,980	\$ 7,073,123	\$ 8,877,405	\$ 9,036,346	\$ 8,712,994
Property Appraiser	\$ 4,193,617	\$ 4,432,604	\$ 5,133,881	\$ 6,051,662	\$ 6,800,050	\$ 8,133,474	\$ 9,488,673	\$ 10,851,947
Board Support	2,255,399	2,019,585	2,193,042	2,640,881	3,042,032	3,031,984	2,869,725	2,741,353
TOTAL	\$ 6,449,016	\$ 6,452,188	\$ 7,326,923	\$ 8,692,543	\$ 9,842,082	\$ 11,165,458	\$ 12,358,398	\$ 13,593,300
Supervisor of Elections	\$ 2,146,025	\$ 2,379,745	\$ 3,077,900	\$ 3,810,255	\$ 4,482,650	\$ 5,148,100	\$ 5,872,500	\$ 5,601,035
Board Support	402,717	377,664	548,487	1,080,584	1,118,435	1,000,430	768,729	928,882
TOTAL	\$ 2,548,742	\$ 2,757,409	\$ 3,626,387	\$ 4,890,839	\$ 5,601,085	\$ 6,148,530	\$ 6,641,229	\$ 6,529,917

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	ACTUAL FY00-01	ACTUAL FY01-02	ACTUAL FY02-03	ACTUAL FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	UNAUDITED ACTUAL FY06-07	ADOPTED BUDGET FY07-08
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 46,483,244	\$ 54,885,879	\$ 57,829,428	\$ 67,225,480	\$ 74,716,449	\$ 86,413,569	\$ 94,313,847	\$ 102,033,809
Sheriff Disb-Correct	18,137,455	21,360,801	25,128,649	28,899,650	34,885,687	39,320,783	45,713,537	55,680,046
Sheriff - Miscellaneous	368,148	0	0	0	0	0	0	0
Board Support	1,693,464	2,487,208	2,736,246	2,817,768	3,271,874	4,540,928	4,982,230	5,503,878
Trust & Agency	73,018	31,146	107,090	220,075	412,353	488,568	184,095	0
TOTAL	\$ 66,755,329	\$ 78,765,034	\$ 85,801,413	\$ 99,162,973	\$ 113,286,363	\$ 130,763,848	\$ 145,193,709	\$ 163,217,733
TOTAL CONSTITUTIONAL OFFICERS	\$ 93,379,545	\$ 106,772,783	\$ 117,466,233	\$ 135,875,968	\$ 151,594,882	\$ 175,897,171	\$ 196,450,047	\$ 215,855,509
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 105,581,706	\$ 120,301,168	\$ 132,798,958	\$ 152,650,318	\$ 164,500,075	\$ 192,879,832	\$ 217,351,147	\$ 238,966,972

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 105,581,706	\$ 120,301,168	\$ 132,798,958	\$ 152,650,318	\$ 164,500,075	\$ 192,879,832	\$ 217,351,147	\$ 238,966,972	9.9%
TOTAL DEPARTMENTS	\$ 227,310,705	\$ 245,531,625	\$ 268,293,977	\$ 323,953,224	\$ 337,387,266	\$ 396,529,560	\$ 418,609,133	\$ 457,278,727	9.2%
TOTAL OPERATING	\$ 332,892,411	\$ 365,832,794	\$ 401,092,934	\$ 476,603,542	\$ 501,887,340	\$ 589,409,392	\$ 635,960,280	\$ 696,245,699	9.5%

DEBT SERVICE

The Big Picture

As of September 30, 2007, Lee County has \$1,244,652,742 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$ 282,117,742
Enterprise Debt:	
Solid Waste	191,965,000
Transportation	198,600,000
Water and Sewer	182,170,000
Airport	<u>389,800,000</u>
TOTAL	<u>\$ 1,244,652,742</u>

In addition, the county has loans totaling \$35.512 million from the Tax Exempt Commercial Paper Program through the Florida Association of Counties and \$40.008 million in loans from several other programs including a Term Loan Assessment Program with SunTrust Bank, the Florida Department of Environmental Protection, Florida Department of Transportation and an Airport Line of Credit.

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.

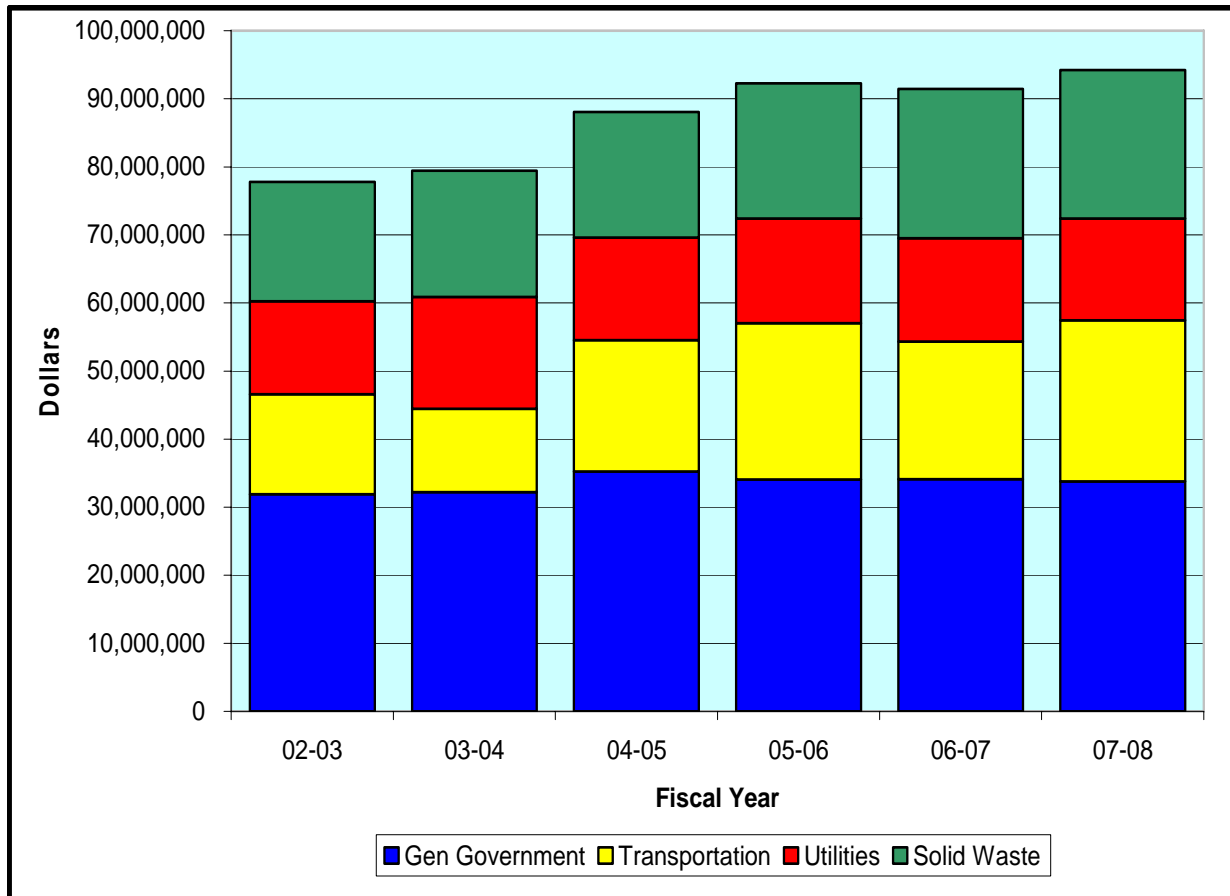
DEBT SERVICE (continued)

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 (excluding Port Authority) from FY02-03 to FY06-07 and FY07-08 budgeted at \$94,213,303. Debt service includes principal, interest and any other debt service costs.

DEBT SERVICE PAYMENTS FY02-03 THROUGH FY07-08



TAXABLE PROPERTY VALUES FY85-86 THROUGH FY07-08

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
85-86	9.620	18.7%	5.970	19.2%
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%

Countywide

Since FY85-86, the countywide taxable valuation has grown approximately \$86.67 billion. This represents an average annual growth rate of 11.7%. The countywide valuation certified on October 12, 2007, was \$96,488,435,178 representing a 7.6% increase from 2006. More restrictive credit requirements lead to an oversupply of inventory and a decline in construction activity resulting in the substantial decline in the rate of growth.

Residential land use accounts for 84.8% of the taxable value followed by 10.8% for commercial 2.6% industrial and 1.8% for all others in 2007. This pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 12, 2007, was \$48,128,071,658, an increase of \$4.661 billion over 2006. 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 dramatically in FY07-08. The components of this change may be more clearly seen in the chart "[Taxable Property Value Increases/Decreases](#)" on the following page.

TAXABLE PROPERTY VALUE INCREASES/DECREASES

From	To	Countywide (in millions)			Unincorporated MSTU (in millions)		
		Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1985	1986	\$443.6	\$1,071.9	\$1,515.5	\$286.0	676.5	\$962.5
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
Total:		\$31,219.8	\$57,163.0	\$88,382.8	\$18,713.6	\$24,406.4	\$43,120.0

* Based upon the FY07-08 certified taxable value

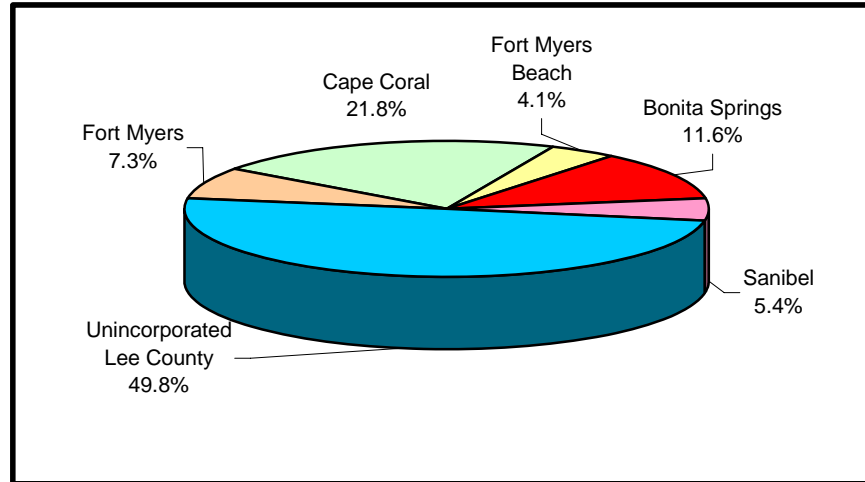
"New" taxable value includes primarily new construction. Existing taxable value reflects changes in the market value of existing property.

The figures for 2007-2008 reflect a 73.4% reduction in growth of countywide taxable value since 2006-2007. The characteristics of the increase for 2007-2008 also have changed from 2006-2007. In the previous year, existing taxable value was 84.8% of the growth. For 2007-2008, "new" taxable value accounted for 97.6% of the growth.

In 2007-2008 the "new" taxable value was located 46.3% in municipalities and 53.7% in unincorporated areas.

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.

FY07-08 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



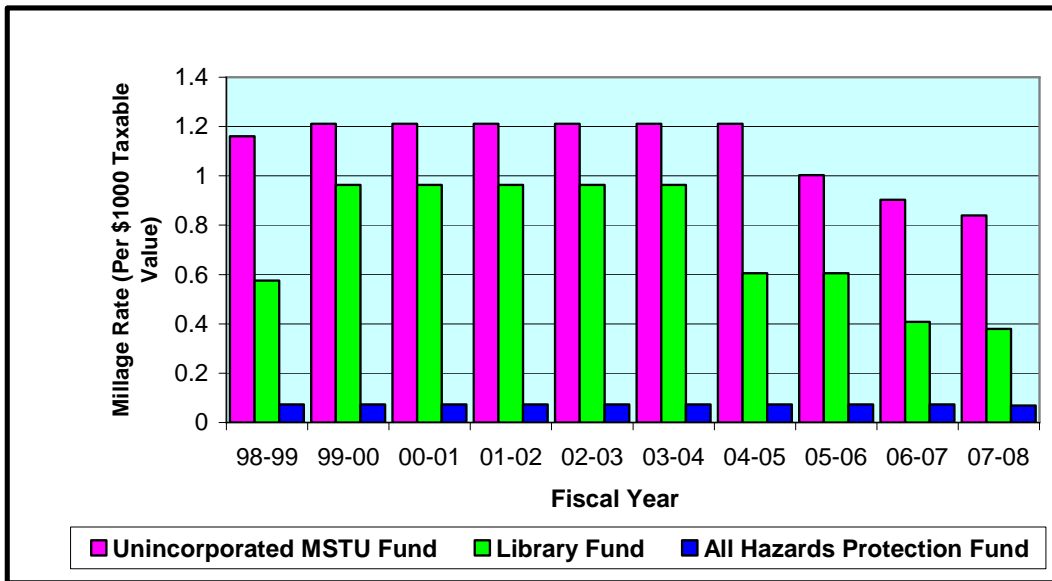
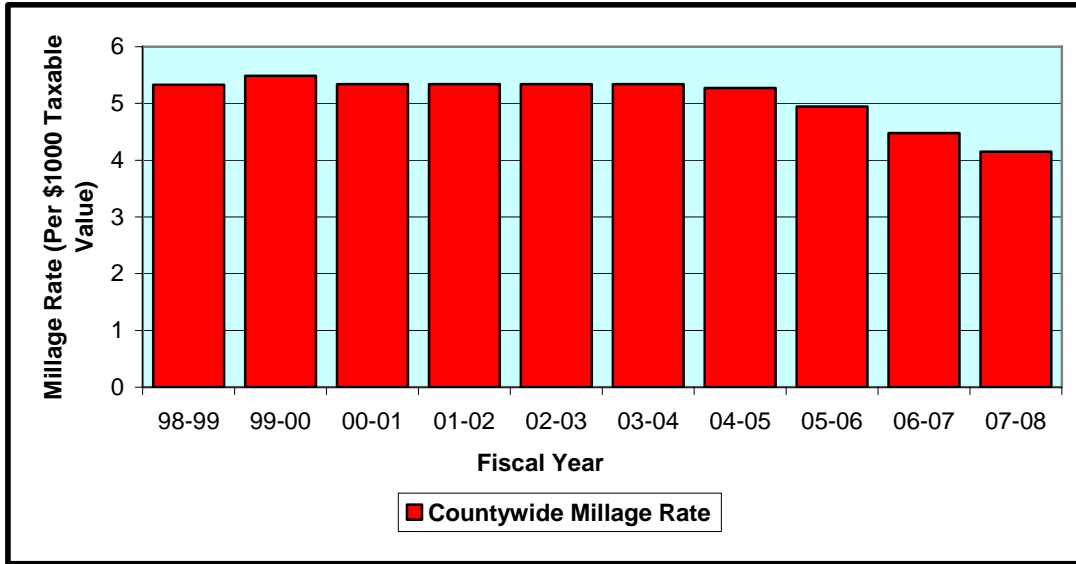
The chart displays the distribution of the 2007 taxable value among the cities and unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 12, 2007:

Unincorporated Lee County	\$ 48,128,071,658
Fort Myers	7,044,026,365
Cape Coral	20,991,527,700
Fort Myers Beach	3,910,189,400
Bonita Springs	11,178,534,874
Sanibel	<u>5,196,712,970</u>
TOTAL	<u>\$ 96,449,062,967</u>

The actual countywide taxable value is \$96,488,435,178. The difference of \$39,372,211 represents local exemptions including the senior exemptions in Cape Coral, Sanibel and Fort Myers Beach and historical exemptions for certain properties. Cape Coral approved the \$25,000 senior exemption effective with the FY04-05 budget but increased it to \$50,000 in FY07-08.

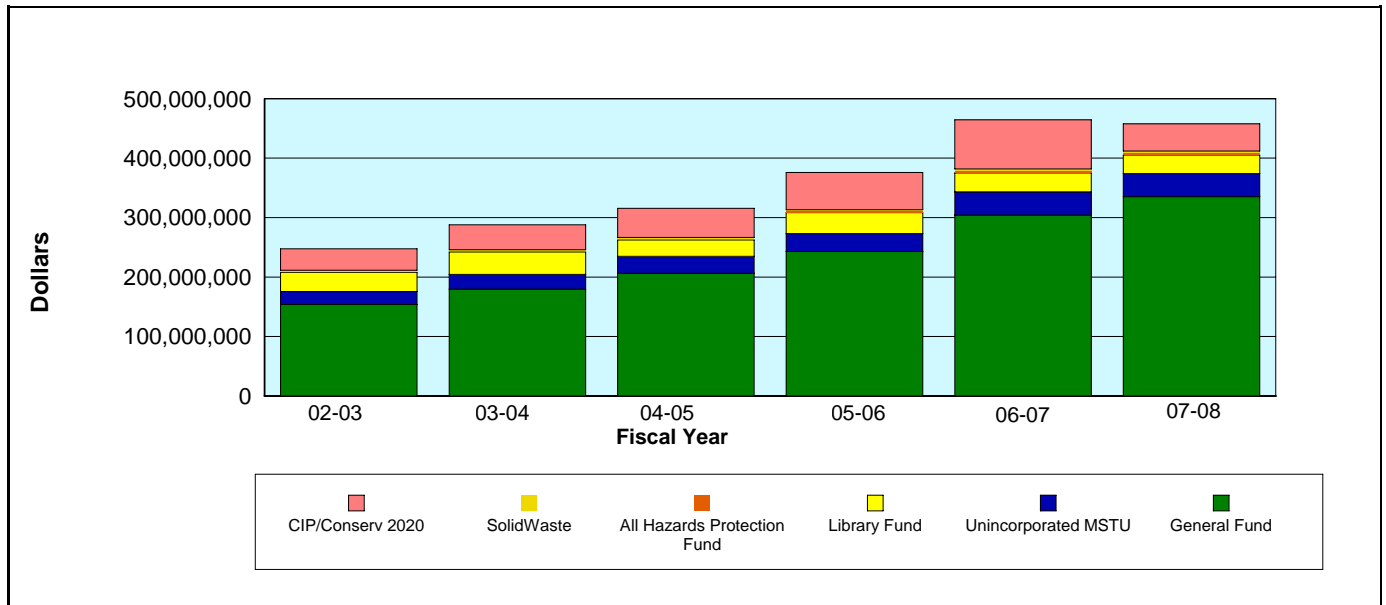
The taxable value for the City of Cape Coral declined \$691,842,420 from 2006 – the only city with a reduction. There was an increase in local exemptions from 2006 to 2007 of \$21,458,549 of which \$18,769,210 (87.5%) occurred in the City of Cape Coral primarily reflecting that increase from \$25,000 to \$50,000 for senior exemptions.

PROPERTY TAX RATES FY98-99 THROUGH FY07-08



	FY98-99	FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08
	<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	4.4751	4.4751	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506
Capital Improvement	0.2720	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	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	5.2471	5.4875	5.3401	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506
Unincorporated MSTU Fund	1.1604	1.2114	1.2114	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398
Library Fund	0.5755	0.9630	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792
All Hazards Protection Fund	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693

MAJOR PROPERTY TAX REVENUES FY02-03 THROUGH FY07-08



	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Unaudited Actual	FY07-08 Adopted
COUNTYWIDE						
General Fund	\$ 153,814,711	\$ 179,562,040	\$ 206,267,176	\$ 242,820,191	\$ 304,360,244	\$ 335,350,521
Capital Improvement	18,230,717	21,318,840	24,797,042	31,628,035	39,218,407	0
Conservation 2020	17,789,826	20,803,266	24,197,350	30,863,143	43,229,722	45,930,877
SUBTOTAL	\$ 189,835,254	\$ 221,684,146	\$ 255,261,567	\$ 305,311,369	\$ 386,808,373	\$ 381,281,398
OTHER						
Unincorporated MSTU Fund	\$ 21,782,292	\$ 24,863,210	\$ 28,511,436	\$ 30,106,474	\$ 38,930,252	\$ 38,565,533
Library Fund	32,233,055	37,616,815	27,560,246	35,354,405	31,644,301	31,329,513
All Hazards Protection Fund	1,713,729	2,020,727	2,392,168	3,204,238	4,610,235	4,567,531
Solid Waste	1,916,277	1,696,965	1,801,410	1,783,352	2,336,408	2,000,725
SUBTOTAL	\$ 57,645,354	\$ 66,197,717	\$ 60,265,261	\$ 70,448,469	\$ 77,521,196	\$ 76,463,302
GRAND TOTAL	<u>\$ 247,480,608</u>	<u>\$ 287,881,863</u>	<u>\$ 315,526,828</u>	<u>\$ 375,759,837</u>	<u>\$ 464,329,569</u>	<u>\$ 457,744,700</u>

For General, Conservation 2020, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. For FY07-08, property taxes are 49.3% of the General Fund. The Library Fund relies upon 35.6% of its revenue from property taxes while Conservation 2020 depends upon 84.8% from property taxes. Conservation 2020 was established in FY97-98 and the FY07-08 millage rate was set at the FY06-07 rate by unanimous vote of the Board of County Commissioners. The Unincorporated MSTU Fund receives 27.8% of its revenue from property taxes. The All Hazards Protection Fund receives 44.7% 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 2.4% of the Solid Waste Fund. For FY07-08 there is no revenue in the Capital Improvement Fund because it is included in the General Fund.



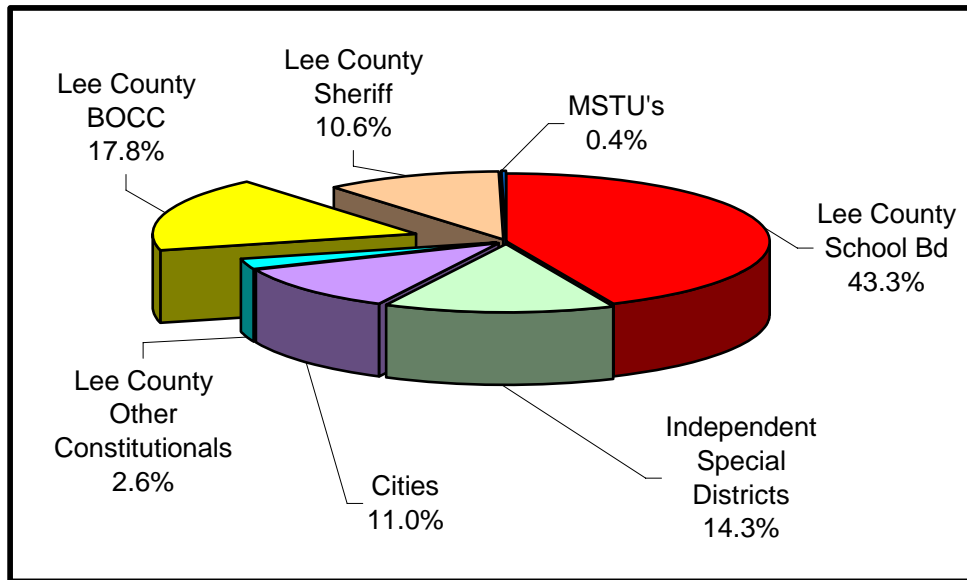
ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

Taxing Authority	FY97-98	FY98-99	FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08
<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	4.4751	4.4751	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506
Capital Outlay	0.2720	0.3532	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	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	5.2471	5.3283	5.4875	5.3401	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506
<u>Misc. Non-Countywide Millages:</u>											
Library	0.5755	0.5755	0.9630	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792
Unincorporated Area MSTU	1.1604	1.1604	1.2114	1.2114	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398
All Hazards Protection	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693
TOTAL MISC. NON-COUNTYWIDE	1.8092	1.8092	2.2477	2.2477	2.2477	2.2477	2.2477	1.8902	1.6816	1.4118	1.2883
<u>Sewer & Solid Waste Districts & MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0057	0.0090	0.0000	0.0079	0.0000	0.0044	0.0000	0.0000	0.0000	0.0000	0.0422
Cape Coral Solid Waste MSTU	0.4200	0.4200	0.4200	0.4173	0.4173	0.3534	0.2408	0.1978	0.1301	0.1111	0.1001
Bonita Springs Streetscapping MSTU	0.0000	0.0000	0.4550	0.3723	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Winkler Safe Neighborhood MSTU	0.0000	0.0000	2.0000	1.9700	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.7617
NE Hurricane Bay MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9884	0.7647	0.6097	0.5604
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8400	0.8400	0.7302
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	2.8308	2.7436	1.7420	2.1334	1.7102	1.4367	1.5872	1.7492	1.3479	1.0091	0.9554
Maravilla	5.3648	5.1424	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	3.0000
Useppa	3.3019	3.2036	3.0141	3.2203	2.4740	2.4322	2.4504	2.1633	2.3662	1.8982	1.6724
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.6235	0.6688	0.4545	0.7405	0.3874	0.5440	0.5877	0.4362	0.3317	0.3258	0.2616
Bayshore Estates SLD	1.0945	1.0781	1.3121	0.8877	0.8588	1.2110	1.0413	1.1208	0.9387	0.9856	0.8587
Billy Creek Commerce Center SLD	0.4065	0.3282	0.3621	0.3721	0.1725	0.2947	0.2481	0.2700	0.1984	0.1410	0.1116
Birkdale SLD	0.0827	0.1604	0.1708	0.1256	0.1117	0.1238	0.1294	0.2543	0.2618	0.1659	0.1512
Bonita Springs SLD	0.0673	0.0581	0.0683	0.0557	0.0509	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Charleston Park SLD	3.4977	3.4912	3.4996	3.0539	1.4473	3.0991	3.2149	3.8375	1.0309	0.3783	0.2873
Cypress Lake SLD	0.3937	0.3417	0.3178	0.3390	0.3355	0.4248	0.3222	0.3057	0.3012	0.2795	0.2456
Daughtrey's Creek SLD	0.4563	0.5121	0.7217	0.7667	0.4673	0.7276	0.7522	0.7195	0.6446	0.3915	0.3460

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

Taxing Authority Countywide Millages: <u>Lighting & Special Improvement Districts:</u>	FY97-98	FY98-99	FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08
	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Adopted Millage
Flamingo Bay SLD	0.5770	0.5846	0.5676	0.4549	0.2660	0.4778	0.3547	0.2637	0.2558	0.2373	0.2217
San Carlos Island SLD	0.0684	0.0457	0.0601	0.0585	0.0602	0.0535	0.0438	0.0305	0.0243	0.0274	0.0245
Fort Myers Beach SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Fort Myers Shores SLD	0.3091	0.2900	0.2688	0.2579	0.1833	0.3455	0.3444	0.2829	0.2245	0.1573	0.1317
Fort Myers Villas SLD	0.2644	0.2381	0.2564	0.2630	0.2234	0.2310	0.2098	0.2298	0.1961	0.1388	0.1217
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0012	0.0462	0.0422
Harlem Heights SLD	0.6738	0.6143	0.5136	0.6306	0.7222	0.4968	0.4047	0.5735	0.5496	0.2924	0.2904
Heiman/Apollo SLD	1.3155	2.2995	1.8974	0.7324	0.4220	1.0492	1.1729	1.0513	0.9078	0.4364	0.3546
Hendry Creek SLD	0.3359	0.3136	0.3350	0.3334	0.2063	0.3109	0.3811	0.2376	0.2480	0.2457	0.2265
Iona Gardens SLD	0.7666	0.6064	0.5815	0.5005	0.3671	0.5450	0.5292	0.5718	0.5423	0.3212	0.2796
Lehigh Acres SLD	0.3768	0.2835	0.3763	0.2761	0.3082	0.3964	0.3595	0.3007	0.1724	0.0849	0.0557
Lochmoor Village SLD	0.5496	0.6232	0.5389	0.4646	0.3453	0.5220	0.4846	0.4229	0.4334	0.3738	0.3304
Metropolitan Parkway SLD	0.2612	0.3047	0.2905	0.3234	0.2583	0.3084	0.0000	0.0000	0.0000	0.0000	0.0000
MidMetro Industrial Park Spec Improvement	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0484	0.0397
Mobile Haven SLD	1.0294	0.3990	0.7583	0.7671	0.3719	0.7145	0.5995	0.4974	0.7599	0.2160	0.4748
Morse Shores SLD	0.3889	0.4376	0.4138	0.3914	0.3519	0.3151	0.2927	0.3476	0.2734	0.6352	0.1772
North Fort Myers SLD	0.3801	0.3404	0.3560	0.2267	0.1179	0.2869	0.2995	0.2398	0.1396	0.0659	0.0552
Page Park SLD	0.1712	0.1991	0.2093	0.2191	0.1169	0.3051	0.3470	0.3016	0.2237	0.1886	0.1671
Palmetto Point Improvement	0.4251	0.4031	0.5100	1.5000	1.3000	1.1871	1.2592	0.5749	0.3742	0.2894	0.2541
Palm Beach Blvd S1 PHI MSTU	0.0000	0.3500	0.2475	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1817
Palm Beach Blvd S1 PH3 MSTU	0.0000	0.3500	0.2475	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1817
Palmona Park SLD	1.2504	1.3804	1.1930	1.3018	0.7501	1.4018	0.6319	0.2723	0.3398	0.6242	0.5292
Pine Manor SLD	1.0316	0.4467	0.4457	0.4125	0.7069	0.7069	0.6234	0.6627	0.5045	0.2697	0.2330
Port Edison SLD	0.5097	0.4675	0.4109	0.5407	0.4731	0.4941	0.4413	0.3729	0.2745	0.2446	0.2056
Riverdale Shores Improvement	2.7316	2.1227	1.8645	1.8645	1.0000	1.4885	2.5485	2.3202	2.3178	1.8263	1.4981
Russell Park SLD	0.6248	0.8047	0.7846	0.6235	0.3690	0.5302	0.6979	0.4138	0.4001	0.3130	0.2517
San Carlos Special Improvement	0.2831	0.2831	0.2820	0.2731	0.0846	0.2317	0.2185	0.1904	0.2078	0.2068	0.1801
Skyline SLD	0.2846	0.2686	0.2222	0.1370	0.1365	0.1558	0.2803	0.1740	0.1361	0.0885	0.0751
St. Jude Harbor	0.5127	0.5020	0.3830	0.3738	0.2606	0.2922	0.2029	0.1688	0.1368	0.0863	0.0767
Tanglewood Spec Improvement	0.6482	0.6397	0.6520	0.7942	1.0000	0.9110	0.9319	0.7207	0.8456	0.8266	0.7137
Town & River Spec Improvement	0.3108	0.2000	0.3500	0.3014	0.3014	0.4535	0.3931	0.3833	0.4120	0.2546	0.2231
Trailwinds SLD	0.5607	0.4343	0.4458	0.4147	0.3215	0.4152	0.3049	0.3231	0.3346	0.2139	0.1719
Tropic Isles SLD	0.8224	0.7148	0.5779	0.8317	0.3564	0.7974	0.7245	0.5042	0.4206	0.3937	0.3249
Villa Palms SLD	0.5204	0.3842	0.3987	0.4109	0.3963	0.4279	0.3871	0.3947	0.4365	0.2831	0.2441
Villa Pines SLD	0.2894	0.2299	0.2671	0.3073	0.3225	0.3752	0.3011	0.2701	0.2759	0.2159	0.1960
Waterway Estates SLD	0.3164	0.2782	0.2843	0.3653	0.3103	0.3626	0.2557	0.1899	0.2139	0.1901	0.1626
Waterway Shores SLD	0.7956	0.4280	0.4761	0.5834	0.6092	0.5256	0.5676	0.4743	0.3777	0.3357	0.2987
Whiskey Creek Spec Improvement	0.9716	0.9922	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.8829	0.8759	0.7534

FY07-08 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2007-2008 Property Tax is \$1,636,226,234 (2007 Tax Roll)
Source: Lee County Property Appraiser – Tax Roll Certified October 12, 2007

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (43.3%). The Lee County Commission (30.9%) includes those tax revenues deposited to the General, Capital Improvement, Conservation 2020, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 30.9% 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 17.8% and the Constitutional Officers other than the Sheriff would be allocated 2.6% from property taxes. The Lee County Sheriff would receive 10.6%. 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 is \$88,504,822 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 (\$40,165,224). Also not included are penalties of \$976,788. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1st.



COMPARATIVE SAMPLE OF TAX BILLS

FOR A \$250,000 HOME IN FORT MYERS, CAPE CORAL, SANIBEL, BONITA SPRINGS, FORT MYERS BEACH AND UNINCORPORATED LEE COUNTY

DESCRIPTION: \$250,000 JUST VALUE OF HOME
 \$ 25,000 HOMESTEAD EXEMPTION
 \$225,000 TAXABLE VALUE LESS HOMESTEAD EXEMPTION

2007 PROPERTY TAXES (FY07-08)

	07-08						
	ADOPTED	FT	CAPE	SANIBEL	BONITA	FT MYERS	UNINCORP
	MILLAGE	MYERS	CORAL	SPRINGS	BEACH	LEE CTY	
	RATE						
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	0.3792	85	85	0	85	0	85
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	4.3610	981	981	981	981	981	981
PUBLIC SCHOOL - LOCAL BOARD	2.5990	585	585	585	585	585	585
CITIES							
CITY OF FORT MYERS	6.2560	1,408	0	0	0	0	0
CITY OF CAPE CORAL	4.7698	0	1,073	0	0	0	0
CAPE CORAL - DEBT SERVICE	0.0627	0	14	0	0	0	0
CAPE CORAL SOLID WASTE MSTU	0.1001	0	23	0	0	0	0
CITY OF SANIBEL	2.1966	0	0	494	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.2346	0	0	53	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERV	0.0456	0	0	10	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERV	0.1011	0	0	23	0	0	0
CITY OF BONITA SPRINGS	0.7244	0	0	0	163	0	0
TOWN OF FORT MYERS BEACH	0.6053	0	0	0	0	136	0
INDEPENDENT DISTRICTS							
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.5346	120	120	120	120	120	120
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0894	20	20	20	20	20	20
LEE CTY HYACINTH CONTROL (HOMESTEAD EXEMPT)	0.0214	5	5	5	5	5	5
LEE CTY MOSQUITO CONTROL (HOMESTEAD EXEMPT)	0.1636	41	41	41	41	41	41
TOTAL		\$4,188	\$3,906	\$3,276	\$2,944	\$2,832	\$2,985
PERCENTAGE SUMMARY							
LEE COUNTY COMMISSION		24%	26%	28%	35%	33%	40%
SCHOOL DISTRICT OF LEE COUNTY		37%	40%	49%	53%	55%	53%
CITY		34%	28%	18%	6%	5%	0%
INDEPENDENT SPECIAL DISTRICTS		5%	5%	5%	7%	7%	7%
TOTAL		100%	100%	100%	100%	100%	100%

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 24% of the total tax bill for Fort Myers, 26% for Cape Coral, 28% for Sanibel, 35% for Bonita Springs and 33% in Fort Myers Beach. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 37% in Fort Myers to 55% 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.

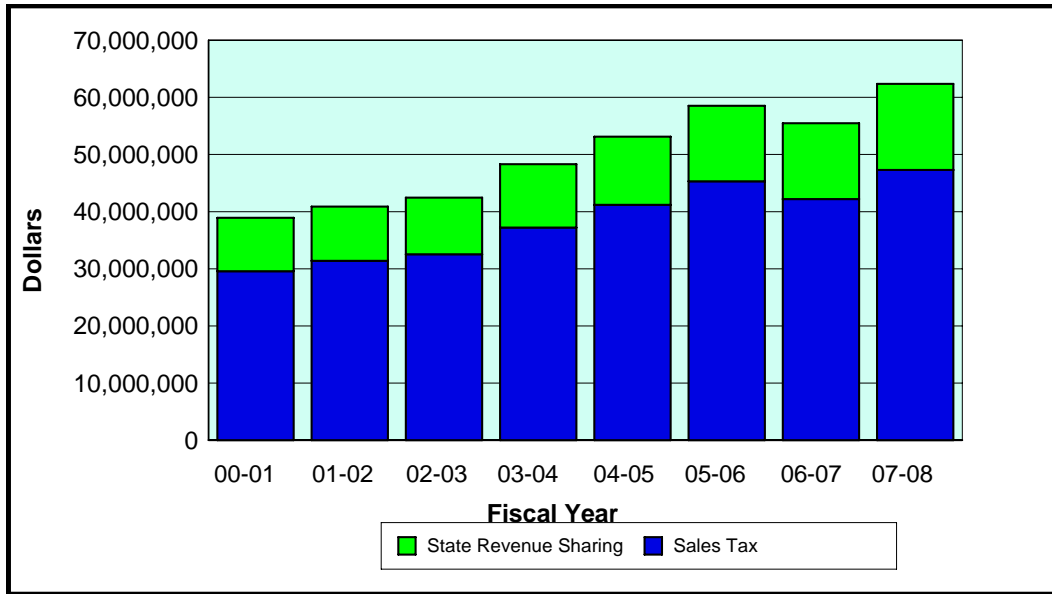
The bill comparisons represent "generic" tax comparisons and do not take into account individual MSTUs, geographical independent and dependent special districts, or drainage districts. These "other" districts include lighting, fire and special improvement districts that can range in adopted millages from 0.0245 to 3.000. The data is based upon 2007 Property Tax information certified by the Property Appraiser on October 12, 2007.

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 joins the Town of Fort Myers Beach in having independent library districts.

COMPARATIVE ANALYSIS OF TAX OBLIGATION USING AGGREGATE MILLAGE

Aggregate millage is the total of all non-voted ad valorem taxes proposed to be levied by the principal taxing authority (county) and all Dependent Districts divided by the Gross Taxable Value for Operating Purposes (total taxable value). This millage attempts to equalize to a "county figure" the various millage rates for the myriad of districts to which taxpayers must pay monies depending upon their location. A lower figure indicates a lesser taxing obligation. For 2006, the state average was 7.9673. Lee County's rate of 5.4884 for 2006 ranked 10th lowest among Florida's 67 counties. The lowest rate was 3.3949 for Monroe County (Florida Keys). The aggregate millage rate for Lee County in 2007 is 5.0188.

STATE SHARED REVENUES FY00-01 THROUGH FY07-08



	FY00-01 Actual	FY01-02 Actual	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Unaudited Actual	FY07-08 Adopted
Sales Tax	\$ 29,556,795	\$ 31,392,498	\$ 32,528,178	\$ 37,202,092	\$ 41,197,944	\$ 45,312,441	\$ 42,195,424	\$ 47,304,976
State Rev Sharing	9,362,165	9,479,499	9,932,003	11,102,358	11,910,078	13,222,385	13,264,069	15,053,183
TOTAL	<u>\$ 38,918,960</u>	<u>\$ 40,871,997</u>	<u>\$ 42,460,181</u>	<u>\$ 48,304,450</u>	<u>\$ 53,108,022</u>	<u>\$ 58,534,826</u>	<u>\$ 55,459,492</u>	<u>\$ 62,358,159</u>

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

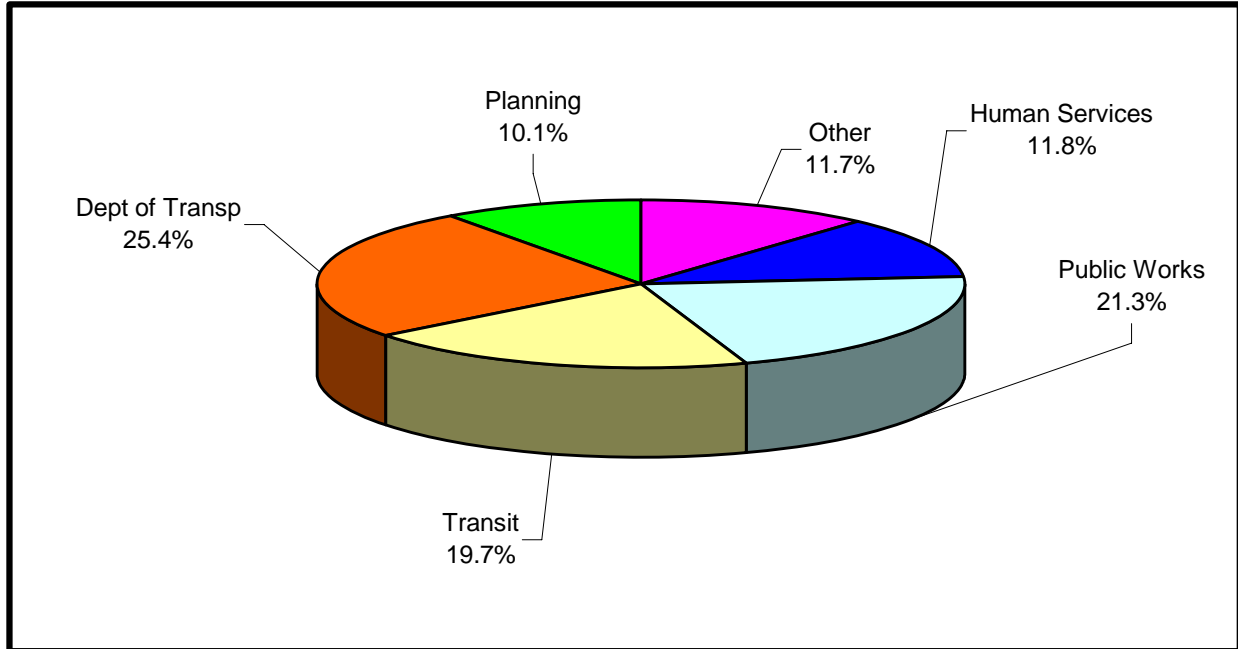
The apportionment factor for all eligible counties is composed of three equally weighted portions: (1) each eligible county's percentage of the total population of all eligible counties in the state; (2) each eligible county's percentage of the total population of the state residing in unincorporated 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 8.814% 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. An 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 FY07-08.



FY06-07 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



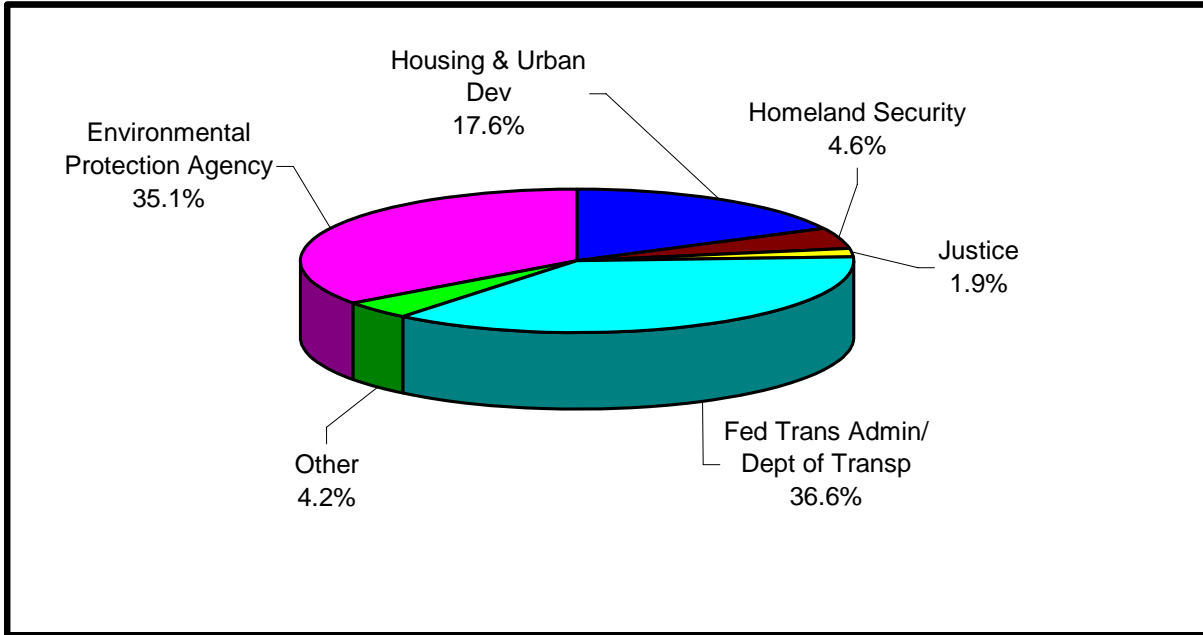
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$89,052,891

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 100 active grants in FY06-07 totaling \$89,052,891. Sixty-seven grants totaling \$49,032,354 came from 11 Federal agencies, and 33 grants totaling \$40,020,537 came from 8 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). The Lee County Port Authority also administered 69 Federal and State grants in FY06-07, (not shown on these charts) which totaled approximately \$77 million.

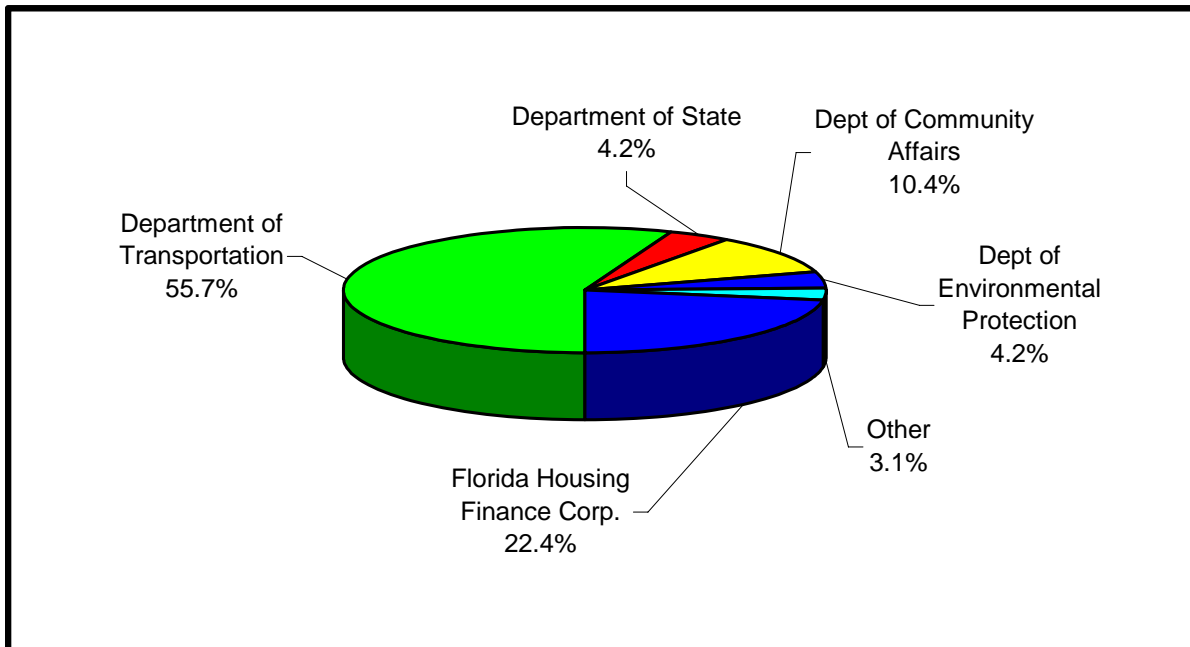
ACTIVE FEDERAL GRANTS IN FY06-07 FOR LEE COUNTY



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

Total: \$49,032,354

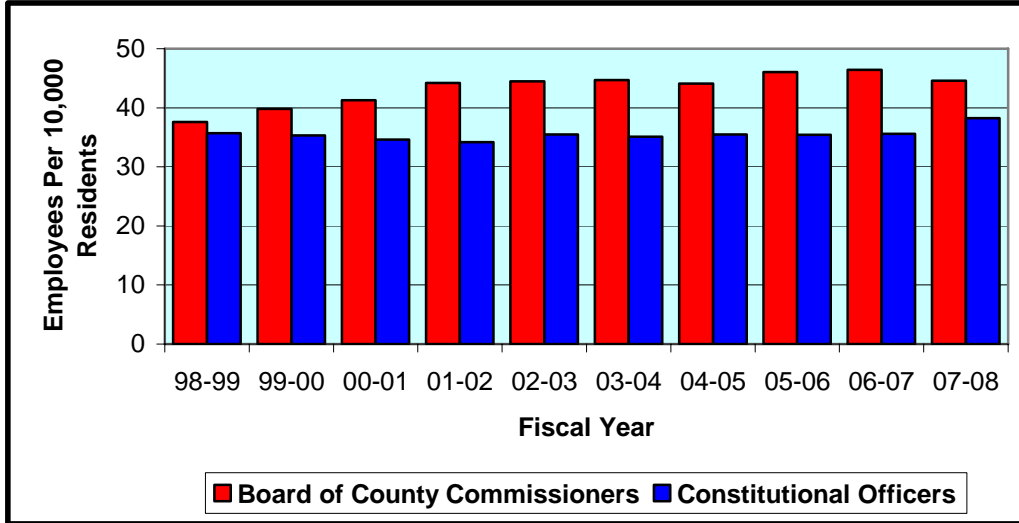
ACTIVE STATE GRANTS IN FY06-07 FOR LEE COUNTY



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

Total: \$40,020,537

LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY98-99 THROUGH FY07-08



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. There was a net decrease of 171 employees reporting to the Lee County Board of County Commissioners from FY97-98 to FY98-99. This reduction was primarily due to the reorganization of the Shady Rest Care Pavilion to a non-profit organization.

For FY99-00, the growth in the ratio for the Board of County Commissioners was the result of the establishment of an in-house Animal Services operation, an increase in LeeTran employees due to the addition of new routes, persons formerly employed with Florida Cities Utility becoming county employees due to the County's acquisition of this utility system, and the budgeting of library employees in the last quarter of FY99-00 for the new East County Regional Library. That library opened in December 2000.

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 declined in FY07-08. The Constitutional Officers' figures from FY02-03 through FY06-07 were fairly consistent. However, in FY07-08 the rate increased by 2.6. Both the BoCC and Constitutional Officers' combined counts for FY07-08 increased a total of 208 over FY06-07. Of the 208 employee increase, 191 were associated with the Sheriff (in anticipation of the opening of a new jail in 2008). However, the BOCC count declined by 28 from FY06-07 to FY07-08.

	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Board of County Commissioners	37.6	39.8	41.3	44.2	44.5	44.7	44.1	46.0	46.4	44.6
Constitutional Officers	35.7	35.3	34.6	34.2	35.5	35.1	35.5	35.5	35.6	38.2
Total	73.3	75.1	75.9	78.4	80.0	79.8	79.6	81.5	82.0	82.8

POSITION SUMMARY BY DEPARTMENT

<u>Department/Division/Program</u>	<u>FY06-07 ADOPTED</u>	<u>FY06-07 CHANGES</u>	<u>FY07-08 DELETED</u>	<u>FY07-08 NEW</u>	<u>FY07-08 ADOPTED</u>
Animal Services	43	0	0	3	46
Community Development	296	0	(35)	0	261
Comm. Dev/Public Works Fiscal Pool	14	0	0	0	14
Construction & Design	146	0	0	3	149
County Manager/Admin Services	60	0	0	0	60
County Attorney	33	0	0	0	33
County Commissioners	10	0	0	0	10
County Lands	14	0	0	0	14
Economic Development	16	0	0	0	16
Fleet Management	33	0	0	0	33
Hearing Examiner	5	0	0	0	5
Human Services	55	0	0	0	55
Library	282	0	0	0	282
Natural Resources	57	0	(1)	0	56
Parks & Recreation	278	0	0	2	280
Public Resources	18	0	0	0	18
Public Safety	401	0	(1)	0	400
Public Works Admin/Contracts	14	1	0	0	15
Purchasing	10	0	0	0	10
Smart Growth	1	0	0	0	1
Solid Waste	71	0	0	0	71
Sports Authority	3	0	0	0	3
Transit	254	3	0	0	257
Transportation	436	0	(3)	0	433
Utilities	284	0	0	0	284
Visitor & Convention Bureau	24	0	0	0	24
GRAND TOTAL	<u>2,858</u>	<u>4</u>	<u>(40)</u>	<u>8</u>	<u>2,830</u>

MAJOR MAINTENANCE PROGRAM

FY07/08 – 11/12

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 07/08	MM BUDGET FY 08/09	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 07/08 - 11/12
FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC;								

NATURAL RESOURCES

400686	Beach Renourishment Trust Fund	T	34,000	1,238,456	1,139,662	1,111,905	124,356	3,648,379
403091	Blind Pass Ecozone	T	409,161	23,606	27,580	0	28,959	489,306
403039	Bonita Beach Renourishment	T	32,062	5,000	77,194	92,925	1,041,206	1,248,387
408558	Clean & Snag Program	A	200,000	200,000	200,000	200,000	200,000	1,000,000
403022	Estero Island Beach Restoration Program	T	101,777	22,768	24,394	0	25,479	174,418
403133	Filter Marsh/BMP Maintenance	A	150,000	200,000	250,000	150,000	150,000	900,000
403023	Gasparilla Island Beach Restoration Project	T	763,000	75,170	70,170	70,170	10,000	988,510
408525	Leitner Creek Improvements	A	0	0	90,000	350,000	0	440,000
403024	Lovers Key Beach Restoration Program	T	30,000	5,000	31,000	95,000	140,000	301,000
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
408534	SFWMD Grant Projects	A,G	600,000	600,000	600,000	600,000	600,000	3,000,000
	Stroud Creek Vegetation Removal	A	0	0	0	300,000	375,000	675,000
400983	Surface Water Management Plan	A	250,000	250,000	250,000	250,000	250,000	1,250,000
402916	WCIND Unspecified Projects	G	900,000	900,000	900,000	900,000	900,000	4,500,000
NATURAL RESOURCES MAINTENANCE TOTAL			3,720,000	3,770,000	3,960,000	4,370,000	4,095,000	19,915,000

DEPARTMENT OF TRANSPORTATION

404007	Environmental Mitigation	GT	75,000	75,000	75,000	75,000	75,000	375,000
	Lehigh Resurfacing	GT-9th	0	0	2,500,000	2,500,000	2,500,000	7,500,000
405714	Master Bridge Project	GT	1,180,656	615,000	275,000	220,000	220,000	2,510,656
	Paved Shoulders	GT-9th	0	0	500,000	500,000	500,000	1,500,000
404683	Road Resurface/Rebuild Program	GT	3,500,000	5,000,000	4,000,000	4,000,000	4,000,000	20,500,000
406024	Roadway Beautification	A	0	0	250,000	250,000	250,000	750,000
406024.65	Roadway Landscape	A	0	0	1,250,000	1,250,000	1,250,000	3,750,000
405603	Sanibel Causeway/McGregor/Summerlin Landscaping	A	3,195,000	0	0	0	0	3,195,000
405604	SR 80 Landscaping	A	750,000	0	0	0	0	750,000
406670	Signal Maintenance Upgrades	GT	100,000	100,000	100,000	100,000	100,000	500,000
406713	Traffic Signal/Intersection Improvements	GT	1,000,000	2,000,000	1,700,000	1,700,000	1,700,000	8,100,000
DEPT OF TRANSPORTATION MAINTENANCE TOTAL			9,800,656	7,790,000	10,650,000	10,595,000	10,595,000	49,430,656

UTILITIES

407092	Fire Hydrant Valve Installation	E	100,000	100,000	100,000	0	0	300,000
407206	Manhole Rehabilitation & Reconstruction	E	250,000	250,000	250,000	100,000	100,000	950,000
407267	Water Quality Monitoring	E	125,000	125,000	125,000	125,000	125,000	625,000
UTILITIES MAINTENANCE TOTAL			475,000	475,000	475,000	225,000	225,000	1,875,000

COUNTY LANDS

408829	County Owned Real Property Assessment	A	155,000	160,000	165,000	170,000	175,000	825,000
408617	Land Sale/Acquisition Opportunities	A	100,000	100,000	100,000	100,000	100,000	500,000
COUNTY LANDS MAINTENANCE TOTAL			255,000	260,000	265,000	270,000	275,000	1,325,000

MAJOR MAINTENANCE PROGRAM (continued)

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 07/08	MM BUDGET FY 08/09	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 07/08 - 11/12
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GOVERNMENT FACILITIES

408951	Admin A/C Pump Replacements	A	0	400,000	0	0	0	400,000
	Admin Bldg 6th Floor - Flooring	A	0	0	200,000	0	0	200,000
	Admin Building 2nd Floor Renovation	A	0	500,000	0	0	0	500,000
408966	Admin Building HVAC Control Upgrades	A	50,000	50,000	50,000	0	0	150,000
	Admin Building Restroom Exhaust Fan Remodel	A	0	0	35,000	0	0	35,000
408929	Admin/CDPW Buildings High-Security Keyway Rekey	A	110,000	0	0	0	0	110,000
408887	Administration East Renovations	A	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
	Animal Services HVAC Replace-Offices	A	0	0	0	90,000	0	90,000
408673	Asphalt Parking Lots	A	130,000	130,000	130,000	130,000	130,000	650,000
408700	Building Maintenance	A	350,000	350,000	350,000	350,000	350,000	1,750,000
	Cape Coral Government Building Reroof	A	0	0	225,000	0	0	225,000
	Constitutional Complex Reroof	A	0	0	0	0	500,000	500,000
	Constitutional Complex Window Repairs/Replace	A	0	0	0	150,000	0	150,000
408968	County Wide Exterior Painting/Recoating	A	60,000	80,000	70,000	124,000	206,000	540,000
408743	County Wide Flooring Replacement	A	50,000	50,000	50,000	50,000	50,000	250,000
408661	County Wide Fuel Facilities	A	320,000	500,000	0	0	0	820,000
408971	County Wide HVAC Replacement	A	50,000	50,000	50,000	50,000	50,000	250,000
408794	County Wide Irrigation	A	200,000	200,000	200,000	200,000	200,000	1,000,000
408746	County Wide Irrigation Pump Station Upgrade	A	0	50,000	0	0	0	50,000
408639	County Wide Modular Furniture	A	125,000	125,000	125,000	125,000	125,000	625,000
	County Wide Parking Lot Light Upgrades	A	0	30,000	30,000	30,000	0	90,000
408796	Elevator Upgrade/Maintenance	A	50,000	50,000	50,000	50,000	50,000	250,000
408939	EMS Station - Crystal Drive Renovation	A, I	500,000	0	0	0	0	500,000
408940	Evidence Area Renovation-6 Mile	A	0	400,000	0	0	0	400,000
408978	Fleet HVAC Replacement	S	0	0	0	50,000	0	50,000
408708	Generator Maintenance/Replacement	A	0	300,000	0	300,000	0	600,000
408992	Hurricane Shelter Retrofits	A	1,000,000	0	0	0	0	1,000,000
408675	Indoor Air Quality Control & Remediation	A	75,000	75,000	75,000	75,000	75,000	375,000
408655	Justice Center Air Handler Units	A	200,000	200,000	200,000	200,000	200,000	1,000,000
	Justice Center Annex Elevator Modernization	A	0	500,000	0	0	0	500,000
	Justice Center Escalator Replacement	A	0	0	0	300,000	0	300,000
408963	Justice Center Renovations	A	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
	Leeway Service Center HVAC Replacement	A	0	0	35,000	0	0	35,000
	Michigan Health Department Reroof	A	0	0	300,000	0	0	300,000
408607	Minor Remodeling Projects	A	300,000	300,000	300,000	300,000	300,000	1,500,000
	Old Courthouse Air Handlers Replacement	A	0	0	0	125,000	0	125,000
	Old Courthouse Exterior Lights Replacement	A	0	0	0	150,000	0	150,000
	Old Courthouse Reroof	A	0	0	0	0	225,000	225,000
408756	Old Courthouse Window Replacement	A	0	0	0	100,000	0	100,000
408603	Reroofing Projects (Replacements)	A	500,000	500,000	500,000	500,000	500,000	2,500,000
408989	Sewer, Drain Fields, Septic Tanks Install & Maint	A	50,000	50,000	50,000	50,000	50,000	250,000
408942	Sheriff Buildings Improvements	A	300,000	600,000	600,000	440,000	140,000	2,080,000
	Sheriff Substation-E Rehabilitation	A	0	400,000	0	0	0	400,000
	Supervisor of Elections Warehouse A/C Units Replacement	A	0	65,000	0	0	0	65,000
GOVERNMENT FACILITIES MAINTENANCE TOTAL			8,420,000	9,955,000	7,625,000	7,939,000	7,151,000	41,090,000

MAJOR MAINTENANCE PROGRAM (continued)

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 07/08	MM BUDGET FY 08/09	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 07/08 - 11/12
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LIBRARY PROJECTS

403624	Bonita Springs Library	LA	0	0	100,000	0	0	100,000
	Library Building Painting-Exterior & Interior	LA	25,000	50,000	40,000	0	30,000	145,000
	Library Flooring Replacement	LA	0	0	0	95,000	0	95,000
403625	North Fort Myers Library HVAC Replacement	LA	108,000	0	0	0	0	108,000
LIBRARY MAINTENANCE TOTAL			133,000	50,000	140,000	95,000	30,000	448,000

WATER ACCESS

402110	Bonita Springs - Imperial Parkway Park	T	32,000	0	0	0	0	32,000
401743	Cape Coral Yacht Club Beach Area Maintenance	T	30,000	0	0	0	0	30,000
402111	Cayo Costa State Park - Campground Replanting	T	30,000	0	0	0	0	30,000
402112	Cayo Costa State Park - Dock Modification	T	123,000	0	0	0	0	123,000
401687	Emergency Beach Clean-Up	T	300,000	0	0	0	0	300,000
402113	Fort Myers Bch-ADA Reconstruction for Beach Accesses	T	33,000	0	0	0	0	33,000
402114	Fort Myers Beach-Beach Utility Vehicle	T	15,444	0	0	0	0	15,444
401895	Fort Myers Beach-Operation Beach Maintenance	T	160,000	0	0	0	0	160,000
401810	Four Mile Cove Ecological Park	T	28,000	0	0	0	0	28,000
402115	Lovers Key - Passenger Tram System	T	180,330	0	0	0	0	180,330
402070	Mound House	T	559,296	0	0	0	0	559,296
402116	Sanibel Beach Access Improvements	T	21,000	0	0	0	0	21,000
401747	Sanibel Beach Erosion Monitoring	T	30,000	0	0	0	0	30,000
401656	Sanibel Beach Maintenance	T	845,000	0	0	0	0	845,000
402063	Sanibel Family Restroom @ Bowman's Beach Park	T	100,000	0	0	0	0	100,000
402064	Sanibel Turner Beach Restroom Improvements	T	145,000	0	0	0	0	145,000
401898	Sanibel Water Quality Monitoring	T	30,000	0	0	0	0	30,000
402117	Sanibel-Caloosahatchee Wtr Quality Observatory Maint Proj	T	74,830	0	0	0	0	74,830
WATER ACCESS MAINTENANCE TOTAL			2,736,900	0	0	0	0	2,736,900

PARKS - COMMUNITY AND REGIONAL

402106	5 Plex Parking Lot Lighting	A	0	31,000	0	0	0	31,000
	Alva Community Park Rewire	A	50,000	0	0	0	0	50,000
	Bay Oaks Community Center HVAC Replacement	A	0	60,000	0	0	0	60,000
401805	Boardwalk Deck Improvements (TDC)	T	250,000	50,000	50,000	50,000	50,000	450,000
402038	Boca Grande Renovations	A, LA	237,000	0	0	0	0	237,000
403148	Bokeelia Harbor Hideaway Boat Ramp-W	G, A	600,000	600,000	0	0	0	1,200,000
402044	Buckingham Community Center Improvements	A	0	500,000	0	0	0	500,000
401809	Capitalized Beach Front Park Maintenance	T	50,000	50,000	50,000	50,000	50,000	250,000
	City of Palms - Bowl Joint Replacement	A	0	0	0	200,000	0	200,000
	City of Palms - Roof Cables Replacement	A	0	0	100,000	0	0	100,000
	City of Palms - Stadium Seats Replacement	A	0	0	1,500,000	0	0	1,500,000
402079	City Of Palms & 5 Plex Flooring	A	0	60,000	0	0	0	60,000
402046	City of Palms & 5 Plex HVAC Replacement	A	80,000	0	0	0	0	80,000
401724	County Wide Athletic Courts	A	50,000	50,000	50,000	50,000	50,000	250,000
401751	County Wide Athletic Fields	A	200,000	200,000	200,000	200,000	200,000	1,000,000

MAJOR MAINTENANCE PROGRAM (continued)

PROJ #	PROJECT NAME	FUND. SRC.	MM	MM	MM	MM	MM	MM
			BUDGET FY 07/08	BUDGET FY 08/09	BUDGET FY 09/10	BUDGET FY 10/11	BUDGET FY 11/12	BUDGET FY 07/08 - 11/12
FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC;								
401825	County Wide Board Walk Repairs	A	100,000	100,000	100,000	100,000	100,000	500,000
401720	County Wide Fences	A	150,000	150,000	150,000	150,000	150,000	750,000
401849	County Wide Landscaping Improvements	A	100,000	100,000	100,000	100,000	100,000	500,000
402121	County Wide Parking Lots	A	40,000	40,000	40,000	40,000	40,000	200,000
401722	County Wide Paving	A	250,000	250,000	250,000	250,000	250,000	1,250,000
401721	County Wide Playgrounds	A	140,000	140,000	140,000	140,000	140,000	700,000
401752	County Wide Shelters	A	0	80,000	80,000	80,000	80,000	320,000
401723	County Wide Signs	A	50,000	50,000	50,000	50,000	50,000	250,000
401761	Destructive Vegetation Control	A	0	150,000	150,000	150,000	150,000	600,000
401828	Filtration System Upgrade, Pools, County Wide	A	70,000	0	0	0	0	70,000
	Karl Drew Community Center HVAC Replacement	A	0	30,000	0	80,000	0	110,000
	Lehigh Senior Center Reroof	A	0	0	0	150,000	0	150,000
	Lynn Hall Pier Railing Replacement	T	0	0	0	250,000	0	250,000
	Lynn Hall Pier Repair	T	0	0	0	1,000,000	0	1,000,000
402124	Manatee Park Canal Bank Reinforcement	A	175,000	0	0	0	0	175,000
401674	Pool Improvements	A	150,000	150,000	150,000	150,000	150,000	750,000
401823	Pool Maintenance and Repairs	A	40,000	40,000	40,000	40,000	40,000	200,000
402022	Sports Complex - A/C Units Replacement	A	30,000	30,000	30,000	30,000	30,000	150,000
	Sports Complex - Front Windows	A	0	0	0	175,000	0	175,000
402028	Stadium Maintenance - City of Palms	S	100,000	100,000	100,000	100,000	100,000	500,000
401738	Stadium Maintenance-Sports Complex	S	100,000	100,000	100,000	100,000	100,000	500,000
401734	Stadium R & R	S	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
402095	Stadiums-Backstop, Scoreboard, Bat Cage Net	A	0	75,000	0	75,000	0	150,000
	Stadiums-Batting Cage Carpet	A	0	0	40,000	40,000	40,000	120,000
	Stadiums-Bleachers & Canopies	A	0	50,000	50,000	50,000	0	150,000
402096	Stadiums-Carpet Replacement	A	60,000	60,000	0	0	0	120,000
402097	Stadiums-Painting	A	25,000	25,000	0	475,000	375,000	900,000
402125	Stadiums-Wall Replacements	A	100,000	0	0	0	0	100,000
402059	Tennis Court Lights Upgrade	A	75,000	75,000	75,000	0	0	225,000
	Terry Park Annex Reskin Building	A	0	0	200,000	0	0	200,000
402099	Terry Park Extension Services	A	0	0	750,000	0	0	750,000
PARKS MAINTENANCE TOTAL			3,352,000	3,476,000	4,625,000	4,405,000	2,325,000	18,183,000
TOTAL MAINTENANCE BUDGET			28,892,556	25,776,000	27,740,000	27,899,000	24,696,000	135,003,556

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.



SECTION C - FINANCIAL POLICY

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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 88-2, as amended, Tourist Development Tax proceeds will be appropriated as follows:
 - 53.6% for tourist advertising and promotion for Lee County;
 - 13.4% for stadium debt service;
 - 33.0% 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. Special revenue funds include:

- **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

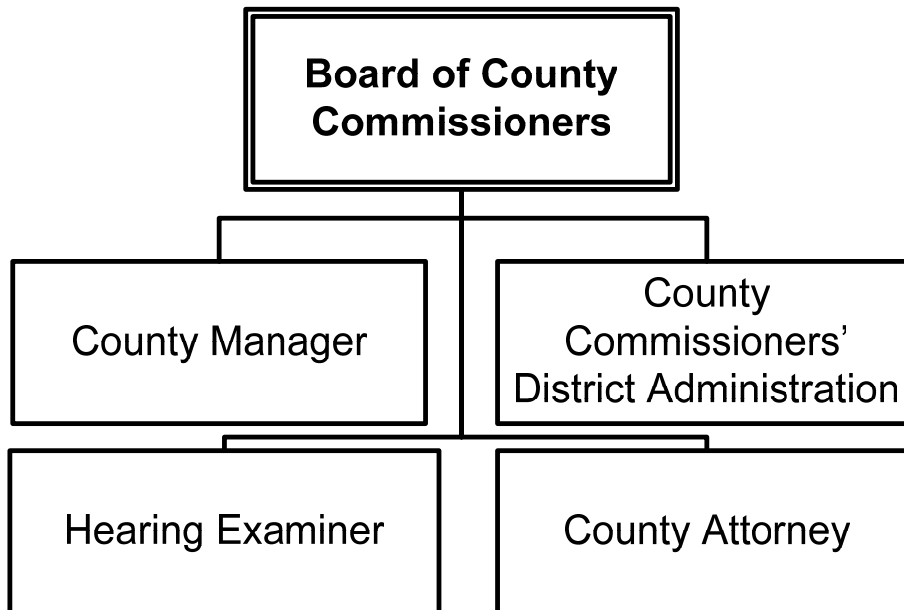
The Lee County Government organization includes several areas of service, each designated into one or more divisions. This section presents the budget by division. Some divisions are independent of any departmental structure. A division may be further divided into one or more programs.

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, Administrative Services 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 FY05-06 actual expenses, FY06-07 unaudited actuals, and FY07-08 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.

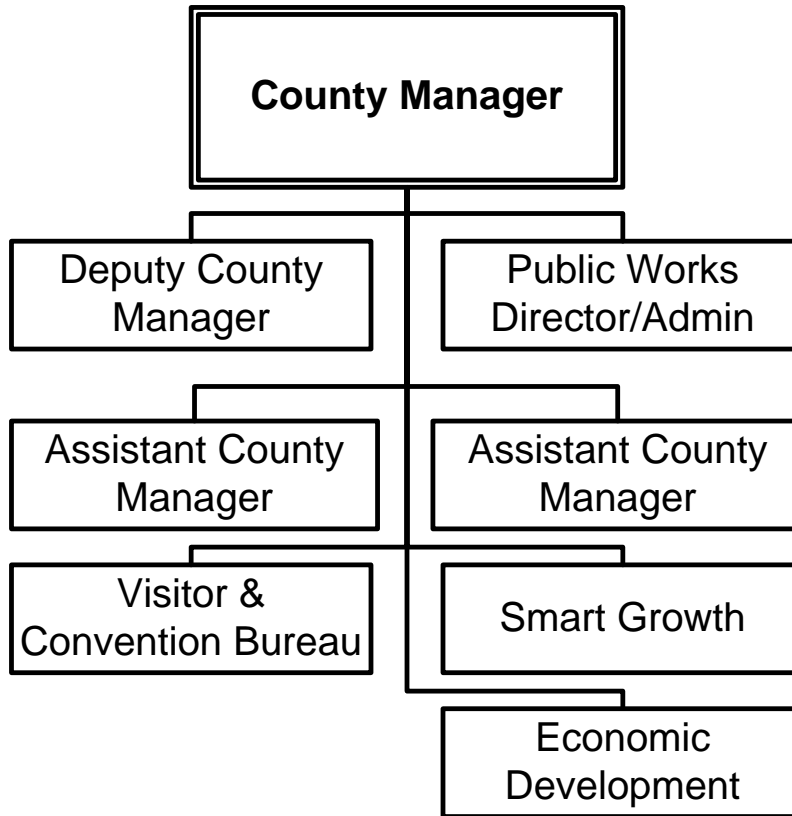
County Commissioners

LEE COUNTY - FLORIDA
2007 - 2008

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2005 - 2006 <u>ACTUAL</u>	2006 - 2007 <u>UNAUDITED</u> <u>ACTUAL</u>	2007 - 2008 <u>ADOPTED</u>
County Commissioners	\$ 1,156,865	\$ 1,179,795	\$ 1,228,946
County Manager	\$ 1,248,360	\$ 1,329,102	\$ 1,513,052
County Attorney			
Legal Counsel	\$ 3,429,402	\$ 4,204,087	\$ 3,971,765
Special Master Process	0	0	26,140
Total	<u>\$ 3,429,402</u>	<u>\$ 4,204,087</u>	<u>\$ 3,997,905</u>
Hearing Examiner	\$ 684,038	\$ 815,149	\$ 806,971
GRAND TOTAL	<u><u>\$ 6,518,665</u></u>	<u><u>\$ 7,528,133</u></u>	<u><u>\$ 7,546,874</u></u>

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 5,834,627	\$ 6,712,984	\$ 6,713,763
Special Revenue Fund	684,038	815,149	833,111
GRAND TOTAL	<u><u>\$ 6,518,665</u></u>	<u><u>\$ 7,528,133</u></u>	<u><u>\$ 7,546,874</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.

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, increasing the job base in Lee County.

County Manager

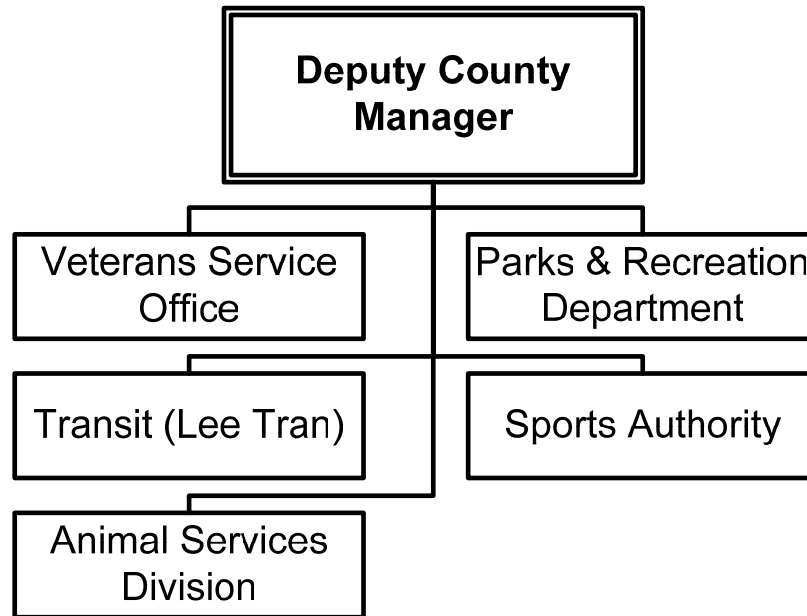
LEE COUNTY – FLORIDA
2007 – 2008

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2005 - 2006 ACTUAL</u>	<u>2006 - 2007 UNAUDITED ACTUAL</u>	<u>2007 - 2008 ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 637,292	\$ 440,630	\$ 605,001
Attraction Marketing	314,867	319,356	335,828
Visitor & Convention Bureau	<u>9,736,428</u>	<u>9,931,266</u>	<u>10,766,910</u>
Total	\$ 10,688,587	\$ 10,691,252	\$ 11,707,739
Smart Growth	\$ 211,256	\$ 218,618	\$ 384,164
Economic Development			
Economic Development	\$ 1,542,348	\$ 1,608,144	\$ 1,829,155
Incentive Program	<u>341,508</u>	<u>0</u>	<u>0</u>
Total	\$ 1,883,856	\$ 1,608,144	\$ 1,829,155
Public Works Admin	\$ 683,501	\$ 729,328	\$ 835,443
GRAND TOTAL	<u>\$ 13,467,200</u>	<u>\$ 13,247,342</u>	<u>\$ 14,756,501</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 2,778,613	\$ 2,556,090	\$ 3,048,762
Special Revenue Fund	<u>10,688,587</u>	<u>10,691,252</u>	<u>11,707,739</u>
GRAND TOTAL	<u>\$ 13,467,200</u>	<u>\$ 13,247,342</u>	<u>\$ 14,756,501</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.

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.

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.

Animal Services provides comprehensive animal control services through education and enforcement of laws and ordinances, complaint resolution, rabies control, lost/found animal services, and sheltering of stray and unwanted animals. Animal Services is the only unlimited admission shelter in Lee County meaning that no animal is ever refused regardless of the condition of the animal or the space available in the shelter. Animal Services strives to help find solutions to limit homeless and unwanted animals in the community.

Deputy County Manager

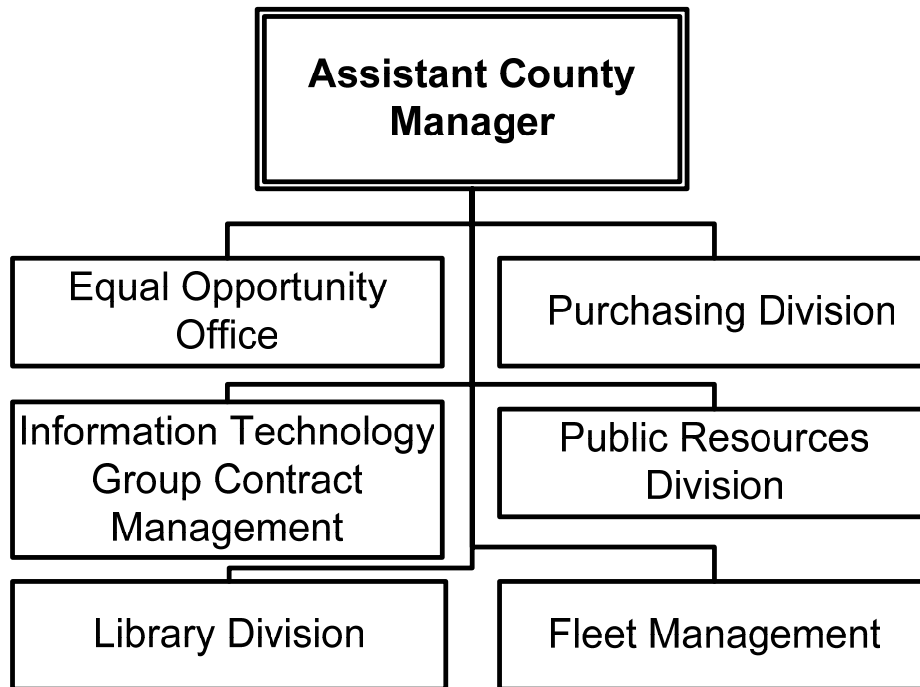
LEE COUNTY – FLORIDA
2007 – 2008

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2005-2006</u> <u>ACTUAL</u>	<u>2006-2007</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2007-2008</u> <u>ADOPTED</u>
Veterans Services	\$ 323,765	\$ 294,649	\$ 353,802
Parks and Recreation			
Extension Services	\$ 815,216	\$ 968,242	\$ 1,120,161
Soil & Water Conservation	73,258	203,278	0
Parks & Recreation Operations	26,004,983	28,783,722	30,313,379
Florida Community Trust	380,233	319,410	0
Total	\$ 27,273,690	\$ 30,274,652	\$ 31,433,540
Transit	\$ 17,743,985	\$ 20,616,173	\$ 22,074,173
Sports Authority	\$ 593,084	\$ 780,857	\$ 743,861
Animal Services			
Shelter Operations	\$ 1,560,663	\$ 1,960,856	\$ 1,839,999
Field Operations	1,485,225	1,842,810	1,711,188
Spay & Neuter	668,681	453,003	554,937
Total	\$ 3,714,569	\$ 4,256,669	\$ 4,106,124
GRAND TOTAL	\$ <u>49,649,093</u>	\$ <u>56,223,000</u>	\$ <u>58,711,500</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 12,027,179	\$ 13,247,166	\$ 14,740,562
Special Revenue Fund	18,493,770	20,734,219	20,796,675
Capital Project Fund	1,384,159	1,625,442	1,100,090
Enterprise Fund	17,743,985	20,616,173	22,074,173
GRAND TOTAL	\$ <u>49,649,093</u>	\$ <u>56,223,000</u>	\$ <u>58,711,500</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.

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

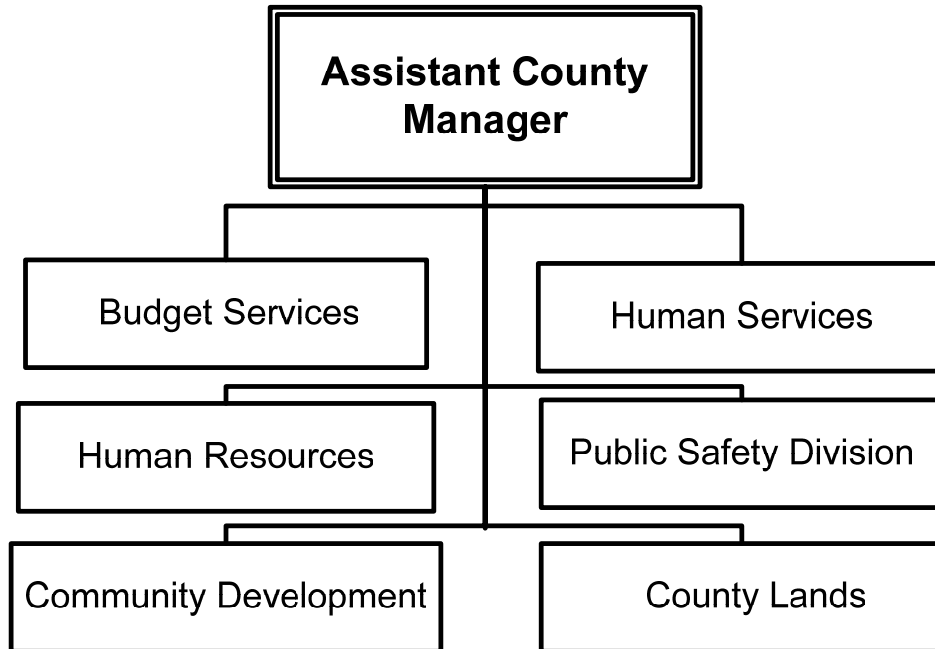
Fleet Management is responsible for vehicle maintenance and repair, fuel management and a disaster management plan for County-owned equipment in the event of a natural disaster.

Assistant County Manager

LEE COUNTY - FLORIDA
2007 – 2008

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2005 - 2006 <u>ACTUAL</u>	2006 - 2007 <u>UNAUDITED</u> <u>ACTUAL</u>	2007 - 2008 <u>ADOPTED</u>
County Manager			
Equal Employment Opportunity	\$ 412,479	\$ 381,082	\$ 477,328
Housing Enforcement - HUD	75,329	78,194	86,049
Total	\$ 487,808	\$ 459,276	\$ 563,377
Purchasing	\$ 802,022	\$ 827,192	\$ 834,290
Information Technology			
Telephones	\$ 4,370,391	\$ 5,522,619	\$ 4,446,229
Data Processing	11,339,831	10,113,346	10,446,143
Total	\$ 15,710,222	15,635,965	\$ 14,892,372
Public Resources			
MSTBU Services	\$ 379,501	\$ 413,172	\$ 419,684
Public Resources	1,863,002	2,075,823	2,002,948
Special Improvements Districts	0	1,789,594	144,473
Total	\$ 2,242,503	4,278,589	\$ 2,567,105
Library	\$ 25,183,510	\$ 27,756,166	\$ 27,832,378
County Fleet Management			
Rolling & Motorized Equipment	\$ 10,476,730	\$ 10,132,059	\$ 15,020,829
Emergency Response	194,994	191,677	218,473
Total	\$ 10,671,724	\$ 10,323,736	\$ 15,239,302
GRAND TOTAL	\$ 55,097,789	\$ 59,280,924	\$ 61,928,824
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 3,310,678	\$ 3,479,376	\$ 3,556,613
Special Revenue Fund	25,600,159	28,243,930	28,314,537
Capital Project Fund	0	1,789,594	144,473
Internal Services Fund	26,186,952	25,768,024	29,913,201
GRAND TOTAL	\$ 55,097,789	\$ 59,280,924	\$ 61,928,824

ASSISTANT COUNTY MANAGER



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

Human Services' major functional areas include Housing Services, Family Self-Sufficiency Assistance, Neighborhood Building, State Health Programs, Partnering for Results (Community Funding Partnership), and State Mandates.

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

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).

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.

Assistant County Manager

LEE COUNTY - FLORIDA
2007 - 2008

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2005 - 2006</u> <u>ACTUAL</u>	<u>2006 - 2007</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>ADOPTED</u>
County Manager			
Budget Operations	\$ 1,013,293	\$ 1,058,400	\$ 1,128,118
Risk Mgmt Administration	380,445	307,966	440,308
Total	\$ 1,393,738	\$ 1,366,366	\$ 1,568,426
Human Services			
Human Svcs Fiscal Mgmt.	\$ 310,049	\$ 366,998	\$ 487,433
Neighborhood Bldg Program	535,067	716,322	927,735
Human Svcs Admin/Clerical	827,818	911,775	1,076,111
Neighborhood Improvements	3,962,537	4,080,441	7,204,296
Administration & Housing Asst	93,954	88,507	0
Housing Services/General	1,148,435	1,533,951	1,128,985
State Mandated Programs	7,275,791	8,033,098	8,793,610
Family Services Unit Program	1,604,447	1,858,886	1,574,008
Supportive Housing Program	2,217,988	1,951,618	562,309
Community Agency Support	3,821,429	4,141,782	4,585,497
Small Business Development	0	1,700	280,000
State Health Programs	1,857,035	2,180,164	2,394,368
Total	\$ 23,654,550	\$ 25,865,242	\$ 29,014,352
Human Resources			
Human Resources	\$ 2,050,995	\$ 2,324,873	\$ 2,547,002
Human Resources - Training	101,105	158,044	238,749
Total	\$ 2,152,100	\$ 2,482,917	\$ 2,785,751
Public Safety			
Fire Protection	\$ 8,813	\$ 8,813	\$ 9,795
Emergency Mgmt Operations	1,669,778	2,581,193	1,277,067
Emergency Operations Planning	320,843	0	0
All Hazards Protections	2,001,597	1,788,304	1,340,480
Emergency Response	28,032,900	33,455,387	36,296,792
Emergency Dispatching	2,354,235	2,577,527	2,841,877
E911 Implementation	2,312,020	2,819,376	2,918,967
Govt Communications Network	1,672,878	1,722,786	1,706,359
Pub Safety-Logistics	2,152,076	2,908,939	4,425,951
Pub Safety-Info Resources	396,558	909,087	1,333,416
Total	\$ 40,921,698	\$ 48,771,412	\$ 52,150,704

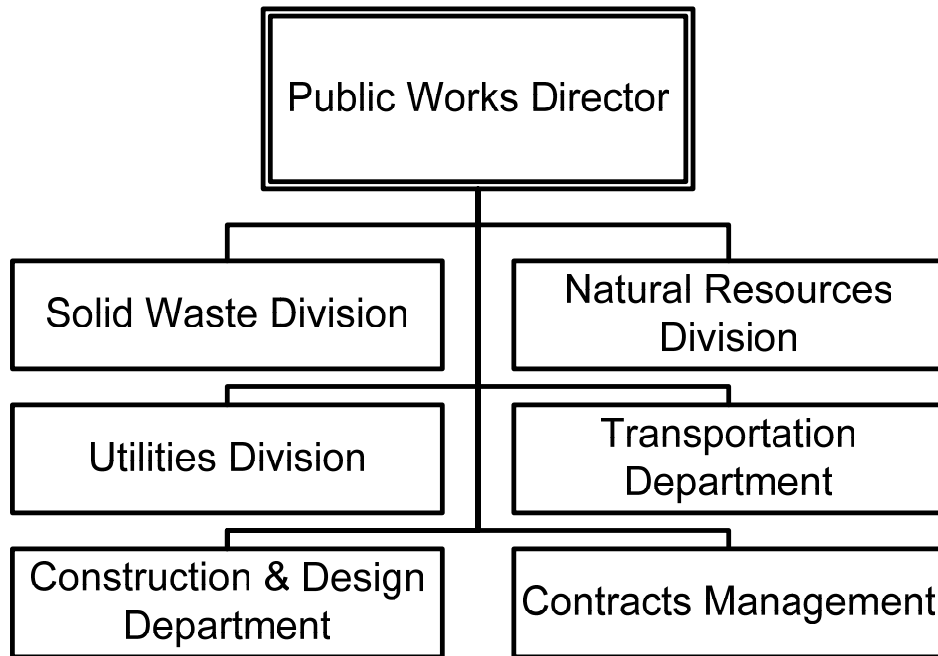
ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2005 - 2006</u> <u>ACTUAL</u>	<u>2006 - 2007</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>ADOPTED</u>
Community Development			
Rezoning & DRI's	\$ 1,794,555	\$ 1,997,944	\$ 2,173,862
DCD - Planning	1,611,565	1,766,990	1,892,804
Administration & Housing Asst	2,501,144	3,720,144	3,288,800
DCD Plan Env Svcs	1,340,560	1,536,705	1,622,129
Development Review	2,217,965	2,414,171	2,621,340
Zoning Review	764,015	674,509	684,737
Permit Issuance	2,874,077	3,005,108	3,171,281
Building Inspections	6,069,038	6,745,731	7,027,705
Code Enforcement	2,831,588	3,512,836	3,641,478
Plans Review	2,274,211	2,227,760	2,145,559
DCD Admin & Support	1,733,663	1,897,953	1,975,629
Total	\$ 26,012,381	\$ 29,499,851	\$ 30,245,324
County Lands	\$ 1,166,501	\$ 1,208,121	\$ 1,213,716
GRAND TOTAL	\$ 95,300,968	\$ 109,193,909	\$ 116,978,273

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 55,857,597	\$ 66,401,145	\$ 72,888,318
Special Revenue Fund	36,454,321	39,645,014	40,789,114
Internal Service Fund	2,989,050	3,147,750	3,300,841
GRAND TOTAL	\$ 95,300,968	\$ 109,193,909	\$ 116,978,273



PUBLIC WORKS DIRECTOR



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.

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.

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

Transportation is responsible for all of the County's transportation-related activities, which include repair and maintenance of roads, signs 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.

Contracts Management supports departments and divisions in development, negotiation, and administration of construction, contracts, professional service agreements and other professional service contracts. (Budget for Contracts Management is shown under Internal Services.)

Public Works Director

LEE COUNTY - FLORIDA
2007 – 2008

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2005 - 2006</u> <u>ACTUAL</u>	<u>2006 - 2007</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>ADOPTED</u>
Solid Waste			
Right of Way Cleanup	\$ 435,419	\$ 432,966	\$ 482,138
Solid Waste Operations	18,135,599	20,242,775	22,005,780
Recycling	1,097,416	1,109,012	1,324,905
Hazardous Waste	626,706	0	0
Disposal Facilities	29,732,523	19,146,365	29,792,464
Hendry Co. Transfer Stations	1,150,282	1,342,282	1,451,134
Lee/Hendry Landfill	<u>6,166,325</u>	<u>3,303,542</u>	<u>3,589,495</u>
Total	\$ 57,344,270	\$ 45,576,942	\$ 58,645,916
Natural Resources			
Marine Svcs / Marine Services	\$ 754,418	\$ 801,888	\$ 862,006
Ground Water Mgmt	690,434	920,912	991,312
Environmental Lab	1,613,529	1,664,232	1,658,706
Pollutant Storage Tanks	255,685	304,193	335,578
Surface Water Mgmt	2,003,644	1,673,199	1,735,918
Canal Maintenance	1,061,865	0	0
Small Quantity Generator	<u>593,343</u>	<u>541,318</u>	<u>692,318</u>
Total	\$ 6,972,918	\$ 5,905,742	\$ 6,275,838
Utilities			
WW Treatment - Waterway East	\$ 978,446	\$ 991,588	\$ 1,065,067
WW Treatment - Fiesta Villas	1,942,639	2,052,374	2,258,674
Water Prod - Waterway	460,615	498,943	375,494
Water Prod - College	259,658	84,595	192,500
Water Prod - Green Me	2,872,670	3,211,957	2,755,353
Water Prod - Bartow	217,005	100,781	426,544
Water Prod - Pine Woods	1,318,686	1,323,481	2,367,493
WW Treatment - San Carlos	196,455	268,526	353,866
WW Treatment - Three Oaks	1,439,405	1,588,007	1,592,613
Water Production - Olga	1,630,634	1,613,122	2,153,630
Water Distribution	2,418,135	2,967,354	3,315,068
Wastewater Treatment Contracts	7,201,307	6,484,023	7,200,000
Wastewater Collection	3,737,037	4,379,065	4,389,253
Utilities-Maintenance Services	1,521,434	1,707,603	1,944,806
Wastewater Treat - Pkg. Plants	12,434	18,264	28,100
Wastewater Treatment - Beach	\$ 2,351,622	\$ 2,270,842	\$ 2,537,307

PUBLIC WORKS DIRECTOR (continued)

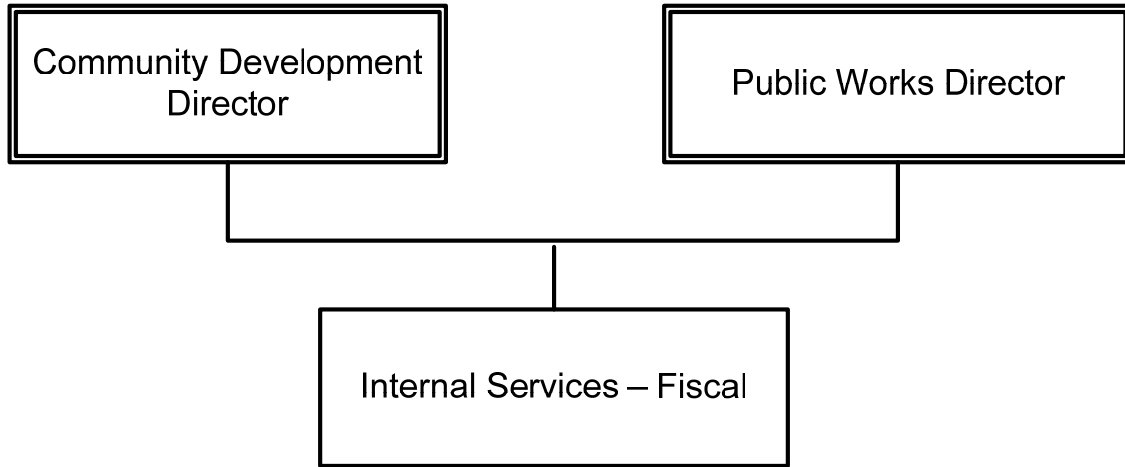
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2005 - 2006</u> <u>ACTUAL</u>	<u>2006 - 2007</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>ADOPTED</u>
WWW Treatment - Pine Island	\$ 334,067	\$ 400,922	\$ 415,341
Wastewater Treatment FCWC	68,115	0	0
Utilities-Gateway Treatment PI	641,422	775,650	729,550
Utilities Admin - Sewer	2,085,155	2,002,906	2,567,895
Utilities - Electronic Dept	1,452,293	1,539,170	1,735,447
Utilities Admin - Water	5,218,225	3,172,085	2,204,524
Utilities Admin - Mgmt	1,415,897	1,857,524	1,947,409
Utilities Engineering	1,170,667	1,245,123	1,381,658
Water Meter Service	1,599,505	2,316,996	2,573,225
Billing & Collection	1,987,964	2,317,996	2,955,631
Water Production - Corkscrew	2,830,638	3,146,851	3,516,493
Utilities - Support Services	1,083,521	860,586	1,175,016
Construction Crew	1,846,742	1,919,567	2,298,206
Utilities - Water Prod - North Lee	667,478	1,815,619	1,882,190
Locates Inspections	510,744	572,545	697,513
Industrial Pretreatment	147,525	156,455	222,368
Asset Management	0	0	400,000
Total	\$ 51,618,140	\$ 53,660,520	\$ 59,658,234
Department of Transportation			
Canal Maintenance	\$ 2,628,603	\$ 3,102,867	\$ 2,965,684
Landscape Maintenance	1,841,936	2,921,620	3,208,207
Roadway Maintenance	11,483,469	13,157,595	13,358,154
Bridge Maintenance	1,437,971	1,464,875	1,700,159
Sanibel Cause Reconstruct	320,994	205,336	0
Traffic - Engineering	1,712,925	2,206,267	2,412,433
Traffic - Signs & Markings	3,788,052	4,034,189	3,538,424
Traffic - Signal Systems	3,764,432	4,341,062	4,462,995
Sanibel Causeway R&R	189,901	751,277	400,000
Toll Bridge Operations	9,789,194	11,056,248	13,134,461
Toll Bridge Landscape	323,201	532	0
DOT Administration	1,406,596	1,605,584	1,700,404
GIS Operations	0	1,029,053	1,277,179
DOT Eng. - Planning	807,270	850,614	858,565
DOT Eng. - Construction	2,716,539	2,809,411	2,812,678
DOT Eng. - Design	1,950,245	1,703,549	1,458,143
Total	\$ 44,161,328	\$ 51,240,079	\$ 53,287,486

PUBLIC WORKS DIRECTOR (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2005 - 2006</u> <u>ACTUAL</u>	<u>2006 - 2007</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>ADOPTED</u>
Construction and Design			
Construction and Design	\$ 1,262,040	\$ 1,323,183	\$ 1,333,353
Facilities Mgmt Administration	7,130,968	7,826,853	8,559,969
Maintenance & Repair Services	5,464,510	6,401,415	7,434,788
Facilities Mgmt	<u>1,089,483</u>	<u>1,265,088</u>	<u>731,610</u>
Total	\$ <u>14,947,001</u>	\$ <u>16,816,539</u>	\$ <u>18,059,720</u>
Contracts Management	\$ 433,080	\$ 528,502	\$ 490,624
GRAND TOTAL	\$ <u>175,476,737</u>	\$ <u>173,728,324</u>	\$ <u>196,417,818</u>

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 20,312,408	\$ 21,765,658	\$ 23,349,485
Special Revenue	44,459,641	39,706,567	40,152,660
Enterprise Fund	<u>110,704,688</u>	<u>112,256,099</u>	<u>132,915,673</u>
GRAND TOTAL	\$ <u>175,476,737</u>	\$ <u>173,728,324</u>	\$ <u>196,417,818</u>

INTERNAL SERVICES



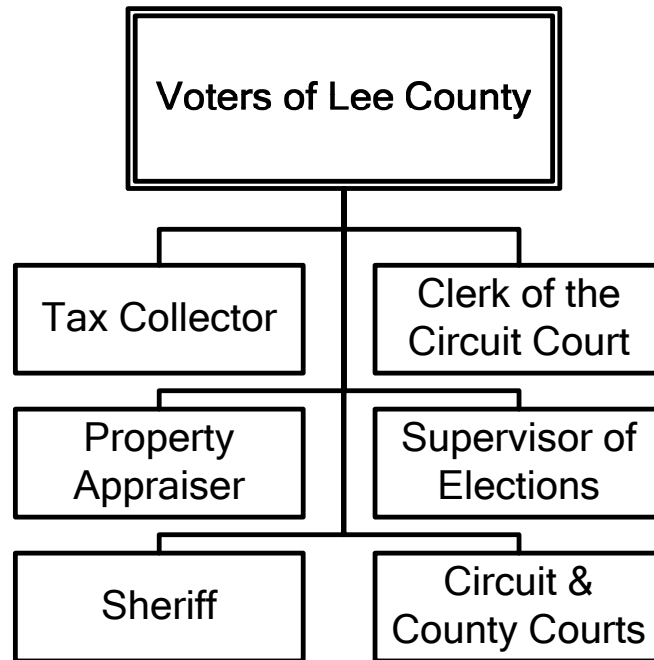
The **Fiscal Internal Support** Program provides support to the departments and divisions that report to the Directors of Community Development and Public Works, with the exception of Utilities.

Internal Services

LEE COUNTY – FLORIDA
2007 – 2008

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2005 - 2006</u> <u>ACTUAL</u>	<u>2006 - 2007</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>ADOPTED</u>
PW/DCD Internal Services	\$ <u>1,019,106</u>	\$ <u>1,075,849</u>	\$ <u>1,083,410</u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ <u>1,019,106</u>	\$ <u>1,075,849</u>	\$ <u>1,083,410</u>

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. Collection fees and facilities-related support supplied by the Board of County Commissioners fund the operations of this office.

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 minutes function has been absorbed into the Finance and Internal Audit budget.

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 levied. Appraisal fees and facilities-related support supplied by the BoCC fund the operations of this office.

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.

The **Circuit and County Courts** consists of the State Attorney (elected), Public Defender (elected), Medical Examiner (appointed by the Governor), and related Court Services. They are state employees charged with the prosecution, defense, and related support activities associated with criminal and civil court actions. By statute, these are mainly state-funded functions with a portion of their operating funds supplied by the Board of County Commissioners.

COURTS AND CONSTITUTIONAL OFFICERS

LEE COUNTY – FLORIDA
2007 – 2008

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2005 - 2006 <u>ACTUAL</u>	2006 - 2007 <u>UNAUDITED</u> <u>ACTUAL</u>	2007 - 2008 <u>ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,183,067	\$ 1,270,453	\$ 1,413,728
Tax Collector	17,758,865	21,942,380	22,387,837
Total	\$ 18,941,932	\$ 23,212,833	\$ 23,801,565
Clerk to the Board			
Support to Clerk to Board	\$ 1,021,993	\$ 1,049,561	\$ 1,202,837
Finance & Internal Audit	7,293,086	7,297,190	6,860,157
Clerk-to-the-Board-VCB	562,327	689,595	650,000
Total	\$ 8,877,406	\$ 9,036,346	\$ 8,712,994
Property Appraiser			
Support to Property Appraiser	\$ 3,031,985	\$ 2,869,726	\$ 2,741,353
Property Appraiser	8,133,473	9,488,672	10,851,947
Total	\$ 11,165,458	\$ 12,358,398	\$ 13,593,300
Supervisor of Elections			
Support to Supervisor of Elections	\$ 1,000,430	\$ 768,728	\$ 928,882
Supervisor of Elections	5,148,100	5,872,500	5,601,035
Total	\$ 6,148,530	\$ 6,641,228	\$ 6,529,917
Sheriff			
Sheriff Disbursement	\$ 83,257,638	\$ 92,681,770	\$ 97,095,730
Support to Sheriff	4,540,931	4,982,229	5,503,878
Law Enforcement Trust	488,568	184,095	0
Sheriff - Jail Disbursement	39,320,783	45,713,537	55,680,046
Sheriff - Court Support	3,155,931	3,877,009	4,938,079
Total	\$ 130,763,851	\$ 147,438,640	\$ 163,217,733
Court Administration			
Court Administration	\$ 0	\$ 1,222,480	\$ 1,792,297
Court Admin - Support	1,088,726	1,207,721	1,200,572
Budget Transfer - Court Svcs	9,356,736	0	0
Misc. Court Related Programs	3,331,849	0	0
Citizen's Dispute	0	64,453	67,931
Public Def Conflicts - Criminal	0	1,710	0
Pretrial Services	0	1,534,972	1,702,692
Dispute Mediation	0	117	0
Mediation Ordinance	0	48,821	55,790
Family Court Services	0	244,145	480,896
Family Court Services - Pro Se	0	11,864	32,108
Domestic Violence	0	450,355	447,989

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2005 - 2006 <u>ACTUAL</u>	2006 - 2007 <u>UNAUDITED</u> <u>ACTUAL</u>	2007 - 2008 <u>ADOPTED</u>
Public Def Conflicts - Juvenile	0	0	25,000
Juvenile Arbitration	0	118,204	133,738
Teen Court	0	105,713	116,509
Public Guardian	0	273,100	288,000
Courthouse Security	0	1,174,872	1,134,601
CJIS	0	1,861,545	2,125,218
Court Technology	0	969,153	1,152,400
Law Library	0	215,323	242,070
Probation	0	1,838,805	2,154,110
Pretrial Diversion	0	489,051	528,254
Support to Public Defender	274,804	496,849	594,518
State Attorney	908,820	1,489,017	1,433,032
Support to Medical Examiner	156,529	218,568	253,448
Medical Examiner	1,865,199	2,124,879	2,303,136
Guardian ad Litem	0	29,421	149,920
Juvi Predispo Detention	0	4,235,527	4,200,000
Legal Aid	0	459,212	497,234
Total	\$ 16,982,663	\$ 20,885,877	\$ 23,111,463
GRAND TOTAL	\$ 192,879,840	\$ 219,573,322	\$ 238,966,972

EXPENDITURES BY FUND TYPE

General Fund	\$ 187,493,131	\$ 195,970,778	\$ 213,902,573
Special Revenue	3,092,095	20,741,493	22,959,453
Debt Service	837	4,251	0
Capital Projects	1,726,165	2,247,173	1,466,718
Enterprise	\$ 567,612	609,627	638,228
GRAND TOTAL	\$ 192,879,840	\$ 219,573,322	\$ 238,966,972

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	2008	2009	2010	2011	2012	Total
Natural Resources	\$ 0	\$ 0	\$ 0	\$ 4,500	\$ 5,150	\$ 9,650
Transportation	812,109	119,335	75,000	123,707	41,944	1,172,095
Solid Waste	60,000	1,100,000	0	60,000	60,000	1,280,000
Government Facilities	1,338,192	1,139,459	965,315	1,458,725	0	4,901,691
Libraries	0	0	2,258,728	0	0	2,258,728
Parks	15,000	398,500	0	125,500	0	539,000
Total Additional Operating Costs	\$ 2,225,301	\$ 2,757,294	\$ 3,299,043	\$ 1,772,432	\$ 107,094	\$ 10,161,164

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.

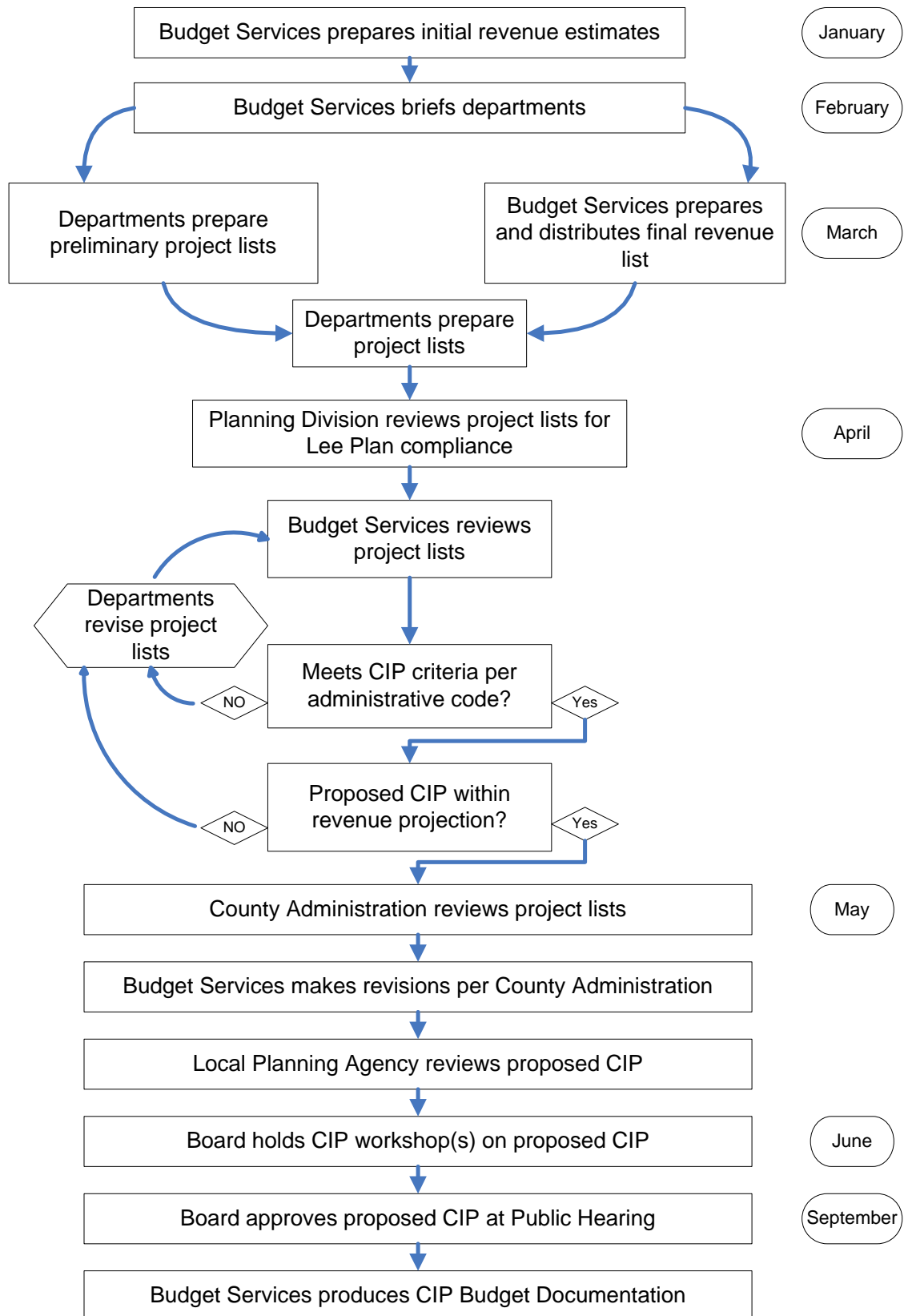
The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and, sometimes, from year to year. Any revisions must be approved by the Board of County Commissioners. Each department maintains daily control of its projects, with overall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

FY07/08 – 11/12

	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
Ad Valorem Tax - Conservation 2020	\$ 45,930,877	\$ 48,227,421	\$ 50,638,792	\$ 53,170,731	\$ 55,829,268	\$ 253,797,089
Transfer from General Fund	2,395,367	21,700,777	43,454,536	42,737,612	22,041,782	132,330,074
Interest *	4,311,080	3,839,175	4,015,363	4,095,245	4,279,003	20,539,866
Impact Fees:						
Community Park	3,286,000	3,351,720	3,418,754	3,487,129	3,556,872	17,100,475
Regional Park	3,000,000	3,060,000	3,121,200	3,183,624	3,247,296	15,612,120
Road	71,592,000	73,023,840	74,484,317	75,974,003	77,493,483	372,567,643
Enterprise Funds	54,729,650	93,665,550	78,544,000	43,502,200	9,155,000	279,596,400
Project Bond Proceeds	10,000,000	0	4,000,000	42,400,000	1,430,000	57,830,000
Gas Taxes	<u>11,008,899</u>	<u>11,246,406</u>	<u>15,214,399</u>	<u>\$17,587,311</u>	<u>\$17,921,469</u>	<u>72,978,484</u>
Total Major Revenues	\$ 206,253,873	\$ 258,114,889	\$ 276,891,361	\$ 286,137,855	\$ 194,954,173	\$ 1,222,352,151

*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 FY07-08, 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, 2007, of \$96,696,583,658 projected FY07-08 revenues are expected to reach \$45,930,877 (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 FY07-08, 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: 33% is used for beach maintenance and improvements to County beach facilities; 13.4% is applied to debt service on the Lee County Sports Complex; 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 FY07-08, interest earnings are projected to be \$1,300,000 for capital construction and \$1,300,000 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.

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.

\$16,000,000 in Sanibel Causeway Surplus Funds were used toward financing construction of a new causeway along with bond funds, commercial paper and state loans. The new Sanibel Causeway including the toll plaza was dedicated on September 8, 2007.

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 FY07-08, interest earnings are projected to be \$1,200,000.

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. FY07-08 Community Park Impact Fee revenue is anticipated to be \$3,286,000, 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 FY07-08, Regional Park Impact Fee revenue is anticipated to be \$3,000,000, 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 eight 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. Impact fees in three of the eight benefit districts are being used to pay debt service for certain projects funded by the 1989 Series Gas Tax Bonds: Pine Island Road, Gulf Drive, and Bonita Beach Road. Road Impact Fee revenue for FY07-08 is anticipated to be \$71,592,000, 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 FY07-08 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 FY07-08 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 is currently using a portion of its Voted (Ninth-Cent) Gas Tax to retire debt on the Road Improvement Refunding Note Series 2003 (formerly the Road Improvement Revenue Bonds, Series 1993). In addition, the balance of 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 is expected to be used for two projects in FY07-08 using this financing method.

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 three MSBUs – Pinecrest Road, University Overlay and NE Hurricane Bay.

In addition, two borrowings were issued during FY01-02 – landscaping for Ben Hill Griffin Parkway and Charlee Road. Funding for a sewer line installation in the Town & River Subdivision (Bal Isle Sewer) and for the Triple Crown Court water line were obtained in FY02-03. All of these commercial paper borrowings have been paid off with Sun Trust Term Loan Assessment Program.

The commercial paper program at September 30, 2007 has an outstanding principal balance of \$35,512,000. Of that total \$32,712,000 (92%) is related to the Sanibel Causeway (\$12,212,000) and Sanibel Toll Plaza (\$20,500,000). In FY07-08 five projects are expected to be funded totalling \$14,987,000 (see chart following this section).

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 \$4.6 million 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 \$54.3 million 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 \$225,993.84 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, 2007, \$14,375,000 has been received by the County under this loan. 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 will qualify for a \$32 million dollar loan for this project.

CIP REVENUE SOURCES (continued)

This program represents an alternative to traditional bond issues and is expected to save over \$800,000 in issuance costs and over \$10 million in debt service due to the lower interest rates available through the State Revolving Fund (SRF) program.

PROPOSED DEBT FINANCED PROJECTS

PROPOSED DEBT - BOARD OF COUNTY COMMISSIONERS, LEE COUNTY, FLORIDA FY07-08 TO FY11-12 and FY12-13 TO FY16-17									
DEBT TYPE AND PROJECT DESCRIPTION	REVENUE SOURCE	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FIVE YEAR TOTAL	YEARS SIX TO TEN FY12-13 TO FY16-17	
I. NON SELF SUPPORTING DEBT									
A. GENERAL GOVERNMENT									
NONE									
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
III. SELF SUPPORTING DEBT									
A. TRANSPORTATION									
2. COLONIAL & METRO QUEUE JUMP									
4. COLONIAL EXPRESSWAY									
5. COUNTY ROAD 951 EXTENSION - SOUTH									
		\$0	\$4,000,000	\$0	\$42,400,000	\$0	\$46,400,000	\$0	
B. UTILITIES - SEWER									
C. UTILITIES - WATER									
1. GREEN MEADOWS WATER TREATMENT PLANT									
2. CORKSCREW WATER TREATMENT PLANT EXPANSION									
3. CORKSCREW WATER TREATMENT PLANT WELLFIELD IMP									
		\$5,000,000	\$20,000,000	\$11,000,000	\$0	\$0	\$36,000,000	\$0	
D. SOLID WASTE									
1. LEE/HENDRY LANDFILL PHASE 2									
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
E. OTHER - COMMERCIAL PAPER PROJECTS (MSBU'S) THAT ARE ANTICIPATED TO RECEIVE LONG TERM FINANCING									
3. HOMESTEAD ROAD PAVING									
		\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0	
4. SAN CARLOS DRAINAGE									
		\$625,000	\$0	\$0	\$0	\$0	\$625,000	\$0	
5. MCGREGOR ISLES DREDGING									
		\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0	
6. EMILY LAND WATER & SEWER									
		\$762,000	\$0	\$0	\$0	\$0	\$762,000	\$0	
7. CORKSCREW ROAD PAVING									
		\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000	\$0	
F. LONG TERM FINANCING THROUGH SUNTRUST TERM LOAN ASSESSMENT PROGRAM #3									
1. WESTERN ACRES									
		\$2,100,000	\$0	\$0	\$0	\$0	\$2,100,000	\$0	
2. HARBOR ROAD PAVING									
		\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0	
SUMMARY									
NON SELF SUPPORTING DEBT									
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SELF SUPPORTING DEBT									
		\$23,087,000	\$20,000,000	\$15,000,000	\$42,400,000	\$1,430,000	\$101,917,000	\$507,011,000	
		\$23,087,000	\$20,000,000	\$15,000,000	\$42,400,000	\$1,430,000	\$101,917,000	\$507,011,000	
GRAND TOTALS									
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FY07-08 TO FY16-17 =									
\$608,928,000									

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 FY07/08-11/12 and a general proposal for years FY12/13–16/17. A summary of the proposed projects shown below is for FY07/08-11/12 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 FY07/08-11/12

CATEGORY	AMOUNT	PERCENT OF TOTAL
Non-Self-Supporting		
General Government	\$ 0	0.0%
Self-Supporting		
Transportation	47,830,000	46.8%
Utilities - Sewer	0	0.0%
Utilities - Water	36,000,000	35.3%
Solid Waste	0	0.0%
Other-Commercial Paper Program	<u>18,087,000</u>	<u>17.9%</u>
TOTAL	\$ 101,917,000	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 “Reimbursement from State Revolving Funds” indicate amounts the County will 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 which will occur in 2011.

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 **FY06-07 Debt Manual** (on line at www.lee-county.com).

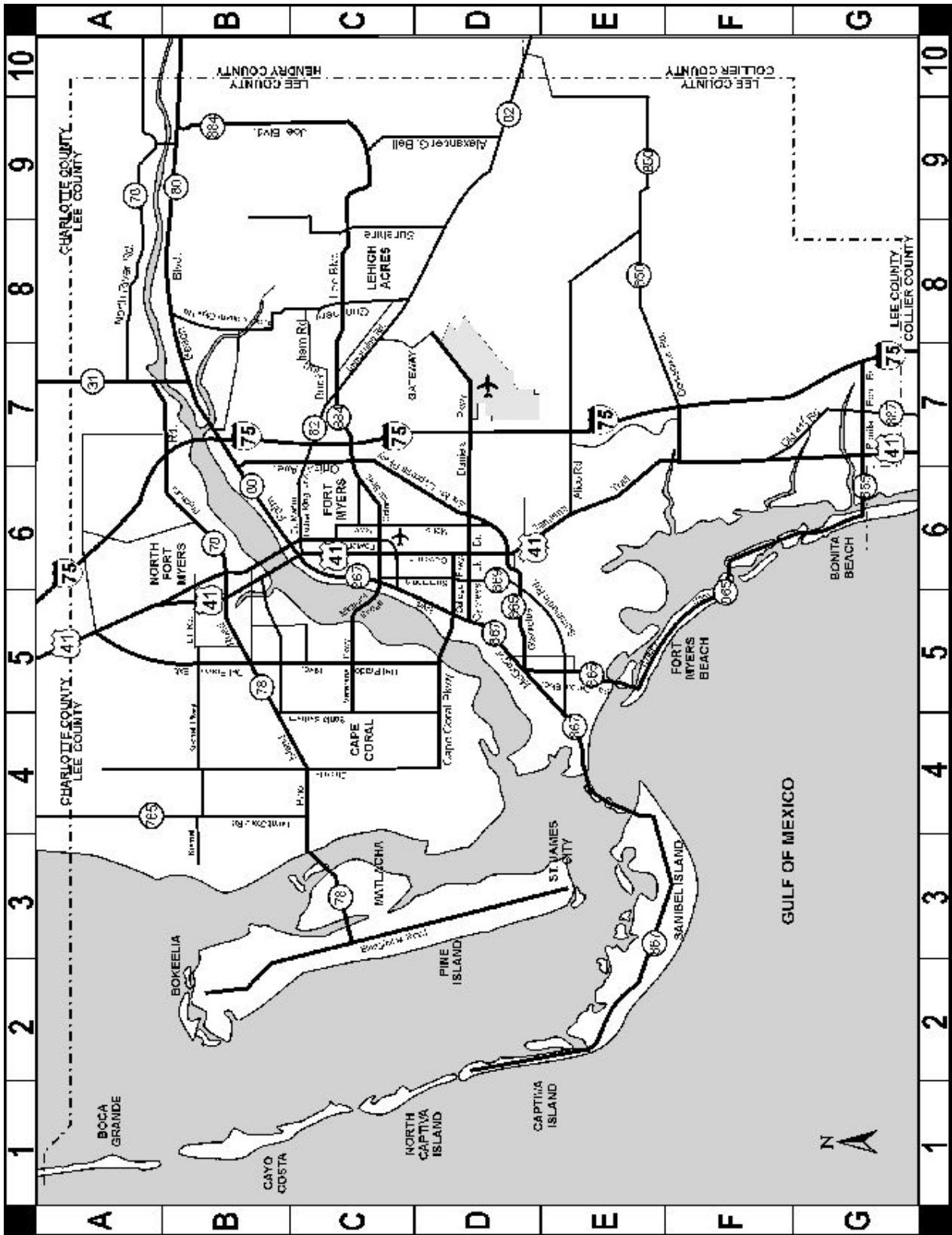
CAPITAL IMPROVEMENT PROJECT REQUEST CATEGORY SUMMARY

FY07/08 – 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

CATEGORY	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COSTS*
COUNTY LANDS PROJECTS	\$ 41,258,302	\$ 43,404,679	\$ 45,574,912	\$ 47,853,659	\$ 50,246,341	\$ 228,337,893	0	\$ 375,801,538
GOVERNMENT FACILITIES	27,639,751	12,008,222	46,526,769	20,929,577	15,925,460	123,029,779	5,550,000	260,019,867
LIBRARY	0	5,500,000	0	0	0	5,500,000	125,000	6,821,748
NATURAL RESOURCES	2,063,000	10,900,000	5,549,900	6,316,000	2,700,000	27,528,900	11,625,000	48,599,704
PARKS/RECREATION - PARK RELATED	3,105,000	1,760,000	3,830,000	6,900,000	2,880,000	18,475,000	23,948,000	73,344,768
SOLID WASTE	20,106,000	10,000,000	2,200,000	11,100,000	1,550,000	44,956,000	4,600,000	55,539,000
TRANSPORTATION	103,484,270	83,770,634	111,353,139	128,808,358	76,114,385	503,530,786	814,916,718	1,661,019,017
UTILITIES	44,623,650	83,665,550	76,344,000	32,402,200	7,605,000	244,640,400	87,686,500	438,394,412
FY 07/08 - 11/12 CIP	\$ 242,279,973	\$ 251,009,085	\$ 291,378,720	\$ 254,309,794	\$ 157,021,186	\$ 1,195,998,758	\$ 948,451,218	\$ 2,919,540,054

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





FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COST*
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU											

COUNTY LANDS											
CW	208800	Conservation 2020	A	41,258,302	43,404,679	45,574,912	47,853,659	50,246,341	228,337,893	0	375,801,538
				41,258,302	43,404,679	45,574,912	47,853,659	50,246,341	228,337,893	0	375,801,538

GOVERNMENT FACILITIES											
CW	208701	ADA Compliance in Laboratories	A	0	0	0	100,000	100,000	200,000	0	1,408,620
D6	208774	Animal Control Kennel & Office Expansion	A	0	0	0	1,676,000	5,000,000	6,676,000	0	6,701,000
E5	203414	Beach Park & Ride	A, E	250,000	400,000	0	0	0	650,000	0	650,000
C6	208946	Central Records Warehouse Acquisition	A	0	0	0	0	5,000,000	5,000,000	0	5,000,000
C6		Constitutional Complex Parking Garage	A	0	0	0	6,600,000	0	6,600,000	0	6,600,000
C6	208872	Edison Mall Transfer Center	A, E	1,696,500	0	0	0	0	1,696,500	0	2,261,500
C8	208666	Emergency Operations Center	A	5,100,000	0	22,900,000	0	0	28,000,000	0	28,050,000
CW	208873	Fiber Optic Expansion	E	250,000	1,000,000	1,000,000	1,000,000	0	3,250,000	0	4,250,000
C6	208646	Justice Center Courtroom Renovations	A	0	0	0	0	0	0	250,000	250,000
C6	208646	Justice Center Expansion	A, D	5,615,401	2,000,000	5,300,000	9,100,000	5,300,000	27,315,401	0	146,714,847
TBD	208735	Lee Tran Operations & Maintenance Facility	E, G, S	0	6,932,934	14,075,957	0	0	21,008,891	0	31,109,513
C6		Morgue Chiller	A	0	0	0	250,000	0	250,000	0	250,000
B6		New EMS Station - 7 NFM	A	0	0	525,460	525,460	525,460	1,576,380	0	1,576,380
B2	208949	New EMS Station - Bokkeella	A	288,300	1,346,400	144,248	0	0	1,758,948	0	1,758,948
B8	208785	New EMS Station - Buckingham	A	67,325	0	0	0	0	67,325	0	780,290
C8		New EMS Station - EOC Buckingham	A	0	0	250,000	1,500,000	0	1,750,000	0	1,750,000
C3		New EMS Station - Matlacha	A	0	328,888	1,831,104	178,117	0	2,338,109	0	2,338,109
B6	208786	New EMS Station - Site D NFM	A	17,325	0	0	0	0	17,325	0	1,099,650
D, E7	208950	New EMS Station - Treeline South	A	356,900	0	0	0	0	356,900	0	356,900
B6		North Sheriff Substation Expansion	A	0	0	500,000	0	0	500,000	0	500,000
C6	208880	Page Field EMS Hangar	A	3,018,000	0	0	0	0	3,018,000	0	3,526,000
D5	208787	Pine Ridge Road Complex	A	11,000,000	0	0	0	0	11,000,000	0	11,520,000
GOVERNMENT FACILITIES CAPITAL TOTAL				27,639,751	12,008,222	46,526,769	20,929,577	15,925,460	123,029,779	5,550,000	260,019,867

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

FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COST*
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU											
LIBRARY PROJECTS											
G7		* Bonita Springs Library Expansion	LA	0	0	0	0	0	0	0	0
C6	203619	Fort Myers Library Expansion	LA	0	5,500,000	0	0	0	5,500,000	0	6,696,748
C6		Fort Myers Library Fresh Air Unit Replacement	LA	0	0	0	0	0	0	125,000	125,000
LIBRARY CAPITAL TOTAL				0	5,500,000	0	0	0	5,500,000	125,000	6,821,748
* The amount and timing of the project to be determined											
NATURAL RESOURCES											
D6		Briarcliff/Fiddlesticks Water Quality Improvements	A	0	1,400,000	2,000,000	0	0	3,400,000	0	3,400,000
B6		Caloosahatchee Creek Preserve	A	0	0	240,000	300,000	0	540,000	0	540,000
CW	208588	Caloosahatchee TMDL Compliance	A	0	1,000,000	500,000	500,000	1,000,000	3,000,000	5,300,000	8,500,000
CW	208589	Charlotte TMDL Compliance	A	0	400,000	200,000	200,000	200,000	1,000,000	525,000	1,625,000
B6	208522	Cohn Branch Improvements	A	214,000	0	0	0	0	214,000	0	268,000
CW	208596	Culvert Replacement	A	225,000	0	188,500	530,400	943,900	0	0	943,900
A,B6		Daughtreys Creek Improvements	A	0	0	71,400	285,600	357,000	0	0	357,000
D6	203072	Eagle Ridge/Legends Interconnect	A,G,M	0	100,000	450,000	0	0	450,000	0	450,000
E7	208597	East Mulloch Drainage Dist Improvements	A	20,000	0	0	0	0	120,000	0	120,000
E6	208590	EMDD Weir	A	300,000	0	0	0	0	300,000	0	625,000
CW	208591	Everglades-West Coast TMDL Compliance	A	0	1,000,000	500,000	500,000	500,000	2,500,000	5,800,000	8,500,000
B8	208548	Fichter Creek Restoration	A	0	1,400,000	0	0	0	1,400,000	0	2,000,000
F7	208549	Halfway Creek Filter Marsh	A	0	1,400,000	0	0	0	1,400,000	0	2,200,000
G8	208592	Kehl Canal Modifications	A	30,000	0	0	0	0	30,000	0	100,000
D6	208598	Lakes Park Water Quality Improvements	A	120,000	600,000	0	0	0	720,000	0	720,000
A,B3	208550	Maitiacha Pass Restoration	A	0	1,200,000	0	0	0	1,200,000	0	2,450,000
A7		Palm Creek Restoration	A	0	0	0	600,000	0	600,000	0	600,000
A6,7	208556	Poling Lane Drainage	A	250,000	500,000	0	0	0	750,000	0	1,200,000
A7	208528	Popash Creek Improvements	A	204,000	0	0	0	0	204,000	0	255,000
A7	208593	Popash Creek Preserve	A	0	1,400,000	0	0	0	1,400,000	0	2,400,000
B6		Powell Creek Bypass Extension	A	0	0	0	1,200,000	0	1,200,000	0	1,200,000
B6		Powell Creek Weir/Valencia	A	0	0	50,000	100,000	0	150,000	0	150,000
A5		Prairie Pine Restoration	A	0	0	650,000	150,000	0	800,000	0	800,000
F6		Spring Creek PMP Development	A	0	0	0	100,000	0	100,000	0	100,000
D6	202965	Ten Mile Canal Filter Marsh	A,G,M	0	500,000	700,000	1,600,000	1,000,000	3,800,000	0	7,770,804
D6	208594	Ten Mile Canal Improvements	A	300,000	0	0	0	0	300,000	0	375,000
D6	208539	Ten Mile Canal/Six Mile Cypress Pump Facility	A	0	0	0	250,000	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				2,063,000	10,900,000	5,549,900	6,316,000	2,700,000	27,528,900	11,625,000	48,599,704

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

FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COST*
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[PARKS - COMMUNITY AND REGIONAL]											
C6	202105	5 Plex Parking	A	0	0	0	0	250,000	250,000	0	250,000
C6	201861	Adult Soccer Fields	A	0	0	0	0	0	0	500,000	500,000
A9	202036	Alva Boat Ramp Restrooms	A	10,000	0	0	0	0	10,000	0	30,000
A9		Alva Community Park Maintenance Building	A	0	0	0	100,000	0	100,000	0	100,000
E5		Bay Oaks Park Maintenance Building	A	0	0	0	250,000	0	250,000	0	250,000
A1	202014	Boca Grande Historic Buildings	A	150,000	150,000	0	0	0	300,000	0	1,000,204
A1	201778	Boca Grande Improvements	I-7,27	0	0	0	0	0	0	18,000	86,804
E4	201808	Bowditch Point Park Boat Docks	T,S,A	200,000	0	0	0	200,000	0	0	571,065
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	500,000	750,000	0	1,250,000	0	1,250,000
E5	202066	Bunche Beach Improvements	I-R	0	100,000	0	1,000,000	0	1,100,000	0	1,300,000
A8		Caloosahatchee Northside Restroom & Parking	I-R	0	100,000	0	0	0	100,000	0	100,000
A8		Caloosahatchee Regional Park Maint Fac	I-R	0	0	0	500,000	0	500,000	0	500,000
C6		City Of Palms & 5 Plex Bleachers & Canopies	A	0	250,000	0	0	0	250,000	0	250,000
C6		City Of Palms & 5 Plex Underdrain System	A	0	150,000	0	0	0	150,000	0	150,000
C6	201870	City of Palms Improvements	A	0	0	0	0	0	0	2,000,000	2,923,500
D5		Deep Lagoon Preserve	I-R	0	0	0	0	0	0	610,000	610,000
C6		Five Plex Batting Practice Bldg	A	0	0	350,000	0	0	350,000	0	350,000
C6	202107	Five Plex Maint Building	A	75,000	750,000	0	0	0	825,000	0	825,000
F8		Flint Pen Strand Regional Park	I-R	0	0	0	0	0	0	2,000,000	2,000,000
B9	201000	Harr's Marsh	I-R	0	0	0	500,000	0	500,000	0	550,000
C6		Hunter Park Improvements	A	0	0	0	220,000	0	220,000	0	220,000
D6	201796	Lakes Park Master Plan	I-R,A	0	0	1,000,000	1,000,000	1,000,000	3,000,000	5,000,000	14,932,121
E5	202101	Lynn Hall Bathroom ADA Compliant Remodel	A	0	150,000	0	0	0	150,000	0	150,000
B7		Manatee Park Bridge	I-R	0	0	100,000	0	0	100,000	0	100,000
F5	201665	Matanzas Pass Preserve	A	0	0	0	0	0	0	150,000	160,085
B5		North Fort Myers Recreation Center	I-22	0	0	0	0	0	100,000	0	100,000
B5		North Shore Park Improvements	I-22	0	0	0	250,000	0	250,000	0	250,000
C8	202102	Olga Community Park Restroom & Improvements	A	250,000	0	0	0	0	250,000	0	250,000
B8		Orange River Property	A	0	0	0	100,000	0	100,000	0	100,000
CW	201866	Pool Pump Houses	A	30,000	30,000	30,000	30,000	30,000	150,000	0	250,000
CW	201867	Pool Slides - County Wide	A	50,000	0	0	0	0	50,000	0	100,000
CW	201868	Pool Water Feature Playground	A	80,000	80,000	0	0	0	160,000	80,000	320,000
B7	202103	Royal Palm Pier Demolition	A	100,000	0	0	0	0	100,000	0	100,000
D6		Sports Complex - Batting Cages	A	0	0	0	0	0	0	200,000	200,000
D6		Sports Complex - Batting Practice Building	A	0	0	350,000	0	0	350,000	0	350,000
D6		Sports Complex - Generator Building	A	0	0	0	200,000	0	200,000	0	200,000
D6		Sports Complex - Grandstand Seating Replacement	A	0	0	0	0	0	0	1,000,000	1,000,000

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

FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

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D6		Sports Complex - Reside with Vinyl	A	0	0	0	0	0	0	200,000	200,000
D6		Sports Complex - Softball Tower	A	0	0	0	0	0	0	50,000	50,000
D6	202109	Sports Complex - Stadium Lights Control Panel	A	100,000	0	0	0	0	100,000	0	100,000
D6	201002	Sports Complex Improvements	A	0	0	0	0	0	0	2,000,000	3,076,500
D6	202023	Stadiums - Boiler Replacement	A	60,000	0	0	0	0	0	120,000	305,000
C6	202043	Stadiums-Building Access Readers	A	60,000	0	0	0	0	60,000	0	180,000
C,D,E6	202001	Ten Mile Linear Regional Park	I-R	0	0	1,500,000	1,500,000	1,500,000	4,500,000	7,500,000	19,106,781
E7		Three Oaks Community Park	I-24	0	0	0	500,000	0	500,000	0	500,000
C6		Tower-Player Development Complex	A	0	0	0	0	0	0	2,500,000	2,500,000
D9	201760	Veterans Park Master Plan/Improvements	I-3,23	2,000,000	0	0	0	0	2,000,000	0	14,927,708
PARKS CAPITAL TOTAL				3,105,000	1,760,000	3,830,000	6,900,000	2,880,000	18,475,000	23,948,000	73,344,768

SOLID WASTE

D10	200932	Ash Monofill & Class III	E	9,550,000	5,200,000	0	0	0	0	14,750,000	16,750,000
C7	200934	Biodiesel Fuel Processing	E	1,406,000	0	0	0	0	0	1,406,000	1,789,000
D10		Landfill Gas Collection System	E	0	0	250,000	2,700,000	550,000	3,500,000	2,000,000	5,500,000
C7	200935	Landfill Gas to Energy	E	2,800,000	1,800,000	0	0	0	4,600,000	0	4,600,000
D10	200931	Lee Hendry Landfill Leachate Treatment	E	100,000	1,000,000	800,000	0	0	1,900,000	2,600,000	5,000,000
D10		Lee Hendry Landfill Phase IV	E	0	0	900,000	8,400,000	1,000,000	10,300,000	0	10,300,000
C7	200933	MRF Expansion	E	250,000	1,500,000	250,000	0	0	2,000,000	0	2,100,000
E8	200929	South Recycle/Transfer Facility	E	6,000,000	500,000	0	0	0	6,500,000	0	9,500,000
SOLID WASTE CAPITAL TOTAL				20,106,000	10,000,000	2,200,000	11,100,000	1,550,000	44,956,000	4,600,000	55,639,000

DEPARTMENT OF TRANSPORTATION

E6,7	204030	Alico Road Multi-Laning	A,GT,I	0	600,000	1,000,000	400,000	0	2,000,000	0	21,031,941
CW	206002	Bicycle/Pedestrian Facilities	GT,I-21/25	0	0	4,038,004	4,108,765	4,180,940	12,327,709	22,000,000	55,263,076
A1	206047	Boca Grande Drainage	I-21 GT	34,960	21,045	21,815	38,593	39,365	155,778	0	2,311,407
C8	205720	Bonita Beach Road - Phase II	I-24,A,S	0	0	9,997,000	365,000	0	10,363,000	0	16,963,000
G7		Bonita Beach Road - Phase III	I-24,A,S	0	0	0	0	0	0	27,500,000	27,500,000
B8		Buckingham / Orange River-SR80	I-23	0	0	2,500,000	18,000,000	18,690,000	39,190,000	0	39,190,000
B,C4	204088	Burrill Store Road Four Laning-78 to Van Buren	E	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000	33,060,000	59,642,797
B5	205061	Bus US 41/Littleton - US 41	GT,I,22	0	0	0	0	0	0	23,879,000	24,770,190
D,E1	205053	Captiva Drive Shoulders	GT	791,726	0	0	0	0	791,726	0	1,241,726
C6	206064	Colonial @ Metro Queue Jump	D,G	0	0	4,000,000	42,400,000	0	46,400,000	0	48,390,864
C7	204054	Colonial Blvd/Six Mile to SR82	I-23,A,S	1,000,000	15,875,143	0	0	0	16,875,143	0	32,985,143
C6	205054	Colonial Expressway	I,D	0	0	0	0	0	0	396,900,000	405,881,016
B6	205035	Communications Plant Updates	GT	0	300,000	0	300,000	0	600,000	900,000	1,785,000

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

FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COST*
E10	205065	Corkscrew Curve	GT	1,305,000	0	0	0	0	1,305,000	0	1,305,000
E,F,G8	204097	County Road 951 Extension South	D,S	0	0	0	0	6,500,000	6,500,000	86,860,000	115,860,000
CW	206066	County Wide Signal Retiming	GT, G	200,000	200,000	0	0	0	400,000	0	957,500
D6		Crystal Drive 4 Laning	I-23	0	0	0	2,050,000	3,190,000	5,240,000	14,420,000	19,660,000
D7		Daniels 6L / Chamberlin-Gateway	I-23,A	0	1,740,000	1,200,000	10,260,000	650,000	13,850,000	0	13,850,000
D6,7		Daniels Intersection Modifications	I-23	0	0	1,115,000	0	0	1,115,000	0	1,115,000
B7		DOT Operations Expansion	A	0	0	0	700,000	0	700,000	0	700,000
A8	205066	Duke Highway Paving	GT	975,000	0	0	0	0	975,000	0	975,000
C5,E4		E-ARCS Replacement	E	0	0	0	0	0	0	2,500,000	2,500,000
E5	205067	Estero Blvd - Phase I	GT,S	1,600,000	0	8,300,000	0	0	9,900,000	0	9,900,000
E7	205021	Estero Parkway Extension	S,GT,A,I	0	241,000	0	0	0	241,000	0	57,161,767
CW	205600	Fiber Optics	E	675,000	535,000	750,000	0	0	1,960,000	0	1,960,000
D5	204083	Gladiolus Widening	A,GT,I-4,24	19,850,209	9,750,100	0	0	0	29,600,309	680,000	33,177,309
C8		Gunnery 4 Laning/Lee to Buckingham	I-23	0	0	2,310,000	3,980,000	15,050,000	21,340,000	0	22,020,000
B5,6	205721	Hancock Bridge Parkway Extension	I-22	300,000	0	0	0	0	300,000	64,580,000	64,880,000
C8	205063	Homestead 4L / Sunrise-Alabama	I-23,A	7,000,000	13,590,000	800,000	0	0	21,390,000	0	23,490,000
F7	205036	I-75 Complimentary ITS Development	GT,G	400,000	400,000	0	0	0	800,000	0	1,200,000
B,C9		Joel Blvd 4L / 17th Street-SR80	I-23,A	0	2,500,000	13,280,000	0	0	15,780,000	21,540,000	37,320,000
C8,9		Lee Blvd Street Lighting	A	0	108,346	1,354,320	0	0	1,462,666	0	1,462,666
B7	205068	Luckett Road 4L / Ortiz to I-75	I-23,A	1,150,000	2,380,000	5,630,000	169,000	0	9,329,000	0	9,329,000
B7,8,9	205060	Luckett-Sunshine Corridor Study	I-23	0	0	2,000,000	2,000,000	0	6,000,000	0	7,305,000
C3	205904	Maitacha Pass Bridge Replacement	I-22	0	0	27,500,000	0	0	27,500,000	0	31,068,000
C7,D8,9		Meadow Road Upgrade	I-23	0	0	2,000,000	2,000,000	0	6,000,000	0	6,000,000
C5	205601	Midpoint Plaza Expansion	E	352,500	0	0	0	0	352,500	0	352,500
CW	205602	Monitoring Camera Deployment	GT,S	175,000	0	0	0	0	175,000	0	175,000
CW	206750	Monitoring Station Upgrades	GT	30,000	30,000	30,000	30,000	0	120,000	0	150,000
C6		North Airport Road Extension	TBD	0	0	0	0	0	0	29,990,000	29,990,000
C7		Ortiz 4L / Colonial-MLK	I-23,A	0	1,840,000	12,060,000	641,000	0	14,541,000	0	14,541,000
C7	205056	Ortiz Avenue/SR80 - Luckett	I-23,A	2,500,000	11,945,000	459,000	0	0	14,904,000	0	23,534,000
C7	204072	Ortiz Four Laning - MLK to Luckett	I-23,A,G	2,487,649	11,445,000	453,000	0	0	14,385,649	0	21,104,475
A9	205722	Persimmon Ridge Bridge	GT	1,300,000	0	0	0	0	1,300,000	0	1,300,000
C3,4	206751	Pine Island ITS	GT	0	0	0	0	0	0	389,000	410,000
D6		Plantation 4L / Six Mile-Daniels	I-23,A	0	1,910,000	3,700,000	8,440,000	481,000	14,531,000	0	14,531,000
C,D6	204065	Plantation Ex., Idlewild to Colonial	I-4,A	334,750	0	0	0	0	334,750	0	9,687,630
CW	200700	Project Planning & Pre-Design	GT	150,000	150,000	150,000	150,000	150,000	750,000	750,000	3,191,743
CW	204079	Right-of-Way Opportunities	GT	0	0	0	500,000	500,000	1,000,000	2,500,000	6,037,337
E7		Sandy Lane Extension North	I-24,A,S	0	0	0	0	0	0	20,740,000	20,740,000
C6,C9,E4	206068	SeGo Implementation	E	693,547	0	0	0	0	693,547	0	1,251,547
D6	204604	Six Mile Cypress Pkwy 4 Laning	I-23,A	3,620,000	0	0	0	0	3,620,000	0	15,535,000
D6		Six Mile Parkway Street Lighting	A	0	0	25,000	275,000	0	300,000	0	300,000

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FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COST*
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU											
C7,8		SR 82 - Ortiz Ave to Lee Blvd	Loan	10,000,000	0	0	0	0	10,000,000	0	10,000,000
C8	205064	SR 82 / Daniels Dual Left Lanes	I-23	800,000	0	0	0	0	800,000	0	1,000,000
C8		SR 82 6 Laning/Lee to Commerce Lakes	I-23	0	0	0	10,000,000	0	10,000,000	0	10,000,000
D6	206007	Summerlin Road-Boy Scout to Cypress Lake	GT,I-23,A	37,423,681	880,000	0	0	0	38,303,681	0	47,896,896
D7	204053	Three Oaks Pkwy Extension, North	I-24,A,GT	0	0	2,000,000	2,000,000	10,654,706	14,654,706	25,560,000	52,916,495
F7	204043	Three Oaks Pkwy Extension, South	I,A,GT,S	351,750	0	0	0	0	351,750	0	63,067,740
E7	204081	Three Oaks Pkwy Widening	I-24,A,GT	1,916,000	0	0	0	0	1,916,000	0	31,509,662
B7	206752	Traffic Building Replacement	A	0	900,000	0	9,500,000	0	10,400,000	0	11,400,000
D7	204068	Treeline Ext North/Daniels to Colonial	I,GT,A	1,002,000	0	0	0	0	1,002,000	0	1,612,000
CW	204086	Urban Arterial Street Lighting	A	490,498	0	0	0	0	490,498	0	6,983,498
C5	205039	VES	E	575,000	180,000	180,000	0	0	935,000	0	3,102,000
C5	205029	Veterans Pkwy @ Del Prado	GT,E	0	0	500,000	6,500,000	0	7,000,000	0	8,100,000
C5		Veterans/Santa Barbara Interchange	E	0	2,250,000	0	0	0	6,380,760	23,619,240	32,250,000
		Winkler 4 Laning/Gladious to Cypress	I-24	0	0	0	0	1,647,614	1,647,614	16,549,478	18,197,092
DEPT OF TRANSPORTATION CAPITAL TOTAL				103,484,270	83,770,634	111,353,139	128,808,358	76,114,385	503,530,786	814,916,718	1,661,019,017

UTILITIES

E7	207196	Airport Haul Reservoir Piping Improvements	E	110,000	0	0	0	0	110,000	0	110,000
D8	207000	Airport Sewer District	E	8,500,000	12,500,000	9,000,000	0	0	30,000,000	0	54,855,570
E7	207143	Alico Road Waier Main Relocation/Metro Pkwy Ext	E	150,000	0	0	0	0	150,000	0	2,650,000
B6	207110	ASR Wells @ North Reservoir	E	600,000	0	0	0	0	600,000	0	2,435,552
CW	207111	Automated Flushing Devices	E	25,000	25,000	25,000	0	0	75,000	0	162,865
C6	207185	Beacon Manor Improvements	E	125,000	0	0	0	0	125,000	0	500,000
E7		Ben Hill Griffin Parallel Forcemain	E	0	200,000	1,300,000	0	0	1,500,000	0	1,500,000
F7	207158	Corkscrew Road & I-75 Interchange	E	0	970,000	550,000	0	0	1,520,000	0	1,570,000
E8	207166	Corkscrew Wellfield Wiring Upgrade	E	300,000	0	0	0	0	300,000	0	1,000,000
E8	207024	Corkscrew WTP Contact Time Storage Tank	E	700,000	0	0	0	0	700,000	0	2,290,000
E8		Corkscrew WTP Expansion to 20 MGD	D	0	0	0	0	0	0	13,501,000	13,501,000
E8	207027	Corkscrew WTP Filter Upgrade	E	100,000	0	0	0	0	100,000	0	500,000
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	50,000	50,000
D7	207146	Daniels Parkway & I-75 Interchange	E	0	260,000	515,000	0	0	775,000	0	850,000
D7		Daniels Parkway Widening-Chamb/Gateway	E	0	0	60,000	720,000	0	780,000	0	780,000
E7		Decommission San Carlos WWTP	E	0	0	400,000	0	0	400,000	0	400,000
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	500,000	500,000	500,000	500,000	0	2,000,000	0	3,536,793
B7	207233	East Lee County Force Main Replacement	E	1,600,000	1,500,000	0	0	0	3,100,000	0	4,300,000
CW	207429	Electrical Equipment Upgrades & Replacements	E	450,000	450,000	150,000	150,000	0	1,350,000	0	2,050,000

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FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COST*
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CW		Feasibility Analysis/Design Desalination Plant	E	0	300,000	0	0	0	300,000	0	300,000
E7	207304	FGCU Sewer	E	438,000	98,600	0	0	75,000	611,600	0	611,600
E7	207197	FGCU Water	E	180,000	180,000	0	70,000	0	430,000	0	430,000
E7	207292	FGCU/Miromar Reuse Extension	E	0	63,000	0	0	0	63,000	0	126,000
D5		Fiesta Village WWTP Filter Addition	E	0	0	0	0	1,200,000	1,200,000	0	1,200,000
D5	207303	Fiesta Village WWTP Filtration System Improvement	E	0	0	930,000	0	0	930,000	0	1,530,000
D5		Fiesta Village WWTP Odor Control Replacement	E	0	820,000	0	0	0	820,000	0	820,000
D5		Fiesta Village WWTP Reuse ASR & Reject Tank	E	0	0	0	1,500,000	0	1,500,000	0	1,500,000
D5		Fiesta Village WWTP Sludge Dewatering Accommodations	E	0	0	0	1,000,000	0	1,000,000	0	1,000,000
E5	207297	FMB Elevated Storage Tank	E	0	1,000,000	1,500,000	0	0	2,500,000	0	4,000,000
E5		FMB WWTP Additional Clarifier	E	0	0	1,250,000	0	0	1,250,000	0	1,250,000
E5		FMB WWTP Digester	E	0	0	1,250,000	0	0	1,250,000	0	1,250,000
E5	207298	FMB WWTP Expansion	E	0	0	1,900,000	0	0	1,900,000	0	2,400,000
E5	207278	FMB WWTP Office/Admin Building	E	0	80,000	0	0	0	80,000	0	104,238
E5	207299	FMB WWTP Pretreatment Facilities Expansion	E	0	0	1,200,000	0	0	1,200,000	0	1,400,000
E5		FMB WWTP Second EQ Tank	E	0	0	0	0	0	0	1,500,000	1,500,000
CW	207134	Force Main Valve Installation & Replacement	E	50,000	50,000	50,000	50,000	500,000	700,000	0	700,000
D7		Gateway WWTP - Davco Rehab	E	0	0	450,000	0	0	450,000	0	450,000
E7	207182	GES Small Waterline Replacements	E	200,000	200,000	200,000	0	0	600,000	0	800,000
D5	207431	Gladolus W/S Relocation-Pine Ridge to Winkler	E	2,780,000	0	0	0	0	2,780,000	0	8,089,000
E7	207187	Green Meadow WTP Expansion	E, D	5,000,000	20,000,000	11,000,000	0	0	36,000,000	0	37,000,000
E7	207188	Green Meadow WTP Raw Line Improvement	E	500,000	0	0	0	0	500,000	0	2,300,000
CW	207247	Inflow & Infiltration Improvements	E	1,000,000	1,000,000	1,000,000	0	0	3,000,000	0	6,312,916
CW	207430	Instrumentation Upgrades & Improvements	E	150,000	150,000	150,000	150,000	0	600,000	0	1,650,000
CW	207189	Interconnections of Water W/ Various Utilities	E	200,000	200,000	0	0	0	400,000	0	500,000
CW	207264	Large Water Meter Replacements	E	350,000	350,000	0	0	0	700,000	0	1,465,337
CW	207436	LCU Fiber Optic & Network System	E	300,000	300,000	200,000	0	0	800,000	0	1,008,138
CW	207600	Lime Kiln Recovery Facility	E	95,000	1,500,000	0	0	0	1,595,000	0	1,595,000
B7	207402	Luckett Rd Util Relocation-Ortiz/I-75	E	60,000	0	470,000	0	0	530,000	0	530,000
D6	207601	Metro Parkway Watermain Relocation/Upgrade	E	730,000	0	0	0	0	730,000	0	730,000
CW	207147	New Fire Hydrant Installations	E	50,000	50,000	50,000	0	0	150,000	0	200,000
B6	207168	NFM Waterline Improvement	E	150,000	150,000	150,000	0	0	450,000	0	600,000
B6	207169	NFM Watermain Relocation	E	200,000	200,000	200,000	0	0	600,000	0	800,000
A7	207602	North Lee County RO Plant Wellfield Expansion	E	825,000	825,000	0	0	0	1,650,000	0	1,650,000
A7	207028	North Lee County WTP Expansion to 10 MGD	E	0	0	7,000,000	8,000,000	0	15,000,000	0	16,250,000
CW	207227	Odor Control Devices at Pump Stations	E	100,000	100,000	100,000	100,000	0	400,000	0	778,239
B8		Olga WTP Accelerator Improvements	E	0	600,000	0	0	0	600,000	0	600,000
C6	207161	Ortiz Ave Water Relocation-Colonial to Ballard	E	0	3,580,000	1,320,000	0	0	4,900,000	0	5,000,000
D6	207127	Page Park Waterline Improvements	E	200,000	200,000	0	0	0	400,000	0	400,000
D3	207240	Pine Island WWTP Reuse System	E	100,000	0	0	0	0	100,000	0	1,082,806

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FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP COORD	PROJ REF	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COST*	
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CW	207135	Portable Generator-Pump Stations	E	100,000	100,000	100,000	100,000	100,000	500,000	0	1,428,303	
CW	207207	Pump Station Rehabilitation & Reconstruction	E	550,000	550,000	550,000	0	0	1,650,000	0	5,003,071	
D5	207284	Reclaim Water ASR	E	0	0	0	0	600,000	600,000	0	600,000	
CW	207289	Regional Sludge Handling Plant	E	500,000	10,000,000	10,000,000	0	0	20,500,000	0	23,432,500	
CW	207440	Remote Control & Operations for LCU Facilities	E	300,000	0	0	0	0	300,000	0	500,000	
CW	207217	Reuse System Improvements	E	100,000	100,000	100,000	0	0	300,000	250,000	1,337,456	
CW	207300	Reuse Valves Control, SCADA Project	E	550,000	0	0	0	0	550,000	0	850,000	
D7	207193	RSW Transmission Lines-Ben Hill to Treeline	E	0	0	5,019,000	3,182,200	4,500,000	12,701,200	0	15,970,150	
CW	207163	S Lee County Watermain Relocations	E	200,000	200,000	200,000	0	0	600,000	0	600,000	
CW	207116	Sampling Stations	E	25,000	0	0	0	0	25,000	0	50,000	
E7	207162	San Carlos Blvd Improvement	E	807,000	0	0	0	0	807,000	0	807,000	
E7	207178	San Carlos Pk Water Main Extension	E	100,000	100,000	100,000	0	0	300,000	0	400,000	
CW	207424	SCADA Upgrades & Improvements	E	500,000	450,000	450,000	450,000	150,000	2,000,000	1,000,000	4,310,587	
CW		Security System Installation & Improvements	E	0	0	0	300,000	0	300,000	0	300,000	
CW	207200	Sewer - Small Projects	E	100,000	100,000	100,000	0	0	300,000	500,000	1,411,864	
CW	207255	Sewer Easement Acquisition	E	100,000	100,000	100,000	100,000	0	400,000	500,000	1,008,874	
CW	207208	Sewer Transmission System Improvements	E	200,000	200,000	200,000	0	0	600,000	1,000,000	2,542,903	
CW	207198	SFM Water Storage Tanks	E	407,350	2,372,650	0	0	0	2,780,000	0	2,780,000	
CW	207184	SFM Water Transmission Line Improvements	E	377,000	1,525,000	0	0	0	1,902,000	0	3,102,000	
C6	207100	SR 739 Waterline Relocation	E	21,000	0	0	0	0	21,000	0	961,000	
B6	207199	SR 80 & I-75 Water Relocation	E	320,000	2,120,000	0	0	0	2,440,000	0	2,440,000	
CW	207219	Stormwater Inflow Protection	E	50,000	50,000	30,000	30,000	30,000	190,000	0	320,808	
C6	207425	Summerlin Rd-Boy Scout to University W/S Relocation	E	2,000,000	0	0	0	0	2,000,000	0	3,782,263	
C6	207194	Summerlin Road Water System Improvements	E	2,200,000	3,000,000	3,000,000	0	0	8,200,000	0	8,200,000	
E7	207301	Three Oaks Reuse System Augmentation	E	0	1,221,300	0	0	0	1,221,300	0	1,221,300	
E7	207305	Three Oaks Reuse Transmission Improvements	E	780,000	0	0	0	0	780,000	0	780,000	
E7		Three Oaks WWTP Expansion to 9 MGD	E	0	0	0	0	0	0	28,500,000	28,500,000	
B6	207010	US 41 NFM Watermain Replacement	E	300,000	0	0	0	0	300,000	0	900,000	
CW	207137	Wastewater Collection System Pump Replacement	E	100,000	100,000	100,000	100,000	0	400,000	0	1,157,294	

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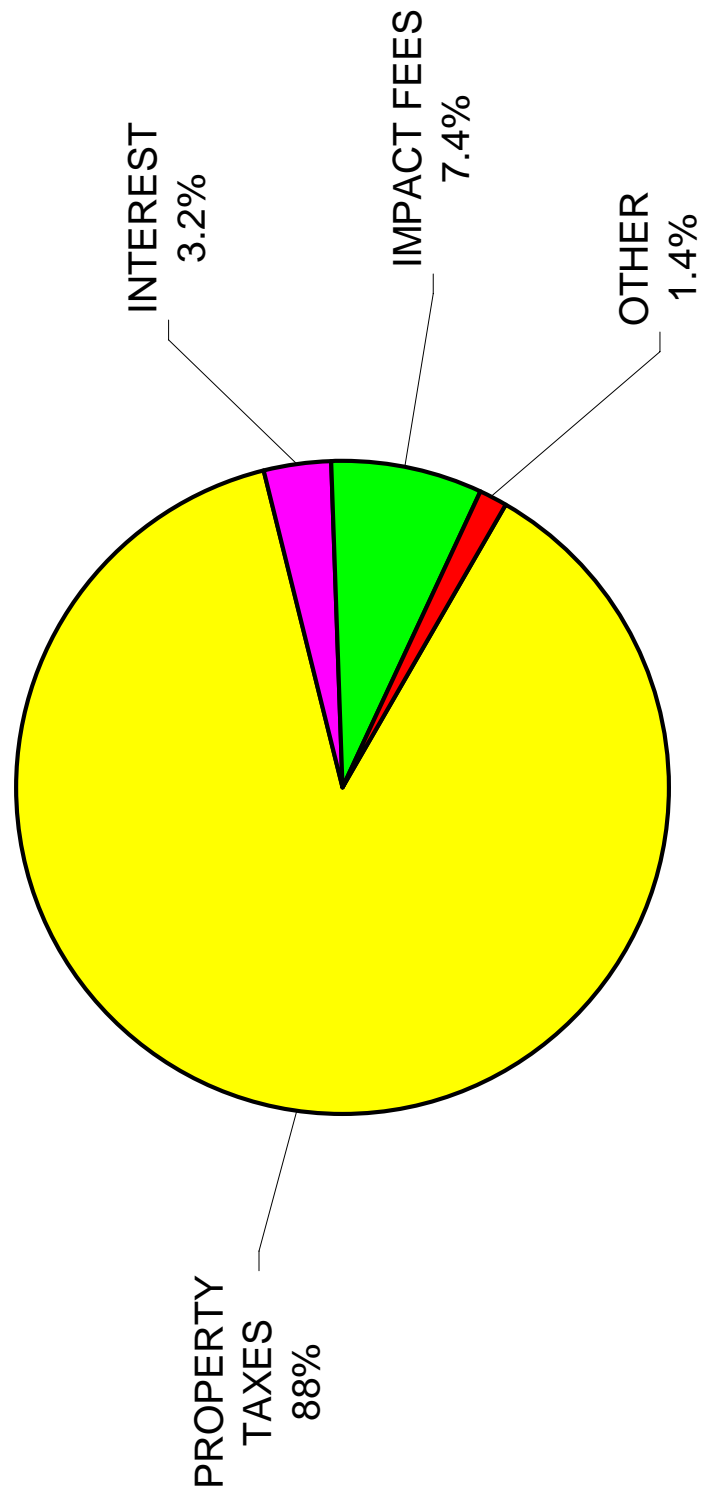
FY07/08 - 11/12 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 07/08	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 07/08 - 11/12	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COST*
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU											
CW	207229	Wastewater System Improvements	E	200,000	200,000	200,000	200,000	0	800,000	1,000,000	2,948,349
CW	207138	Wastewater Treatment Plant Improvements	E	850,000	300,000	300,000	0	0	1,450,000	1,000,000	4,426,000
CW	207117	Water Easement Acquisition	E	75,000	75,000	75,000	0	0	225,000	375,000	1,139,092
CW	207094	Water System Improvements	E	200,000	200,000	200,000	200,000	0	800,000	1,000,000	2,750,818
CW	207086	Water Transmission System Improvements	E	300,000	300,000	300,000	300,000	300,000	1,500,000	1,500,000	4,902,196
CW	207268	Water Treatment Plant Improvements	E	1,000,000	600,000	600,000	600,000	0	2,800,000	0	4,900,000
CW	207151	Water Treatment Plants & Reservoirs Security System	E	300,000	300,000	0	0	0	600,000	0	1,100,000
CW	207152	Water Valve Installation & Replacement	E	50,000	50,000	50,000	0	0	150,000	0	305,204
E7	207426	Water/Sewer Line Relocation-Three Oaks Ext.	E	0	0	0	0	0	0	540,000	540,500
CW	207082	Waterline Extensions	E	150,000	150,000	150,000	150,000	0	600,000	750,000	2,287,762
CW	207062	Water-Small Projects	E	100,000	100,000	100,000	100,000	0	400,000	500,000	1,701,526
CW	207149	Well Redevelopment/Upgrade & Rebuild	E	0	350,000	350,000	350,000	0	1,050,000	775,000	4,103,714
CW	207031	WTP's & Wellfield Generator Improvements	E	1,035,000	0	0	0	0	1,035,000	0	1,035,000
C5	207183	WWWE Water Transmission Line Improvement	E	508,300	0	0	0	0	508,300	0	2,450,000
C5	207180	WWWE Waterline Replacement	E	100,000	100,000	100,000	0	0	300,000	0	600,000
C5	207296	WWWE WWTP Expansion	E	2,000,000	10,000,000	11,000,000	14,000,000	0	37,000,000	0	51,600,000
CW	207274	WWTP Odor Control System Improvements	E	250,000	250,000	0	0	0	500,000	500,000	1,006,324
UTILITIES CAPITAL TOTAL				44,623,650	83,665,550	76,344,000	32,402,200	7,605,000	244,640,400	87,686,500	438,394,412

TOTAL CAPITAL BUDGET	242,279,973	251,009,085	291,378,720	254,309,794	157,021,186	1,195,998,758	948,451,218	2,919,540,054
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*Equals all prior year(s) expenditures and future year(s) budget.

**NON-TRANSPORTATION REVENUES
(EXCLUDES ENTERPRISE REVENUES)
FY07/08 – 11/12**



**NON-TRANSPORTATION AND NON-ENTERPRISE FUND
FY07/08 – 11/12
REVENUES AND EXPENDITURES**

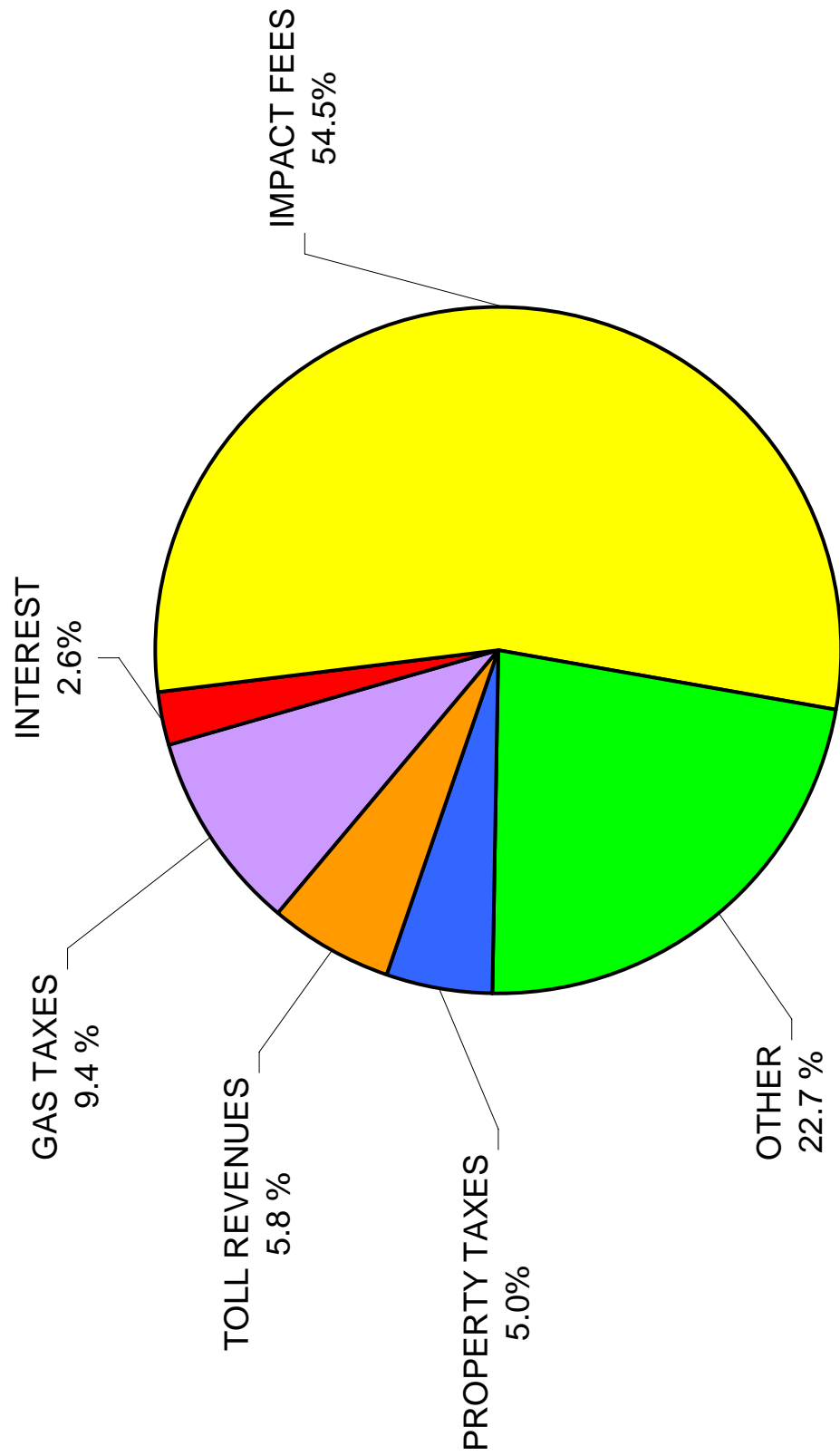
REF. #	REVENUE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL
1	Transfer from General Fund	\$2,395,367	\$21,700,777	\$43,454,536	\$42,737,612	\$22,041,782	\$132,330,074	\$28,615,000	\$160,945,074
2	Conservation 2020 (.4634) (30103)	45,930,877	48,227,421	50,638,792	53,170,731	55,829,268	253,797,089	0	253,797,089
3	Interest (30100)	1,300,000	1,000,000	1,000,000	1,000,000	1,000,000	5,300,000	572,300	5,872,300
4	Interest (30103)	1,300,000	1,446,823	1,519,164	1,595,122	1,674,878	7,535,986	0	7,535,986
5	Interest - Community Parks (186)	146,080	100,552	102,563	104,614	106,706	560,515	560,515	1,121,030
6	Interest - Regional Parks (187)	365,000	91,800	93,636	95,509	97,419	743,364	743,364	1,486,728
7	Transfer from Fund 20760 (RACING TAX) (30100)	223,250	223,250	223,250	223,250	223,250	1,116,250	1,116,250	2,232,500
8	Transfer from Fund 15500 for Urban Street Lighting	3,340,498	108,346	1,379,320	275,000	0	5,103,164	0	5,103,164
9	Loan Reimbursement - Civic Center (30100)	10,000	10,000	10,000	10,000	10,000	50,000	50,000	100,000
10	Community Impact Fees (186) Excludes BS & FMB	3,286,000	3,351,720	3,418,754	3,487,129	3,556,872	17,100,475	17,100,475	34,200,950
11	Regional Impact Fees (187) Excludes BS & FMB	3,000,000	3,060,000	3,121,200	3,183,624	3,247,296	15,612,120	15,612,120	31,224,240
12	TOTAL NEW REVENUES	\$61,297,072	\$79,320,688	\$104,961,215	\$105,882,591	\$87,787,471	\$439,249,037	\$64,370,024	\$503,619,061
13	FUND BALANCES								
14	Capital Projects (30100)	\$37,869,359	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000			
15	Conservation 2020 (30103)	0	1,561	1,561	1,561	1,561			
16	Community Park Impact Fees (186)	2,098,114	2,973,894	5,858,740	8,801,282	11,552,676			
17	Regional Park Impact Fees (187)	0	1,845,000	3,323,800	2,482,576	1,102,528			
18	TOTAL REVENUES	\$101,264,545	\$89,141,143	\$119,145,315	\$122,168,010	\$105,444,236			

NON-TRANSPORTATION AND NON-ENTERPRISE FUND FY07/08 – 11/12 REVENUES AND EXPENDITURES

REF. #	EXPENSES	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL
19	NON PROJECT RELATED								
20	Reserves - 30100 (10% of all 30100 Expenses)	\$3,280,725	\$2,018,539	\$3,994,271	\$3,927,158	\$2,003,646	\$15,224,339	\$2,861,500	\$18,085,839
21	Property Appraiser Fees (30100)	0	0	0	0	0	0	0	0
22	Property Appraiser Fees (Conservation 2020) (30103)	459,309	482,274	506,388	531,707	558,293	2,537,971	0	2,537,971
23	Tax Collector Fees (30100)	0	0	0	0	440,836	0	572,300	572,300
24	Tax Collector Fees (Conservation 2020) (30103)	918,618	964,548	1,012,776	1,063,415	1,116,585	5,075,942	0	5,075,942
25	Tax Increment (Cities) (GC5190330100)	670,000	690,100	710,803	732,127	754,091	3,557,121	0	7,220,956
26	Stadiums Maintenance Match Transfer (30102)	40,000	40,000	40,000	40,000	40,000	200,000	200,000	400,000
27	Conservation 2020 Transfer (30103 TO 30105)	4,593,088	4,822,742	5,063,879	5,317,073	5,582,927	25,379,709	0	25,379,709
28	Repayment to General Fund from 18700 (Includes Interest)	1,370,000	1,320,000	1,300,000	0	0	3,990,000	0	3,990,000
29	Repayment to General Fund from 18608 / 28 (Includes Interest)	392,000	399,840	407,837	415,993	424,314	2,039,984	0	2,039,984
30	Less 5% of Projected Revenues - Community Parks (186)	164,300	167,586	170,938	174,356	177,844	855,024	0	855,024
31	Less 5% of Projected Revenues - Regional Parks (187)	150,000	153,000	156,060	159,181	162,365	780,606	780,606	1,561,212
32	TOTAL NON PROJECT RELATED	12,038,039	11,058,630	13,362,952	12,361,010	11,260,900	60,081,531	8,078,241	68,159,772
33	BALANCE REMAINING FOR PROJECTS	\$89,226,506	\$78,082,514	\$105,782,363	\$109,807,001	\$94,183,335			
34									
35	PROJECT RELATED								
36	Community Park Impact Fee Funded (186)	\$2,000,000	\$0	\$0	\$250,000	\$100,000	\$2,350,000	\$427,000	\$2,777,000
37	Regional Park Impact Fee Funded (187)	0	200,000	2,600,000	4,500,000	2,500,000	9,800,000	19,110,000	28,910,000
38	Conservation 2020 (30103)	41,258,302	43,404,679	45,574,912	47,853,659	50,246,341	228,337,893	0	228,337,893
39	DOT -Urban Street Lighting (15500)	3,340,498	108,346	1,379,320	275,000	0	5,103,164	0	5,103,164
40	Ad Valorem Funded (30100)								
41	Parks & Recreation	1,105,000	1,560,000	1,230,000	1,650,000	280,000	5,825,000	8,820,000	14,645,000
42	Government Facilities	26,764,751	3,875,288	31,450,812	19,929,577	15,925,460	97,945,888	5,550,000	103,495,888
43	DOT - Landscaping (DOT Projects & New Building)	2,874,500	3,850,100	1,712,000	1,376,000	1,131,000	20,943,600	2,620,000	23,563,600
44	Water Resources (Ad Valorem Portion)	2,063,000	10,900,000	5,549,900	6,316,000	2,700,000	27,528,900	11,625,000	39,153,900
45	TOTAL AD VALOREM	\$32,807,251	\$20,185,388	\$39,942,712	\$39,271,577	\$20,036,460	\$152,243,388	\$28,615,000	\$180,858,388
46	TOTAL PROJECTS	\$79,406,051	\$63,898,413	\$89,496,944	\$92,150,236	\$72,882,801	\$397,834,445	\$48,152,000	\$445,986,445
47									
48	RESERVES								
49	Community Park Impact Fee (186)	\$2,973,894	\$5,858,740	\$8,801,282	\$11,552,676	\$14,514,096			
50	Regional Park Impact Fee (187)	1,845,000	3,323,800	2,482,576	1,102,528	1,784,878			
51	Ad Valorem (30100)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000			
52	Ad Valorem - Conservation 2020 (30103 & 30108)	1,561	1,561	1,561	1,561	1,561			



TRANSPORTATION REVENUES FY07/08 – 11/12



TRANSPORTATION REVENUES AND EXPENDITURES FY07/08 – 11/12

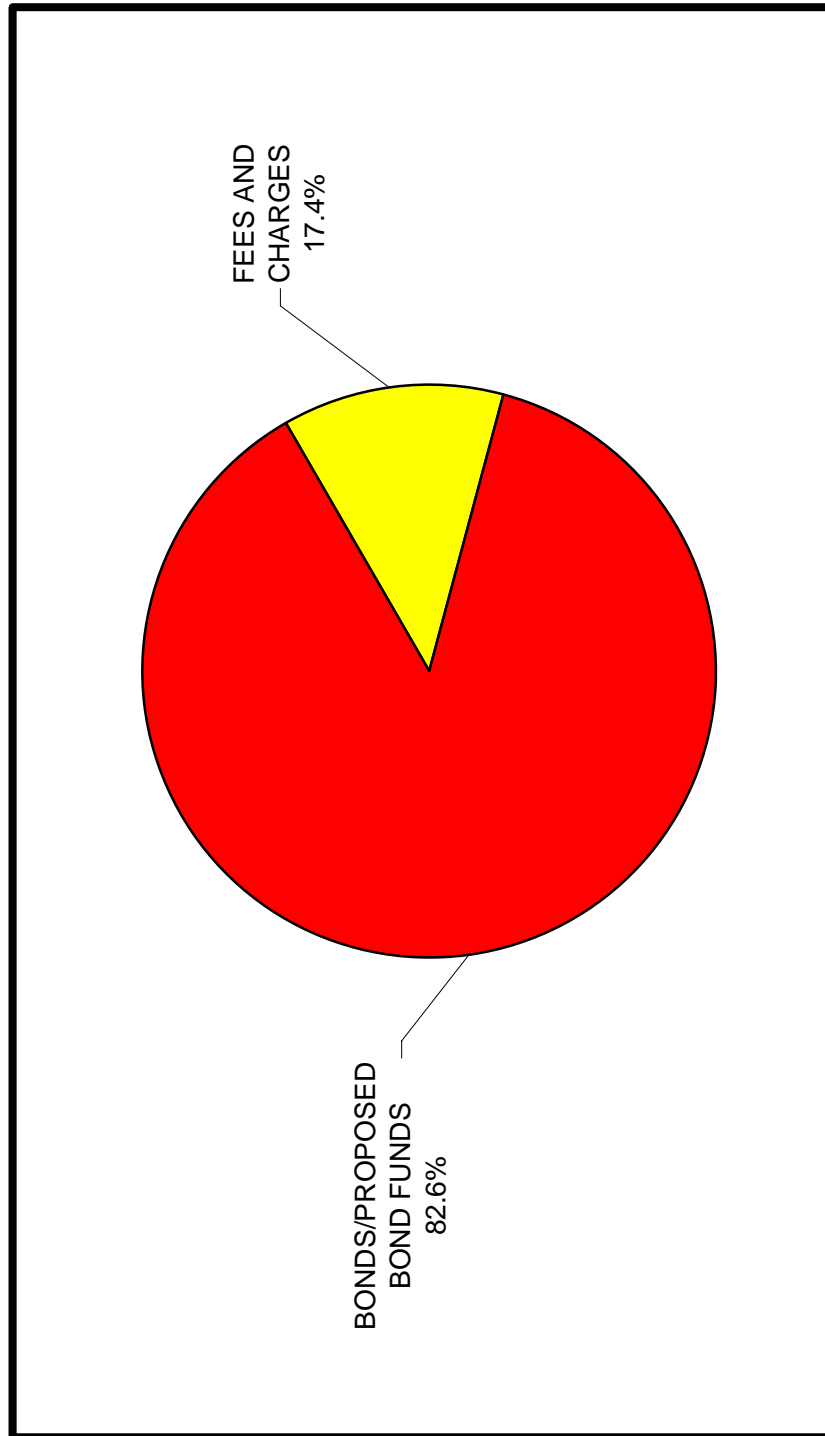
REVENUE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	5 YEAR TOTAL	YEAR 6-10	10 YEAR TOTAL
Five Cent Local Option Gas Tax	\$3,458,584	\$3,520,839	\$3,584,213	\$3,648,730	\$3,718,055	\$17,930,421	\$19,735,885	\$37,666,306
Six Cent Local Option Gas Tax (Net of debt service)	\$7,550,315	\$7,725,567	\$7,905,434	\$10,146,783	\$10,339,572	43,667,671	\$53,797,053	97,464,723
Interest (Fund 30700)	1,200,000	1,200,000	1,300,000	1,300,000	1,400,000	6,400,000	7,000,000	13,400,000
Revolving Loan Repayments	11,729,405	20,414,026	9,350,000	10,850,000	23,600,000	75,943,431	4,150,000	80,093,431
Ninth Cent Gas Tax	0	0	3,724,752	3,791,798	3,863,842	11,380,392	19,319,210	30,699,602
Toll Revenues (CIP Related)	6,296,047	6,965,000	5,430,000	10,500,000	10,380,760	39,571,807	59,179,240	98,751,047
Ad Valorem (Road CIP Related) 30100	2,874,500	3,850,100	1,712,000	11,376,000	1,131,000	20,943,600	2,620,000	23,563,600
Ad Valorem (Major Maint Related) 00100	3,300,000	0	1,500,000	1,500,000	1,500,000	7,800,000	0	7,800,000
MSTU Funded (Streetlighting)	3,340,498	108,346	1,379,320	275,000	0	5,103,164	0	5,103,164
Bonded Projects	0	0	4,000,000	42,400,000	1,430,000	47,830,000	483,760,000	531,590,000
FMB Gas Taxes - Estero Blvd	800,000	0	1,536,996	0	0	2,336,996	0	2,336,996
Collier County	0	0	0	0	5,070,000	5,070,000	0	5,070,000
Town of Fort Myers Beach	0	0	2,613,004	0	0	2,613,004	0	2,613,004
City of Bonita Springs	1,000,000	0	0	0	0	1,000,000	0	1,000,000
City of Bonita Springs	0	0	4,998,500	0	0	4,998,500	0	4,998,500
FDOT Funded	200,000	600,000	5,145,000	0	0	5,945,000	0	5,945,000
All Hazards Fund	45,000	0	0	0	0	45,000	0	45,000
Impact Fees (Excludes BS & FMB)	71,592,000	73,023,840	74,484,317	75,974,003	77,493,483	372,567,643	372,567,643	745,135,286
Impact Fee Interest	2,467,760	2,190,715	2,234,530	2,279,220	2,324,804	11,497,029	11,497,029	22,994,058
TOTAL NEW REVENUES	\$115,854,109	\$119,598,433	\$130,898,066	\$174,041,533	\$142,251,516	\$682,643,657	\$1,033,626,060	\$1,716,269,717
FUND BALANCES								
Transportation Capital (Fund 30700)	9,799,884	3,757,073	3,879,812	5,989,368	8,919,433			
Revolving Loan Program (Includes the One time Grant)	10,100,000	11,829,405	32,243,431	19,943,431	30,793,431			
Impact Fees	40,266,163	24,757,059	13,693,764	17,338,372	21,504,863			
TOTAL REVENUES	\$176,020,156	\$159,941,970	\$180,715,072	\$217,312,704	\$203,469,243			

TRANSPORTATION REVENUES AND EXPENDITURES FY07/08 – 11/12

EXPENDITURES	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	5 YEAR TOTAL	YEAR 6-10	10 YEAR TOTAL
NON PROJECT RELATED								
Reserve Requirement Fund 30700 (\$750,000 OR 10%)	\$1,373,738	\$887,000	\$1,083,000	\$1,097,500	\$1,024,500	\$5,465,738	\$953,900	\$6,419,638
Less 5% of Projected Revenues	3,579,600	3,651,192	3,724,216	3,798,700	3,874,674	18,628,382	18,628,382	37,256,764
Debt Service Payments from Impact Fees	387,740	387,345	386,140	0	0	1,161,225	0	1,161,225
Set-Aside for Bicycle/Pedestrian Facilities	3,400,620	3,468,632	0	0	0	6,869,252	0	6,869,252
Revolving Loan Payments to General Fund	11,154,405	7,603,493	7,755,563	7,910,674	14,775,888	49,200,023	0	49,200,023
Repay General Fund Loan - Boca Grande Drainage	300,000	287,500	275,000	260,000	0	1,122,500	0	1,122,500
Repay General Fund Loan - Three Oaks (4081)	1,650,000	1,575,000	1,500,000	1,395,000	0	6,120,000	0	6,120,000
Repay General Fund Loan - Estero Blvd-Phase I	0	0	0	1,500,000	1,500,000	3,000,000	1,150,000	4,150,000
Repay General Fund Loan - Matlacha Pass Bridge	0	0	0	0	8,000,000	8,000,000	3,000,000	11,000,000
Town of FMB Gas Tax Allocation	498,873	0	0	0	0	498,873	0	498,873
Transit Allocation	691,717	704,168	716,842	729,745	743,611	3,586,083	3,947,173	7,533,256
TOTAL NON PROJECT RELATED	23,036,693	18,564,330	15,440,761	16,691,619	29,918,673	103,652,076	27,679,455	131,331,531
BALANCE REMAINING FOR PROJECTS	\$152,983,463	\$141,377,641	\$165,274,311	\$200,621,085	\$173,550,570			
PROJECT RELATED								
Impact Fee Funded	\$71,046,499	\$71,167,188	\$61,208,320	\$62,377,358	\$56,952,625	\$322,751,990	\$229,828,478	\$552,580,468
OTHER								
Toll Revenue Funded	6,296,047	6,965,000	5,430,000	10,500,000	10,380,760	39,571,807	59,179,240	98,751,047
Ad Valorem Portion (Landscape in Projects) 30100	2,874,500	2,950,100	1,712,000	1,176,000	1,131,000	9,843,600	2,620,000	12,463,600
Ad Valorem Portion (Buildings)	0	900,000	0	10,200,000	0	11,100,000	0	11,100,000
Ad Valorem Portion (Landscape in Projects) 00100	3,300,000	0	1,500,000	1,500,000	1,500,000	7,800,000	0	7,800,000
MSTU Portion (Urban Streetlighting)	3,340,498	108,346	1,379,320	275,000	0	5,103,164	0	5,103,164
Bonded Projects	0	0	4,000,000	42,400,000	1,430,000	47,830,000	483,760,000	531,590,000
FMB Gas Taxes - Estero Blvd	800,000	0	1,536,996	0	0	2,336,996	0	2,336,996
Collier County	0	0	0	0	5,070,000	5,070,000	0	5,070,000
Town of Fort Myers Beach	0	0	2,613,004	0	0	2,613,004	0	2,613,004
City of Fort Myers	1,000,000	0	0	0	0	1,000,000	0	1,000,000
City of Bonita Springs	0	0	4,998,500	0	0	4,998,500	0	4,998,500
FDOT Funded	200,000	600,000	5,145,000	0	0	5,945,000	0	5,945,000
All Hazards Fund	45,000	0	0	0	0	45,000	0	45,000
Revolving Loan Projects	10,000,000	0	21,650,000	0	0	31,650,000	0	31,650,000
307 FUNDED								
Major Roads and Bridges	7,881,726	1,080,000	1,180,000	1,380,000	650,000	12,171,726	4,539,000	16,710,726
Maintenance Projects	5,855,656	7,790,000	9,150,000	9,095,000	9,095,000	40,985,656	0	40,985,656
Bicycle/Pedestrian Facilities (#206002)	0	0	500,000	500,000	500,000	1,500,000	5,000,000	6,500,000
TOTAL 307 REQUESTED	\$13,737,382	\$8,870,000	\$10,830,000	\$10,975,000	\$10,245,000	\$54,657,382	\$9,539,000	\$64,196,382
TOTAL IMPACT FEE REQUESTED	71,046,499	71,167,188	61,208,320	62,377,358	56,952,625	322,751,990	229,828,478	552,580,468
TOTAL "OTHER" REQUESTED	27,856,045	11,523,446	49,964,820	66,051,000	19,511,760	174,907,071	545,559,240	720,466,311
TOTAL PROJECT EXPENDITURES	\$112,639,926	\$91,560,634	\$122,003,140	\$139,403,358	\$86,709,385	\$552,316,443	\$784,926,718	\$1,337,243,161
RESERVES								
Fund 307	\$3,757,073	\$3,879,812	\$5,989,368	\$8,919,433	\$6,727,791			
Revolving Loan Program	\$11,829,405	\$32,243,431	\$19,943,431	\$30,793,431	\$54,393,431			
Impact Fees	24,757,059	13,693,764	17,338,372	21,504,963	25,719,963			



ENTERPRISE FUND REVENUES FY07/08 – 11/12



ENTERPRISE FUND REVENUES

FY07/08 – 11/12

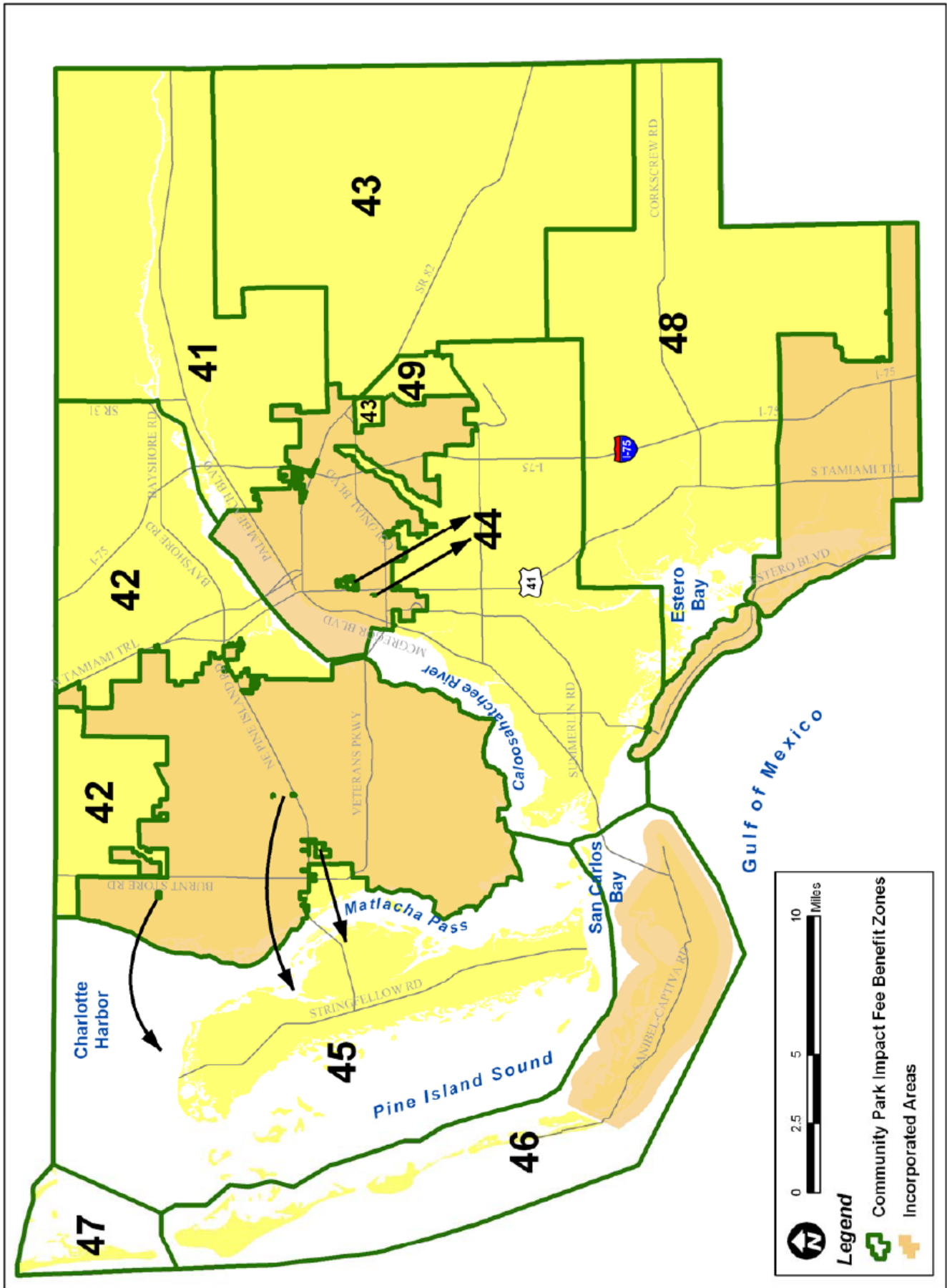
ENTERPRISE FUNDS SOLID WASTE AND UTILITIES

REVENUES

	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL
FEES AND CHARGES	\$ 59,729,650	\$ 73,665,550	\$ 67,544,000	\$ 43,502,200	\$ 9,155,000	\$ 253,596,400	\$ 69,035,500	\$ 322,631,900
BOND/PROP. BOND FUNDS	5,000,000	20,000,000	11,000,000	0	0	36,000,000	23,251,000	59,251,000
TOTAL ENTERPRISE PROJECT AVAILABLE	\$ 64,729,650	\$ 93,665,550	\$ 78,544,000	\$ 43,502,200	\$ 9,155,000	\$ 289,596,400	\$ 92,286,500	\$ 381,882,900

EXPENDITURES

	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL
SOLID WASTE								
SOLID WASTE	\$ 20,106,000	\$ 10,000,000	\$ 2,200,000	\$ 11,100,000	\$ 1,550,000	\$ 44,956,000	\$ 4,600,000	\$ 49,556,000
PROPOSED DEBT FINANCED	0	0	0	0	0	0	0	0
SOLID WASTE TOTAL	\$ 20,106,000	\$ 10,000,000	\$ 2,200,000	\$ 11,100,000	\$ 1,550,000	\$ 44,956,000	\$ 4,600,000	\$ 49,556,000
UTILITIES								
UTILITIES	\$ 39,623,650	\$ 63,665,550	\$ 65,344,000	\$ 32,402,200	\$ 7,605,000	\$ 208,640,400	\$ 64,435,500	\$ 273,075,900
PROPOSED DEBT FINANCED	5,000,000	20,000,000	11,000,000	0	0	36,000,000	23,251,000	59,251,000
UTILITIES TOTAL	\$ 44,623,650	\$ 83,665,550	\$ 76,344,000	\$ 32,402,200	\$ 7,605,000	\$ 244,640,400	\$ 87,686,500	\$ 332,326,900
TOTAL ENTERPRISE EXPENDITURES	\$ 64,729,650	\$ 93,665,550	\$ 78,544,000	\$ 43,502,200	\$ 9,155,000	\$ 289,596,400	\$ 92,286,500	\$ 381,882,900



COMMUNITY PARK IMPACT FEE DISTRICTS

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 01--FT. MYERS	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$500	\$0	\$0	\$0	\$0	\$500
	\$2,332	\$2,832	\$2,832	\$2,832	\$2,832	\$2,832
REV. TOTAL	<u>\$2,832</u>	<u>\$2,832</u>	<u>\$2,832</u>	<u>\$2,832</u>	<u>\$2,832</u>	<u>\$2,832</u>
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	<u>\$2,832</u>	<u>\$2,832</u>	<u>\$2,832</u>	<u>\$2,832</u>	<u>\$2,832</u>	<u>\$2,832</u>

DIST. 03-EAST LEE COUNTY	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$3,000	\$0	\$0	\$0	\$0	\$3,000
	\$105,837	\$108,837	\$108,837	\$108,837	\$108,837	\$108,837
REV. TOTAL	<u>\$108,837</u>	<u>\$108,837</u>	<u>\$108,837</u>	<u>\$108,837</u>	<u>\$108,837</u>	<u>\$108,837</u>
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	<u>\$108,837</u>	<u>\$108,837</u>	<u>\$108,837</u>	<u>\$108,837</u>	<u>\$108,837</u>	<u>\$108,837</u>

DIST. 04-SO. FT. MYERS/SO. LEE CO. FY 07/08 FY 08/09 FY 09/10 FY 10/11 FY 11/12 TOTAL

IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$30,000	\$0	\$0	\$0	\$0	\$30,000
REV. TOTAL	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

DIST. 05-CAPE CORAL / PINE ISLAND FY 07/08 FY 08/09 FY 09/10 FY 10/11 FY 11/12 TOTAL

IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$14,000	\$0	\$0	\$0	\$0	\$14,000
REV. TOTAL	\$27,171	\$41,171	\$41,171	\$41,171	\$41,171	\$41,171

PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$41,171	\$41,171	\$41,171	\$41,171	\$41,171	\$41,171

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 21--FORT MYERS / ALVA	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$310,000	\$316,200	\$322,524	\$328,974	\$335,554	\$1,613,252
INTEREST	\$9,300	\$9,486	\$9,676	\$9,869	\$10,067	\$48,398
FUND BAL.	\$0	\$303,800	\$613,676	\$929,750	\$1,252,144	
REV. TOTAL	\$319,300	\$629,486	\$945,876	\$1,268,593	\$1,597,765	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$15,500	\$15,810	\$16,126	\$16,449	\$16,778	\$80,663
NET AVAILABLE	\$303,800	\$613,676	\$929,750	\$1,252,144	\$1,580,987	\$4,680,357
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$303,800	\$613,676	\$929,750	\$1,252,144	\$1,580,987	

DIST. 22--NORTH FT MYERS	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$100,000	\$102,000	\$104,040	\$106,121	\$108,243	\$520,404
INTEREST	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247	\$15,612
FUND BAL.	\$0	\$98,000	\$197,960	\$299,919	\$153,918	
REV. TOTAL	\$103,000	\$203,060	\$305,121	\$409,224	\$265,408	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412	\$26,020
NET AVAILABLE	\$98,000	\$197,960	\$299,919	\$403,918	\$259,996	\$1,259,793
PROJECTS:						
NORTH FORT MYERS RECREATION CENTER	\$0	\$0	\$0	\$0	\$100,000	\$100,000
NORTH SHORE PARK IMPROVEMENTS	\$0	\$0	\$0	\$250,000	\$0	\$250,000
TOTAL PROJECTS	\$0	\$0	\$0	\$250,000	\$100,000	\$350,000
RESERVES	\$98,000	\$197,960	\$299,919	\$153,918	\$159,996	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 23--LEHIGH	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$2,200,000	\$2,244,000	\$2,288,880	\$2,334,658	\$2,381,351	\$11,448,888
INTEREST	\$66,000	\$67,320	\$68,666	\$70,040	\$71,441	\$343,467
FUND BAL.	\$1,954,607	\$2,110,607	\$4,309,727	\$6,552,829	\$8,840,794	
REV. TOTAL	\$4,220,607	\$4,421,927	\$6,667,273	\$8,957,527	\$11,293,585	

LESS:

LESS 5% OF PROJECTED REVENUES	\$110,000	\$112,200	\$114,444	\$116,733	\$119,068	\$572,444
NET AVAILABLE	\$4,110,607	\$4,309,727	\$6,552,829	\$8,840,794	\$11,174,518	\$34,988,475

PROJECTS:

VETERANS PARK MASTER PLAN/IMPROVEMENTS	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
TOTAL PROJECTS	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
RESERVES	\$2,110,607	\$4,309,727	\$6,552,829	\$8,840,794	\$11,174,518	

DIST. 24-SOUTH FT. MYERS

DIST. 24-SOUTH FT. MYERS	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$190,000	\$193,800	\$197,676	\$201,630	\$205,662	\$988,768
INTEREST	\$5,700	\$5,814	\$5,930	\$6,049	\$6,170	\$29,663
FUND BAL.	\$0	\$186,200	\$376,124	\$569,846	\$267,443	
REV. TOTAL	\$195,700	\$385,814	\$579,730	\$777,525	\$479,275	

LESS:

LESS 5% OF PROJECTED REVENUES	\$9,500	\$9,690	\$9,884	\$10,081	\$10,283	\$49,438
NET AVAILABLE	\$186,200	\$376,124	\$569,846	\$767,443	\$468,992	\$2,368,606

PROJECTS:

THREE OAKS COMMUNITY PARK	\$0	\$0	\$0	\$500,000	\$0	\$500,000
TOTAL PROJECTS	\$0	\$0	\$0	\$500,000	\$0	\$500,000
RESERVES	\$186,200	\$376,124	\$569,846	\$267,443	\$468,992	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 25--PINE ISLAND / MATLACHA	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$30,000	\$30,600	\$31,212	\$31,836	\$32,473	\$156,121
INTEREST	\$900	\$918	\$936	\$955	\$974	\$4,684
FUND BAL.	\$3,979	\$33,379	\$63,367	\$93,955	\$125,154	
REV. TOTAL	\$34,879	\$64,897	\$95,515	\$126,746	\$158,601	

LESS:

LESS 5% OF PROJECTED REVENUES	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624	\$7,806
NET AVAILABLE	\$33,379	\$63,367	\$93,955	\$125,154	\$156,978	\$472,832

PROJECTS:

TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$33,379	\$63,367	\$93,955	\$125,154	\$156,978	

DIST. 26--SANIBEL / CAPTIVA	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247	\$15,612
INTEREST	\$90	\$92	\$94	\$96	\$97	\$468
FUND BAL.	\$3,286	\$6,226	\$9,225	\$12,284	\$15,404	
REV. TOTAL	\$6,376	\$9,378	\$12,440	\$15,563	\$18,748	

LESS:

LESS 5% OF PROJECTED REVENUES	\$150	\$153	\$156	\$159	\$162	\$781
NET AVAILABLE	\$6,226	\$9,225	\$12,284	\$15,404	\$18,586	\$61,724

PROJECTS:

TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$6,226	\$9,225	\$12,284	\$15,404	\$18,586	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 27--BOCA GRANDE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247	\$15,612
INTEREST	\$90	\$92	\$94	\$96	\$97	\$468
FUND BAL.	\$902	\$3,842	\$6,841	\$9,900	\$13,020	
REV. TOTAL	\$3,992	\$6,994	\$10,056	\$13,179	\$16,364	

LESS:

LESS 5% OF PROJECTED REVENUES	\$150	\$153	\$156	\$159	\$162	\$781
NET AVAILABLE	\$3,842	\$6,841	\$9,900	\$13,020	\$16,202	\$49,804

PROJECTS:

TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$3,842	\$6,841	\$9,900	\$13,020	\$16,202	

DIST. 28--ESTERO	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$400,000	\$408,000	\$416,160	\$424,483	\$432,973	\$2,081,616
INTEREST	\$12,000	\$12,240	\$12,485	\$12,734	\$12,989	\$62,448
FUND BAL.	\$0	\$0	(\$0)	(\$0)	\$0	
REV. TOTAL	\$412,000	\$420,240	\$428,645	\$437,217	\$445,962	

LESS:

LESS 5% OF PROJECTED REVENUES	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649	
LOAN REPAYMENT TO GENERAL FUND W/Interest	\$392,000	\$399,840	\$407,837	\$415,993	\$424,314	\$2,039,984
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 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$50,000	\$51,000	\$52,020	\$53,060	\$54,122	\$260,202
FUND BAL.	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624	\$7,806
REV. TOTAL	\$0	\$49,000	\$98,980	\$149,960	\$201,959	
	\$51,500	\$101,530	\$152,561	\$204,612	\$257,704	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$2,500	\$2,550	\$2,601	\$2,653	\$2,706	\$13,010
NET AVAILABLE	\$49,000	\$98,980	\$149,960	\$201,959	\$254,998	\$754,897
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$49,000	\$98,980	\$149,960	\$201,959	\$254,998	

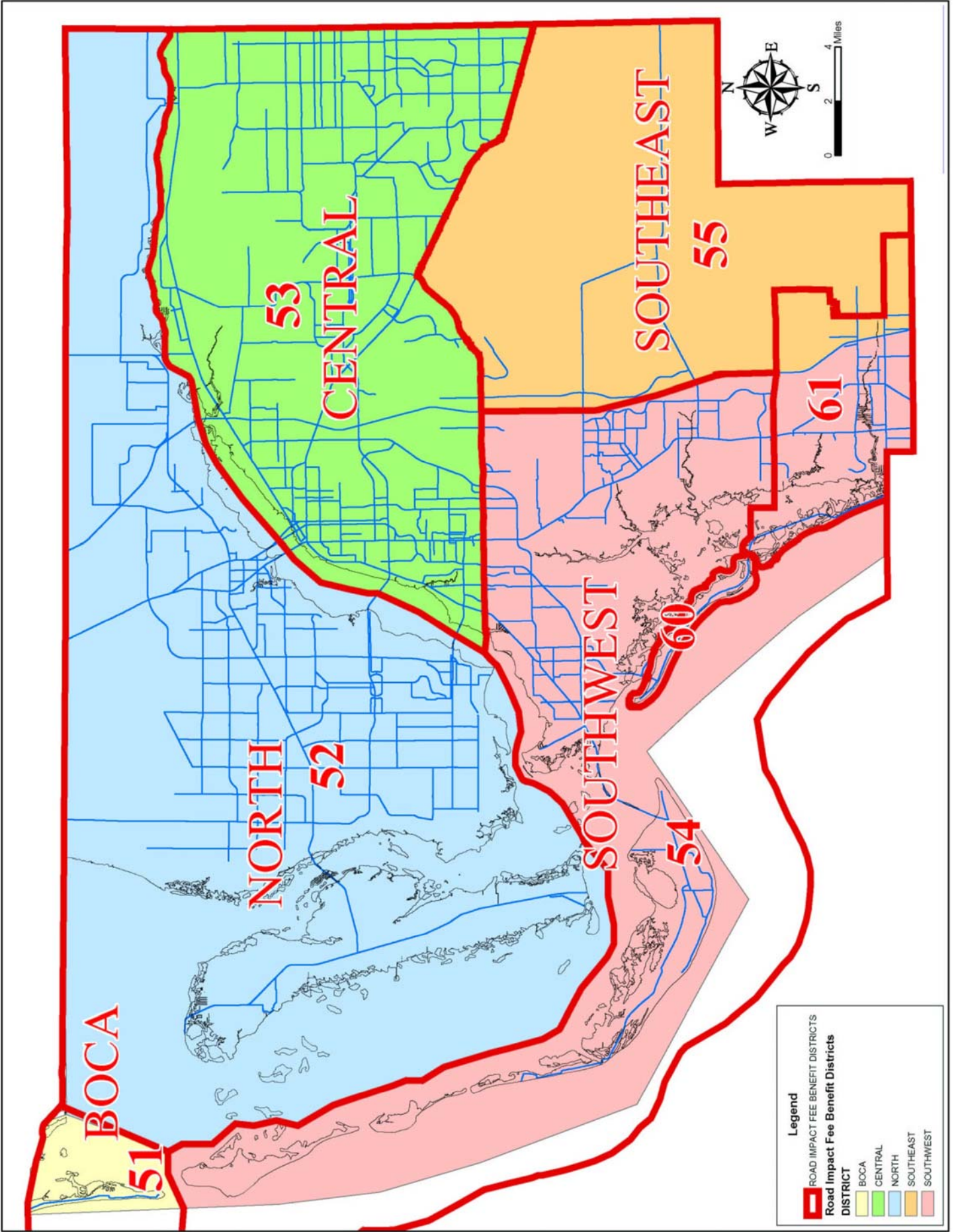
COMMUNITY PARK TOTAL	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$3,286,000	\$3,351,720	\$3,418,754	\$3,487,129	\$3,556,872	\$17,100,476
FUND BAL.	\$146,080	\$100,552	\$102,563	\$104,614	\$106,706	\$560,514
REV. TOTAL	\$2,098,114	\$2,973,894	\$5,858,740	\$8,801,282	\$11,052,676	
	\$5,530,194	\$6,426,166	\$9,380,057	\$12,393,025	\$14,716,254	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$164,300	\$167,586	\$170,938	\$174,356	\$177,844	\$855,024
LOAN REPAYMENT TO GENERAL FUND (18608/28)	\$392,000	\$399,840	\$407,837	\$415,993	\$424,314	\$2,039,984
NET AVAILABLE	\$4,973,894	\$5,858,740	\$8,801,282	\$11,802,676	\$14,114,097	\$45,550,688
PROJECTS:						
LEHIGH LAND AND PARK ACQUISITION	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
NORTH FORT MYERS RECREATION CENTER	\$0	\$0	\$0	\$0	\$100,000	\$100,000
NORTH SHORE PARK IMPROVEMENTS	\$0	\$0	\$0	\$250,000	\$0	\$250,000
TOTAL PROJECTS	\$2,000,000	\$0	\$0	\$250,000	\$100,000	\$2,350,000
RESERVES	\$2,973,894	\$5,858,740	\$8,801,282	\$11,552,676	\$14,014,097	

REGIONAL PARK IMPACT FEE DISTRICT

REGIONAL PARKS IMPACT FEE DISTRICT REVENUES

COUNTYWIDE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$3,000,000	\$3,060,000	\$3,121,200	\$3,183,624	\$3,247,296	\$15,612,121
INTEREST	\$365,000	\$91,800	\$93,636	\$95,509	\$97,419	\$743,364
FUND BAL.	\$0	\$1,845,000	\$3,323,800	\$2,482,576	\$1,102,528	
REV. TOTAL	<u>\$3,365,000</u>	<u>\$4,996,800</u>	<u>\$6,538,636</u>	<u>\$5,761,709</u>	<u>\$4,447,243</u>	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$150,000	\$153,000	\$156,060	\$159,181	\$162,365	\$780,606
FISHERMAN'S COOP LOAN REPAYMENT TO 00100	\$1,370,000	\$1,320,000	\$1,300,000	\$0	\$0	\$3,990,000
NET AVAILABLE	<u>\$1,845,000</u>	<u>\$3,523,800</u>	<u>\$5,082,576</u>	<u>\$5,602,528</u>	<u>\$4,284,878</u>	
PROJECTS:						
BUNCHE BEACH IMPROVEMENTS	\$0	\$100,000	\$0	\$1,000,000	\$0	\$1,100,000
CALOOSAHATCHEE NORTHSIDE REST& PARKING	\$0	\$100,000	\$0	\$0	\$0	\$100,000
CALOOSAHATCHEE REG PARK MAINT. FAC.	\$0	\$0	\$0	\$500,000	\$0	\$500,000
HARN'S MARSH	\$0	\$0	\$0	\$500,000	\$0	\$500,000
LAKES PARK MASTER PLAN	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$3,000,000
MANATEE PARK BRIDGE	\$0	\$0	\$100,000	\$0	\$0	\$100,000
TEN MILE LINEAR REGIONAL PARK	\$0	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$4,500,000
TOTAL PROJECTS	<u>\$0</u>	<u>\$200,000</u>	<u>\$2,600,000</u>	<u>\$4,500,000</u>	<u>\$2,500,000</u>	<u>\$9,800,000</u>
RESERVES	\$1,845,000	\$3,323,800	\$2,482,576	\$1,102,528	\$1,784,878	





ROAD IMPACT FEE DISTRICTS

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 01--FT. MYERS	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$2,000	\$0	\$0	\$0	\$0	\$2,000
	\$48,188	\$0	\$0	\$0	\$0	\$0
REV. TOTAL	\$50,188	\$0	\$0	\$0	\$0	\$0
PROJECTS:						
ORTIZ AVENUE/SR80 - LUCKETT	\$50,188	\$0	\$0	\$0	\$0	\$50,188
TOTAL PROJECTS	\$50,188	\$0	\$0	\$0	\$0	\$50,188
RESERVES	\$0	\$0	\$0	\$0	\$0	\$0

DIST. 02--NORTH FT. MYERS/ALVA	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$2,000	\$0	\$0	\$0	\$0	\$2,000
	\$191,190	\$193,190	\$193,190	\$193,190	\$193,190	\$193,190
REV. TOTAL	\$193,190	\$193,190	\$193,190	\$193,190	\$193,190	\$193,190
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$193,190	\$193,190	\$193,190	\$193,190	\$193,190	\$193,190

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 03--EAST LEE COUNTY	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$6,000	\$0	\$0	\$0	\$0	\$6,000
REV. TOTAL	\$626,495	\$626,495	\$626,495	\$626,495	\$626,495	
	\$626,495	\$626,495	\$626,495	\$626,495	\$626,495	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$626,495	\$626,495	\$626,495	\$626,495	\$626,495	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 04--S. FT. MYERS/IONA/FMB	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$7,000	\$0	\$0	\$0	\$0	\$7,000
REV. TOTAL	\$654,421	\$0	\$0	\$0	\$0	
	\$661,421	\$0	\$0	\$0	\$0	
PROJECTS:						
GLADIOUS WIDENING	\$661,421	\$0	\$0	\$0	\$0	\$661,421
TOTAL PROJECTS	\$661,421	\$0	\$0	\$0	\$0	\$661,421
RESERVES	\$0	\$0	\$0	\$0	\$0	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 05--CAPE CORAL/PINE ISLAND	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$500	\$0	\$0	\$0	\$0	\$500
REV. TOTAL	\$25,084	\$25,584	\$25,584	\$25,584	\$25,584	
	\$25,584	\$25,584	\$25,584	\$25,584	\$25,584	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$25,584	\$25,584	\$25,584	\$25,584	\$25,584	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 07--BOCA GRANDE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$500	\$0	\$0	\$0	\$0	\$500
REV. TOTAL	\$1,507	\$2,007	\$2,007	\$2,007	\$2,007	
	\$2,007	\$2,007	\$2,007	\$2,007	\$2,007	
LESS:						
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0
NET AVAILABLE	\$2,007	\$2,007	\$2,007	\$2,007	\$2,007	
PROJECTS:						
TOTAL PROJECT	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$2,007	\$2,007	\$2,007	\$2,007	\$2,007	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 08--BONITA SPRINGS	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$2,000	\$0	\$0	\$0	\$0	\$2,000
REV. TOTAL	\$80,005	\$82,005	\$82,005	\$82,005	\$82,005	
	\$82,005	\$82,005	\$82,005	\$82,005	\$82,005	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$82,005	\$82,005	\$82,005	\$82,005	\$82,005	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 21--BOCA GRANDE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$39,000	\$39,780	\$40,576	\$41,387	\$42,215	\$202,958
FUND BAL.	\$1,170	\$1,193	\$1,217	\$1,242	\$1,266	\$6,089
REV. TOTAL	\$14,659	\$1	\$0	\$0	\$0	
	\$54,829	\$40,974	\$41,793	\$42,629	\$43,482	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$1,950	\$1,989	\$2,029	\$2,069	\$2,111	\$10,148
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$1,853	\$1,890	\$0	\$0	\$0	\$3,742
DEBT SERVICE	\$16,066	\$16,050	\$16,022	\$0	\$0	\$48,138
NET AVAILABLE	\$34,961	\$21,045	\$23,742	\$40,559	\$41,371	

PROJECTS:						
BOCA GRANDE DRAINAGE	\$34,960	\$21,045	\$21,815	\$38,593	\$39,365	\$155,778
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$1,927	\$1,966	\$2,005	\$5,898
TOTAL PROJECTS	\$34,960	\$21,045	\$23,742	\$40,559	\$41,370	\$161,676
RESERVES	\$1	\$0	\$0	\$0	\$1	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 22--NORTH DISTRICT	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$4,024,000	\$4,104,480	\$4,186,570	\$4,270,301	\$4,355,707	\$20,941,058
FUND BAL.	\$120,720	\$123,134	\$125,597	\$128,109	\$130,671	\$628,232
	\$2,327,459	\$5,576,549	\$9,200,896	\$2,902,147	\$6,884,203	
REV. TOTAL	\$6,472,179	\$9,804,163	\$13,513,062	\$7,300,557	\$11,370,581	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$201,200	\$205,224	\$209,328	\$213,515	\$217,785	\$1,047,053
LOAN REPAYMENT W/INTEREST- Project 205904	\$0	\$0	\$0	\$0	\$6,707,000	\$6,707,000
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$191,140	\$194,963	\$0	\$0	\$0	\$386,103
DEBT SERVICE	\$203,290	\$203,081	\$202,725	\$0	\$0	\$609,096
NET AVAILABLE	\$5,876,549	\$9,200,896	\$13,101,009	\$7,087,042	\$4,445,795	
PROJECTS:						
HANCOCK BRIDGE PARKWAY EXTENSION	\$300,000	\$0	\$0	\$0	\$0	\$300,000
MATLACHA PASS BRIDGE REPLACEMENT	\$0	\$0	\$10,000,000	\$0	\$0	\$10,000,000
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$198,862	\$202,839	\$206,896	\$608,597
TOTAL PROJECTS	\$300,000	\$0	\$10,198,862	\$202,839	\$206,896	\$10,908,597
RESERVES	\$5,576,549	\$9,200,896	\$2,902,147	\$6,884,203	\$4,238,899	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 23--CENTRAL DISTRICT	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES	\$46,503,000	\$47,433,060	\$48,381,721	\$49,349,356	\$50,336,343	\$242,003,480
INTEREST	\$1,395,090	\$1,422,992	\$1,451,452	\$1,480,481	\$1,510,090	\$7,260,104
FUND BAL.	\$25,461,245	\$17,514,151	\$1,259,336	\$9,425,291	\$7,153,565	
REV. TOTAL	\$73,359,335	\$66,370,202	\$51,092,509	\$60,255,127	\$58,999,998	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$2,325,150	\$2,371,653	\$2,419,086	\$2,467,468	\$2,516,817	\$12,100,174
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$2,208,893	\$2,253,070	\$0	\$0	\$0	\$4,461,963
NET AVAILABLE	\$68,825,293	\$61,745,479	\$48,673,423	\$57,787,659	\$56,483,181	\$12,100,174
PROJECTS:						
BUCKINGHAM/ORANGE RIVER-SR80	\$0	\$0	\$2,500,000	\$18,000,000	\$18,690,000	\$39,190,000
COLONIAL BLVD I-75 to SR82	\$0	\$15,046,143	\$0	\$0	\$0	\$15,046,143
CRYSTAL DRIVE 4 LANING	\$0	\$0	\$0	\$2,050,000	\$3,190,000	\$5,240,000
DANIELS INTERSECTION MODIFICATIONS	\$0	\$0	\$1,115,000	\$0	\$0	\$1,115,000
DANIELS 6L / CHAMBERLIN-GATEWAY	\$0	\$1,740,000	\$1,200,000	\$10,260,000	\$0	\$13,200,000
GUNNERY 4 LANING/LEE-BUCKINGHAM	\$0	\$0	\$2,310,000	\$3,980,000	\$15,050,000	\$21,340,000
HOMESTEAD 4L / SUNRISE-ALABAMA	\$7,000,000	\$13,590,000	\$0	\$0	\$0	\$20,590,000
JOEL BLVD 4L / 17TH ST-SR80	\$0	\$2,500,000	\$13,280,000	\$0	\$0	\$15,780,000
LUCKETT-SUNSHINE CORRIDOR STUDY	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$6,000,000
LUCKETT RD 4L / ORTIZ TO I-75	\$1,150,000	\$2,380,000	\$5,630,000	\$0	\$0	\$9,160,000
MEADOWS ROAD UPGRADE	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$6,000,000
ORTIZ 4L / COLONIAL-MLK	\$0	\$1,840,000	\$6,915,000	\$0	\$0	\$8,755,000
ORTIZ AVENUE/SR80 - LUCKETT	\$2,449,812	\$11,945,000	\$0	\$0	\$0	\$14,394,812
ORTIZ FOUR LANING/MLK to LUCKETT	\$2,487,649	\$11,445,000	\$0	\$0	\$0	\$13,932,649
SR 82 / DANIELS DUAL LEFT LANES	\$800,000	\$0	\$0	\$0	\$0	\$800,000
SR82 6 LANING/LEE-COMMERCE LAKES	\$0	\$0	\$0	\$10,000,000	\$0	\$10,000,000
SUMMERLIN/BOY SCOUT - CYPRESS LAKE	\$37,423,681	\$0	\$0	\$0	\$0	\$37,423,681
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$2,298,132	\$2,344,094	\$2,390,976	\$7,033,202
TOTAL PROJECTS	\$51,311,142	\$60,486,143	\$39,248,132	\$50,634,094	\$43,320,976	\$245,000,487
RESERVES	\$17,514,151	\$1,259,336	\$9,425,291	\$7,153,565	\$13,162,205	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 24--SOUTHWEST DISTRICT	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$13,032,000	\$13,292,640	\$13,558,493	\$13,829,663	\$14,106,256	\$67,819,051
FUND BAL.	\$690,960	\$398,779	\$406,755	\$414,890	\$423,188	\$2,334,572
	\$7,141,910	\$737,078	\$2,304,251	\$4,081,652	\$6,537,813	
REV. TOTAL	\$20,864,870	\$14,428,497	\$16,269,498	\$18,326,205	\$21,067,256	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$651,600	\$664,632	\$677,925	\$691,483	\$705,313	\$3,390,953
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$619,020	\$631,400	\$0	\$0	\$0	\$1,250,420
DEBT SERVICE	\$168,384	\$168,214	\$167,393	\$0	\$0	\$503,991
NET AVAILABLE	\$19,425,866	\$12,964,251	\$15,424,181	\$17,634,722	\$20,361,943	
PROJECTS:						
BONITA BEACH ROAD - PHASE II	\$0	\$0	\$4,998,500	\$0	\$0	\$4,998,500
GLADIOLUS WIDENING	\$17,188,788	\$8,750,000	\$0	\$0	\$0	\$25,938,788
PLANTATION 4L / SIX MILE-DANIELS	\$0	\$1,910,000	\$3,700,000	\$8,440,000	\$0	\$14,050,000
THREE OAKS PARKWAY EXT NORTH	\$0	\$0	\$2,000,000	\$2,000,000	\$10,654,706	\$14,654,706
THREE OAKS PARKWAY WIDENING	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
WINKLER 4 LANING/GLADIOLUS-CYPRESS LAKE	\$0	\$0	\$0	\$0	\$1,647,614	\$1,647,614
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$644,028	\$656,909	\$670,047	\$1,970,985
TOTAL PROJECTS	\$18,688,788	\$10,660,000	\$11,342,528	\$11,096,909	\$12,972,367	\$64,760,593
RESERVES	\$737,078	\$2,304,251	\$4,081,652	\$6,537,813	\$7,389,576	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 25--SOUTHEAST DISTRICT	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$7,994,000	\$8,153,880	\$8,316,958	\$8,483,297	\$8,652,963	\$41,601,097
FUND BAL.	\$239,820	\$244,616	\$249,509	\$254,499	\$259,589	\$1,248,033
	\$3,700,000	\$0	\$0	\$0	\$0	\$0
REV. TOTAL	\$11,933,820	\$8,398,496	\$8,566,466	\$8,737,796	\$8,912,552	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$399,700	\$407,694	\$415,848	\$424,165	\$432,648	\$2,080,055
SET-ASIDE FOR COUNTY-WIDE FACILITIES	\$379,715	\$387,309	\$0	\$0	\$0	\$767,024
LOAN REPAYMENT W/INTEREST -Project 205021	\$11,154,405	\$4,663,493	\$2,940,000	\$0	\$0	\$18,757,898
LOAN REPAYMENT W/INTEREST -Project 204078	\$0	\$2,940,000	\$0	\$0	\$0	\$2,940,000
LOAN REPAYMENT W/INTEREST -Project 204097	\$0	\$0	\$4,815,563	\$7,910,674	\$8,068,888	\$20,795,125
NET AVAILABLE	\$0	\$0	\$395,056	\$402,957	\$411,016	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$395,055	\$402,957	\$411,016	\$1,209,028
TOTAL PROJECTS	\$0	\$0	\$395,055	\$402,957	\$411,016	\$1,209,028
RESERVES	\$0	\$0	\$0	\$0	(\$0)	

ROADS IMPACT FEE DISTRICT REVENUES

ROADS TOTAL	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
IMPACT FEES						
INTEREST	\$71,592,000	\$73,023,840	\$74,484,317	\$75,974,003	\$77,493,483	\$372,567,643
FUND BAL.	\$2,467,760	\$2,190,715	\$2,234,530	\$2,279,220	\$2,324,804	\$11,497,029
REV. TOTAL	\$40,266,163	\$24,757,059	\$13,693,764	\$17,338,371	\$21,504,862	
	\$114,325,923	\$99,971,614	\$90,412,610	\$95,591,594	\$101,323,150	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$3,579,600	\$3,651,192	\$3,724,216	\$3,798,700	\$3,874,674	\$18,628,382
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$3,400,620	\$3,468,632	\$0	\$0	\$0	\$6,869,252
LOAN REPAYMENT W/INTEREST- Project 205904	\$0	\$0	\$0	\$0	\$6,707,000	\$6,707,000
LOAN REPAYMENT W/INTEREST- Project 204078	\$0	\$2,940,000	\$0	\$0	\$0	\$2,940,000
LOAN REPAYMENT W/INTEREST- Project 205021	\$11,154,405	\$4,663,493	\$2,940,000	\$0	\$0	\$18,757,898
LOAN REPAYMENT W/INTEREST -Project 204097	\$0	\$0	\$4,815,563	\$7,910,674	\$8,068,888	\$20,795,125
DEBT SERVICE	\$387,740	\$387,345	\$386,140	\$0	\$0	\$1,161,225
TOTAL CREDITS/DEBT	\$18,522,365	\$15,110,662	\$11,865,919	\$11,709,374	\$18,650,562	\$75,858,883
NET AVAILABLE	\$95,803,558	\$84,860,952	\$78,546,691	\$83,882,220	\$82,672,588	
PROJECTS:						
BOCA GRANDE DRAINAGE	\$34,960	\$21,045	\$21,815	\$38,593	\$39,365	\$155,778
BONITA BEACH ROAD - PHASE II	\$0	\$0	\$4,998,500	\$0	\$0	\$4,998,500
BUCKINGHAM/ORANGE RIVER-SR80	\$0	\$0	\$2,500,000	\$18,000,000	\$18,690,000	\$39,190,000
COLONIAL BLVD I-75 to SR82	\$0	\$15,046,143	\$0	\$0	\$0	\$15,046,143
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$3,538,005	\$3,608,765	\$3,680,940	\$10,827,711
CRYSTAL DRIVE 4 LANING	\$0	\$0	\$0	\$2,050,000	\$3,190,000	\$5,240,000
DANIELS INTERSECTION MODIFICATIONS	\$0	\$0	\$1,115,000	\$0	\$0	\$1,115,000
DANIELS 6L / CHAMBERLIN-GATEWAY	\$0	\$1,740,000	\$1,200,000	\$10,260,000	\$0	\$13,200,000
GLADIOLUS WIDENING	\$17,850,209	\$8,750,000	\$0	\$0	\$0	\$26,600,209

ROADS IMPACT FEE DISTRICT REVENUES

ROADS TOTAL (Con't)	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	TOTAL
GUNNERY 4 LANING/LEE - BUCKINGHAM	\$0	\$0	\$2,310,000	\$3,980,000	\$15,050,000	\$21,340,000
HANCOCK BRIDGE PARKWAY EXTENSION	\$300,000	\$0	\$0	\$0	\$0	\$300,000
HOMESTEAD 4L / SUNRISE-ALABAMA	\$7,000,000	\$13,590,000	\$0	\$0	\$0	\$20,590,000
JOEL BLVD 4L / 17TH ST-SR80	\$0	\$2,500,000	\$13,280,000	\$0	\$0	\$15,780,000
LUCKETT-SUNSHINE CORRIDOR STUDY	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$6,000,000
LUCKETT RD 4L / ORTIZ TO I-75	\$1,150,000	\$2,380,000	\$5,630,000	\$0	\$0	\$9,160,000
MATLACHA PASS BRIDGE REPLACEMENT	\$0	\$0	\$10,000,000	\$0	\$0	\$10,000,000
MEADOW ROAD UPGRADE	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$6,000,000
ORTIZ 4L / COLONIAL-MLK	\$0	\$1,840,000	\$6,915,000	\$0	\$0	\$8,755,000
ORTIZ AVENUE/SR80 - LUCKETT	\$2,500,000	\$11,945,000	\$0	\$0	\$0	\$14,445,000
ORTIZ FOUR LANING/MLK to LUCKETT	\$2,487,649	\$11,445,000	\$0	\$0	\$0	\$13,932,649
PLANTATION 4L / SIX MILE-DANIELS	\$0	\$1,910,000	\$3,700,000	\$8,440,000	\$0	\$14,050,000
SR82 / DANIELS DUAL LEFT LANES	\$800,000	\$0	\$0	\$0	\$0	\$800,000
SR82 6 LANING/LEE-COMMERCE LAKES	\$0	\$0	\$0	\$10,000,000	\$0	\$10,000,000
SUMMERLIN/BOY SCOUT - CYPRESS LAKE	\$37,423,681	\$0	\$0	\$0	\$0	\$37,423,681
THREE OAKS PARKWAY EXT NORTH	\$0	\$0	\$2,000,000	\$2,000,000	\$10,654,706	\$14,654,706
THREE OAKS PARKWAY WIDENING	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
WINKLER 4 LANING/GLADIOLUS-CYPRESS LAKE	\$0	\$0	\$0	\$0	\$1,647,614	\$1,647,614
TOTAL PROJECTS	\$71,046,499	\$71,167,188	\$61,208,320	\$62,377,358	\$56,952,625	\$322,751,991
RESERVES	\$24,757,059	\$13,693,764	\$17,338,371	\$21,504,862	\$25,719,962	

COMPLETED PROJECTS LIST FY06-07

GOVERNMENT FACILITIES

Justice Center Annex - Second Floor Renovations
Justice Center Courtroom Renovations
Public Safety HVAC Replacement
Trailhead EMS Station
Terry Station EMS Station

TRANSPORTATION

Boca Grande Drainage
Business 41 Four Lining
Evergreen Road
Gunnery Road SR82 to Lee Blvd
Sanibel Bridge Replacement
Sanibel Toll Facility Plaza

NATURAL RESOURCES

Gator Slough Land Acquisition
NFM Surface Water Restoration - Gator Slough Section
Water Table Monitoring Improvements - Telemetry

UTILITIES

Corkscrew Water Treatment Plant Expansion
Fiesta Village Reuse Valve Control, SCADA
FMB WWTP Gravity Belt Thickner Refurbishment
Gateway WTP Chlorine System Improvements
Utility Wide Master Plan
Waterway System Improvements

PARKS AND RECREATION - COMMUNITY & REGIONAL

Estero Community Park
Hancock Park Spectator Area Improvements
North Fort Myers Community Dog Park
Pool Water Feature Playground in Boca Grande
Sports Complex Improvements
Ten Mile Linear Park - Daniels Pkwy to Crystal Drive
Terry Park Batting Cages

SOLID WASTE

Waste-to-Energy Expansion
Lee-Hendry Landfill Phase II



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 page displays expenditure classifications as related to the principal purpose for which expenditures are made. On the lower portion of the page the revenue sources that support the function are shown, and are categorized by fund type.

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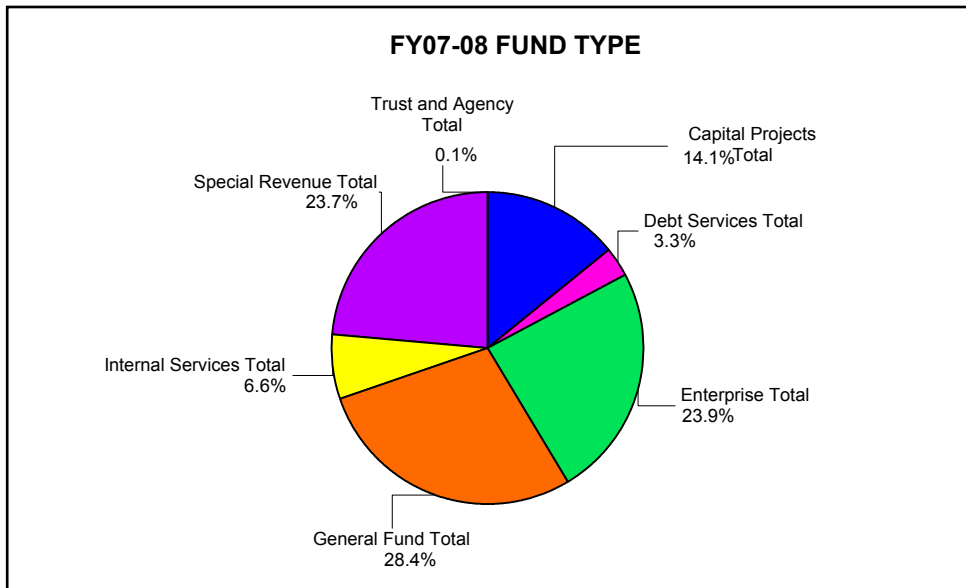
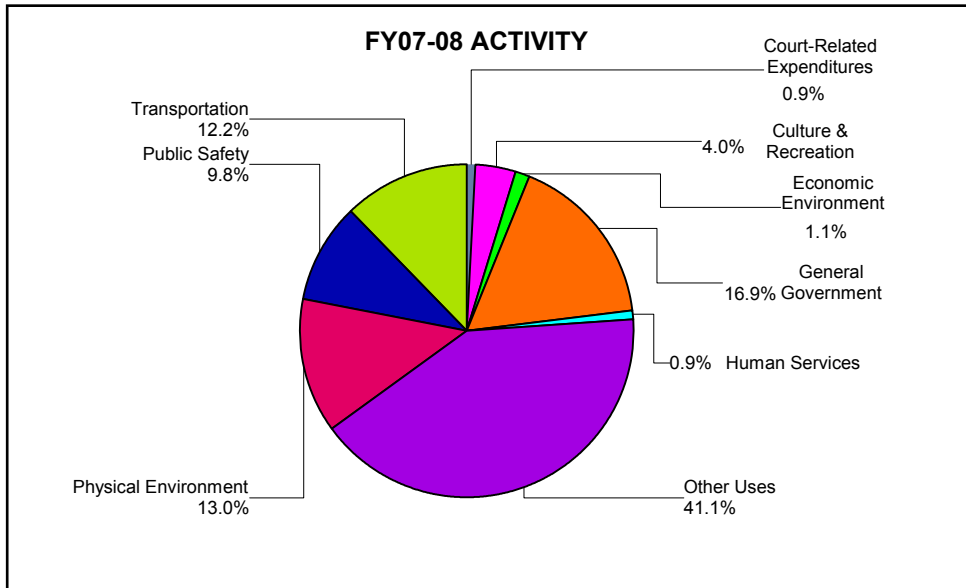
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2007 - 2008

FUNCTION	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
General Government	\$ 276,902,242	\$ 328,105,347	\$ 406,365,728
Public Safety	\$ 189,730,416	\$ 216,155,329	\$ 235,671,255
Physical Environment	\$ 282,597,791	\$ 256,971,988	\$ 310,853,503
Transportation	\$ 257,768,631	\$ 243,538,836	\$ 292,538,596
Economic Environment	\$ 21,779,829	\$ 23,560,308	\$ 27,184,373
Human Services	\$ 20,491,259	\$ 22,435,095	\$ 22,295,916
Culture & Recreation	\$ 92,845,851	\$ 80,555,440	\$ 95,673,502
Other Uses	\$ 371,052,774	\$ 300,638,787	\$ 986,459,548
Court-Related Expenditures	\$ 14,960,935	\$ 4,480,614	\$ 5,088,350
Circuit Court- Criminal	\$ 0	\$ 2,025,733	\$ 2,230,946
Circuit Court - Family	\$ 0	\$ 755,302	\$ 1,016,783
Circuit Court - Juvenile	\$ 0	\$ 4,488,865	\$ 4,625,167
Circuit Court - Probate	\$ 0	\$ 273,100	\$ 288,000
Courts General Operations	\$ 0	\$ 4,680,105	\$ 5,151,523
County Courts - Criminal	\$ 0	\$ 1,838,805	\$ 2,154,110
GRAND TOTAL	<u><u>\$ 1,528,129,728</u></u>	<u><u>\$ 1,490,503,654</u></u>	<u><u>\$ 2,397,597,300</u></u>

<u>FUNCTION BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 409,590,769	\$ 455,201,829	\$ 680,405,097
Special Revenue Fund	\$ 235,101,823	\$ 292,310,758	\$ 567,777,231
Debt Service Fund	\$ 44,789,559	\$ 49,292,857	\$ 78,553,051
Capital Project Fund	\$ 220,121,012	\$ 209,214,936	\$ 337,592,662
Enterprise Fund	\$ 542,071,936	\$ 394,739,290	\$ 574,180,528
Internal Service Fund	\$ 71,031,291	\$ 81,012,305	\$ 157,679,074
Trust & Agency Fund	\$ 5,423,338	\$ 8,731,679	\$ 1,409,657
GRAND TOTAL	<u><u>\$ 1,528,129,728</u></u>	<u><u>\$ 1,490,503,654</u></u>	<u><u>\$ 2,397,597,300</u></u>

COUNTY BUDGET BY FUNCTION



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

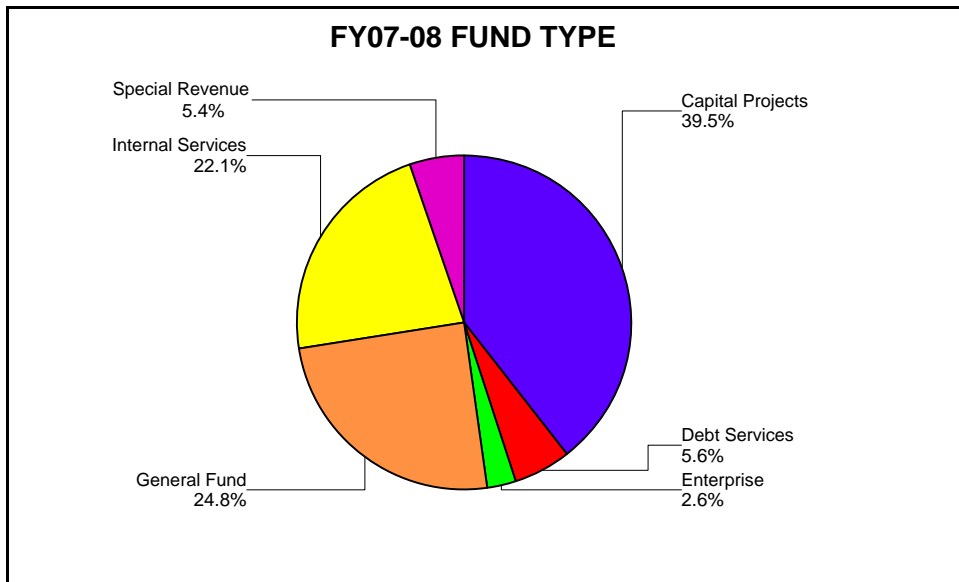
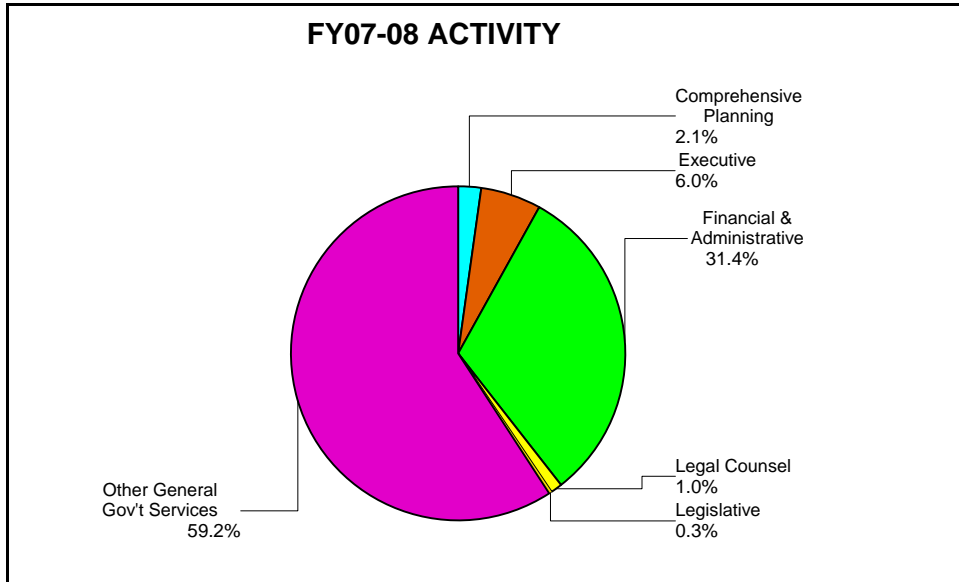
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2007 - 2008

DEPARTMENT/DIVISION/PROGRAM	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
Legislative	\$ 1,156,865	\$ 1,177,288	\$ 1,228,946
Legal Counsel	\$ 3,429,402	\$ 4,201,185	\$ 3,997,905
Executive	\$ 22,030,023	\$ 23,405,269	\$ 24,530,573
Financial & Administrative	\$ 100,644,623	\$ 117,048,531	\$ 127,474,453
Comprehensive Planning	\$ 7,175,901	\$ 7,928,123	\$ 8,694,299
Other General Gov't Services	\$ 142,465,428	\$ 174,117,109	\$ 240,439,552
GRAND TOTAL	<u>\$ 276,902,242</u>	<u>\$ 327,877,505</u>	<u>\$ 406,365,728</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 79,720,723	\$ 91,382,442	\$ 100,604,632
Special Revenue Fund	\$ 17,378,940	\$ 17,931,746	\$ 21,970,374
Debt Service Fund	\$ 16,437,304	\$ 21,863,679	\$ 22,766,572
Capital Project Fund	\$ 92,752,995	\$ 116,540,913	\$ 160,559,771
Enterprise Fund	\$ 1,556,961	\$ 1,259,609	\$ 10,688,669
Internal Service Fund	\$ 68,971,374	\$ 78,899,116	\$ 89,775,710
Trust & Agency Fund	\$ 83,945	\$ 0	\$ 0
GRAND TOTAL	<u>\$ 276,902,242</u>	<u>\$ 327,877,505</u>	<u>\$ 406,365,728</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.



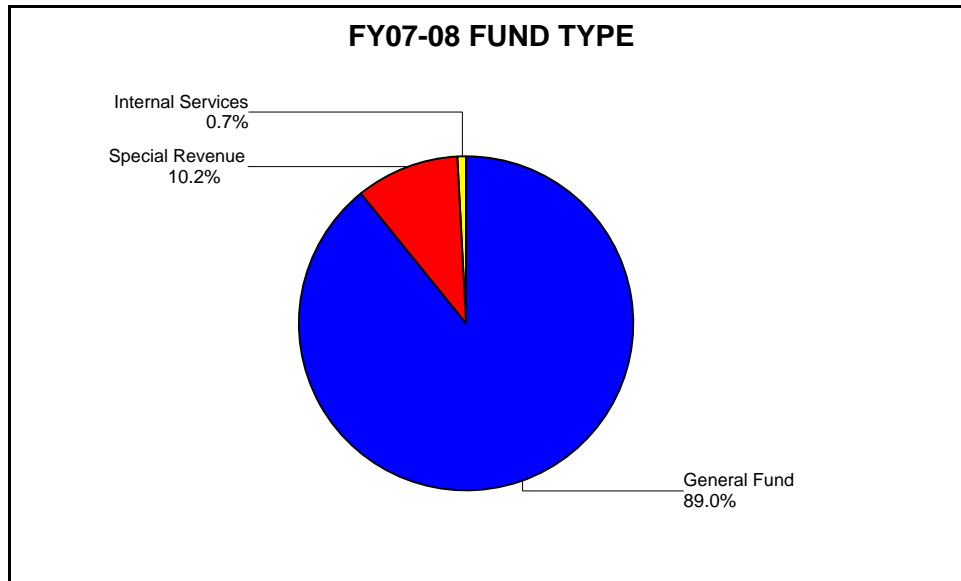
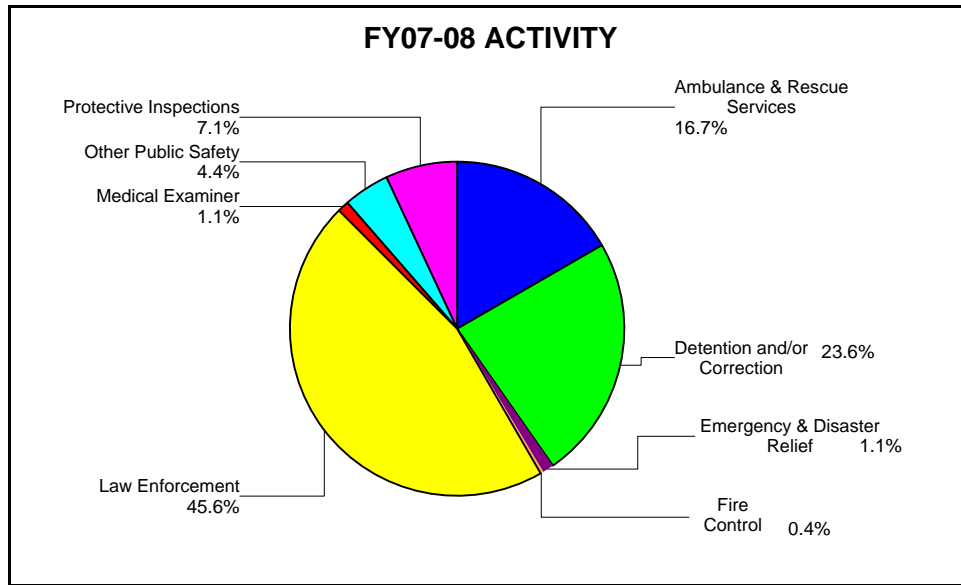
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2007 - 2008

DEPARTMENT/DIVISION/PROGRAM	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
Law Enforcement	\$ 91,443,068	\$ 101,725,103	\$ 107,537,687
Fire Control	\$ 867,779	\$ 838,540	\$ 866,796
Ambulance & Rescue Services	\$ 30,738,379	\$ 36,542,681	\$ 39,357,142
Emergency & Disaster Relief	\$ 3,268,495	\$ 3,355,946	\$ 2,594,045
Medical Examiner	\$ 2,021,728	\$ 2,342,300	\$ 2,556,584
Other Public Safety	\$ 7,257,255	\$ 9,075,135	\$ 10,408,195
Protective Inspections	\$ 14,812,929	\$ 16,133,112	\$ 16,670,760
Detention and/or Correction	\$ 39,320,783	\$ 45,713,537	\$ 55,680,046
GRAND TOTAL	<u>\$ 189,730,416</u>	<u>\$ 215,726,354</u>	<u>\$ 235,671,255</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 167,406,917	\$ 189,947,159	\$ 209,852,101
Special Revenue Fund	\$ 20,650,621	\$ 24,069,289	\$ 24,112,795
Internal Service Fund	\$ 1,672,878	\$ 1,709,906	\$ 1,706,359
GRAND TOTAL	<u>\$ 189,730,416</u>	<u>\$ 215,726,354</u>	<u>\$ 235,671,255</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.



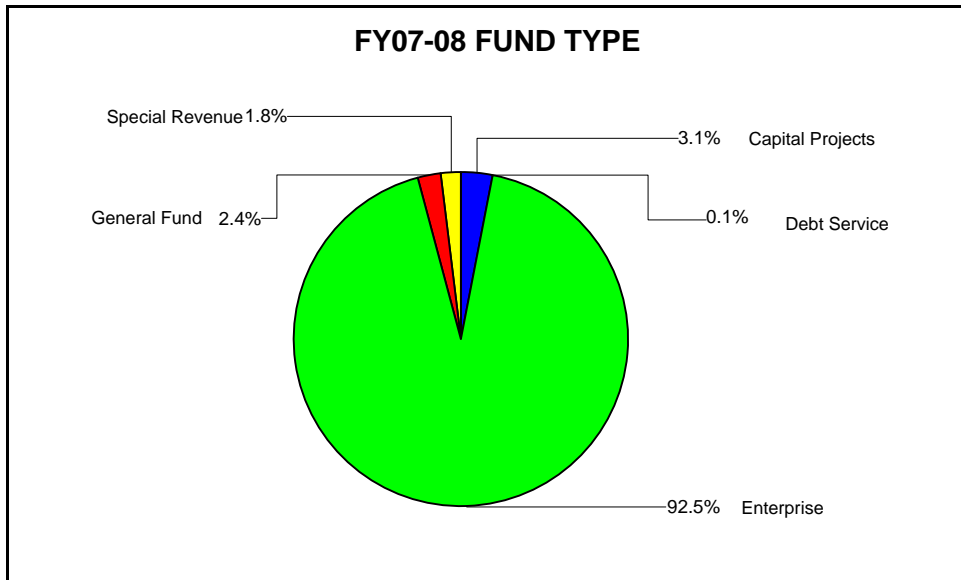
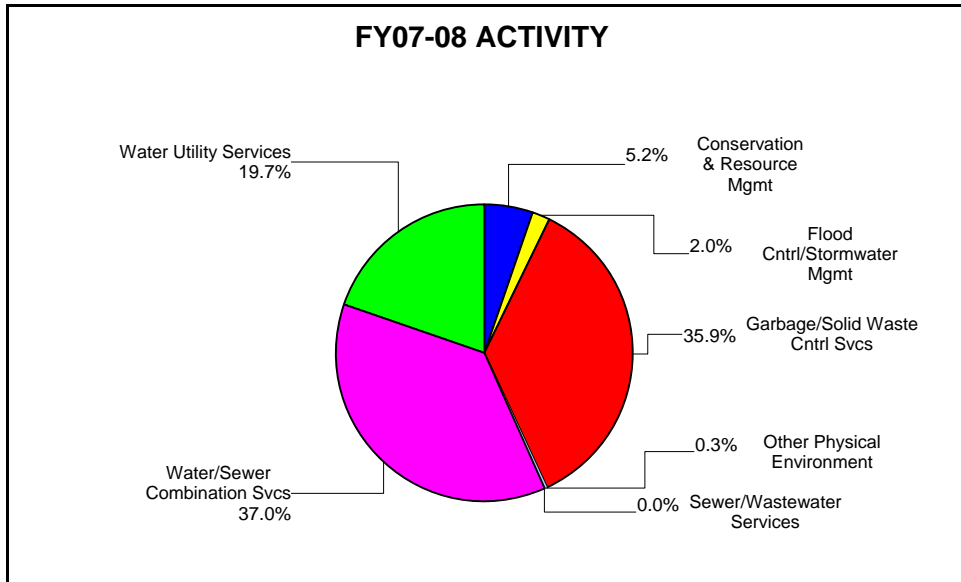
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2007 - 2008

DEPARTMENT/DIVISION/PROGRAM	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
Water Utility Services	\$ 87,879	\$ 48,139	\$ 61,146,287
Garbage/Solid Waste Cntrl S	\$ 167,450,180	\$ 102,720,721	\$ 111,670,402
Sewer/Wastewater Services	\$ 449,727	\$ 40,708	\$ 28,998
Water/Sewer Combination S\	\$ 98,056,287	\$ 125,381,385	\$ 114,872,065
Conservation & Resource Mç	\$ 14,684,718	\$ 26,237,326	\$ 16,160,398
Flood Cntrl/Stormwater Mgm	\$ 48,917	\$ 36,267	\$ 6,085,227
Other Physical Environment	\$ 1,820,083	\$ 2,449,338	\$ 890,126
GRAND TOTAL	<u>\$ 282,597,791</u>	<u>\$ 256,913,884</u>	<u>\$ 310,853,503</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 7,307,154	\$ 16,029,059	\$ 7,592,123
Special Revenue Fund	\$ 14,706,704	\$ 5,857,066	\$ 5,719,560
Debt Service Fund	\$ 1,497,310	\$ 1,065,081	\$ 316,353
Capital Project Fund	\$ 3,544,408	\$ 6,037,273	\$ 9,583,000
Enterprise Fund	\$ 255,542,215	\$ 227,925,405	\$ 287,642,467
GRAND TOTAL	<u>\$ 282,597,791</u>	<u>\$ 256,913,884</u>	<u>\$ 310,853,503</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.



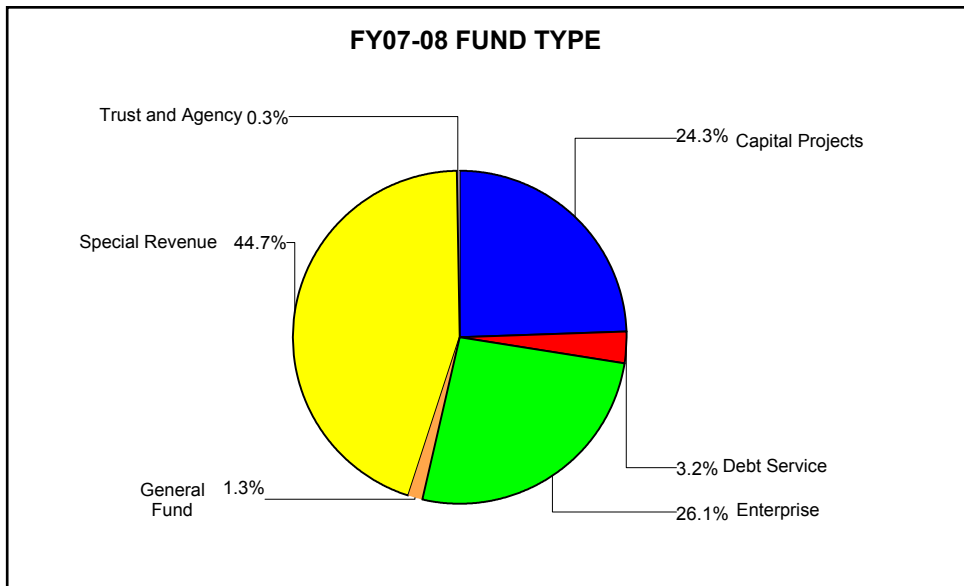
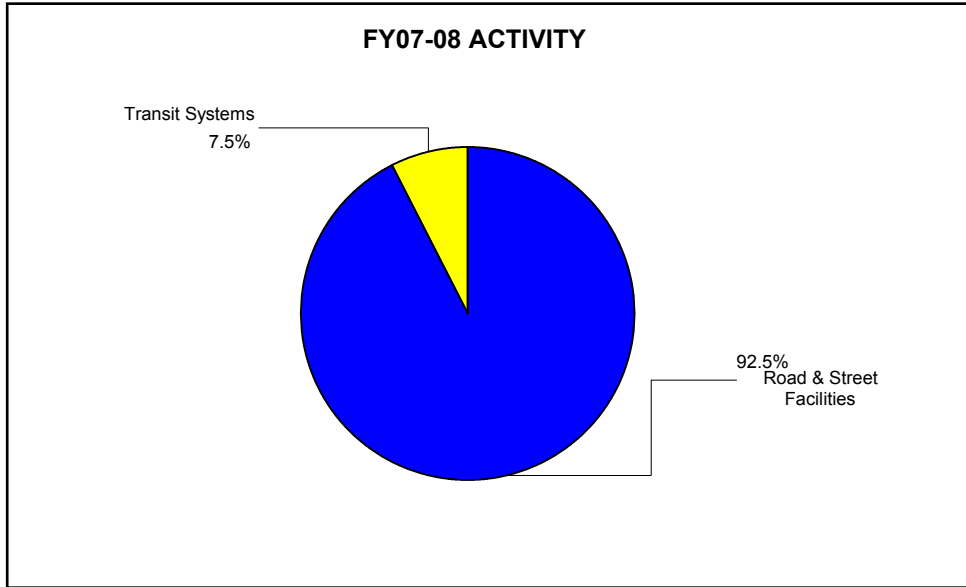
TRANSPORTATION

LEE COUNTY - FLORIDA
2007 - 2008

DEPARTMENT/DIVISION/PROGRAM	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
Road & Street Facilities	\$ 240,024,646	\$ 222,906,981	\$ 270,464,423
Transit Systems	\$ 17,743,985	\$ 20,631,855	\$ 22,074,173
GRAND TOTAL	<u>\$ 257,768,631</u>	<u>\$ 243,538,836</u>	<u>\$ 292,538,596</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 2,588,931	\$ 4,916,747	\$ 3,945,000
Special Revenue Fund	\$ 64,356,856	\$ 90,401,458	\$ 130,627,934
Debt Service Fund	\$ 10,326,878	\$ 9,522,225	\$ 9,493,274
Capital Project Fund	\$ 61,468,935	\$ 41,025,537	\$ 71,222,516
Enterprise Fund	\$ 113,687,638	\$ 88,941,190	\$ 76,249,872
Trust & Agency Fund	\$ 5,339,393	\$ 8,731,679	\$ 1,000,000
GRAND TOTAL	<u>\$ 257,768,631</u>	<u>\$ 243,538,836</u>	<u>\$ 292,538,596</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.



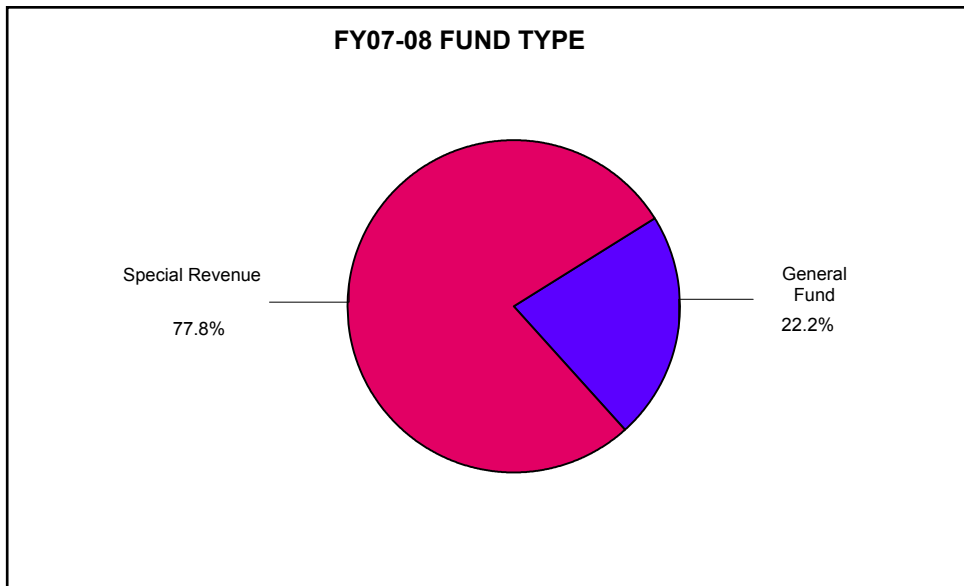
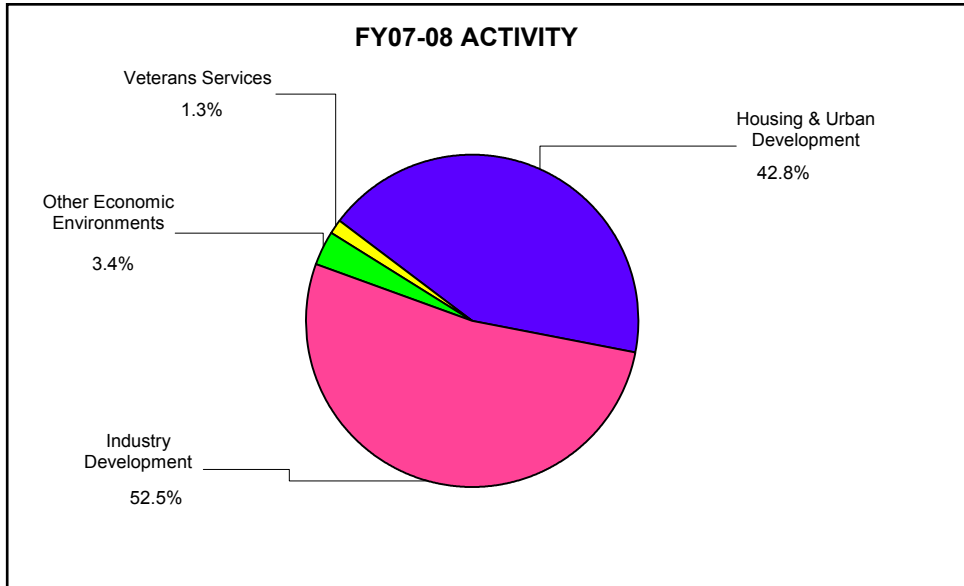
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2007 - 2008

DEPARTMENT/DIVISION/PROGRAM	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
Industry Development	\$ 13,165,527	\$ 13,075,220	\$ 14,280,755
Veterans Services	\$ 323,765	\$ 292,792	\$ 353,802
Housing & Urban Developme	\$ 7,706,070	\$ 9,366,592	\$ 11,622,081
Other Economic Environmen	\$ 584,467	\$ 715,399	\$ 927,735
GRAND TOTAL	<u>\$ 21,779,829</u>	<u>\$ 23,450,003</u>	<u>\$ 27,184,373</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 4,021,756	\$ 4,615,144	\$ 6,021,734
Special Revenue Fund	\$ 17,758,073	\$ 18,834,859	\$ 21,162,639
GRAND TOTAL	<u>\$ 21,779,829</u>	<u>\$ 23,450,003</u>	<u>\$ 27,184,373</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.



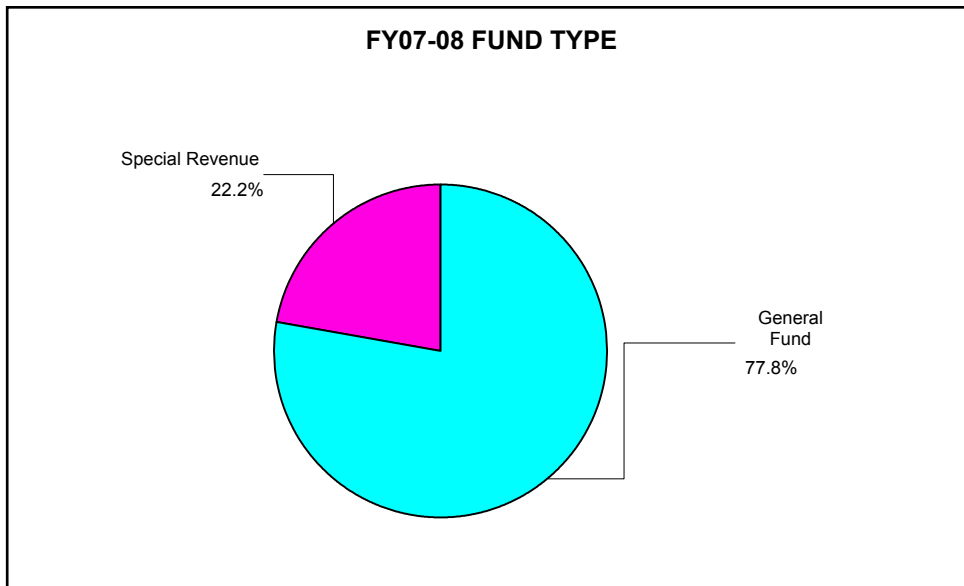
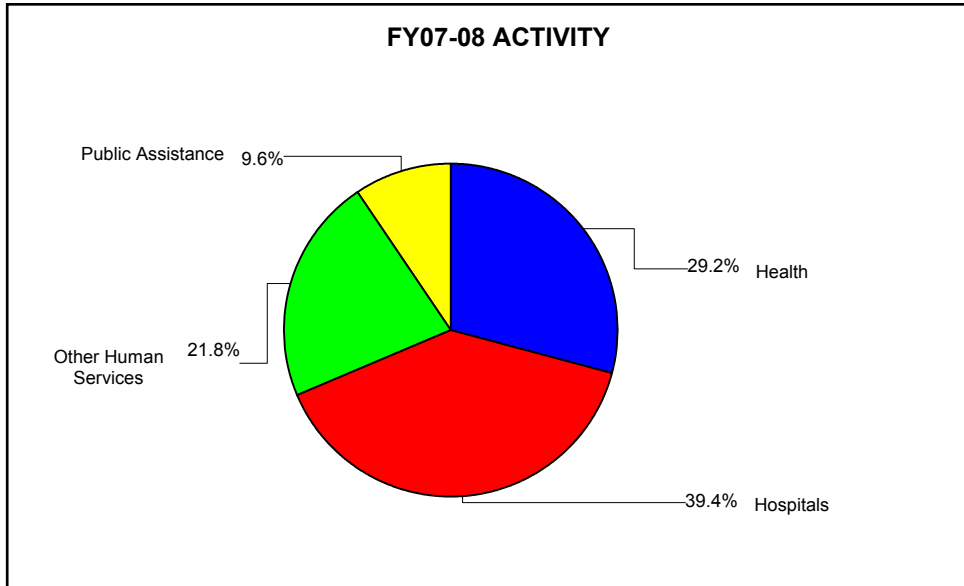
HUMAN SERVICES

LEE COUNTY - FLORIDA
2007 - 2008

DEPARTMENT/DIVISION/PROGRAM	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
Health	\$ 5,571,604	\$ 6,432,728	\$ 6,500,492
Public Assistance	\$ 3,822,435	\$ 3,809,029	\$ 2,136,317
Hospitals	\$ 7,275,791	\$ 8,033,098	\$ 8,793,610
Other Human Services	\$ 3,821,429	\$ 4,143,021	\$ 4,865,497
GRAND TOTAL	<u><u>\$ 20,491,259</u></u>	<u><u>\$ 22,417,876</u></u>	<u><u>\$ 22,295,916</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 14,594,516	\$ 16,251,065	\$ 17,337,483
Special Revenue Fund	\$ 5,896,743	\$ 6,166,811	\$ 4,958,433
GRAND TOTAL	<u><u>\$ 20,491,259</u></u>	<u><u>\$ 22,417,876</u></u>	<u><u>\$ 22,295,916</u></u>

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.



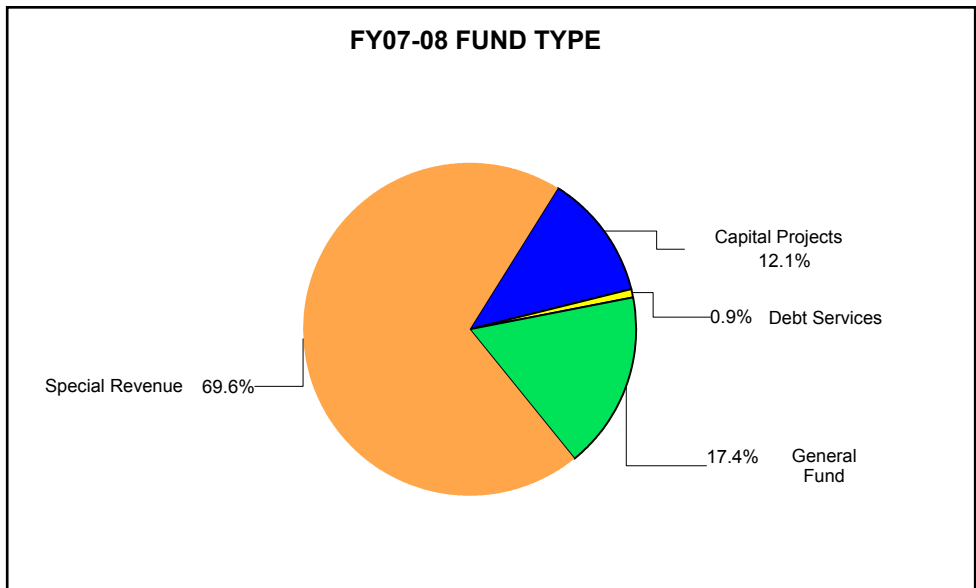
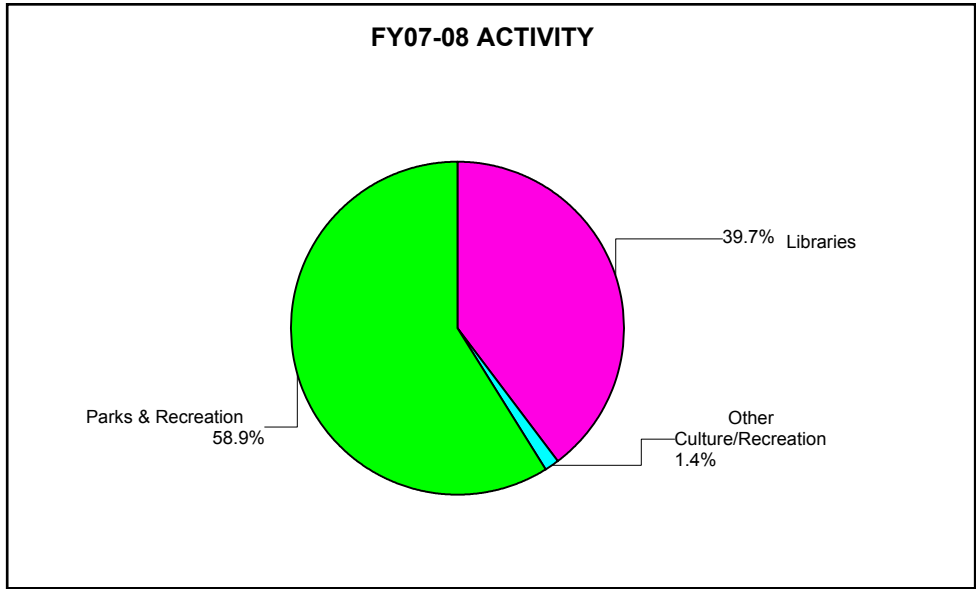
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2007 - 2008

DEPARTMENT/DIVISION/PROGRAM	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
Parks & Receptions	\$ 65,874,707	\$ 51,134,119	\$ 56,374,771
Libraries	\$ 25,709,104	\$ 28,088,138	\$ 37,965,378
Other Culture/Recreation	\$ 1,262,040	\$ 1,333,183	\$ 1,333,353
GRAND TOTAL	<u>\$ 92,845,851</u>	<u>\$ 80,555,440</u>	<u>\$ 95,673,502</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 16,879,560	\$ 18,275,901	\$ 16,634,952
Special Revenue Fund	\$ 66,965,096	\$ 50,650,410	\$ 66,594,068
Debt Service Fund	\$ 2,989,153	\$ 816,841	\$ 822,492
Capital Project Fund	\$ 6,012,042	\$ 10,812,288	\$ 11,621,990
GRAND TOTAL	<u>\$ 92,845,851</u>	<u>\$ 80,555,440</u>	<u>\$ 95,673,502</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.



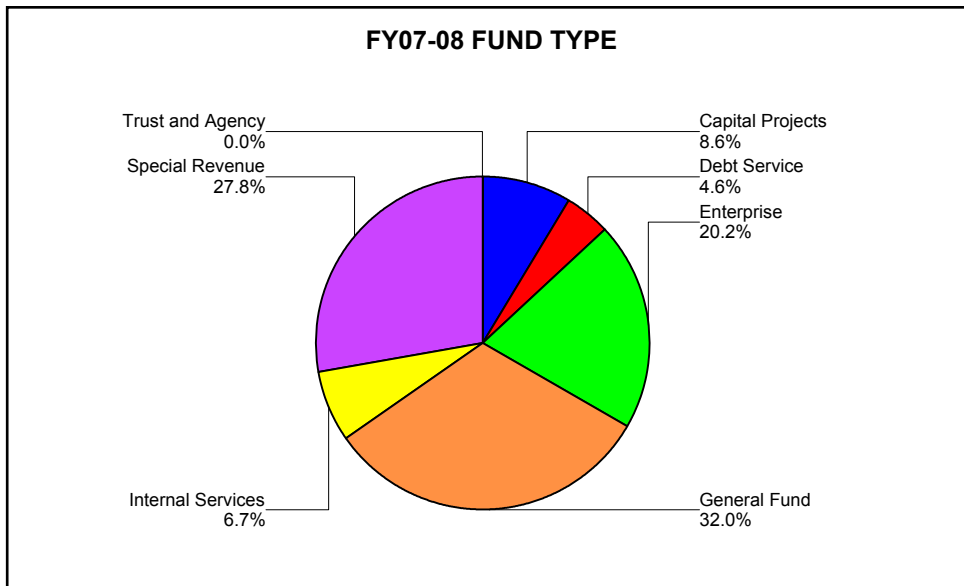
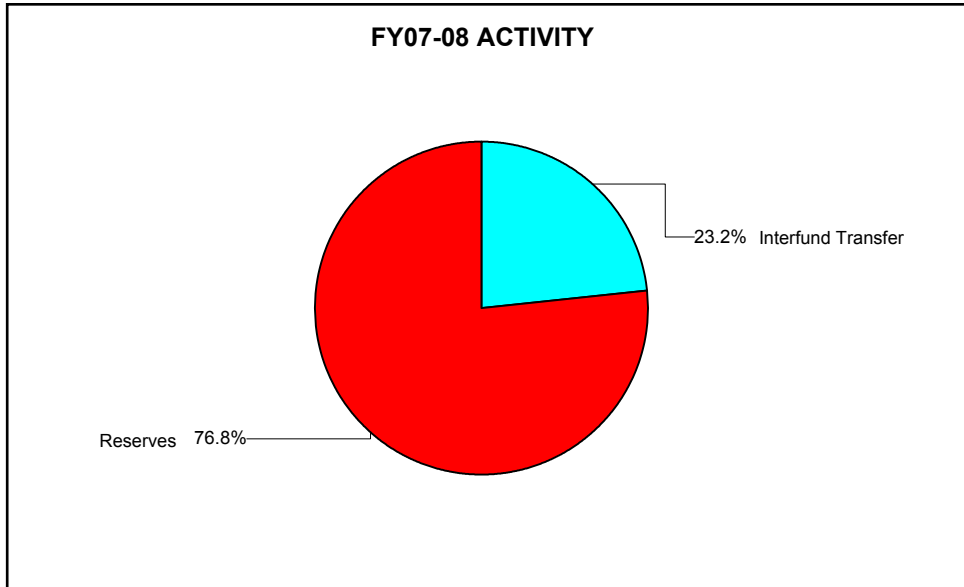
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2007 - 2008

DEPARTMENT/DIVISION/PROGRAM	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actual</u>	2007 - 2008 <u>Budgeted</u>
Interfund Transfer	\$ 371,052,774	\$ 300,638,787	\$ 229,088,844
Reserves	\$ 0	\$ 0	\$ 757,370,704
GRAND TOTAL	<u>\$ 371,052,774</u>	<u>\$ 300,638,787</u>	<u>\$ 986,459,548</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actual</u>	<u>Budgeted</u>
General Fund	\$ 102,110,277	\$ 110,246,669	\$ 315,665,311
Special Revenue Fund	\$ 27,388,790	\$ 62,638,423	\$ 274,828,310
Debt Service Fund	\$ 13,538,914	\$ 16,025,031	\$ 45,154,360
Capital Project Fund	\$ 56,342,632	\$ 34,750,775	\$ 84,605,385
Enterprise Fund	\$ 171,285,122	\$ 76,591,702	\$ 199,599,520
Internal Service Fund	\$ 387,039	\$ 386,187	\$ 66,197,005
Trust & Agency Fund	\$ 0	\$ 0	\$ 409,657
GRAND TOTAL	<u>\$ 371,052,774</u>	<u>\$ 300,638,787</u>	<u>\$ 986,459,548</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.



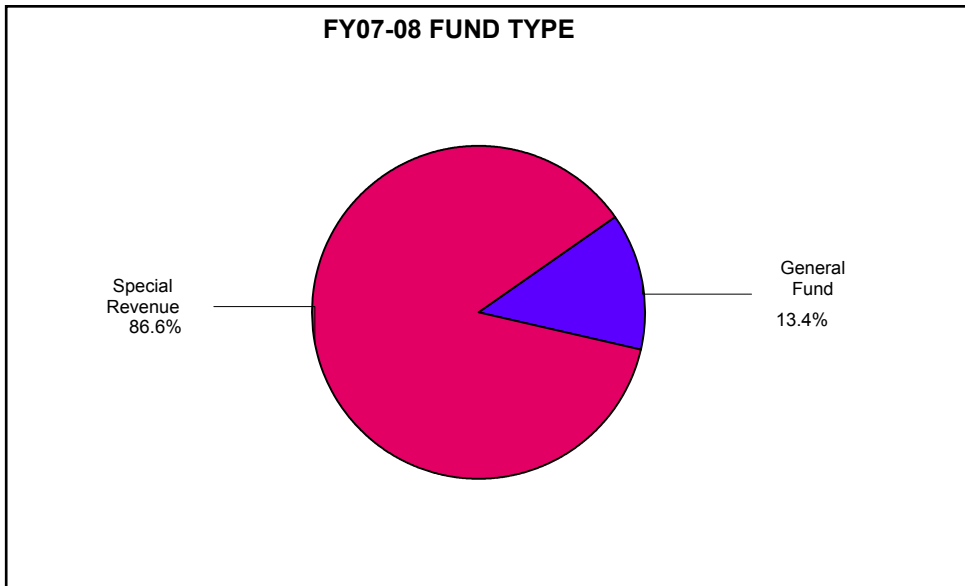
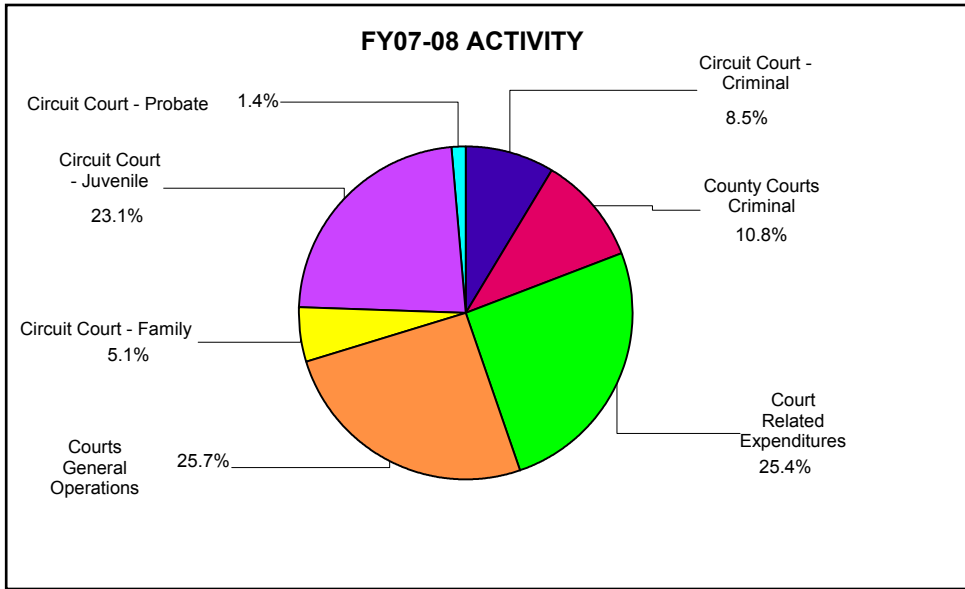
COURT- RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2007 - 2008

FUNCTION	2005 - 2006 <u>Actual</u>	2006 - 2007 <u>Unaudited</u> <u>Actuals</u>	2007 - 2008 <u>Budgeted</u>
Court-Related Expenditures	\$ 14,960,935	\$ 4,387,486	\$ 5,088,350
Circuit Court- Criminal	\$ 0	\$ 2,025,733	\$ 2,230,946
Circuit Court - Family	\$ 0	\$ 755,302	\$ 1,016,783
Circuit Court - Juvenile	\$ 0	\$ 4,487,119	\$ 4,625,167
Circuit Court - Probate	\$ 0	\$ 273,100	\$ 288,000
Courts General Operations	\$ 0	\$ 4,680,105	\$ 5,151,523
County Courts - Criminal	\$ 0	\$ 1,838,805	\$ 2,154,110
GRAND TOTAL	<u>\$ 14,960,935</u>	<u>\$ 18,447,650</u>	<u>\$ 20,554,879</u>

<u>FUNCTION BY FUND TYPE</u>	<u>Actual</u>	<u>Unaudited</u> <u>Actuals</u>	<u>Budgeted</u>
General Fund	\$ 14,960,935	\$ 3,102,500	\$ 2,751,761
Special Revenue Fund	\$ 0	\$ 15,345,150	\$ 17,803,118
GRAND TOTAL	<u>\$ 14,960,935</u>	<u>\$ 18,447,650</u>	<u>\$ 20,554,879</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, Hearing Examiner, some parks and recreational programming, as well as partial funding for road and bridge maintenance.

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

The Transportation Trust Fund provides road and bridge maintenance services. It receives gas 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. These districts levy an ad valorem tax that applies to that particular neighborhood.

The special improvement district funds of Lee County are used for a variety of 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 eight bond funds and two certificates 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, and the Ninth-Cent Gas Tax is pledged to one bond fund.
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

The County has two major capital improvement funds that fund major capital projects of all types on a pay-as-you-go basis. The Capital Improvement Fund levies a countywide ad valorem tax and receives other revenues that are used for capital purposes. The Transportation Capital Improvement Fund is dedicated to transportation projects and receives funding from gas taxes and surplus bridge tolls from the Sanibel Causeway, Cape Coral, and Midpoint Bridges. Other capital project funds are used to account for the proceeds of bond issues and are discontinued once the particular projects are completed and any remaining bond proceeds are disbursed. 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 susceptible to accrual under 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

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

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 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.

NOTE II. DIFFERENCE BETWEEN BUDGETED AND ACTUAL RESULTS

Budgets are adopted on a basis consistent with GAAP except as follows:

- *General Fund* – EMS ambulance fees, bad debts for Emergency Medical Services, changes in fair market value (FMV) of investments, advances to other funds, and an inventory adjustment are not budgeted.
- *Library* – Changes in fair market value (FMV) of investments are not budgeted.

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

- *MSTU* – Changes in fair market value (FMV) of investments are not budgeted.
- *Road Impact Fees*- Changes in fair market value (FMV) of investments are not budgeted.

The following adjustments were necessary to present these funds’ actual data on a budgetary basis (Non-GAAP) for the fiscal year ended September 30, 2006 (dollars in thousands):

General Fund:

Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	\$ 55,389
Basis Difference:	
EMS ambulance fees not reported on a cash basis	\$ (7,272)
Miscellaneous revenue not budgeted (FMV)	\$ (90)
Advances budgeted as transfers	\$ (40,250)
Expenditures associated with inventory	\$ (18)
Bad debts for Public Safety, not budgeted	\$ 6,445
Excess of revenues and other financing sources over expenditures and other financing uses (Non-GAAP budgetary basis)	<u>\$ 14,204</u>

Library:

Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	\$ 12,307
Basis Difference:	
Miscellaneous revenue not budgeted - Change in FMV	<u>\$ (36)</u>
Excess of revenues and other financing sources over expenditures and other financing uses (Non-GAAP budgetary basis)	<u>\$ 12,271</u>

MSTU:

Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	\$ 18,656
Basis Difference:	
Miscellaneous revenue not budgeted - Change in FMV	<u>\$ (50)</u>
Excess of revenues and other financing sources over expenditures and other financing uses (Non-GAAP budgetary basis)	<u>\$ 18,606</u>

Road Impact Fees:

Deficiency of revenues and other financing sources under expenditures and other financing uses (GAAP basis)	\$ 10,673
Basis Difference:	
Miscellaneous revenue not budgeted - Change in FMV	<u>\$ (87)</u>
Excess of revenues and other financing sources over expenditures and other financing uses (Non-GAAP budgetary basis)	<u>\$ 10,586</u>

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 – Data Input

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.

Budget Services prepares the budget preparation manual. The manual provides necessary information for departments to calculate costs and instructs department staff involved with budget preparation in the use of the budget preparation software system and advises of any changes in procedures since the previous year. The manual plus budget reports and other materials are presented to department staff involved with budget preparation during the departmental kickoff meeting.

April – Data Input

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

Departments and Constitutional Officers are encouraged to budget at below target or with no increase at all, if possible.

May - County Manager Review

Issues that arise during the budget input period are discussed with senior management to determine how budget has been affected and to determine what will be recommended to the Board of County Commissioners. When all issues have been addressed, budget informational materials are compiled for the BoCC workshop in June.

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 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.

Once the millage rate is certified, it may not be increased without re-mailing the notices.

September - Public Hearings

The first public hearing is held, which must be scheduled between sixty-five (65) and eighty (80) days after receipt of assessed value by the governing body. Tentative budget and millage rates are adopted at the first public hearing.

Advertisement in the local newspaper is required three (3) to five (5) days before the second (final) public hearing. The advertisement must contain 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 and at the courthouse.

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.

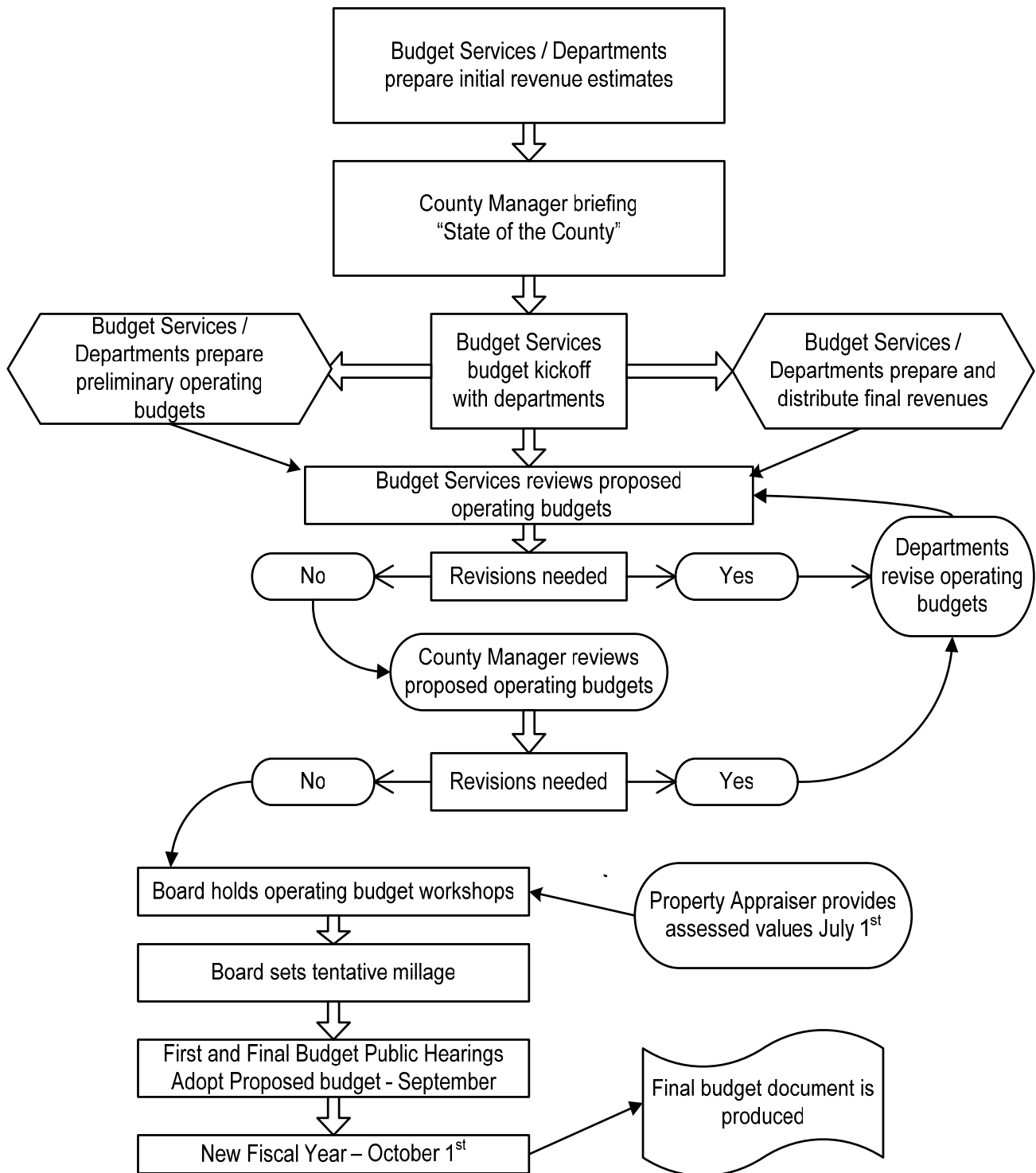
A proposed update of the five-year Capital Improvement Program is presented to the County Manager during an annual budget review. The proposed update is reviewed and may be modified by the Board of County Commissioners. The first year of the updated Capital Improvement Program as modified is integrated into the proposed annual budget.

When the final budget is adopted, the final update of the five-year Capital Improvement Program is produced. (See Capital Improvement Section E).

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.

MEASUREMENT FOCUS - The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet, and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

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 gas taxes and state tax. These revenues are pledged against seven 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.

PERFORMANCE BUDGET - A budget which relates expenditures to measures of activity and performance.

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.

PROGRAM PERFORMANCE BUDGET - Combines performance measures with a program budget structure.

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 written law enacted by a duly organized and constituted legislative body.

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. 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.



Causeway Toll Plaza Credit - Island Reporter



Causeway Toll Plaza Credit - Michela Meucci

Then.....and.....Now



Credit - Booch DeMarchi & Bob Wasno



Credit - Robin Diaz

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