

LEE COUNTY, FLORIDA

FISCAL YEAR 2010-2011

ANNUAL BUDGET



Six Mile Cypress Slough
Interpretive Center



LEE COUNTY
SOUTHWEST FLORIDA
FISCAL YEAR 2010 – 2011
ANNUAL BUDGET



On the Cover

The LEED (Leadership in Energy and Environmental Design) certified “Green” Interpretive Center at Six Mile Cypress Slough Preserve is showcased on the front and back covers of the fiscal year 2010-2011 budget book. The entrance to the Interpretive Center is shown on the front cover; the back cover shows an “alligator bike rack” to emphasize saving fuel, and one of several displays inside the Interpretive Center that highlights the history and environmental importance of the Six Mile Cypress Slough to the area’s wetland ecosystem.

The Center’s interactive information kiosks share how a myriad of animals like otters, alligators, turtles, wading birds, and more live at the Slough (pronounced “slew”) year round; and how other wildlife, like migrating birds and butterflies, use the Slough as a feeding area or a winter home.

We invite you to visit the center at 7791 Penzance Blvd in Fort Myers, or visit the Lee County Parks and Recreation web site at www.lee-county.com to learn more about the Interpretive Center and Six Mile Cypress Slough Preserve.



Final Budget

Fiscal Year 2010-2011

Lee County Board of County Commissioners

John Manning, District One

Brian Bigelow, District Two

Ray Judah, District Three

Tammara Hall, District Four

Frank Mann, District Five

Lee County Manager

Karen B. Hawes

Acknowledgements

Administrative Services/Budget Services

Pete Winton, Acting Budget Director

David E. Harris, Budget Manager

Thelma L. Davis, Management Analyst, Senior

Reginald R. Kantor, Principal Management Analyst

Emma K. Wolf, Principal Management Analyst

James Lewin, Fiscal Analyst

Anne Henkel, Management Analyst

Tricia Jackson, Management Analyst

County Administration

Pete Winton, Assistant County Manager

Laurel Chick, Internal Services Manager

Pat McIntyre, Fiscal Officer

Rose Bahena, Administrative Specialist

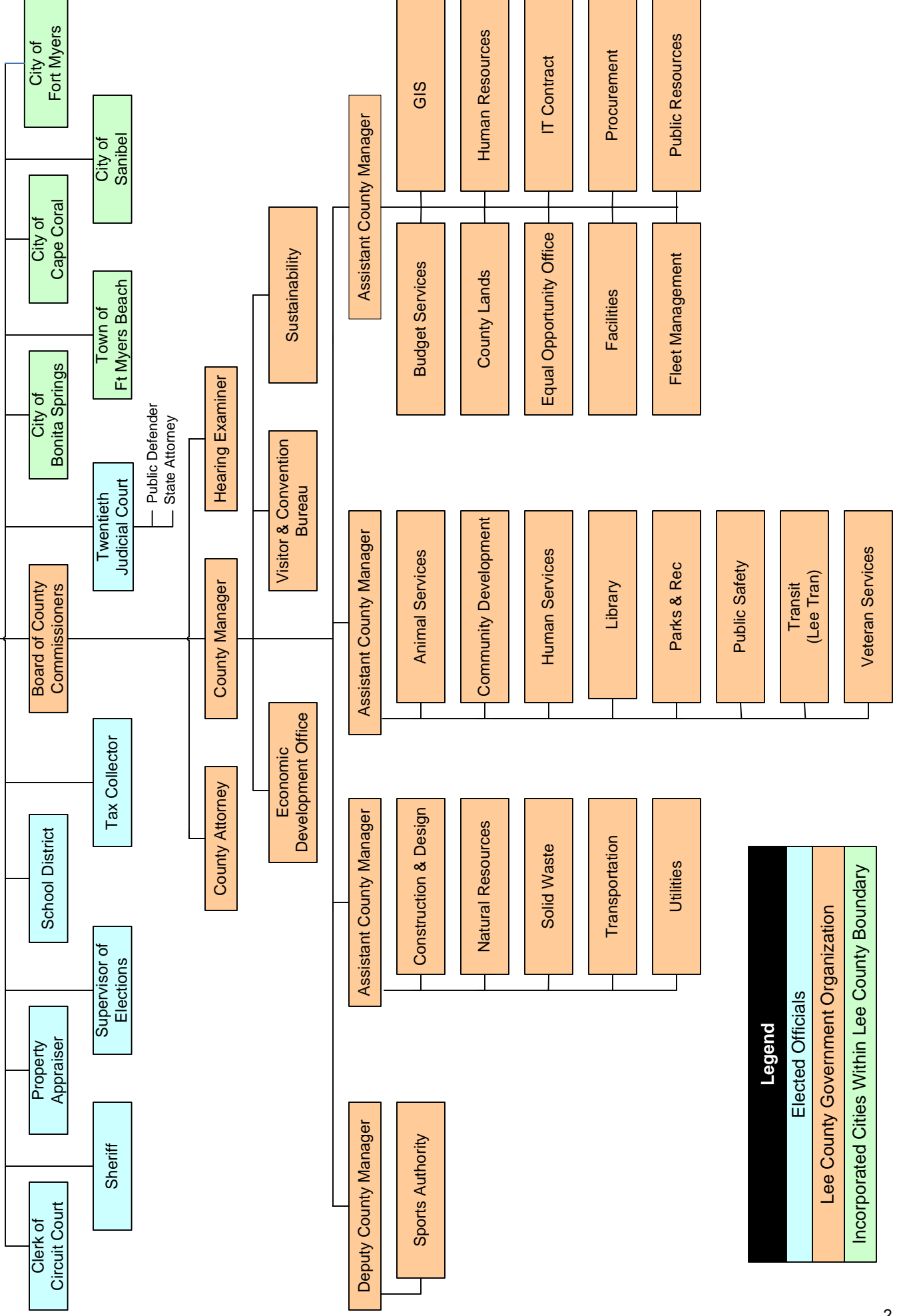
Joyce Conatser, Administrative Specialist

Mary Patterson, Administrative Specialist

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

LOCAL GOVERNMENT STRUCTURE

Voters of Lee County



Legend

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

DIRECTORY

County Commissioners		PHONE NUMBER		PHONE NUMBER
John Manning, District One		239-533-2224	County Attorney	239-533-2236
Brian Bigelow, District Two		239-533-2227	Hearing Examiner	239-533-8100
Ray Judah, District Three		239-533-2223		
Tammara Hall, District Four		239-533-2226		
Frank Mann, District Five		239-533-2225		
OFFICE	DIRECTOR	PHONE NUMBER	OFFICE	PHONE NUMBER
County Manager	Karen B. Hawes	239-533-2221	Assistant County Manager	Holly A. Schwartz
Economic Development	Jim Moore	239-338-3161	Animal Services	Donna Ward
Sustainability	Tessa LeSage	239-533-2240	Community Development	Mary Gibbs
Visitor & Convention Bureau	Tamara Pigott	239-338-3500	Human Services	Ann Amall
			Library	Sheldon Kaye
Assistant County Manager	Pete Winton	239-533-2221	Parks & Recreation	Barbara Manzo
Budget Services	Vacant	239-533-2221	Public Safety	John Wilson
County Lands	Karen Maguire	239-533-8505	Transit (Lee Tran)	Steve Myers
Equal Opportunity	Paul Valenti	239-533-2204	Veterans Services	John Ebling
Facilities Services	Rich Beck	239-533-8585		
Fleet Management	Marilyn Rawlings	239-338-3233	Assistant County Manager	Doug Meurer
GIS	Amy Hoyt	239-533-8558	Construction & Design	Damon Grant
Human Resources	Christine Brady	239-533-2245	Natural Resources	Roland Ottolini
ITG/ATOS	Jim Desjarlais	239-533-2210	Solid Waste	Lindsey Sampson
Procurement Management	Janet Sheehan	239-533-5450	Transportation	Paul Wingard (Acting)
Public Resources	Elizabeth Walker	239-533-2737	Utilities	Doug Meurer
			Deputy County Manager	William H. Hammond
			Sports Authority	Jeff Mielke
OTHER PUBLIC OFFICES		PHONE NUMBER	TOWNS & CITIES	PHONE NUMBER
Clerk of Circuit Court		239-533-5000	City of Bonita Springs	239-949-6262
Supervisor of Elections		239-533-6300	City of Cape Coral	239-574-0401
Property Appraiser		239-533-6100	City of Fort Myers	239-321-7000
School District		239-334-1102	City of Sanibel	239-472-3700
			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		239-533-1000		

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 increased from 205,266 in 1980 to 335,113 in 1990, an increase of 63.3%. This compares to a 32.8% increase for Florida and a 9.8% increase for the nation. The 2000 Census population for Lee County was 440,888 representing a 31.6% increase over 1990. This growth compares to a 23.5% population increase for Florida between 1990 and 2000, and a 13.1% population gain for the United States between 1990 and 2000. The estimated 2010 population for Lee County is 613,546 for a 39.2% increase over the 2000 Census figure but a 0.3% decrease from 2009.

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

LEE COUNTY GOVERNMENT

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

The five-member Board of County Commissioners (the 'Board') is the legislative and governing body of the County. Each County Commissioner is elected at large for a four-year-term of office, and each Commissioner represents and resides in one of the five Commission Districts. The Board 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 fifteen independent divisions reporting to County Administration – Procurement Management, Public Resources, Human Resources, Budget Services, Public Safety, Library, Parks and Recreation, Transit, Economic Development, Animal Services, County Lands, Office of Sustainability, GIS, Facilities Services 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, 2010)

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
Lee Memorial Health System	Healthcare / Hospitals	9,434
Lee County School District	Public Schools	9,270
Lee County Government*	Government	4,989
Publix Super Markets	Grocery Stores	3,071
Wal-Mart Corporation	Discount Retailer	1,967
City of Cape Coral	Government	1,409
Chico's FAS, Inc.	Corporate HQ for Women's Apparel	1,388
Target	General Merchandise - Retail	1,100
Florida Gulf Coast University	State University	993
City of Fort Myers	City Government	897
Hope Hospice and Comm Services	Care/Services for End of Life	880
U.S. Postal Service	Postal Service	749
Comcast	Telecommunications	705
Shell Point Retirement Community	Life Care Facility	666
21st Century Oncology	Corporate HQ for Radiation Facilities	627

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

Source: Lee County Office of Economic Development

UNEMPLOYMENT RATE COMPARISONS

The labor force of the county has increased steadily from 155,135 in 1990 to 207,750 in 2000, a gain of 33.9%. The labor force as of August, 2010 was 275,269 for a gain of 32.5% since 2000 and a gain of 1.3% since September, 2009. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 1994 through September, 2010.

Unemployment Rate Comparisons Lee County, Florida and the US 1994 – Sept. 2010

Fiscal			
Year	County	State	National
1994	4.9	6.6	6.1
1995	4.2	5.5	5.6
1996	3.8	5.1	5.4
1997	3.4	4.8	4.9
1998	3.1	4.3	4.5
1999	2.7	3.9	4.2
2000	3.2	3.6	4.0
2001	3.7	4.8	4.7
2002	4.8	5.5	5.8
2003	4.6	5.1	6.0
2004	4.0	4.6	5.5
2005	3.2	3.8	5.1
2006	3.0	3.3	4.6
2007	4.7	4.2	4.6
2008	9.2	6.2	5.8
2009	13.5	10.9	9.6
2010*	13.4	11.9	9.6

*Figures released on June, 2010 for the period from January to August, 2010.

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

GROSS SALES

The following table sets forth changes in gross sales. Other than 2003 and the period 2008-2010, the percent changes have been positive. Considerable growth occurred in 2004 through 2006.

<u>Fiscal Year</u>	<u>Lee County Gross Sales</u>	<u>Percent Change</u>
1993	6,490,438,709	
1994	7,177,475,866	10.59%
1995	7,687,405,753	7.10%
1996	8,065,943,574	4.92%
1997	8,663,913,676	7.41%
1998	9,409,147,615	8.60%
1999	10,175,105,443	8.14%
2000	11,668,413,890	14.68%
2001	12,421,380,642	6.45%
2002	12,806,291,811	3.10%
2003	12,700,639,389	(.83%)
2004	15,398,009,078	21.24%
2005	17,641,746,683	14.57%
2006	20,792,300,550	17.86%
2007	20,994,683,506	0.97%
2008	19,188,225,336	(8.6%)
2009	15,677,792,768	(18.29%)
2010	15,425,710,780	(1.61%)

Source: Florida Department of Labor, Office of Research and Analysis, Validated Tax Receipts, Form 9-Final Data and Florida Department of Revenue Report ZSD050.

FINANCIAL INSTITUTIONS

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

Source: Lee County Economic Development Office.

EDUCATION

The Lee County School System operates 114 schools, 44 elementary, 16 middle, 4 Kindergarten to Grade 8, 13 high schools, 18 special centers and vocational schools and 21 charter schools. For the 2010-2011 school year a total of 79,586 students as of October 19, 2010 were enrolled which is a 2.9% increase over the enrollment in 2009-2010. Sixty-nine (69) private schools are also located in the County.

Source: Lee County School Board.

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

TRANSPORTATION

Highways

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

Bus Service

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

Truck Line

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

Source: Business Development Corporation.

Rail Transportation

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

Source: Seminole Gulf Railway.

Airports

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

On September 9, 2005 the new Southwest Florida Midfield Terminal (RSW) opened. The Midfield Terminal Complex, (located on the opposite side of the runway from the former facility which had been in operation since 1983) includes a three-story terminal building with 28 aircraft gates on three concourses; a 3,800 space parking structure and 9,800 public surface parking spaces; a 12,000-foot parallel taxiway and connecting taxiways to the new aircraft parking apron access roads, including a two-level terminal circulation roadway system; an airline cargo building and expanded rental car facilities. The former airport terminal was demolished and the area is being 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 eight health care facilities in Lee County under the Lee Memorial Health System and Health Management Associates, Inc. (HMA). Lee Memorial Hospitals include Cleveland, Health Park Medical Center, Cape Coral Hospital, Rehabilitation Hospital, Children’s Hospital, Health Park Care 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 103 county park facilities in the area are the following:

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

Source: Lee County Parks and Recreation.

PUBLIC LODGING

As of October 2010, there were 198 licensed hotels and motels. Figures from September, 2010 revealed that there were 11,688 room nights available per day among hotels, motels, resorts and bed and breakfast inns, 4,879 room nights available among condominiums, cottages, and vacation homes and 3,961 room nights available in RV parks and campgrounds

Source: Lee County Tourist Development Tax Audit Department and Visitor and Convention Bureau.

COMMUNICATION

There are 10 newspapers and 15 magazines servicing the Lee County area as well as 40 radio stations and 8 television broadcast facilities, and telephone service is provided by Century Link and numerous cellular service companies. Cable television is provided by Comcast.

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 FY09-10 and FY10-11 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 FY08-09, Unaudited Actuals FY09-10, and Adopted Budget for FY10-11 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 2010-2011 County Government Budget.

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

The property tax base continued its decline this past year, with a further 14.2 percent decrease. This follows declines of 23.2 percent in fiscal year 2009-10, and 12.4 percent in 2008-09. All told, the tax base has dropped 42 percent in the last three years from \$96.5 billion to \$55.7 billion.

We are all in economically trying times, and our decisions at the county have been made keeping that in mind:

- The Board of County Commissioners has not increased tax rates during this recession.
- Employee salaries have been frozen since 2008, with a further four percent decrease this year.
- Your county government's workforce has been reduced by 413 positions (about 15 percent).
- Operating budgets have been cut by \$75 million since 2008.

We are trying to do more with less and maintain vital programs and service.

However, property taxes have declined \$200 million since 2008. That has resulted in significant local tax relief but, even after cuts, the county is operating at a continuing deficit, which we are funding through reserves.

This is not a sustainable fiscal course.

We work daily on reducing the deficit. As we enter 2011, the county is looking for further savings through continued efficiencies in the way we provide services.

In the county's general fund, with a \$50 million deficit, those services are critical to the quality of life in a first-class community: law enforcement, jails, courts, emergency medical services, parks & recreation, human services, and transit.

The constitutional offices – Sheriff, Clerk, Property Appraiser, Tax Collector, Elections Supervisor, and Court System – comprise 50 percent of general fund spending, so they also will play a major role in “righting” our financial course.

In keeping with the current economic environment, the budget includes a 9.3 percent reduction in total operating and capital costs (\$93 million less), and a 2.8 percent reduction in the overall budget (from \$2.07 billion to \$2.01 billion).

The county also anticipates using significant fund reserves in the 2010-11 fiscal year (including \$50 million in the General Fund, \$11 million in the Unincorporated MSTU Fund, and \$8 million in the

Library Fund) due to the sharp decline in county revenues.

While the county cut significantly this past year, these cuts did not substantially reduce the level of reserves being used to fund deficits because of the further decline in the tax base, which resulted in \$35.6 million fewer property tax revenues in the general fund and \$4.3 million less in the Unincorporated MSTU fund.

We are continually monitoring three-year fund projections, recognizing that a balancing of the budget without using reserves is a multi-year process that will include further cuts and adjustments to the revenue side of the equation.

Current projections indicate an undesignated General Fund balance at the end of fiscal year 2012-13 (September 30, 2013) of \$53 million, or about 14.1 percent of annual appropriations. The Library Fund will have no reserves at the end of FY 12-13.

Total operating and capital budgets this coming year are \$911 million, a 9.3 percent decrease from last year's adopted spending of \$1 billion. Included this year is:

- \$401 million for county operations (a 4.8% decrease from \$421 million last year).
- \$221 million (a 4.3% decrease) for constitutional officers (Tax Collector, Sheriff, Property Appraiser, Clerk of Court and Supervisor of Elections) and court services, including \$155 million for the Sheriff's Office (3.7% decrease).
- \$289 million for capital projects and major maintenance items (an 18% decrease from \$352 million).

MOVING FORWARD

An important push throughout Lee County government this past year has been a focus on transparency, accountability, and community.

This was accomplished, initially, through the most comprehensive and open Strategic Planning Process this organization has ever undertaken.

In October 2009, the Board began a four-month strategic planning process that included 28 presentations from departments and Constitutional Officers, a citizen survey, and input from advisory committees. In February, the Board held a three-day goals setting workshop to review the input received, consider "tier" models for service level and budget reductions, and give input to county staff. After that, county management and departments drafted proposed goals for the coming year, which were adopted in May.

All this led up to the budget process, which included three budget workshops and two public hearings.

Throughout this process, constituents were encouraged to give input, and presentations and workshop materials were posted on the county's website.

We are continuing to expand website initiatives this coming year with increased use of the County Manager's blog, and development of e-comment applications for weekly meeting agendas and a visual redesign of the county's Internet site.

We also will be presenting monthly budget updates at the Board's Management & Planning meetings beginning in December, to discuss budget projections, fiscal policy, and further reductions.

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

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

I know this all seems like bad news – after all, this area was the hardest hit by the real estate bubble and foreclosure crisis.

But there are encouraging signs.

The county's revenues, other than property taxes, have stabilized and some are showing slight upticks.

Our economic development office is working tirelessly with existing businesses and new prospects. Tourism remains strong, even after the oil spill. The county still has major capital construction projects underway (remember, we bonded the new Red Sox stadium so tourists are repaying the bonds, not residents – the general fund was in no way impacted by this).

We have continued to pull together as a community; after all, it is our community and it is what we make of it.

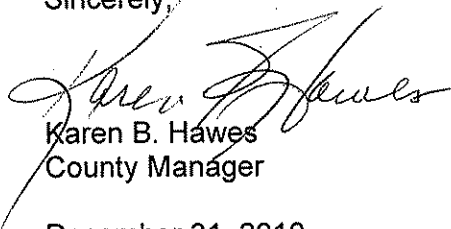
My hope is we all work together in the coming year to make Lee County and its cities even stronger. Yes, the issues confronting us are complex. Unfortunately, we can't cloak ourselves in the warm embrace of simplistic solutions. A lot of it will be hard, slogging work.

But I am convinced we are up to the challenge.

We live in a unique and blessed environment. Just ask anyone "up north."

Let's keep it that way.

Sincerely,



Karen B. Hawes
County Manager

December 31, 2010



SECTION B - BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY09-10 Adopted Budget to FY10-11 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.

	2009 - 2010 Adopted Budget	Percent Increase or (Decrease)	2010 - 2011 Adopted Budget
OPERATING BUDGETS:			
BoCC Operating Departments	\$ 421,094,644	(4.75%)	\$ 401,111,160
Constitutional Officers and Courts	230,916,276	(4.29%)	221,018,577
Total Operating Budget	\$ 652,010,920	(4.58%)	\$ 622,129,737
CAPITAL BUDGET:			
Capital Projects	\$ 351,867,417	(17.95%)	\$ 288,695,973
Total Operating and Capital Budgets	\$ 1,003,878,337	(9.27%)	\$ 910,825,710
OTHER:			
Transfers	\$ 200,365,174	19.94%	\$ 240,325,122
Debt Service	85,181,703	3.24%	87,937,796
Insurance	67,438,675	9.60%	73,915,273
Non-Departmental	10,572,803	7.31%	11,345,759
Major Maintenance	28,496,527	2.70%	29,266,389
Special Districts	7,821,097	(23.98%)	5,945,438
Total Other	\$ 399,875,979	12.22%	\$ 448,735,777
Total Operating, Capital & Other:	\$ 1,403,754,316	(3.15%)	\$ 1,359,561,487
RESERVES:	\$ 666,844,550	(2.00%)	\$ 653,475,707
Total Budget	\$ 2,070,598,866	(2.78%)	\$ 2,013,037,194

The \$622 million operating component of the proposed budget for FY10-11 is a 4.58% decrease from the prior year. This reflects a decrease in County department operations funding of 4.75% and a decrease for Constitutional Officers and Courts by 4.29%.

Capital Projects funding shows a decrease of 17.95%, in response to tax reform legislation and revenue slowdowns. Major Maintenance (projects costing over \$25,000) shows an increase of 2.70% primarily from a reallocation of renovation projects from Capital Projects.

Transfers increased by 19.94% primarily from solid waste fees for funding of waste-to-energy capital projects; sewer and water fees for utilities capital projects, also other capital projects.

Debt Service increased 3.24% primarily from the changes in principal and interest payments from year to year, and new debt associated with the Matlacha bridge.

Insurance increased 9.60% due to cost increases for health coverage in the self-insurance loss funds.

Non-departmental increased 7.31% primarily from interfund loan interest.

Special Districts such as street lighting and improvements, decreased 23.98% primarily due to decreases to various MSTBU provided services and improvement projects throughout the County.



BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2010-2011

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	\$ 193,303,603	\$ 43,046,248	\$ 0	\$ 26,475,593	\$ 1,711,294	\$ 0	\$ 0	\$ 264,536,738
Other Taxes	0	31,149,540	0	16,056,072	0	0	0	47,205,612
License & Permits	8,621,965	7,814,788	923,839	300,000	1,805,215	0	0	19,465,807
Intergovernmental Revenues	52,814,539	14,904,709	0	248,250	13,768,852	0	0	81,736,350
Charges for Services	28,285,263	9,713,488	300,000	46,266	206,019,620	88,331,436	0	332,696,073
Fines & Forfeitures	325,000	874,251	0	0	355,800	600,000	0	2,155,051
Miscellaneous Revenues	18,077,755	2,133,023	27,184	7,300,625	2,121,703	787,573	0	30,447,863
Court Related Revenues	0	4,780,959	0	0	0	0	0	4,780,959
Non-Revenues	29,797,261	45,440,117	26,722,172	28,780,625	119,254,840	2,260,000	0	252,255,015
Less 5% Anticipated Revenues	(2,941,203)	(1,935,011)	(46,514)	(71,438)	(6,040,276)	(1,722,454)	0	(12,756,896)
Total Current Revenues	\$ 328,284,183	\$ 157,922,112	\$ 27,926,681	\$ 79,135,993	\$ 338,997,048	\$ 90,256,555	\$ 0	\$ 1,022,522,572
FUND BALANCE APPROPRIATED	\$ 214,719,017	\$ 181,656,690	\$ 26,738,523	\$ 249,199,588	\$ 242,134,082	\$ 75,566,484	\$ 500,238	\$ 990,514,622
Total Estimated Revenues	\$ 543,003,200	\$ 339,578,802	\$ 54,665,204	\$ 328,335,581	\$ 581,131,130	\$ 165,823,039	\$ 500,238	\$ 2,013,037,194
APPROPRIATED EXPENDITURES								
CURRENT EXPENDITURES:								
General Government Services	\$ 93,133,674	\$ 14,429,035	\$ 20,610,253	\$ 123,829,067	\$ 10,587,357	\$ 99,280,384	\$ 0	\$ 361,869,770
Public Safety	193,481,614	14,719,511	0	0	0	1,824,003	0	210,025,128
Physical Environment	5,926,791	4,305,018	48,558	9,078,955	222,155,435	0	0	241,514,757
Transportation	2,351,000	28,961,972	10,712,546	60,452,136	56,597,224	0	500,000	159,574,878
Economic Environment	11,856,565	17,281,333	0	0	0	0	0	29,137,898
Human Services	18,951,466	5,487,381	0	0	0	0	0	24,438,847
Culture/Recreation	12,537,971	36,555,012	809,310	23,406,241	0	0	0	73,308,534
Court Related Services	3,446,888	15,919,665	0	0	0	0	0	19,366,553
Non-Expenditure Disbursements	33,543,296	56,358,223	8,347,981	17,212,375	110,833,247	14,030,000	0	240,325,122
Total Current Expenditures	\$ 375,229,265	\$ 194,017,150	\$ 40,528,648	\$ 233,978,774	\$ 400,173,263	\$ 115,134,387	\$ 500,000	\$ 1,359,561,487
RESERVES	\$ 167,773,935	\$ 145,561,652	\$ 14,136,556	\$ 94,356,807	\$ 180,957,867	\$ 50,688,652	\$ 238	\$ 653,475,707
Total Appropriated Expenditures	\$ 543,003,200	\$ 339,578,802	\$ 54,665,204	\$ 328,335,581	\$ 581,131,130	\$ 165,823,039	\$ 500,238	\$ 2,013,037,194

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY08-09 ACTUAL	FY09-10 ESTIMATED	FY10-11 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 401,824,749	\$ 307,527,777	\$ 264,536,738	(13.98%)
Other Taxes	51,523,270	43,774,670	47,205,612	7.84%
Licenses & Permits	25,671,061	20,809,266	19,465,807	(6.46%)
Intergovernmental	90,032,490	91,699,137	81,736,350	(10.86%)
Charges for Services	337,231,645	322,587,396	332,696,073	3.13%
Fines & Forfeitures	2,676,853	1,943,715	2,155,051	10.87%
Miscellaneous	46,152,832	40,485,363	30,447,863	(24.79%)
Court Cost	4,656,445	4,397,952	4,780,959	8.71%
Internal Services	0	0	0	
Non-Revenues	585,160,094	567,602,052	252,255,015	(55.56%)
Less 5% Anticipated	0	0	-12,756,896	
Fund Balance	1,267,467,635	1,157,655,965	990,514,622	(185.56%)
Total Revenues	\$ 2,812,397,074	\$ 2,558,483,293	\$ 2,013,037,194	(21.32%)
<u>EXPENDITURES</u>				
General Government Services	\$ 343,029,925	\$ 333,246,037	\$ 361,869,770	8.59%
Public Safety	230,749,303	219,551,368	210,025,128	(4.34%)
Physical Environment	200,785,966	225,647,970	241,514,757	7.03%
Transportation	172,978,417	170,688,078	159,574,878	(6.51%)
Economic Environment	24,759,930	36,230,795	29,137,898	(19.58%)
Human Services	24,818,404	26,136,185	24,438,847	(6.49%)
Culture / Recreation	79,159,177	94,930,744	73,308,534	(22.78%)
Court Related	5,540,686	6,350,038	19,366,553	204.98%
Non-Expenditures	572,919,301	459,780,851	240,325,122	(47.73%)
Reserves	1,157,655,965	990,514,622	653,475,707	(34.03%)
Total Expenditures	\$ 2,812,397,074	\$ 2,558,483,293	\$ 2,013,037,194	(21.32%)

REVENUES & EXPENDITURES DISCUSSION

CURRENT REVENUES are divided into the following categories:

Taxes

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

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

Licenses and Permits

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

Intergovernmental Revenues

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

Charges for Services

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

Fines and Forfeitures

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

REVENUES & EXPENDITURES DISCUSSION (continued)

Miscellaneous Revenues

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

Court Costs

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

Non-Revenues

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

Less 5% Anticipated Revenues

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

CURRENT EXPENDITURES are divided into the following categories:

General Government Services

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

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

Public Safety

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

REVENUES & EXPENDITURES DISCUSSION (continued)

Physical Environment

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

Transportation

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

Economic Environment

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

Human Services

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

Culture and Recreation

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

Court Related Expenditures

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

Non-Expenditure Disbursements

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

REVENUES & EXPENDITURES DISCUSSION (continued)

REVENUE ASSUMPTIONS

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

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

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

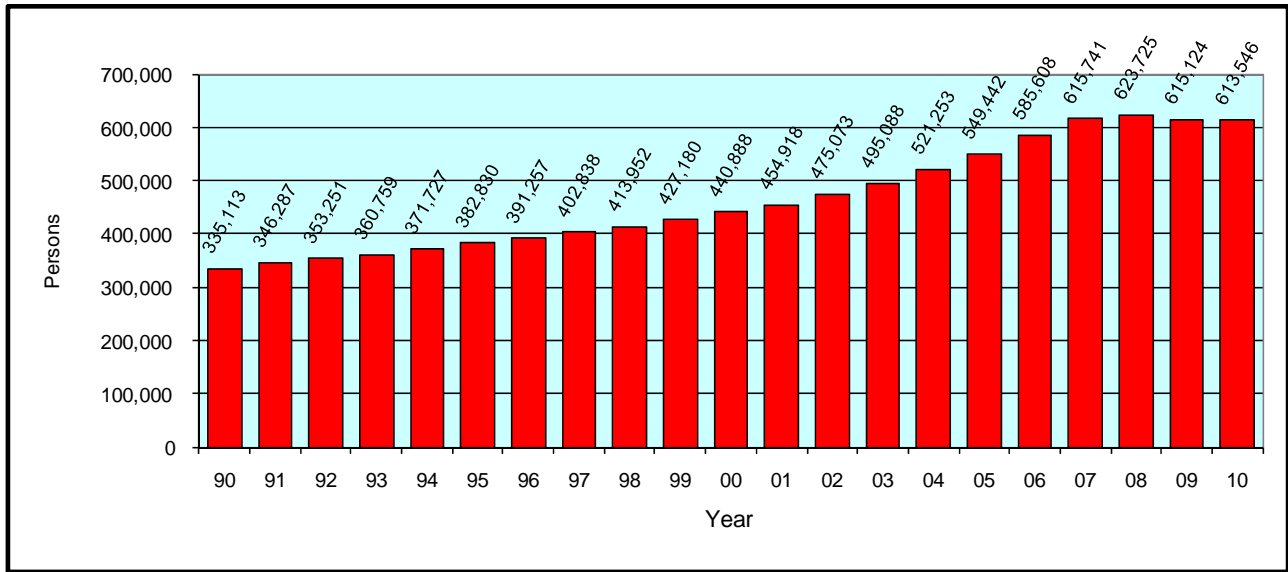
The state provides a consistent monthly distribution of *revenue sharing* with a June “true up”. Population growth has resulted in an increase of the monthly allocation and annual collections.

Property tax revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used for budget preparation until the end of July when the Board of County Commissioners determines a rate which can only either remain static or be lowered prior to the October deadline for adoption of the budget. Considerable new construction activity and growth in real estate values had fueled a continued growth in taxable value. However, the growth began to slow considerably in FY07-08 and, for the first time, declined for FY08-09 by 16.0% compared to the previous year. FY09-10 revenues were 29.1% less than in FY08-09. FY10-11 property tax revenues are expected to be 15% below the previous year.

Licenses and Permits are evaluated based upon previous permit activity, any changes in fees, and the probability of continued levels of activity. Permit activity had been very high especially since 2004 but the rate began to fall in 2006 and declined significantly in 2007. There were 36,043 revenue-generating permits issued in FY07-08 and 25,518 issued in FY08-09 for a 29.2% decline. In FY09-10 there were 30,190 permits issued for an 18.3% increase over FY08-09.

Tourist taxes are projected based upon changes in inventory, previous years' collection patterns and consultation with the Lee County Visitors and Convention Bureau (VCB). The tourist tax percentage rate was increased from 3% to 5% in January, 2006. VCB monitors activity among properties and contracts with a research organization to provide monthly statistical data. Revenue growth was strong from FY02-03 to FY03-04 (+11.1%). However, a 5.8% decline occurred from FY03-04 to FY04-05. This was reflective of gulf coast hurricane activity in 2005 – especially Katrina and Wilma. The increase in the tax rate had a positive impact upon FY05-06 and FY06-07. FY07-08 revenues were 3.5% ahead of FY06-07. The effect of economic concerns became apparent in the revenues for FY08-09 which were 8.0% below the previous year. However, FY09-10 tourist tax revenues did increase 2.7% over the previous year.

LEE COUNTY POPULATION 1990 THROUGH 2010



Sources: For 1990 & 2000 – US Census Bureau

For Interim Estimates and 2001 to 2009– Bureau of Economic and Demographic Research (BEBR), University of Florida *Projections of Florida Population by County, 2009-2035, Volume 43, Bulletin 156* March, 2010 and BEBR letter of August 31, 2010 with revised 2010 estimate.

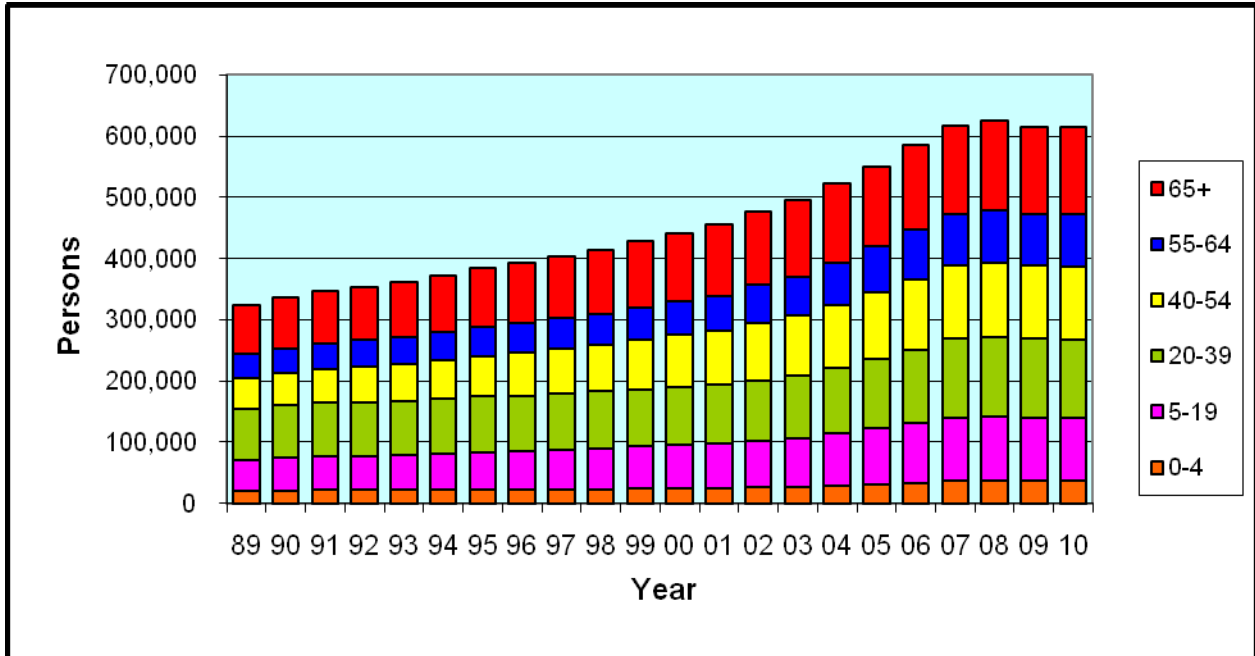
As indicated by the above graph, the estimated permanent population of Lee County has increased 83.1% over the past 20 years. Although affected by economic recessions such as in 1990-91 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.0% from 2000 to 2008. However, in 2008 the rate of growth slowed substantially (1.3%) from the previous year. The 2009 rate indicated an actual decline of 1.4% for the first time. This is reflective of an overall Florida population decline of 0.3% - the first statewide decline since military personnel left the state at the end of World War II. In 2010 the estimated Lee County population declined 0.3% from 2009.

1995-1996	+ 8,427	2000-2001	+14,030	2005-2006	+36,166
1996-1997	+11,581	2001-2002	+20,155	2006-2007	+30,133
1997-1998	+11,114	2002-2003	+20,015	2007-2008	+7,984
1998-1999	+13,228	2003-2004	+26,165	2008-2009	-8,601
1999-2000	+13,708	2004-2005	+28,189	2009-2010	-1,578

The intervening estimates between 1990 and 2000 were re-evaluated based upon the 2000 Census results and the 2001 to 2009 period will be re-examined after the 2010 Census which occurred on April 1, 2010 and for which initial results are expected to be released in Spring, 2011.

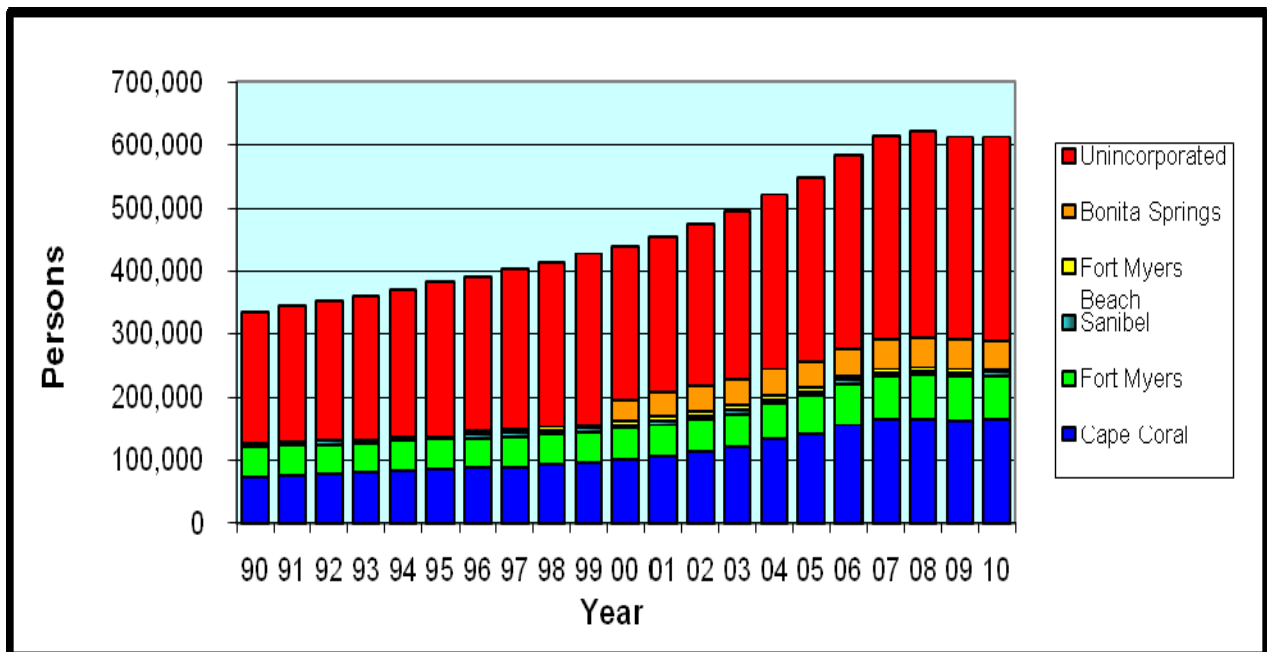
The most recent figures reflect the seriousness of the nationwide financial crisis and its effect especially upon employment in the construction industry and home foreclosure activity in the county.

LEE COUNTY POPULATION PROFILE



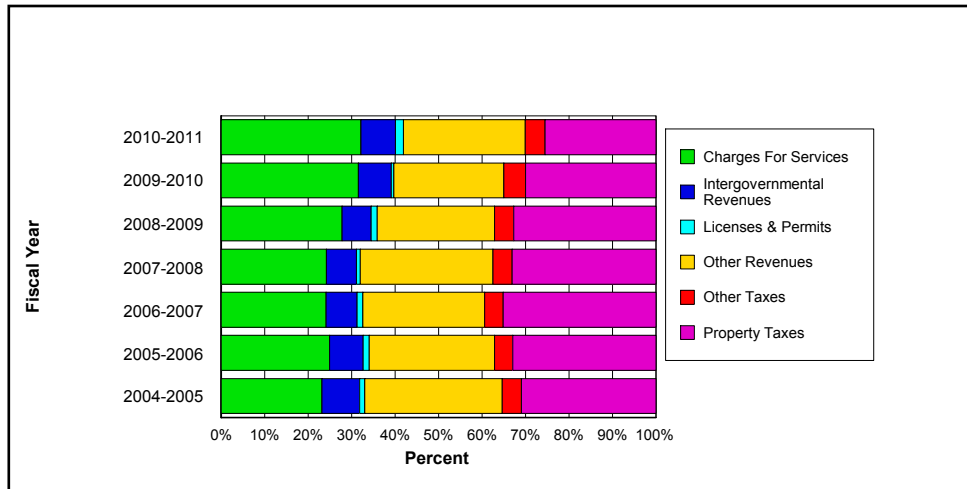
Source: U.S. Census Bureau for 1990 and 2000; All Other Years BEBR; University of Florida;

UNINCORPORATED AND INCORPORATED POPULATION

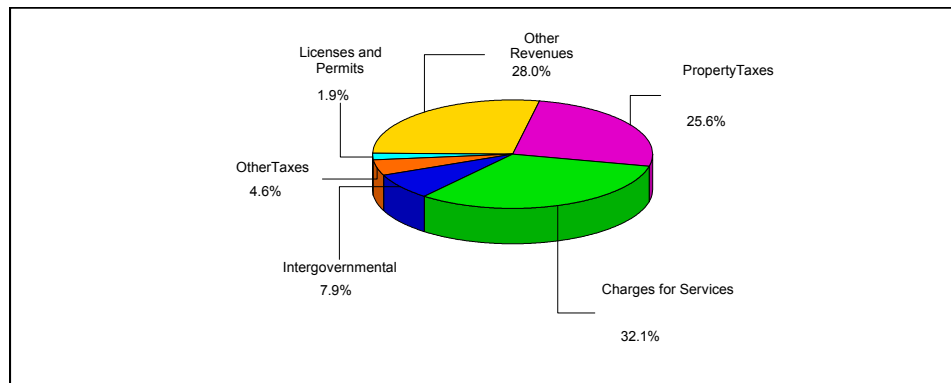


Source: US Census Bureau for 1990 and 2000; All Other Years - BEBR, University of Florida

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY10-11 (Excludes Transfers and Reserves)



Percentage Distribution for FY10-11

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

<u>REVENUE TYPE</u>	<u>FY10-11 ADOPTED</u>	
Property Taxes	\$264,536,738	
Charges for Services	332,696,073	
Intergovernmental	81,736,350	
Other Taxes	47,205,612	
Licenses and Permits	19,465,807	
Other Revenues:		
Interfund Transfers	\$ 240,325,122	
Interest Earnings	4,203,787	
Constitutional Transfers and Misc Revenues	37,063,429	
Impact Fees	23,000	
Fines & Forfeitures	2,155,051	
Court and Related Services	4,780,959	
Rent & Royalties	1,087,540	
	<u>289,638,888</u>	
Total Current Revenues	\$1,035,279,468	50.8%
Less 5% Anticipated	(12,756,896)	
Fund Balance	<u>990,514,622</u>	<u>49.2%</u>
TOTAL ALL REVENUES	<u>\$2,013,037,194</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 25.6% of the current revenues budgeted for FY10-11. The General Fund now includes Capital Improvement projects. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund, Conservation 2020 and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 32.1% of current revenues.

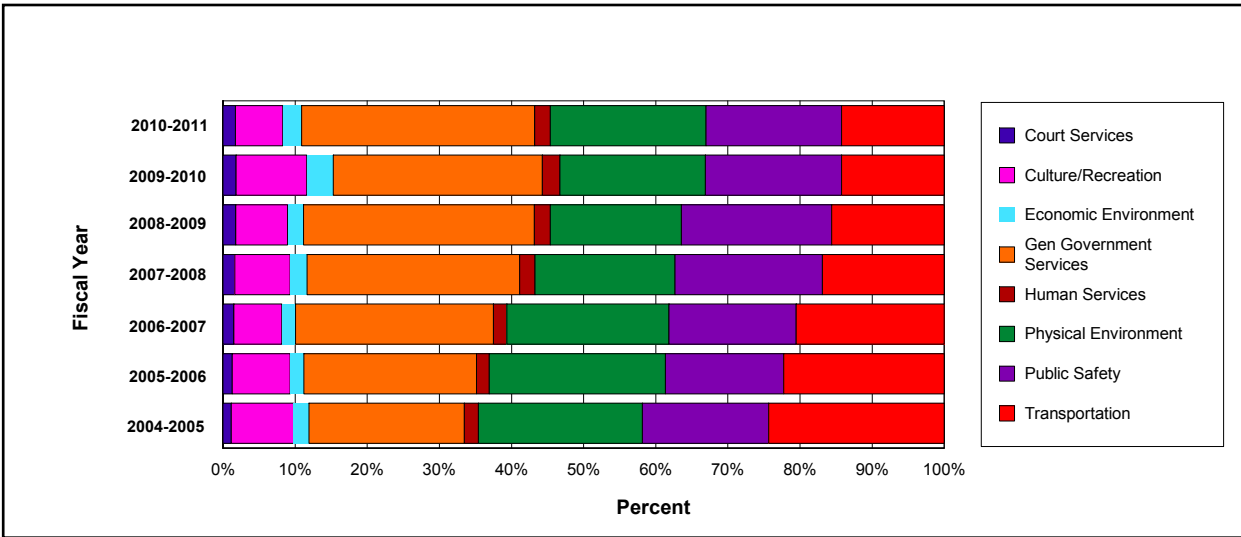
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.9% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.6% of the total current revenues.

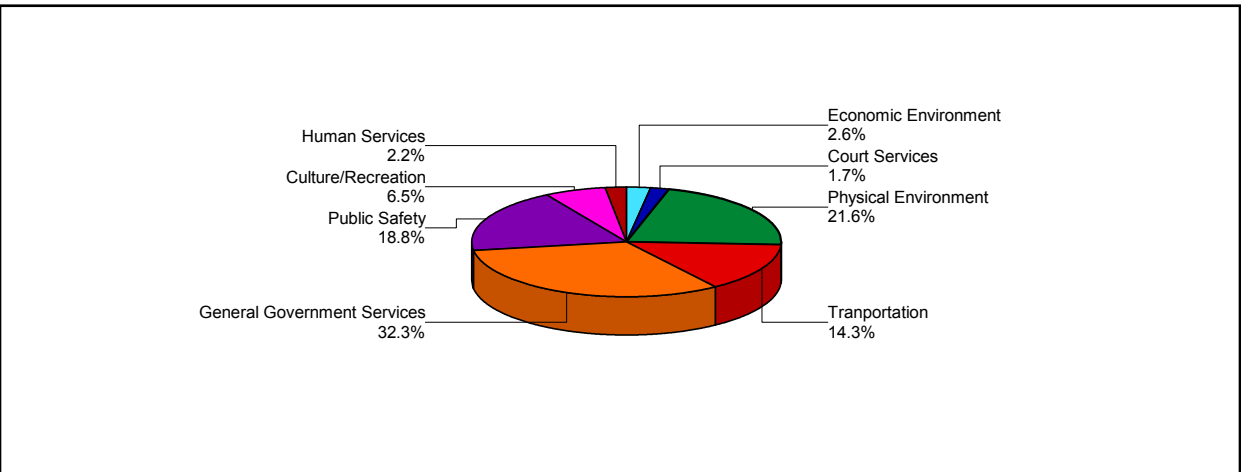
Licenses and Permits are 1.9% of current revenues and consist primarily of building and permit fees.

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 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 FY10-11 (Excludes Transfers and Reserves)



Percentage Distribution for FY10-11 (Excludes Transfers and Reserves)

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

<u>EXPENDITURE FUNCTION</u>	<u>2010 - 2011 ADOPTED</u>		
General Government	\$ 361,869,770		
Public Safety	210,025,128		
Physical Environment	241,514,757		
Transportation	159,574,878		
Economic Environment	29,137,898		
Human Services	24,438,847		
Culture & Recreation	73,308,534		
Court Services	19,366,553		
Subtotal	<u>\$ 1,119,236,365</u>	55.6%	
TRANSFERS AND RESERVES	<u>893,800,829</u>	44.4%	
TOTAL EXPENDITURES	<u>\$ 2,013,037,194</u>	100.0%	

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY04-05. 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 FY10-11 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY10-11, General Government Services is the largest at 32.3%, followed by Physical Environment at 21.6% and Public Safety at 18.8%.

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

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 2.6% of the total budget.

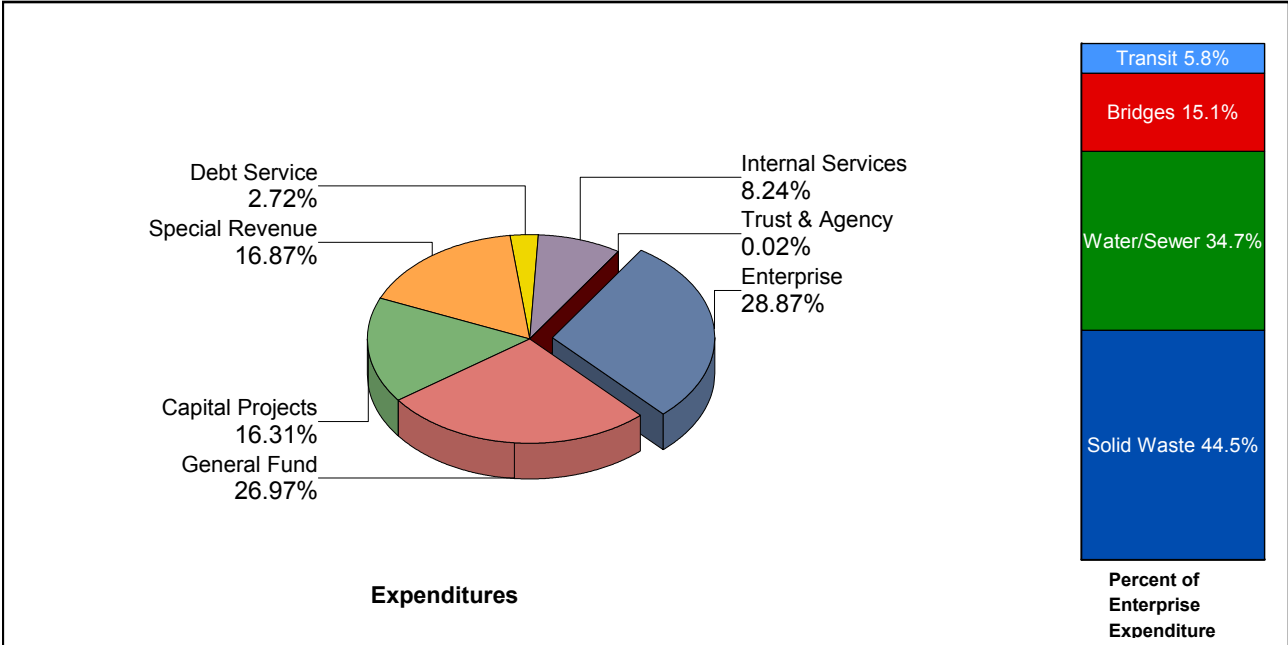
Human Services, including social service support and grant-related programs, represents 2.2% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 6.5% of the total budget.

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

Non-expenditure disbursements are Reserves of \$654,040,938 and Interfund Transfers of \$239,759,891 for a total of \$893,800,829 or 44.4% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES

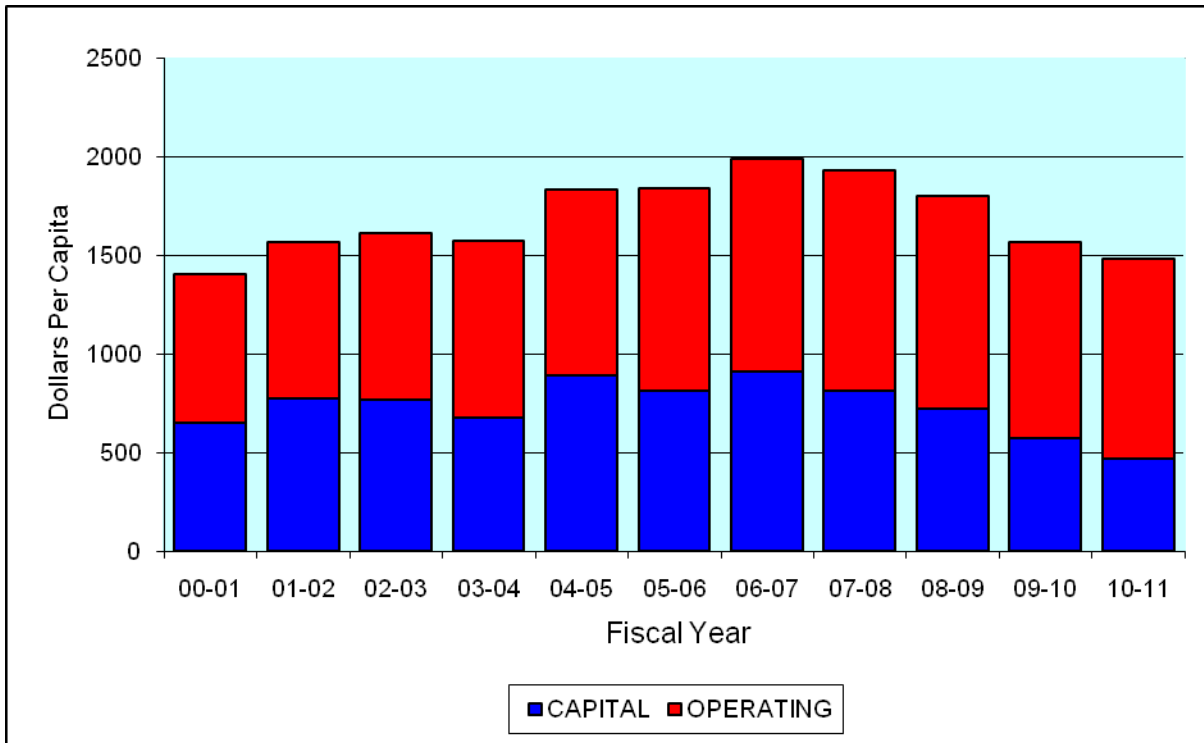


Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise	Solid Waste	\$ 258,340,870	
	Water/Sewer	201,366,488	
	Bridges	87,950,378	
	Transit	33,473,394	
	Subtotal	\$ 581,131,130	
General		543,003,200	
Capital Projects		328,335,581	
Special Revenue		339,578,802	
Debt Service		54,665,204	
Internal Service Funds		165,823,039	
Trust and Agency		500,238	
	TOTAL	\$ 2,013,037,194	

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

EXPENDITURES PER CAPITA FY00-01 THROUGH FY10-11



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

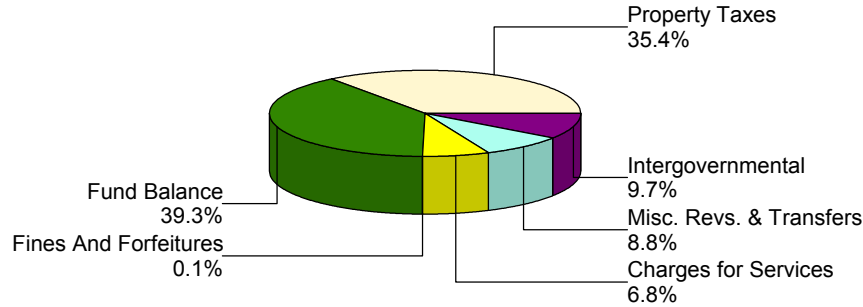
	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>
Capital	\$ 654	\$ 775	\$ 773	\$ 677	\$ 879	\$ 797	\$ 916	\$ 818	\$ 725	\$ 572	\$ 471
Operating	751	795	842	900	929	1000	1079	1118	1078	1059	1014
TOTAL	\$ 1405	\$ 1570	\$ 1615	\$ 1577	\$ 1808	\$ 1797	\$ 1995	\$ 1936	\$ 1803	\$ 1631	\$ 1485

Total per capita expenditures reflect a decrease of 9.0% from FY09-10 to FY10-11 resulting from a 17.7% decline in per capita capital expenses combined with a 4.2% decline in per capita operating expenses. The \$1,485 total expenditures per capita for FY10-11 is the lowest since FY01-02.

Expenditures per capita for capital projects for FY09-10 declined by the highest rate recorded during the period beginning in FY00-01. Most of the increases that occurred during much of the period in the chart reflect the receipt of bond proceeds or other funds that would eventually be spent during the project's construction. The spend down of existing funds and reduction in new capital funds has led to a decline in per capita expenses that began in FY07-08 and has continued through FY10-11.

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 FY00-01, the operating per capita expenditures have been increasing annually until FY08-09. FY08-09 was the first decline in per capita expenditures over the previous year. That trend continued through FY10-11.

GENERAL FUND REVENUE BY CATEGORY



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

	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11
	Actual	Actual	Actual	Actual	Unaudited Actual	Adopted
Property Taxes	\$ 242,820,191	\$ 304,408,451	\$ 338,851,616	\$ 296,961,134	\$ 228,765,849	\$ 193,303,603
Other Taxes	8,835,607	9,352,357	9,161,456	0	0	0
Intergovernmental	58,352,830	60,574,788	53,253,079	46,372,213	56,536,050	52,814,539
Misc Revs & Transfers	83,682,395	86,790,625	83,483,026	63,103,817	23,537,738	47,875,016
Charges for Services	30,641,481	22,455,091	24,955,173	35,601,294	36,649,755	36,907,228
Fines & Forfeitures	792,068	667,299	497,555	377,873	169,032	325,000
Current Revenues	\$ 425,124,572	\$ 484,248,611	\$ 510,201,905	\$ 442,416,331	\$ 345,658,424	\$ 331,225,386
Less 5% Anticipated						(2,941,203)
Fund Balance	137,676,936	153,791,498	182,017,958	274,678,672	277,430,555	214,719,017
TOTAL	\$ 562,801,508	\$ 638,040,109	\$ 692,219,863	\$ 717,095,003	\$ 623,088,979	\$ 543,003,200

The chart reflects adopted FY10-11 revenues in the General Fund. Projected revenues total \$543,003,200. Chart percentages are based on this total. Property Taxes account for 35% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 48.5% of Fund Revenues.

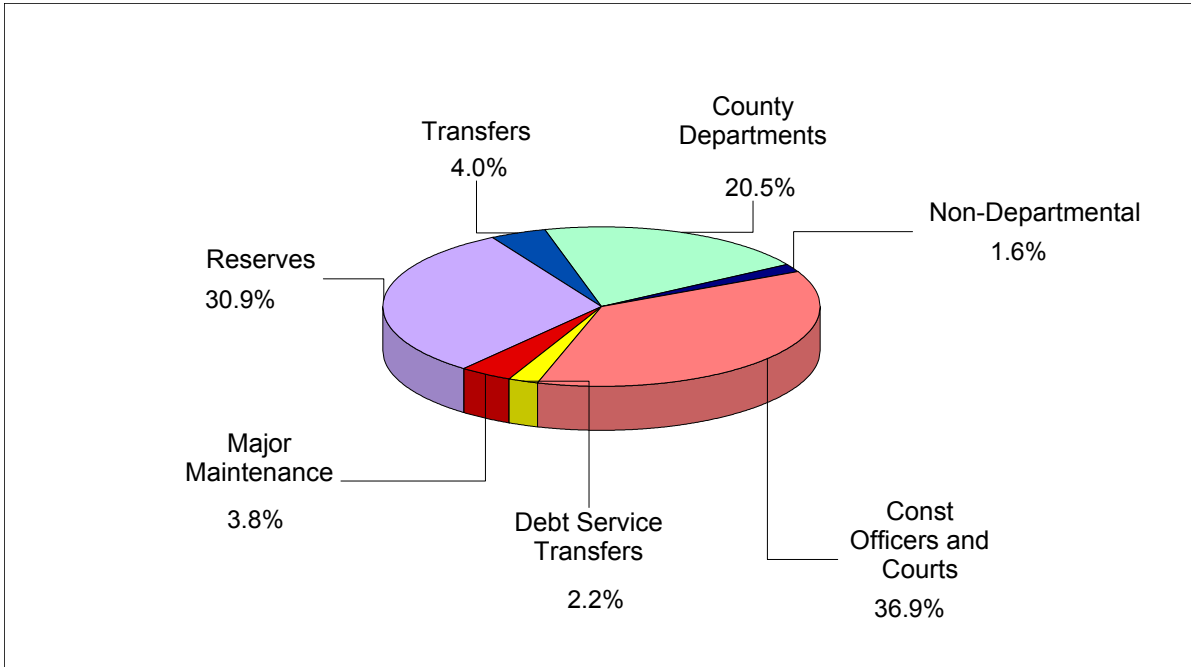
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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.

	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	\$ 102,918,071	\$ 116,055,101	\$ 118,810,976	\$ 113,891,491	\$ 120,910,540	\$ 111,452,269
Non-Departmental	4,804,033	6,081,467	19,711,869	38,678,941	11,020,380	8,718,675
Const Officers and Courts	187,493,131	195,690,930	216,611,968	215,143,178	207,968,380	200,610,125
Debt Service Transfers	18,095,192	22,572,590	20,582,475	20,715,889	20,726,318	11,980,300
Major Maintenance	0	0	0	0	16,414,577	20,904,900
Reserves	0	0	0	0	0	167,773,935
Transfers	84,015,085	87,675,829	46,559,248	26,937,241	24,537,832	21,562,996
TOTAL	<u>\$397,325,512</u>	<u>\$ 428,075,917</u>	<u>\$ 422,276,536</u>	<u>\$ 415,366,740</u>	<u>\$ 401,578,027</u>	<u>\$ 543,003,200</u>

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

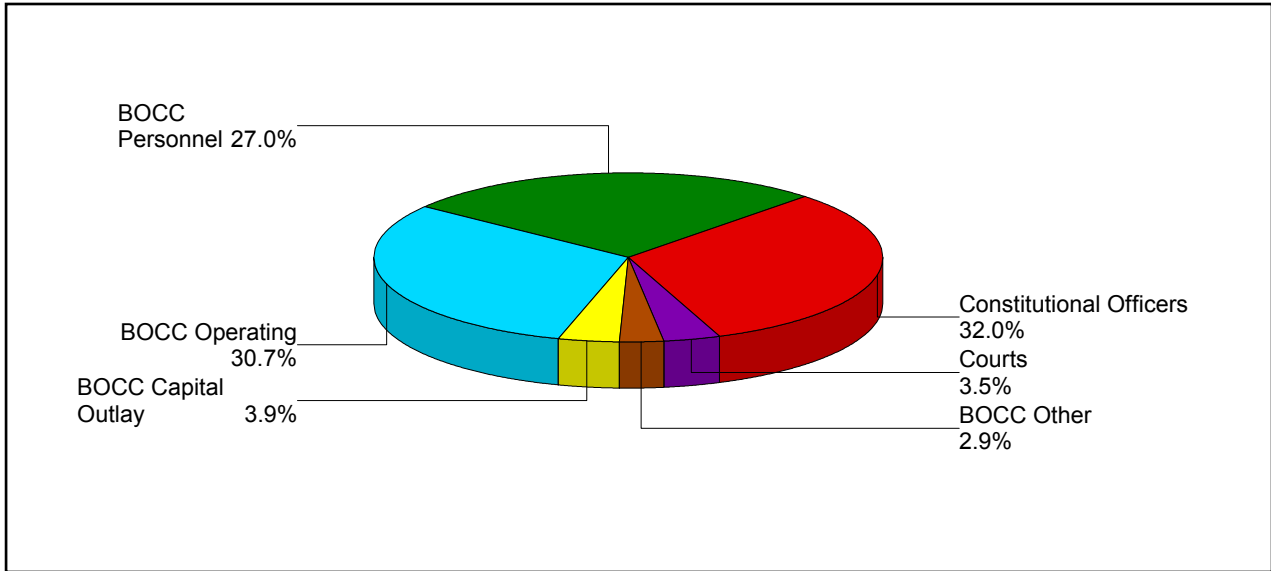
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 167,803,677	
Operating Expenses	191,016,433	
Capital Outlay	24,456,594	
Other Expenses	17,834,456	
Total BoCC Operating Departments	401,111,160	\$
Constitutional Officers	199,116,907	
Courts	21,901,670	
Total Operating Expenses	622,129,737	\$

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				UNAUDITED				ADOPTED
	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY09-10	FY09-10	FY10-11	BUDGET
Animal Services	3,714,572	4,256,627	4,045,029	3,850,618	3,880,684	3,880,684	3,880,684	3,786,280	
Community Development	26,012,375	29,174,513	29,450,018	23,297,085	19,692,982	19,692,982	19,692,982	16,386,775	
Construction & Design	1,262,041	1,269,867	1,272,211	1,203,745	1,174,097	1,174,097	1,174,097	1,108,996	
County Administration	3,453,740	3,496,910	3,716,284	3,632,294	3,049,436	3,049,436	3,049,436	3,095,744	
County Attorney	3,429,403	4,193,064	3,752,576	3,574,342	3,392,124	3,392,124	3,392,124	3,521,934	
County Commission	1,156,865	1,179,071	1,238,129	1,209,777	1,132,340	1,132,340	1,132,340	1,193,832	
County Lands	1,166,499	1,155,719	1,163,567	1,115,319	1,057,202	1,057,202	1,057,202	1,026,637	
Economic Development	1,883,856	1,607,371	1,770,568	1,671,040	2,241,503	2,241,503	2,241,503	1,539,620	
Facilities Management	13,684,955	16,261,209	15,577,235	14,587,627	12,982,158	12,982,158	12,982,158	12,871,887	
Fleet Management	10,671,718	10,351,858	11,003,287	9,680,748	10,469,382	10,469,382	10,469,382	10,638,435	
GIS Operations	0	0	0	0	0	0	0	886,517	
Hearing Examiner	684,035	766,850	767,026	755,806	727,351	727,351	727,351	664,884	
Human Resources	2,152,097	2,479,758	2,379,432	2,263,353	2,099,003	2,099,003	2,099,003	2,081,821	
Human Services	23,654,532	25,890,395	29,107,232	28,758,589	44,179,553	44,179,553	44,179,553	35,324,667	
Information Technology	15,710,224	15,650,826	14,251,672	13,588,678	11,994,339	11,994,339	11,994,339	12,247,446	
Internal Services	2,135,685	2,256,380	2,281,840	2,235,651	2,063,530	2,063,530	2,063,530	1,648,486	
Library	25,183,505	27,767,369	28,489,530	27,131,882	25,360,259	25,360,259	25,360,259	23,972,778	
Natural Resources	6,972,907	5,902,226	6,002,288	5,863,806	5,356,866	5,356,866	5,356,866	4,984,237	
Office of Sustainability	211,254	218,417	220,650	274,199	166,294	166,294	166,294	268,533	
Parks and Recreation	27,273,686	30,297,894	31,425,053	30,102,593	25,649,588	25,649,588	25,649,588	25,031,507	
Procurement Management	802,021	827,191	787,663	714,083	688,181	688,181	688,181	1,129,771	
Public Resources	2,242,502	2,508,100	2,330,986	1,948,638	1,810,665	1,810,665	1,810,665	1,839,419	
Public Safety	40,921,696	48,907,496	50,638,597	48,873,516	44,293,322	44,293,322	44,293,322	41,995,449	
Solid Waste	57,344,273	50,113,871	54,359,397	57,870,310	57,608,085	57,608,085	57,608,085	61,735,865	
Sports Development	593,084	780,856	639,825	713,643	723,920	723,920	723,920	795,720	
Transit	17,743,985	20,616,166	22,678,444	23,334,724	24,854,384	24,854,384	24,854,384	20,634,527	
Transportation	44,161,329	51,396,199	50,238,221	47,190,596	44,207,777	44,207,777	44,207,777	42,277,475	
Lee County Utilities	51,618,133	54,875,516	53,812,632	55,521,555	53,138,363	53,138,363	53,138,363	55,841,781	
Visitor & Convention Bureau	10,688,587	10,584,042	11,063,367	11,974,074	12,939,406	12,939,406	12,939,406	12,580,137	
TOTAL	\$ 396,529,560	\$ 424,785,761	\$ 434,462,761	\$ 422,938,292	\$ 416,932,793	\$ 416,932,793	\$ 416,932,793	\$ 401,111,160	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	ACTUAL FY06-07	ACTUAL FY07-08	ACTUAL FY08-09	UNAUDITED ACTUAL FY09-10	ADOPTED BUDGET FY10-11
COURTS								
Court Services	\$ 12,790,237	\$ 9,069,316	\$ 12,688,584	\$ 0	\$ 0	\$ 16,098,700	\$ 14,917,561	\$ 15,264,553
Board Support	891,586	981,143	1,088,725	1,207,721	1,232,866	1,455,723	1,517,107	1,622,072
TOTAL	\$ 13,681,823	\$ 10,050,459	\$ 13,777,310	\$ 1,207,721	\$ 1,232,866	\$ 17,554,422	\$ 16,434,668	\$ 16,886,625
Public Defender	\$ 526,138	\$ 280,965	\$ 274,804	\$ 526,331	\$ 609,104	\$ 751,173	\$ 791,890	\$ 840,133
State Attorney	966,018	707,794	908,820	1,481,931	1,381,237	1,566,240	1,636,153	1,639,795
Medical Examiner	1,600,372	1,865,974	2,021,728	2,366,361	2,559,688	2,430,017	2,505,069	2,535,117
TOTAL COURTS	\$ 16,774,351	\$ 12,905,192	\$ 16,982,661	\$ 5,582,345	\$ 5,782,896	\$ 22,301,853	\$ 21,367,780	\$ 21,901,670
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 12,566,944	\$ 14,576,545	\$ 17,758,863	\$ 21,949,913	\$ 22,698,728	\$ 20,108,592	\$ 16,515,339	\$ 14,861,920
Board Support	1,104,688	1,215,684	1,183,066	1,247,864	1,413,545	1,407,728	1,381,786	1,488,383
TOTAL	\$ 13,671,632	\$ 15,792,229	\$ 18,941,930	\$ 23,197,777	\$ 24,112,274	\$ 21,516,320	\$ 17,897,125	\$ 16,350,303
Clerk to Board	\$ 8,466,967	\$ 5,917,741	\$ 7,855,413	\$ 7,986,785	\$ 8,222,258	\$ 8,534,395	\$ 8,801,391	\$ 9,510,313
Board Support	991,013	1,155,382	1,021,992	1,043,663	1,152,590	1,233,272	1,059,882	1,095,973
TOTAL	\$ 9,457,980	\$ 7,073,123	\$ 8,877,405	\$ 9,030,448	\$ 9,374,848	\$ 9,767,667	\$ 9,861,273	\$ 10,606,286
Property Appraiser	\$ 6,051,662	\$ 6,800,050	\$ 8,133,474	\$ 9,488,673	\$ 9,794,258	\$ 9,112,287	\$ 8,805,878	\$ 8,650,904
Board Support	2,640,881	3,042,032	3,031,984	2,814,514	3,024,088	2,711,636	2,571,393	2,350,675
TOTAL	\$ 8,692,543	\$ 9,842,082	\$ 11,165,458	\$ 12,303,187	\$ 12,818,345	\$ 11,823,923	\$ 11,377,271	\$ 11,001,579
Supervisor of Elections	\$ 3,810,255	\$ 4,482,650	\$ 5,148,100	\$ 5,872,500	\$ 5,601,035	\$ 5,230,020	\$ 4,962,620	\$ 4,968,138
Board Support	1,080,584	1,118,435	1,000,430	762,831	1,775,925	818,564	789,592	764,989
TOTAL	\$ 4,890,839	\$ 5,601,085	\$ 6,148,530	\$ 6,635,331	\$ 7,376,960	\$ 6,048,584	\$ 5,752,212	\$ 5,733,127

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	ACTUAL FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	ACTUAL FY06-07	ACTUAL FY07-08	ACTUAL FY08-09	UNAUDITED ACTUAL FY09-10	ADOPTED BUDGET FY10-11
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 67,225,480	\$ 74,716,449	\$ 86,413,569	\$ 94,313,847	\$ 101,311,000	\$ 100,545,027	\$ 102,301,327	\$ 98,374,598
Sheriff Disb-Correct	28,899,650	34,885,687	39,320,783	45,713,537	55,680,046	58,408,985	53,590,259	51,633,582
Board Support	2,817,768	3,271,874	4,540,928	4,741,181	5,306,474	5,485,650	5,352,112	5,067,581
Trust & Agency	220,075	412,353	488,568	184,095	578,209	948,252	160,250	349,851
TOTAL	\$ 99,162,973	\$ 113,286,363	\$ 130,763,848	\$ 144,952,660	\$ 162,875,729	\$ 165,387,914	\$ 161,403,947	\$ 155,425,612
TOTAL CONSTITUTIONAL OFFICERS	\$ 135,875,968	\$ 151,594,882	\$ 175,897,171	\$ 196,119,404	\$ 216,558,157	\$ 214,544,408	\$ 206,291,829	\$ 199,116,907
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 152,650,318	\$ 164,500,075	\$ 192,879,832	\$ 201,701,748	\$ 222,341,052	\$ 236,846,261	\$ 227,659,608	\$ 221,018,577

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 152,650,318	\$ 164,500,075	\$ 192,879,832	\$ 201,701,748	\$ 222,341,052	\$ 236,846,261	\$ 227,659,608	\$ 221,018,577
TOTAL DEPARTMENTS	\$ 323,953,224	\$ 337,387,266	\$ 396,529,560	\$ 424,785,761	\$ 434,462,761	\$ 422,938,292	\$ 416,165,456	\$ 401,111,160
TOTAL OPERATING	\$ 476,603,542	\$ 501,887,340	\$ 589,409,392	\$ 626,487,509	\$ 656,803,813	\$ 659,784,552	\$ 643,825,064	\$ 622,129,737

DEBT SERVICE

The Big Picture

As of September 30, 2010, Lee County has \$722,519,055 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$ 224,994,055
Enterprise Debt:	
Solid Waste	151,470,000
Transportation	178,780,000
Water and Sewer	<u>167,275,000</u>
TOTAL	<u>\$ 722,519,055</u>

Beginning with the FY08-09 Budget, the Airport was no longer included in the table listed above. The County also has \$76.581 million in loans from several other programs including a Term Loan Assessment Program with SunTrust Bank, the Florida Department of Environmental Protection, and the Florida Department of Transportation and an \$18 million loan for the Matlacha Bridge paid from the Five Cent Local Option Gas Tax.

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.

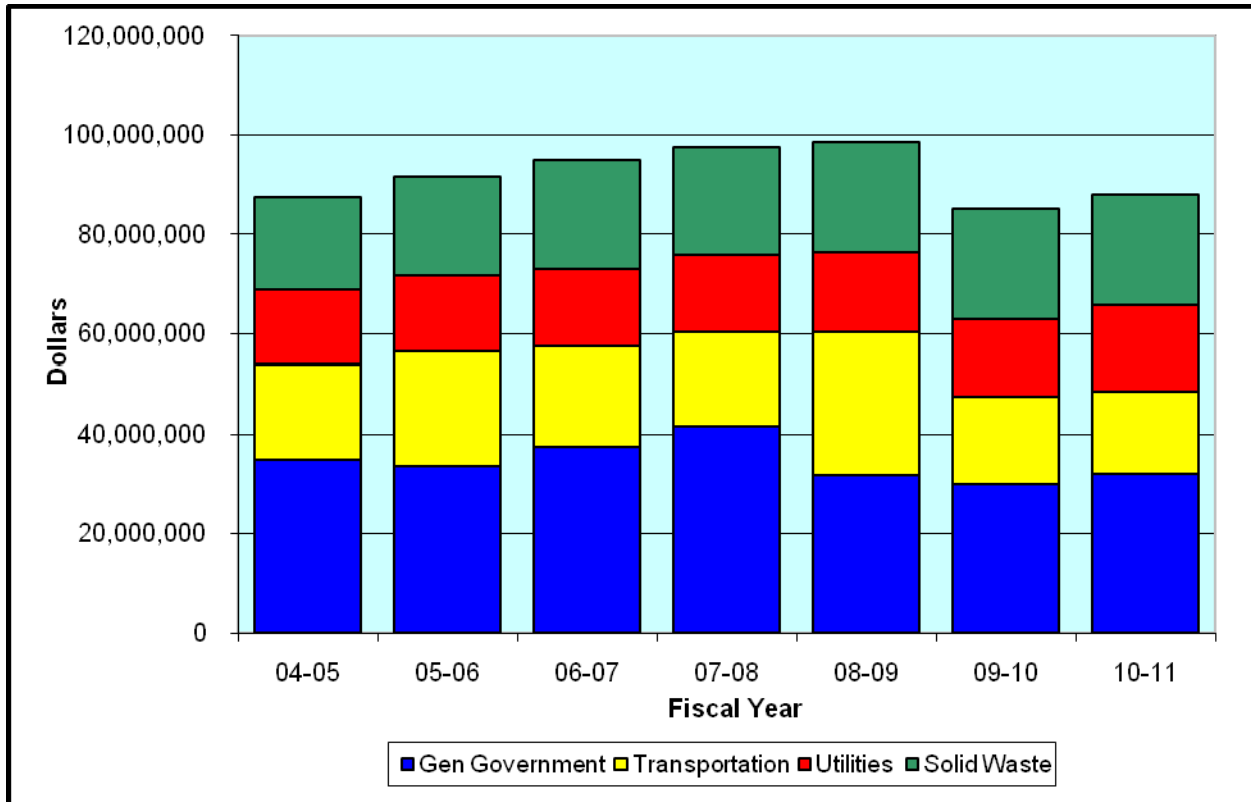
DEBT SERVICE (continued)

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

The following chart illustrates the annual debt service payments from FY04-05 to FY09-10 and FY10-11 budgeted at \$87,937,796. Debt service includes principal, interest and any other debt service costs.

DEBT SERVICE PAYMENTS FY04-05 THROUGH FY10-11



Debt Activity Since September 30, 2010

On October 6, 2010, Lee County completed a transaction for \$81,158,000 of tourist Development Tax Revenue bonds, Series 2010. These included three series: series 2010A for \$42,480,000 in Build America Bonds, Series 2010B for \$37,403,000 in Recovery Zone Economic Development Bonds and Series 2010C for \$1,275,000 in tax exempt bonds. The project funds (\$75,000,000) are being used for acquisition and construction of a major league baseball spring training facility for the Boston Red Sox. These figures are not included in the discussion and graph on the previous pages since the transaction occurred after September 30, 2010.



TAXABLE PROPERTY VALUES F87-88 THROUGH F10-11

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
87-88	11.874	11.6%	7.230	8.3%
88-89	12.548	5.7%	7.806	8.0%
89-90	14.543	15.9%	8.979	15.0%
90-91	16.773	15.3%	10.233	14.0%
91-92	18.421	9.8%	11.255	10.0%
92-93	18.844	2.3%	11.628	3.3%
93-94	19.382	2.9%	12.082	3.9%
94-95	19.916	2.8%	12.560	4.0%
95-96	20.647	3.7%	13.167	4.8%
96-97	21.323	3.3%	12.687	(3.6%)
97-98	22.197	4.1%	13.426	5.8%
98-99	23.374	5.3%	14.348	6.9%
99-00	25.257	8.1%	15.703	9.4%
00-01	27.919	10.5%	14.024	(10.7%)
01-02	31.878	14.2%	16.009	14.2%
02-03	36.917	15.8%	18.580	16.1%
03-04	43.197	17.0%	21.253	14.4%
04-05	50.267	16.4%	24.447	15.0%
05-06	64.079	27.5%	31.152	27.4%
06-07	89.679	40.0%	43.467	39.5%
07-08	96.488	7.6%	48.128	10.7%
08-09	84.528	(12.4%)	43.473	(9.7%)
09-10	64.925	(23.2%)	33.076	(23.9%)
10-11	55.728	(14.2%)	28.271	(14.5%)

Countywide

Since FY87-88, the countywide taxable valuation has grown approximately \$43.9 billion. This represents an average annual growth rate of 5.6%. The countywide valuation certified on October 14, 2010 was \$55,727,980,232 representing a 14.2% decrease from 2009. This decrease is the third year that a decline occurred and reflects the reduction in real estate values both in Lee County and nationwide.

Residential land use accounts for 82.6% of the taxable value followed by 13.5% for commercial, 2.8% industrial and 1.1% for all others in 2010. This pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 14, 2010 was \$28,271,296,048, a decrease of \$4.805 billion over 2009. The incorporation of the Town of Fort Myers Beach in January 1996 led to the removal of properties from the Unincorporated MSTU tax levy. The net result (including new construction) was a 3.6% decline for FY96-97 over FY95-96. The FY00-01 decline of 10.7% is the result of the incorporation of Bonita Springs. The FY01-02 taxable value increased 14.2% even after experiencing the reduction that occurred due to the incorporation of Bonita Springs in FY00-01. A positive growth rate continued annually and accelerated in FY05-06 and FY06-07 before the rate of growth declined in FY07-08, became negative in FY08-09, FY09-10 and FY10-11. The components of this change may be more clearly seen in the chart "Taxable Property Value Increases/Decreases".

TAXABLE PROPERTY VALUE INCREASES/DECREASES

		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1986	1987	461.8	651.2	1,113.0	305.2	397.8	703.0
1987	1988	577.0	564.0	1,141.0	377.7	178.6	556.3
1988	1989	535.8	138.2	674.0	327.7	248.6	576.3
1989	1990	595.7	1,398.4	1,994.1	379.0	794.1	1,173.1
1990	1991	439.1	1,791.0	2,230.1	251.2	1,002.4	1,253.6
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994	434.0	104.0	538.0	332.8	121.2	454.0
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010	1,274.0	(20,877.0)	(19,603.0)	582.5	(10,979.5)	(10,397.0)
2010	2011*	<u>599.9</u>	<u>(9,796.0)</u>	<u>(9,196.1)</u>	<u>272.0</u>	<u>(5,077.0)</u>	<u>(4,805.0)</u>
Total:		\$37,153.1	\$8,955.1	\$46,108.2	\$21,746.7	\$553.9	\$22,300.6

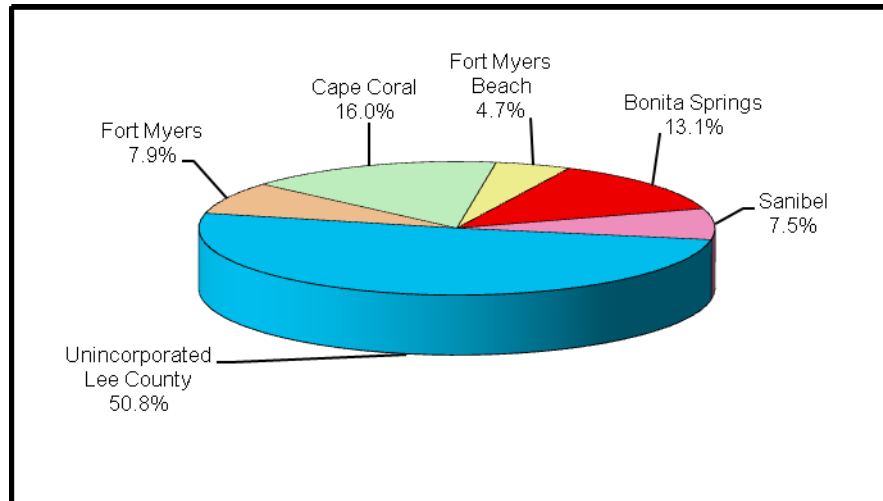
* Based upon the FY10-11 certified taxable value

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

The figures for 2010-2011 reflect an actual decline in taxable value for the third consecutive year. There was a net "new" taxable value of \$0.6 billion but was measured against an existing taxable value reduction of \$9.8 billion that netted out to a \$9.2 billion reduction.

The reductions in the Unincorporated MSTU in 1996-1997 and 2000-2001 were the result of the incorporation of Fort Myers Beach in 1996 and Bonita Springs in 2000. The 2010-2011 figures for the Unincorporated MSTU followed the same pattern as the countywide figures.

FY10-11 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



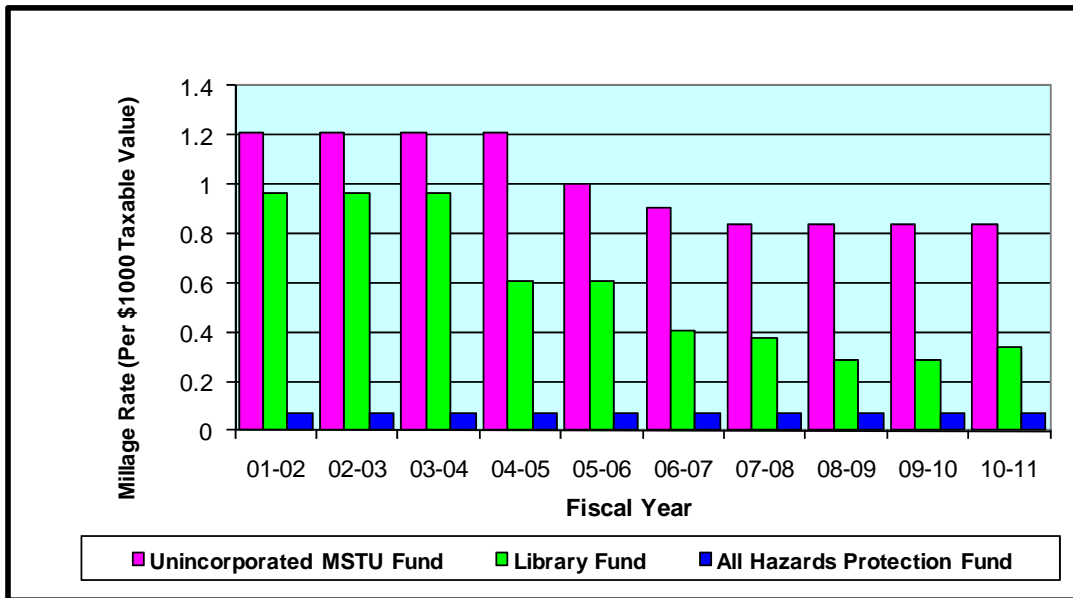
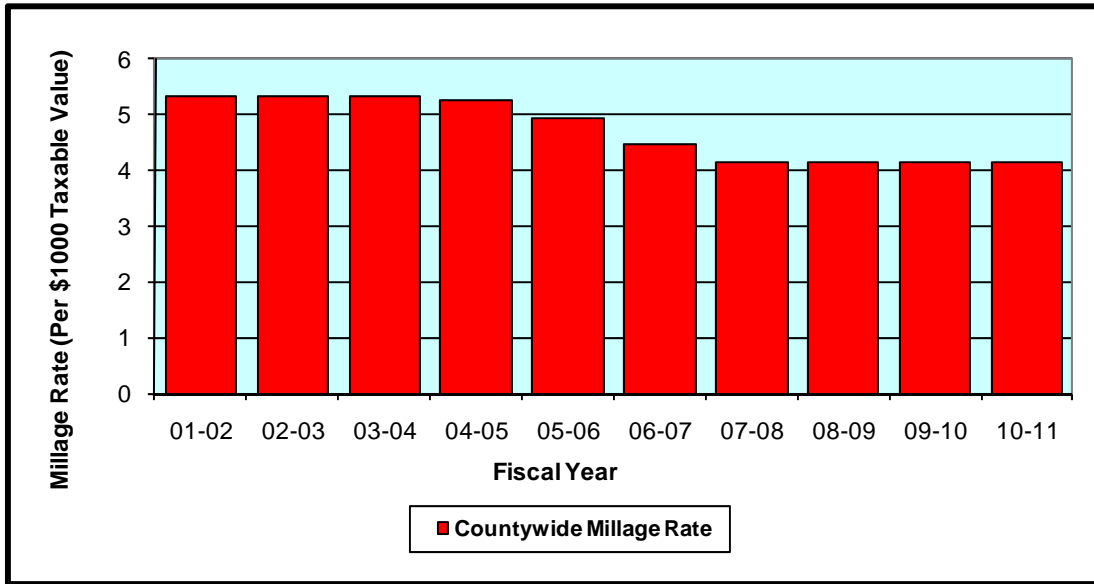
The chart displays the distribution of the 2010 taxable value (FY10-11) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 14, 2010:

Unincorporated Lee County	\$ 28,298,244,846
Fort Myers	4,376,326,543
Cape Coral	8,910,428,626
Fort Myers Beach	2,640,811,654
Bonita Springs	7,290,052,942
Sanibel	4,212,115,621
TOTAL	<u>\$ 55,727,980,232</u>

Following is a summary of taxable value reductions among the cities and Unincorporated Lee County comparing FY08-09 to FY09-10 and FY09-10 to FY10-11 with the percentage reduction:

<u>FY08-09 to FY09-10</u>		
Unincorporated Lee County	\$ (10,404,638,644)	(23.9%)
Fort Myers	(1,462,704,675)	(21.4%)
Cape Coral	(5,201,765,877)	(33.1%)
Fort Myers Beach	(418,407,770)	(12.2%)
Bonita Springs	(1,732,392,422)	(17.1%)
Sanibel	(383,745,140)	(7.8%)
TOTAL	<u>\$ (19,603,654,528)</u>	(23.2%)
<u>FY09-10 to FY10-11</u>		
Unincorporated Lee County	\$ (4,807,190,591)	(14.5%)
Fort Myers	(1,007,767,330)	(18.7%)
Cape Coral	(1,584,447,747)	(15.1%)
Fort Myers Beach	(362,900,486)	(12.1%)
Bonita Springs	(1,132,103,560)	(13.4%)
Sanibel	(302,383,389)	(6.7%)
TOTAL	<u>\$ (9,196,793,103)</u>	(14.2%)

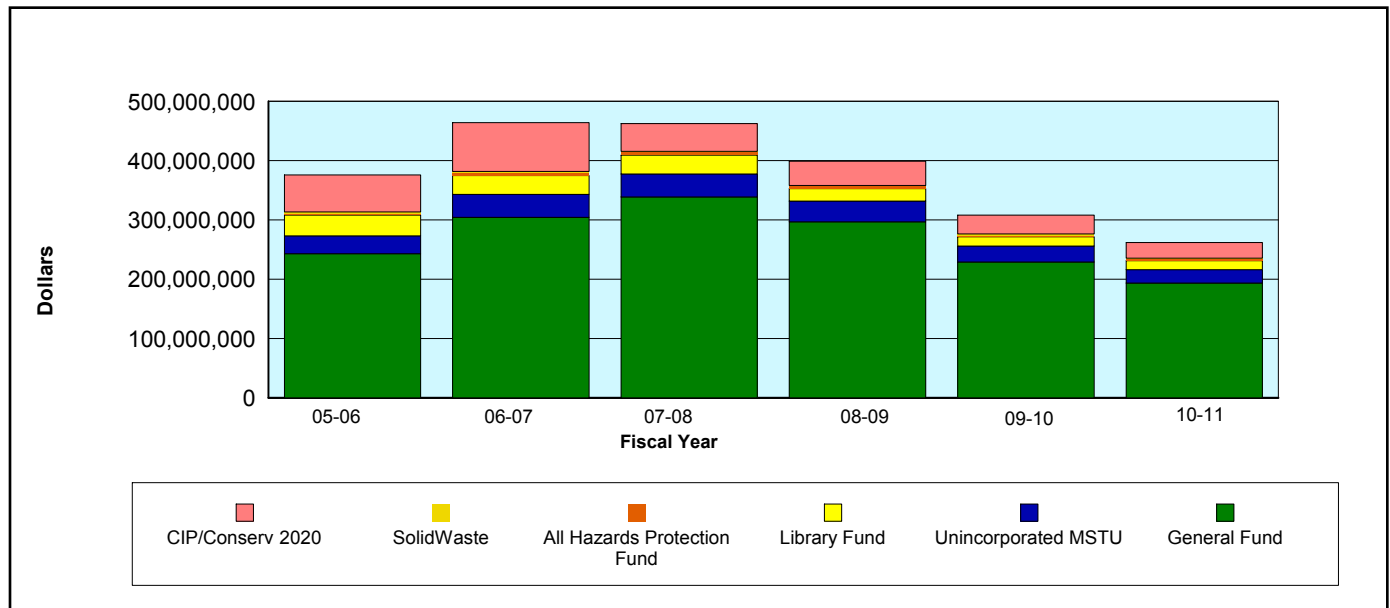
PROPERTY TAX RATES FY01-02 THROUGH FY10-11



	FY01-02 ACTUAL	FY02-03 ACTUAL	FY03-04 ACTUAL	FY04-05 ACTUAL	FY05-06 ACTUAL	FY06-07 ACTUAL	FY07-08 ACTUAL	FY08-09 ACTUAL	FY09-10 ACTUAL	FY10-11 ADOPTED
Countywide										
General Fund	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506
Capital Improvement	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
COUNTYWIDE TOTAL	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506
Unincorporated MSTU Fund	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398	0.8398	0.8398
Library Fund	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792	0.2844	0.2844	0.3383
All Hazards Protection Fund	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693	0.0693	0.0693

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

MAJOR PROPERTY TAX REVENUES FY05-06 THROUGH FY10-11



	FY05-06 Actual	FY06-07 Actual	FY07-08 Actual	FY08-09 Actual	FY09-10 Unaudited Actual	FY10-11 Adopted
COUNTYWIDE						
General Fund	\$ 242,820,191	\$ 304,408,451	\$ 338,851,616	\$ 296,961,134	\$ 228,947,220	\$ 193,303,603
Capital Improvement	31,628,035	39,224,281	0	0	0	0 *
Conservation 2020	30,863,143	43,236,196	46,416,627	40,680,952	31,370,656	26,475,593
SUBTOTAL	\$ 305,311,369	\$ 386,868,928	\$ 385,268,242	\$ 337,642,085	\$ 260,317,876	\$ 219,779,196
OTHER						
Unincorporated MSTU Fund	\$ 30,106,474	\$ 38,938,160	\$ 38,797,123	\$ 35,076,451	\$ 26,846,949	\$ 22,587,632
Library Fund	35,354,405	31,649,549	31,643,437	20,728,102	15,658,547	15,567,936
All Hazards Protection Fund	3,204,238	4,610,948	4,611,250	3,949,541	2,925,306	2,448,412
Solid Waste	1,783,352	2,336,567	2,035,859	1,524,258	2,123,457	1,711,294
SUBTOTAL	\$ 70,448,469	\$ 77,535,224	\$ 77,087,668	\$ 61,278,352	\$ 47,554,259	\$ 42,315,274
GRAND TOTAL	\$ 375,759,837	\$ 464,404,152	\$ 462,355,911	\$ 398,920,438	\$ 307,872,136	\$ 262,094,470

For General, Conservation 2020, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. For FY10-11, property taxes are 35.6% of the General Fund. The Library Fund relies upon 28.8% of its revenue from property taxes while Conservation 2020 depends upon 86.6% from property taxes. Conservation 2020 was established in FY97-98 and the FY10-11 millage rate was retained at the FY09-10 rate. The Unincorporated MSTU Fund receives 12.5% of its revenue from property taxes. The All Hazards Protection Fund receives 30.4% 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 2.8% of the Solid Waste Fund.

* For FY10-11 there is no ad valorem revenue budgeted in the Capital Improvement Fund because it is included in the General Fund.



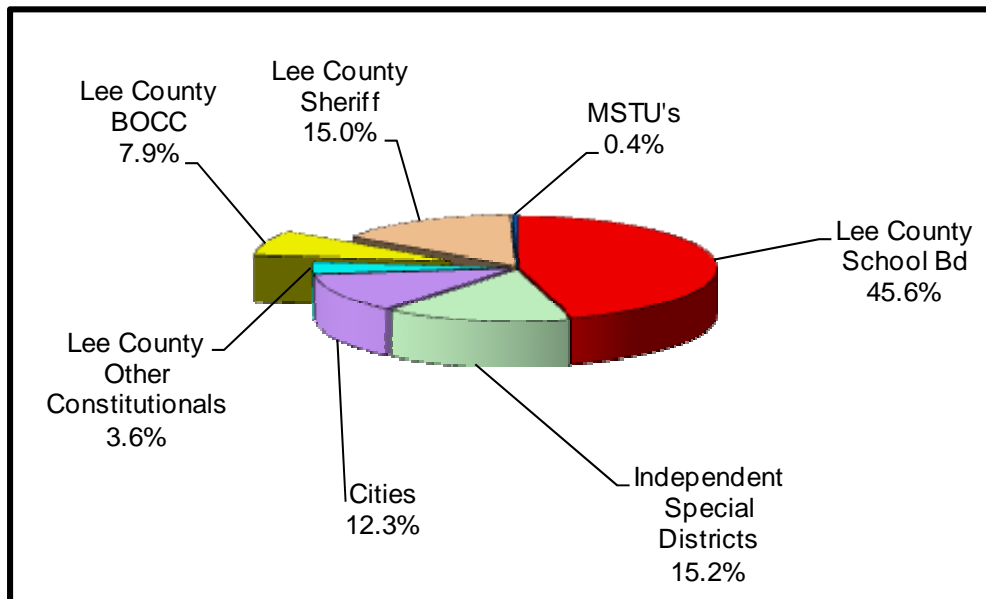
ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

Taxing Authority	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11
<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	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506
Capital Outlay	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	0.0000	0.0000	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
TOTAL COUNTYWIDE	5.3401	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506
<u>Misc. Non-Countywide Millages:</u>											
Library	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792	0.2844	0.2844	0.3383
Unincorporated Area MSTU	1.2114	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693	0.0693	0.0693
TOTAL MISC. NON-COUNTYWIDE	2.2477	2.2477	2.2477	2.2477	1.8902	1.6816	1.4118	1.2883	1.1935	1.1935	1.2474
<u>Sewer & Solid Waste Districts & MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0079	0.0000	0.0044	0.0000	0.0000	0.0000	0.0000	0.0422	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.4173	0.4173	0.3534	0.2408	0.1978	0.1301	0.1111	0.1157	0.1001	0.2086	0.2029
Bonita Springs Streetscapping MSTU	0.3723	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Winkler Safe Neighborhood MSTU	1.9700	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.7617	1.7617	2.0000	0.0000
NE Hurricane Bay MSTU	0.0000	0.0000	0.0000	0.0000	0.9884	0.7647	0.6097	0.5604	0.5604	0.7601	0.8290
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.8400	0.8400	0.7302	0.7302	0.6374	0.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	2.1334	1.7102	1.4367	1.5872	1.7492	1.3479	1.0091	0.9554	0.9554	1.5947	1.9027
Maravilla	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	3.0000	3.0000	3.0000	4.0000
Useppa	3.2203	2.4740	2.4322	2.4504	2.1633	2.3662	1.8982	1.6724	1.6724	2.6595	2.3000
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.7405	0.3874	0.5440	0.5877	0.4362	0.3317	0.3258	0.2616	0.1880	0.6946	1.0150
Bayshore Estates SLD	0.8877	0.8588	1.2110	1.0413	1.1208	0.9387	0.9856	0.8587	0.8377	1.1699	2.3144
Billy Creek Commerce Center SLD	0.3721	0.1725	0.2947	0.2481	0.2700	0.1984	0.1410	0.1116	0.1116	0.2259	0.2637
Birkdale SLD	0.1256	0.1117	0.1238	0.1294	0.2543	0.2618	0.1659	0.1512	0.1512	0.2920	0.5513
Bonita Springs SLD	0.0557	0.0509	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Charleston Park SLD	3.0539	1.4473	3.0991	3.2149	3.8375	1.0309	0.3783	0.2873	0.2873	2.7300	1.9095
Cypress Lake SLD	0.3390	0.3355	0.4248	0.3222	0.3057	0.3012	0.2795	0.2456	0.2236	0.3220	0.4799
Daughtrey's Creek SLD	0.7667	0.4673	0.7276	0.7522	0.7195	0.6446	0.3915	0.3460	0.3460	0.6297	0.7928

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

Taxing Authority	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11
	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage
Countywide Millages:											
Lighting & Special Improvement Districts:											
Flamingo Bay SLD	0.4549	0.2660	0.4778	0.3547	0.2637	0.2558	0.2373	0.2217	0.1913	0.2668	0.4788
Fort Myers Shores SLD	0.2579	0.1833	0.3455	0.3444	0.2829	0.2245	0.1573	0.1317	0.0250	0.0490	0.2770
Fort Myers Villas SLD	0.2630	0.2234	0.2310	0.2098	0.2298	0.1961	0.1388	0.1217	0.1217	0.3994	0.3658
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0011	0.0012	0.0462	0.0422	0.0000	0.0000	0.0000
Harlem Heights SLD	0.6306	0.7222	0.4968	0.4047	0.5735	0.5496	0.2924	0.2904	0.2904	0.4295	0.5507
Heiman/Apollo SLD	0.7324	0.4220	1.0492	1.1729	1.0513	0.9078	0.4364	0.3546	1.9025	1.9025	2.8607
Hendry Creek SLD	0.3334	0.2063	0.3109	0.3811	0.2376	0.2480	0.2457	0.2265	0.2265	0.2351	0.2926
Iona Gardens SLD	0.5005	0.3671	0.5450	0.5292	0.5718	0.5423	0.3212	0.2796	0.2796	0.6501	0.7549
Lehigh Acres SLD	0.2761	0.3082	0.3964	0.3595	0.3007	0.1724	0.0849	0.0557	0.0557	0.1845	0.3934
Lochmoor Village SLD	0.4646	0.3453	0.5220	0.4846	0.4229	0.4334	0.3738	0.3304	0.3304	0.8452	0.9335
Metropolitan Parkway SLD	0.3234	0.2583	0.3084	0.0000	0.0000	0.0000	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	0.0484	0.0397	0.0142	0.1232	0.2476
Mobile Haven SLD	0.7671	0.3719	0.7145	0.5995	0.4974	0.7599	0.2160	0.4748	0.4748	0.7150	0.7478
Morse Shores SLD	0.3914	0.3519	0.3151	0.2927	0.3476	0.2734	0.6352	0.1772	0.1772	0.3437	0.6610
North Fort Myers SLD	0.2267	0.1179	0.2869	0.2995	0.2398	0.1396	0.0659	0.0552	0.0552	0.0152	0.1061
Page Park SLD	0.2191	0.1169	0.3051	0.3470	0.3016	0.2237	0.1886	0.1671	0.1671	0.3466	0.5794
Palmetto Point Improvement	1.5000	1.3000	1.1871	1.2592	0.5749	0.3742	0.2894	0.2541	0.2541	0.1457	0.2089
Palm Beach Blvd S1 PHI MSTU	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1920	0.0397	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1920	0.0397	0.0000	0.0000
Palmona Park SLD	1.3018	0.7501	1.4018	0.6319	0.2723	0.3398	0.6242	0.5292	0.0982	0.7797	0.9903
Pine Manor SLD	0.4125	0.7069	0.7069	0.6234	0.6627	0.5045	0.2697	0.2330	0.0559	0.4206	1.4948
Port Edison SLD	0.5407	0.4731	0.4941	0.4413	0.3729	0.2745	0.2446	0.2056	0.2056	0.5687	0.7013
Riverdale Shores Improvement	1.8645	1.0000	1.4885	2.5485	2.3202	2.3178	1.8263	1.4981	1.4981	1.1951	1.9669
Russell Park SLD	0.6235	0.3690	0.5302	0.6979	0.4138	0.4001	0.3130	0.2517	0.1858	0.4785	0.8860
San Carlos Island SLD	0.0585	0.0602	0.0535	0.0438	0.0305	0.0243	0.0274	0.0245	0.0245	0.0351	0.0411
San Carlos Special Improvement	0.2731	0.0846	0.2317	0.2185	0.1904	0.2078	0.2068	0.1801	0.1801	0.3725	0.4211
Skyline SLD	0.1370	0.1365	0.1558	0.2803	0.1740	0.1361	0.0885	0.0751	0.0647	0.1367	0.1766
St. Jude Harbor	0.3738	0.2606	0.2922	0.2029	0.1688	0.1368	0.0863	0.0767	0.0767	0.2582	0.2852
Tanglewood Spec Improvement	0.7942	1.0000	0.9110	0.9319	0.7207	0.8456	0.8266	0.7137	0.1347	0.6121	0.5999
Town & River Spec Improvement	0.3014	0.3014	0.4535	0.3931	0.3833	0.4120	0.2546	0.2231	0.2231	0.2878	0.2412
Trailwinds SLD	0.4147	0.3215	0.4152	0.3049	0.3231	0.3346	0.2139	0.1719	0.1719	0.4536	0.8197
Tropic Isles SLD	0.8317	0.3564	0.7974	0.7245	0.5042	0.4206	0.3937	0.3249	0.3249	1.6372	1.6049
Villa Palms SLD	0.4109	0.3963	0.4279	0.3871	0.3947	0.4365	0.2831	0.2441	0.2441	0.8701	0.7980
Villa Pines SLD	0.3073	0.3225	0.3752	0.3011	0.2701	0.2759	0.2159	0.1960	0.1734	0.2248	0.2223
Waterway Estates SLD	0.3653	0.3103	0.3626	0.2557	0.1899	0.2139	0.1901	0.1626	0.1508	0.3772	0.5322
Waterway Shores SLD	0.5834	0.6092	0.5256	0.5676	0.4743	0.3777	0.3357	0.2987	0.2987	0.9312	0.8349
Whiskey Creek Spec Improvement	1.0000	1.0000	1.0000	1.0000	1.0000	0.8829	0.8759	0.7534	0.6915	1.0000	0.9989

FY10-11 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2010-2011 Property Tax is \$1,034,857,239 (2010 Tax Roll – Excluding Non Ad-Valorem Assessments)

Source: Lee County Property Appraiser – Tax Roll Certified October 14, 2010

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (45.6%). The Lee County Commission (26.5%) includes those tax revenues deposited to the General, Conservation 2020, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 26.5% among the BoCC and Constitutional Officers assumes that all expenditures are assigned to property tax revenues after subtracting revenues generated by those departments. Based upon that assumption, the Board of County Commissioners would expect to receive 7.9% and the Constitutional Officers other than the Sheriff would be allocated 3.6% from property taxes. The Lee County Sheriff would receive 15.0%. The remaining categories are listed below:

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

Not included in these totals or in the chart is \$91,132,152 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 (\$38,992,229). Also not included are penalties of \$920,025. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1st. The grand total including property taxes, penalties, adjustments and non ad-valorem assessments is \$1,126,906,933.



COMPARATIVE SAMPLE OF TAX BILLS

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

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

2010 PROPERTY TAXES (FY10-11)

	10-11 MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	UNINCORP LEE CTY
LEE COUNTY COMMISSION							
LEE COUNTY GENERAL REVENUE	3.6506	\$821	\$821	\$821	\$821	\$821	\$821
LEE COUNTY CAPITAL OUTLAY	0.5000	113	113	113	113	113	113
LEE COUNTY LIBRARY	0.3383	76	76	0	76	0	76
LEE COUNTY UNINCORPORATED MSTU	0.8398	0	0	0	0	0	189
LEE COUNTY ALL HAZARDS	0.0693	0	16	0	0	0	16
LEE COUNTY SCHOOL BOARD							
PUBLIC SCHOOL - STATE LAW	5.7670	1,298	1,298	1,298	1,298	1,298	1,298
PUBLIC SCHOOL - LOCAL BOARD	2.2480	506	506	506	506	506	506
CITIES							
CITY OF FORT MYERS	8.4000	1,890	0	0	0	0	0
CITY OF CAPE CORAL	7.9702	0	1,793	0	0	0	0
CAPE CORAL SOLID WASTE MSTU	0.2029	0	46	0	0	0	0
CITY OF SANIBEL	2.1561	0	0	485	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.2484	0	0	56	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0595	0	0	13	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1268	0	0	29	0	0	0
CITY OF BONITA SPRINGS	0.8273	0	0	0	186	0	0
TOWN OF FORT MYERS BEACH	0.9144	0	0	0	0	206	0
INDEPENDENT DISTRICTS							
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.2549	57	57	57	57	57	57
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0894	20	20	20	20	20	20
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.2797	63	63	63	63	63	63
LEE CTY HYACINTH CONTROL (HOMESTEAD EXEMPT)	0.0310	8	8	8	8	8	8
LEE CTY MOSQUITO CONTROL (HOMESTEAD EXEMPT)	0.2388	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>
TOTAL		\$4,920	\$4,884	\$3,537	\$3,216	\$3,159	\$3,234
PERCENTAGE SUMMARY							
LEE COUNTY COMMISSION		21%	21%	28%	31%	30%	40%
SCHOOL DISTRICT OF LEE COUNTY		37%	37%	49%	56%	57%	53%
CITY		38%	38%	18%	6%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		4%	4%	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 21% of the total tax bill for Fort Myers, 21% for Cape Coral, 28% for Sanibel, 31% for Bonita Springs and 30% in Fort Myers Beach. Aside from the City of Cape Coral, the School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 37% in Fort Myers and Cape Coral to 57% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 53%.

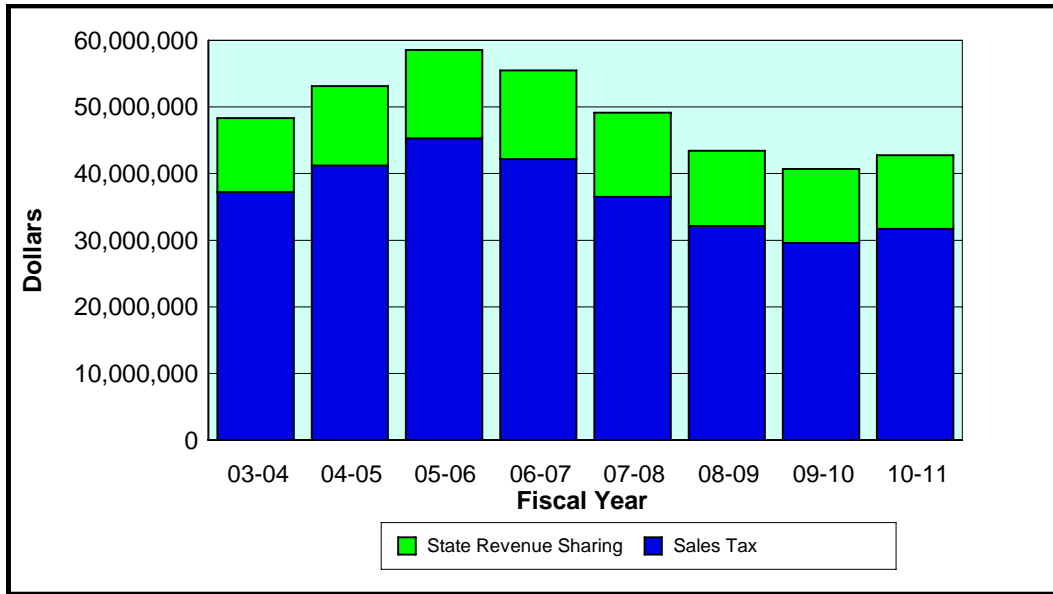
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, and plan review, community 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 0.0310 to 3.5000. The data is based upon 2010 Property Tax information certified by the Property Appraiser on October 14, 2010.

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

STATE SHARED REVENUES FY03-04 THROUGH FY10-11



	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Actual	FY07-08 Actual	FY08-09 Actual	FY09-10 Unaudited Actual	FY10-11 Adopted
Sales Tax	\$ 37,202,092		\$ 45,312,441	\$ 42,195,424	\$ 36,506,532	\$ 32,128,795	\$ 29,587,718	\$ 31,728,108
State Rev Sharing	11,102,358	11,910,078	13,222,385	13,264,068	12,614,748	11,279,113	11,092,308	11,000,000
TOTAL	<u>\$ 48,304,450</u>	<u>\$ 53,108,022</u>	<u>\$ 58,534,826</u>	<u>\$ 55,459,492</u>	<u>\$ 49,121,280</u>	<u>\$ 43,407,908</u>	<u>\$ 40,680,026</u>	<u>\$ 42,728,108</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

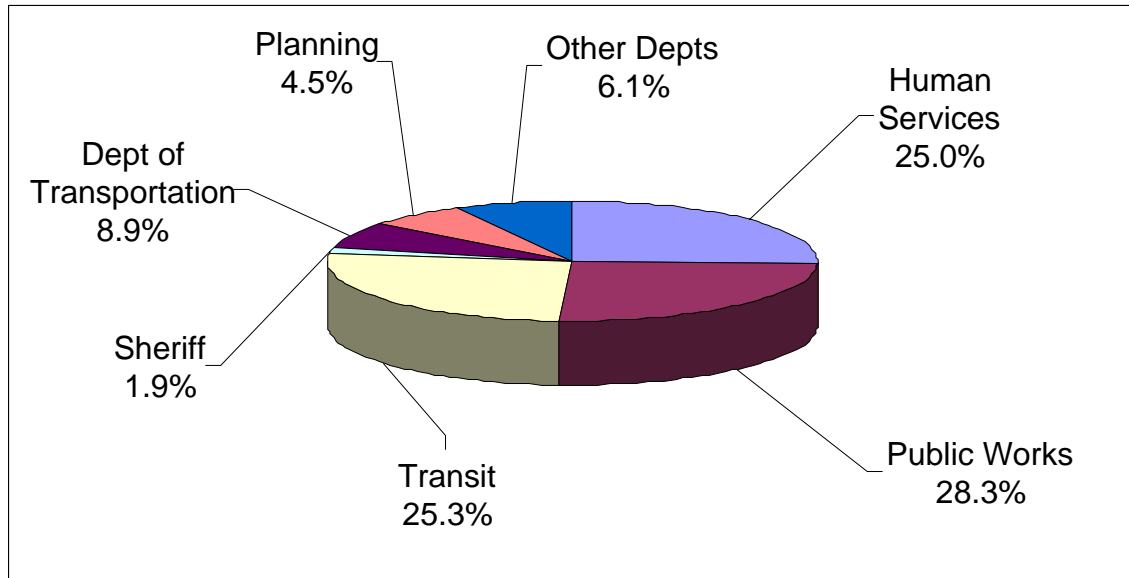
The apportionment factor for all eligible counties is composed of three equally weighted portions: (1) each eligible county's percentage of the total population of all eligible counties in the state; (2) each eligible county's percentage of the total population of the state residing in unincorporated 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 3.359% of the revenues collected by the State.

State Revenue Sharing

The State Revenue Sharing Program for counties involves the distribution of state shared cigarette tax and State sales tax. Each county was given a set amount monthly based upon a formula distribution and then "trued up" each June to reflect actual state collections in the sources that affect the revenue sharing. The State apportionment factor is calculated using a formula equally weighted among county population, unincorporated county population and county sales tax collections. Beginning in FY02-03, this revenue was apportioned 40% to the Unincorporated MSTU fund and 60% to the General Fund. That distribution was changed to reflect 100% for the General Fund in FY10-11.



FY09-10 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



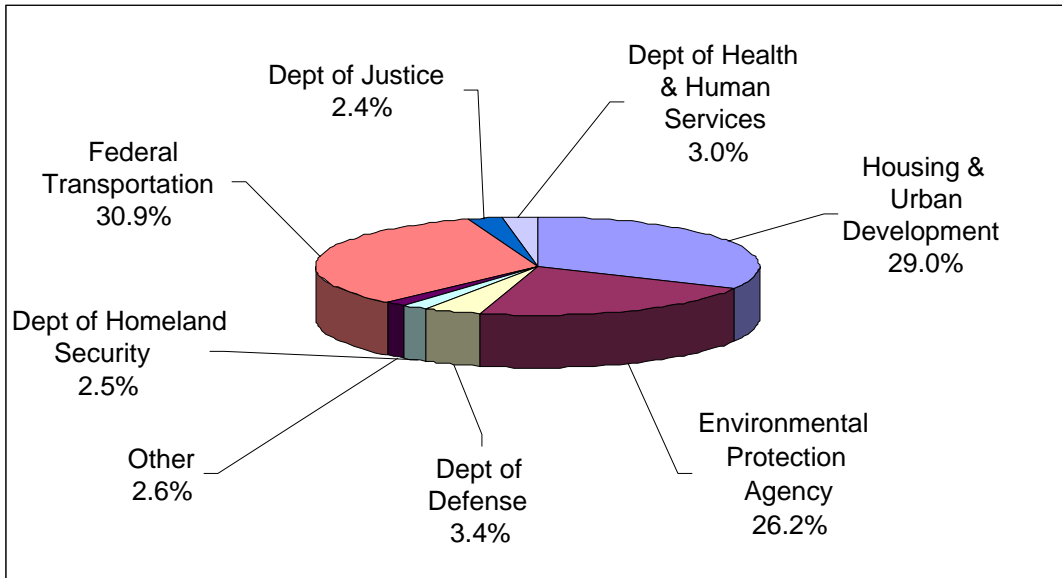
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$229,844,078

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 185 active (including multi-year) grants in FY09-10 totaling \$229,844,078. Grants totaling \$172,497,043 came from 13 Federal agencies, and grants totaling \$57,347,035 came from 12 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

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

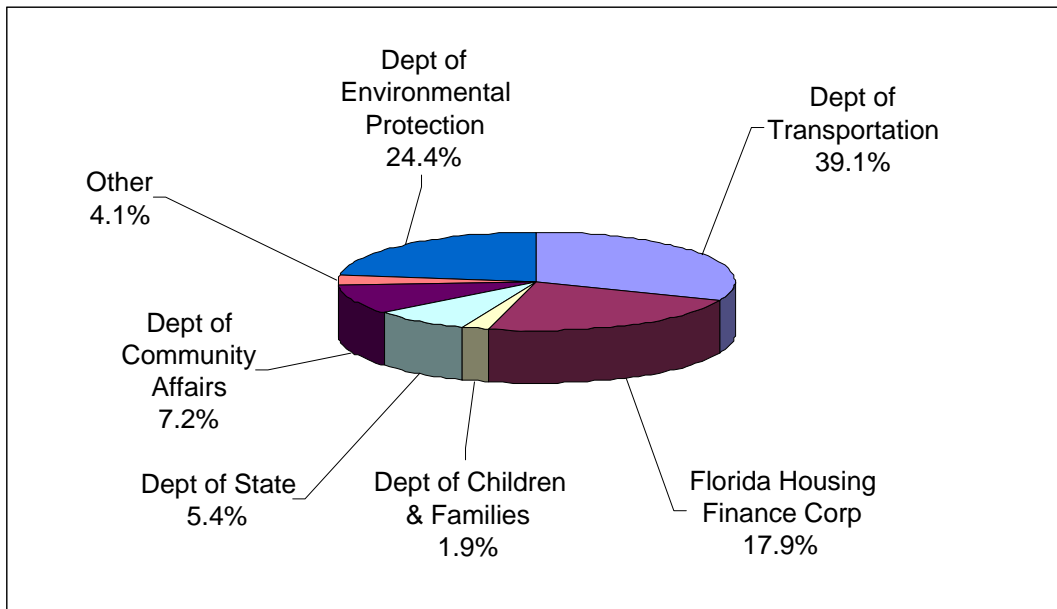
ACTIVE FEDERAL GRANTS IN FY09-10 FOR LEE COUNTY



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

Total: \$172,497,043

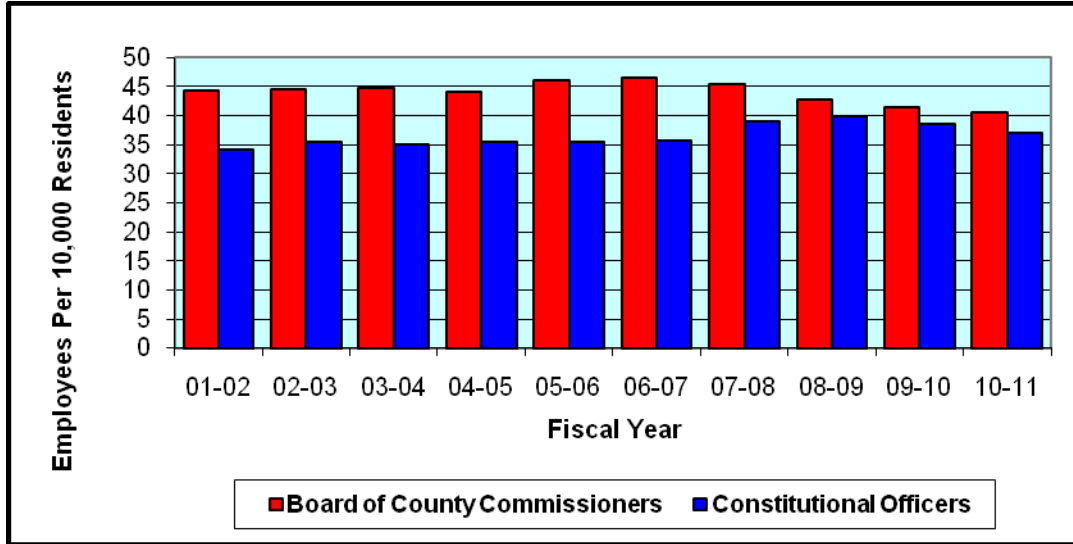
ACTIVE STATE GRANTS IN FY09-10 FOR LEE COUNTY



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

Total: \$57,347,035

LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY01-02 THROUGH FY10-11



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

Board of County Commissioners (BoCC)

There was an increase in the BoCC for FY01-02 primarily due to a growth in the number of employees in the Utilities Department as a result of shifting the operating functions from a private company to county government. From FY01-02 through FY04-05 the BoCC employees per 10,000 residents rate remained stable. In FY05-06 the rates increased, remained level in FY06-07 but began a decline in FY07-08 that has continued through FY10-11.

The BoCC count declined by 28 persons from FY06-07 to FY07-08. In FY08-09, there was a 197 person reduction in the number of BoCC employees from FY07-08 due to attrition, employee participation in an early buyout program and not filling vacant positions. For FY09-10 the BoCC employee count declined by 93 persons and by an additional 56 persons for FY10-11.

Constitutional Officers

The Constitutional Officers' employee rates per 10,000 population from FY02-03 through FY06-07 were fairly consistent. However, in FY07-08 the rate increased by 9.6%. The Constitutional Officers' combined counts for FY07-08 increased a total of 236 persons over FY06-07. Of that employee increase, 191 persons were associated with the Sheriff (in anticipation of the opening of a new jail in 2008). For FY09-10 the Constitutional Officers employee count declined by 89 persons over FY08-09 and by 91 persons in FY10-11 over FY09-10.

	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Board of County Commissioners	44.2	44.5	44.7	44.1	46.0	46.4	45.4	42.8	41.4	40.5
Constitutional Officers	34.2	35.5	35.1	35.5	35.4	35.6	39.0	39.9	38.4	37.1
Total	78.4	80.0	79.8	79.6	81.4	82.0	84.4	82.7	79.8	77.6

POSITION SUMMARY BY DEPARTMENT

<u>Department/Division/Program</u>	FY09-10 <u>ADOPTED</u>	FY09-10 <u>DELETED</u>	FY09-10 <u>NEW</u>	FY10-11 <u>ADOPTED</u>	FY10-11 <u>UNFUNDED</u>	FY10-11 <u>TOTAL FUNDED</u>
Animal Services	45		0	45		45
Community Development	145	(1)	0	144		144
Construction & Design	136	(2)	0	134		134
County Administration	30		0	30		30
County Attorney	31		0	31	(3)	28
County Commissioners	10		0	10		10
County Lands	13	(1)	0	12		12
Economic Development	15		0	15		15
Fleet Management	32		0	32	(1)	31
Hearing Examiner	6	(1)	0	5		5
Human Resources	23	(1)	0	21		21
Human Services	56		0	59	(1)	58
Information Technology	1		0	1		1
Internal Services	27	(1)	0	26		26
Library	249		0	249		249
Natural Resources	53	(3)	0	50	(1)	49
Parks & Recreation	251		0	251	(15)	236
Public Resources	16		0	16		16
Public Safety	367	(3)	0	367	(21)	346
Purchasing	9	(1)	0	8	(1)	7
Office of Sustainability	1		0	1		1
Solid Waste	72		0	74		74
Sports Development	3		0	3		3
Transit	257	(3)	0	254	(2)	252
Transportation	394	(39)	0	350		350
Utilities	274		0	279	(1)	278
Visitor & Convention Bureau	24		0	24		24
GRAND TOTAL	<u>2,540</u>	<u>(56)</u>	<u>0</u>	<u>2,491</u>	<u>(46)</u>	<u>2,445</u>

MAJOR MAINTENANCE PROGRAM FY 10/11 - 14/15

PROJ #	23-Nov-10 PROJECT NAME	FUND. SRC.	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 12/13	MM BUDGET FY 13/14	MM BUDGET FY 14/15	MM BUDGET FY 10/11 - 14/15
FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU								

NATURAL RESOURCES

400686	Beach Renourishment Trust Fund	T	41,675	43,759	45,947	48,245	50,658	230,284
403091	Blind Pass Ecozone	T	17,066	12,066	39,475	723,975	22,514	815,096
403039	Bonita Beach Renourishment	T	80,386	1,019,898	22,077	22,077	0	1,144,438
408558	Clean & Snag Program	A	280,000	280,000	280,000	280,000	280,000	1,400,000
403022	Estero Island Beach Restoration Program	T	26,681	26,681	22,556	0	256,152	332,070
403133	Filter Marsh/BMP Maintenance	A	100,000	150,000	150,000	300,000	300,000	1,000,000
403023	Gasparilla Island Beach Restoration Project	T	0	31,845	324,176	1,796,561	37,366	2,189,948
408525	Leitner Creek Improvements	A	90,000	350,000	0	0	0	440,000
403024	Lovers Key Beach Restoration Program	T	80,000	137,500	481,600	0	27,500	726,600
408514	Neighborhood Improvement Program	A	250,000	250,000	250,000	250,000	250,000	1,250,000
408562	Stroud Creek Vegetation Removal	A	300,000	375,000	0	0	0	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			2,415,808	3,826,749	2,765,831	4,570,858	2,374,190	15,953,436

DEPARTMENT OF TRANSPORTATION

406757	DOT Engineering/Operations Bldg Renovations	A	0	1,000,000	0	0	0	1,000,000
404007	Environmental Mitigation	GT	75,000	75,000	75,000	75,000	75,000	375,000
406998	Induction Lighting Replacement	A - 15500	58,000	0	0	0	50,000	108,000
405043	Landscaping-Charlotte County to Littleton Road	A	2,193,000	0	0	0	0	2,193,000
405714	Master Bridge Project	GT	475,000	170,000	150,000	190,000	135,000	1,120,000
406713	Master Signal Project	GT	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
404683	Road Resurface/Rebuild Program	GT	3,500,000	3,500,000	3,500,000	3,500,000	5,000,000	19,000,000
406024	Roadway Beautification	A	100,000	600,000	600,000	600,000	600,000	2,500,000
406670	Signal Maintenance Upgrades	GT	100,000	100,000	100,000	100,000	100,000	500,000
DEPT OF TRANSPORTATION MAINTENANCE TOTAL			8,001,000	6,945,000	5,925,000	5,965,000	7,460,000	34,296,000

UTILITIES

407309	Wastewater Collection Rehab/Replacements	E	500,000	500,000	500,000	500,000	500,000	2,500,000
407317	Wastewater Treatment Plant Rehab/Replacements	E	50,000	626,900	924,400	1,025,600	833,200	3,460,100
407443	Water Distribution Rehab/Replacements	E	350,000	350,000	350,000	350,000	350,000	1,750,000
407603	Water Treatment Plants Rehab/Replacements	E	647,500	461,600	477,700	379,500	1,032,000	2,998,300
UTILITIES MAINTENANCE TOTAL			1,547,500	1,938,500	2,252,100	2,255,100	2,715,200	10,708,400

COUNTY LANDS

408829	County Owned Real Property Assessment	A	200,000	200,000	200,000	200,000	200,000	1,000,000
408617	Land Sale/Acquisition Opportunities	A	40,000	40,000	40,000	40,000	40,000	200,000
COUNTY LANDS MAINTENANCE TOTAL			240,000	240,000	240,000	240,000	240,000	1,200,000

MAJOR MAINTENANCE PROGRAM FY 10/11 - 14/15

PROJ #	PROJECT NAME	23-Nov-10	MM	MM	MM	MM	MM	MM
		FUND. SRC.	BUDGET FY 10/11	BUDGET FY 11/12	BUDGET FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15	BUDGET FY 10/11 - 14/15

FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

GOVERNMENT FACILITIES

408839	ADA Compliance	A	50,000	50,000	50,000	50,000	50,000	250,000
408951	Admin A/C Pump Replacements	A	0	400,000	200,000	0	0	600,000
408849	Admin Bldg Exterior Façade	A	0	0	0	2,000,000	0	2,000,000
408887	Administration East Renovations	A	1,700,000	1,800,000	2,200,000	0	0	5,700,000
408673	Asphalt Parking Lots	A	50,000	50,000	50,000	50,000	50,000	250,000
408700	Building Maintenance	A	500,000	500,000	500,000	500,000	500,000	2,500,000
408850	Constitutional Complex Window Repairs/Replace	A	150,000	0	0	0	0	150,000
408968	County Wide Exterior Painting/Recoating	A	75,000	125,000	125,000	125,000	125,000	575,000
408743	County Wide Flooring Replacement	A, LA	180,000	383,000	546,000	439,000	266,000	1,814,000
408971	County Wide HVAC Replacement & Control	A	115,000	160,000	130,000	75,000	75,000	555,000
408794	County Wide Irrigation & Plumbing	A	150,000	150,000	150,000	150,000	150,000	750,000
408639	County Wide Modular Furniture/Panels	A	0	0	50,000	50,000	50,000	150,000
408796	Elevator Upgrade/Maintenance	A	75,000	75,000	75,000	75,000	75,000	375,000
408978	Fleet HVAC Replacement	59400	0	0	25,000	0	0	25,000
408708	Generator & Switchgear Maintenance/Replacement	A	400,000	350,000	350,000	0	0	1,100,000
408675	Indoor Air Quality Control & Remediation	A	60,000	60,000	60,000	60,000	60,000	300,000
408655	Justice Center Air Handler Units	A	0	0	200,000	200,000	0	400,000
408712	Justice Ctr BAS Controls Upgrade/Energy Initiatives	A	50,000	50,000	50,000	50,000	50,000	250,000
408963	Justice Center Renovations	A	6,300,000	5,900,000	7,300,000	500,000	500,000	20,500,000
408607	Minor Remodeling Projects	A	250,000	250,000	250,000	250,000	250,000	1,250,000
405074	Mitigation Bank	A	0	0	0	1,000,000	1,000,000	2,000,000
408892	Old Courthouse Air Handlers Replacement	A	50,000	0	0	0	0	50,000
408756	Old Courthouse Window Repair	A	25,000	0	0	0	0	25,000
408603	Reroofing Projects (Replacements)	A	518,900	234,500	320,000	1,090,400	685,000	2,848,800
408942	Sheriff Buildings Improvements	A	400,000	300,000	300,000	300,000	300,000	1,600,000

GOVERNMENT FACILITIES MAINTENANCE TOTAL			11,098,900	10,837,500	12,931,000	6,964,400	4,186,000	46,017,800
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LIBRARY PROJECTS

403623	South County Library Chiller Replacement	LA	0	0	0	200,000	0	200,000
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LIBRARY MAINTENANCE TOTAL			0	0	0	200,000	0	200,000
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WATER ACCESS

401743	Cape Coral Yacht Club Beach Area Maintenance	T	34,000	0	0	0	0	34,000
401903	CEPD-5 Yr Performance Survey & Engineering Report	T	34,749	0	0	0	0	34,749
401904	CEPD-Sand Borrow Area Exp. & Pipeline Modification	T	31,200	0	0	0	0	31,200
401905	CEPD-Blind Pass Performance Survey & Report	T	12,066	0	0	0	0	12,066
401687	Emergency Beach Clean-Up	T	300,000	0	0	0	0	300,000
401906	FMB-Newton Beach Park Seawall Repair	T	158,000	0	0	0	0	158,000
401895	Fort Myers Beach-Operation Beach Maintenance	T	453,566	0	0	0	0	453,566

MAJOR MAINTENANCE PROGRAM FY 10/11 - 14/15

PROJ #	PROJECT NAME	23-Nov-10	MM	MM	MM	MM	MM	MM
		FUND. SRC.	BUDGET FY 10/11	BUDGET FY 11/12	BUDGET FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15	BUDGET FY 10/11 - 14/15

FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

401810	Four Mile Cove Ecological Park	T	34,000	0	0	0	0	34,000
401891	Gasparilla Island ADA Restroom	T	185,000	0	0	0	0	185,000
401907	Sanibel-Bailey Beach Restoration	T	90,000	0	0	0	0	90,000
401656	Sanibel Beach Maintenance	T	946,500	0	0	0	0	946,500
401908	Sanibel-Beachside Restroom-Lighthouse Bch Pk	T	313,600	0	0	0	0	313,600
401897	Sanibel Dune Walkover Replacement	T	102,000	0	0	0	0	102,000
402063	Sanibel Family Restroom @ Bowman's Beach Park	T	280,000	0	0	0	0	280,000
WATER ACCESS MAINTENANCE TOTAL			2,974,681	0	0	0	0	2,974,681

PARKS - COMMUNITY AND REGIONAL

401809	Beach Front Park Maintenance	T	50,000	50,000	30,000	30,000	30,000	190,000
401825	County Wide Board Walk Repairs	A, T	50,000	70,000	70,000	70,000	50,000	310,000
402141	County Wide Park Improvements	A	425,000	835,000	835,000	835,000	835,000	3,765,000
402136	Kelly Pk Soccer Complex Well & Irrigation Upgrades	A	0	0	400,000	0	0	400,000
402137	Lynn Hall Pier Repair	T	1,250,000	0	0	0	0	1,250,000
402138	Matlacha Restrooms and Parking Lot	A	0	0	350,000	0	0	350,000
402139	Pine Island Comm Marina Dock Repl & Dredging	A	250,000	0	0	0	0	250,000
401674	Pool Improvements	A	50,000	150,000	150,000	150,000	150,000	650,000
401823	Pool Maintenance and Repairs	A	40,000	40,000	40,000	40,000	40,000	200,000
401834	Replacement Parking Machines	A	50,000	50,000	50,000	50,000	50,000	250,000
402029	Stadium R & R - City of Palms	S	40,000	40,000	40,000	40,000	40,000	200,000
401734	Stadium R & R - Hammond Stadium	S	40,000	40,000	40,000	40,000	40,000	200,000
402122	Stadiums Maintenance & Improvements	S, A	743,500	1,010,500	2,409,000	1,432,000	1,103,300	6,698,300
402140	Terry Park Extension Serv Reskin Building	A	0	200,000	0	0	0	200,000
402099	Terry Park Extension Services	A	0	0	750,000	0	0	750,000
PARKS MAINTENANCE TOTAL			2,988,500	2,485,500	5,164,000	2,687,000	2,338,300	15,663,300

TOTAL MAINTENANCE BUDGET			29,266,389	26,273,249	29,277,931	22,882,358	19,313,690	127,013,617
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MAJOR MAINTENANCE PROGRAM (continued)

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



SECTION C - FINANCIAL POLICY

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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.
7. 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.
8. 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.
9. 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.
10. 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.
11. 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.
12. The Long Range Plan of the Operating Budget is a five-year projection of revenues and expenses for the millage funds.

REVENUE POLICY

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

APPROPRIATION POLICY

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

FUND TYPES

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

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

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

Debt Service Funds

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

Capital Project Funds

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

Permanent Fund

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

FUND TYPES (continued)

PROPRIETARY FUNDS

There are two types of proprietary funds:

- **Enterprise Funds**

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

- **Internal Service Funds**

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

FIDUCIARY FUNDS

Trust and Agency Funds

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



SECTION D - SERVICES BY ORGANIZATION

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SERVICES BY ORGANIZATION

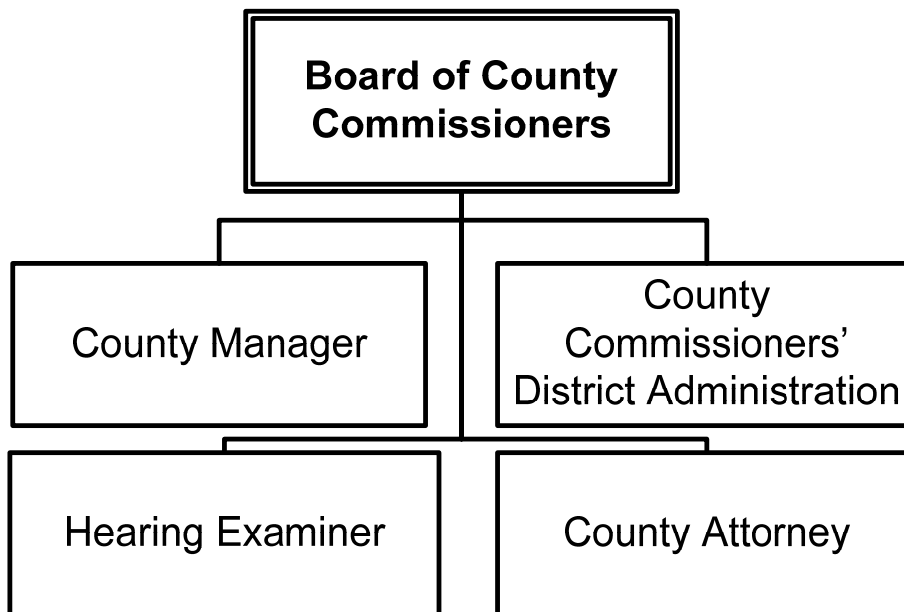
The Lee County Government organization includes several areas of service, each designated into one or more divisions. This section presents the budget by division. Some divisions are independent of any departmental structure. A division may be further divided into one or more programs.

Each area falls into one of the following three categories: Legislative/Administrative, Service Delivery, and Support Services. Legislative/Administrative departments report to the Board of County Commissioners; Service Delivery and Support Services departments report to either the Deputy County Manager, or three Assistant County Managers. 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, Veterans Services, EEO, Utilities, Public Safety, Animal Services, Library, Parks & Recreation, Transit, Economic Development, Solid Waste, Natural Resources, Visitor & Convention Bureau, and Transportation. Support Services includes Construction & Design, Public Resources, Information Technology Group, Public Works Administration, Procurement Management, GIS, Fleet Management, County Lands, Office of Sustainability, Budget Services, Facilities Services, Human Resources, and Sports Authority.

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

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY08-09 actual expenses, FY09-10 unaudited actuals, and FY10-11 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

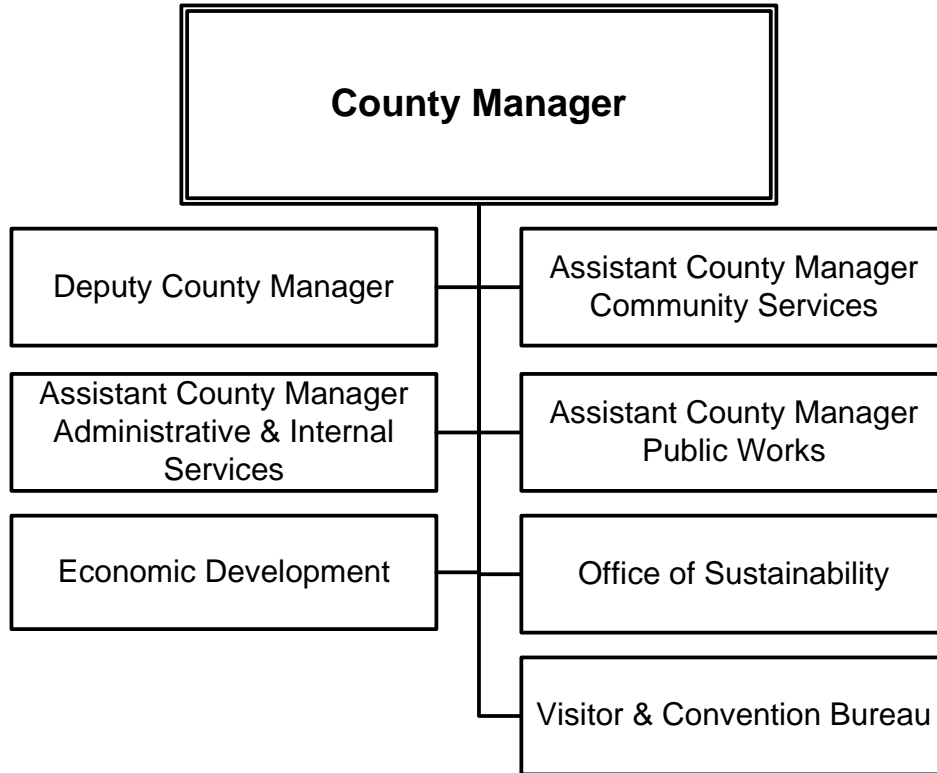
LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 <u>UNAUDITED</u> <u>ACTUAL</u>	2010 - 2011 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,209,776	\$ 1,130,478	\$ 1,193,832
Total	\$ 1,209,776	\$ 1,130,478	\$ 1,193,832
County Manager			
County Manager	\$ 1,418,315	\$ 1,163,590	\$ 1,105,558
Total	\$ 1,418,315	\$ 1,163,590	\$ 1,105,558
County Attorney			
Legal Counsel	\$ 3,562,267	\$ 3,387,580	\$ 3,501,194
Special Master Process	\$ 12,079	\$ 961	\$ 20,740
Total	\$ 3,574,346	\$ 3,388,541	\$ 3,521,934
Hearing Examiner			
Hearing Examiner	\$ 755,806	\$ 726,926	\$ 664,884
Total	\$ 755,806	\$ 726,926	\$ 664,884
GRAND TOTAL	\$ 6,958,243	\$ 6,409,535	\$ 6,486,208

EXPENDITURES BY FUND TYPE

General Fund	\$ 6,190,358	\$ 5,681,648	\$ 5,800,584
Special Revenue Fund	\$ 767,885	\$ 727,887	\$ 685,624
GRAND TOTAL	\$ 6,958,243	\$ 6,409,535	\$ 6,486,208

COUNTY MANAGER



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

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

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. It shares responsibility with Community Development Administration in the management of Fiscal Internal Support.

Sustainability 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.

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.

County Manager

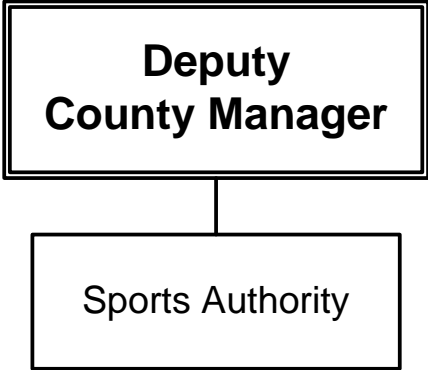
LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 <u>UNAUDITED</u> <u>ACTUAL</u>	2010 - 2011 <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 548,472	\$ 569,560	\$ 595,290
Attraction Marketing	\$ 330,838	\$ 335,794	\$ 325,000
Visitor & Convention Bureau	<u>\$ 11,094,766</u>	<u>\$ 12,020,124</u>	<u>\$ 11,659,847</u>
Total	\$ 11,974,076	\$ 12,925,478	\$ 12,580,137
Office of Sustainability			
Office of Sustainability	\$ 274,198	\$ 158,547	\$ 268,533
Total	\$ 274,198	\$ 158,547	\$ 268,533
Economic Development			
Industrial Development	\$ 1,625,092	\$ 1,564,022	\$ 1,539,620
Incentive Program	\$ 45,950	\$ 695,011	\$ 0
Total	\$ 1,671,042	\$ 2,259,033	\$ 1,539,620
PW/DCD Internal Services			
Public Works Admin.	\$ 785,458	\$ 767,830	\$ 761,383
Total	\$ 785,458	\$ 767,830	\$ 761,383
GRAND TOTAL	<u>\$ 14,704,774</u>	<u>\$ 16,110,888</u>	<u>\$ 15,149,673</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 2,730,698	\$ 3,185,410	\$ 2,569,536
Special Revenue Fund	<u>\$ 11,974,076</u>	<u>\$ 12,925,478</u>	<u>\$ 12,580,137</u>
GRAND TOTAL	<u>\$ 14,704,774</u>	<u>\$ 16,110,888</u>	<u>\$ 15,149,673</u>

DEPUTY COUNTY MANAGER



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.

Deputy County Manager

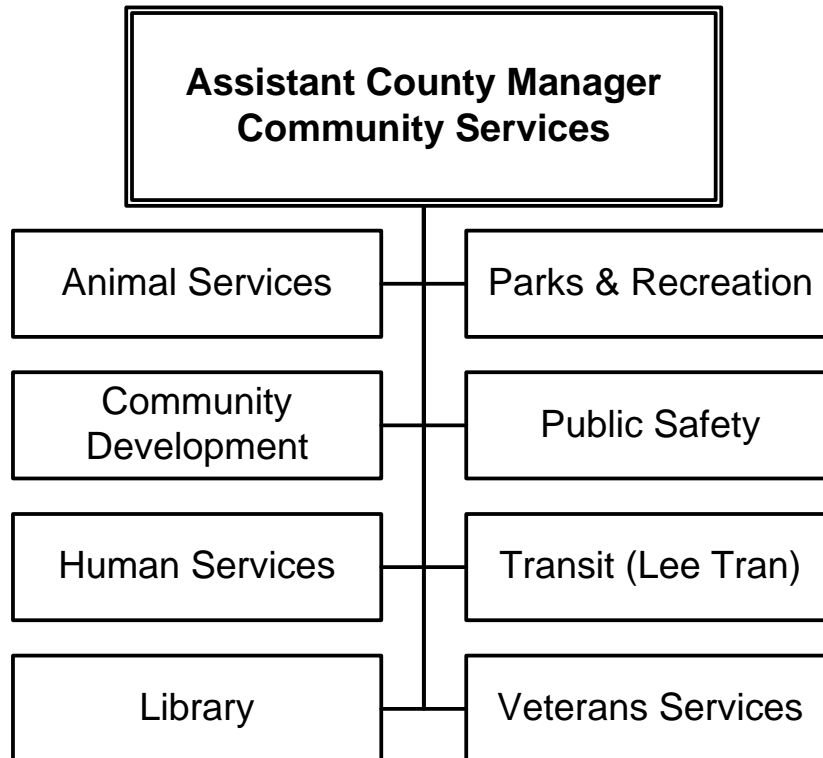
LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 <u>UNAUDITED</u> <u>ACTUAL</u>	2010 - 2011 <u>ADOPTED</u>
Sports Authority			
Industrial Development	\$ 713,642	\$ 723,921	\$ 795,720
Total	<u>\$ 713,642</u>	<u>\$ 723,921</u>	<u>\$ 795,720</u>
GRAND TOTAL	<u>\$ 713,642</u>	<u>\$ 723,921</u>	<u>\$ 795,720</u>

EXPENDITURES BY FUND TYPE

Special Revenue Fund	\$ 713,642	\$ 723,921	\$ 795,720
GRAND TOTAL	<u>\$ 713,642</u>	<u>\$ 723,921</u>	<u>\$ 795,720</u>

ASSISTANT COUNTY MANAGER



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

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.

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

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

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 23,000 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.

ASSISTANT COUNTY MANAGER (continued)

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).

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.

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.

Assistant County Manager

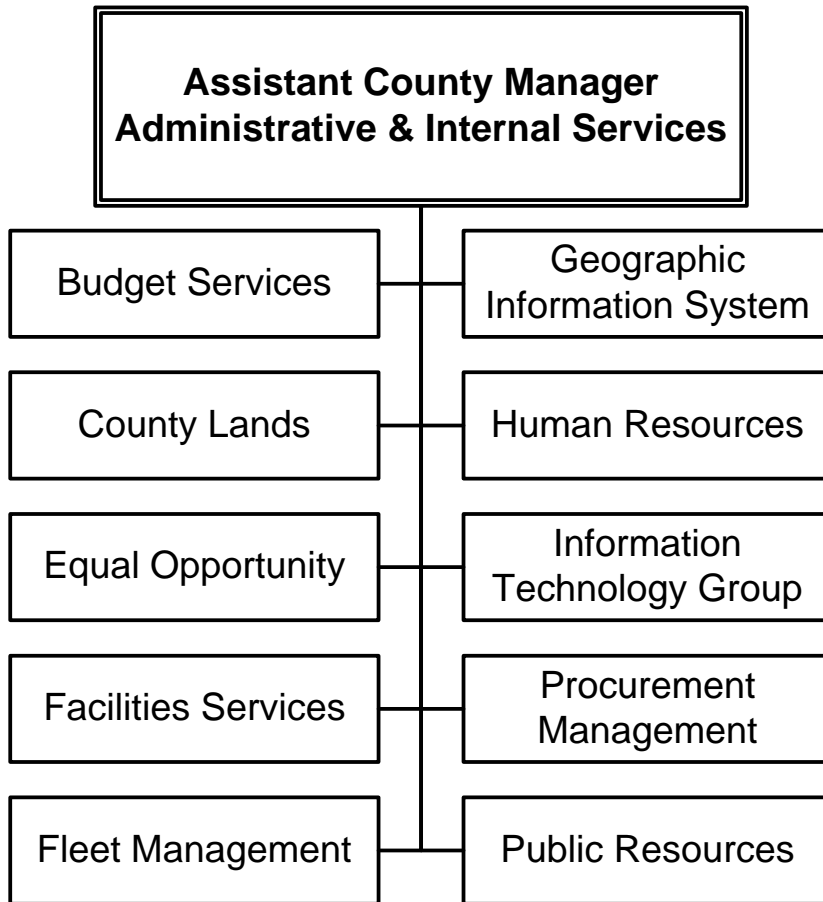
LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2008 - 2009</u> <u>ACTUAL</u>	<u>2009 - 2010</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2010 - 2011</u> <u>ADOPTED</u>
County Manager			
Housing Enforcement - HUD	\$ 73,553	\$ 82,629	\$ 83,149
Veterans Services	\$ 296,028	\$ 238,218	\$ 234,025
Total	<u>\$ 369,581</u>	<u>\$ 320,847</u>	<u>\$ 317,174</u>
Human Services			
Human Svcs Fiscal Mgmt.	\$ 354,622	\$ 308,248	\$ 452,277
Neighborhood Bldg Program	\$ 619,327	\$ 842,664	\$ 793,772
Human Svcs Admin/Clerical	\$ 922,370	\$ 778,440	\$ 731,427
Neighborhood Improvements	\$ 4,384,042	\$ 16,837,270	\$ 10,729,473
Administration & Housing Asst	\$ 102,184	\$ 839,212	\$ 422,430
Housing Services/General	\$ 1,408,271	\$ 2,234,991	\$ 1,542,721
State Mandated Programs	\$ 9,761,746	\$ 10,571,062	\$ 10,190,410
Family Services Unit Program	\$ 1,819,051	\$ 2,171,940	\$ 1,575,311
Supportive Housing Program	\$ 2,313,203	\$ 2,401,631	\$ 1,654,170
Non Grant Donations	\$ 171,126	\$ 164,386	\$ 283,900
Partnering For Results	\$ 4,431,629	\$ 4,425,475	\$ 4,436,114
Small Business Development	\$ 59,935	\$ 113,504	\$ 99,653
Total	<u>\$ 26,347,506</u>	<u>\$ 41,688,823</u>	<u>\$ 32,911,658</u>
State Health Programs			
State Health Programs	\$ 2,411,094	\$ 2,418,059	\$ 2,413,009
Total	<u>\$ 2,411,094</u>	<u>\$ 2,418,059</u>	<u>\$ 2,413,009</u>
Public Safety			
Fire Protection	\$ 16,964	\$ 22,619	\$ 22,619
Emergency Mgmt Operations	\$ 1,550,111	\$ 1,577,828	\$ 1,016,311
All Hazards Protections	\$ 1,369,035	\$ 1,163,126	\$ 745,739
Emergency Response	\$ 33,563,623	\$ 31,783,906	\$ 29,617,815
Emergency Dispatching	\$ 2,676,129	\$ 2,627,112	\$ 2,547,231
E911 Implementation	\$ 3,141,971	\$ 1,937,733	\$ 2,782,709
Govt Communications Network	\$ 3,062,083	\$ 2,073,709	\$ 1,824,003
Pub Safety-Logistics	\$ 2,511,637	\$ 2,148,731	\$ 2,540,852
Pub Safety-Info Resources	\$ 981,958	\$ 923,898	\$ 898,170
Total	<u>\$ 48,873,511</u>	<u>\$ 44,258,662</u>	<u>\$ 41,995,449</u>
Library			
Library Services	\$ 27,131,891	\$ 25,503,218	\$ 23,972,778
Total	<u>\$ 27,131,891</u>	<u>\$ 25,503,218</u>	<u>\$ 23,972,778</u>
Parks & Recreation			
Extension Services	\$ 1,013,998	\$ 932,763	\$ 980,490
Parks & Recreation Operations	\$ 27,192,004	\$ 23,712,709	\$ 24,051,017
Florida Community Trust	\$ 1,896,595	\$ 937,374	\$ 0
Total	<u>\$ 30,102,597</u>	<u>\$ 25,582,846</u>	<u>\$ 25,031,507</u>
Transit			
Fixed Route Service	\$ 23,334,728	\$ 24,868,072	\$ 20,634,527
Total	<u>\$ 23,334,728</u>	<u>\$ 24,868,072</u>	<u>\$ 20,634,527</u>

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2008 - 2009 ACTUAL</u>	<u>2009 - 2010 UNAUDITED ACTUAL</u>	<u>2010 - 2011 ADOPTED</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,865,922	\$ 1,624,712	\$ 1,598,154
Total	\$ 1,865,922	\$ 1,624,712	\$ 1,598,154
Planning			
DCD - Planning	\$ 1,598,164	\$ 1,340,593	\$ 1,537,836
Administration & Housing Asst	\$ 3,591,318	\$ 3,555,747	\$ 500,000
Total	\$ 5,189,482	\$ 4,896,340	\$ 2,037,836
Environmental Sciences			
DCD Plan Env Svcs	\$ 1,324,701	\$ 1,113,599	\$ 1,106,641
Environmental Sciences	\$ 235,871	\$ 1,702	\$ 0
Total	\$ 1,560,572	\$ 1,115,301	\$ 1,106,641
Developmental Services			
Development Review	\$ 1,966,070	\$ 1,666,015	\$ 1,478,384
Zoning Review	\$ 394,401	\$ 335,310	\$ 347,286
Permit Issuance	\$ 1,911,647	\$ 1,531,121	\$ 1,406,071
Building Inspections	\$ 4,046,280	\$ 3,105,997	\$ 2,928,016
Code Enforcement	\$ 3,346,335	\$ 3,089,842	\$ 3,277,749
Plans Review	\$ 1,399,173	\$ 986,305	\$ 929,488
Total	\$ 13,063,906	\$ 10,714,590	\$ 10,366,994
Admin & Support			
DCD Admin & Support	\$ 1,617,209	\$ 1,338,858	\$ 1,277,150
Total	\$ 1,617,209	\$ 1,338,858	\$ 1,277,150
Animal Services			
Animal Svcs-Shelter Operations	\$ 1,654,829	\$ 1,579,416	\$ 1,426,348
Animal Svcs -Field Operations	\$ 1,430,161	\$ 1,627,629	\$ 1,675,479
Animal Svcs- Spay & Neuter	\$ 765,630	\$ 664,492	\$ 684,453
Total	\$ 3,850,620	\$ 3,871,537	\$ 3,786,280
GRAND TOTAL	<u>\$ 185,718,619</u>	<u>\$ 188,201,865</u>	<u>\$ 167,449,157</u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 77,384,444	\$ 88,291,035	\$ 78,222,204
Special Revenue Fund	\$ 78,213,525	\$ 70,844,336	\$ 65,683,615
Capital Project Fund	\$ 3,723,839	\$ 2,124,713	\$ 1,084,808
Enterprise Fund	\$ 23,334,728	\$ 24,868,072	\$ 20,634,527
Internal Service Fund	\$ 3,062,083	\$ 2,073,709	\$ 1,824,003
GRAND TOTAL	<u>\$ 185,718,619</u>	<u>\$ 188,201,865</u>	<u>\$ 167,449,157</u>

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.

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.

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.

Facilities Services provides building maintenance and repair services, service contract administration, record storage, and leased property administration for County departments.

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.

Geographic Information System (GIS) provides citizens and other departments with maps displaying all forms of geographically referenced information.

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

ASSISTANT COUNTY MANAGER (continued)

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

Procurement Management 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.

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.

Assistant County Manager

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2008 - 2009</u> <u>ACTUAL</u>	<u>2009 - 2010</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2010 - 2011</u> <u>ADOPTED</u>
Procurement Management			
Procurement Management	\$ 0	\$ 0	\$ 1,129,771
Purchasing Services	\$ 714,084	\$ 688,181	\$ 0
Total	<u>\$ 714,084</u>	<u>\$ 688,181</u>	<u>\$ 1,129,771</u>
 Information Technology			
Telephones	\$ 4,081,739	\$ 4,042,329	\$ 4,407,242
Data Processing	\$ 9,506,937	\$ 7,801,905	\$ 7,840,204
Total	<u>\$ 13,588,676</u>	<u>\$ 11,844,234</u>	<u>\$ 12,247,446</u>
 Public Resources			
MSTBU Services	\$ 417,456	\$ 391,267	\$ 405,989
Public Resources	\$ 1,531,183	\$ 1,410,328	\$ 1,433,430
Total	<u>\$ 1,948,639</u>	<u>\$ 1,801,595</u>	<u>\$ 1,839,419</u>
 PW/DCD Internal Services			
Contracts Int Svcs/Public Wks	\$ 460,747	\$ 397,042	\$ 0
Total	<u>\$ 460,747</u>	<u>\$ 397,042</u>	<u>\$ 0</u>
 GIS Operations			
GIS Operations	\$ 0	\$ 0	\$ 886,517
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 886,517</u>
 Facilities Management			
Facilities Mgmt Administration	\$ 7,260,809	\$ 5,927,597	\$ 5,813,245
Maintenance & Repair Services	\$ 6,293,707	\$ 7,036,457	\$ 7,058,642
Fac Maint - Non-Routine Maint	\$ 1,033,116	\$ 0	\$ 0
Total	<u>\$ 14,587,632</u>	<u>\$ 12,964,054</u>	<u>\$ 12,871,887</u>
 Fleet Management			
Rolling & Motorized Equipment	\$ 9,452,449	\$ 10,246,134	\$ 10,412,724
Emergency Response	\$ 228,297	\$ 224,242	\$ 225,711
Total	<u>\$ 9,680,746</u>	<u>\$ 10,470,376</u>	<u>\$ 10,638,435</u>

ASSISTANT COUNTY MANAGER (continued)

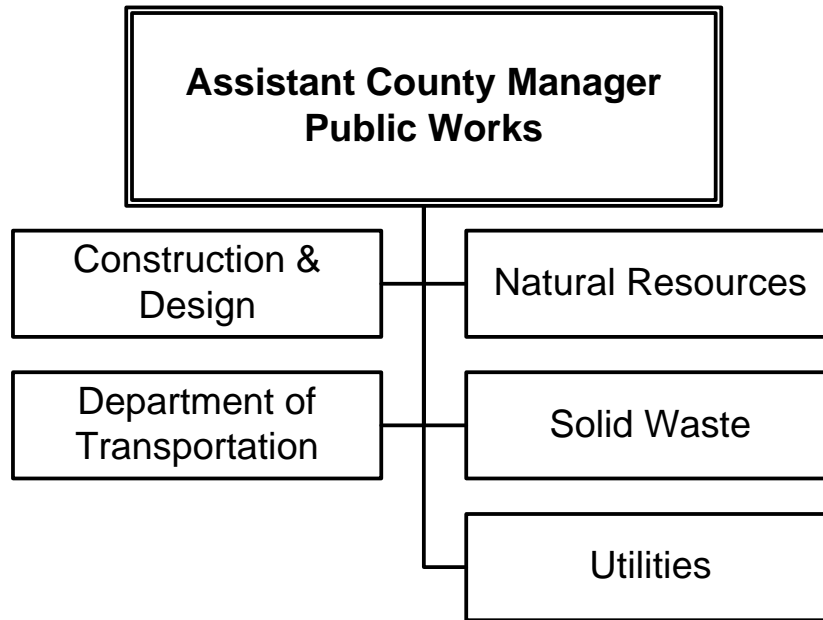
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2008 - 2009 ACTUAL</u>	<u>2009 - 2010 UNAUDITED ACTUAL</u>	<u>2010 - 2011 ADOPTED</u>
County Lands			
County Lands	\$ 1,115,319	\$ 1,057,202	\$ 1,026,637
Total	\$ 1,115,319	\$ 1,057,202	\$ 1,026,637
County Manager			
Budget Operations	\$ 1,047,587	\$ 843,429	\$ 926,170
Risk Mgmt Administration	\$ 347,454	\$ 328,142	\$ 358,196
Equal Employment Opportunity	\$ 448,863	\$ 397,345	\$ 388,646
Total	\$ 1,843,904	\$ 1,568,916	\$ 1,673,012
Human Resources			
Human Resources	\$ 2,169,538	\$ 2,005,349	\$ 1,949,240
Human Resources - Training	\$ 93,811	\$ 92,249	\$ 132,581
Total	\$ 2,263,349	\$ 2,097,598	\$ 2,081,821
GRAND TOTAL	<u>\$ 46,203,096</u>	<u>\$ 42,889,198</u>	<u>\$ 44,394,945</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 21,370,271	\$ 19,225,637	\$ 20,087,545
Special Revenue Fund	\$ 449,479	\$ 412,780	\$ 442,289
Internal Service Fund	\$ 24,383,346	\$ 23,250,781	\$ 23,865,111
GRAND TOTAL	<u>\$ 46,203,096</u>	<u>\$ 42,889,198</u>	<u>\$ 44,394,945</u>



ASSISTANT COUNTY MANAGER



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.

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, chemical waste management and pollutant storage tank programs.

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.

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

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

Assistant County Manager - Public Works

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 <u>UNAUDITED ACTUAL</u>	2010 - 2011 <u>ADOPTED</u>
Utilities			
WW Treatment - Waterway East	\$ 1,060,038	\$ 900,244	\$ 932,312
WW Treatment - Fiesta Villas	\$ 2,163,743	\$ 2,182,082	\$ 2,178,082
Water Prod - Waterway	\$ 343,655	\$ 336,290	\$ 411,924
Water Prod - College	\$ 35,868	\$ 134,847	\$ 28,825
Water Prod - Green Me	\$ 3,153,255	\$ 3,306,999	\$ 2,988,305
Water Prod - Bartow	\$ 33,550	\$ 158,491	\$ 32,669
Water Prod - Pine Woods	\$ 2,214,074	\$ 1,943,131	\$ 2,114,819
WW Treatment - San Carlos	\$ 297,449	\$ 337,696	\$ 371,179
WW Treatment - Three Oaks	\$ 1,653,238	\$ 1,567,013	\$ 1,235,112
Water Production - Olga	\$ 1,824,889	\$ 1,909,371	\$ 2,079,876
Water Distribution	\$ 3,145,755	\$ 2,928,191	\$ 3,239,363
Wastewater Treatment Contracts	\$ 7,321,841	\$ 7,880,394	\$ 7,986,873
Wastewater Collection	\$ 5,164,053	\$ 4,990,891	\$ 5,072,548
Utilities-Maintenance Services	\$ 1,973,664	\$ 1,802,292	\$ 1,942,357
Wastewater Treat - Pkg. Plants	\$ 9,603	\$ 12,598	\$ 12,450
Wastewater Treatment-Beach	\$ 2,251,769	\$ 2,138,890	\$ 1,928,481
WWW Treatment -Pine Island	\$ 414,694	\$ 390,055	\$ 429,331
Utilities-Gateway Treatment Pl	\$ 524,440	\$ 557,238	\$ 757,309
Utilities Admin - Sewer	\$ 2,317,257	\$ 1,861,455	\$ 1,769,922
Utilities-Electronic Dept	\$ 1,564,755	\$ 1,390,711	\$ 1,482,552
Utilities Admin - Water	\$ 2,226,009	\$ 2,260,036	\$ 2,152,604
Utilities Admin - Mgmt	\$ 1,686,943	\$ 1,524,466	\$ 1,652,261
Utilities Engineering	\$ 1,434,251	\$ 1,412,039	\$ 1,971,710
Water Meter Service	\$ 2,168,062	\$ 1,848,710	\$ 2,500,253
Billing & Collection	\$ 2,290,691	\$ 2,300,296	\$ 2,677,158
Water Production - Corkscrew	\$ 3,085,562	\$ 2,857,571	\$ 3,276,963
Utilities-Support Services	\$ 672,049	\$ 613,758	\$ 612,667
Water/Sewer General	\$ 0	\$ 0	\$ 200,000
Construction Crew	\$ 189,129	\$ 78	\$ 0
Utilities-Water Prod-North Lee	\$ 2,040,668	\$ 2,023,214	\$ 1,843,365
Locates Inspections	\$ 562,348	\$ 527,949	\$ 639,346
Industrial Pretreatment	\$ 168,611	\$ 181,660	\$ 185,012
Asset Management	\$ 1,035,584	\$ 1,067,902	\$ 625,802
Utilities - Fiscal	\$ 494,066	\$ 512,304	\$ 510,351
Total	\$ 55,521,563	\$ 53,858,862	\$ 55,841,781
Solid Waste			
Right of Way Cleanup	\$ 412,682	\$ 438,812	\$ 455,024
Solid Waste Operations	\$ 23,209,873	\$ 23,262,566	\$ 22,467,194
Recycling	\$ 1,283,989	\$ 1,608,036	\$ 3,232,608
Disposal Facilities	\$ 26,201,170	\$ 26,881,342	\$ 29,283,511
Hendry Co. Transfer Stations	\$ 1,205,238	\$ 1,043,934	\$ 919,811
Lee/Hendry Landfill	\$ 5,557,358	\$ 3,353,273	\$ 5,377,717
Total	\$ 57,870,310	\$ 56,587,963	\$ 61,735,865

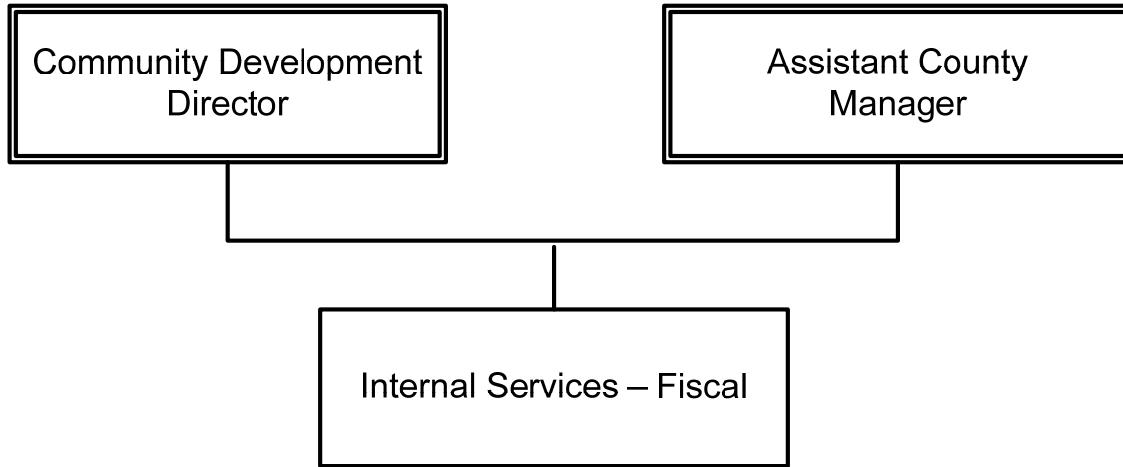
ASSISTANT COUNTY MANAGER - PUBLIC WORKS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 <u>UNAUDITED ACTUAL</u>	2010 - 2011 <u>ADOPTED</u>
Natural Resources			
Marine Svcs / Marine Sciences	\$ 775,076	\$ 733,136	\$ 699,313
Manatee Conservation	\$ 20,000	\$ 63,635	\$ 0
Ground Water Mgmt	\$ 778,451	\$ 708,685	\$ 608,943
Environmental Lab	\$ 1,543,101	\$ 1,465,803	\$ 1,468,045
Pollutant Storage Tanks	\$ 304,289	\$ 234,741	\$ 167,815
Surface Water Mgmt	\$ 1,845,694	\$ 1,579,135	\$ 1,475,321
Small Quantity Generator	\$ 597,200	\$ 571,736	\$ 564,800
Total	<u>\$ 5,863,811</u>	<u>\$ 5,356,871</u>	<u>\$ 4,984,237</u>
Dept. of Transportation			
DOT Administration	\$ 1,590,308	\$ 2,915,949	\$ 3,005,363
GIS Operations	\$ 901,396	\$ 657,436	\$ 0
Canal Maintenance	\$ 2,595,209	\$ 2,164,703	\$ 2,097,082
Landscape Maintenance	\$ 4,020,638	\$ 3,553,482	\$ 3,679,783
Traffic - Engineering	\$ 2,264,634	\$ 2,081,467	\$ 1,563,155
Roadway Maintenance	\$ 12,816,842	\$ 11,212,413	\$ 11,388,548
Traffic - Signs & Markings	\$ 3,260,285	\$ 2,830,121	\$ 2,690,677
Traffic - Signal Systems	\$ 4,555,443	\$ 3,716,279	\$ 3,524,799
DOT Eng. - Planning	\$ 791,741	\$ 703,445	\$ 614,198
Bridge Maintenance	\$ 1,562,851	\$ 1,305,674	\$ 1,366,230
Toll Facilities R&R	\$ 197,044	\$ 516,447	\$ 575,000
DOT Eng. - Construction	\$ 2,467,162	\$ 2,386,738	\$ 1,403,118
DOT Eng. - Design	\$ 1,282,870	\$ 1,123,822	\$ 684,980
Toll Bridge Operations	\$ 8,884,192	\$ 8,849,494	\$ 9,684,542
Total	<u>\$ 47,190,615</u>	<u>\$ 44,017,470</u>	<u>\$ 42,277,475</u>
Construction and Design			
Construction and Design	\$ 1,203,744	\$ 1,172,706	\$ 1,108,996
Total	<u>\$ 1,203,744</u>	<u>\$ 1,172,706</u>	<u>\$ 1,108,996</u>
GRAND TOTAL	<u>\$ 167,650,043</u>	<u>\$ 160,993,872</u>	<u>\$ 165,948,354</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 5,226,277	\$ 4,804,720	\$ 3,885,297
Special Revenue Fund	\$ 38,969,294	\$ 35,472,986	\$ 33,884,123
Enterprise Fund	\$ 123,454,472	\$ 120,716,166	\$ 128,178,934
GRAND TOTAL	<u>\$ 167,650,043</u>	<u>\$ 160,993,872</u>	<u>\$ 165,948,354</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. Additionally, this program provides fiscal support to independent division County Lands.

Internal Services

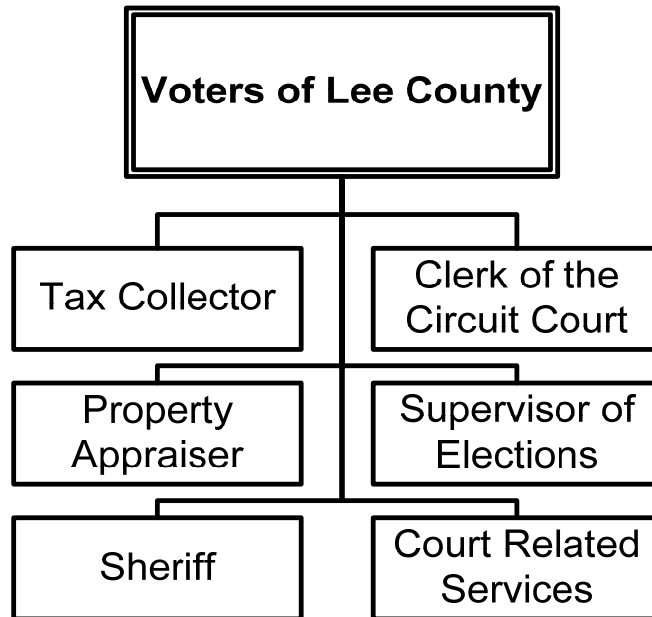
LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 <u>UNAUDITED</u> <u>ACTUAL</u>	2010 - 2011 <u>ADOPTED</u>
PW/DCD Internal Services			
Internal Services Fiscal	\$ 989,443	\$ 897,999	\$ 887,103
Total	\$ 989,443	\$ 897,999	\$ 887,103
GRAND TOTAL	\$ 989,443	\$ 897,999	\$ 887,103

EXPENDITURES BY FUND TYPE

General Fund	\$ 989,443	\$ 897,999	\$ 887,103
GRAND TOTAL	\$ 989,443	\$ 897,999	\$ 887,103

COURTS AND CONSTITUTIONAL OFFICERS



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

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

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

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

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

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

Courts and Constitutional Officers

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2008 - 2009</u> <u>ACTUAL</u>	<u>2009 - 2010</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2010 - 2011</u> <u>ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,407,724	\$ 1,381,787	\$ 1,488,383
Tax Collect. Fund Collect Fees	\$ 20,108,594	\$ 16,515,343	\$ 14,861,920
Total	\$ 21,516,318	\$ 17,897,130	\$ 16,350,303
Clerk to the Board			
Support to Clerk to Board	\$ 1,233,272	\$ 1,059,881	\$ 1,095,973
Finance & Internal Audit	\$ 7,877,297	\$ 8,117,923	\$ 8,883,313
VCB - Audit	\$ 657,098	\$ 683,468	\$ 627,000
Total	\$ 9,767,667	\$ 9,861,272	\$ 10,606,286
Property Appraiser			
Support to Property Appraiser	\$ 2,711,636	\$ 2,571,395	\$ 2,350,675
Prop Appr. Fund Collect Fees	\$ 9,112,289	\$ 8,805,874	\$ 8,650,904
Total	\$ 11,823,925	\$ 11,377,269	\$ 11,001,579
Supervisor of Elections			
Support to Supervisor of Elect	\$ 818,565	\$ 789,593	\$ 764,989
Supervisor of Elections	\$ 5,230,020	\$ 4,962,620	\$ 4,968,138
Total	\$ 6,048,585	\$ 5,752,213	\$ 5,733,127
Sheriff			
Sheriff Disbursement	\$ 95,970,472	\$ 95,051,509	\$ 89,783,211
Support to Sheriff	\$ 5,485,651	\$ 5,352,113	\$ 5,067,581
Law Enforcement Trust	\$ 1,106,085	\$ 280,320	\$ 349,851
Sheriff - Jail Disbursement	\$ 58,408,985	\$ 53,590,259	\$ 51,633,582
Sheriff - Court Support	\$ 6,293,572	\$ 8,121,418	\$ 8,591,387
Total	\$ 167,264,765	\$ 162,395,619	\$ 155,425,612
Court Related Programs			
Court Administration	\$ 1,673,716	\$ 1,772,550	\$ 2,012,414
Court Admin - Support	\$ 1,455,723	\$ 1,517,107	\$ 1,622,072
Citizens Dispute	\$ 57,655	\$ 0	\$ 0
Pretrial Services	\$ 1,703,781	\$ 1,772,829	\$ 2,206,151
Mediation Ordinance	\$ 54,617	\$ 117,364	\$ 128,047
Family Court Services	\$ 488,194	\$ 633,465	\$ 716,038
Family Court Services- Pro Se	\$ 15,401	\$ 17,161	\$ 20,491
Domestic Violence	\$ 368,068	\$ 354,147	\$ 378,858
Public Def Conflicts- Juvenile	\$ 4,960	\$ 610	\$ 1,000
Juvenile Arbitration	\$ 136,641	\$ 125,206	\$ 7,300
Teen Court	\$ 93,683	\$ 77,186	\$ 195,171
Public Guardian	\$ 263,576	\$ 258,500	\$ 254,198
Courthouse Security	\$ 1,044,313	\$ 1,250,854	\$ 1,154,180
CJIS	\$ 1,775,839	\$ 964,988	\$ 1,173,653
Court Technology	\$ 1,129,269	\$ 1,230,500	\$ 1,048,496
Law library	\$ 236,865	\$ 237,522	\$ 229,227
Probation	\$ 2,101,060	\$ 1,907,018	\$ 1,922,752
Pretrial Diversion	\$ 472,430	\$ 418,405	\$ 0
Total	\$ 13,075,791	\$ 12,655,412	\$ 13,070,048

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 <u>UNAUDITED ACTUAL</u>	2010 - 2011 <u>ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 751,173	\$ 791,886	\$ 840,133
Total	\$ 751,173	\$ 791,886	\$ 840,133
State Attorney			
State Attorney	\$ 1,566,240	\$ 1,638,064	\$ 1,639,795
Total	\$ 1,566,240	\$ 1,638,064	\$ 1,639,795
Medical Examiner			
Support to Medical Examiner	\$ 228,729	\$ 242,277	\$ 212,856
Medical Examiner	\$ 2,201,289	\$ 2,262,846	\$ 2,322,261
Total	\$ 2,430,018	\$ 2,505,123	\$ 2,535,117
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 3,710,127	\$ 3,042,220	\$ 3,037,483
Legal Aid	\$ 497,234	\$ 499,752	\$ 507,249
Total	\$ 4,207,361	\$ 3,541,972	\$ 3,544,732
Crim Conf & Civ Reg Counsel			
Public Def Conflicts- Criminal	\$ 36,179	\$ 35,148	\$ 41,639
Total	\$ 36,179	\$ 35,148	\$ 41,639
Guardian Ad Litem			
Guardian Ad Litem	\$ 235,094	\$ 206,674	\$ 230,206
Total	\$ 235,094	\$ 206,674	\$ 230,206
GRAND TOTAL	\$ 238,723,116	\$ 228,657,782	\$ 221,018,577

EXPENDITURES BY FUND TYPE

General Fund	\$ 215,143,178	\$ 208,143,880	\$ 200,610,125
Special Revenue Fund	\$ 21,788,761	\$ 18,909,921	\$ 18,975,941
Debt Service Fund	\$ 1,519	\$ 1,543	\$ 2,115
Capital Project Fund	\$ 1,137,528	\$ 937,907	\$ 804,785
Enterprise Fund	\$ 652,130	\$ 664,531	\$ 625,611
GRAND TOTAL	\$ 238,723,116	\$ 228,657,782	\$ 221,018,577

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
Traffic Circulation Element
Mass Transit Element
Sanitary Sewer, Solid Waste, Drainage,
Potable Water, and Natural Groundwater
Aquifer Recharge Elements
Intergovernmental Coordination Element

Capital Improvements Element
Conservation Element
Coastal Management Element
Housing 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	2011	2012	2013	2014	2015	Total
Government Facilities	\$ 219,600	\$ 0	\$ 0	\$ 0	\$ 0	219,600
Libraries	374,452	2,258,728	0	0	0	2,633,180
Natural Resources	4,500	5,150	0	0	0	9,650
Parks	0	0	0	0	0	0
Solid Waste	50,000	28,500	22,500	0	0	101,000
Transportation	1,203,162	0	65,214	0	0	1,268,376
Utilities	1,186,500	60,000	0	0	0	1,246,500
Total Additional Operating Costs	\$ 3,038,214	\$ 2,352,378	\$ 87,714	\$ 0	\$ 0	5,478,306

CAPITAL IMPROVEMENT PROGRAMS DEFINED (continued)

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

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

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

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

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

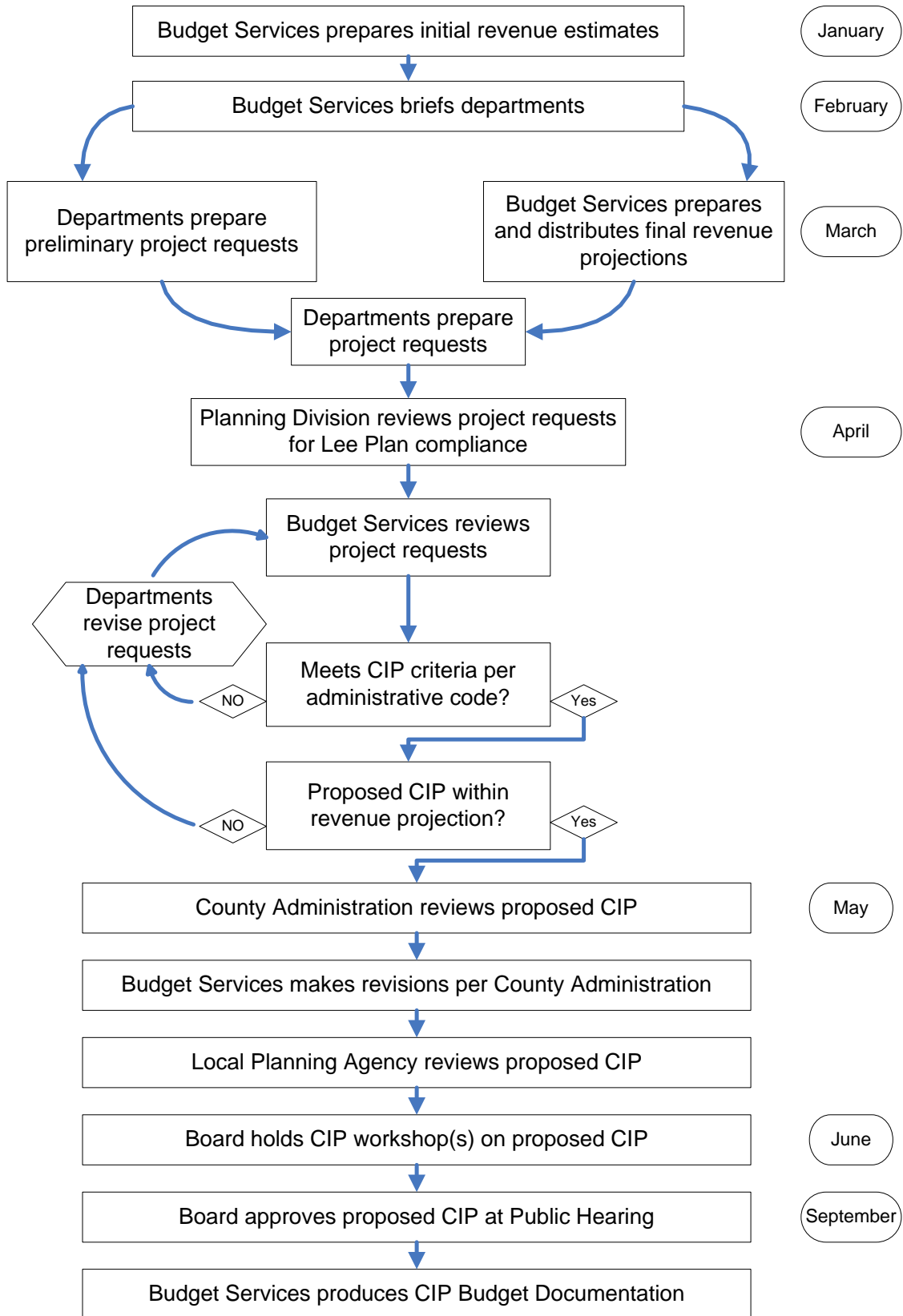
The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and, sometimes, from year to year. Any revisions must be approved by the Board of County Commissioners. Each department maintains daily control of its projects, with overall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

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

SUMMARY

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

CAPITAL IMPROVEMENT PROGRAM PROCESS / SCHEDULE



CIP MAJOR REVENUES SUMMARY
(excludes fund balance)
FY 10/11 - 14/15

	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
Ad Valorem Tax - Conservation 2020	26,475,593	26,475,593	26,475,593	27,005,105	27,545,207	133,977,091
Interest *	2,014,065	2,014,065	2,014,065	2,014,065	2,014,065	10,070,325
Impact Fees:						
Community Park	242,000	242,000	242,000	244,420	246,864	1,217,284
Regional Park	284,000	284,000	284,000	286,840	289,708	1,428,548
Road	2,516,000	2,516,000	2,516,000	2,541,160	2,566,572	12,655,732
Enterprise Funds	19,014,200	25,070,000	71,197,000	14,996,000	6,887,000	137,164,200
Project Bond Proceeds	0	0	0	0	0	0
Gas Taxes	10,480,251	10,480,251	10,480,251	10,480,251	10,508,476	52,429,480
Total Major Revenues	\$61,026,109	\$67,081,909	\$113,208,909	\$57,567,841	\$50,057,892	\$348,942,660

*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 FY10-11, 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 October 14, 2010, of \$55,727,980 projected FY10-11 revenues are expected to reach \$26,470,791 (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 FY10-11, the Board of County Commissioners approved a General Fund millage of 3.6506 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

Tourist Taxes

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

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

State Grants

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

Private Grants

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

CIP REVENUE SOURCES (continued)

Interest

Interest earned on the cash balances of the Capital Improvement Fund is projected and budgeted as a revenue in the fund. In FY10-11, interest earnings are projected to be \$100,000 for capital construction and \$100,000 for Conservation 2020.

Fund Balance

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

TRANSPORTATION IMPROVEMENT FUND

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

Developer Donations

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

Local Option Gas Tax

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

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

CIP REVENUE SOURCES (continued)

Toll Monies

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

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

Interest

Interest earned on the cash balances of the Transportation Improvement Fund is projected and budgeted as a revenue in the fund. In FY10-11, interest earnings are projected to be \$75,000.

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. FY10-11 Community Park Impact Fee revenue is anticipated to be \$242,000, 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 FY10-11, Regional Park Impact Fee revenue is anticipated to be \$284,000, 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 five Road Impact Fee benefit districts in the unincorporated area of the County in which fees are collected. The County also collects Road Impact Fees for the Town of Fort Myers Beach and the City of Bonita Springs. These funds are submitted to the Town and City on a quarterly basis. Only those transportation improvements which are required due to new growth may be funded with Road Impact Fees. Road Impact Fee revenue for FY10-11 is anticipated to be \$2,516,000, 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 FY10-11 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 FY10-11 Capital Improvement Program.

Non-Ad Valorem Bonds

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

CIP REVENUE SOURCES (continued)

Revenue Bonds

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

Gas Tax Bonds

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

ALTERNATIVE FINANCING

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

Municipal Services Benefit Units

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

In FY97-98, the County began using long term financing for MSBUs through private placement with banks supported by "stand alone" special assessments. That lessened the use of the non-ad valorem debt pledge for those projects. Term Loan Assessment Program #3 was used to provide long term financing for three projects in FY08-09. This program terminated on June 30, 2010 and has not been renewed to date.

Commercial Paper

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

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

CIP REVENUE SOURCES (continued)

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

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

There are currently no commercial paper project borrowings planned in FY10-11.

State Revolving Fund

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

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

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

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

Water Projects

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

Subsequent amendments to the loan agreement authorize disbursement of additional funds as these become available up to an estimated principal loan amount of \$25,858,700. In May 2010, Amendment 6 reduced the loan amount to \$452,377 to an adjusted disburseable loan amount of \$25,131,623. As of October 1, 2010, the full \$25,131,623 has been received by the County under this loan.

A semiannual loan repayment plan was approved and a new \$858,424 amount was established. The payments were to be received by the DEP on July 15, 2010 and semiannually thereafter on January 15 and July 15 of each year until all amounts are duly paid.

Wastewater Projects

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

This loan is also a “segmented” loan with an initial authorized disbursement of \$10,000,000. Subsequent amendments to the loan agreement authorize disbursement of additional funds as these become available up to the principal loan amount previously indicated. As of October 1, 2010, \$20,000,000 had been received by the County under this loan.

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

PROPOSED DEBT FINANCED PROJECTS

PROPOSED DEBT - BOARD OF COUNTY COMMISSIONERS, LEE COUNTY, FLORIDA FY10-11 TO FY14-15 and FY15-16 TO FY19-20									
DEBT TYPE AND PROJECT DESCRIPTION	REVENUE SOURCE	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FIVE YEAR TOTAL	YEARS SIX TO TEN FY15-16 TO FY19-20	
I. NON SELF SUPPORTING DEBT									
A. GENERAL GOVERNMENT									
NONE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
II. SELF SUPPORTING DEBT									
A. TRANSPORTATION									
1. COLONIAL & METRO QUEUE JUMP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2. COLONIAL EXPRESSWAY		\$0	\$0	\$0	\$0	\$0	\$0	\$370,250,000	
B. UTILITIES - SEWER									
C. UTILITIES - WATER									
1. CORKSCREW WATER TREATMENT PLANT EXPANSION	State Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$13,501,000	
2. CORKSCREW WATER TREATMENT PLANT WELLFIELD IMP	State Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$9,750,000	
3. GREEN MEADOWS WATER TREATMENT PLANT EXPANSION	State Revolving Funds	\$0	\$0	\$46,430,000	\$0	\$0	\$46,430,000	\$51,335,078	
D. SOLID WASTE									
1. LEE/HENDRY LANDFILL PHASE 2	Solid Waste Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
E. OTHER - COMMERCIAL PAPER PROJECTS (MSBU'S) THAT ARE ANTICIPATED TO RECEIVE LONG TERM FINANCING									
NO COMMERCIAL PAPER PROJECTS AT THIS TIME									
SUMMARY									
NON SELF SUPPORTING DEBT									
SELF SUPPORTING DEBT									
GRAND TOTALS									
		\$0	\$0	\$46,430,000	\$0	\$0	\$46,430,000	\$0	
		\$0	\$0	\$0	\$0	\$0	\$0	\$444,836,078	
		\$0	\$0	\$46,430,000	\$0	\$0	\$46,430,000	\$444,836,078	
FY10-11 TO FY19-20 = \$491,266,078									

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 FY10-11 to FY14-15 and a general proposal for years FY15-16 to FY18-19. A summary of the proposed projects shown below is for FY09/10-13/14 only and sets forth the magnitude of needs by major category for which debt service (fee based and non-ad valorem) must be found if the proposed schedule were to be fully implemented.

SUMMARY OF PROPOSED DEBT FINANCED PROJECTS FOR FY10-11 TO FY14-15

CATEGORY	AMOUNT	PERCENT OF TOTAL
Non-Self-Supporting		
General Government	\$ 0	0.0%
Self-Supporting		
Transportation	0	0.0%
Utilities - Sewer	0	0.0%
Utilities - Water	46,460,000	100.0%
Solid Waste	0	0.0%
Term Loan Assessment Program	0	100.0%
TOTAL	\$ 46,460,000	100.0%

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

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

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

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

PROPOSED DEBT FINANCED PROJECTS (continued)

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

The issuance of the Capital Revenue Bonds (Justice Center) Series 2004 in June, 2004 raised the maximum Annual Debt Service to \$19,642,988. Finally, the issuance of the Capital Revenue Bonds, Series 2006 (Jail & Evidence Facility) increased the maximum annual debt service to \$21,776,774. That Maximum Annual Debt Service figure has not changed through September 30, 2009.

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 **FY09-10 Debt Manual** (on line at www.lee-county.com).

Debt Activity Since September 30, 2010

On October 6, 2010, Lee County completed a transaction for \$81,158,000 of Tourist Development Tax Revenue Bonds, Series 2010. These included three series: Series 2010A for \$42,480,000 in Build America Bonds, Series 2010B for \$37,403,000 in Recovery Zone Economic Development Bonds and Series 2010C for \$1,275,000 in tax exempt bonds. The project funds (\$75,000,000) are being used for land acquisition and construction of a major league baseball spring training facility for the Boston Red Sox.

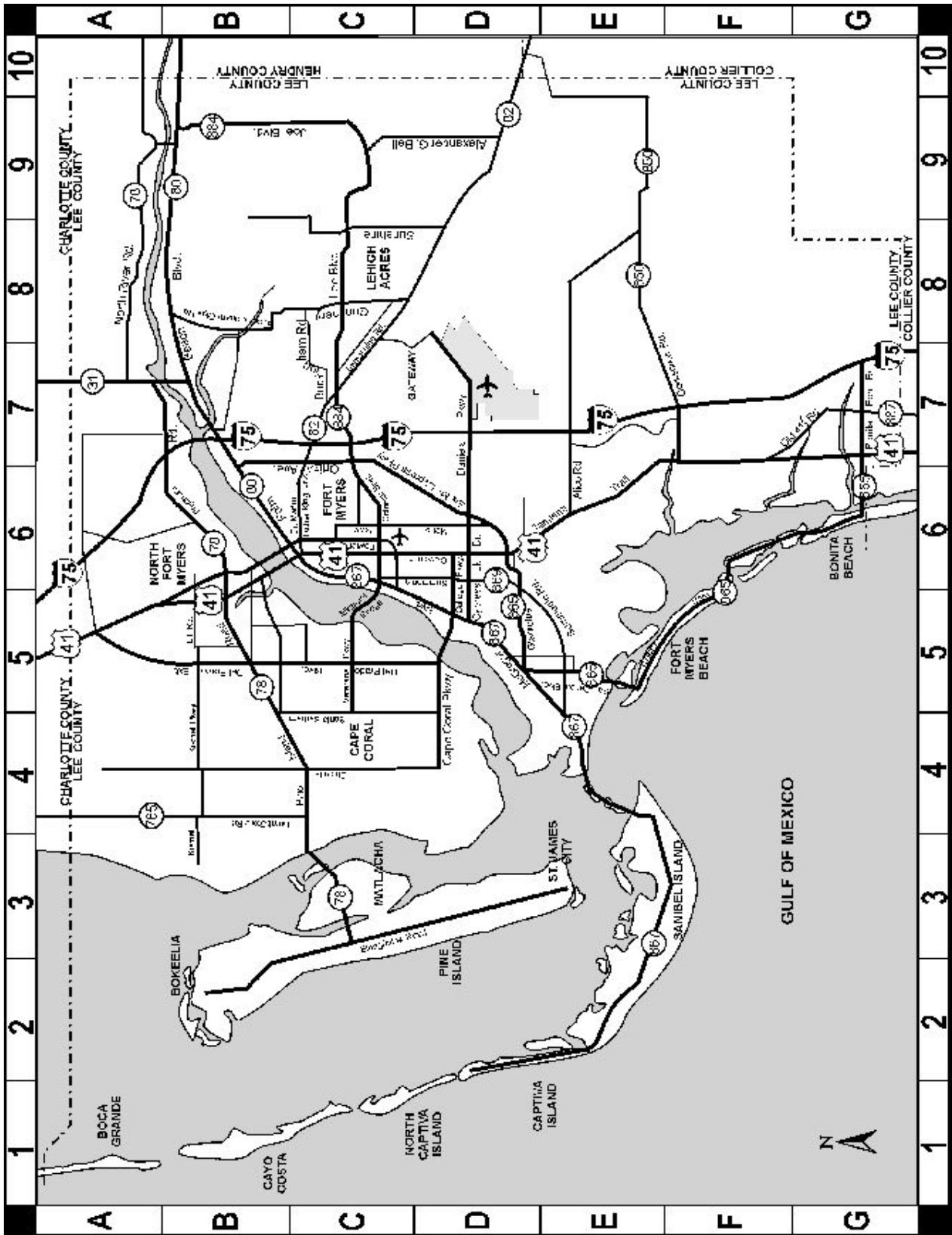
CAPITAL IMPROVEMENT PROJECT REQUEST CATEGORY SUMMARY

FY10/11 - 14/15 CAPITAL IMPROVEMENT PROGRAM - LEE COUNTY, FLORIDA

CATEGORY	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COSTS*
COUNTY LANDS PROJECTS	\$ 22,802,556	\$ 22,823,763	\$ 22,823,763	\$ 23,278,239	\$ 23,741,803	\$ 115,470,124	\$ 0	\$ 374,065,087
GOVERNMENT FACILITIES	7,650,000	14,224,538	425,000	100,000	5,100,000	27,499,538	4,613,109	63,363,972
LIBRARY	13,303,252	0	0	0	0	13,303,252	125,000	20,125,001
NATURAL RESOURCES	3,780,400	9,211,400	2,185,600	3,700,000	0	18,877,400	17,199,916	44,683,144
PARKS/RECREATION - PARK RELATED	0	320,000	6,980,000	0	0	7,300,000	11,228,000	21,557,792
SOLID WASTE	1,550,000	650,000	2,700,000	1,450,000	8,400,000	14,750,000	80,600,000	108,380,827
TRANSPORTATION	19,493,439	7,674,000	17,269,000	1,706,000	13,757,050	59,899,489	719,257,883	1,156,054,159
UTILITIES	19,014,200	25,070,000	71,197,000	14,996,000	6,887,000	137,164,200	151,319,020	343,231,402
FY 10/11 - 14/15 CIP	\$ 87,593,847	\$ 79,973,701	\$ 123,580,363	\$ 45,230,239	\$ 57,885,853	\$ 394,264,003	\$ 984,342,928	\$ 2,131,461,384

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





CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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COUNTY LANDS

CW	208800	Conservation 2020	A	22,799,682	22,823,763	22,823,763	23,278,239	23,741,803	115,467,250	0	374,062,213
COUNTY LANDS CAPITAL TOTAL				22,799,682	22,823,763	22,823,763	23,278,239	23,741,803	115,467,250	0	374,062,213

GOVERNMENT FACILITIES

E5	203414	Beach Park & Ride	A, E	0	0	0	0	0	0	2,000,000	2,650,000
C6	208946	Central Records Warehouse Acquisition	A	0	0	0	0	5,000,000	5,000,000	0	5,000,000
C7	208666	Emergency Operations Center	A,G,S	900,000	0	0	0	0	900,000	0	17,900,839
CW	208873	Fiber Optic Expansion	E	1,000,000	0	0	0	0	1,000,000	0	3,250,000
CW	203415	Integrated Justice Information System	A	500,000	975,000	325,000	0	0	1,800,000	0	1,800,000
C6	208630	Justice Center Courtroom Renovations	A	0	0	0	0	0	0	250,000	1,817,874
C6	208735	Lee Tran Operations & Maintenance Facility	E, G, S	4,000,000	13,149,538	0	0	0	17,149,538	0	26,932,150
C6	208863	Morgue Chiller	A	250,000	0	0	0	0	250,000	0	250,000
C3	208836	New EMS Station - Mattlacha	A	0	0	0	0	0	0	2,263,109	2,263,109
CW	208866	Transit Passenger Amenities	A, E	1,000,000	100,000	100,000	100,000	100,000	1,400,000	100,000	1,500,000
GOVERNMENT FACILITIES CAPITAL TOTAL				7,650,000	14,224,538	425,000	100,000	5,100,000	27,499,538	4,613,109	63,363,972

LIBRARY PROJECTS

C6	203619	Fort Myers Library	LA	13,303,252	0	0	0	0	13,303,252	0	20,000,001
C6		Fort Myers Library Fresh Air Unit Replacement	LA	0	0	0	0	0	0	125,000	125,000
LIBRARY CAPITAL TOTAL				13,303,252	0	0	0	0	13,303,252	125,000	20,125,001

CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	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 = MSB/UTU											
NATURAL RESOURCES											
D6	208574	Briarcliff/Fiddlesticks Water Quality Improvements	A	0	2,000,000	0	0	0	2,000,000	0	3,589,041
B6		Calcoosahatchee Creek Preserve	A	0	240,000	300,000	0	0	540,000	0	540,000
CW	208588	Calcoosahatchee TMDL Compliance	A	50,000	50,000	100,000	100,000	0	300,000	7,900,000	8,230,169
CW	208589	Charlotte Harbor TMDL Compliance	A	0	0	50,000	0	0	50,000	1,209,916	1,275,000
CW	208596	Culvert Replacement	A	530,400	0	0	0	0	530,400	0	943,900
A,B6		Daughtreys Creek Improvements	A	0	71,400	285,600	0	0	357,000	0	357,000
D6	203072	Eagle Ridge/Legends Interconnect	A	0	150,000	300,000	0	0	450,000	0	450,000
CW	208591	Everglades-West Coast TMDL Compliance	A	50,000	50,000	100,000	100,000	0	300,000	8,010,000	8,340,169
B8	208548	Fichter Creek Restoration	A	0	1,400,000	0	0	0	1,400,000	0	2,000,001
F7	208549	Halfway Creek Filter Marsh	A	0	900,000	900,000	0	0	1,800,000	0	2,340,001
D6	208598	Lakes Park Water Quality Improvements	A	400,000	0	0	0	0	400,000	0	722,382
A6		Nalle Grade Stormwater Park	A	0	400,000	0	3,000,000	0	3,400,000	0	3,400,000
A7		Palm Creek Restoration	A	0	600,000	0	0	0	600,000	0	600,000
B5		Palmona Park Water Quality Improvements	A	0	300,000	150,000	500,000	0	950,000	0	950,000
A6,7	208556	Poling Lane Drainage	A	0	400,000	0	0	0	400,000	0	529,159
A7	208593	Popash Creek Preserve	A	1,500,000	0	0	0	0	1,500,000	0	2,100,000
B6	208584	Powell Creek Hydrological Restoration	A	1,200,000	0	0	0	0	1,200,000	0	2,402,000
B6	208565	Powell Creek Weir/Valencia	A	50,000	100,000	0	0	0	150,000	0	150,000
A5	208561	Prairie Pine Restoration	A	0	550,000	0	0	0	550,000	0	800,000
D6	202965	Ten Mile Canal Filter Marsh	A	0	2,000,000	0	0	0	2,000,000	0	4,964,322
NATURAL RESOURCES CAPITAL TOTAL				3,780,400	9,211,400	2,185,600	3,700,000	0	18,877,400	17,119,916	44,683,144

CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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PARKS - COMMUNITY AND REGIONAL

C6	201861	Adult Soccer Fields	A	0	0	0	0	0	0	500,000	500,000
A9		Alva Community Park Maintenance Building	A	0	100,000	0	0	0	100,000	0	100,000
A1	201778	Boca Grande Improvements	I-7,27	0	0	0	0	0	0	18,000	78,295
C6	202015	Brooks Park Irrigation/Well System	A	0	0	0	0	0	0	20,000	20,000
C6		Brooks Park Master Plan & Improvements	A	0	0	0	0	0	0	1,250,000	1,250,000
C6	201870	City of Palms Improvements	A	0	0	0	0	0	0	2,000,000	2,983,501
D5		Deep Lagoon Preserve	I-R	0	0	0	0	0	0	610,000	610,000
F8		Flint Pen Strand Regional Park	I-R	0	0	0	0	0	0	2,000,000	2,000,000
C6		Hunter Park Improvements	A	0	220,000	0	0	0	220,000	0	220,000
B8		Idalia Park	I - 21	0	0	80,000	0	0	80,000	0	80,000
E5	201665	Matanzas Pass Preserve	A	0	0	0	0	0	0	150,000	160,085
B6	201956	North Fort Myers Recreation Center	Loan, I-22	0	0	6,900,000	0	0	6,900,000	0	7,400,000
C7		Orange River Property	A	0	0	0	0	0	0	100,000	100,000
CW	201868	Pool Water Feature Playground	A	0	0	0	0	0	0	80,000	271,327
D6	201002	Sports Complex Improvements	A	0	0	0	0	0	0	2,000,000	3,284,584
C6		Tower-Player Development Complex	A	0	0	0	0	0	0	2,500,000	2,500,000
PARKS CAPITAL TOTAL				0	320,000	6,980,000	0	0	7,300,000	11,228,000	21,557,792

CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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SOLID WASTE											
D10		Landfill Gas Collection System	E	0	250,000	2,700,000	550,000	0	3,500,000	2,000,000	5,516,906
D10	200931	Lee Hendry Landfill Leachate Treatment	E	1,200,000	300,000	0	0	0	1,500,000	2,600,000	7,400,000
D10		Lee Hendry Landfill Phase IV	E	0	0	0	900,000	8,400,000	9,300,000	1,000,000	10,300,000
C7	200933	MRF Expansion	E	200,000	100,000	0	0	0	300,000	0	9,700,000
TBD		Processing Facility (Future)	E	0	0	0	0	0	0	75,000,000	75,000,000
D10	200930	Rehab Hendry Transfer Stations	E	150,000	0	0	0	0	150,000	0	463,921
SOLID WASTE CAPITAL TOTAL				1,550,000	650,000	2,700,000	1,450,000	8,400,000	14,750,000	80,600,000	108,380,827

CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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DEPARTMENT OF TRANSPORTATION

E6,7	204030	Alico Road Multi-Laning	A,GT,I	400,000	0	0	0	0	400,000	0	20,028,042
E6,7	205034	Alico-Green Meadows Corridor	GT	0	0	0	0	0	0	59,000,000	61,242,386
B7,8		Alico Rd 4L - Ben Hill/Airport Rd	GT	0	0	2,340,000	0	0	2,340,000	16,430,000	18,770,000
CW	206002	Bicycle/Pedestrian Facilities	GT,I-21/25	24,500	131,000	400,000	1,290,000	57,050	1,902,550	3,700,000	26,790,421
F6		Big Carlos Pass Bridge Replacement	GT	0	0	0	0	0	0	40,200,000	40,200,000
C8	205720	Bonita Beach Road - Phase II	I-24,A,S	0	0	7,500,000	366,000	0	7,866,000	0	11,946,010
G7	205723	Bonita Beach Road - Phase III	I-24,A,S	0	0	0	0	0	0	23,400,000	25,478,155
E6,7		Briarcliff/Ripp Signalization	GT	0	250,000	0	0	0	250,000	0	250,000
B,C4	204088	Burnt Store Road Four Laning-78 to Van Buren	E	0	0	0	0	0	0	27,600,000	36,940,408
C5	205601	Cape/Midpoint Plaza Reconstruction	E	3,000,000	0	0	0	0	3,000,000	0	11,807,101
C7	204054	Colonial Blvd/Six Mile to SR82	I-23,A,S	0	0	829,000	0	0	829,000	0	33,133,991
C6	205054	Colonial Express Lanes	I,D	0	0	0	0	0	0	370,250,000	375,518,865
B6	205035	Communications Plant Updates	GT	160,000	0	0	0	0	160,000	740,000	1,282,867
CW	206066	County Wide Signal Retiming	GT, G	0	100,000	200,000	0	0	300,000	0	1,155,500
D7	205072	Daniels 6L / Treeline-Gateway	I-23,A,GT	5,300,000	820,000	0	0	0	5,300,000	0	8,168,929
D5	206688	Del Prado Signals/Resurfacing	GT,S	120,000	0	0	0	0	940,000	0	940,000
C5,E4		E-ARCS Replacement	E	0	0	0	0	8,700,000	8,700,000	0	8,700,000
E5	205067	Estero Blvd Improvements	GT,S	1,400,000	0	0	0	2,500,000	3,900,000	48,000,000	53,800,000
E7	205021	Estero Parkway Extension	S,GT,A,I	350,000	0	0	0	0	350,000	0	55,678,326
D5	204083	Gladriolus Widening	A,GT,I-4,24	0	1,000,000	0	0	0	1,000,000	0	24,199,732
G5	206689	Hickory Blvd Paved Shoulders	GT	500,000	0	0	0	0	500,000	0	500,000
C8	205063	Homestead 4L / Sunrise-Alabama	I-23,A,Loan	3,400,000	0	0	0	0	3,400,000	15,210,000	21,910,000
B7	205068	Luckett Road 4L / Ortiz to I-75	I-23,A	0	0	0	0	0	0	5,449,000	6,599,000
C6	204100	North Airport Road Extension West	Loan	900,000	2,945,000	0	0	0	3,845,000	0	4,570,000
C7		Ortiz 4L / Colonial-MLK	I-23,A	0	0	0	0	0	0	10,941,000	10,941,000
C7	205056	Ortiz Avenue/SR80 - Luckett	I-23,A	1,100,000	0	0	0	0	1,100,000	9,709,000	21,557,419
C7	204072	Ortiz Four Laning - MLK to Luckett	I-23,A,G	0	0	0	0	0	0	9,703,000	18,909,475
C3,4	206751	Pine Island ITS	GT	0	0	0	0	0	0	389,000	410,000
C,D6	204065	Plantation Ext., Idlewild to Colonial	I-4,A	330,139	0	0	0	0	330,139	0	8,518,604
CW	206690	Signal System Central Software	GT	340,000	0	0	0	0	340,000	0	340,000
CW		Signal System ATMS Upgrades	GT	0	200,000	4,500,000	50,000	2,500,000	7,250,000	5,000,000	12,250,000
D6	204604	Six Mile Cypress Pkwy 4 Laning	I-23,A	0	0	1,500,000	0	0	1,500,000	0	10,244,598

CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
E5	206691	Summerlin Bike-Ped Accommodation	GT	425,000	0	0	0	0	425,000	0	425,000
D6	206007	Summerlin Road-Boy Scout to Cypress Lake	GT,I-23,A	0	880,000	0	0	0	880,000	0	38,416,581
D7	204053	Three Oaks Pkwy Extension, North	I-24,A,GT	0	0	0	0	0	0	40,536,883	53,163,998
F7	204043	Three Oaks Pkwy Extension, South	I,A,GT,S	0	1,348,000	0	0	0	1,348,000	0	62,749,704
E7	204081	Three Oaks Pkwy Widening	I-24,A,GT	1,743,800	0	0	0	0	1,743,800	0	33,268,047
C5	206755	Veterans/Santa Barbara Interchange	E	0	0	0	0	0	0	33,000,000	35,250,000
DEPT OF TRANSPORTATION CAPITAL TOTAL				19,493,439	7,674,000	17,269,000	1,706,000	13,757,050	59,899,489	719,257,883	1,156,054,159

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CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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UTILITIES

D8		Airport Mitigation Park ASR System	E	0	50,000	1,425,000	200,000	100,000	1,775,000	5,500,000	7,275,000
E7	207143	Alico Road Water Main Relocation/Metro Pkwy Ext	E	0	0	0	0	0	0	4,068,000	6,014,768
E7	207306	Ben Hill Griffin Parallel Foremain	E	0	0	800,000	0	0	800,000	5,200,000	6,000,000
B6	207144	Bus 41 Line Upgrade-Littleton/Shell Factory	E	0	0	0	0	0	0	825,000	825,000
E8	207159	Corkscrew Rd - Ben Hill to the Habitat	E	0	0	0	0	0	0	300,000	311,157
F7	207158	Corkscrew Road & I-75 Interchange	E	1,500,000	0	0	0	0	1,500,000	1,501,900	3,105,804
E8		Corkscrew WTP Expansion to 20 MGD	D	0	0	0	0	0	0	13,501,000	13,501,000
E8		Corkscrew WTP Wellfield Improvements	D	0	0	0	0	0	0	9,750,000	9,750,000
E8		County 951 Utility Relocation	E	0	0	0	0	0	0	350,000	350,000
D7	207146	Daniels Parkway & I-75 Interchange	E	2,356,200	0	0	0	0	2,356,200	0	2,423,850
D7	207307	Daniels Pkwy Force Main Ext to Gateway	E	0	0	0	0	287,000	287,000	1,435,000	2,009,000
E5		Deep Injection Well - #2	E	0	0	0	0	600,000	600,000	6,000,000	6,600,000
CW	207429	Electrical Equipment Upgrades & Replacements	E	763,000	300,000	100,000	345,000	100,000	1,608,000	1,300,000	4,454,189
D6		Electrical System / Maintenance Building	E	0	0	0	0	0	0	400,000	400,000
CW	207446	Energy Management Initiatives Program	E	100,000	100,000	100,000	100,000	100,000	500,000	0	500,000
E5, F5		Estero Blvd Force Main Relocation	E	0	0	0	0	0	0	7,200,000	7,200,000
E7	207304	FGCU Sewer	E	465,000	1,900,000	0	0	0	2,365,000	0	2,458,000
E7	207197	FGCU Water	E	145,000	275,000	0	0	0	420,000	0	860,249
E7	207292	FGCU/Miomar Reuse Extension	E	0	0	0	0	0	0	200,000	200,000
CW		Fiber Optic Upgrades	E	0	2,000,000	1,000,000	1,000,000	0	4,000,000	0	4,000,000
D5		Fiesta Village Expansion to 6.0 MGD	E	0	0	0	0	0	0	1,200,000	1,200,000
D5	207293	Fiesta Village Sewer Collection System Improve	E	0	0	0	0	0	0	600,000	637,512
D5		Fiesta Village WWTP Headworks Rehab	E	0	100,000	1,000,000	0	0	1,100,000	0	1,100,000
D5		Fiesta Village WWTP RM Upgrade	E	0	0	300,000	4,625,000	0	4,925,000	0	4,925,000
D5		Fiesta Village Switchgear/Generator Repl	E	0	0	250,000	1,000,000	0	1,250,000	0	1,250,000
E5		FMB Second Equalization Tank	E	0	0	0	0	0	0	1,500,000	1,500,000
E5	207318	FMB WWTP EQ Tank Rehabilitation	E	350,000	0	0	0	0	350,000	0	350,000
E5	207319	FMB WWTP Headworks Rehabilitation	E	250,000	600,000	0	0	0	850,000	0	850,000
E5		FMB WWTP Improvements	E	0	0	0	0	0	0	2,000,000	2,000,000
CW	207313	Force Main Replace-Pine Ridge	E	600,000	0	0	0	0	600,000	0	1,136,161
D5	207270	Force Main to PS 393 Replacement	E	0	0	0	0	0	0	525,000	525,000
D7	207308	Gateway WWTP ASR Well System	E	0	0	0	0	0	0	3,200,000	3,200,000
D5	207431	Gladiolus W/S Relocation-Pine Ridge to Winkler	E	0	0	0	0	0	0	0	5,219,416

CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

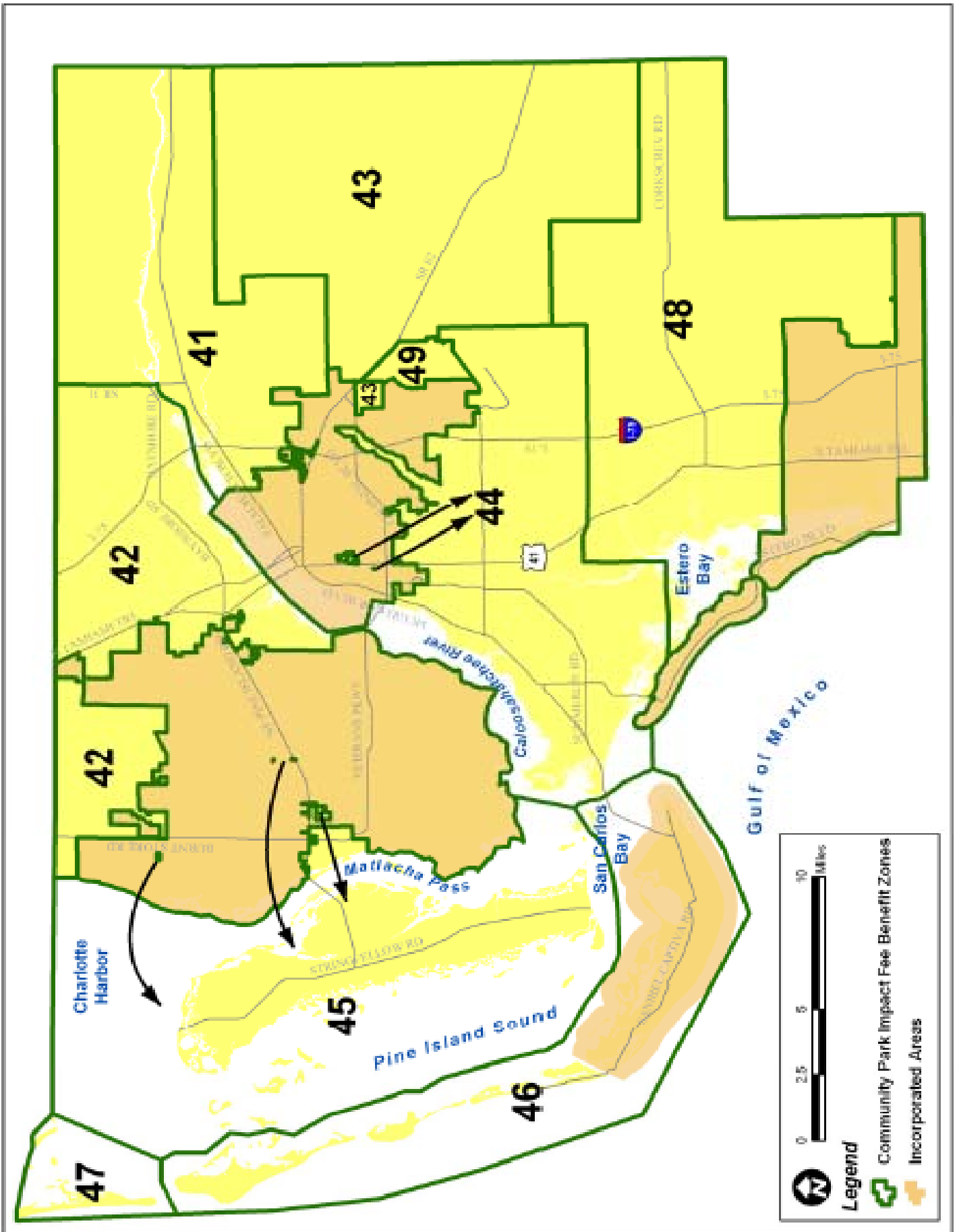
MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSB/UTU											
E7	207187	Green Meadow WTP Expansion	E, D	0	0	46,430,000	0	0	46,430,000	0	51,355,078
CW	207247	Inflow & Infiltration Improvements	E	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	2,000,000	12,312,916
CW	207430	Instrumentation Upgrades & Improvements	E	150,000	650,000	150,000	150,000	150,000	1,250,000	600,000	3,195,308
CW	207444	LCU Generator Replace & Improve	E	500,000	500,000	800,000	800,000	800,000	3,400,000	1,000,000	4,700,000
CW	207445	Lightning Protection - LCU Facilities	E	300,000	300,000	300,000	300,000	0	1,200,000	0	1,530,000
CW	207190	Lime Sludge Handling Facilities Improvements	E	0	0	0	0	0	0	900,000	900,000
B8	207265	Olga WTP Reservoir & Plant Improvements	E	0	3,400,000	0	0	0	3,400,000	0	11,351,664
B5		Orange Grove WM-Pondella to Hancock	E	0	0	0	0	0	0	700,000	700,000
B7		Ortiz FM - Palm Beach to Ballard	E	0	0	150,000	2,000,000	0	2,150,000	0	2,150,000
C6	207161	Ortiz Ave Water Relocation-Colonial to SR 80	E	0	0	0	0	0	0	5,990,000	5,990,000
D6	207127	Page Park Waterline Improvements	E	0	225,000	2,500,000	0	0	2,725,000	0	2,734,287
B7		Palm Beach Blvd FM at Orange River	E	0	150,000	1,550,000	0	0	1,700,000	0	1,700,000
D3	207238	Pine Island Sewer Transmission System	E	0	0	0	0	0	0	1,200,000	1,227,767
D3	207239	Pine Island WWTP Expansion	E	0	0	0	0	0	0	1,000,000	1,403,481
E5	207321	Pine Ridge FM-San Carlos to FMBWWTP	E	1,610,000	0	0	0	0	1,610,000	0	1,610,000
F7	207607	Pinewoods Wellfield Electrical Improvements	E	200,000	1,160,000	0	0	0	1,360,000	0	1,360,000
E7	207608	Pinewoods WTP Deep Injection Well (Mods)	E	300,000	0	0	0	0	300,000	0	300,000
D5	207284	Reclaim Water ASR	E	0	300,000	0	0	0	300,000	5,500,000	5,800,000
CW	207289	Regional Sludge Handling Plant	E	0	0	0	0	0	0	20,000,000	20,418,327
E7	207162	San Carlos Blvd Improvement	E	0	0	0	0	0	0	800,000	800,000
E5	207320	San Carlos FM - Main to Hurricane Pass	E	1,044,000	0	0	0	0	1,044,000	0	1,044,000
E7		San Carlos WWTP Diversion to 3 Oaks WWTP	E	0	0	0	0	0	0	2,600,000	2,600,000
CW	207424	SCADA Upgrades & Improvements	E	400,000	150,000	100,000	100,000	100,000	850,000	1,000,000	3,428,283
CW		Security System Installation & Improvements	E	0	0	0	0	0	0	300,000	300,000
CW	207198	SFM Water Storage Tanks	E	0	0	0	0	0	0	2,350,000	2,350,000
CW	207184	SFM Water Transmission Line Improvements	E	0	0	0	0	0	0	2,119,000	2,518,099
B6	207199	SR 80 & I-75 Water Relocation	E	0	0	0	0	0	0	1,620,300	2,278,020
C6	207194	Summerlin Road Water System Improvements	E	0	0	3,000,000	0	0	3,000,000	4,379,248	7,931,382
E7	207301	Three Oaks Reuse System Augmentation	E	150,000	464,000	0	0	0	614,000	0	670,500
B7	207164	Tice Street Loop	E	0	150,000	0	1,000,000	0	1,150,000	0	1,150,000
D7		Treeline WM-Terminal Access to Daniels	E	0	0	0	210,000	0	210,000	4,220,000	4,430,000
B6	207010	US 41 NFM Watermain Replacement	E	830,000	0	0	0	0	830,000	0	1,014,053
B6		US 41/Palm Ave WM - Betmar to Hancock	E	0	0	0	0	0	0	950,000	950,000
E6	207610	US 41 Util Reloc-Corkscrew to San Carlos	E	850,000	0	0	0	0	850,000	0	850,000
B5	207170	US 41 Watermain Improvement	E	0	0	0	0	0	0	3,334,572	3,334,572

CIP FY 10/11 - 14/15 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 10/11 - 14/15	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
CW	207229	Wastewater System Improvements	E	250,000	250,000	250,000	250,000	250,000	1,250,000	1,000,000	3,970,505
CW	207138	Wastewater Treatment Plant Improvements	E	90,000	740,000	1,050,000	616,000	2,600,000	5,096,000	15,500,000	23,938,007
CW	207609	Water Bacteriological Sampling Stations	E	450,000	450,000	0	0	0	900,000	0	900,000
CW	207094	Water System Improvements	E	500,000	500,000	500,000	500,000	500,000	2,500,000	3,000,000	7,484,030
D7	207193	Water Transmission Lines	E	0	0	6,960,000	0	0	6,960,000	0	11,124,247
CW	207268	Water Treatment Plant Improvements	E	650,000	50,000	550,000	500,000	0	1,750,000	600,000	7,436,077
E7	207426	Water/Sewer Line Relocation-Three Oaks Ext.	E	0	0	0	0	0	0	300,000	300,500
CW	207149	Well Redevelopment/Upgrade & Rebuild	E	1,115,000	416,000	382,000	300,000	300,000	2,513,000	700,000	6,230,220
C5	207183	WWWE Water Transmission Line Improvement	E	0	0	0	0	0	0	1,100,000	1,424,259
C5	207315	WWWE WWTP Flow Diversion	E	1,410,000	8,890,000	500,000	0	0	10,800,000	0	10,800,000
CW	207274	WWTP Odor Control System Improvements	E	686,000	0	50,000	0	0	736,000	0	1,104,714
UTILITIES CAPITAL TOTAL				19,014,200	25,070,000	71,197,000	14,996,000	6,887,000	137,164,200	151,319,020	343,231,402

TOTAL CAPITAL BUDGET	87,590,973	79,973,701	123,580,363	45,230,239	57,885,853	394,261,129	984,262,928	2,131,458,510
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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 = MSB/UTU



COMMUNITY PARK IMPACT FEE DISTRICTS

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 21--FORT MYERS / ALVA	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES	\$15,000	\$15,000	\$15,000	\$15,150	\$15,302	\$75,452
INTEREST	\$250	\$38	\$38	\$38	\$38	\$401
INTEREST - CONSTRUCTION FUND	\$125	\$0	\$0	\$0	\$0	\$125
FUND BAL.	\$101,857	\$116,469	\$130,755	\$145,040	\$159,469	
REV. TOTAL	\$117,232	\$131,507	\$145,792	\$160,228	\$174,809	
<hr/>						
LESS:	\$762	\$752	\$752	\$759	\$767	\$3,793
LESS 5% OF PROJECTED REVENUES	\$116,469	\$130,755	\$145,040	\$159,469	\$174,042	\$725,774
NET AVAILABLE						

PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$116,469	\$130,755	\$145,040	\$159,469	\$174,042	

DIST. 22--NORTH FT MYERS	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES	\$20,000	\$20,000	\$20,000	\$20,200	\$20,402	\$100,602
INTEREST	\$50	\$50	\$50	\$51	\$51	\$252
INTEREST - CONSTRUCTION FUND	\$500	\$0	\$0	\$0	\$0	\$500
FUND BAL.	\$5,404	\$0	\$0	\$0	(\$0)	
REV. TOTAL	\$25,954	\$20,050	\$20,050	\$20,251	\$20,453	
<hr/>						
LESS:						
LESS 5% OF PROJECTED REVENUES	\$1,003	\$1,003	\$1,003	\$1,013	\$1,023	\$5,044
LOAN REPAYMENT TO GENERAL FUND W/Interest	\$24,951	\$19,047	\$19,047	\$19,238	\$19,430	\$101,713
NET AVAILABLE	\$0	\$0	\$0	(\$0)	\$0	\$0

PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$0	\$0	\$0	(\$0)	(\$0)	\$0

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 23--LEHIGH	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$5,000	\$5,000	\$5,000	\$5,050	\$5,101	\$25,151
INTEREST - CONSTRUCTION FUND	\$7,513	\$13	\$13	\$13	\$13	\$7,563
FUND BAL.	\$8,000	\$4,800	\$0	\$0	\$0	\$12,800
REV. TOTAL	\$6,700,238	\$6,720,125	\$6,729,687	\$6,734,449	\$6,739,258	
	\$6,720,751	\$6,729,937	\$6,734,699	\$6,739,511	\$6,744,372	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$626	\$251	\$251	\$253	\$256	\$1,636
NET AVAILABLE	\$6,720,125	\$6,729,687	\$6,734,449	\$6,739,258	\$6,744,116	\$33,667,635
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$6,720,125	\$6,729,687	\$6,734,449	\$6,739,258	\$6,744,116	

DIST. 24--SOUTH FT. MYERS	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$50,000	\$50,000	\$50,000	\$50,500	\$51,005	\$251,505
INTEREST - CONSTRUCTION FUND	\$925	\$125	\$125	\$126	\$128	\$1,429
FUND BAL.	\$2,500	\$0	\$0	\$0	\$0	\$2,500
REV. TOTAL	\$432,483	\$483,362	\$530,981	\$578,599	\$626,694	
	\$485,908	\$533,487	\$581,106	\$629,226	\$677,827	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$2,546	\$2,506	\$2,506	\$2,531	\$2,557	\$12,647
NET AVAILABLE	\$483,362	\$530,981	\$578,599	\$626,694	\$675,270	\$2,894,906
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$483,362	\$530,981	\$578,599	\$626,694	\$675,270	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 25--PINE ISLAND / MATLACHA	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
INTEREST - CONSTRUCTION FUND	\$25	\$8	\$8	\$8	\$8	\$55
FUND BAL.	\$75	\$0	\$0	\$0	\$0	\$75
REV. TOTAL	\$8,607	\$11,555	\$14,412	\$17,269	\$20,155	
	\$11,707	\$14,563	\$17,420	\$20,307	\$23,223	

LESS:						
LESS 5% OF PROJECTED REVENUES	\$151	\$150	\$150	\$152	\$153	\$757
NET AVAILABLE	\$11,555	\$14,412	\$17,269	\$20,155	\$23,069	\$86,462
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$11,555	\$14,412	\$17,269	\$20,155	\$23,069	

DIST. 26--SANIBEL / CAPTIVA	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
INTEREST - CONSTRUCTION FUND	\$38	\$8	\$8	\$8	\$8	\$68
FUND BAL.	\$0	\$0	\$0	\$0	\$0	\$0
REV. TOTAL	\$15,180	\$18,066	\$20,923	\$23,780	\$26,666	
	\$18,218	\$21,073	\$23,930	\$26,818	\$29,733	

LESS:						
LESS 5% OF PROJECTED REVENUES	\$152	\$150	\$150	\$152	\$153	\$758
NET AVAILABLE	\$18,066	\$20,923	\$23,780	\$26,666	\$29,580	\$119,014
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$18,066	\$20,923	\$23,780	\$26,666	\$29,580	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 27--BOCA GRANDE	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
INTEREST - CONSTRUCTION FUND	\$58	\$8	\$8	\$8	\$8	\$88
FUND BAL.	\$0	\$0	\$0	\$0	\$0	\$0
REV. TOTAL	\$24,490	\$27,394	\$30,251	\$33,108	\$35,994	
	\$27,548	\$30,401	\$33,258	\$36,146	\$39,061	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$153	\$150	\$150	\$152	\$153	\$759
NET AVAILABLE	\$27,395	\$30,251	\$33,108	\$35,994	\$38,908	\$165,655
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$27,394	\$30,251	\$33,108	\$35,994	\$38,908	

DIST. 28--ESTERO	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$120,000	\$120,000	\$120,000	\$121,200	\$122,412	\$603,612
INTEREST - CONSTRUCTION FUND	\$300	\$300	\$300	\$303	\$306	\$1,509
FUND BAL.	\$0	\$0	\$0	\$0	\$0	\$0
REV. TOTAL	\$0	\$0	(\$0)	(\$0)	(\$0)	
	\$120,300	\$120,300	\$120,300	\$121,503	\$122,718	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$6,015	\$6,015	\$6,015	\$6,075	\$6,136	
LOAN REPAYMENT TO GENERAL FUND W/Interest	\$114,285	\$114,285	\$114,285	\$115,428	\$116,582	\$574,865
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 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
INTEREST - CONSTRUCTION FUND	\$208	\$8	\$8	\$8	\$8	\$238
FUND BAL.	\$0	\$0	\$0	\$0	\$0	(\$0)
REV. TOTAL	\$85,096	\$88,143	\$91,000	\$93,857	\$96,743	
	\$88,304	\$91,151	\$94,008	\$96,895	\$99,811	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$160	\$150	\$150	\$152	\$153	\$766
NET AVAILABLE	\$88,143	\$91,000	\$93,857	\$96,743	\$99,658	\$469,402
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$88,143	\$91,000	\$93,857	\$96,743	\$99,658	

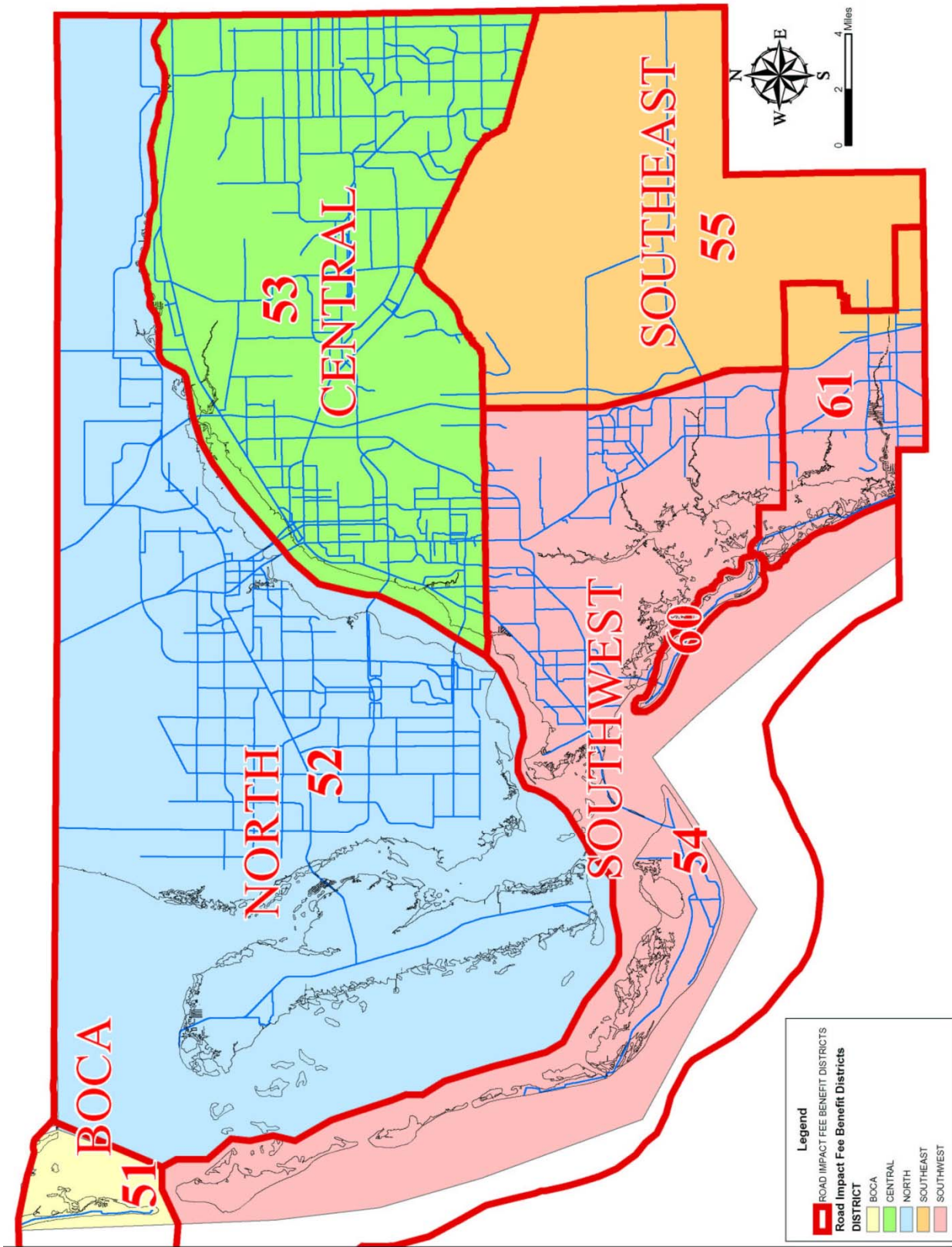
COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
COMMUNITY PARK TOTAL						
IMPACT FEES						
INTEREST	\$222,000	\$222,000	\$222,000	\$224,220	\$226,462	\$1,116,682
INTEREST - CONSTRUCTION FUND	\$9,364	\$555	\$555	\$561	\$566	\$11,601
FUND BAL.	\$11,200	\$4,800	\$0	\$0	\$0	\$16,000
REV. TOTAL	\$7,373,355	\$7,465,113	\$7,548,008	\$7,626,103	\$7,704,978	
	<u>\$7,615,919</u>	<u>\$7,692,468</u>	<u>\$7,770,563</u>	<u>\$7,850,883</u>	<u>\$7,932,007</u>	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$11,569	\$11,128	\$11,128	\$11,239	\$11,351	\$56,416
LOAN REPAYMENT TO GENERAL FUND (18622)	\$24,951	\$19,047	\$19,047	\$19,238	\$19,430	\$101,713
LOAN REPAYMENT TO GENERAL FUND (18628)	\$114,285	\$114,285	\$114,285	\$115,428	\$116,582	\$574,865
NET AVAILABLE	<u>\$7,465,114</u>	<u>\$7,548,008</u>	<u>\$7,626,103</u>	<u>\$7,704,978</u>	<u>\$7,784,643</u>	<u>\$38,128,847</u>
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	<u>\$7,465,114</u>	<u>\$7,548,008</u>	<u>\$7,626,103</u>	<u>\$7,704,978</u>	<u>\$7,784,643</u>	

REGIONAL PARK IMPACT FEE DISTRICT

REGIONAL PARKS IMPACT FEE DISTRICT REVENUES

COUNTYWIDE	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES	\$284,000	\$284,000	\$284,000	\$286,840	\$289,708	\$1,428,548
INTEREST	\$710	\$710	\$710	\$717	\$724	\$3,571
INTEREST - CONSTRUCTION FUND	\$500	\$0	\$0	\$0	\$0	\$500
FUND BAL.	\$0	\$0	(\$0)	(\$0)	(\$0)	
REV. TOTAL	\$285,210	\$284,710	\$284,710	\$287,557	\$290,432	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$14,236	\$14,236	\$14,236	\$14,378	\$14,522	\$71,606
FISHERMAN'S COOP LOAN REPAYMENT TO 00101	\$270,975	\$270,475	\$270,475	\$273,179	\$0	\$1,085,103
NET AVAILABLE	\$0	(\$0)	(\$0)	(\$0)	\$275,910	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$0	(\$0)	(\$0)	(\$0)	\$275,910	



ROAD IMPACT FEE DISTRICT REVENUES

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 21--BOCA GRANDE	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$13,000	\$13,000	\$13,000	\$13,130	\$13,261	\$65,391
INTEREST - CONSTRUCTION FUND	\$273	\$33	\$33	\$33	\$33	\$403
FUND BAL.	\$100	\$0	\$0	\$0	\$0	\$100
REV. TOTAL	\$156,380	\$166,089	\$159,470	\$171,851	\$184,355	
	\$169,753	\$179,121	\$172,502	\$185,013	\$197,649	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$664	\$652	\$652	\$658	\$665	\$3,290
NET AVAILABLE	\$169,089	\$178,470	\$171,851	\$184,355	\$196,985	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$3,000	\$19,000	\$0	\$0	\$0	\$22,000
TOTAL PROJECTS	\$3,000	\$19,000	\$0	\$0	\$0	\$22,000
RESERVES	\$166,089	\$159,470	\$171,851	\$184,355	\$196,985	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 22--NORTH DISTRICT	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$253,000	\$253,000	\$253,000	\$255,530	\$258,085	\$1,272,615
INTEREST - CONSTRUCTION FUND	\$6,133	\$633	\$633	\$639	\$645	\$8,682
FUND BAL.	\$500	\$0	\$0	\$0	\$0	\$500
REV. TOTAL	\$537,495	\$784,171	\$1,025,122	\$1,206,073	\$1,449,433	
	\$797,128	\$1,037,803	\$1,278,754	\$1,462,242	\$1,708,163	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$12,957	\$12,682	\$12,682	\$12,808	\$12,937	\$64,065
NET AVAILABLE	\$784,171	\$1,025,122	\$1,266,073	\$1,449,433	\$1,695,227	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$60,000	\$0	\$0	\$60,000
TOTAL PROJECTS	\$0	\$0	\$60,000	\$0	\$0	\$60,000
RESERVES	\$784,171	\$1,025,122	\$1,206,073	\$1,449,433	\$1,695,227	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 23--CENTRAL DISTRICT	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES	\$750,000	\$750,000	\$750,000	\$757,500	\$765,075	\$3,772,575
INTEREST	\$1,875	\$1,875	\$1,875	\$1,894	\$1,913	\$9,432
INTEREST - CONSTRUCTION FUND	\$25,000	\$0	\$0	\$0	\$0	\$25,000
FUND BAL.	\$164,966	\$799,747	\$0	\$0	\$0	
REV. TOTAL	\$941,841	\$1,551,622	\$751,875	\$759,394	\$766,988	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$37,594	\$37,594	\$37,594	\$37,970	\$38,349	\$189,100
LOAN & INTEREST FOR PROPOSED LOANS	\$4,500	\$1,474,029	\$714,281	\$721,424	\$728,639	\$3,642,873
REFUND PRIOR YEAR REVENUES	\$100,000	\$0	\$0	\$0	\$0	\$100,000
NET AVAILABLE	\$799,747	\$40,000	\$0	\$0	(\$0)	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$40,000	\$0	\$0	\$0	\$40,000
TOTAL PROJECTS	\$0	\$40,000	\$0	\$0	\$0	\$40,000
RESERVES	\$799,747	\$0	\$0	\$0	(\$0)	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 24--SOUTHWEST DISTRICT	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES						
INTEREST	\$1,000,000	\$1,000,000	\$1,000,000	\$1,010,000	\$1,020,100	\$5,030,100
INTEREST - CONSTRUCTION FUND	\$2,500	\$2,500	\$2,500	\$2,525	\$2,550	\$12,575
FUND BAL.	\$3,000	\$0	\$0	\$0	\$0	\$3,000
	\$0	\$0	\$0	\$0	(\$0)	
REV. TOTAL	\$1,005,500	\$1,002,500	\$1,002,500	\$1,012,525	\$1,022,650	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$50,125	\$50,125	\$50,125	\$50,626	\$51,133	\$252,134
LOAN-INTEREST FOR PROPOSED LOANS	\$0	\$0	\$0	\$32,500	\$32,500	\$65,000
LOAN REPAYMENT - Project 205021	\$861,375	\$883,375	\$665,375	\$819,399	\$774,967	\$4,004,491
LOAN INTEREST -Project 205021 (.5%) (1%)	\$72,500	\$69,000	\$117,000	\$110,000	\$107,000	\$475,500
NET AVAILABLE	\$21,500	\$0	\$170,000	(\$0)	\$57,050	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$21,500	\$0	\$170,000	\$0	\$57,050	\$248,550
TOTAL PROJECTS	\$21,500	\$0	\$170,000	\$0	\$57,050	\$248,550
RESERVES	\$0	\$0	\$0	(\$0)	\$0	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 25--SOUTHEAST DISTRICT	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
IMPACT FEES	\$500,000	\$500,000	\$500,000	\$505,000	\$510,050	\$2,515,050
INTEREST	\$1,250	\$1,250	\$1,250	\$1,263	\$1,275	\$6,288
INTEREST - CONSTRUCTION FUND	\$50	\$0	\$0	\$0	\$0	\$50
FUND BAL.	\$0	\$0	\$0	\$0	\$0	\$0
REV. TOTAL	\$501,300	\$501,250	\$501,250	\$506,263	\$511,326	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$25,063	\$25,063	\$25,063	\$25,313	\$25,566	\$126,067
LOAN REPAYMENT - Project 204097	\$368,738	\$305,993	\$265,924	\$272,788	\$280,326	\$1,493,769
LOAN INTEREST -Project 204097 (.5%) (1%)	\$107,500	\$106,195	\$210,264	\$208,161	\$205,433	\$837,552
NET AVAILABLE	\$0	\$64,000	\$0	\$0	\$0	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$64,000	\$0	\$0	\$0	\$64,000
TOTAL PROJECTS	\$0	\$64,000	\$0	\$0	\$0	\$64,000
RESERVES	\$0	\$0	\$0	\$0	\$0	\$0

ROADS IMPACT FEE DISTRICT REVENUES

	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
ROADS TOTAL						
IMPACT FEES	\$2,516,000	\$2,516,000	\$2,516,000	\$2,541,160	\$2,566,571	\$12,655,731
INTEREST	\$12,030	\$6,290	\$6,290	\$6,353	\$6,416	\$37,379
INTEREST - CONSTRUCTION FUND	\$28,650	\$0	\$0	\$0	\$0	\$28,650
FUND BAL.	\$858,841	\$1,750,007	\$1,184,592	\$1,377,924	\$1,633,789	
REV. TOTAL	\$3,415,521	\$4,272,297	\$3,706,882	\$3,925,436	\$4,206,776	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$126,402	\$126,115	\$126,115	\$127,376	\$128,649	\$634,656
LOAN REPAYMENT - Project 205021	\$861,375	\$883,375	\$665,375	\$819,399	\$774,967	\$4,004,491
LOAN INTEREST -Project 205021 (.5%) (1%)	\$72,500	\$69,000	\$117,000	\$110,000	\$107,000	\$475,500
LOAN REPAYMENT - Project 204097	\$368,738	\$305,993	\$265,924	\$272,788	\$280,326	\$1,493,769
LOAN INTEREST -Project 204097 (.5%) (1%)	\$107,500	\$106,195	\$210,264	\$208,161	\$205,433	\$837,552
LOAN & INTEREST FOR PROPOSED LOANS	\$4,500	\$1,474,029	\$714,281	\$753,924	\$761,139	\$3,707,873
REFUND PRIOR YEAR REVENUES	\$100,000	\$0	\$0	\$0	\$0	\$100,000
TOTAL CREDITS/DEBT	\$1,641,014	\$2,964,706	\$2,098,958	\$2,291,648	\$2,257,514	\$11,253,840
NET AVAILABLE	\$1,774,507	\$1,307,592	\$1,607,924	\$1,633,789	\$1,949,262	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$24,500	\$123,000	\$230,000	\$0	\$57,050	\$434,550
TOTAL PROJECTS	\$24,500	\$123,000	\$230,000	\$0	\$57,050	\$434,550
RESERVES	\$1,750,007	\$1,184,592	\$1,377,924	\$1,633,789	\$1,892,212	

SECTION F - BUDGET BY FUNCTION

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

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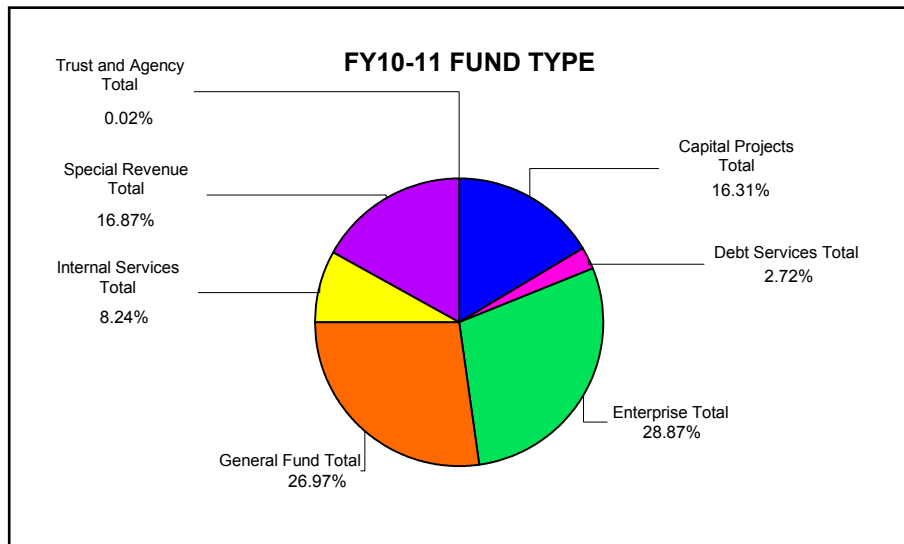
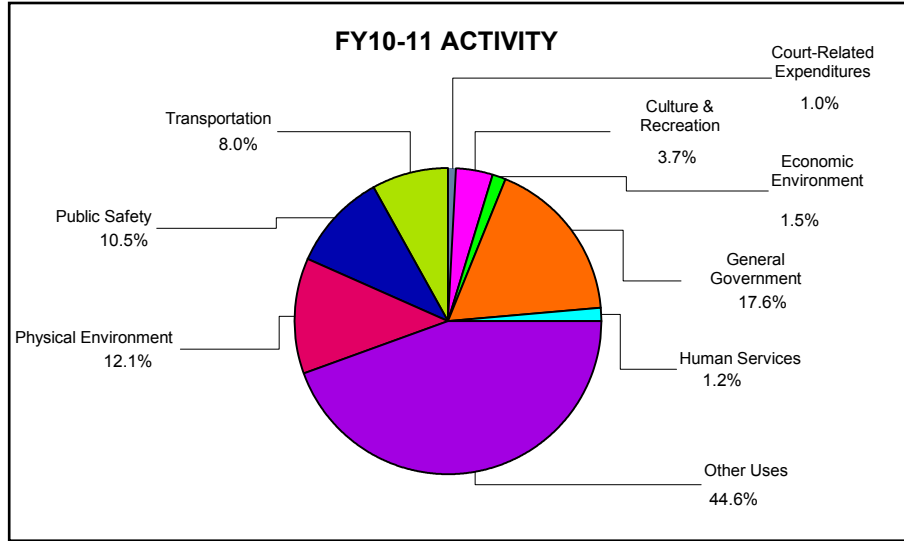
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2010 - 2011

FUNCTION	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
General Government	\$ 353,968,712	\$ 273,015,976	\$ 361,869,770
Public Safety	\$ 230,749,303	\$ 219,475,533	\$ 210,025,128
Physical Environment	\$ 200,785,966	\$ 201,551,477	\$ 241,514,757
Transportation	\$ 172,978,417	\$ 157,768,029	\$ 159,574,878
Economic Environment	\$ 24,759,930	\$ 40,514,464	\$ 29,137,898
Human Services	\$ 24,818,404	\$ 26,146,741	\$ 24,438,847
Culture & Recreation	\$ 79,159,177	\$ 96,588,581	\$ 73,308,534
Other Uses	\$ 535,101,497	\$ 320,320,821	\$ 893,800,829
Other Non-Operating	\$ 23,486,652	\$ 89,828	\$ 0
Court-Related Expenditures	\$ 5,540,686	\$ 5,751,596	\$ 6,156,053
Circuit Court- Criminal	\$ 2,176,211	\$ 2,190,421	\$ 2,206,151
Circuit Court - Family	\$ 926,280	\$ 1,122,137	\$ 1,243,434
Circuit Court - Juvenile	\$ 4,180,505	\$ 3,451,896	\$ 3,471,160
Circuit Court - Probate	\$ 263,576	\$ 258,500	\$ 254,198
Courts General Operations	\$ 4,683,520	\$ 4,181,204	\$ 4,112,805
County Courts - Criminal	\$ 2,101,060	\$ 1,906,958	\$ 1,922,752
GRAND TOTAL	<u>\$ 1,665,679,896</u>	<u>\$ 1,354,334,162</u>	<u>\$ 2,013,037,194</u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 432,066,501	\$ 403,960,442	\$ 543,003,200
Special Revenue Fund	\$ 488,889,526	\$ 237,213,629	\$ 339,578,802
Debt Service Fund	\$ 46,949,821	\$ 54,155,183	\$ 54,665,204
Capital Project Fund	\$ 216,170,657	\$ 163,065,983	\$ 328,335,581
Enterprise Fund	\$ 393,462,455	\$ 389,389,913	\$ 581,131,130
Internal Service Fund	\$ 88,090,041	\$ 106,009,006	\$ 165,823,039
Trust & Agency Fund	\$ 50,895	\$ 540,006	\$ 500,238
GRAND TOTAL	<u>\$ 1,665,679,896</u>	<u>\$ 1,354,334,162</u>	<u>\$ 2,013,037,194</u>

COUNTY BUDGET BY FUNCTION



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

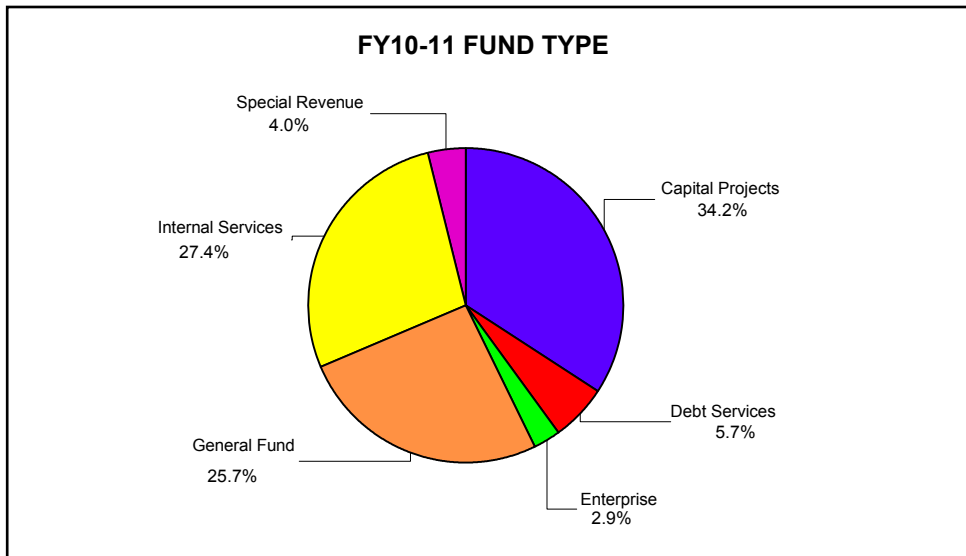
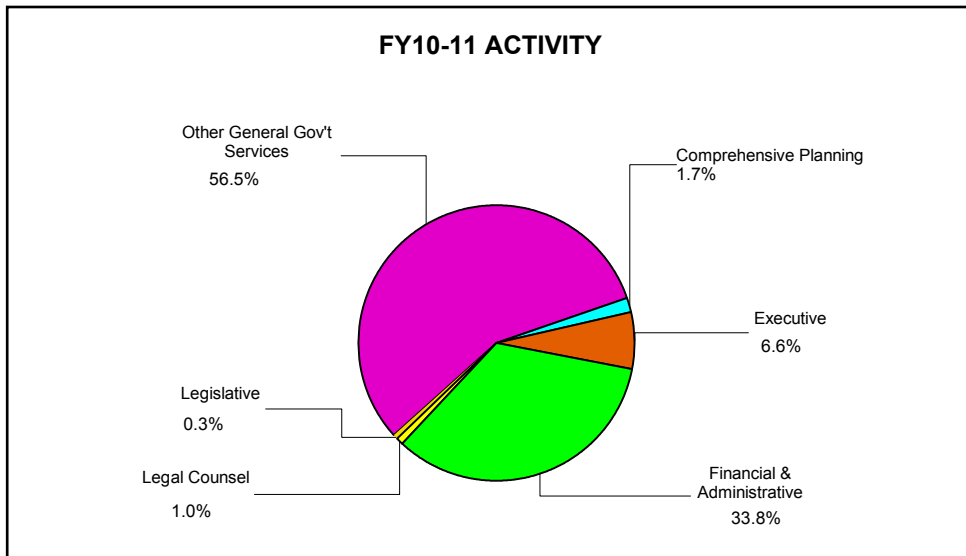
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,209,776	\$ 1,132,344	\$ 1,193,832
Legal Counsel	\$ 3,574,346	\$ 3,392,122	\$ 3,521,934
Executive	\$ 23,460,844	\$ 22,816,626	\$ 23,338,296
Financial & Administrative	\$ 111,582,785	\$ 109,446,789	\$ 119,410,156
Comprehensive Planning	\$ 7,029,055	\$ 5,906,047	\$ 5,989,548
Non-Court Information Systems	\$ 10,408,333	\$ 8,571,044	\$ 8,726,721
Debt Service Payments	\$ 31,146,069	\$ 53,253	\$ 228,384
Other General Gov't Services	\$ 165,557,504	\$ 121,697,751	\$ 199,460,899
GRAND TOTAL	<u>\$ 353,968,712</u>	<u>\$ 273,015,976</u>	<u>\$ 361,869,770</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 121,891,153	\$ 93,020,685	\$ 93,133,674
Special Revenue Fund	\$ 24,927,856	\$ 16,923,163	\$ 14,429,035
Debt Service Fund	\$ 31,574,070	\$ 20,886,037	\$ 20,610,253
Capital Project Fund	\$ 85,252,032	\$ 41,161,553	\$ 123,829,067
Enterprise Fund	\$ 5,320,643	\$ 14,119,241	\$ 10,587,357
Internal Service Fund	\$ 85,002,958	\$ 86,905,297	\$ 99,280,384
GRAND TOTAL	<u>\$ 353,968,712</u>	<u>\$ 273,015,976</u>	<u>\$ 361,869,770</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.



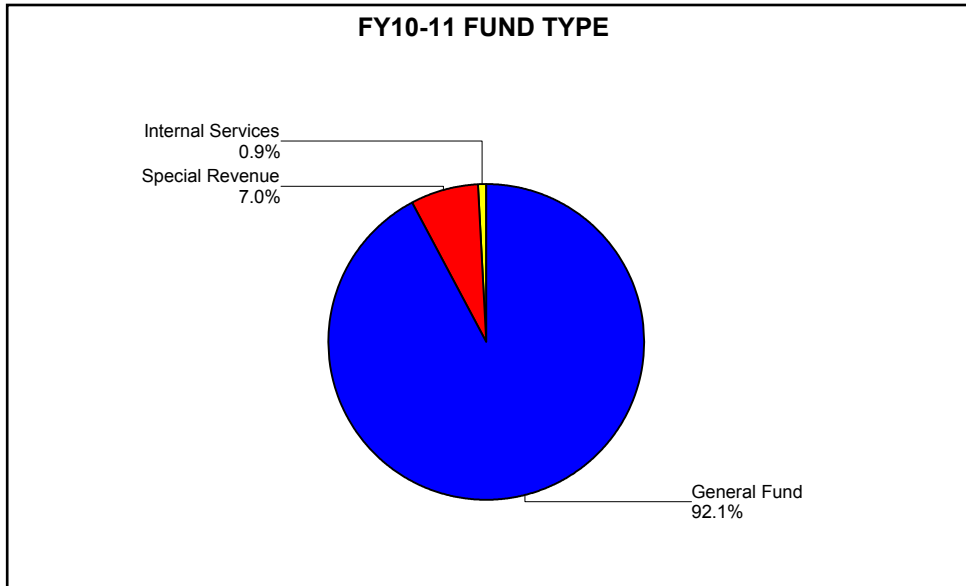
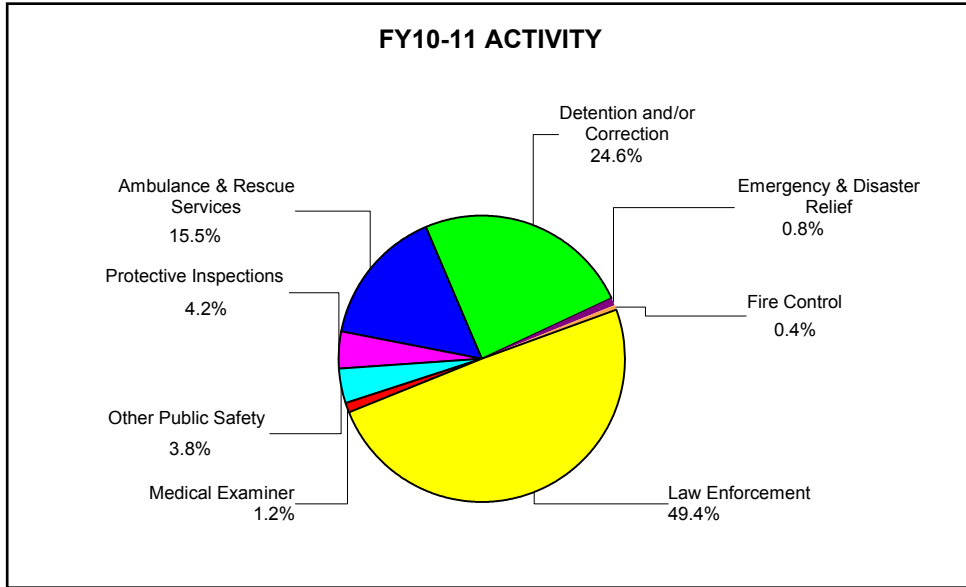
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2010 - 2011

	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 108,855,780	\$ 108,804,310	\$ 103,792,030
Fire Control	\$ 771,840	\$ 960,119	\$ 877,248
Ambulance & Rescue Services	\$ 36,568,049	\$ 34,735,046	\$ 32,490,757
Emergency & Disaster Relief	\$ 2,648,646	\$ 2,228,294	\$ 1,729,059
Medical Examiner	\$ 2,430,018	\$ 2,505,068	\$ 2,535,117
Other Public Safety	\$ 9,968,149	\$ 7,603,892	\$ 8,078,725
Protective Inspections	\$ 11,097,836	\$ 9,048,545	\$ 8,888,610
Detention and/or Correction	\$ 58,408,985	\$ 53,590,259	\$ 51,633,582
GRAND TOTAL	<u>\$ 230,749,303</u>	<u>\$ 219,475,533</u>	<u>\$ 210,025,128</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 208,321,071	\$ 202,918,862	\$ 193,481,614
Special Revenue Fund	\$ 19,366,149	\$ 14,482,962	\$ 14,719,511
Internal Service Fund	\$ 3,062,083	\$ 2,073,709	\$ 1,824,003
GRAND TOTAL	<u>\$ 230,749,303</u>	<u>\$ 219,475,533</u>	<u>\$ 210,025,128</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.



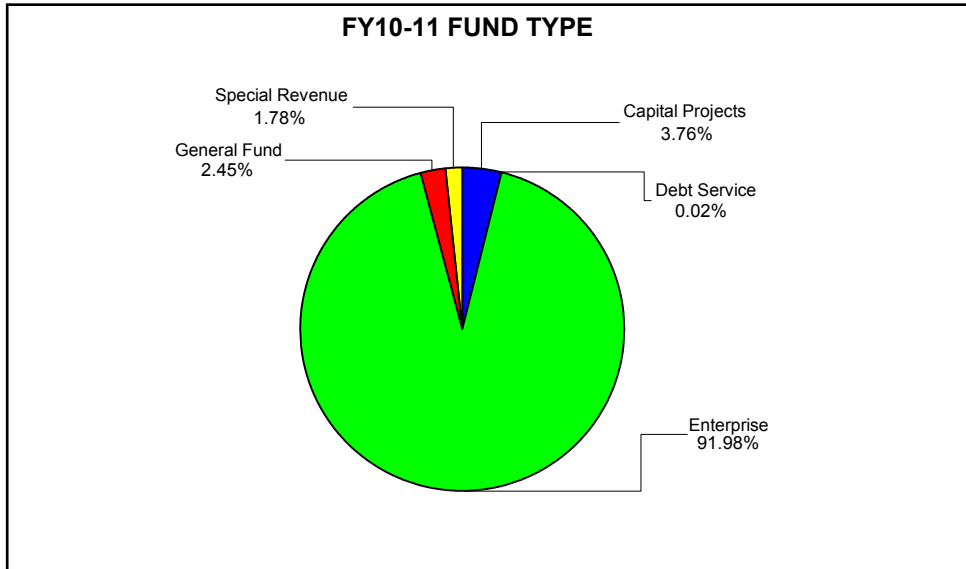
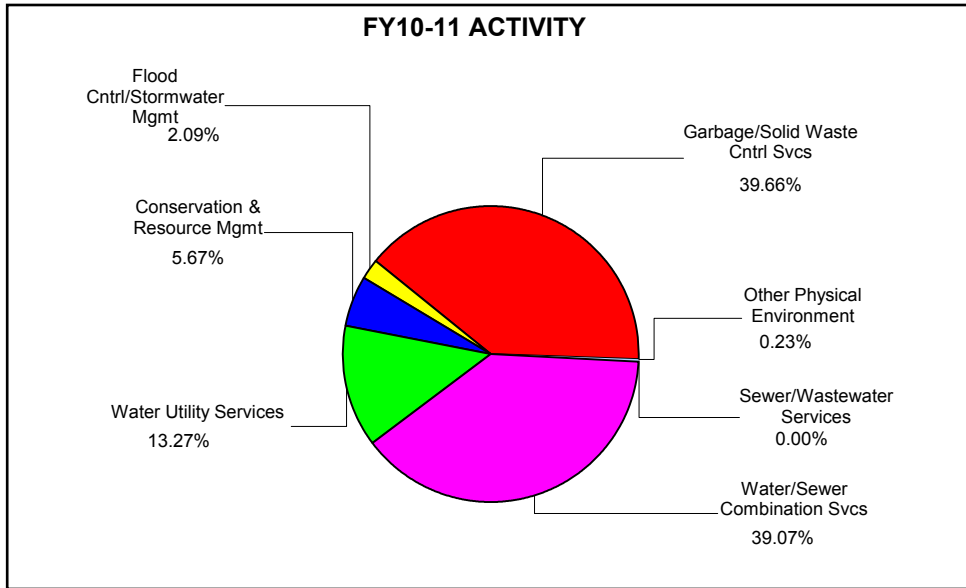
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2010 - 2011

	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 44,313	\$ 42,567	\$ 32,040,850
Garbage/Solid Waste Cntrl Svcs	\$ 77,752,423	\$ 89,985,942	\$ 95,788,219
Sewer/Wastewater Services	\$ 68,798	\$ 197,048	\$ 7,708
Water/Sewer Combination Svcs	\$ 100,861,236	\$ 97,528,899	\$ 94,367,216
Conservation & Resource Mgmt	\$ 21,204,573	\$ 12,201,582	\$ 13,693,217
Flood Cntrl/Stormwater Mgmt	\$ 257,423	\$ 1,023,703	\$ 5,052,747
Other Physical Environment	\$ 597,200	\$ 571,736	\$ 564,800
GRAND TOTAL	<u>\$ 200,785,966</u>	<u>\$ 201,551,477</u>	<u>\$ 241,514,757</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 8,486,574	\$ 6,170,327	\$ 5,926,791
Special Revenue Fund	\$ 5,714,124	\$ 4,704,743	\$ 4,305,018
Debt Service Fund	\$ 77,371	\$ 81,043	\$ 48,558
Capital Project Fund	\$ 8,569,402	\$ 3,080,523	\$ 9,078,955
Enterprise Fund	\$ 177,938,495	\$ 187,514,841	\$ 222,155,435
GRAND TOTAL	<u>\$ 200,785,966</u>	<u>\$ 201,551,477</u>	<u>\$ 241,514,757</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.



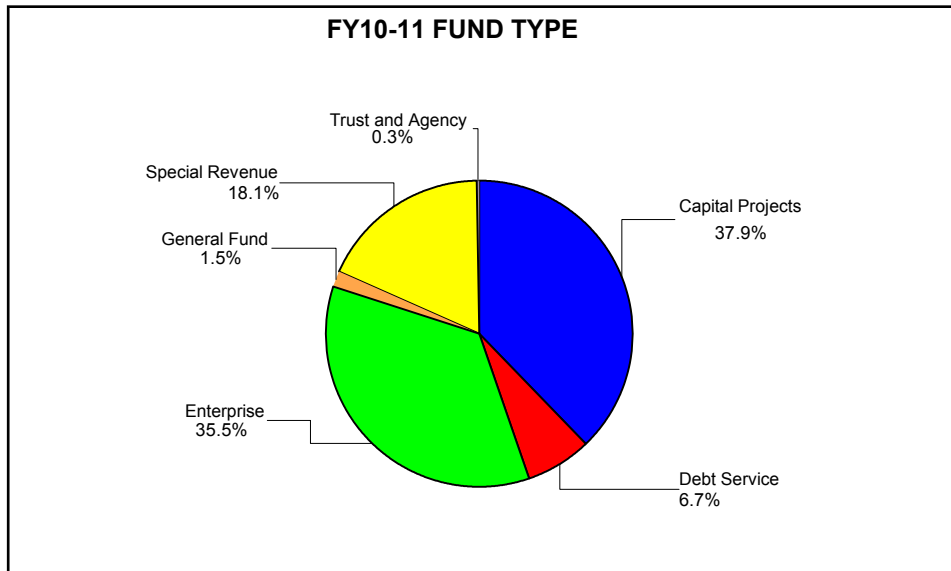
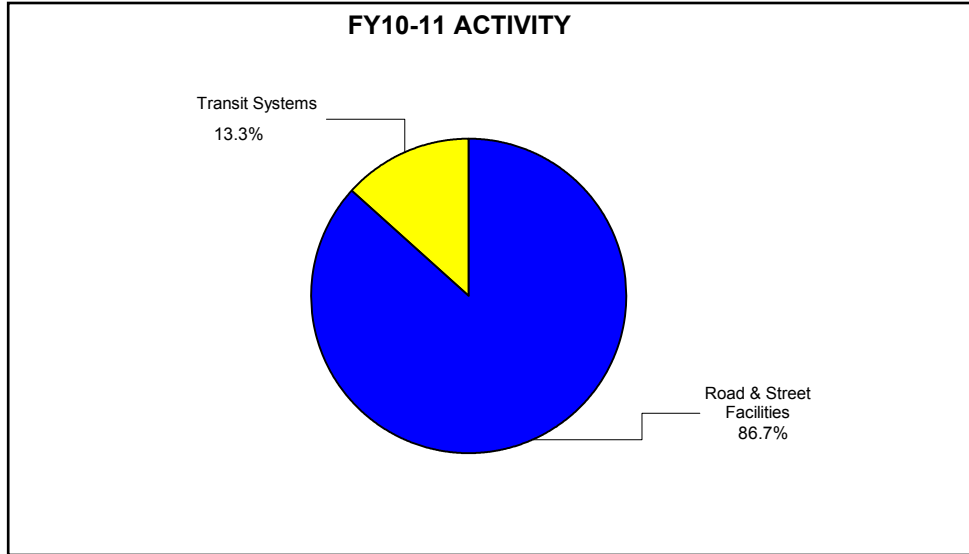
TRANSPORTATION

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 149,043,689	\$ 132,301,731	\$ 138,340,351
Transit Systems	\$ 23,934,728	\$ 25,466,298	\$ 21,234,527
GRAND TOTAL	<u>\$ 172,978,417</u>	<u>\$ 157,768,029</u>	<u>\$ 159,574,878</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,169,635	\$ 1,252,542	\$ 2,351,000
Special Revenue Fund	\$ 35,835,289	\$ 31,307,396	\$ 28,961,972
Debt Service Fund	\$ 305,734	\$ 8,397,290	\$ 10,712,546
Capital Project Fund	\$ 76,028,365	\$ 44,868,855	\$ 60,452,136
Enterprise Fund	\$ 57,588,499	\$ 71,401,940	\$ 56,597,224
Trust & Agency Fund	\$ 50,895	\$ 540,006	\$ 500,000
GRAND TOTAL	<u>\$ 172,978,417</u>	<u>\$ 157,768,029</u>	<u>\$ 159,574,878</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.



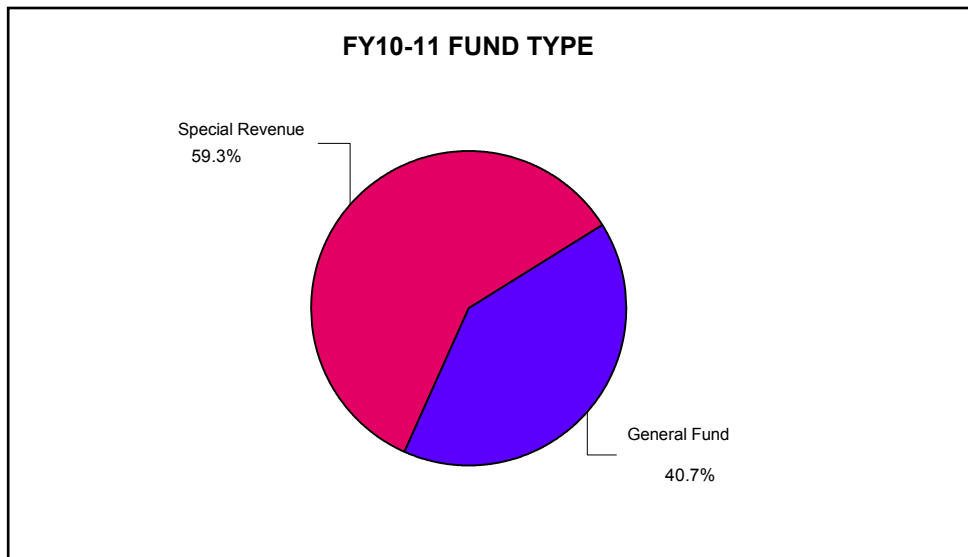
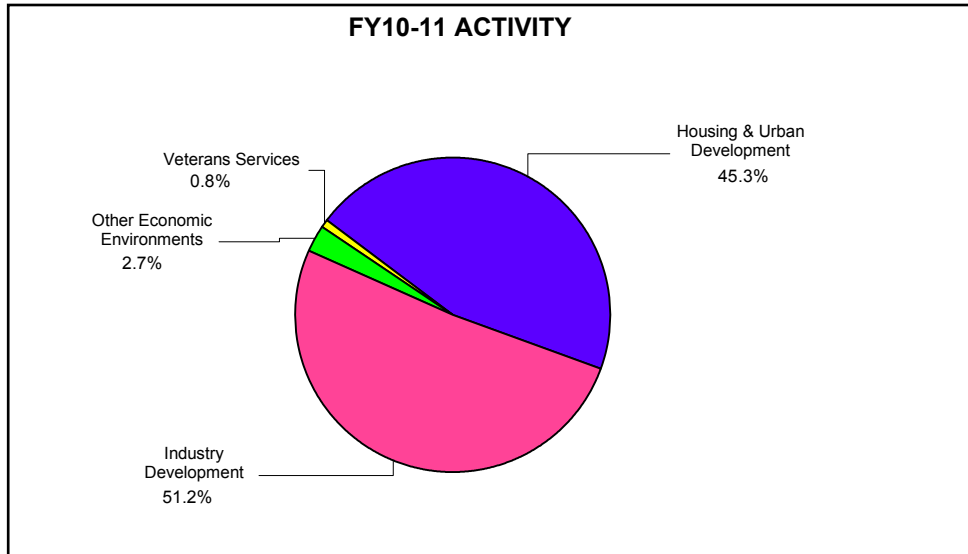
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
Industry Development	\$ 14,358,760	\$ 15,893,695	\$ 14,915,477
Veterans Services	\$ 296,028	\$ 238,218	\$ 234,025
Housing & Urban Development	\$ 9,485,815	\$ 23,539,887	\$ 13,194,624
Other Economic Environments	\$ 619,327	\$ 842,664	\$ 793,772
GRAND TOTAL	<u>\$ 24,759,930</u>	<u>\$ 40,514,464</u>	<u>\$ 29,137,898</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 5,578,574	\$ 19,223,440	\$ 11,856,565
Special Revenue Fund	\$ 19,181,356	\$ 21,291,024	\$ 17,281,333
GRAND TOTAL	<u>\$ 24,759,930</u>	<u>\$ 40,514,464</u>	<u>\$ 29,137,898</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.



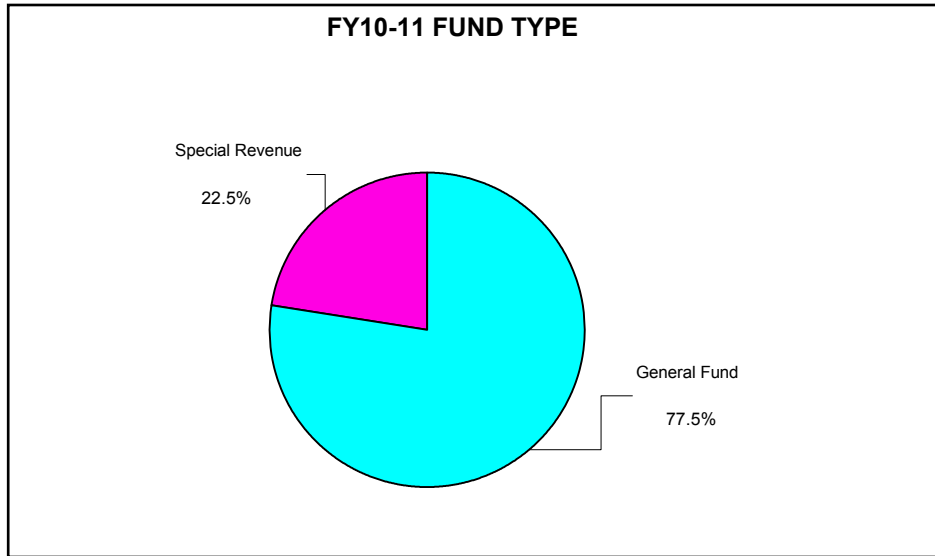
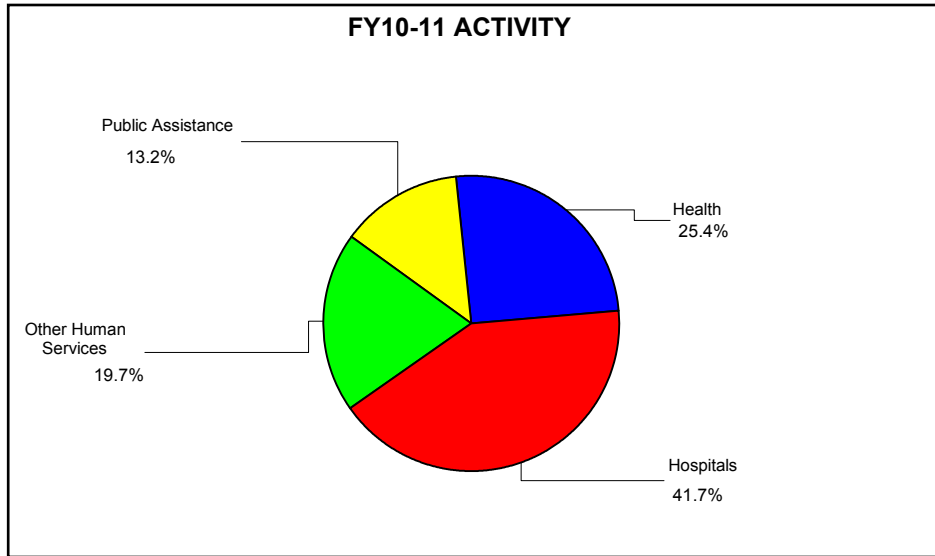
HUMAN SERVICES

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
Health	\$ 6,261,714	\$ 6,298,743	\$ 6,199,289
Public Assistance	\$ 4,132,254	\$ 4,573,571	\$ 3,229,481
Hospitals	\$ 9,761,746	\$ 10,571,062	\$ 10,190,410
Other Human Services	\$ 4,662,690	\$ 4,703,365	\$ 4,819,667
GRAND TOTAL	<u>\$ 24,818,404</u>	<u>\$ 26,146,741</u>	<u>\$ 24,438,847</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 18,495,931	\$ 19,665,224	\$ 18,951,466
Special Revenue Fund	\$ 6,322,473	\$ 6,481,517	\$ 5,487,381
GRAND TOTAL	<u>\$ 24,818,404</u>	<u>\$ 26,146,741</u>	<u>\$ 24,438,847</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.



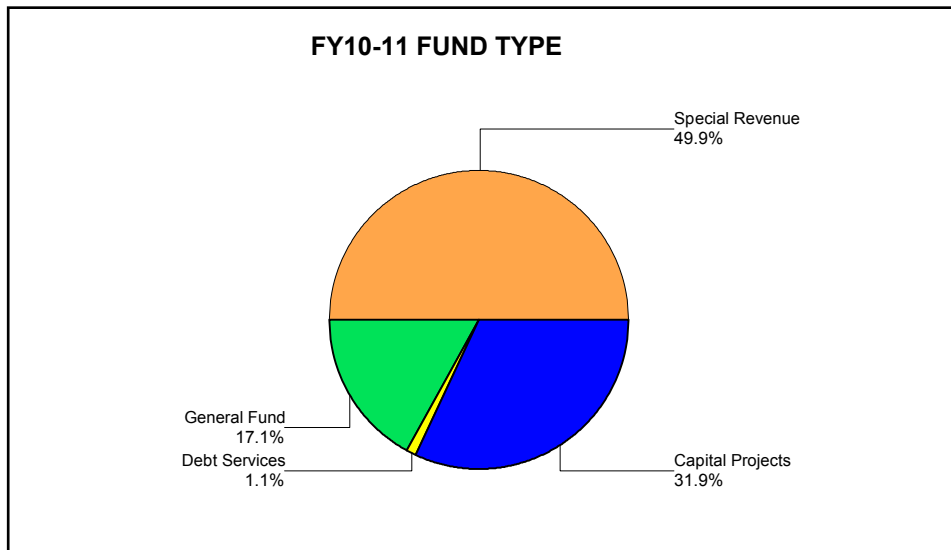
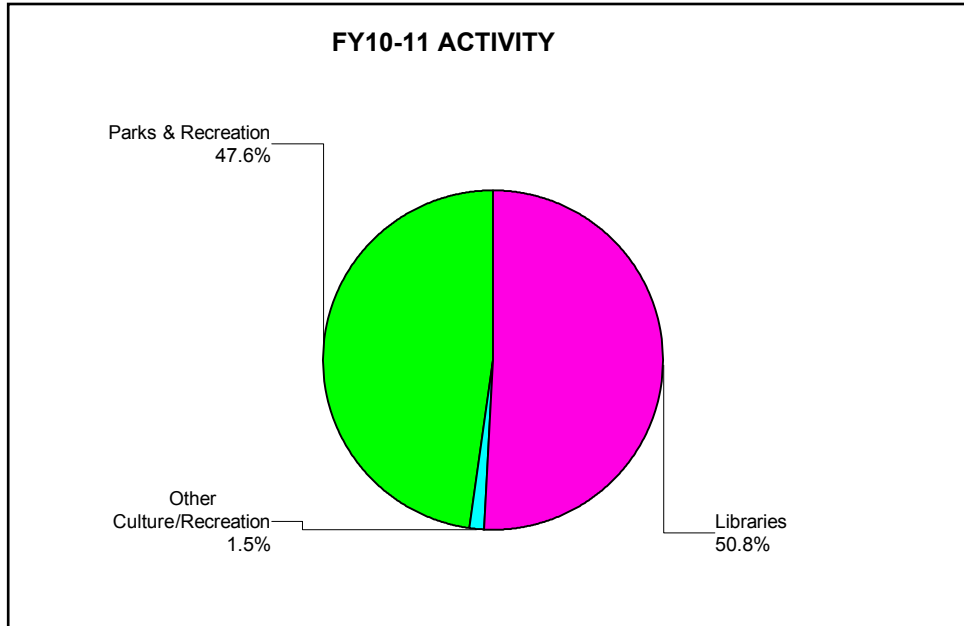
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
Parks & Recreations	\$ 41,036,630	\$ 68,121,646	\$ 34,923,508
Libraries	\$ 36,918,803	\$ 27,292,839	\$ 37,276,030
Other Culture/Recreation	\$ 1,203,744	\$ 1,174,096	\$ 1,108,996
GRAND TOTAL	<u>\$ 79,159,177</u>	<u>\$ 96,588,581</u>	<u>\$ 73,308,534</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 15,097,851	\$ 13,193,319	\$ 12,537,971
Special Revenue Fund	\$ 41,279,884	\$ 37,739,902	\$ 36,555,012
Debt Service Fund	\$ 3,500	\$ 820,851	\$ 809,310
Capital Project Fund	\$ 22,777,942	\$ 44,834,509	\$ 23,406,241
GRAND TOTAL	<u>\$ 79,159,177</u>	<u>\$ 96,588,581</u>	<u>\$ 73,308,534</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.



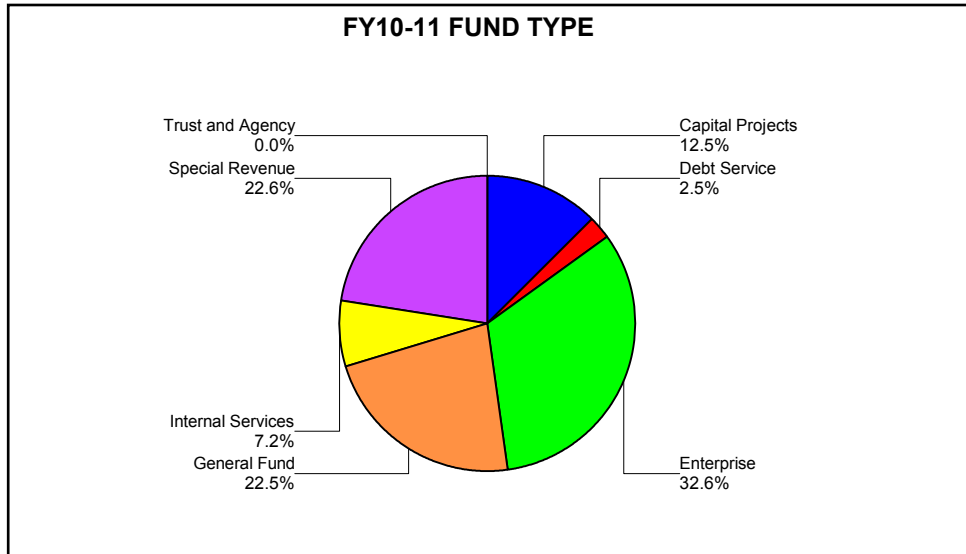
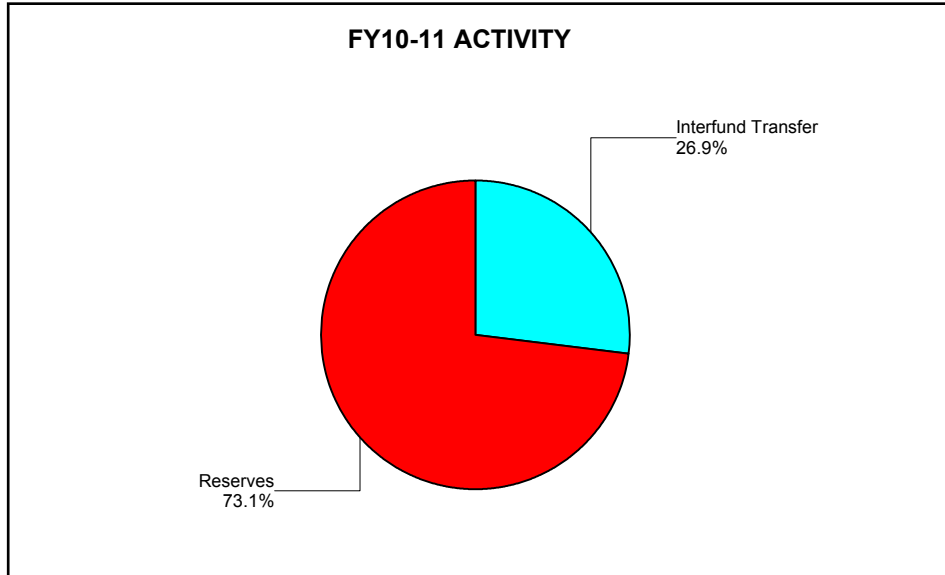
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2010 - 2011

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
Interfund Transfer	\$ 535,101,497	\$ 320,320,821	\$ 240,325,122
Reserves	\$ 0	\$ 0	\$ 653,475,707
GRAND TOTAL	<u>\$ 535,101,497</u>	<u>\$ 320,320,821</u>	<u>\$ 893,800,829</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 47,653,130	\$ 45,264,150	\$ 201,317,231
Special Revenue Fund	\$ 319,763,139	\$ 88,672,103	\$ 201,919,875
Debt Service Fund	\$ 14,989,146	\$ 23,969,962	\$ 22,484,537
Capital Project Fund	\$ 23,542,916	\$ 29,120,543	\$ 111,569,182
Enterprise Fund	\$ 129,128,166	\$ 116,264,063	\$ 291,791,114
Internal Service Fund	\$ 25,000	\$ 17,030,000	\$ 64,718,652
Trust & Agency Fund	\$ 0	\$ 0	\$ 238
GRAND TOTAL	<u>\$ 535,101,497</u>	<u>\$ 320,320,821</u>	<u>\$ 893,800,829</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.



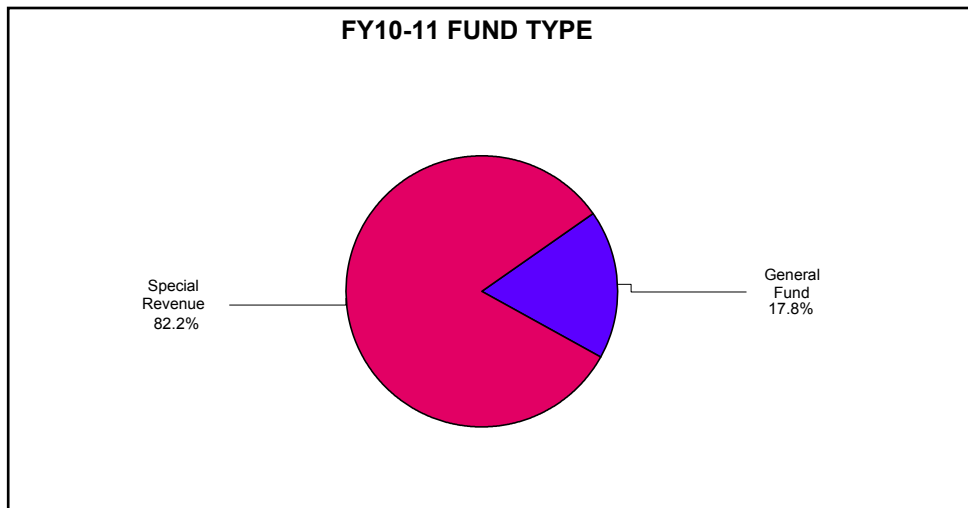
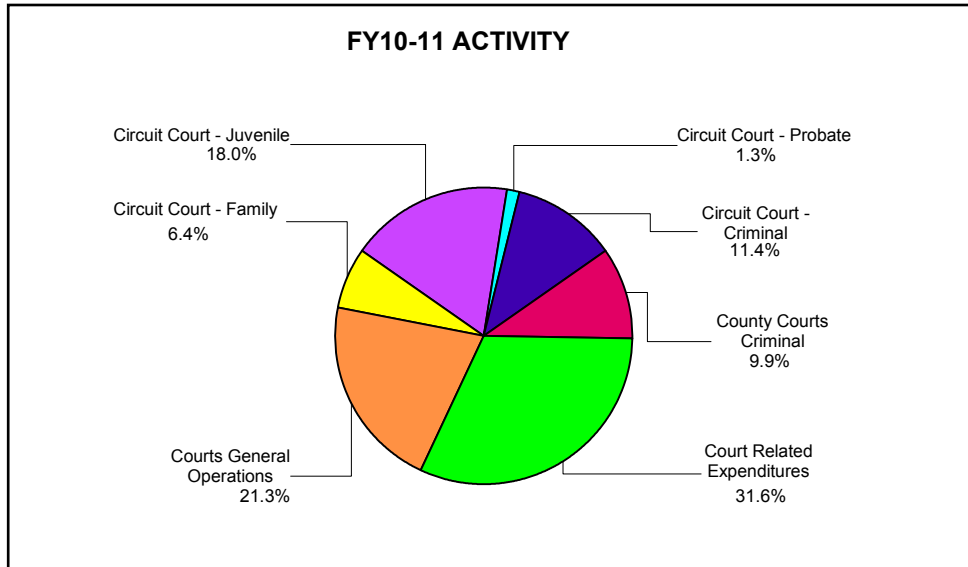
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2010 - 2011

FUNCTION	2008 - 2009 <u>ACTUAL</u>	2009 - 2010 UNAUDITED <u>ACTUAL</u>	2010 - 2011 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 5,540,686	\$ 5,751,596	\$ 6,156,053
Circuit Court- Criminal	\$ 2,176,211	\$ 2,190,421	\$ 2,206,151
Circuit Court - Family	\$ 926,280	\$ 1,122,137	\$ 1,243,434
Circuit Court - Juvenile	\$ 4,180,505	\$ 3,451,896	\$ 3,471,160
Circuit Court - Probate	\$ 263,576	\$ 258,500	\$ 254,198
Courts General Operations	\$ 4,683,520	\$ 4,181,204	\$ 4,112,805
County Courts - Criminal	\$ 2,101,060	\$ 1,906,958	\$ 1,922,752
GRAND TOTAL	<u>\$ 19,871,838</u>	<u>\$ 18,862,712</u>	<u>\$ 19,366,553</u>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,372,582	\$ 3,251,893	\$ 3,446,888
Special Revenue Fund	\$ 16,499,256	\$ 15,610,819	\$ 15,919,665
GRAND TOTAL	<u>\$ 19,871,838</u>	<u>\$ 18,862,712</u>	<u>\$ 19,366,553</u>

COURT RELATED EXPENDITURES



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

COURT-RELATED EXPENDITURES

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

SECTION G – APPENDICES

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FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY

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

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

Major Governmental Operating Funds of Lee County

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

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

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

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

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

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Other Special Revenue Funds

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

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

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

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

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

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

Debt Service Funds

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

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

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

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Capital Project Funds

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

Enterprise Funds

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

Intergovernmental Service Funds

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

Budgetary Accounting

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

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

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

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

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

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

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

Budgets and Budgetary Accounting

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

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

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

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

BUDGET PREPARATION, ADOPTION, AND AMENDMENT

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

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

February - Budget Kickoff

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

March – Preliminary Budget Preparatory Steps

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

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

April - May – Proposed Budget Development

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

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

June - County Manager Review

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

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

June or July– Balancing Funds - BoCC Workshops

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

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

July 1 - Assessment Data

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

July/August - Board Establishes Tentative Millage Rate

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

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

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

September - Public Hearings

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

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

October/November - Final Budget Preparation

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

The final document is made available on the County's website for review by the media, taxpayers and public interest groups. Users may print their own copy or access the County website at all libraries and print select pages or the entire budget document at their expense.

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

Five-Year Capital Improvement Program

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

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

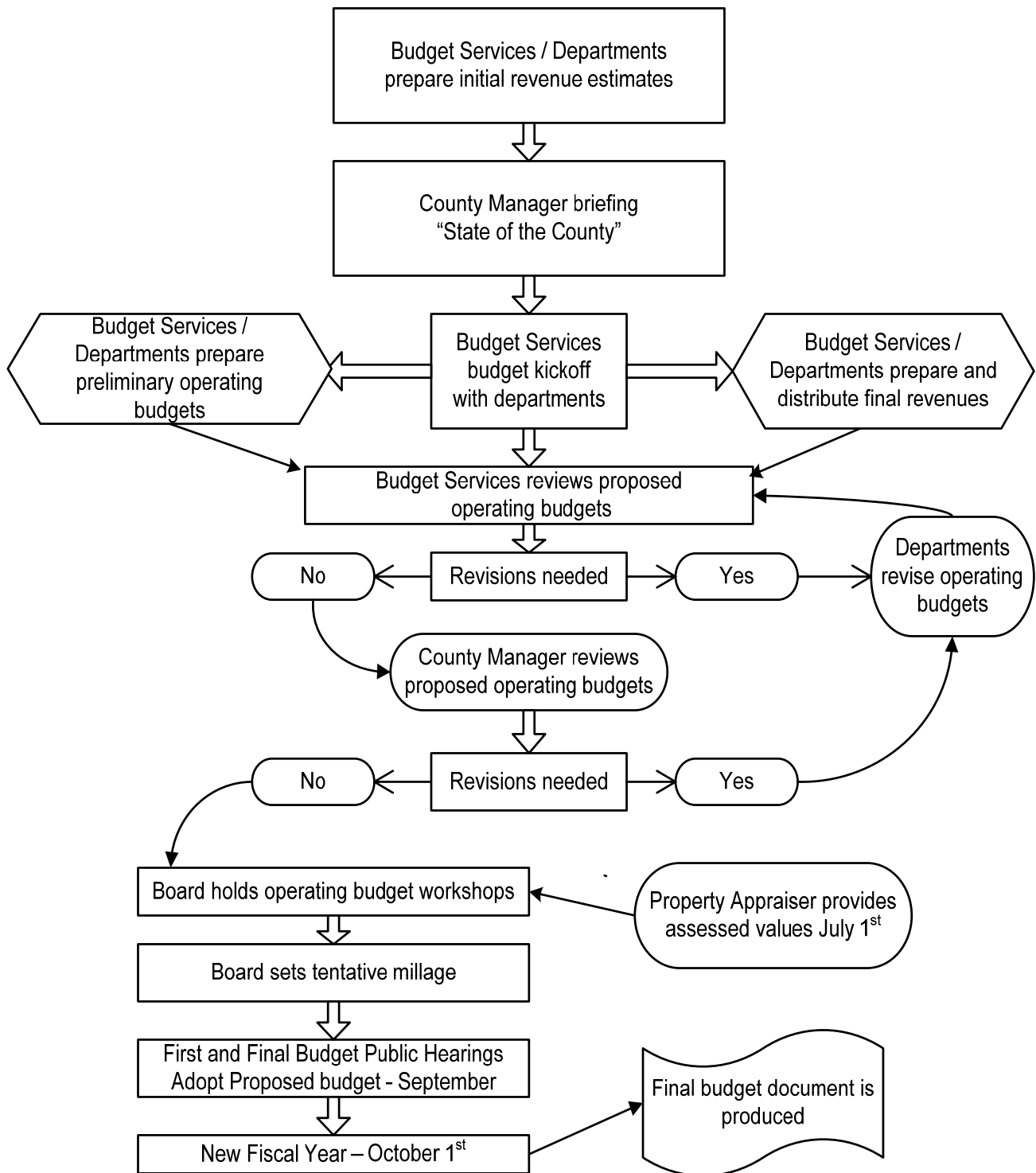
After proposed project requests are analyzed by Budget Services staff a proposed update of the five-year Capital Improvement Program is presented for consideration at the annual County Manager Review. The County Manager may direct revisions to the update at that time. The proposed update is subsequently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

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

Budget Amendment Policy

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

LEE COUNTY OPERATING BUDGET PROCESS



GLOSSARY

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

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

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

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

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

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

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

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

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

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

GLOSSARY (continued)

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

ENHANCEMENT - An improvement to a programmatic service level.

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

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

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

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

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

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

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

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

GLOSSARY (continued)

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

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

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

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

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

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

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

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

GLOSSARY (continued)

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

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

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

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

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

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

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

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

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

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

GLOSSARY (continued)

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

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

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

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

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

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

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

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

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





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