

**LEE COUNTY
FLORIDA
FISCAL YEAR 2012-13
ANNUAL BUDGET**





LEE COUNTY
SOUTHWEST FLORIDA
FISCAL YEAR 2012 – 2013
ANNUAL BUDGET



The front and back covers of the Lee County FY 2012-2013 Annual Budget Book feature the new Boston Red Sox JetBlue Park at Fenway South Spring Training and Player Development Complex. The front cover depicts the entrance to the stadium, highlighting the name “JetBlue Park” and the infamous red sox logo. The top photo on the back cover shows an aerial view of JetBlue Park, and the bottom photo shows an aerial view of the entire spring training and player development complex. The Red Sox spring training debut at JetBlue Park was March 4, 2012 against the cross-county Grapefruit League rival Minnesota Twins.

JetBlue Park is a state-of-the-art spring training facility developed for the Boston Red Sox. It is constructed on a 106-acre site located two miles east of I-75 on Daniels Parkway. The park consists of an 11,000-seat ballpark built with the same field configuration as Fenway Park in Boston. Also matching Fenway is a 37-foot-high “green monster” wall in left field giving hitters an opportunity to hit towering home runs over its overwhelming presence. Seating is located within the wall, as well as on top giving an excellent view of the entire facility. Architectural components include an iconic roof line that undulates at various angles, mimicking the tops of the cypress trees surrounding the park. The stadium structure provides offices for the team’s business operations as well as its baseball operations located within the 50,000 square-foot clubhouse. Three day-suites are available for large groups to watch a game while enjoying an indoor, air-conditioned space. Also provided is ample space for the large press contingent that follows the team. The stadium offers an array of seating “neighborhoods” that provide varying fan experiences from comfortable box seats to picnic table areas to standing room drink rails. Another feature is an original manual scoreboard that resided in Fenway Park from the 1970s to 2002 and a new electronic video board located in right field. The ballpark is supported by six practice fields, 10 covered batting cages, four outdoor batting cages, various gang pitching mounds, and a player agility field. At the center of the cloverleaf configuration of fields is a building containing a small concession stand, restrooms, and dressing facilities for umpires. This building and the playing fields will be utilized by amateur tournaments and high school teams when not in use by the Red Sox. Game day parking for the facility will take place on six lighted athletic fields designed for use as soccer, lacrosse, and other field sports to be programmed by the Parks & Recreation Department for community use.

Photos provided by Construction & Design Division, Public Works Department



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Final Budget

Fiscal Year 2012-2013

Lee County Board of County Commissioners

John Manning, District One
Cecil Pendergrass, District Two
Larry Kiker, District Three
Tammara Hall, District Four
Frank Mann, District Five

Lee County Manager (Interim)

Doug Meurer

Acknowledgements

Administrative Services/Budget Services

Pete Winton, Acting Budget Director
David Harris, Budget Services Manager
Reginald R. Kantor, Principal Management Analyst
Emma K. Wolf, Principal Management Analyst
James Lewin, Fiscal Analyst
Thelma L. Davis, Management Analyst, Senior
Anne Henkel, Management Analyst, Senior
Tricia Jackson, Management Analyst, Senior

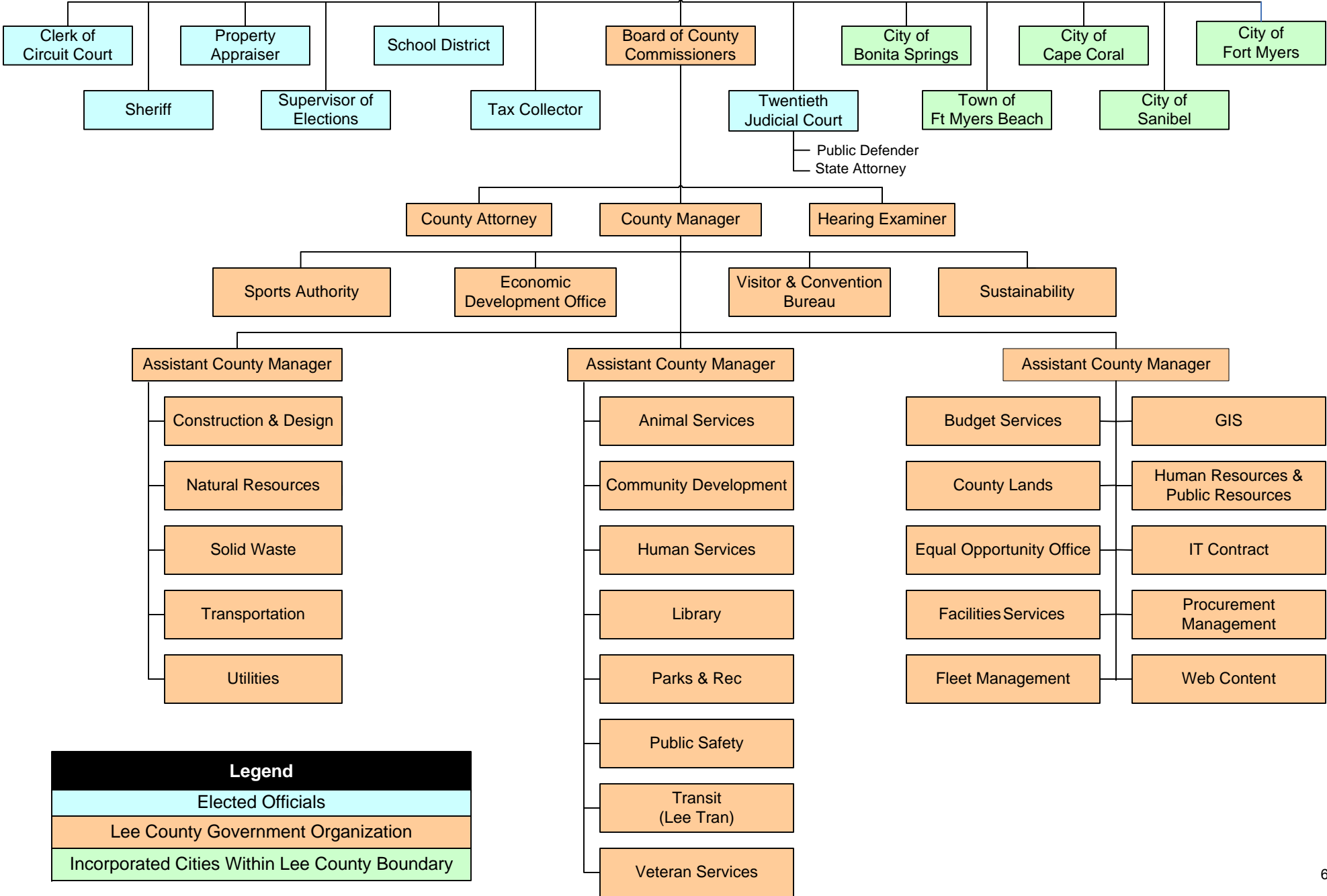
County Administration

Pete Winton, Assistant County Manager
Laurel Chick, Internal Services Manager
Mary Patterson, Administrative Specialist
Audrey Ramey, 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

John Manning, District One	239-533-2224
Cecil Pendergrass, District Two	239-533-2227
Larry Kiker, District Three	239-533-2223
Tammara Hall, District Four	239-533-2226
Frank Mann, District Five	239-533-2225

PHONE NUMBER

County Attorney Hearing Examiner

Michael Hunt
Diana Parker

PHONE NUMBER

239-533-2236
239-533-8100

OFFICE	DIRECTOR	PHONE NUMBER
County Manager (Interim)	Doug Meurer	239-533-2221
Economic Development	Jim Moore	239-338-3161
Sports Authority	Jeff Mielke	239-344-5201
Sustainability	Tessa LeSage	239-533-2240
Visitor & Convention Bureau	Tamara Pigott	239-338-3500
Assistant County Manager	Pete Winton	239-533-2221
Budget Services	Vacant	239-533-2221
County Lands	Karen Maguire	239-533-8833
Equal Opportunity	Glen Salyer	239-533-2204
Facilities Services	Rich Beck	239-533-8505
Fleet Management	Marilyn Rawlings	239-533-5300
GIS	Amy Hoyt	239-533-8558
Human Resources & Public Resources	Christine Brady	239-533-2245
ITG/ATOS	Jim Desjarlais	239-533-2210
Procurement Management	Robert Franceschini	239-533-5450
Web Content	Denise Scott	239-533-2306

OFFICE	DIRECTOR	PHONE NUMBER
Assistant County Manager	Holly A. Schwartz	239-533-2221
Animal Services	Donna Ward	239-533-9203
Community Development	Mary Gibbs	239-533-8345
Human Services	Ann Arnall	239-533-7930
Library	Sheldon Kaye	239-533-4830
Parks & Recreation	Dave Harner	239-533-7275
Public Safety	Vacant	239-533-3911
Transit (Lee Tran)	Steve Myers	239-533-8726
Veterans Services	John Ebling	239-533-8381
Assistant County Manager	Doug Meurer	239-533-8505
Construction & Design	Damon Grant	239-533-8505
Natural Resources	Roland Ottolini	239-533-8109
Solid Waste	Lindsey Sampson	239-533-8000
Transportation	Dave Loveland	239-533-8580
Utilities	Pam Keyes	239-533-8181

OTHER PUBLIC OFFICES	PHONE NUMBER
Clerk of Circuit Court	239-533-5000
Supervisor of Elections	239-533-8683
Property Appraiser	239-533-6100
School District	239-334-1102
District 21 Medical Examiner	239-277-5020
Tax Collector	239-533-6000
Sheriff	239-477-1000
Twentieth Judicial Circuit	239-533-9197
Public Defender	239-335-2911
State Attorney	239-533-1000

TOWNS & CITIES	PHONE NUMBER
City of Bonita Springs	239-949-6262
City of Cape Coral	239-574-0401
City of Fort Myers	239-321-7000
City of Sanibel	239-472-3700
Town of Ft. Myers Beach	239-765-0202

GENERAL INFORMATION REGARDING LEE COUNTY

INTRODUCTION

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

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

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

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

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

POPULATION

The County's boundary is the same as Fort Myers – Cape Coral Metropolitan Statistical Area ('MSA'). The U.S. Department of Commerce, Bureau of the Census, has determined it to be the third fastest growing MSA for the last ten years. The County's population 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 2010 population for Lee County is 618,754 for a 40.3% increase over the 2000 Census figure. The estimated 2012 population is 631,563 or a 1.0% increase over the previous year.

Of the State's 20 MSA's, the Fort Myers – Cape Coral MSA moved from 13th in size in 1970 to 6th in 2012.

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 (July, 2012)

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
Lee Memorial Health System	Healthcare / Hospitals	10,249
Lee County School District	Public Schools	9,394
Lee County Government*	Government	4,719
Publix Super Markets	Grocery Stores	4,362
Wal-Mart Corporation	Discount Retailer	1,967
Chico's FAS, Inc.	Corporate HQ for Women's Apparel	1,595
U.S. Postal Service	Postal Service	1,291
City of Cape Coral	Government	1,197
Target	General Merchandise - Retail	1,100
Florida Gulf Coast University	State University	1,083
Hope Hospice and Comm Services	Care/Services for End of Life	1,000
City of Fort Myers	City Government	908
Shell Point Retirement Community	Life Care Facility	900
Comcast	Telecommunications	705
21st Century Oncology	Corporate HQ for Radiation Facilities	627

*Including Board of County Commissioners, Constitutional Officers.

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 September, 2012 was 280,546 for a gain of 35.0% since 2000 and a decline of .015% since September, 2011. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 1994 through 2011.

Unemployment Rate Comparisons Lee County, Florida and the US 1994 – September, 2012

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	3.0	4.3	4.5
1999	2.6	3.9	4.2
2000	2.6	3.6	4.0
2001	3.2	4.8	4.8
2002	4.0	5.5	5.8
2003	4.0	5.1	6.0
2004	4.0	4.6	5.1
2005	3.0	3.8	4.8
2006	2.9	3.3	4.6
2007	4.7	4.2	4.6
2008	9.2	6.2	5.8
2009	13.5	10.9	9.6
2010	12.8	11.5	9.6
2011	11.1	10.5	8.9
2012*	9.1	8.6	8.9

*Figures released for the period from January to September, 2012

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.

Fiscal Year	Lee County Gross Sales	Percent Change
1993	6,490,438,709	
1994	7,177,475,866	10.59%
1995	7,687,405,753	7.10%
1996	8,065,943,574	4.92%
1997	8,663,913,676	7.41%
1998	9,409,147,615	8.60%
1999	10,175,105,443	8.14%
2000	11,668,413,890	14.68%
2001	12,421,380,642	6.45%
2002	12,806,291,811	3.10%
2003	12,700,639,389	(.83%)
2004	15,398,009,078	21.24%
2005	17,641,746,683	14.57%
2006	20,792,300,550	17.86%
2007	20,994,683,506	0.97%
2008	19,188,225,336	(8.6%)
2009	15,677,792,768	(18.29%)
2010	15,425,710,780	(1.61%)
2011	16,914,985,054	9.65%
2012*	12,443,616,499	

*Through August, 2012

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 33 banks, 6 savings and loan associations and two credit unions, with a combined total of approximately 229 branches throughout Lee County.

Source: Lee County Economic Development Office.

EDUCATION

The Lee County School System operates 120 schools, 45 elementary, 17 middle, 13 high schools, 11 special centers and vocational schools, 23 charter schools 5 high tech center community schools, 4 K-8 grade schools, 1 virtual school (K-12) and 1 early learning center. For the 2012-2013 school year a total of 85,581 students (including Pre-K) as of September, 2012 were enrolled which is a 2.1% increase over the enrollment in 2011-2012. 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.

On August 31, 2011, a new general aviation terminal opened on the west side of Page Field. The 22,613 square-foot terminal building included first-class services and amenities for passengers and crews, executive conference room, seminar facility, easy access from runways with anew parallel taxiway, a new 24,000 square-foot itinerant aircraft hanger and 600,000 square-feet of ramp space with exclusive business aircraft parking.

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 12 beach parks and 4 sports complexes)	35
55Community parks (including 14 recreation centers or community centers)	31
Large boat ramps	9
School shared park sites	21
Pools	9
Civic Center	1
Total	<u>106</u>

Source: Lee County Parks and Recreation.

PUBLIC LODGING

As of October 2012, there were 195 licensed accounts for hotels and motels. Figures from October, 2012 revealed that there were 28,753 room nights available per day among hotels, motels, condominiums, interval owners, mobile homes, private residences, RV Parks and units marked through rental agents

Source: Lee County Tourist Development Tax Audit Department

COMMUNICATION

There are 20 newspapers and 15 magazines servicing the Lee County area as well as 50 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. Services by Organization, 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.

BUDGET MESSAGE (page 17)

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

BUDGET SUMMARY INFORMATION (page 21)

In addition to comparisons between the FY11-12 and FY12-13 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

FINANCIAL POLICIES (page 71)

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

SERVICES BY ORGANIZATION (page 78)

Each area is comprised of: 1) an expenditure history by division for Actual FY10-11, Unaudited Actuals FY11-12, and Adopted Budget for FY12-13 and; 2) service information by division. The purpose of this section is to provide a brief description of services provided by Lee County Government.

CAPITAL IMPROVEMENT PROGRAM (page 102)

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.

BUDGET BY FUNCTION (page 143)

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.

APPENDICES (page 181)

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



BUDGET MESSAGE FROM THE COUNTY MANAGER

I am pleased to present to the citizens of Lee County your fiscal year 2012-2013 County Government Budget.

This budget marks the fifth consecutive year in which the county has made cuts and held tax rates stable in response to the economic downturn of 2008. The reduction in services has been minimal during this period due to the innovative efforts of county staff. As difficult as this has been, there are signs the local economy is beginning to improve.

Here is how we have met some of the challenges.

Cut Spending. Since FY2007-08, the county has cut operating budgets by \$99 million:

- FY2008-09 \$15 million
- FY2009-10 \$30 million
- FY2010-11 \$30 million
- FY2011-12 \$20 million
- FY2012-13 \$ 4 million

Additionally, the Capital Projects Budget in FY2007-08 was \$511 million. In FY2012-13, it is budgeted at \$253 million – a \$258 million decrease.

In FY2007-08, the total budget, including reserves, was \$2.4 billion, compared to \$1.76 billion for 2013 – a reduction of \$640 million.

Reduce Government's Size. Since 2007, the county's workforce has been reduced by 401 employees – a 14% decrease from 2,858 to 2,457.

This has been accomplished through layoffs (120), early retirement (80+), and the balance attrition. There have been no salary increases since 2008.

Increase Government's Efficiency. While the county's workforce has contracted by 14%, service levels have not been reduced by 14%, and population during that period has increased by 20,684.

In fact, demand for, particularly, General Fund services such as law enforcement, EMS, Human Services, and Transit actually increases during economic downturns as people have to rely more on outside assistance and often use such services as EMS as a gateway to their healthcare needs.

The remaining employees have taken on a good portion of the duties of those who have left. This has forced a culture of working smarter, prioritizing, functional consolidation, and increasing efficiency – “doing more with less,” if you will, and “purposefully abandoning” those activities that do not meet our core mission. Just a few examples:

- Purchasing and Contracts have been merged into a single entity (Procurement Management), with a director position eliminated.
- Public Resources has been merged organizationally with Human Resources (saving a Department Director position and deleting two other Public Resources positions).
- Veteran Services has been co-located with Human Services to better provide a fuller range of services.

FISCAL 2013 BUDGET

- The duties of the vacant Budget Director position have been fulfilled by an Assistant County Manager. The Deputy County Manager position is being held vacant.
- Community EEOC investigations and mediations have been turned back over to the federal government, eliminating a county subsidy of this service.
- Northwest Regional Library was opened without hiring any new positions; they were taken from existing libraries.
- The county is more fully utilizing its web site.
- The Sustainability Office has been elevated in visibility and is being used across functional lines to maximize limited resources.
- Facilities Management is maintaining more square footage with fewer people.
- DOT is maintaining more lane miles of roadway and landscaping with fewer positions.
- Toll Facilities has implemented new tolling technology and payment options.

Lower Tax Burden. At a time when the property tax base has dropped by 45% (from \$96 billion to \$53 billion), the Board of County Commissioners has virtually held all property tax rates steady (except for minor adjustments to the library rate).

In fact, Lee County and the City of Sanibel are the only two local entities that have not increased their tax rates since FY2007-08.

This has resulted in massive tax relief for property tax payers.

In 2008, the county collected \$462 million in property tax revenues. In 2013, it will be \$249 million – A \$213 MILLION DECLINE!!

The annual reductions were:

- FY2009 \$63 million
- FY2010 \$91 million
- FY2011 \$44 million
- FY2012 \$12 million
- FY2013 \$ 3 million

Today, even independent sources rank the county's aggregate tax rate as one of the lowest in the state.

However, this revenue decline has outpaced even the county's substantial operating and capital budget cuts.

Remember, there have been very few adjustments to programs and service levels.

What remains is a General Fund shortfall of about \$30 million that is being paid for out of reserves.

Another way of putting it is that reserves are being used to continue to give maximum tax relief and pay for the MAINTAINING of service levels.

In the short-term, it is a price that has been deemed worth paying because of the dire need for public services in this awful economy. Over the long-term, it is not sustainable without help from the economy in the form of greater revenues, minor adjustments to property tax rates or other revenue sources, further efficiencies, and/or major service-level cutbacks.

The county, we believe, has been thoughtful and moderate in its approach to date, and sensitive to wild swings in citizen tax bills.

CURRENT OUTLOOK

The property tax base continued its decline this past year, however at a much reduced pace with indications the tax base drop may be bottoming out. The tax base decreased just 0.7%, which follows declines of 4.3% in fiscal year 2011-12, 14.2% in fiscal year 2010-11, 23.2% in fiscal year 2009-10, and 12.4% in 2008-09. All told, the tax base has dropped 45 percent in the last five years from \$96.5 billion to \$52.9 billion.

In keeping with the current economic environment, the fiscal year 2012-13 budget includes a 3.5 percent reduction in total operating and capital costs (\$31 million less), and an 8 percent reduction in the overall budget (from \$1.92 billion to \$1.76 billion).

Total operating and capital budgets this coming year are \$850 million, a 3.5 percent decrease from last year's adopted spending of \$881 million. Included this year is:

- \$390 million for county operations (a 0.5% decrease from \$392 million last year).
- \$208 million (a 1.2% decrease) for constitutional officers (Tax Collector, Sheriff, Property Appraiser, Clerk of Court and Supervisor of Elections) and court services, including \$143 million for the Sheriff's Office (1.9% decrease).
- \$253 million for capital projects and major maintenance items (a 9.6% decrease from \$280 million).

MOVING FORWARD

An important push throughout Lee County government continues to be a focus on transparency, accountability, and community. A tool to accomplish this is through frequent communication with our elected officials and our citizens.

The Board of County Commissioners is updated monthly on budget spending and trends. Workshops continue to be held on specific issues, whether it is General Fund departments, health plan initiatives, longer term projections, or stakeholder recommendations.

We continue to expand our website initiatives to ensure citizens can interact with the county in the most productive and efficient ways, including a Town Hall "Online" Virtual Public Forum; and we grow our sustainability efforts to save costs through the efficient use of resources and reduction in waste.

Like other public entities, after five years of constant cutting, there is not significantly more we can cut without impacting programs and service levels.

Your county government may look different in the future, but it will be one that citizens have had the final say on what they want it to look like.

And, there are small, but encouraging, signs of economic improvement.

The property tax base appears to be bottoming out. The county's other revenues have been fairly stable over the past year with some outpacing projections (tourist tax revenues were the highest ever). Unemployment is slowly decreasing.

Our Economic Development Office continues to work with existing businesses and new prospects. Tourism had its strongest year ever and highest collection of tourist tax revenues. The county still has major capital construction projects underway or close to starting, including major road expansions, the Matlacha bridge replacement, a new downtown library, a North Fort Myers recreation center, the new Emergency Operations Center, and a Transit operations and maintenance facility.

FISCAL 2013 BUDGET

The county's Natural Resources Division has met its Basin Management Action Plan (BMAP) for reducing nutrients in water bodies the next five years within existing budget.

Transit ridership is one of the fastest growing in the U.S. Solid Waste rates continue to decline.

The new JetBlue Park baseball stadium – home to the Boston Red Sox spring training and paid for with tourist taxes – opened in February 2012 and major improvements to the Minnesota Twins Spring Training Complex and Hammond Stadium are being planned for completion by February 2015.

There are challenges ahead. But the silver lining in the economic crises we have weathered is it has made us more efficient and responsive, and it is a golden opportunity to make sure we are on the right course going forward.

Sincerely,



Douglas L. Meurer
Interim County Manager

November 30, 2012

BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY11-12 Adopted Budget to FY12-13 Proposed 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.

OPERATING BUDGETS:	2011- 2012 Adopted Budget	Percent Increase or (Decrease)	2012- 2013 Adopted Budget
BoCC Operating Departments	\$ 391,782,087	(0.47%)	\$ 389,960,200
Constitutional Officers and Courts	209,991,599	(1.17%)	207,538,137
Total Operating Budget	<u>\$ 601,773,686</u>	(0.71%)	<u>\$ 597,498,337</u>
CAPITAL BUDGET:			
Capital Projects	\$ 258,118,808	(14.70%)	\$ 220,165,350
Major Maintenance	21,481,940	51.94%	32,640,233
Total Capital Budget	<u>\$ 279,600,748</u>	(9.58%)	<u>\$ 252,805,583</u>
Total Operating & Capital Budgets	<u>\$ 881,374,434</u>	(3.53%)	<u>\$ 850,303,920</u>
OTHER:			
Transfers	\$ 211,998,452	(8.16%)	\$ 194,699,012
Debt Service	126,051,385	(42.97%)	71,886,281
Insurance	75,618,299	(1.12%)	74,768,324
Non-Departmental	6,522,706	116.34%	14,111,037
Special Districts	5,350,705	(51.72%)	2,583,570
Total Other	<u>\$ 425,541,547</u>	(15.86%)	<u>\$ 358,048,224</u>
Total Operating, Capital & Other:	<u>\$ 1,306,915,981</u>	(7.54%)	<u>\$ 1,208,352,144</u>
RESERVES:	<u>\$ 609,556,856</u>	(9.05%)	<u>\$ 554,387,313</u>
Total Budget	<u>\$ 1,916,472,837</u>	(8.02%)	<u>\$ 1,762,739,457</u>

The \$597 million operating component of the proposed budget for FY12-13 is a 0.71% decrease from the prior year. This reflects a decrease in County department operations funding of 0.47% and a decrease for Constitutional Officers and Courts by 1.17%.

Capital Projects funding decreased 14.70% in response to revenue slowdowns. Major Maintenance (projects costing over \$25,000) increased 51.94% primarily from proposed carryovers being higher than the previous year.

Transfers decreased by 8.16% primarily from the transfer for early payment of Solid Waste debt in 2011-2012.

Debt Service decreased 42.97% primarily from the early payment of \$34 million of Solid Waste debt in 2011-2012.

Insurance decreased 1.12% due to cost decreases for health coverage in the self-insurance loss funds.

Non-departmental increased 116.34% primarily from the transfer of departmental budgeting of Medicaid to non-departmental.

Special Districts such as street lighting and improvements decreased 51.72% primarily due to decreases to various MSTBU provided services and improvement projects throughout the County.



BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2012-2013

<u>ESTIMATED REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TRUST & AGENCY FUNDS</u>	<u>TOTAL</u>
<u>CURRENT REVENUES:</u>								
Ad Valorem Taxes	\$ 184,356,228	\$ 41,726,123	\$ 0	\$ 25,250,127	\$ 547,592	\$ 0	\$ 0	\$ 251,880,070
Other Taxes	0	34,535,250	0	16,435,000	0	0	0	50,970,250
License & Permits	7,609,250	8,674,686	446,385	300,000	1,911,775	0	0	18,942,096
Intergovernmental Revenues	54,674,618	13,227,170	0	999,025	38,959,312	0	0	107,860,125
Charges for Services	29,175,258	11,271,360	0	62,813	202,149,418	91,365,839	0	334,024,688
Fines & Forfeitures	310,000	891,835	0	0	415,500	400,000	0	2,017,335
Miscellaneous Revenues	18,477,958	3,779,150	23,525	4,400,528	8,147,450	3,484,913	0	38,313,524
Court Related Revenues	0	4,385,000	0	0	0	0	0	4,385,000
Non-Revenues	17,246,665	35,911,461	31,664,247	19,659,343	104,759,971	302,793	0	209,544,480
Less 5% Anticipated Revenues	<u>(3,100,000)</u>	<u>(2,079,175)</u>	<u>(22,278)</u>	<u>(28,063)</u>	<u>(10,098,255)</u>	<u>(1,142,118)</u>	0	<u>(16,469,889)</u>
Total Current Revenues	<u>\$ 308,749,977</u>	<u>\$ 152,322,860</u>	<u>\$ 32,111,879</u>	<u>\$ 67,078,773</u>	<u>\$ 346,792,763</u>	<u>\$ 94,411,427</u>	<u>\$ 0</u>	<u>\$ 1,001,467,679</u>
FUND BALANCE APPROPRIATED	<u>\$ 148,807,442</u>	<u>\$ 115,600,133</u>	<u>\$ 27,310,208</u>	<u>\$ 185,567,206</u>	<u>\$ 212,589,163</u>	<u>\$ 71,397,626</u>	<u>\$ 0</u>	<u>\$ 761,271,778</u>
Total Estimated Revenues	<u>\$ 457,557,419</u>	<u>\$ 267,922,993</u>	<u>\$ 59,422,087</u>	<u>\$ 252,645,979</u>	<u>\$ 559,381,926</u>	<u>\$ 165,809,053</u>	<u>\$ 0</u>	<u>\$ 1,762,739,457</u>
<u>APPROPRIATED EXPENDITURES</u>								
<u>CURRENT EXPENDITURES:</u>								
General Government Services	\$ 87,985,900	\$ 15,856,224	\$ 23,475,932	\$ 66,894,558	\$ 32,027,789	\$ 99,442,750	\$ 0	\$ 325,683,153
Public Safety	181,413,521	13,534,695	0	0	0	2,534,632	0	197,482,848
Physical Environment	4,309,732	5,459,757	35,465	9,001,443	184,602,103	0	0	203,408,500
Transportation	100,000	27,453,750	5,650,078	45,642,000	45,441,297	0	0	124,287,125
Economic Environment	8,934,448	18,519,625	0	755,080	0	0	0	28,209,153
Human Services	13,518,391	5,822,717	0	0	0	0	0	19,341,108
Culture/Recreation	14,654,578	36,964,184	4,927,764	26,544,095	0	0	0	83,090,621
Court Related Services	3,248,633	16,521,145	0	0	0	0	0	19,769,778
Non-Expenditure Disbursements	34,700,708	44,750,065	2,094,617	15,560,340	97,543,282	50,000	0	194,699,012
Debt Service	0	0	0	0	12,380,846	0	0	12,380,846
Total Current Expenditures	<u>\$ 348,865,911</u>	<u>\$ 184,882,162</u>	<u>\$ 36,183,856</u>	<u>\$ 164,397,516</u>	<u>\$ 371,995,317</u>	<u>\$ 102,027,382</u>	<u>\$ 0</u>	<u>\$ 1,208,352,144</u>
RESERVES	<u>\$ 108,691,508</u>	<u>\$ 83,040,831</u>	<u>\$ 23,238,231</u>	<u>\$ 88,248,463</u>	<u>\$ 187,386,609</u>	<u>\$ 63,781,671</u>	<u>\$ 0</u>	<u>\$ 554,387,313</u>
Total Appropriated Expenditures	<u>\$ 457,557,419</u>	<u>\$ 267,922,993</u>	<u>\$ 59,422,087</u>	<u>\$ 252,645,979</u>	<u>\$ 559,381,926</u>	<u>\$ 165,809,053</u>	<u>\$ 0</u>	<u>\$ 1,762,739,457</u>

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY10-11 ACTUAL	FY11-12 ESTIMATED	FY12-13 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 266,766,874	\$ 256,798,313	\$ 251,880,070	(1.92%)
Other Taxes	51,714,968	52,770,354	50,970,250	(3.41%)
Licenses & Permits	22,202,364	20,033,332	18,942,096	(5.45%)
Intergovernmental	95,749,190	102,327,902	107,860,125	5.41%
Charges for Services	339,462,530	326,158,015	334,024,688	2.41%
Fines & Forfeitures	2,121,123	1,843,992	2,017,335	9.40%
Miscellaneous	28,286,871	30,714,270	38,313,524	24.74%
Court Cost	4,710,490	3,708,334	4,385,000	18.25%
Internal Services	0	0	0	
Non-Revenues	763,740,486	361,502,361	209,544,480	(42.04%)
Less 5% Anticipated	0	0	(16,469,889)	
Fund Balance	1,067,982,755	967,752,967	761,271,778	(178.66%)
Total Revenues	\$ 2,642,737,651	\$ 2,123,609,839	\$ 1,762,739,457	(16.99%)
<u>EXPENDITURES</u>				
General Government Services	\$ 290,372,485	\$ 272,387,588	\$ 325,683,153	19.57%
Public Safety	213,853,256	203,882,167	197,482,848	(3.14%)
Physical Environment	202,472,267	213,742,642	203,408,500	(4.83%)
Transportation	122,385,976	130,782,116	124,287,125	(4.97%)
Economic Environment	32,884,961	28,538,781	28,209,153	(1.16%)
Human Services	26,195,610	26,056,312	19,341,108	(25.77%)
Culture / Recreation	101,457,293	105,263,318	83,090,621	(21.06%)
Court Related	5,724,910	5,640,620	19,769,778	250.49%
Non-Expenditures	664,195,819	361,518,985	194,699,012	(46.14%)
Debt Service	15,442,107	16,663,448	12,380,846	(25.70%)
Reserves	967,752,967	761,271,778	554,387,313	(27.18%)
Total Expenditures	\$ 2,642,737,651	\$ 2,123,609,839	\$ 1,762,739,457	(16.99%)

REVENUES & EXPENDITURES DISCUSSION

CURRENT REVENUES are divided into the following categories:

Taxes

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

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

Licenses and Permits

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

Intergovernmental Revenues

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

Charges for Services

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

Fines and Forfeitures

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

REVENUES & EXPENDITURES DISCUSSION (continued)

Miscellaneous Revenues

Monies in this category are primarily interest earnings. Types of interest earnings include monies on investments, contracts and notes, interest earnings of the Clerk of Court, Tax Collector, Sheriff, Property Appraiser, Supervisor of Elections, and interest earnings from Trustee accounts. Also included are sale of surplus material, settlements, rents, 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 excess fees from Constitutional Officers which must, by State law, be returned to the County.

Less 5% Anticipated Revenues

Florida Statutes 129.01 requires "budgeted receipts must include 95 percent of all receipts reasonably anticipated from all sources." The less 5% anticipated allows revenue budgets shown at 100% of projections; however, ad valorem budget shown is 95% of Tax Collector projections.

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, and 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, 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, Sports Authority, 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, public parks and preservation lands.

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 transfers for Court Services, budget transfers 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.

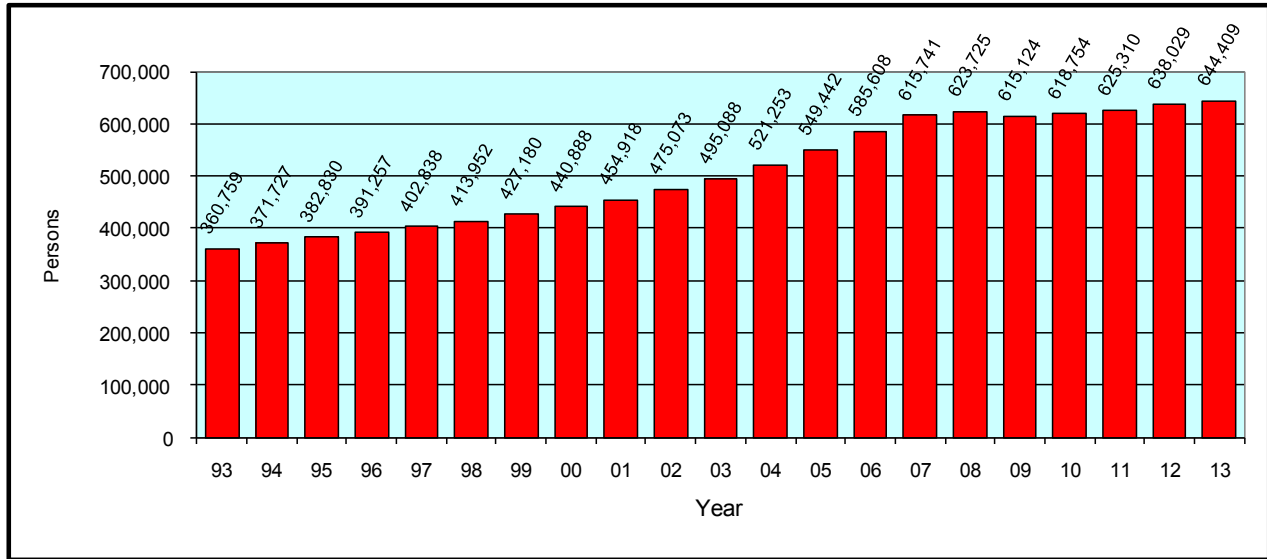
The state provides a consistent monthly distribution of *revenue sharing* with a June “true up”. Population growth has usually resulted in an increase of the monthly allocation and annual collections.

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 12.4% compared to the previous year. FY09-10 revenues were 23.2% less than in FY08-09. FY10-11 property tax revenues were 14.2% below the previous year and FY11-12 figures resulted in a 4.3% revenue loss. For FY12-13, the decline was only 0.7% seemingly bringing years of major revenue declines to an end. Some limited growth is expected in FY13-14.

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. During FY10-11, there were 29,952 permits issued followed by 31,314 permits in FY11-12.

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 was 8.0% below the previous year. However, FY09-10 tourist tax revenues did increase 2.7% over the previous year and FY10-11 revenues reached \$23,980,741 for another positive increase of 5.4% over FY09-10. FY11-12 resulted in the highest collections recorded in a one year period - \$26,656,485 or an 11.2% annual increase over the previous year.

LEE COUNTY POPULATION 1993 THROUGH 2013



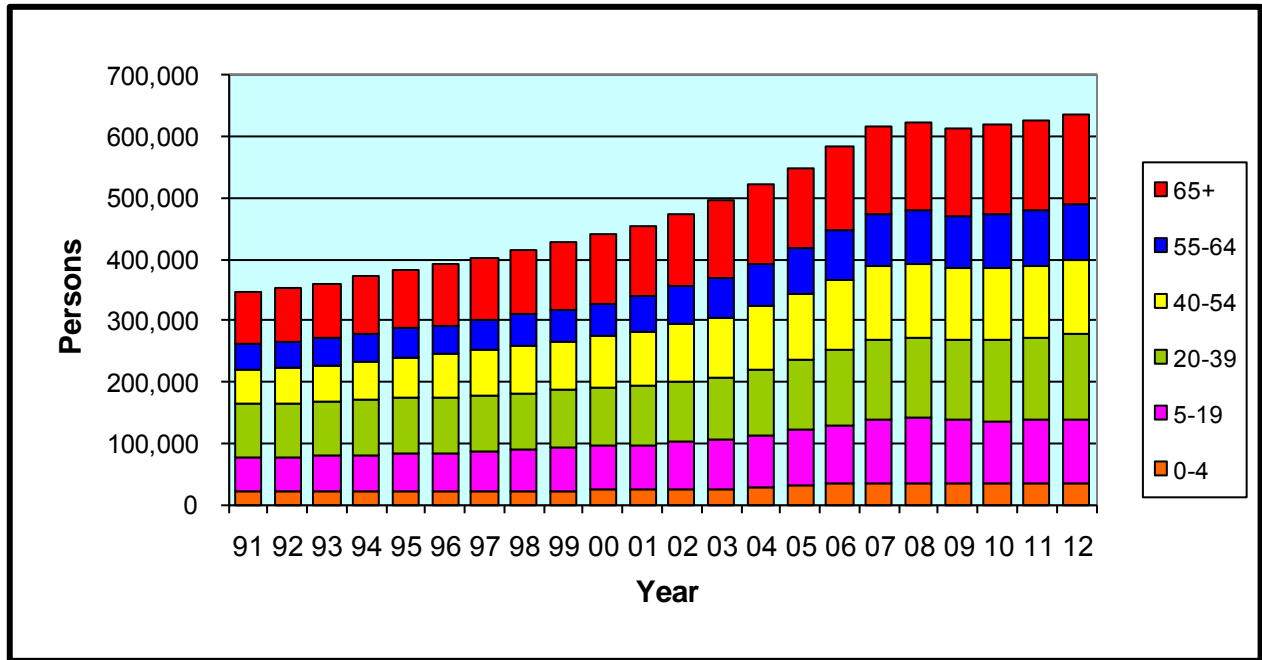
Sources: For 1990, 2000 and 2010 – US Census Bureau
 For Interim Estimates and 2001 to 2012– Bureau of Economic and Demographic Research (BEBR), University of Florida *Projections of Florida Population by County, 2009-2035, Volume 43, Bulletin 156* March, 2010. The 2012 figure is a BEBR Estimate and the 2013 estimate assumed a 1% increase over 2012.

As indicated by the above graph, the estimated permanent population of Lee County has increased 78.6% 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 census estimate was 618,754 for a small population increase of 0.6% from 2009.

1995-1996	+ 8,427	2000-2001	+14,030	2005-2006	+36,166	2010-2011	+6,556
1996-1997	+11,581	2001-2002	+20,155	2006-2007	+30,133	2011-2012	+12,719
1997-1998	+11,114	2002-2003	+20,015	2007-2008	+7,984	2012-2013	+6,380
1998-1999	+13,228	2003-2004	+26,165	2008-2009	-8,601		
1999-2000	+13,708	2004-2005	+28,189	2009-2010	+3,630		

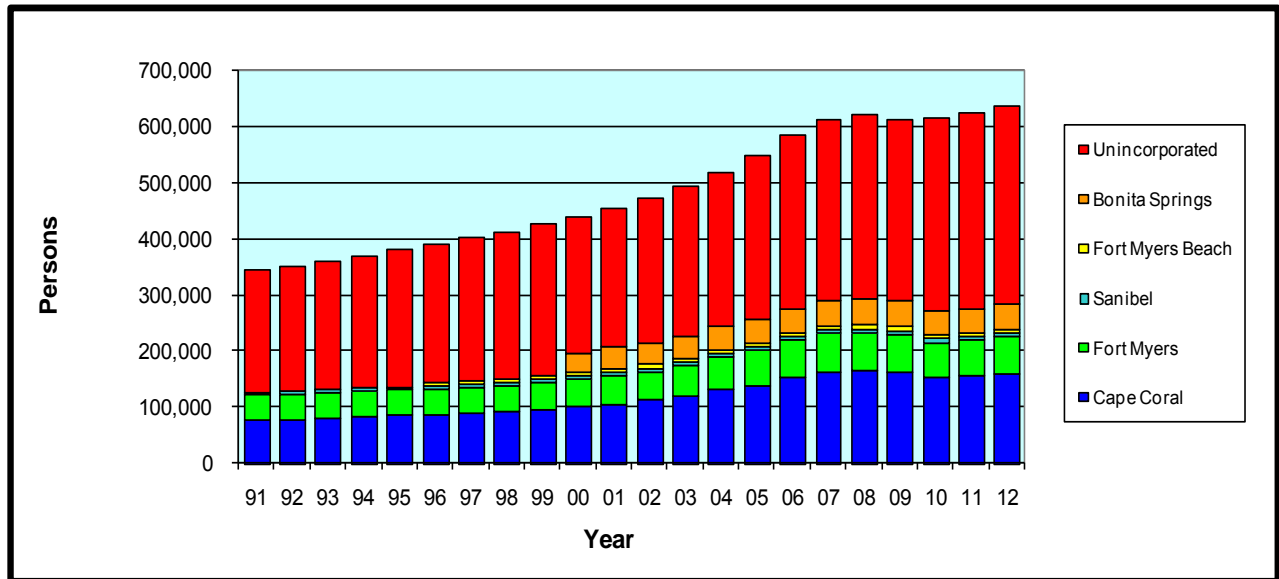
The figures from 2010 to 2012 reflect a relatively small growth trend compared to the period before 2007 and reflects the long term effects on population from the decline in construction activity and home foreclosure activity that occurred especially in 2008 to 2010. The 2011 to 2012 increase is suggested by BEBR but 2012 to 2013 is a non BEBR based more a conservative growth estimate.

LEE COUNTY POPULATION PROFILE



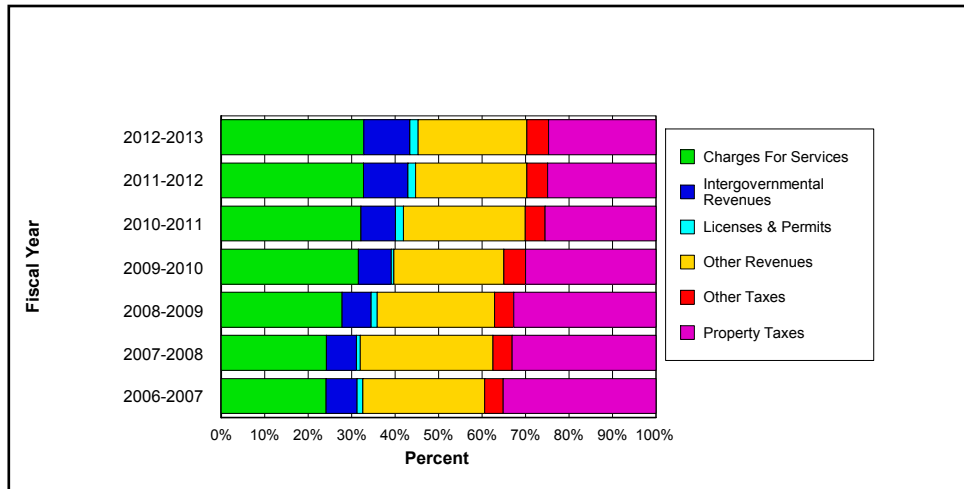
Source: U.S. Census Bureau for 1990, 2000 and 2010; All Other Years BEBR; University of Florida;

UNINCORPORATED AND INCORPORATED POPULATION

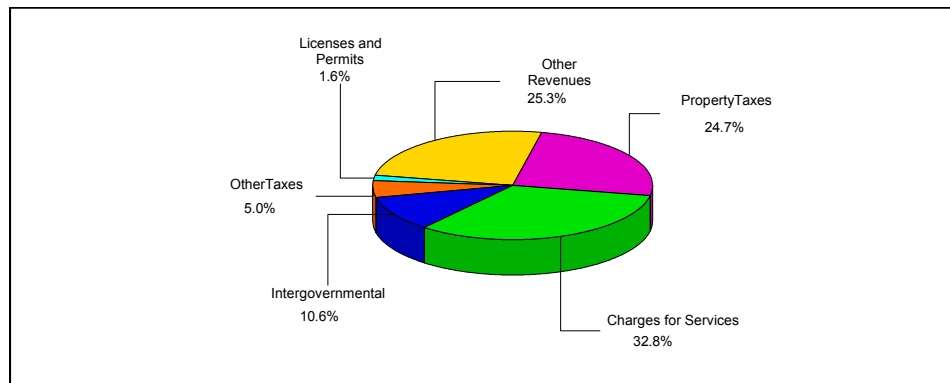


Source: US Census Bureau for 1990, 2000 and 2010; All Other Years - BEBR, University of Florida

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY12-13 (Excludes Transfers and Reserves)



Percentage Distribution for FY12-13

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

<u>REVENUE TYPE</u>	<u>FY12-13 ADOPTED</u>	
Property Taxes	\$251,880,070	
Charges for Services	334,024,688	
Intergovernmental	107,860,125	
Other Taxes	50,970,250	
Licenses and Permits	16,032,596	
Other Revenues:		
Interfund Transfers	\$ 194,699,012	
Interest Earnings	2,198,703	
Constitutional Transfers and Misc Revenues	50,157,978	
Impact Fees	2,909,500	
Fines & Forfeitures	2,017,335	
Court and Related Services	4,385,000	
Rent & Royalties	802,311	
	<u>257,169,839</u>	
Total Current Revenues	\$1,017,937,568	56.8%
Less 5% Anticipated	(16,469,889)	
Fund Balance	<u>761,271,778</u>	<u>43.2%</u>
TOTAL ALL REVENUES	<u>\$1,762,739,457</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 24.7% of the current revenues budgeted for FY12-13. 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 32.8% of current revenues.

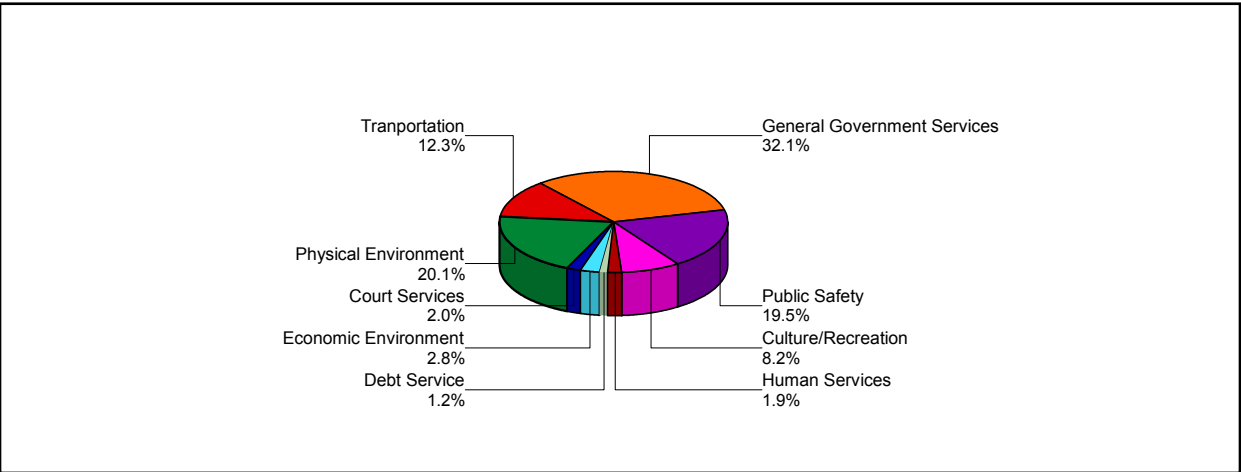
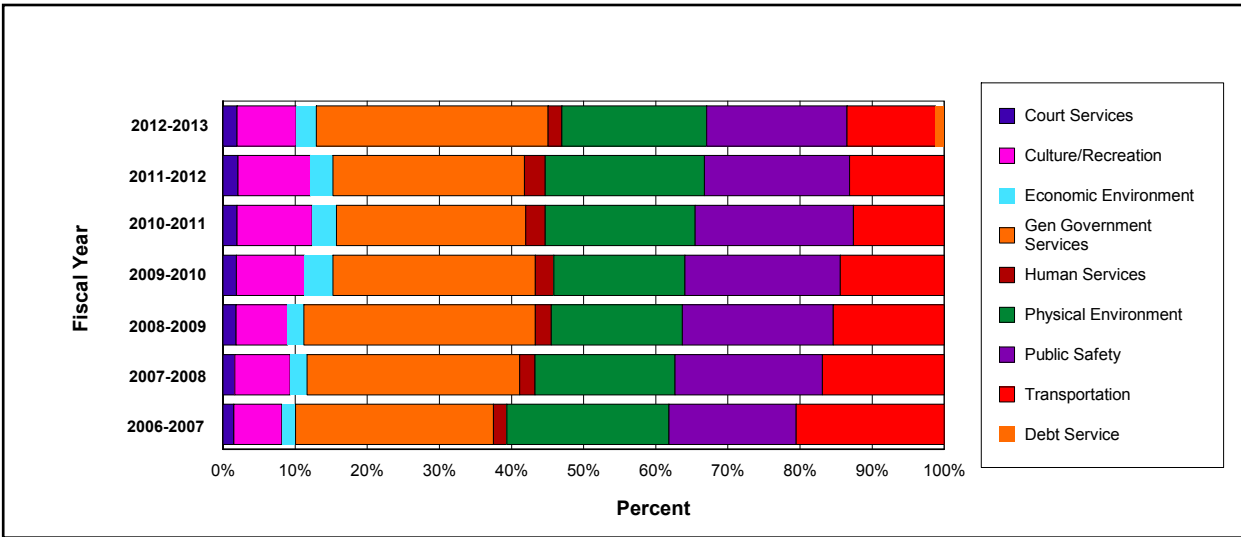
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 10.6% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.0% of the total current revenues.

Licenses and Permits are 1.6% 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 can include 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. Miscellaneous Revenues include donations and contributions, and internal allocations. Impact Fees are classified under Licenses and Permits, but has been separated out to illustrate here. Court Related Services are Charges for Service, but also has been separated out here.

EXPENDITURES BY FUNCTION ALL USES



Percentage Distribution for FY12-13 (Excludes Transfers and Reserves)

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

EXPENDITURE FUNCTION	2012 - 2013 ADOPTED	
General Government	\$ 325,683,153	
Public Safety	197,482,848	
Physical Environment	203,408,500	
Transportation	124,287,125	
Economic Environment	28,209,153	
Human Services	19,341,108	
Culture & Recreation	83,090,621	
Court Services	19,769,778	
Debt Service	12,380,846	
Subtotal	\$ 1,013,653,132	57.5%
TRANSFERS AND RESERVES	749,086,325	42.5%
TOTAL EXPENDITURES	\$ 1,762,739,457	100.0%

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY06-07. 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 FY12-13 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY12-13, General Government Services is the largest at 32.1%, followed by Physical Environment at 20.1% and Public Safety at 19.5%.

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 2.8% of the total budget.

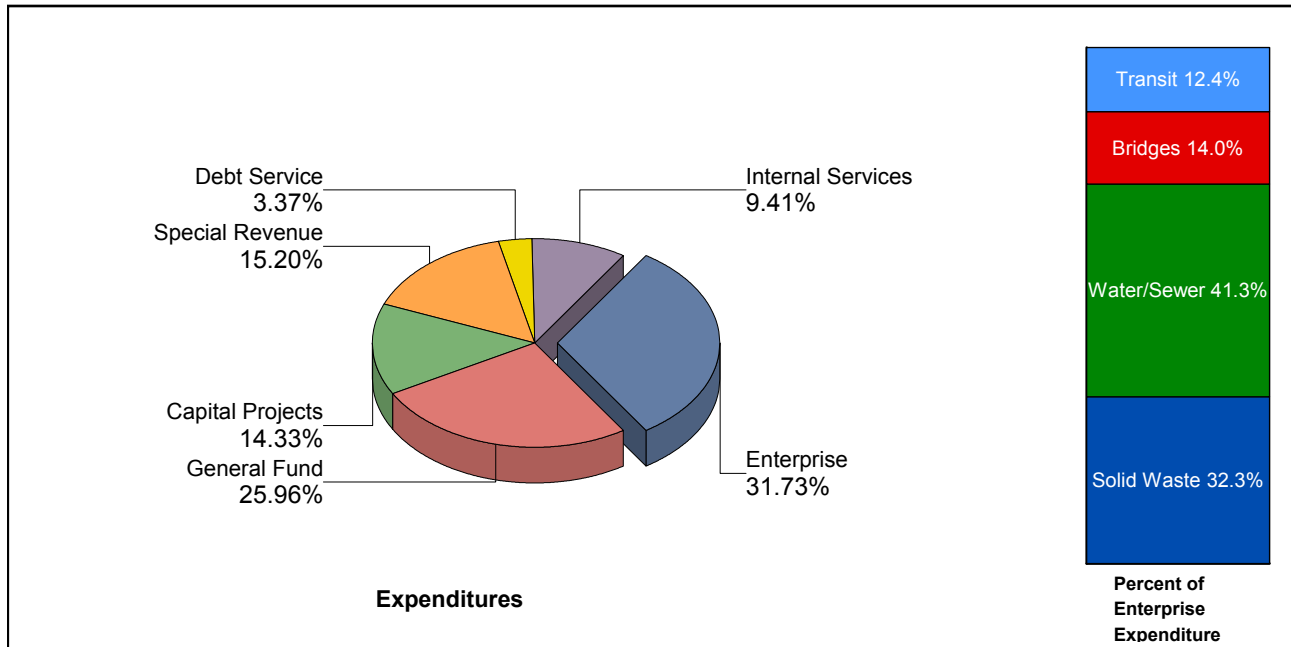
Human Services, including social service support and grant-related programs, represents 1.9% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 8.2% of the total budget.

Court Services represents 2.0% 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 \$554,387,313 and Interfund Transfers of \$194,699,012 for a total of \$749,086,325 or 42.5% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES

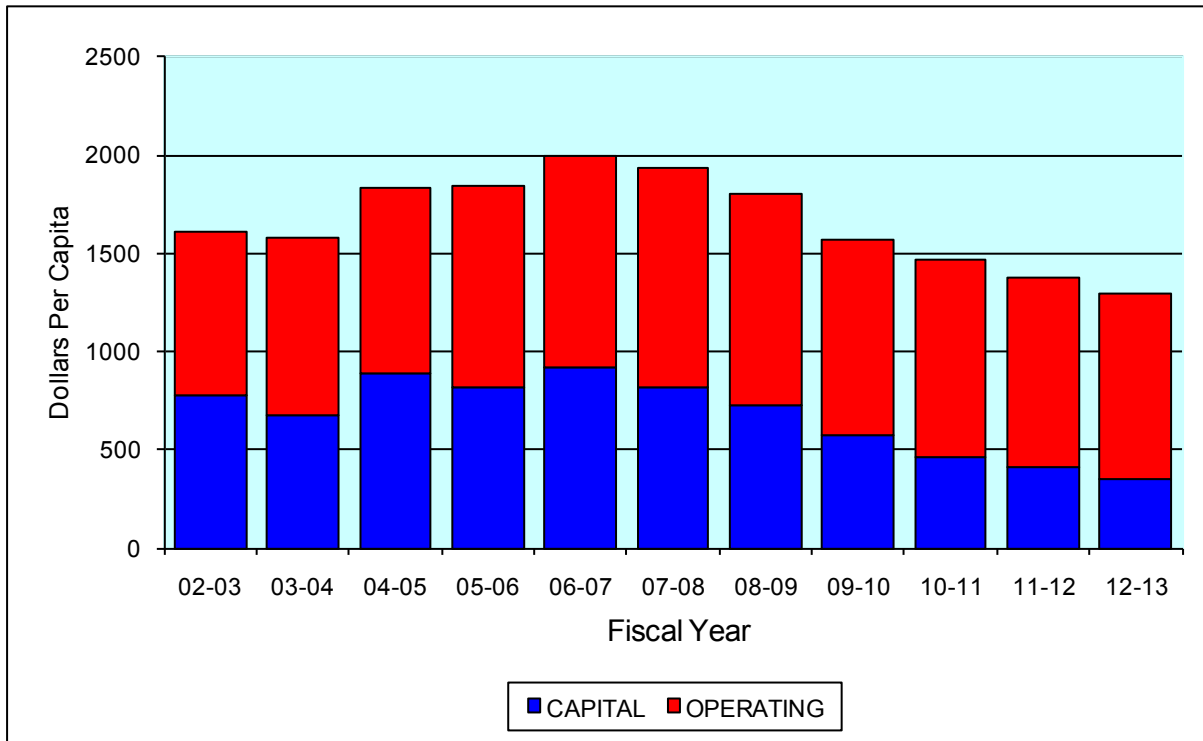


Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	180,888,585
	Water/Sewer		230,757,228
	Bridges		78,188,995
	Transit		69,547,118
			<hr/>
	Subtotal	\$	559,381,926
General			457,557,419
Capital Projects			252,645,979
Special Revenue			267,922,993
Debt Service			59,422,087
Internal Service Funds			165,809,053
Trust and Agency			0
	TOTAL	\$	1,762,739,457
			<hr/>

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 FY02-03 THROUGH FY12-13



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

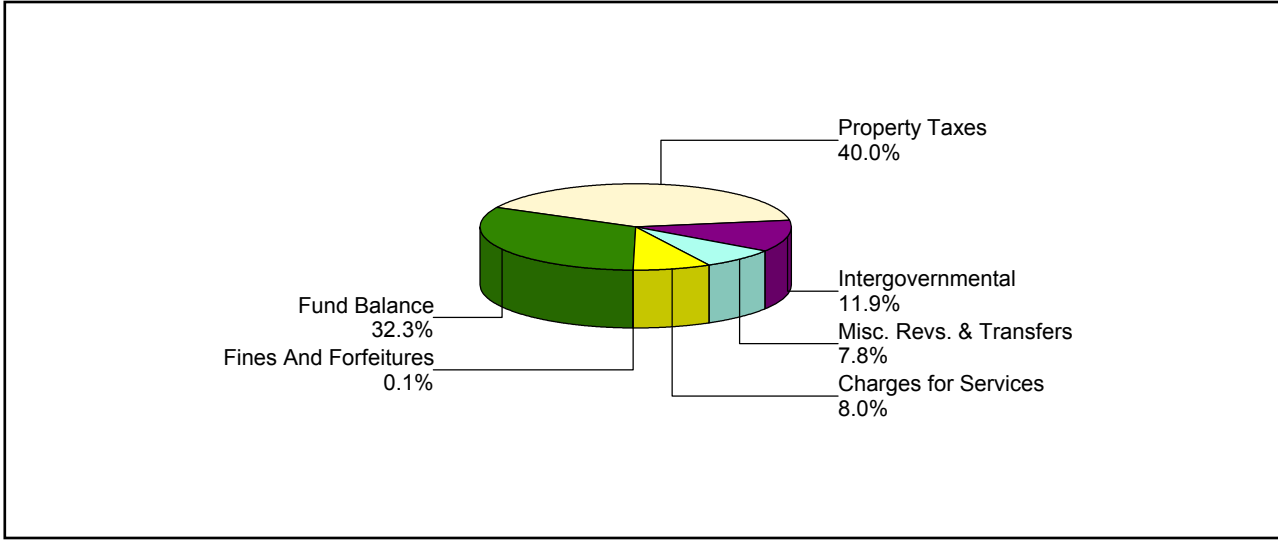
	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
Capital	\$ 775	\$ 773	\$ 677	\$ 879	\$ 797	\$ 916	\$ 818	\$ 725	\$ 572	\$ 467	\$ 413	\$ 348
Operating	795	842	900	929	1000	1079	1118	1078	1000	1005	962	946
TOTAL	\$ 1570	\$ 1615	\$ 1577	\$ 1808	\$ 1797	\$ 1995	\$ 1936	\$ 1803	\$ 1572	\$ 1472	\$ 1375	\$ 1294

Total per capita expenditures reflect a decrease of 5.9% from FY11-12 to FY12-13 resulting from a 15.7% decline in per capita capital expenses combined with a 1.7% decline in per capita operating expenses. The \$1,294 total expenditures per capita for FY12-13 is the lowest of the figures during the reporting period.

Expenditures per capita for capital projects for FY09-10 declined by the highest rate recorded during the reporting period beginning in FY02-03. 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 FY12-13.

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 FY01-02, 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 (with the exception of a \$5 difference in FY10-11) through FY12-13.

GENERAL FUND REVENUE BY CATEGORY



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

	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Unaudited Actual	FY12-13 Adopted
Property Taxes	\$ 338,851,616	\$ 296,961,134	\$ 228,933,328	\$ 194,948,804	\$ 187,541,127	\$ 184,356,228
Other Taxes	9,161,456	0	0	0	0	0
Intergovernmental	53,253,079	46,372,213	61,543,798	57,071,700	61,667,152	54,674,618
Misc Revs & Transfers	83,483,026	63,103,817	39,935,116	53,487,119	30,183,154	35,724,623
Charges for Services	24,955,173	35,601,294	37,895,437	39,552,920	39,107,611	36,784,508
Fines & Forfeitures	497,555	377,873	359,980	352,679	129,011	310,000
Current Revenues	\$ 510,201,905	\$ 442,416,331	\$ 368,667,659	\$ 345,413,222	\$ 318,628,055	\$ 311,849,977
Less 5% Anticipated						(3,100,000)
Fund Balance	182,017,958	274,678,672	277,430,555	243,305,493	197,558,406	148,807,442
TOTAL	\$ 692,219,863	\$ 717,095,003	\$ 646,098,214	\$ 588,718,715	\$ 516,186,461	\$ 457,557,419

The chart reflects adopted FY12-13 revenues in the General Fund. Projected revenues total \$457,557,419. Chart percentages are based on this total. Property Taxes account for 40% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 44.2% of Fund Revenues.

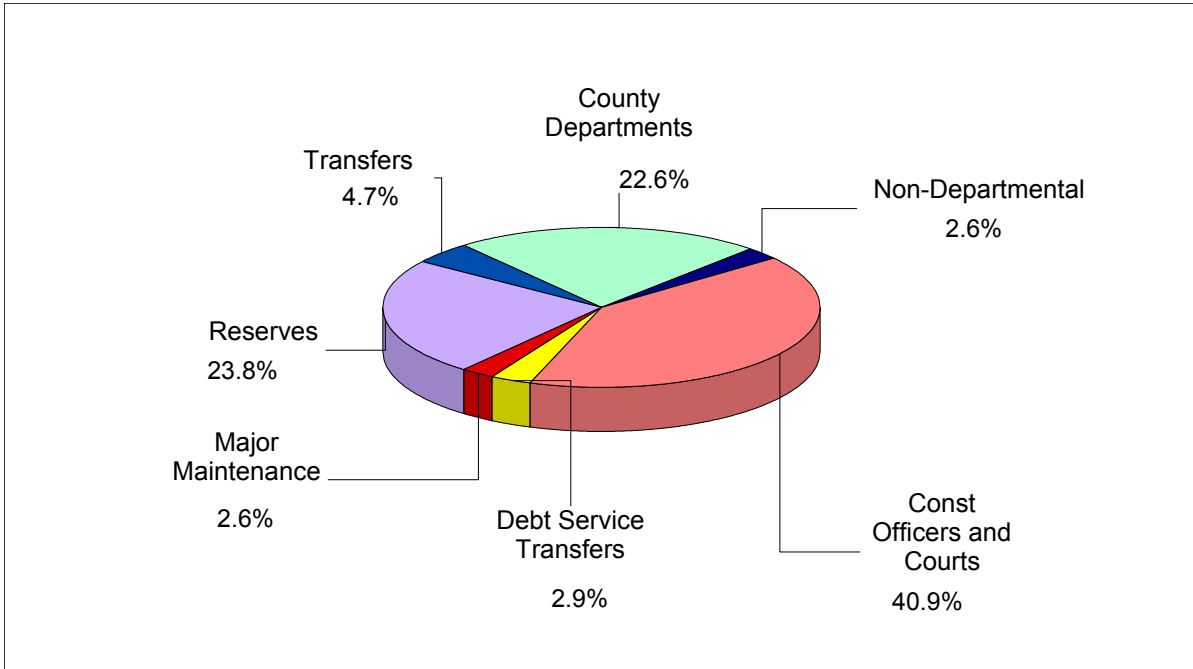
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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.

	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	\$ 118,810,976	\$ 113,891,491	\$ 121,913,270	\$ 117,181,517	\$ 111,041,926	\$ 103,216,193
Non-Departmental	19,711,869	38,678,941	11,199,286	10,584,225	10,228,259	11,849,995
Const Officers and Courts	216,611,968	215,143,178	208,143,880	200,665,162	191,413,997	187,150,707
Debt Service Transfers	20,582,475	20,715,889	20,726,318	21,360,091	17,477,268	13,357,107
Major Maintenance	0	0	0	0	12,145,878	11,948,308
Reserves	0	0	0	0	0	108,691,508
Transfers	46,559,248	26,937,241	24,537,832	26,954,825	20,818,601	21,343,601
TOTAL	<u>\$422,276,536</u>	<u>\$ 415,366,740</u>	<u>\$ 386,520,586</u>	<u>\$ 376,745,820</u>	<u>\$ 363,125,929</u>	<u>\$ 457,557,419</u>

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

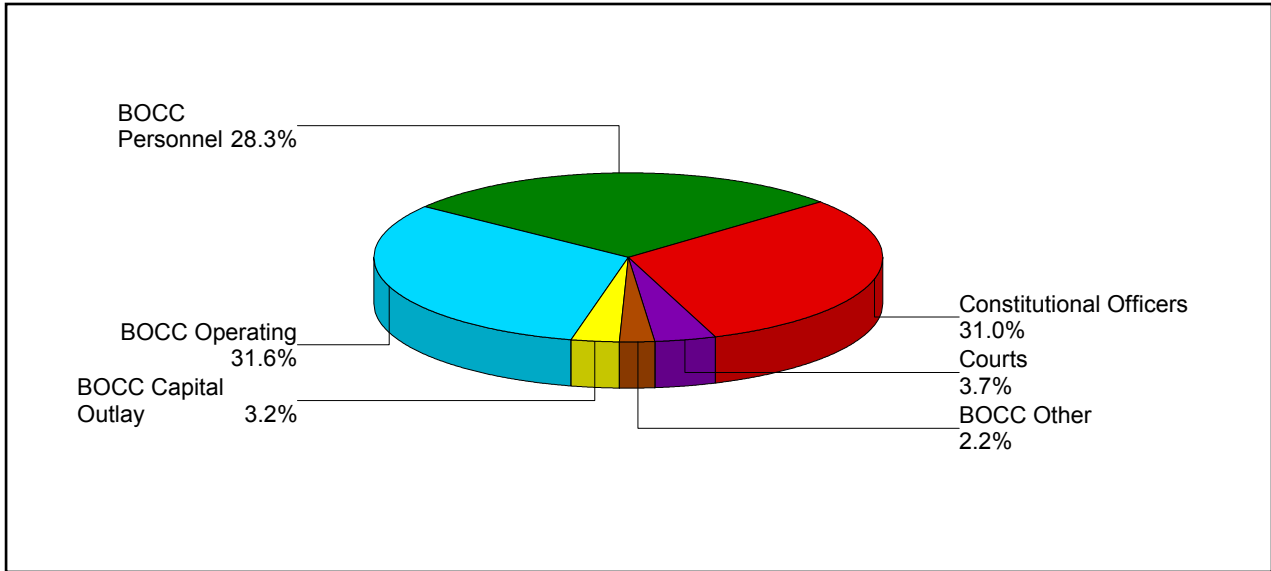
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 169,064,500	
Operating Expenses	188,754,379	
Capital Outlay	18,975,849	
Other Expenses	13,165,472	
Total BoCC Operating Departments	389,960,200	\$
Constitutional Officers	185,190,538	
Courts	22,347,599	
Total Operating Expenses	597,498,337	\$

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 FY07-08	ACTUAL FY08-09	ACTUAL FY09-10	ACTUAL FY10-11	UNAUDITED ACTUAL FY11-12	ADOPTED BUDGET FY12-13
Animal Services	4,045,029	3,850,618	3,880,684	4,107,274	4,609,741	4,237,463
Community Development	29,450,018	23,297,085	19,692,982	16,227,902	14,672,198	15,273,358
Construction & Design	1,272,211	1,203,745	1,174,097	2,025,821	2,047,654	1,901,796
County Administration	3,716,284	3,632,294	3,049,436	3,649,191	2,724,586	2,699,618
County Attorney	3,752,576	3,574,342	3,392,124	3,169,629	2,964,451	3,266,536
County Commission	1,238,129	1,209,777	1,132,340	1,173,727	1,146,048	1,202,686
County Lands	1,163,567	1,115,319	1,057,202	958,644	955,806	946,938
Economic Development	1,770,568	1,671,040	2,241,503	2,870,903	1,810,482	1,490,139
Facilities Management	15,577,235	14,587,627	12,982,158	11,473,916	11,732,829	11,585,636
Fleet Management	11,003,287	9,680,748	10,469,382	8,882,834	9,932,025	9,207,341
GIS Operations	0	0	0	757,683	681,034	687,324
Hearing Examiner	767,026	755,806	727,351	642,324	593,663	635,510
Human Resources	2,379,432	2,263,353	2,099,003	1,967,789	1,897,889	2,114,963
Human Services	29,107,232	28,758,589	44,179,553	37,646,030	35,880,330	27,542,854
Information Technology	14,251,672	13,588,678	11,994,339	11,388,071	10,966,963	12,134,691
Internal Services	2,281,840	2,235,651	2,063,530	1,563,621	1,701,980	1,798,266
Library	28,489,530	27,131,882	25,360,259	23,652,286	23,300,887	23,831,779
Natural Resources	6,002,288	5,863,806	5,356,866	4,724,054	4,808,230	4,855,112
Office of Sustainability	220,650	274,199	166,294	154,374	212,747	298,383
Parks and Recreation	31,425,053	30,102,593	25,649,588	25,294,155	28,074,149	26,633,450
Procurement Management	787,663	714,083	688,181	1,015,690	887,271	922,421
Public Resources	2,330,986	1,948,638	1,810,665	1,648,229	1,327,139	1,532,466
Public Safety	50,638,597	48,873,516	44,293,322	46,599,992	44,122,442	43,444,819
Solid Waste	54,359,397	57,870,310	57,608,085	57,309,623	52,812,902	61,817,706
Sports Development	639,825	713,643	723,920	784,346	768,502	782,725
Transit	22,678,444	23,334,724	24,854,384	24,498,283	20,405,058	20,830,246
Transportation	50,238,221	47,190,596	44,207,777	37,753,783	37,283,309	38,217,579
Lee County Utilities	53,812,632	55,521,555	52,355,541	51,346,741	51,652,872	55,543,850
Visitor & Convention Bureau	11,063,367	11,974,074	12,939,406	12,199,933	12,823,584	14,524,545
TOTAL	\$ 434,462,761	\$ 422,938,292	\$ 416,149,972	\$ 395,486,849	\$ 382,796,770	\$ 389,960,200

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY05-06	ACTUAL FY06-07	ACTUAL FY07-08	ACTUAL FY08-09	ACTUAL FY09-10	ACTUAL FY10-11	UNAUDITED ACTUAL FY11-12	ADOPTED BUDGET FY12-13
COURTS								
Court Services	\$ 12,688,584	\$ 15,349,243	\$ 15,821,184	\$ 16,098,700	\$ 14,922,093	\$ 15,107,423	\$ 14,891,535	\$ 15,685,061
Board Support	1,088,725	1,207,721	1,232,866	1,455,723	1,517,107	1,576,851	1,548,792	1,534,121
TOTAL	\$ 13,777,310	\$ 16,556,964	\$ 17,054,050	\$ 17,554,422	\$ 16,439,200	\$ 16,684,274	\$ 16,440,327	\$ 17,219,182
Public Defender	\$ 274,804	\$ 526,331	\$ 609,104	\$ 751,173	\$ 791,890	\$ 794,448	\$ 853,676	\$ 935,571
State Attorney	908,820	1,481,931	1,381,237	1,566,240	1,638,066	1,548,732	1,518,935	1,615,025
Medical Examiner	2,021,728	2,366,361	2,559,688	2,430,017	2,505,123	2,437,800	2,483,454	2,577,821
TOTAL COURTS	\$ 16,982,661	\$ 20,931,587	\$ 21,604,080	\$ 22,301,853	\$ 21,374,279	\$ 21,465,254	\$ 21,296,392	\$ 22,347,599
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 17,758,863	\$ 21,949,913	\$ 22,698,728	\$ 20,108,592	\$ 16,515,339	\$ 14,755,533	\$ 14,130,593	\$ 14,574,311
Board Support	1,183,066	1,247,864	1,413,545	1,407,728	1,381,786	1,433,896	1,317,169	1,407,033
TOTAL	\$ 18,941,930	\$ 23,197,777	\$ 24,112,274	\$ 21,516,320	\$ 17,897,125	\$ 16,189,428	\$ 15,447,761	\$ 15,981,344
Excess Funds Returned	\$(9,889,961)	\$(15,345,261)	\$(17,595,013)	\$(14,248,172)	\$(11,390,558)	\$(8,249,544)	\$(7,605,759)	
Clerk to Board	\$ 7,855,413	\$ 7,986,785	\$ 8,222,258	\$ 8,534,395	\$ 8,801,391	\$ 9,611,035	\$ 8,448,868	\$ 8,315,602
Board Support	1,021,992	1,043,663	1,152,590	1,233,272	1,059,882	986,024	947,098	981,483
TOTAL	\$ 8,877,405	\$ 9,030,448	\$ 9,374,848	\$ 9,767,667	\$ 9,861,273	\$ 10,597,059	\$ 9,395,965	\$ 9,297,085
Excess Funds Returned	\$(10,724,821)	\$(3,011,756)	\$(55,987)	\$(44,715)	\$(263,200)	\$(346,767)	\$(200,092)	
Property Appraiser	\$ 8,133,474	\$ 9,488,673	\$ 9,794,258	\$ 9,112,287	\$ 8,805,878	\$ 8,601,584	\$ 7,943,635	\$ 8,400,375
Board Support	3,031,984	2,814,514	3,024,088	2,711,636	2,571,393	2,517,075	2,374,996	1,963,075
TOTAL	\$ 11,165,458	\$ 12,303,187	\$ 12,818,345	\$ 11,823,923	\$ 11,377,271	\$ 11,118,659	\$ 10,318,631	\$ 10,363,450
Excess Funds Returned	\$(945,977)	\$(1,723,685)	\$(1,311,339)	\$(697,891)	\$(668,928)	\$(1,055,977)	\$(253,306)	
Supervisor of Elections	\$ 5,148,100	\$ 5,872,500	\$ 5,601,035	\$ 5,230,020	\$ 4,962,620	\$ 4,968,138	\$ 6,420,458	\$ 6,227,658
Board Support	1,000,430	762,831	1,775,925	818,564	789,592	759,726	717,087	694,169
TOTAL	\$ 6,148,530	\$ 6,635,331	\$ 7,376,960	\$ 6,048,584	\$ 5,752,212	\$ 5,727,864	\$ 7,137,545	\$ 6,921,827
Excess Funds Returned	\$(652,230)	\$(1,585,539)	\$(1,016,485)	\$(350,888)	\$(1,106,627)	\$(1,297,811)	\$(1,856,369)	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	ACTUAL FY05-06	ACTUAL FY06-07	ACTUAL FY07-08	ACTUAL FY08-09	ACTUAL FY09-10	ACTUAL FY10-11	UNAUDITED ACTUAL FY11-12	ADOPTED BUDGET FY12-13
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 86,413,569	\$ 94,313,847	\$ 101,311,000	\$ 100,545,027	\$ 102,301,327	\$ 97,697,148	\$ 90,673,193	\$ 89,588,311
Sheriff Disb-Correct	39,320,783	45,713,537	55,680,046	58,408,985	53,590,259	51,633,582	49,423,717	48,109,671
Board Support	4,540,928	4,741,181	5,306,474	5,485,650	5,352,112	5,291,294	5,111,405	4,928,719
Trust & Agency	488,568	184,095	578,209	1,106,085	280,320	434,717	394,256	131
TOTAL	\$ 130,763,848	\$ 144,952,660	\$ 162,875,729	\$ 165,545,747	\$ 161,524,018	\$ 155,056,740	\$ 145,602,571	\$ 142,626,832
Excess Funds Returned	\$(2,453,139)	\$(900,168)	\$(378,402)	\$(4,604,799)	\$(2,424,523)	\$(3,407,039)	\$(258,257)	
Total Excess Funds Returned	\$(24,666,127)	\$(22,566,409)	\$(20,357,225)	\$(19,946,464)	\$(15,853,834)	\$(14,357,138)	\$(10,173,784)	
TOTAL CONSTITUTIONAL OFFICERS	\$ 175,897,171	\$ 196,119,404	\$ 216,558,157	\$ 214,702,241	\$ 206,411,899	\$ 198,689,750	\$ 187,902,473	\$ 185,190,538
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 192,879,832	\$ 217,050,991	\$ 238,162,236	\$ 237,004,093	\$ 227,786,177	\$ 220,155,004	\$ 209,198,865	\$ 207,538,137

OPERATING BUDGETS BY BOCC DEPARTMENTS, COURTS AND CONSTITUTIONAL OFFICERS

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 192,879,832	\$ 217,050,991	\$ 238,162,236	\$ 237,004,093	\$ 227,786,177	\$ 220,155,004	\$ 209,198,865	\$ 207,538,137
TOTAL DEPARTMENTS	\$ 396,529,560	\$ 424,785,761	\$ 434,462,761	\$ 422,938,292	\$ 416,149,972	\$ 395,486,849	\$ 382,796,770	\$ 389,960,200
TOTAL OPERATING	\$ 589,409,392	\$ 641,836,752	\$ 672,624,997	\$ 659,942,385	\$ 643,936,149	\$ 615,641,853	\$ 591,995,635	\$ 597,498,337

DEBT SERVICE

The Big Picture

As of September 30, 2012, Lee County has \$637,603,000 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$ 267,868,000
Enterprise Debt:	
Solid Waste	86,450,000
Transportation	133,355,000
Water and Sewer	<u>149,930,000</u>
TOTAL	\$ <u>637,603,000</u>

Beginning with the FY08-09 Budget, the Airport was no longer included in the table listed above. The County also has \$102.359 million in loans from several other programs including loans through a Term Loan Assessment Program, the Florida Department of Environmental Protection loans, two Florida Department of Transportation loans and three bank loans – one of which is 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.

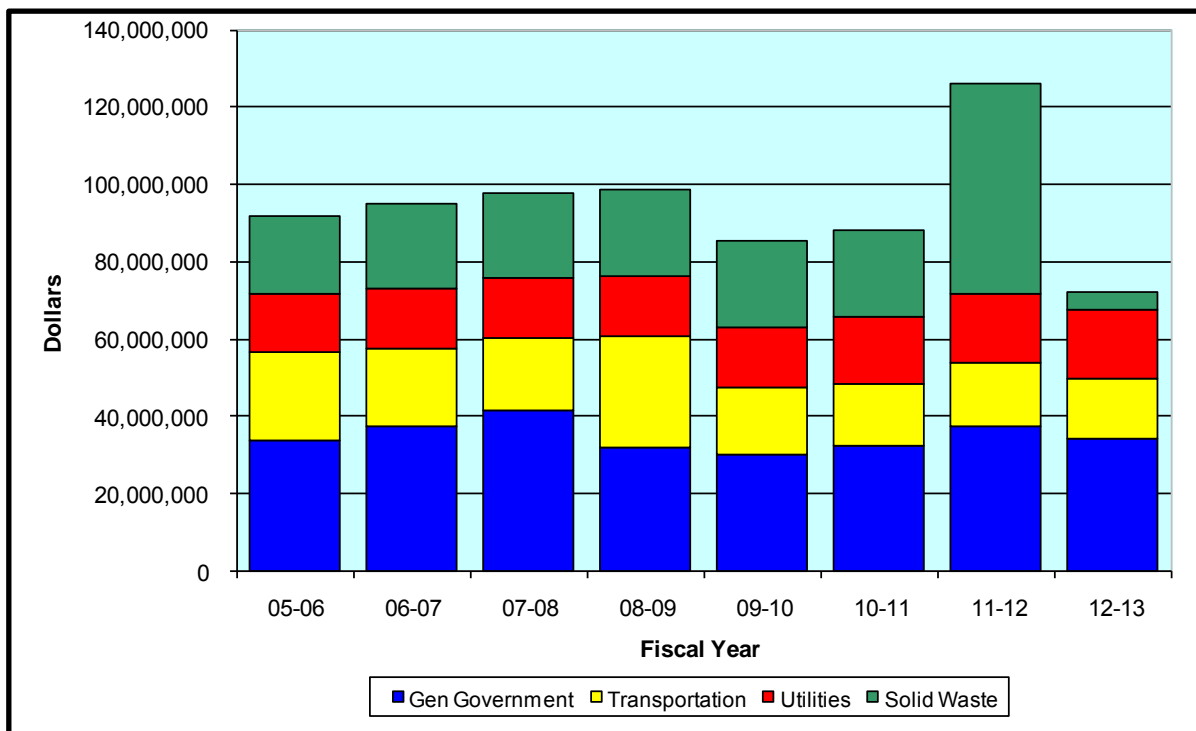
DEBT SERVICE (continued)

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 FY05-06 to FY11-12 and FY12-13 budgeted at \$71,886,281. Debt service includes principal, interest and any other debt service costs. The dramatic increase in Solid Waste for FY11-12 reflects the early retirement of an original \$140,925,000 bond issue with a payment of \$34,090,000 that represented the remaining principal outstanding. The FY12-13 budgets for debt service are more in line with previous years.

DEBT SERVICE PAYMENTS FY05-06 THROUGH FY12-13



Debt Activity Since September 30, 2012

On October 31, 2012, \$56,419,096 in bond proceeds were received as a result of the issuance of the Non Ad Valorem Refunding Revenue Bonds, Series 2012 which refunded the Capital Revenue Bonds, Series 2004 to take advantage of lower interest rates. The County saved \$8.9 million in interest over the period through 2024 and will be an annual savings to the General Fund.

During FY 12-13, \$35.7 million in bonds (the present suggested par amount) are expected to be sold as part of a renovation program for Hammond Stadium, the Spring training home of the Minnesota Twins. The earliest date for this financing would be April, 2013.

TAXABLE PROPERTY VALUES F88-89 THROUGH F12-13

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
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%)
11-12	53.310	(4.3%)	26,926	(4.8%)
12-13	52.934	(0.7%)	26,562	(1.4%)

Countywide

Since FY88-89, the countywide taxable valuation has grown approximately \$40.4 billion. This represents an average annual growth rate of 7.2%. The countywide valuation certified on October 12, 2012 was \$52,934,493,459 representing a 0.7% decrease from 2011. This decrease is the fifth year that a decline occurred and reflects the reduction in real estate values both in Lee County and nationwide. However, this year's decline is the smallest of the five year period.

Residential land use accounts for 84.5% of the taxable value followed by 12.2% for commercial, 2.2% industrial and 1.1% for all others in 2011. This pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 12, 2012 was \$26,561,845,182, a decrease of \$364.6 million over 2011. 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, FY10-11, FY11-12 and FY12-13. 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)
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	599.9	(9,796.0)	(9,196.1)	272.0	(5,077.0)	(4,805.0)
2011	2012	371.6	(2,790.0)	(2,418.4)	163.0	(1,507.8)	(1,344.8)
2012	2013	382.2	(757.2)	(375.0)	148.6	(512.6)	(364.0)
Total:		<u>\$37,445.1</u>	<u>\$4,756.7</u>	<u>\$42,201.8</u>	<u>\$21,753.1</u>	<u>(\$1,864.3)</u>	<u>\$19,888.8</u>

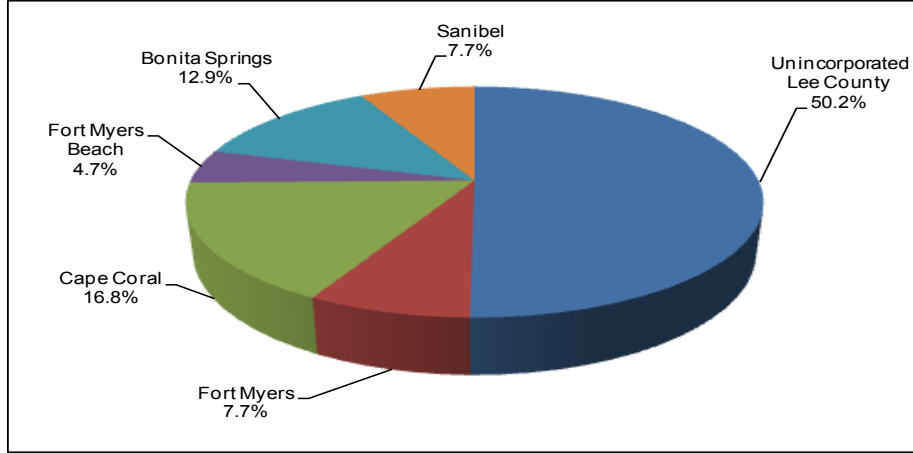
* Based upon the FY12-13 certified taxable value

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

The Countywide figures for 2011-2012 reflect an actual decline in taxable value for the fifth consecutive year. There was a net “new” taxable value of \$382.2 million but was measured against an existing taxable value reduction of \$757.2 million that netted out to a \$375 million 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 2012-2013 figures for the Unincorporated MSTU followed the same pattern as the countywide figures.

FY12-13 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



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

The chart displays the distribution of the 2012 taxable value (FY12-13) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 12, 2012:

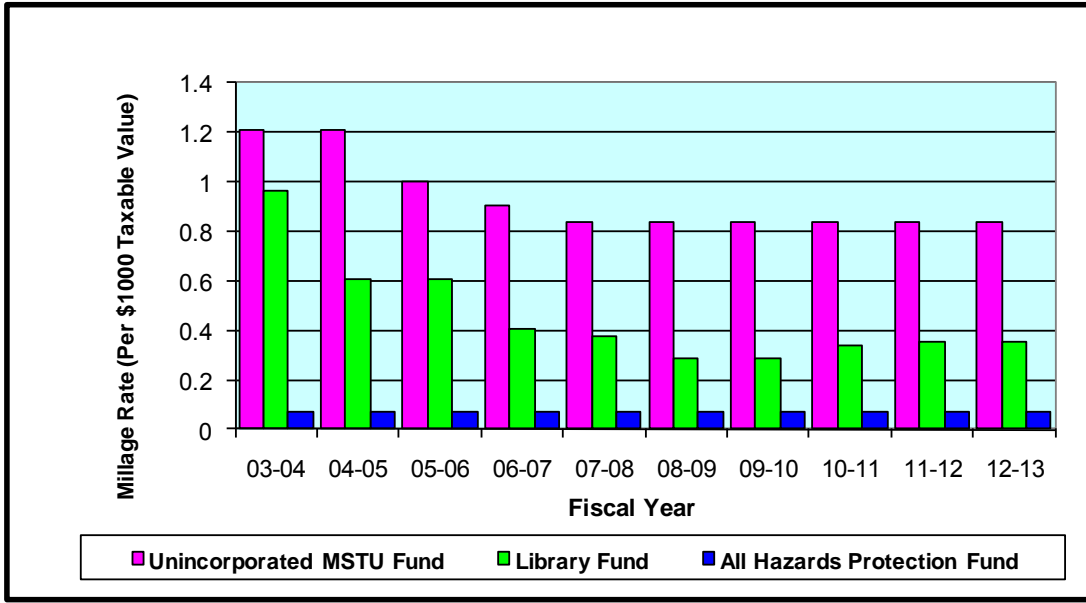
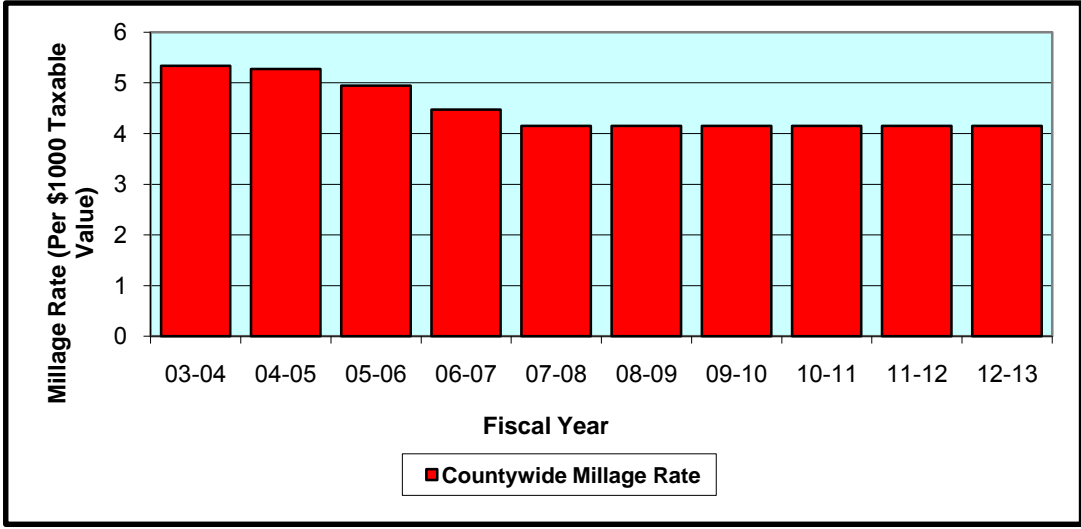
Unincorporated Lee County	\$	26,589,793,352
Fort Myers		4,072,286,838
Cape Coral		8,903,705,000
Fort Myers Beach		2,475,248,023
Bonita Springs		6,815,592,287
Sanibel		4,077,867,959
TOTAL	\$	<u>52,934,493,459</u>

Following is a summary of taxable value reductions among the cities and Unincorporated Lee County comparing FY10-11 to FY11-12 and FY11-12 to FY12-13 with the percentage reduction:

<u>FY10-11 to FY11-12</u>		
Unincorporated Lee County	\$	(1,345,939,961) (4.8%)
Fort Myers		(293,374,346) (6.7%)
Cape Coral		(339,469,844) (3.8%)
Fort Myers Beach		(114,065,879) (4.3%)
Bonita Springs		(274,884,763) (3.8%)
Sanibel		(50,654,779) (1.2%)
TOTAL	\$	<u>(2,418,389,572)</u> (4.3%)

<u>FY11-12 to FY12-13</u>		
Unincorporated Lee County	\$	(362,511,533) (1.3%)
Fort Myers		(10,665,359) (0.3%)
Cape Coral		332,746,218 3.9%
Fort Myers Beach		(51,497,752) (2.0%)
Bonita Springs		(199,575,892) (2.8%)
Sanibel		(83,592,883) (2.0%)
TOTAL	\$	<u>(375,097,201)</u> (0.7%)

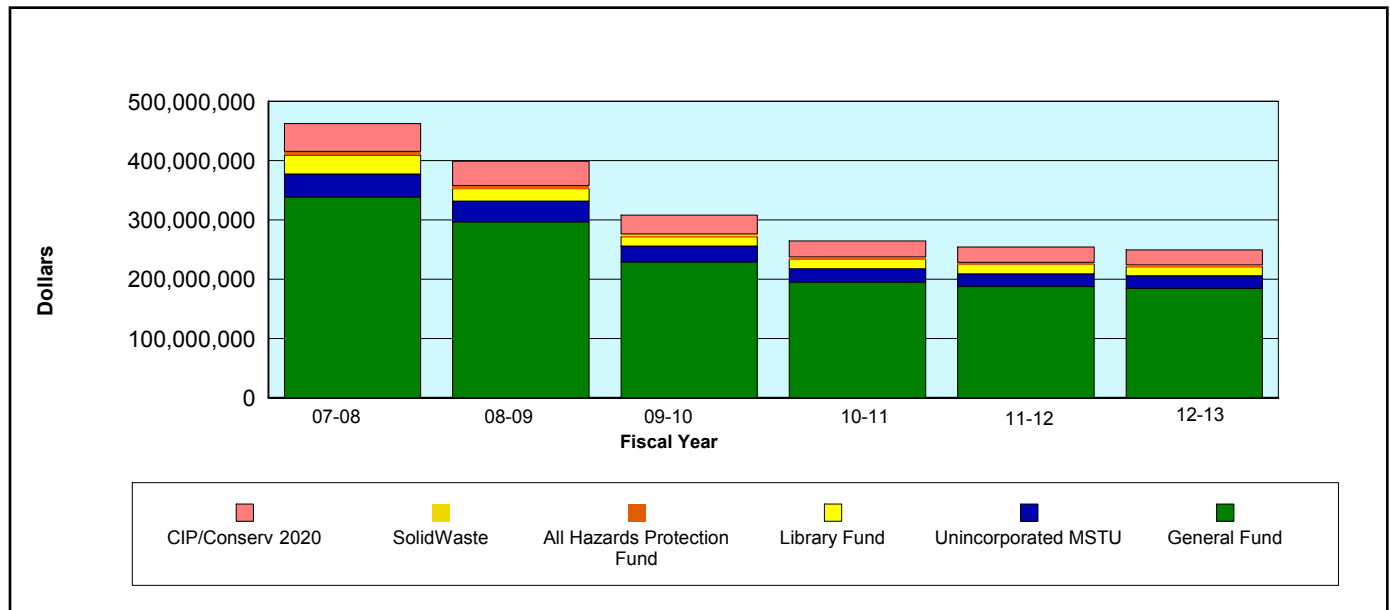
PROPERTY TAX RATES FY03-04 THROUGH FY12-13



	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
Countywide										
General Fund	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506
Capital Improvement	0.5124	0.5124	0.5124	0.4536	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>
COUNTYWIDE TOTAL	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506
Unincorporated MSTU Fund	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library Fund	0.9630	0.6055	0.6055	0.4085	0.3792	0.2844	0.2844	0.3383	0.3541	0.3541
All Hazards Protection Fund	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693

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

MAJOR PROPERTY TAX REVENUES FY07-08 THROUGH FY12-13



	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Unaudited Actual	FY12-13 Adopted
COUNTYWIDE						
General Fund	\$ 338,851,616	\$ 296,961,134	\$ 228,933,328	\$ 194,948,804	\$ 187,541,127	\$ 184,356,228
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	46,416,627	40,680,952	31,370,656	26,701,843	25,784,432	25,250,127
SUBTOTAL	\$ 385,268,242	\$ 337,642,085	\$ 260,303,984	\$ 221,650,647	\$ 213,325,558	\$ 209,606,355
OTHER						
Unincorporated MSTU Fund	\$ 38,797,123	\$ 35,076,451	\$ 26,846,949	\$ 22,773,842	\$ 21,792,501	\$ 21,319,702
Library Fund	31,643,437	20,728,102	15,658,547	15,673,832	15,811,394	15,539,676
All Hazards Protection Fund	4,611,250	3,949,541	2,925,306	2,473,482	2,374,485	2,346,727
Solid Waste	2,035,859	1,524,258	2,123,457	1,738,664	1,076,439	547,592
SUBTOTAL	\$ 77,087,668	\$ 61,278,352	\$ 47,554,259	\$ 42,659,819	\$ 41,054,819	\$ 39,753,697
GRAND TOTAL	\$ 462,355,911	\$ 398,920,438	\$ 307,858,243	\$ 264,310,466	\$ 254,380,377	\$ 249,360,052

For General, Conservation 2020, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY12-13, property taxes are 40.3% of the General Fund. The Library Fund relies upon 54.0% of its revenue from property taxes while Conservation 2020 depends upon 55.7% from property taxes. Conservation 2020 was established in FY97-98 and the FY12-13 millage rate was retained at the FY11-12 rate. The Unincorporated MSTU Fund receives 23.2% of its revenue from property taxes. The All Hazards Protection Fund receives 38.2% 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 0.6% of the Solid Waste Fund.

* For FY12-13 there is no ad valorem revenue budgeted in the Capital Improvement Fund because it is included in the General Fund.

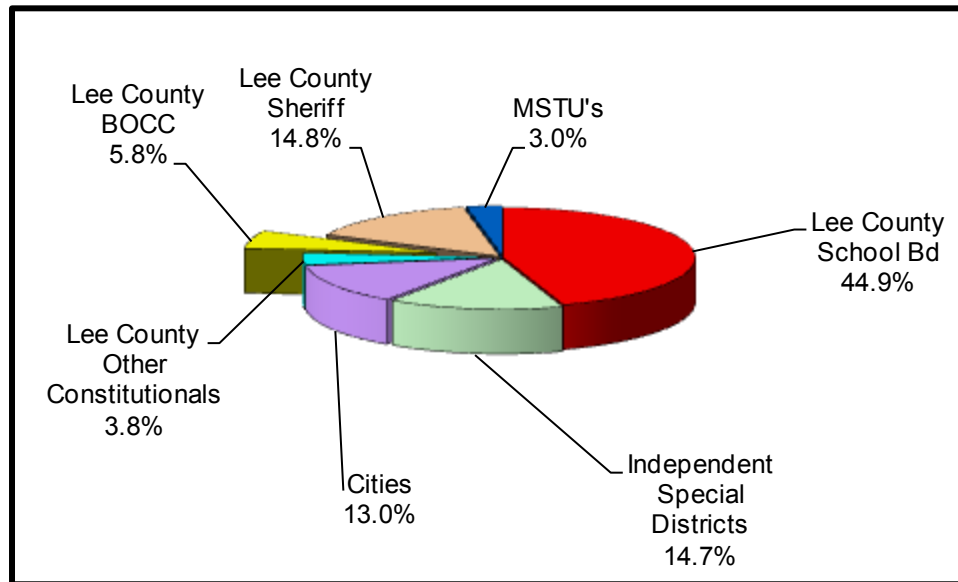
ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</u>	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13
<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	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506
Capital Outlay	0.5124	0.5124	0.5124	0.5124	0.4536	0.0000	0.0000	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	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506
<u>Misc. Non-Countywide Millages:</u>											
Library	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792	0.2844	0.2844	0.3383	0.3541	0.3541
Unincorporated Area MSTU	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693
TOTAL MISC. NON-COUNTYWIDE	2.2477	2.2477	1.8902	1.6816	1.4118	1.2883	1.1935	1.1935	1.2474	1.2632	1.2632
<u>Sewer & Solid Waste Districts & MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0044	0.0000	0.0000	0.0000	0.0000	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.3534	0.2408	0.1978	0.1301	0.1111	0.1157	0.1001	0.2086	0.2029	0.1292	0.0646
Winkler Safe Neighborhood MSTU	2.0000	2.0000	2.0000	2.0000	2.0000	1.7617	1.7617	2.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.0000	0.0000	0.9884	0.7647	0.6097	0.5604	0.5604	0.7601	0.8290	0.7969	0.8911
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.8400	0.8400	0.7302	0.7302	0.6374	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	1.4367	1.5872	1.7492	1.3479	1.0091	0.9554	0.9554	1.5947	1.9027	2.0212	2.0212
Maravilla	6.0000	6.0000	6.0000	6.0000	6.0000	3.0000	3.0000	3.0000	4.0000	4.0000	4.7000
Useppa	2.4322	2.4504	2.1633	2.3662	1.8982	1.6724	1.6724	2.6595	2.3000	2.3000	2.5109
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.5440	0.5877	0.4362	0.3317	0.3258	0.2616	0.1880	0.6946	1.0150	1.2243	0.8313
Bayshore Estates SLD	1.2110	1.0413	1.1208	0.9387	0.9856	0.8587	0.8377	1.1699	2.3144	2.3002	2.3818
Billy Creek Commerce Center SLD	0.2947	0.2481	0.2700	0.1984	0.1410	0.1116	0.1116	0.2259	0.2637	0.2632	0.3184
Birkdale SLD	0.1238	0.1294	0.2543	0.2618	0.1659	0.1512	0.1512	0.2920	0.5513	0.5204	0.5542
Charleston Park SLD	3.0991	3.2149	3.8375	1.0309	0.3783	0.2873	0.2873	2.7300	1.9095	2.0635	2.3119
Cypress Lake SLD	0.4248	0.3222	0.3057	0.3012	0.2795	0.2456	0.2236	0.3220	0.4799	0.4671	0.4820
Daughtrey's Creek SLD	0.7276	0.7522	0.7195	0.6446	0.3915	0.3460	0.3460	0.6297	0.7928	0.7491	0.8604

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

<u>Taxing Authority</u>	<u>FY02-03</u>	<u>FY03-04</u>	<u>FY04-05</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>	<u>FY11-12</u>	<u>FY12-13</u>
<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>
<u>Lighting & Special Improvement Districts:</u>											
Flamingo Bay SLD	0.4778	0.3547	0.2637	0.2558	0.2373	0.2217	0.1913	0.2668	0.4788	0.5301	0.4544
Fort Myers Shores SLD	0.3455	0.3444	0.2829	0.2245	0.1573	0.1317	0.0250	0.0490	0.2770	0.3269	0.3085
Fort Myers Villas SLD	0.2310	0.2098	0.2298	0.1961	0.1388	0.1217	0.1217	0.3994	0.3658	0.4580	0.3898
Gasparilla Island SLD	0.0000	0.0000	0.0011	0.0012	0.0462	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000
Harlem Heights SLD	0.4968	0.4047	0.5735	0.5496	0.2924	0.2904	0.2904	0.4295	0.5507	0.5546	0.6333
Heiman/Apollo SLD	1.0492	1.1729	1.0513	0.9078	0.4364	0.3546	0.3546	1.9025	2.8607	3.8449	3.1139
Hendry Creek SLD	0.3109	0.3811	0.2376	0.2480	0.2457	0.2265	0.2265	0.2351	0.2926	0.3180	0.3058
Iona Gardens SLD	0.5450	0.5292	0.5718	0.5423	0.3212	0.2796	0.2796	0.6501	0.7549	0.7594	0.7834
Lehigh Acres SLD	0.3964	0.3595	0.3007	0.1724	0.0849	0.0557	0.0557	0.1845	0.3934	0.4171	0.4212
Lochmoor Village SLD	0.5220	0.4846	0.4229	0.4334	0.3738	0.3304	0.3304	0.8452	0.9335	0.9249	0.8762
Metropolitan Parkway SLD	0.3084	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MidMetro Industrial Park Spec Improvemt	0.0000	0.0000	0.0000	0.0000	0.0484	0.0397	0.0142	0.1232	0.2476	0.3226	0.1799
Mobile Haven SLD	0.7145	0.5995	0.4974	0.7599	0.2160	0.4748	0.4748	0.7150	0.7478	0.8766	0.7848
Morse Shores SLD	0.3151	0.2927	0.3476	0.2734	0.6352	0.1772	0.1772	0.3437	0.6610	0.5526	0.5742
North Fort Myers SLD	0.2869	0.2995	0.2398	0.1396	0.0659	0.0552	0.0552	0.0152	0.1061	0.1341	0.2801
Page Park SLD	0.3051	0.3470	0.3016	0.2237	0.1886	0.1671	0.1671	0.3466	0.5794	0.4375	0.5069
Palmetto Point Light MSTU	1.1871	1.2592	0.5749	0.3742	0.2894	0.2541	0.2541	0.1457	0.2089	0.2484	0.2252
Palm Beach Blvd S1 PHI MSTU	0.8500	0.7145	0.6665	0.5348	0.2138	0.1920	0.0397	0.0000	0.0000	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.8500	0.7145	0.6665	0.5348	0.2138	0.1511	0.0397	0.0000	0.0000	0.0000	0.0000
Palm Beach SIU MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0090	0.0088
Palmona Park SLD	1.4018	0.6319	0.2723	0.3398	0.6242	0.5292	0.0982	0.7797	0.9903	1.7499	1.7499
Pine Manor SLD	0.7069	0.6234	0.6627	0.5045	0.2697	0.2330	0.0559	0.4206	1.4948	1.7887	1.2755
Port Edison SLD	0.4941	0.4413	0.3729	0.2745	0.2446	0.2056	0.2056	0.5687	0.7013	0.7740	0.6784
Riverdale Shores Improvement	1.4885	2.5485	2.3202	2.3178	1.8263	1.4981	1.4981	1.1951	1.9669	1.3367	0.6371
Russell Park SLD	0.5302	0.6979	0.4138	0.4001	0.3130	0.2517	0.1858	0.4785	0.8860	0.9927	1.0571
San Carlos Island SLD	0.0535	0.0438	0.0305	0.0243	0.0274	0.0245	0.0245	0.0351	0.0411	0.0605	0.0661
San Carlos Special Improvement	0.2317	0.2185	0.1904	0.2078	0.2068	0.1801	0.1801	0.3725	0.4211	0.4613	0.5241
Skyline SLD	0.1558	0.2803	0.1740	0.1361	0.0885	0.0751	0.0647	0.1367	0.1766	0.2070	0.1846
St. Jude Harbor	0.2922	0.2029	0.1688	0.1368	0.0863	0.0767	0.0767	0.2582	0.2852	0.3126	0.3119
Tanglewood Spec Improvement	0.9110	0.9319	0.7207	0.8456	0.8266	0.7137	0.1347	0.6121	0.5999	0.8910	0.8159
Town & River Spec Improvement	0.4535	0.3931	0.3833	0.4120	0.2546	0.2231	0.2231	0.2878	0.2412	0.2175	0.2073
Trailwinds SLD	0.4152	0.3049	0.3231	0.3346	0.2139	0.1719	0.1719	0.4536	0.8197	0.7524	0.6556
Tropic Isles SLD	0.7974	0.7245	0.5042	0.4206	0.3937	0.3249	0.3249	1.6372	1.6049	1.3085	1.0446
Villa Palms SLD	0.4279	0.3871	0.3947	0.4365	0.2831	0.2441	0.2441	0.8701	0.7980	0.8766	0.7765
Villa Pines SLD	0.3752	0.3011	0.2701	0.2759	0.2159	0.1960	0.1734	0.2248	0.2223	0.2582	0.2880
Waterway Estates SLD	0.3626	0.2557	0.1899	0.2139	0.1901	0.1626	0.1508	0.3772	0.5322	0.5584	0.4638
Waterway Shores SLD	0.5256	0.5676	0.4743	0.3777	0.3357	0.2987	0.2987	0.9312	0.8349	1.2276	1.1898
Whiskey Creek Spec Improvement	1.0000	1.0000	1.0000	0.8829	0.8759	0.7534	0.6915	1.0000	0.9989	0.9727	0.9802

FY12-13 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2012-2013 Property Tax is \$960,567,880 (2012 Tax Roll – Excluding Non Ad-Valorem Assessments)

Source: Lee County Property Appraiser – Tax Roll Certified October 12, 2012

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (44.9%). The Lee County Commission (24.4%) includes those tax revenues deposited to the General, Conservation 2020, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 24.4% 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 5.8% and the Constitutional Officers other than the Sheriff would be allocated 3.8% from property taxes. The Lee County Sheriff would receive 14.8%. 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 \$81,126,728 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 (\$30,145,525). Also not included are penalties of \$804,988. 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 \$1,042,497,328.



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

2012 PROPERTY TAXES (FY12-13)

	12-13 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 CONSERVATION 2020	0.5000	113	113	113	113	113	113
LEE COUNTY LIBRARY	0.3541	80	80	0	80	0	80
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	5.3360	1,201	1,201	1,201	1,201	1,201	1,201
PUBLIC SCHOOL - LOCAL BOARD	2.2480	506	506	506	506	506	506
CITIES							
CITY OF FORT MYERS	8.7760	1,975	0	0	0	0	0
CITY OF CAPE CORAL	7.9570	0	1,790	0	0	0	0
CAPE CORAL SOLID WASTE MSTU	0.0646	0	15	0	0	0	0
CITY OF SANIBEL	2.1000	0	0	473	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.2407	0	0	54	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0855	0	0	19	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1308	0	0	29	0	0	0
CITY OF BONITA SPRINGS	0.8173	0	0	0	184	0	0
TOWN OF FORT MYERS BEACH	0.7687	0	0	0	0	173	0
INDEPENDENT DISTRICTS							
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.1757	40	40	40	40	40	40
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0613	14	14	14	14	14	14
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1919	43	43	43	43	43	43
LEE CTY HYACINTH CONTROL (HOMESTEAD EXEMPT)	0.0298	7	7	7	7	7	7
LEE CTY MOSQUITO CONTROL (HOMESTEAD EXEMPT)	0.2300	52	52	52	52	52	52
TOTAL		\$4,860	\$4,706	\$3,380	\$3,069	\$2,978	\$3,090
PERCENTAGE SUMMARY							
LEE COUNTY COMMISSION		21%	22%	28%	33%	31%	40%
SCHOOL DISTRICT OF LEE COUNTY		35%	36%	49%	56%	57%	53%
CITY		41%	38%	18%	6%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	4%	5%	5%	6%	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, 22% for Cape Coral, 28% for Sanibel, 33% for Bonita Springs and 31% in Fort Myers Beach. This reflects no change in these millage rates from FY11-12. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 36% in Fort Myers 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%.

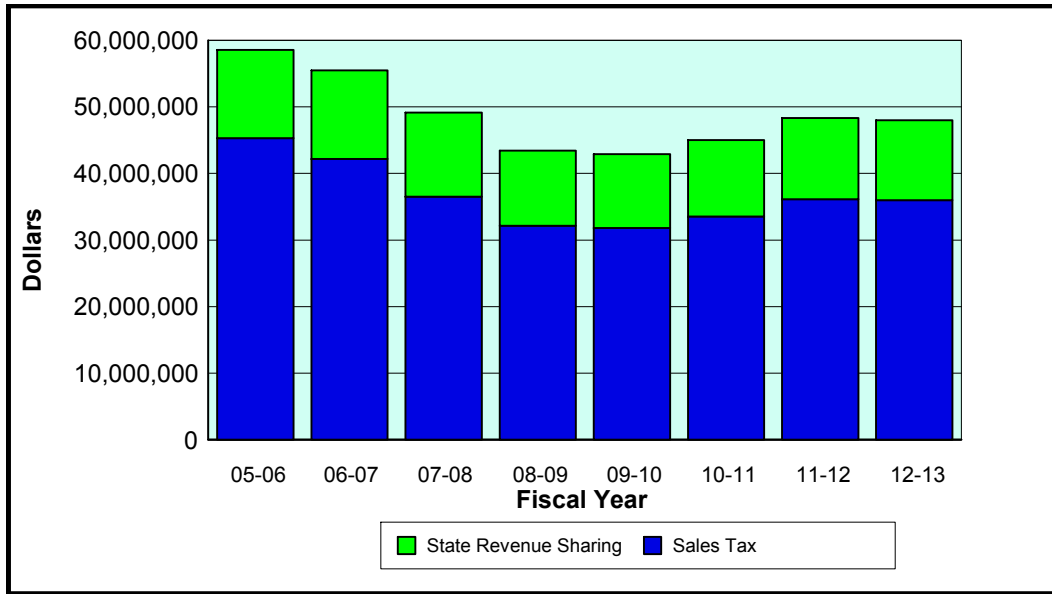
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, and plan review, community parks, domestic animal services, 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 0.0298 to 4.7000. The data is based upon 2012 Property Tax information certified by the Property Appraiser on October 12, 2012.

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 FY05-06 THROUGH FY12-13



	FY05-06 Actual	FY06-07 Actual	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Unaudited Actual	FY12-13 Adopted
Sales Tax	\$ 45,312,441	\$ 42,195,424	\$ 36,506,532	\$ 32,128,795	\$ 31,813,728	\$ 33,544,826	\$ 36,129,946	\$ 36,000,000
State Rev Sharing	13,222,385	13,264,068	12,614,748	11,279,113	11,092,308	11,437,371	12,174,383	12,000,000
TOTAL	\$ 58,534,826	\$ 55,459,492	\$ 49,121,280	\$ 43,407,908	\$ 42,906,036	\$ 44,982,197	\$ 48,304,329	\$ 48,000,000

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.

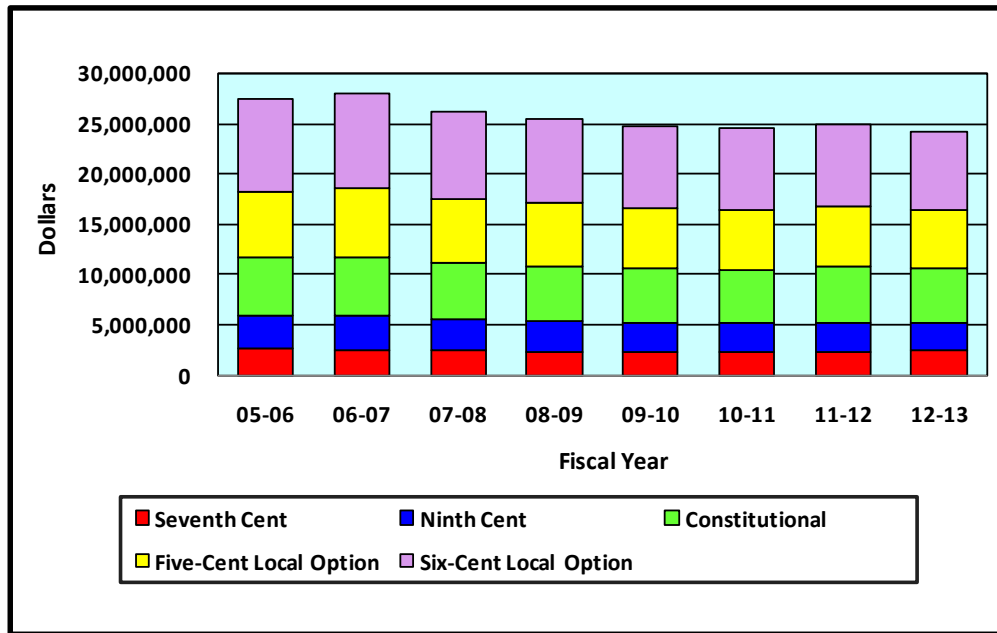
Sales Tax

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 is expected to receive a distribution of funds equal to 2.280% of the total sales tax revenues that will be distributed by the state through September 30, 2013.

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 and continued in FY11-12 and FY12-13.

LEE COUNTY GAS TAX REVENUES FY05-06 THROUGH FY12-13



	FY05-06 Actual	FY06-07 Actual	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Estimated	FY12-13 Adopted
Seventh Cent	\$3,444,492	\$2,551,614	\$2,426,139	\$2,331,100	\$2,300,546	\$2,289,279	\$2,357,126	\$2,396,000
Ninth Cent	3,237,269	3,390,523	3,182,613	\$3,055,635	2,978,527	2,931,172	2,914,997	2,850,000
Constitutional	5,910,569	5,857,298	5,568,295	\$5,381,022	5,270,499	5,240,184	5,445,518	5,346,000
Five-Cent Local Option	6,394,108	6,873,895	6,364,422	\$6,298,897	6,032,122	6,006,403	6,027,261	5,795,000
Six-Cent Local Option	9,230,017	9,276,265	8,712,874	\$8,419,971	8,221,621	8,094,668	8,173,758	7,790,000
TOTAL	\$28,216,455	\$27,949,595	\$26,254,343	\$25,486,625	\$24,803,315	\$24,561,706	\$24,918,660	\$24,177,000

Some data provided in the following discussion occurred prior to the period in the chart but is included for historical perspective.

The **Seventh Cent Gas Tax** is received by the County and used to fund operations of the Department of Transportation.

The **Ninth Cent Gas Tax** is received by the county and was the sole revenue source pledged to the Road Improvement Refunding Revenue Bonds, Series 1993 until they were paid off in October, 2008. The funds are used for Transportation capital projects.

The **Constitutional Gas Tax** is used for construction of roads and bridges and transportation operations.

LEE COUNTY GAS TAX REVENUES (continued)

The **Five-Cent Local Option Gas Tax** collection began in January 1994 and is currently being collected and shared locally between the County and municipalities based upon an interlocal agreement. Lee County's portion is apportioned on a 50/50 basis between capital projects county-wide and retirement of debt service on the Five Cent Local Option Gas Tax Revenue Bonds Series 1995 used to fund the Midpoint Memorial Bridge corridor. In addition, 10% of the County's allocation is dedicated to transit (Lee Tran), but is actually collected from the Six-Cent Local Option Gas Tax because the Five-Cent Local Option Gas Tax can only be used for capital improvements related to the County's Comprehensive Plan. Beginning in FY96-97, the Town of Fort Myers Beach received a portion of Lee County's allocation. The City of Bonita Springs began receiving an allocation out of Lee County's portion in FY00-01.

The **Six-Cent Local Option Gas Tax** is currently being collected and shared locally between municipalities based upon interlocal agreements. A portion of this tax supports LeeTran transit. Beginning in FY96-97, the Town of Fort Myers Beach received a portion of Lee County's allocation. The City of Bonita Springs began receiving an allocation from Lee County's portion in FY00-01.

ALL GAS TAXES ARE COLLECTED FOR COUNTIES BY THE DEPT OF REVENUE, WHICH DISTRIBUTES THE COLLECTIONS MONTHLY IN ACCORDANCE WITH THE FOLLOWING FORMULAE CALCULATED ANNUALLY (PARENTHESES = NO. OF PENNIES):

Constitutional (2)	Lee County	100%
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Seventh Cent (1)	State (Collection Fees, Refunds, Administrative Costs, 8% Service Charge)	10%
	Lee County	<u>90%</u>
		100%

Ninth Cent (1)	Lee County	100%
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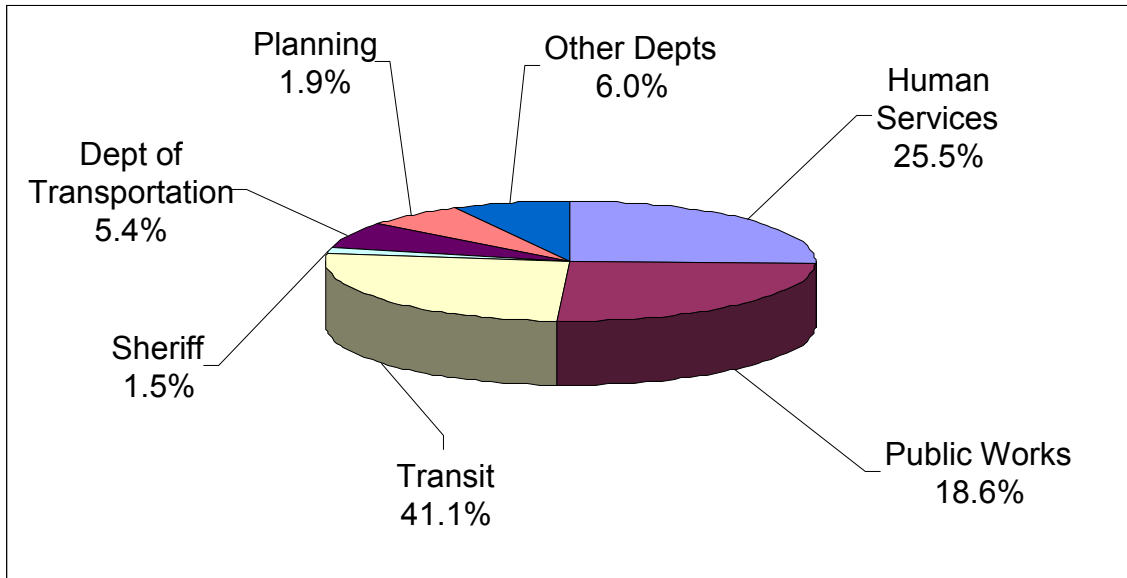
Local Option (11)	EFFECTIVE FY12-13	
	(After State Deductions for Dealer Costs)	
(5-Cent & 6-Cent) (Note: from 1984 to 1989, only 4 cents was allocated)	Cape Coral	24.95%
	Sanibel	5.00%
	Fort Myers	14.00%
	Fort Myers Beach	1.02%
	Bonita Springs	4.54%
	Lee County	<u>50.49%</u>
		100.00%

SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
Federal		18.4 Cents	Current Rate For Gasoline (includes 15.44 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks).
State			
	Department of Transportation	12.6 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	6.9 Cents	Chapter 206.41 (1)(f) and Transportation System (SCETS) Chapter 206.87 (1)(d) diesel
State Shared With Local Jurisdictions			
County Only (4 Cents)	County (Seventh Cent)	1.0 Cents	Chapter 206.60 F.S.
	Voted (Ninth Cent)	1.0 Cents	Chapter 336.021 F.S.
	Constitutional (5 th and 6 th Cent)	2.0 Cents	Chapter 206.41 and 206.47 F.S.
City Only (1 Cent)	City (Eighth Cent)	1.0 Cents	Chapter 206.605 F.S.
County and City Shared (11 Cents)	Local Option (10-15 Cents)	6.0 Cents	Chapter 336.025 F.S.
	Local Option (16-20 Cents)	<u>5.0 Cents</u>	Chapter 336.025(1)(b) F.S.
	TOTAL	53.9 Cents	

This chart indicates that 53.9 cents per gallon are levied for taxes at various governmental levels. The County solely receives or shares in 15 cents per gallon of gasoline.

FY11-12 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



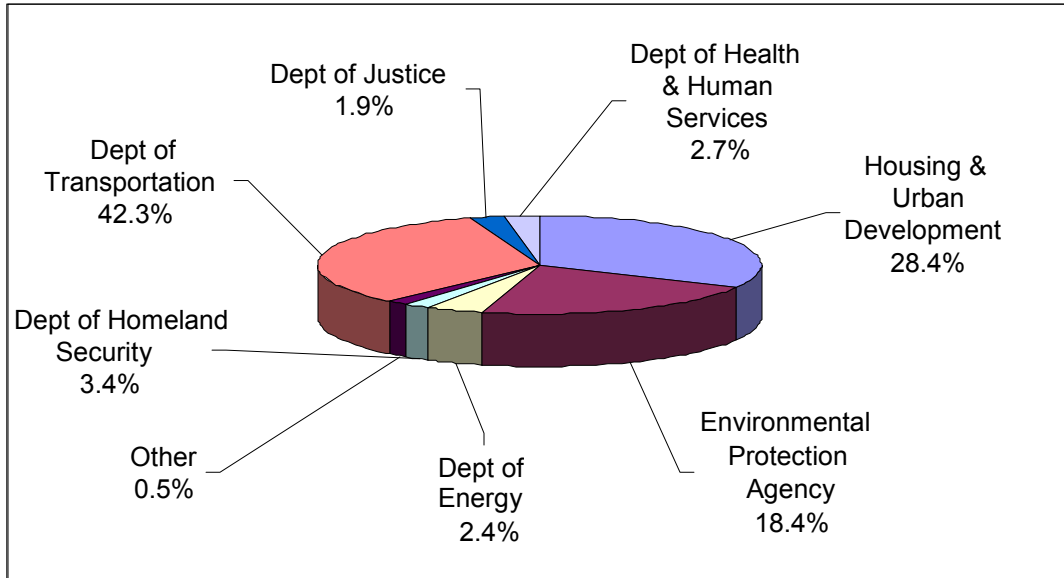
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$230,322,980

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 153 active (including multi-year) grants in FY11-12 totaling \$230,322,980. Grants totaling \$182,127,706 came from 14 Federal agencies, and grants totaling \$48,195,274 came from 9 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, Clerk of Courts, Elections, Medical Examiner, Library, Parks and Recreation, and Public Safety).

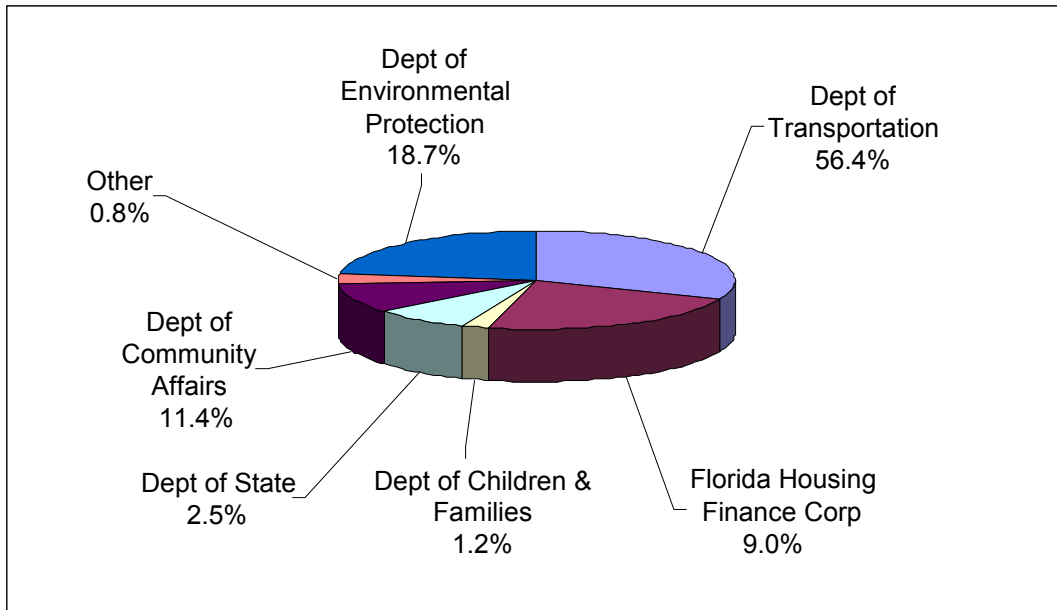
ACTIVE FEDERAL GRANTS IN FY11-12 FOR LEE COUNTY



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

Total: \$182,127,706

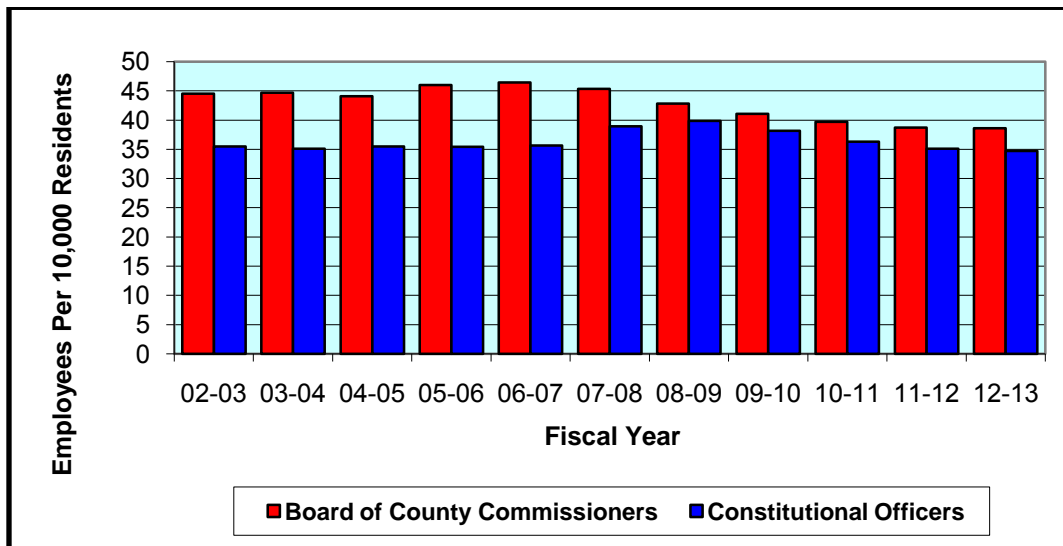
ACTIVE STATE GRANTS IN FY11-12 FOR LEE COUNTY



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

Total: \$48,195,274

LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY02-03 THROUGH FY12-13



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 FY12-13.

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, by an additional 56 for FY10-11 and was reduced by 17 for FY11-12. This year, for the first time since FY06-07, there is an increase in the number of employees. The BoCC added 13 positions for FY12-13, however, the rate of employees per 10,000 residents declined from FY11-12 to FY12-13.

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, by 91 in FY10-11, by 32 in FY11-12 and by 6 for FY12-13.

	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Board of County Commissioners	44.5	44.7	44.1	46.0	46.4	45.4	42.8	41.1	39.7	38.7	38.6
Constitutional Officers	35.5	35.1	35.5	35.4	35.6	39.0	39.9	38.2	36.3	35.1	34.7
Total	80.0	79.8	79.6	81.4	82.0	84.4	82.7	79.3	76.0	74.5	73.3

POSITION SUMMARY BY DEPARTMENT

<u>Department/Division/Program</u>	FY11-12 <u>ADOPTED</u>	FY11-12 <u>DELETED</u>	FY11-12 <u>NEW</u>	FY12-13 <u>ADOPTED</u>	FY12-13 <u>UNFUNDED</u>	FY12-13 <u>TOTAL FUNDED</u>
Animal Services	45	0	7	52		52
Community Development	135	(4)	0	131	(1)	130
Construction & Design	133	(2)	0	131		131
County Administration	27	0	0	27	(1)	26
County Attorney	27	0	0	27	(1)	26
County Commissioners	10	0	0	10		10
County Lands	12	(1)	0	11		11
Economic Development	15	0	1	16		16
Fleet Management	32	0	0	32	(2)	30
GIS	5	0	0	5		5
Hearing Examiner	5	0	0	5		5
Human Resources	22	0	0	22		22
Human Services	58	(3)	0	55		55
Information Technology	1	0	0	1		1
Internal Services	21	0	0	21	(1)	20
Library	245	0	9	254		254
Natural Resources	50	0	0	50	(1)	49
Parks & Recreation	251	0	2	253	(11)	242
Public Resources	15	(1)	0	14		14
Public Safety	369	0	0	369	(2)	367
Procurement	13	(1)	0	12		12
Office of Sustainability	1	0	0	1		1
Solid Waste	77	0	6	83		83
Sports Development	3	0	0	3		3
Transit	253	0	0	253	(4)	249
Transportation	343	(1)	2	344	(5)	339
Utilities	275	0	0	275		275
Visitor & Convention Bureau	24	0	5	29		29
GRAND TOTAL	<u>2,467</u>	<u>(13)</u>	<u>32</u>	<u>2,486</u>	<u>(29)</u>	<u>2,457</u>

MAJOR MAINTENANCE PROGRAM FY 12/13 - 16/17

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 12/13	MM BUDGET FY 13/14	MM BUDGET FY 14/15	MM BUDGET FY 15/16	MM BUDGET FY 16/17	MM BUDGET FY 12/13 - 16/17
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FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

NATURAL RESOURCES

400686	Beach Renourishment Trust Fund	T	45,947	48,245	50,658	53,191	55,850	253,891
403091	Blind Pass Ecozone	T	25,000	525,000	37,500	37,500	37,500	662,500
403039	Bonita Beach Renourishment	T, S	1,735,655	35,000	35,000	35,000	0	1,840,655
408558	Clean & Snag Program	A-15500	280,000	280,000	280,000	280,000	280,000	1,400,000
403022	Estero Island Beach Restoration Program	T	25,000	25,000	0	102,000	25,000	177,000
403133	Filter Marsh/BMP Maintenance	A-15500	150,000	300,000	300,000	300,000	300,000	1,350,000
403023	Gasparilla Island Beach Restoration Project	T	79,199	51,246	1,041,864	15,609	16,400	1,204,318
403024	Lovers Key Beach Restoration Program	T	661,200	12,500	12,500	12,500	0	698,700
408514	Neighborhood Improvement Program	A-15500	250,000	250,000	250,000	250,000	250,000	1,250,000
408562	Stroud Creek Vegetation Removal	A-15500	375,000	0	0	0	0	375,000
400983	Surface Water Management Plan	A-15500	250,000	250,000	250,000	250,000	250,000	1,250,000
NATURAL RESOURCES MAINTENANCE TOTAL			3,877,001	1,776,991	2,257,522	1,335,800	1,214,750	10,462,064

DEPARTMENT OF TRANSPORTATION

406757	DOT Engineering/Operations Bldg Renovations	A	0	0	200,000	0	0	200,000
406692	Intersection Equipment Replacement	GT	250,000	0	0	0	0	250,000
405714	Master Bridge Project	GT	530,000	175,000	190,000	160,000	155,000	1,210,000
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	5,000,000	5,000,000	5,000,000	22,000,000
406024	Roadway Beautification	A	100,000	100,000	100,000	100,000	100,000	500,000
406670	Signal Maintenance Upgrades	GT	100,000	100,000	100,000	100,000	100,000	500,000
DEPT OF TRANSPORTATION MAINTENANCE TOTAL			5,980,000	5,375,000	7,090,000	6,860,000	6,855,000	32,160,000

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	745,100	1,447,600	1,172,700	1,072,500	1,570,900	6,008,800
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	601,300	366,700	738,700	332,400	21,900	2,061,000
407616	Well Rehabilitation & Replacements	E	500,000	200,000	200,000	200,000	550,000	1,650,000
UTILITIES MAINTENANCE TOTAL			2,696,400	2,864,300	2,961,400	2,454,900	2,992,800	13,969,800

SOLID WASTE

400938	R & R of Recycling Facilities and Equipment	E	400,000	200,000	200,000	0	0	800,000
SOLID WASTE MAINTENANCE TOTAL			400,000	200,000	200,000	0	0	800,000

COUNTY LANDS

408828	County Held Tax Certificates	A,A-15500	25,000	25,000	25,000	25,000	25,000	125,000
408829	County Owned Real Property Assessment	A,A-15500	195,000	195,000	195,000	195,000	195,000	975,000
408617	Land Sale/Acquisition Opportunities	A	25,000	25,000	25,000	25,000	25,000	125,000
COUNTY LANDS MAINTENANCE TOTAL			245,000	245,000	245,000	245,000	245,000	1,225,000

MAJOR MAINTENANCE PROGRAM FY 12/13 - 16/17

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 12/13	MM BUDGET FY 13/14	MM BUDGET FY 14/15	MM BUDGET FY 15/16	MM BUDGET FY 16/17	MM BUDGET FY 12/13 - 16/17
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	S	25,000	50,000	50,000	50,000	50,000	225,000
408951	Admin A/C Pump Replacements	A	200,000	200,000	0	0	0	400,000
408900	Admin Building Chiller Replacement	A	0	0	0	500,000	0	500,000
408849	Admin Bldg Exterior Façade	A	0	2,000,000	0	0	0	2,000,000
408673	Asphalt Parking Lots	A,A-15500	25,000	50,000	50,000	50,000	50,000	225,000
408700	Building Maintenance	A, A-15500	150,000	500,000	500,000	500,000	500,000	2,150,000
408967	Cape Coral Government Building Renovations	A	200,000	0	0	0	0	200,000
408858	County Wide Duct Cleaning & Vent Replacement	A	0	50,000	50,000	50,000	50,000	200,000
408861	County Wide Electrical Improvements	A, A-15500	20,000	70,000	40,000	40,000	40,000	210,000
408968	County Wide Exterior Painting/Recoating	A, A-15500	62,500	125,000	125,000	125,000	125,000	562,500
408862	County Wide Fire Alarm Systems & Pump Upgrades	A	0	50,000	50,000	50,000	50,000	200,000
408743	County Wide Flooring Replacement	A, A-155,LA	161,000	687,000	539,000	661,000	462,000	2,510,000
408971	County Wide HVAC Replacement & Control	A, A-155, LA	25,000	275,000	75,000	275,000	85,000	735,000
408794	County Wide Irrigation & Plumbing	A, A-15500	75,000	150,000	150,000	150,000	150,000	675,000
408639	County Wide Modular Furniture/Panels	A	50,000	50,000	50,000	0	0	150,000
408796	Elevator Upgrade/Maintenance	A	0	75,000	75,000	75,000	75,000	300,000
404007	Environmental Mitigation	A, GT, E	150,000	175,000	175,000	175,000	175,000	850,000
408899	Facilities Master Project	A	3,316,500	0	0	0	0	3,316,500
408978	Fleet HVAC Replacement	59400	25,000	0	0	0	0	25,000
408708	Generator & Switchgear Maintenance/Replacement	A, A-15500	320,000	300,000	300,000	300,000	300,000	1,520,000
408675	Indoor Air Quality Control & Remediation	A,A-15500	30,000	60,000	60,000	60,000	60,000	270,000
408655	Justice Center Air Handler Units	A	0	200,000	0	0	0	200,000
408895	Justice Center Annex Repipe	A	0	175,000	0	0	0	175,000
408712	Justice Ctr BAS Controls Upgrade/Energy Initiatives	A	0	50,000	50,000	50,000	50,000	200,000
408901	Justice Center Chillers Replacement	A	0	0	0	0	500,000	500,000
408711	Justice Center Exterior Painting	A	0	0	1,100,000	0	0	1,100,000
408607	Minor Remodeling Projects	A,A-15500	250,000	250,000	250,000	250,000	250,000	1,250,000
408902	Public Safety Bldg Halon System	A	0	0	0	0	100,000	100,000
408603	Reroofing Projects (Replacements)	A,A-155,LA,E,594	345,000	470,000	546,000	333,000	505,000	2,199,000
408942	Sheriff Buildings Improvements	A	0	700,000	300,000	300,000	300,000	1,600,000
GOVERNMENT FACILITIES MAINTENANCE TOTAL			5,430,000	6,712,000	4,535,000	3,994,000	3,877,000	24,548,000

WATER ACCESS

402061	Bonita Springs - River Park	T	83,145	0	0	0	0	83,145
401743	Cape Coral Yacht Club Beach Area Maintenance	T	35,000	0	0	0	0	35,000
401903	CEPD-5 Yr Performance Survey & Engineering Report	T	23,000	0	0	0	0	23,000
401895	Fort Myers Beach-Operation Beach Maintenance	T	581,782	0	0	0	0	581,782
401810	Four Mile Cove Ecological Park	T	34,000	0	0	0	0	34,000
401914	Gasparilla Island Broadwalk Replacement	T	84,000	0	0	0	0	84,000
401911	Hagerup Beach Park	T	21,284	0	0	0	0	21,284
401913	Lovers Key N Pedestrian Crossover Renovation	T	27,000	0	0	0	0	27,000
401747	Sanibel Beach Erosion Monitoring	T	40,000	0	0	0	0	40,000
401656	Sanibel Beach Maintenance	T	1,090,900	0	0	0	0	1,090,900
401897	Sanibel Dune Walkover Replacement	T	71,000	0	0	0	0	71,000
401909	Sanibel Public Beach Access Dune Protection	T	10,000	0	0	0	0	10,000
401910	Sirenia Vista Park Shoreline Improvements	T	191,721	0	0	0	0	191,721
WATER ACCESS MAINTENANCE TOTAL			2,292,832	0	0	0	0	2,292,832

MAJOR MAINTENANCE PROGRAM FY 12/13 - 16/17

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 12/13	MM BUDGET FY 13/14	MM BUDGET FY 14/15	MM BUDGET FY 15/16	MM BUDGET FY 16/17	MM BUDGET FY 12/13 - 16/17
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								

PARKS - COMMUNITY AND REGIONAL

401809	Beach Front Park Maintenance	T	50,000	35,000	30,000	50,000	30,000	195,000
402149	Caloosahatchee Reg. Park Shoreline Stabilization	T	200,000	200,000	200,000	200,000	200,000	1,000,000
401825	County Wide Board Walk Repairs	A, T,A-15500	40,000	70,000	70,000	65,000	65,000	310,000
402141	County Wide Park Improvements	A, A-15500	200,000	200,000	200,000	200,000	200,000	1,000,000
401721	County Wide Playgrounds	A-15500	300,000	300,000	300,000	300,000	300,000	1,500,000
402136	Kelly Pk Soccer Complex Well & Irrigation Upgrades	A	400,000	0	0	0	0	400,000
402150	Lakes Park Piling Replacement	A	0	0	500,000	0	0	500,000
402124	Manatee Park Canal Bank Reinforcement	A,T	145,000	0	0	0	0	145,000
402138	Matlacha Restrooms and Parking Lot	A	350,000	0	0	0	0	350,000
401674	Pool Improvements	A,A-15500	50,000	150,000	50,000	150,000	50,000	450,000
401823	Pool Maintenance and Repairs	A,A-15500	40,000	40,000	40,000	40,000	40,000	200,000
401834	Replacement Parking Machines	A	70,000	70,000	70,000	70,000	70,000	350,000
401734	Stadium R & R - Hammond Stadium	S	40,000	40,000	40,000	40,000	40,000	200,000
401599	Stadium R & R - JetBlue Park	S	75,000	75,000	75,000	75,000	75,000	375,000
402122	Stadiums Maintenance & Improvements	S, A	1,759,000	1,432,000	1,103,300	1,700,000	2,050,000	8,044,300
PARKS MAINTENANCE TOTAL			3,719,000	2,612,000	2,678,300	2,890,000	3,120,000	15,019,300

TOTAL MAINTENANCE BUDGET			24,640,233	19,785,291	19,967,222	17,779,700	18,304,550	100,476,996
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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.



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.

SERVICES BY ORGANIZATION

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SERVICES BY ORGANIZATION

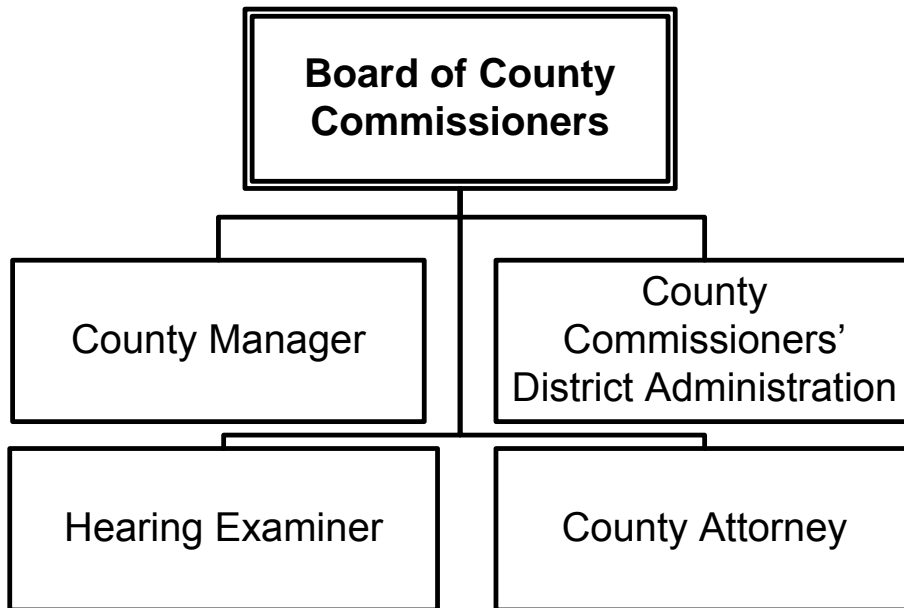
The Lee County Government organization includes several areas of service, each designated into one or more divisions. This section presents the budget by division. Some divisions are independent of any departmental structure. A division may be further divided into one or more programs.

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 of the 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 FY10-11 actual expenses, FY11-12 unaudited actuals, and FY12-13 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

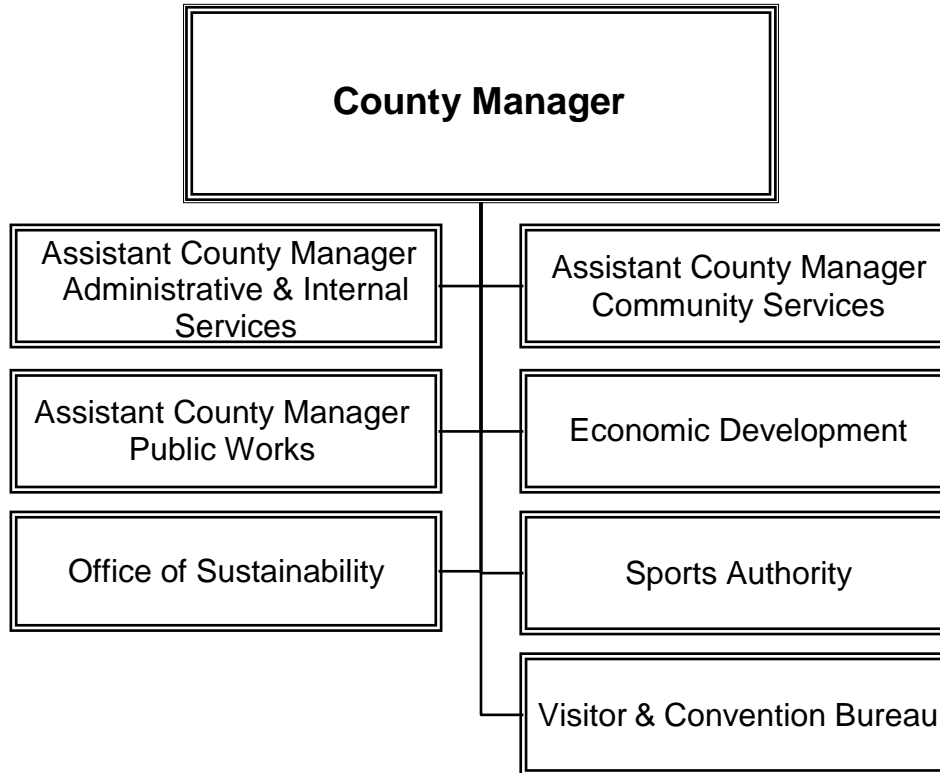
LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 <u>UNAUDITED</u> <u>ACTUAL</u>	2012 - 2013 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,173,730	\$ 1,143,794	\$ 1,202,686
Total	\$ 1,173,730	\$ 1,143,794	\$ 1,202,686
County Manager			
County Manager	\$ 1,083,350	\$ 1,117,016	\$ 1,104,131
Total	\$ 1,083,350	\$ 1,117,016	\$ 1,104,131
County Attorney			
Legal Counsel	\$ 3,168,893	\$ 2,961,608	\$ 3,252,896
Special Master Process	\$ 734	\$ 881	\$ 13,640
Total	\$ 3,169,627	\$ 2,962,489	\$ 3,266,536
Hearing Examiner			
Hearing Examiner	\$ 642,325	\$ 593,231	\$ 635,510
Total	\$ 642,325	\$ 593,231	\$ 635,510
GRAND TOTAL	\$ 6,069,032	\$ 5,816,530	\$ 6,208,863

EXPENDITURES BY FUND TYPE

General Fund	\$ 5,425,973	\$ 5,222,418	\$ 5,559,713
Special Revenue Fund	\$ 643,059	\$ 594,112	\$ 649,150
GRAND TOTAL	\$ 6,069,032	\$ 5,816,530	\$ 6,208,863

COUNTY MANAGER



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. Staff support is also provided to the Horizon Council and the Lee County Industrial Development Authority.

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.

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.

Sustainability works across county departments to identify goals and promote the most efficient, responsible, and coordinated operations in an effort to maximize resources and encourage innovation. The office is also charged with providing leadership in developing a proactive and collaborative community effort to continuously improve quality of life by striving to balance the social, economic, and environmental resources that are unique to Lee County.

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

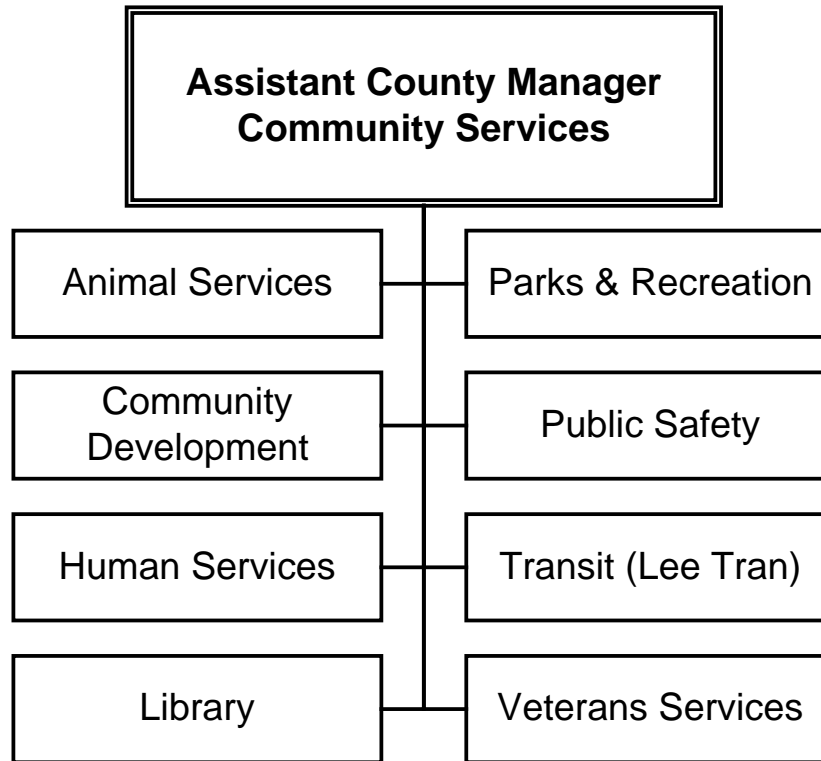
LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 <u>UNAUDITED</u> <u>ACTUAL</u>	2012 - 2013 <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 478,771	\$ 230,302	\$ 599,961
Attraction Marketing	\$ 324,595	\$ 349,989	\$ 325,000
Visitor & Convention Bureau	\$ 11,396,568	\$ 12,146,101	\$ 13,599,584
Total	\$ 12,199,934	\$ 12,726,392	\$ 14,524,545
Office of Sustainability			
Office of Sustainability	\$ 154,374	\$ 212,383	\$ 298,383
Total	\$ 154,374	\$ 212,383	\$ 298,383
Economic Development			
Industrial Development	\$ 2,870,907	\$ 1,808,945	\$ 1,490,139
Total	\$ 2,870,907	\$ 1,808,945	\$ 1,490,139
Sports Authority			
Industrial Development	\$ 784,346	\$ 768,061	\$ 782,725
Total	\$ 784,346	\$ 768,061	\$ 782,725
PW/DCD Internal Services			
Public Works Admin.	\$ 713,212	\$ 898,058	\$ 976,761
Total	\$ 713,212	\$ 898,058	\$ 976,761
GRAND TOTAL	\$ 16,722,773	\$ 16,413,839	\$ 18,072,553

EXPENDITURES BY FUND TYPE

General Fund	\$ 3,738,493	\$ 2,919,386	\$ 2,765,283
Special Revenue Fund	\$ 12,984,280	\$ 13,494,453	\$ 15,307,270
GRAND TOTAL	\$ 16,722,773	\$ 16,413,839	\$ 18,072,553

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 planning, zoning, development and building services, environmental review, building inspection, and code enforcement for the unincorporated areas of Lee County.

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.

Lee County Libraries provides public library services to the people of this Southwest Florida community through six regional and seven branch libraries, including an E-Branch. The E-Branch contains a broad collection of online versions of publications covering unlimited topics, innumerable databases, downloadable e-books, audiobooks, music and video, and much more. A special agricultural collection, Talking Books sub-regional library, Bookmobile, Telephone Reference, community outreach services, and the processing and administration centers complete the programming and service areas of the Lee County Library System.

ASSISTANT COUNTY MANAGER (continued)

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 JetBlue Park home of the Boston Red Sox Spring Training), and over 25,000 acres of Conservation lands. Extension Services partnering with the University of Florida provides education and training focused on the issues and needs of Lee County in the areas of horticulture, sustainable agriculture, natural resources, Florida Yards and Neighborhoods, 4-H youth development, family and consumer sciences and marine sciences.

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

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

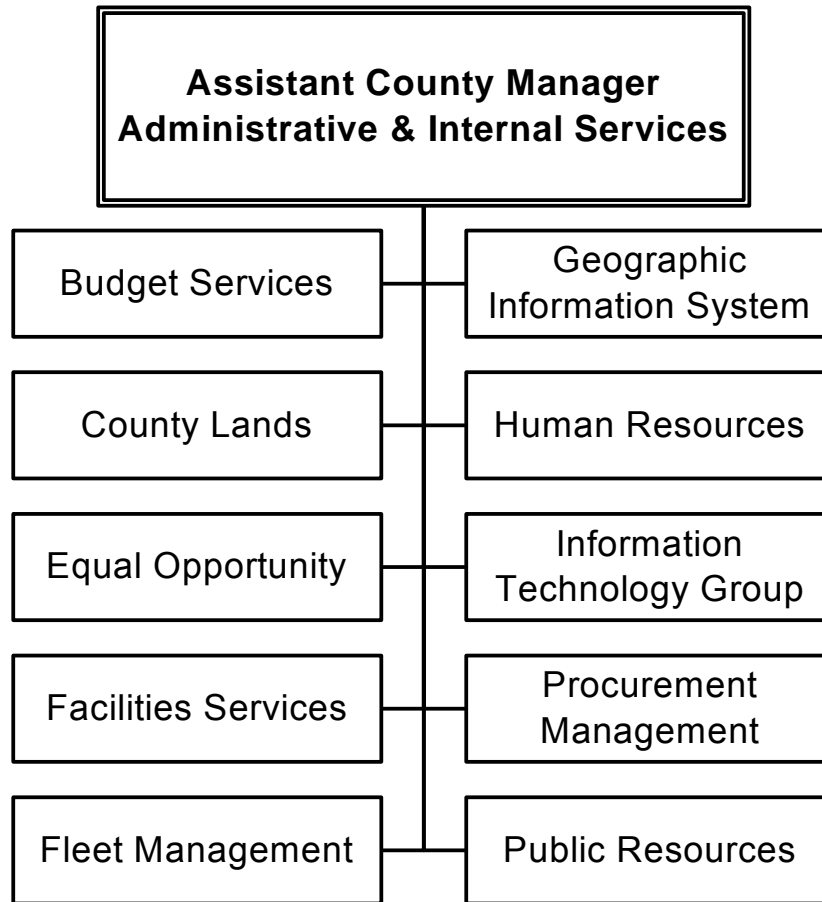
LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2010 - 2011</u> <u>ACTUAL</u>	<u>2011 - 2012</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2012 - 2013</u> <u>ADOPTED</u>
County Manager			
Veterans Services	\$ 162,867	\$ 142,159	\$ 142,158
Total	\$ 162,867	\$ 142,159	\$ 142,158
Human Services			
Human Svcs Fiscal Mgmt.	\$ 292,455	\$ 319,756	\$ 459,774
Neighborhood Bldg Program	\$ 920,734	\$ 480,446	\$ 404,166
Human Svcs Admin/Clerical	\$ 719,790	\$ 666,823	\$ 717,468
Neighborhood Improvements	\$ 9,876,746	\$ 9,313,088	\$ 9,423,361
Administration & Housing Asst	\$ 467,283	\$ 109,969	\$ 20,000
Housing Services/General	\$ 3,280,692	\$ 2,173,091	\$ 1,414,440
State Mandated Programs	\$ 10,997,135	\$ 12,146,752	\$ 5,189,031
State Health Programs	\$ 184,108	\$ 262,972	\$ 250,000
Family Services Unit Program	\$ 1,689,965	\$ 1,826,041	\$ 1,571,447
Supportive Housing Program	\$ 2,347,684	\$ 1,963,920	\$ 1,375,000
Non Grant Donations	\$ 202,421	\$ 114,376	\$ 182,365
Partnering For Results	\$ 4,181,199	\$ 4,192,180	\$ 4,242,261
Small Business Development	\$ 89,284	\$ 28,918	\$ 4,854
Total	\$ 35,249,496	\$ 33,598,332	\$ 25,254,167
State Health Programs			
State Health Programs	\$ 2,396,534	\$ 2,281,996	\$ 2,288,687
Total	\$ 2,396,534	\$ 2,281,996	\$ 2,288,687
Public Safety			
Fire Protection	\$ 292,010	\$ 22,619	\$ 22,619
Emergency Mgmt Operations	\$ 1,141,419	\$ 665,516	\$ 362,453
All Hazards Protections	\$ 728,247	\$ 1,244,148	\$ 1,549,954
Emergency Response	\$ 33,716,783	\$ 30,621,798	\$ 31,149,041
Emergency Dispatching	\$ 2,560,020	\$ 2,745,557	\$ 2,891,985
E911 Implementation	\$ 2,542,441	\$ 3,868,508	\$ 2,283,221
Govt Communications Network	\$ 2,382,475	\$ 2,437,676	\$ 2,534,632
Pub Safety-Logistics	\$ 2,429,051	\$ 2,516,622	\$ 2,650,914
Pub Safety-Info Resources	\$ 807,562	\$ 0	\$ 0
Total	\$ 46,600,008	\$ 44,122,444	\$ 43,444,819
Library			
Library Services	\$ 23,650,528	\$ 23,300,885	\$ 23,831,779
Total	\$ 23,650,528	\$ 23,300,885	\$ 23,831,779
Parks & Recreation			
Extension Services	\$ 933,199	\$ 961,891	\$ 750,000
Parks & Recreation Operations	\$ 24,106,067	\$ 19,498,731	\$ 19,650,905
Florida Community Trust	\$ 232,080	\$ 1,504,679	\$ 42,000
Sports Complexes	\$ 22,824	\$ 6,108,859	\$ 6,190,545
Total	\$ 25,294,170	\$ 28,074,160	\$ 26,633,450

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2010 - 2011 ACTUAL</u>	<u>2011 - 2012 UNAUDITED ACTUAL</u>	<u>2012 - 2013 ADOPTED</u>
Transit			
Fixed Route Service	\$ 24,629,910	\$ 20,515,638	\$ 20,830,246
Total	\$ 24,629,910	\$ 20,515,638	\$ 20,830,246
Rezoning and DRI			
Rezoning & DRI's	\$ 1,240,470	\$ 1,124,622	\$ 1,252,431
Total	\$ 1,240,470	\$ 1,124,622	\$ 1,252,431
Planning			
DCD - Planning	\$ 1,350,947	\$ 1,700,563	\$ 2,341,894
Administration & Housing Asst	\$ 2,321,452	\$ 668,886	\$ 7,619
Total	\$ 3,672,399	\$ 2,369,449	\$ 2,349,513
Environmental Sciences			
DCD Plan Env Svcs	\$ 982,578	\$ 1,001,423	\$ 1,251,374
Total	\$ 982,578	\$ 1,001,423	\$ 1,251,374
Developmental Services			
Development Review	\$ 1,335,446	\$ 1,294,688	\$ 1,303,097
Zoning Review	\$ 325,997	\$ 238,075	\$ 245,319
Permit Issuance	\$ 1,268,636	\$ 1,243,091	\$ 1,315,604
Building Inspections	\$ 2,559,170	\$ 2,788,773	\$ 2,796,378
Code Enforcement	\$ 2,731,098	\$ 2,513,455	\$ 2,638,451
Plans Review	\$ 848,409	\$ 830,871	\$ 880,615
Total	\$ 9,068,756	\$ 8,908,953	\$ 9,179,464
Admin & Support			
DCD Admin & Support	\$ 1,263,701	\$ 1,267,759	\$ 1,240,576
Total	\$ 1,263,701	\$ 1,267,759	\$ 1,240,576
Animal Services			
Animal Svcs-Shelter Operations	\$ 1,533,247	\$ 1,926,570	\$ 1,899,940
Animal Svcs -Field Operations	\$ 1,821,968	\$ 1,774,903	\$ 1,497,033
Animal Svcs- Spay & Neuter	\$ 752,065	\$ 908,268	\$ 840,490
Total	\$ 4,107,280	\$ 4,609,741	\$ 4,237,463
GRAND TOTAL	\$ 178,318,697	\$ 171,317,561	\$ 161,936,127
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 84,532,997	\$ 79,866,745	\$ 71,609,173
Special Revenue Fund	\$ 64,212,204	\$ 65,131,935	\$ 64,562,733
Capital Project Fund	\$ 2,561,111	\$ 3,365,567	\$ 2,399,343
Enterprise Fund	\$ 24,629,910	\$ 20,515,638	\$ 20,830,246
Internal Service Fund	\$ 2,382,475	\$ 2,437,676	\$ 2,534,632
GRAND TOTAL	\$ 178,318,697	\$ 171,317,561	\$ 161,936,127

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 cradle to grave services for County owned equipment, vehicle maintenance and repair, fuel management and disaster management plan, acquisition and disposal.

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
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2010 - 2011 ACTUAL</u>	<u>2011 - 2012 UNAUDITED ACTUAL</u>	<u>2012 - 2013 ADOPTED</u>
Procurement Management			
Procurement Management	\$ 1,015,692	\$ 887,271	\$ 922,421
Total	\$ 1,015,692	\$ 887,271	\$ 922,421
Information Technology			
Telephones	\$ 3,803,834	\$ 3,928,764	\$ 3,922,528
Data Processing	\$ 7,584,238	\$ 7,038,198	\$ 8,212,163
Total	\$ 11,388,072	\$ 10,966,962	\$ 12,134,691
Public Resources			
MSTBU Services	\$ 393,756	\$ 193,154	\$ 302,334
Public Resources	\$ 1,254,475	\$ 1,133,986	\$ 1,230,132
Total	\$ 1,648,231	\$ 1,327,140	\$ 1,532,466
GIS Operations			
GIS Operations	\$ 757,682	\$ 681,033	\$ 687,324
Total	\$ 757,682	\$ 681,033	\$ 687,324
Facilities Management			
Facilities Mgmt Administration	\$ 5,313,086	\$ 5,430,905	\$ 5,256,855
Maintenance & Repair Services	\$ 6,160,833	\$ 6,301,928	\$ 6,328,781
Total	\$ 11,473,919	\$ 11,732,833	\$ 11,585,636
Fleet Management			
Rolling & Motorized Equipment	\$ 8,667,551	\$ 9,932,028	\$ 9,207,341
Emergency Response	\$ 215,281	\$ 0	\$ 0
Total	\$ 8,882,832	\$ 9,932,028	\$ 9,207,341
County Lands			
County Lands	\$ 958,645	\$ 955,804	\$ 946,938
Total	\$ 958,645	\$ 955,804	\$ 946,938

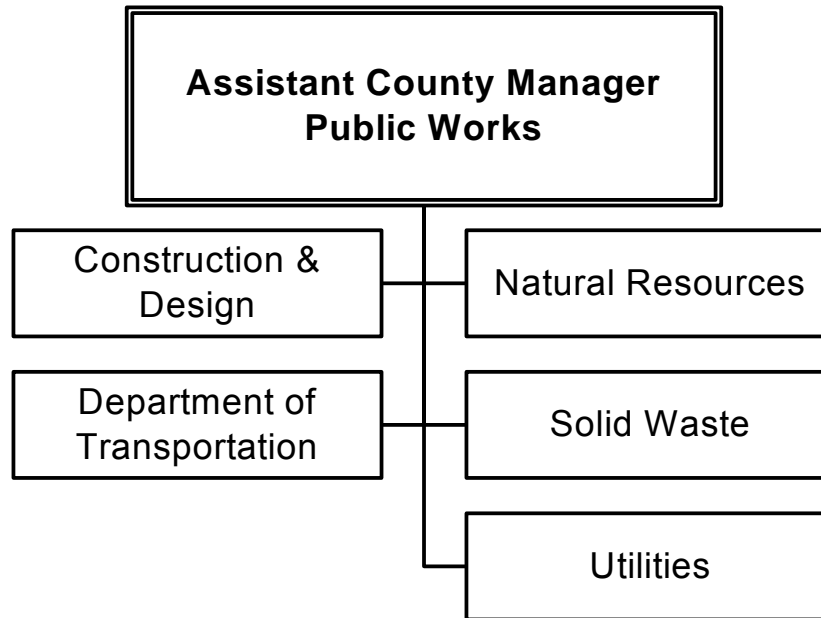
ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 <u>ADOPTED</u>
County Manager			
Budget Operations	\$ 795,404	\$ 817,501	\$ 751,334
Risk Mgmt Administration	\$ 318,585	\$ 273,616	\$ 290,963
Equal Employment Opportunity	\$ 387,250	\$ 289,885	\$ 304,947
Housing Enforcement - HUD	\$ 37,035	\$ 82,884	\$ 106,085
Total	\$ 1,538,274	\$ 1,463,886	\$ 1,453,329
Human Resources			
Human Resources	\$ 1,901,436	\$ 1,807,507	\$ 1,995,488
Human Resources - Training	\$ 66,356	\$ 90,387	\$ 119,475
Total	\$ 1,967,792	\$ 1,897,894	\$ 2,114,963
GRAND TOTAL	\$ 39,631,139	\$ 39,844,851	\$ 40,585,109

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 18,015,552	\$ 17,671,185	\$ 17,769,549
Special Revenue Fund	\$ 405,188	\$ 287,003	\$ 326,134
Internal Service Fund	\$ 21,210,399	\$ 21,886,663	\$ 22,489,426
GRAND TOTAL	\$ 39,631,139	\$ 39,844,851	\$ 40,585,109



ASSISTANT COUNTY MANAGER



Construction and Design provides engineering, design, planning, project management, and inspections for County and Constitutional construction projects. It also provides remodeling services, interior-space management and design, modular furniture design and installation, and service contract administration for County and Constitutional 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, the Waste-to-Energy facility and Transfer Station, the Compost Production facility, the Materials Recycling facility, the Construction & Demolition Debris Recycling facility, Lee/Hendry Landfill, Hendry County Transfer Stations and the household chemical 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 operation responsible for customer services and operation and management of water well fields, six water treatment facilities, eight wastewater treatment facilities and associated collection and distribution systems, including reclaimed water distribution systems.

Assistant County Manager - Public Works

LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2010 - 2011</u> <u>ACTUAL</u>	<u>2011 - 2012</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2012 - 2013</u> <u>ADOPTED</u>
Utilities			
WW Treatment - Waterway East	\$ 782,196	\$ 747,413	\$ 100,352
WW Treatment - Fiesta Villas	\$ 1,986,052	\$ 2,056,265	\$ 2,177,622
Water Prod - Waterway	\$ 309,660	\$ 329,112	\$ 357,431
Water Prod - College	\$ 61,879	\$ 0	\$ 0
Water Prod - Green Me	\$ 2,643,175	\$ 2,400,799	\$ 3,832,425
Water Prod - Bartow	\$ 80,145	\$ 85,113	\$ 53,873
Water Prod - Pine Woods	\$ 1,829,740	\$ 1,813,410	\$ 1,984,534
WW Treatment - San Carlos	\$ 294,037	\$ 231,808	\$ 266,516
WW Treatment - Three Oaks	\$ 1,499,010	\$ 1,493,257	\$ 1,530,451
Water Production - Olga	\$ 1,454,767	\$ 1,370,422	\$ 1,851,025
Water Distribution	\$ 3,217,347	\$ 3,023,814	\$ 3,154,010
Wastewater Treatment Contracts	\$ 6,561,145	\$ 7,332,004	\$ 6,550,000
Wastewater Collection	\$ 5,012,230	\$ 4,970,947	\$ 5,070,830
Utilities-Maintenance Services	\$ 1,851,085	\$ 1,633,803	\$ 2,080,511
Wastewater Treat - Pkg. Plants	\$ 16,304	\$ 22,920	\$ 11,450
Wastewater Treatment-Beach	\$ 1,817,025	\$ 1,909,538	\$ 2,135,971
WWW Treatment -Pine Island	\$ 329,098	\$ 406,090	\$ 400,316
Utilities-Gateway Treatment Pl	\$ 889,925	\$ 766,280	\$ 916,615
Utilities Admin - Sewer	\$ 1,799,347	\$ 1,643,965	\$ 1,481,581
Utilities-Electronic Dept	\$ 1,474,515	\$ 1,572,647	\$ 1,483,900
Utilities Admin - Water	\$ 2,145,666	\$ 1,997,664	\$ 1,926,079
Utilities Admin - Mgmt	\$ 1,500,115	\$ 1,345,002	\$ 1,633,290
Utilities Engineering	\$ 1,746,396	\$ 1,733,529	\$ 1,911,486
Water Meter Service	\$ 2,142,081	\$ 2,251,107	\$ 2,338,829
Billing & Collection	\$ 2,348,934	\$ 2,388,594	\$ 2,783,793
Water Production - Corkscrew	\$ 3,232,469	\$ 3,313,384	\$ 3,352,808
Utilities-Support Services	\$ 539,407	\$ 571,992	\$ 658,134
Water/Sewer General	\$ 0	\$ 79,802	\$ 250,000
Construction Crew	\$ 383	\$ 0	\$ 0
Utilities-Water Prod-North Lee	\$ 2,016,790	\$ 2,240,248	\$ 2,181,606
Locates Inspections	\$ 521,396	\$ 601,557	\$ 581,603
Industrial Pretreatment	\$ 176,508	\$ 245,357	\$ 318,346
Asset Management	\$ 573,598	\$ 458,999	\$ 283,366
Utilities - Fiscal	\$ 494,321	\$ 503,028	\$ 512,096
LCU - FGUA WW Interlocal NFM	\$ 0	\$ 0	\$ 1,223,001
Bayshore Treatment Plant	\$ 0	\$ 113,008	\$ 150,000
Total	\$ 51,346,746	\$ 51,652,878	\$ 55,543,850
Solid Waste			
Right of Way Cleanup	\$ 421,417	\$ 395,448	\$ 485,717
Solid Waste Operations	\$ 22,388,739	\$ 21,846,796	\$ 23,108,796
Recycling	\$ 2,551,113	\$ 1,481,864	\$ 1,435,577
Disposal Facilities	\$ 27,087,997	\$ 24,828,071	\$ 31,010,012
Hendry Co. Transfer Stations	\$ 980,960	\$ 1,091,571	\$ 1,245,450
Lee/Hendry Landfill	\$ 3,879,401	\$ 3,169,155	\$ 4,532,154
Total	\$ 57,309,627	\$ 52,812,905	\$ 61,817,706

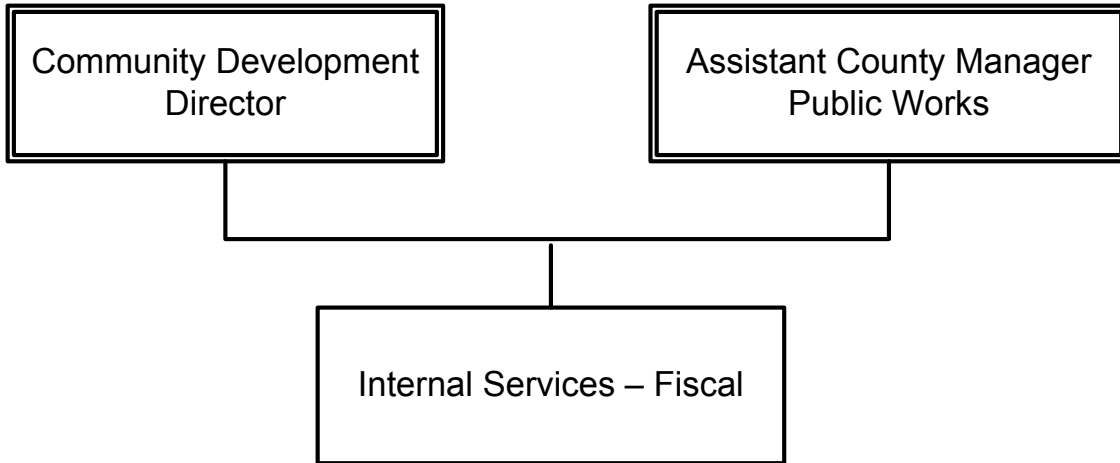
ASSISTANT COUNTY MANAGER - PUBLIC WORKS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 <u>UNAUDITED</u> <u>ACTUAL</u>	2012 - 2013 <u>ADOPTED</u>
Natural Resources			
Marine Svcs / Marine Sciences	\$ 680,247	\$ 628,276	\$ 693,308
Manatee Conservation	\$ 11,750	\$ 9,930	\$ 0
Ground Water Mgmt	\$ 600,003	\$ 586,110	\$ 588,897
Environmental Lab	\$ 1,312,017	\$ 1,288,520	\$ 1,332,915
Pollutant Storage Tanks	\$ 162,412	\$ 261,801	\$ 174,054
Surface Water Mgmt	\$ 1,404,619	\$ 1,458,730	\$ 1,485,182
Small Quantity Generator	\$ 553,007	\$ 574,865	\$ 580,756
Total	<u>\$ 4,724,055</u>	<u>\$ 4,808,232</u>	<u>\$ 4,855,112</u>
Dept. of Transportation			
DOT Administration	\$ 2,137,784	\$ 1,275,701	\$ 888,226
Canal Maintenance	\$ 1,897,545	\$ 2,034,164	\$ 2,088,819
Landscape Maintenance	\$ 3,150,282	\$ 3,393,192	\$ 3,594,904
Traffic - Engineering	\$ 1,262,571	\$ 0	\$ 0
Roadway Maintenance	\$ 10,250,761	\$ 10,026,966	\$ 10,594,198
Traffic - Signs & Markings	\$ 2,724,893	\$ 3,019,481	\$ 3,000,497
Traffic - Signal Systems	\$ 3,642,250	\$ 4,770,330	\$ 4,756,487
DOT Eng. - Planning	\$ 618,249	\$ 512,616	\$ 599,992
Bridge Maintenance	\$ 1,228,628	\$ 1,217,416	\$ 1,307,689
Toll Facilities R&R	\$ 283,196	\$ 77,994	\$ 300,000
DOT Eng. - Construction	\$ 1,322,154	\$ 1,227,995	\$ 1,084,870
DOT Eng. - Design	\$ 555,199	\$ 674,711	\$ 413,611
Toll Bridge Operations	\$ 8,680,288	\$ 9,052,746	\$ 9,588,286
Total	<u>\$ 37,753,800</u>	<u>\$ 37,283,312</u>	<u>\$ 38,217,579</u>
Construction and Design			
Construction and Design	\$ 2,025,823	\$ 2,047,653	\$ 1,901,796
Total	<u>\$ 2,025,823</u>	<u>\$ 2,047,653</u>	<u>\$ 1,901,796</u>
GRAND TOTAL	<u>\$ 153,160,051</u>	<u>\$ 148,604,980</u>	<u>\$ 162,336,043</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 4,618,090	\$ 4,550,559	\$ 4,690,970
Special Revenue Fund	\$ 30,598,533	\$ 30,457,898	\$ 30,395,231
Enterprise Fund	\$ 117,943,428	\$ 113,596,523	\$ 127,249,842
GRAND TOTAL	<u>\$ 153,160,051</u>	<u>\$ 148,604,980</u>	<u>\$ 162,336,043</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, Facilities Services and Geographic Information System (G.I.S.).

Internal Services

LEE COUNTY - FLORIDA
2012 - 2013

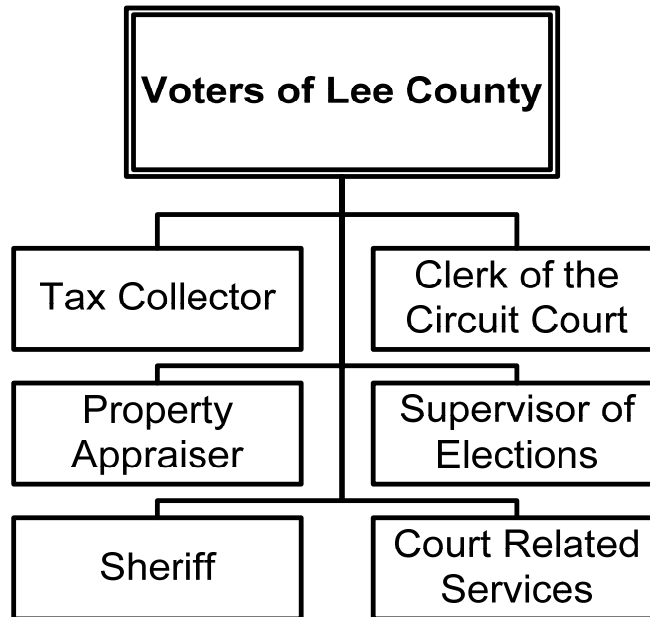
<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 <u>UNAUDITED</u> <u>ACTUAL</u>	2012 - 2013 <u>ADOPTED</u>
PW/DCD Internal Services			
Internal Services Fiscal	\$ 850,412	\$ 803,249	\$ 821,505
Total	\$ 850,412	\$ 803,249	\$ 821,505
GRAND TOTAL	\$ 850,412	\$ 803,249	\$ 821,505

EXPENDITURES BY FUND TYPE

General Fund	\$ 850,412	\$ 803,249	\$ 821,505
GRAND TOTAL	\$ 850,412	\$ 803,249	\$ 821,505



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
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2010 - 2011 ACTUAL</u>	<u>2011 - 2012 UNAUDITED ACTUAL</u>	<u>2012 - 2013 ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,433,896	\$ 1,317,169	\$ 1,407,033
Tax Collect. Fund Collect Fees	\$ 14,755,527	\$ 14,130,596	\$ 14,574,311
Total	\$ 16,189,423	\$ 15,447,765	\$ 15,981,344
Clerk to the Board			
Support to Clerk to Board	\$ 986,024	\$ 947,096	\$ 981,483
Finance & Internal Audit	\$ 8,891,583	\$ 7,648,751	\$ 7,515,602
VCB - Audit	\$ 719,452	\$ 800,116	\$ 800,000
Total	\$ 10,597,059	\$ 9,395,963	\$ 9,297,085
Property Appraiser			
Support to Property Appraiser	\$ 2,517,076	\$ 2,374,995	\$ 1,963,075
Prop Appr. Fund Collect Fees	\$ 8,601,588	\$ 7,943,635	\$ 8,400,375
Total	\$ 11,118,664	\$ 10,318,630	\$ 10,363,450
Supervisor of Elections			
Support to Supervisor of Elect	\$ 759,724	\$ 717,087	\$ 694,169
Supervisor of Elections	\$ 4,968,138	\$ 6,420,458	\$ 6,227,658
Total	\$ 5,727,862	\$ 7,137,545	\$ 6,921,827
Sheriff			
Sheriff Disbursement	\$ 89,961,251	\$ 85,060,425	\$ 81,684,440
Support to Sheriff	\$ 5,291,292	\$ 5,111,404	\$ 4,928,719
Law Enforcement Trust	\$ 434,717	\$ 394,256	\$ 131
Sheriff - Jail Disbursement	\$ 51,633,582	\$ 49,423,717	\$ 48,109,671
Sheriff - Court Support	\$ 8,591,387	\$ 8,007,694	\$ 7,903,871
Total	\$ 155,912,229	\$ 147,997,496	\$ 142,626,832
Court Related Programs			
Court Administration	\$ 1,764,798	\$ 1,496,453	\$ 1,673,091
Court Admin - Support	\$ 1,576,849	\$ 1,548,792	\$ 1,534,121
Pretrial Services	\$ 2,155,902	\$ 2,063,841	\$ 2,126,242
Mediation Ordinance	\$ 128,012	\$ 132,806	\$ 134,759
Family Court Services	\$ 734,623	\$ 699,039	\$ 804,496
Family Court Services- Pro Se	\$ 17,499	\$ 0	\$ 0
Domestic Violence	\$ 371,852	\$ 353,253	\$ 369,264
Public Def Conflicts- Juvenile	\$ 1,000	\$ 0	\$ 1,000
Juvenile Arbitration	\$ 3,277	\$ 3,154	\$ 6,500
Teen Court	\$ 192,696	\$ 196,698	\$ 198,171
Public Guardian	\$ 253,740	\$ 235,512	\$ 241,488
Courthouse Security	\$ 1,168,435	\$ 1,097,166	\$ 1,086,625
CJIS	\$ 1,104,512	\$ 1,124,801	\$ 953,969
Court Technology	\$ 1,110,711	\$ 995,445	\$ 1,235,828
Law library	\$ 232,483	\$ 241,776	\$ 230,187
Probation	\$ 1,813,033	\$ 1,788,912	\$ 1,810,140
Total	\$ 12,629,422	\$ 11,977,648	\$ 12,405,881

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 <u>UNAUDITED ACTUAL</u>	2012 - 2013 <u>ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 794,447	\$ 853,677	\$ 935,571
Total	\$ 794,447	\$ 853,677	\$ 935,571
State Attorney			
State Attorney	\$ 1,548,730	\$ 1,518,936	\$ 1,615,025
Total	\$ 1,548,730	\$ 1,518,936	\$ 1,615,025
Medical Examiner			
Support to Medical Examiner	\$ 218,872	\$ 146,399	\$ 136,962
Medical Examiner	\$ 2,218,927	\$ 2,337,054	\$ 2,440,859
Total	\$ 2,437,799	\$ 2,483,453	\$ 2,577,821
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 3,293,488	\$ 3,744,984	\$ 4,074,278
Legal Aid	\$ 507,249	\$ 514,858	\$ 522,582
Total	\$ 3,800,737	\$ 4,259,842	\$ 4,596,860
Crim Conf & Civ Reg Counsel			
Public Def Conflicts- Criminal	\$ 40,086	\$ 5,197	\$ 0
Total	\$ 40,086	\$ 5,197	\$ 0
Guardian Ad Litem			
Guardian Ad Litem	\$ 214,029	\$ 197,646	\$ 216,441
Total	\$ 214,029	\$ 197,646	\$ 216,441
GRAND TOTAL	<u>\$ 221,010,487</u>	<u>\$ 211,593,798</u>	<u>\$ 207,538,137</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 200,665,162	\$ 191,413,997	\$ 187,150,707
Special Revenue Fund	\$ 18,878,180	\$ 18,778,022	\$ 19,239,275
Debt Service Fund	\$ 1,666	\$ 1,629	\$ 1,716
Capital Project Fund	\$ 810,951	\$ 760,138	\$ 742,787
Enterprise Fund	\$ 654,528	\$ 640,012	\$ 403,652
GRAND TOTAL	<u>\$ 221,010,487</u>	<u>\$ 211,593,798</u>	<u>\$ 207,538,137</u>

CAPITAL IMPROVEMENT PROGRAM/LONG-TERM DEBT

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CAPITAL IMPROVEMENT PROGRAM DEFINED

WHAT IS THE CAPITAL IMPROVEMENT PROGRAM?

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

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

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

WHAT IS A CAPITAL PROJECT?

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

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

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

WHAT IS THE LEE COUNTY COMPREHENSIVE PLAN?

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

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

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

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

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

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

WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?

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

The Department of Transportation (DOT) is responsible for construction improvements of County roads, bridges, signals, and intersections. In preparing the FY 12/13 – 16/17 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.

CAPITAL IMPROVEMENT BUDGET TIMELINE

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.

CAPITAL IMPROVEMENT BUDGET TIMELINE (continued)

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.

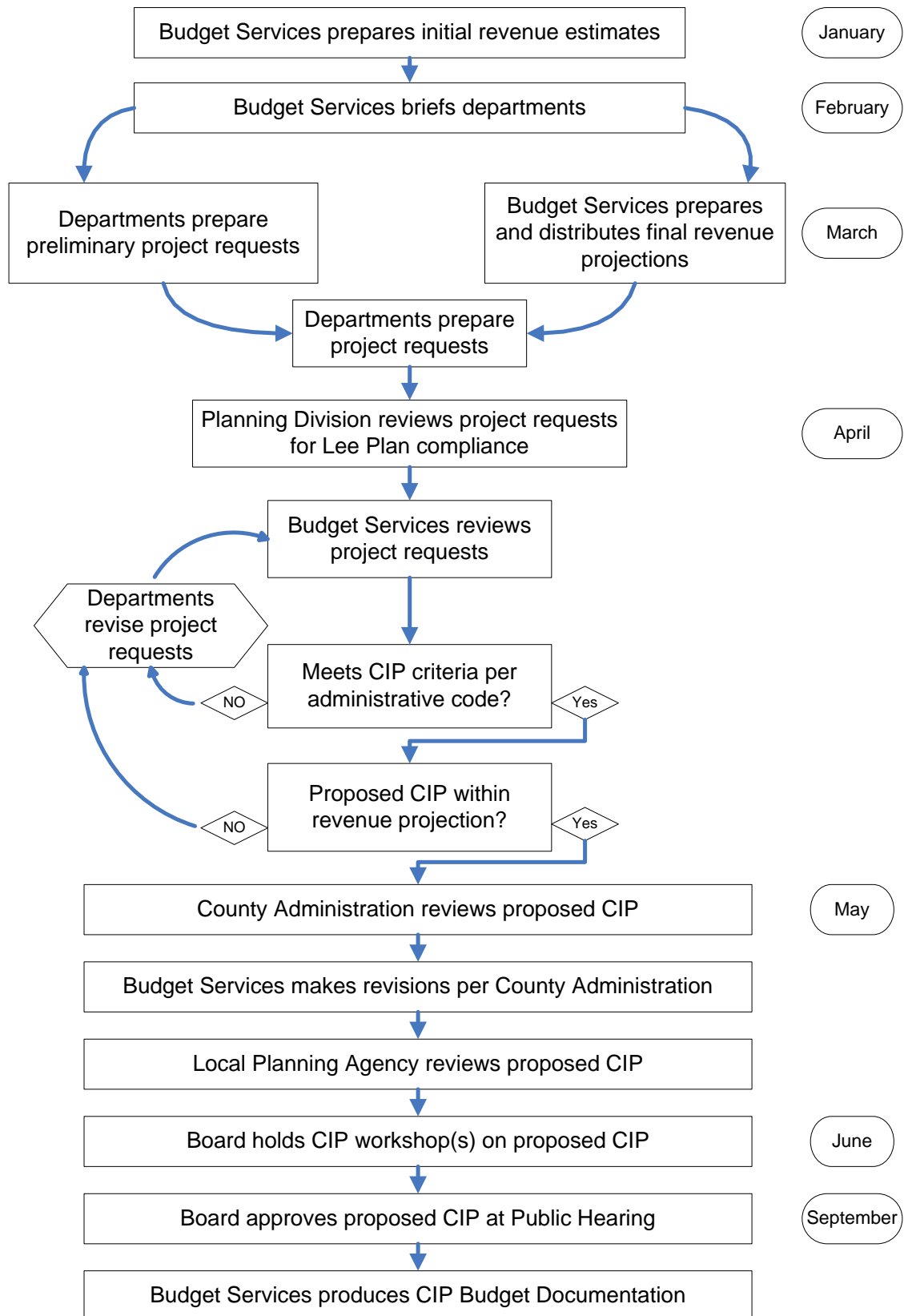
The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and, sometimes, from year to year. Any revisions must be approved by the Board of County Commissioners. Each department maintains daily control of its projects, with overall 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 12/13 - 16/17

	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
Ad Valorem Tax - Conservation 2020	25,250,127	25,250,127	25,250,127	25,250,127	25,250,127	126,250,635
Interest	346,589	346,589	346,589	346,589	346,589	1,732,945
Impact Fees:						
Community Park	222,000	222,000	224,220	226,462	228,728	1,123,410
Regional Park	284,000	284,000	286,840	289,708	292,605	1,437,153
Road	2,266,000	2,266,000	2,288,660	2,311,546	2,334,663	11,466,869
Enterprise Funds	25,190,000	29,144,600	15,331,200	18,737,900	9,445,000	97,848,700
Project Bond Proceeds	56,000,000	0	0	0	0	56,000,000
Gas Taxes	13,537,500	13,537,500	13,537,500	13,669,375	13,809,604	68,091,479
Total Major Revenues	\$123,096,216	\$71,050,816	\$57,265,136	\$60,831,707	\$51,707,316	\$363,951,191

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 FY12-13, 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, now known as Preservation Lands MSTU. Based upon a taxable value as of October 12, 2012, of \$53,145,318,315 projected FY12-13 revenues are expected to reach \$25,244,027 (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 FY12-13, 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 FY12-13, interest earnings are projected to be \$50,000 for capital construction and \$60,000 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 were 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 FY12-13, 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. FY12-13 Community Park Impact Fee revenue is anticipated to be \$222,000, 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 FY12-13, 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 FY12-13 is anticipated to be \$2,266,000, 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 is an Utilities project included in the FY12-13/FY16-17 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 FY12-13/FY16-17 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 FY12-13.

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 disbursable 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 principal 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, 2012, \$33,560,000 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.

Loan repayment schedule is as follows:

Started to repay loan	10/15/10	at	\$682,544
As of	4/15/11	at	\$999,557
As of	10/15/11	at	\$1,121,147
As of	4/15/12	at	\$1,128,069

The payment amount will continue at \$1,128,069 until April 15, 2030.

PROPOSED DEBT FINANCED PROJECTS

Section E

PROPOSED DEBT - BOARD OF COUNTY COMMISSIONERS, LEE COUNTY, FLORIDA FY12-13 TO FY16-17							
DEBT TYPE AND PROJECT DESCRIPTION	REVENUE SOURCE	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FIVE YEAR TOTAL
I. NON SELF SUPPORTING DEBT							
A. GENERAL GOVERNMENT							
NONE		\$0	\$0	\$0	\$0	\$0	\$0
II. SELF SUPPORTING DEBT							
A. TRANSPORTATION							
		\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0	\$0	\$0	\$0
B. UTILITIES - SEWER							
		\$0	\$0	\$0	\$0	\$0	\$0
C. UTILITIES - WATER							
1. GREEN MEADOWS WATER TREATMENT PLAN EXPANSION	Utilities Revenues	\$0	\$56,000,000	\$0	\$0	\$0	\$56,000,000
D. SOLID WASTE							
	Solid Waste Revenues	\$0	\$0	\$0	\$0	\$0	\$0
E. SHORT TERM FINANCING THROUGH FIFTH/THIRD LINE OF CREDIT PROGRAM							
1. PORT CARLOS DREDGE	Credit Line	\$315,979	\$0	\$0	\$0	\$0	\$315,979
2. CHERRY ESTATES	Credit Line	\$1,508,360	\$0	\$0	\$0	\$0	\$1,508,360
3. OLD PELICAN	Credit Line	\$195,973	\$0	\$0	\$0	\$0	\$195,973
F. LONG TERM FINANCING PROGRAM THROUGH FIFTH/THIRD TERM LOAN ASSESSMENT PROGRAM							
1. PORT CARLOS DREDGE	Special Assessments	\$395,239	\$0	\$0	\$0	\$0	\$395,239
2. CHERRY ESTATES	Special Assessments	\$1,839,263	\$0	\$0	\$0	\$0	\$1,839,263
3. OLD PELICAN	Special Assessments	\$265,198	\$0	\$0	\$0	\$0	\$265,198
SUMMARY							
NON SELF SUPPORTING DEBT		\$0	\$0	\$0	\$0	\$0	\$0
SELF SUPPORTING DEBT		<u>\$4,520,012</u>	<u>\$56,000,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$60,520,012</u>
GRAND TOTALS		<u>\$4,520,012</u>	<u>\$56,000,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$60,520,012</u>
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 FY12-13 to FY16-17. A summary of the proposed projects shown below 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 FY12-13 TO FY16-17

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	56,000,000	92.5%
Solid Waste	0	0.0%
Line of Credit	2,020,312	3.3%
Term Loan Assessment Program	<u>2,499,700</u>	<u>4.2%</u>
TOTAL	\$ 60,520,012	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. There is presently only one project programmed – Green Meadows Water Treatment Plant Expansion for \$56,000,000 in FY12-13.

Non-Self-Supporting Debt does not have a specific revenue source. Generally, non-ad valorem revenues are pledged as collateral although for the most recent refunding (Non-Ad Valorem Refunding Revenue Bonds, Series 2012) a Covenant to Budget and Appropriate (CBA) was developed as a new pledge. The more restrictive credit used for all capital revenue bonds until the Series 2012 includes 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 Re-nourishment. These issues lowered the maximum annual debt service to \$16,674,693.

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 (MADS) 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 MADS 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 (MADS) figure has not changed through September 30, 2009. For the period ending September 30, 2011, the MADS is \$21,627,618.

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.

There is no non-self supporting debt funded projects currently programmed.

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.

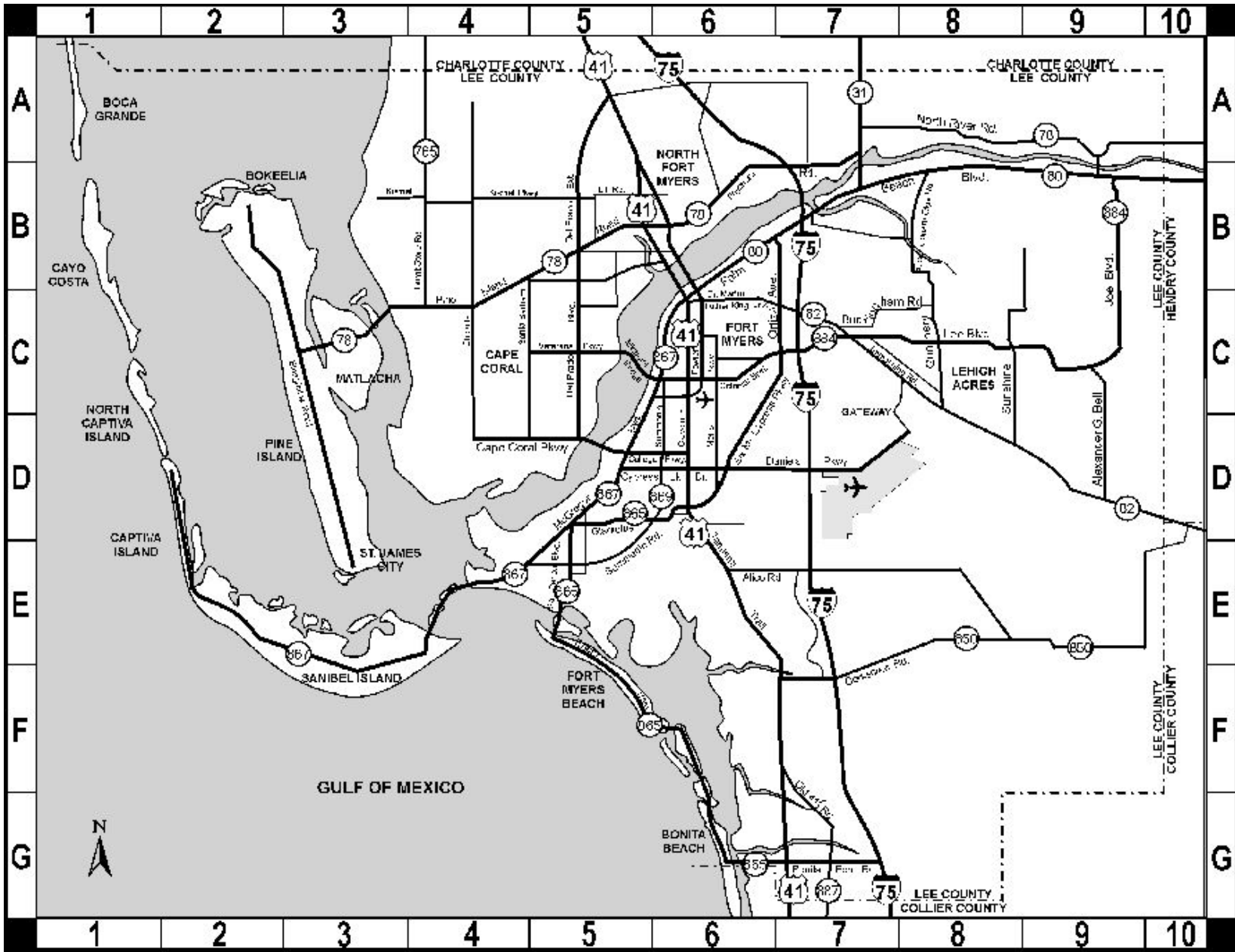
In October, 2011, in Solid Waste, the remaining \$34,090,000 balance of an original \$140,925,000 Solid Waste System Refunding Revenue Bonds, Series 2001 bond issue was repaid.

For more detailed information about non-ad valorem debt and all debt related subjects, see the Lee County, Florida **FY11-12 Debt Manual** (on line at www.lee-county.com).

CAPITAL IMPROVEMENT PROJECT REQUEST CATEGORY SUMMARY

FY12/13 - 16/17 CAPITAL IMPROVEMENT PROGRAM - LEE COUNTY, FLORIDA

CATEGORY	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 12/13 - 16/17	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COSTS*
COUNTY LANDS PROJECTS	\$ 22,041,213	\$ 22,041,213	\$ 22,041,213	\$ 22,041,213	\$ 22,041,213	\$ 110,206,065	0	\$ 417,872,807
GOVERNMENT FACILITIES	12,704,137	1,150,000	400,000	500,000	14,200,000	28,954,137	13,690,109	79,497,858
LIBRARY	0	0	0	0	0	0	125,000	125,000
NATURAL RESOURCES	3,200,000	4,100,000	6,271,000	2,200,000	2,200,000	17,971,000	49,659,916	77,021,539
PARKS/RECREATION - PARK RELATED	218,000	119,000	216,000	164,000	363,000	1,080,000	7,418,000	11,218,406
SOLID WASTE	1,450,000	8,200,000	2,250,000	0	0	11,900,000	80,600,000	98,016,906
TRANSPORTATION	16,257,000	13,872,208	12,829,205	24,709,248	14,194,248	81,861,909	195,789,224	442,988,273
UTILITIES	79,740,000	20,944,600	13,081,200	18,737,900	9,445,000	141,948,700	291,001,298	502,538,798
FY 11/12 - 15/16 CIP	\$ 135,610,350	\$ 70,427,021	\$ 57,088,618	\$ 68,352,361	\$ 62,443,461	\$ 393,921,811	\$ 638,283,547	\$ 1,629,279,587
* Equals all prior year(s) expenditures and future year(s) budget.								



CIP FY 12/13 - 16/17 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 12/13 - 16/17	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU * = TOTAL PROJECTED COSTS ARE ALL PAST EXPENSES, CURRENT BUDGET AND ALL PROPOSED BUDGETS											

COUNTY LANDS

CW	208800	Conservation 2020	A	22,041,213	22,041,213	22,041,213	22,041,213	22,041,213	110,206,065	0	417,872,807
COUNTY LANDS CAPITAL TOTAL				22,041,213	22,041,213	22,041,213	22,041,213	22,041,213	110,206,065	0	417,872,807

GOVERNMENT FACILITIES

E5	203414	Beach Park & Ride	A, G	1,500,000	500,000	0	0	0	2,000,000	2,000,000	4,650,000
C5, D5		Bus Rapid Transit	A, G	0	550,000	300,000	0	0	850,000	5,427,000	6,277,000
A5		Charlotte County Connector	A, G	0	0	0	0	0	0	3,000,000	3,000,000
CW	203415	Integrated Justice Information System	A	325,000	0	0	0	0	325,000	0	1,800,000
C6	208735	Lee Tran Operations & Maintenance Facility	E, G, S	10,279,137	0	0	0	0	10,279,137	0	43,771,749
C3	208836	New EMS Station - Matlacha	A	0	0	0	0	0	0	2,263,109	2,263,109
CW	208894	Park & Ride/Transit Stations	A, E, G	0	0	0	0	0	0	1,000,000	1,136,000
E8		Research Diamond Circulator	G	0	0	0	0	7,200,000	7,200,000	0	7,200,000
C6		Rosa Parks Intermodal Center Expansion	G	0	0	0	0	6,000,000	6,000,000	0	6,000,000
CW	208864	Transit Passenger Amenities	A, G	600,000	100,000	100,000	500,000	1,000,000	2,300,000	0	3,400,000
GOVERNMENT FACILITIES CAPITAL TOTAL				12,704,137	1,150,000	400,000	500,000	14,200,000	28,954,137	13,690,109	79,497,858

LIBRARY PROJECTS

G7		* Bonita Springs Library Expansion	LA	0	0	0	0	0	0	0	0
C6		Fort Myers Library Fresh Air Unit Replacement	LA	0	0	0	0	0	0	125,000	125,000
LIBRARY CAPITAL TOTAL				0	0	0	0	0	0	125,000	125,000

* The amount and timing of the project to be determined

NATURAL RESOURCES

CW	208588	Caloosahatchee TMDL Compliance	A	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	30,000,000	35,566,368
CW	208589	Charlotte Harbor TMDL Compliance	A	150,000	0	0	0	0	150,000	1,209,916	1,375,000
CW	208596	Culvert Replacement	A	400,000	0	0	0	0	400,000	0	1,343,900

CIP FY 12/13 - 16/17 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 12/13 - 16/17	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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D6	203072	Eagle Ridge/Legends Interconnect	A	0	0	0	0	0	0	450,000	450,000
CW	208591	Everglades-West Coast TMDL Compliance	A	350,000	200,000	200,000	200,000	200,000	1,150,000	18,000,000	19,716,368
B8	208548	Fichter Creek Restoration	A	0	1,400,000	0	0	0	1,400,000	0	1,881,811
F7	208549	Halfway Creek Filter Marsh	A	300,000	0	0	0	0	300,000	0	952,281
D6	208513	Lakes Park Water Quality Project	A.G	200,000	0	0	0	0	200,000	0	3,818,200
A6	208567	Nalle Grade Stormwater Park	A	0	0	3,000,000	0	0	3,000,000	0	3,400,000
A,B6	208563	NFM Surface Water Improvements	A	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	0	4,800,000
B5	208569	Palmona Park Water Quality Improvements	A	150,000	500,000	0	0	0	650,000	0	950,000
A6,7	208556	Poling Lane Drainage	A	400,000	0	0	0	0	400,000	0	529,160
A5	208561	Prairie Pine Restoration	A	250,000	0	0	0	0	250,000	0	500,000
A9	208538	Spanish Creek Restoration	A	0	0	500,000	0	0	500,000	0	1,040,616
A5	208509	Yellow Fever Creek Chain Improvements	A	0	0	571,000	0	0	571,000	0	697,835
NATURAL RESOURCES CAPITAL TOTAL				3,200,000	4,100,000	6,271,000	2,200,000	2,200,000	17,971,000	49,659,916	77,021,539

PARKS - COMMUNITY & REGIONAL

C6	201861	Adult Soccer Fields	A	0	0	0	0	0	0	500,000	500,000
A9	202144	Alva/Olga Improvements	I-21	22,000	15,000	14,000	15,000	14,000	80,000	0	168,000
A1	201778	Boca Grande Improvements	I-7,27	15,000	0	0	0	0	15,000	18,000	106,893
C6	202015	Brooks Park Irrigation/Well System	A	0	0	0	0	0	0	20,000	20,000
C6	202146	Brooks Park Master Plan & Improvements	I-24	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
CW		Greenways	I-R	0	50,000	150,000	100,000	300,000	600,000	400,000	1,000,000
C6	202145	Hunter Park Improvements	I-24	56,000	54,000	52,000	49,000	49,000	260,000	0	360,000
B8		Idalia Park	I - R	0	0	0	0	0	0	100,000	100,000
C7	202148	Orange River Property	A	125,000	0	0	0	0	125,000	0	125,000
B2		Pine Island Comm Marina Mstr Plan & Impr	A	0	0	0	0	0	0	1,050,000	1,050,000
CW	201868	Pool Water Feature Playground	A	0	0	0	0	0	0	80,000	270,428
D6	201002	Sports Complex Improvements	A	0	0	0	0	0	0	2,000,000	3,284,584
PARKS CAPITAL TOTAL				218,000	119,000	216,000	164,000	363,000	1,080,000	7,418,000	11,218,406

CIP FY 12/13 - 16/17 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 12/13 - 16/17	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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SOLID WASTE

D10	200936	Landfill Gas Collection System	E	250,000	2,700,000	550,000	0	0	3,500,000	2,000,000	5,516,906
D10	200931	Lee Hendry Landfill Leachate Treatment	E	0	0	0	0	0	0	2,600,000	8,100,000
D10	200937	Lee Hendry Landfill Expansion 2015	E	1,200,000	5,500,000	1,700,000	0	0	8,400,000	1,000,000	9,400,000
TBD		Processing Facility (Future)	E	0	0	0	0	0	0	75,000,000	75,000,000
SOLID WASTE CAPITAL TOTAL				1,450,000	8,200,000	2,250,000	0	0	11,900,000	80,600,000	98,016,906

TRANSPORTATION DEPARTMENT

B7,8	205075	Alico Rd 4L - Ben Hill/Airport Rd	GT	1,590,000	170,000	0	8,200,000	750,000	10,710,000	0	11,460,000
CW	206002	Bicycle/Pedestrian Facilities	GT,I-21/25	472,000	561,250	684,000	400,000	1,800,000	3,917,250	3,700,000	29,092,621
F6		Big Carlos Pass Bridge Replacement	E	0	65,958	2,870,205	2,869,248	2,869,248	8,674,659	32,125,341	40,800,000
C8	205720	Bonita Beach Road - Phase II	I-24,A,S	366,000	0	0	0	0	366,000	0	10,445,512
G7	205723	Bonita Beach Road - Phase III	I-24,A,S	0	0	0	0	0	0	23,000,000	25,077,170
E6,7	206758	Briarcliff/Ripp Signalization	GT	0	225,000	0	0	0	225,000	0	250,000
B,C4	204088	Burnt Store Road Four Laning-78 to Van Buren	E, A	500,000	50,000	8,200,000	890,000	5,500,000	15,140,000	13,380,000	37,860,408
C7	204054	Colonial Blvd/Six Mile to SR82	I-23,A,S	829,000	0	0	0	0	829,000	0	32,963,990
D6		Crystal Drive 2 Lane Divided	GT	0	0	0	850,000	250,000	1,100,000	5,425,000	6,525,000
D6	205077	Crystal/Plantation Roundabout	GT	125,000	450,000	0	0	0	575,000	0	575,000
D6,7	205079	Daniels Resurfacing Six Mile to I-75	GT	1,700,000	0	0	0	0	1,700,000	0	1,700,000
E5	205067	Estero Blvd Improvements	GT,S	0	7,000,000	0	0	0	7,000,000	38,750,000	49,800,000
D5		Fiber Ring	E	0	350,000	0	0	0	350,000	0	350,000
C8	205063	Homestead 4L / Sunrise-Alabama	I-23,A,Loan	1,700,000	1,700,000	100,000	10,750,000	800,000	15,050,000	800,000	19,150,000
C8	205080	Homestead Road Complete Street	GT	1,500,000	0	0	0	0	1,500,000	0	1,500,000
B5		Kismet/Littleton Realignment	I-22	0	0	225,000	0	625,000	850,000	0	850,000
B7	205068	Luckett Road 4L / Ortiz to I-75	I-23,A	0	0	0	0	0	0	3,069,000	4,219,000
C6	204100	North Airport Road Extension West	Loan	3,745,000	0	0	0	0	3,745,000	0	4,570,000
C6	205078	North Airport Road Reconstruction	GT	500,000	1,800,000	0	0	0	2,300,000	0	2,300,000
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	0	0	0	0	0	0	9,709,000	21,257,419

CIP FY 12/13 - 16/17 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 12/13 - 16/17	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU											
* = TOTAL PROJECTED COSTS ARE ALL PAST EXPENSES, CURRENT BUDGET AND ALL PROPOSED BUDGETS											

C7	204072	Ortiz Four Laning - MLK to Luckett	I-23,A,G	0	0	0	0	0	0	9,703,000	18,909,475
CW	206759	Signal System ATMS Upgrades	GT	750,000	750,000	750,000	750,000	0	3,000,000	0	3,750,000
D6	204604	Six Mile Cypress Pkwy 4 Laning	I-23,A	1,500,000	0	0	0	0	1,500,000	0	10,244,599
D6	206007	Summerlin Road-Boy Scout to Cypress Lake	GT,I-23,A	880,000	0	0	0	0	880,000	0	38,133,081
D7	204053	Three Oaks Pkwy Extension, North	I-24,A,GT	0	0	0	0	0	0	38,086,883	50,713,998
C5,E4	205818	Toll Interoperability	E	100,000	750,000	0	0	0	850,000	0	850,000
C5,E4		Toll System Replacement	E	0	0	0	0	1,600,000	1,600,000	7,100,000	8,700,000
TRANSPORTATION CAPITAL TOTAL				16,257,000	13,872,208	12,829,205	24,709,248	14,194,248	81,861,909	195,789,224	442,988,273

UTILITIES

D9,E9		Airport Mitigation Park ASR System	E	0	0	0	0	0	0	21,970,000	21,970,000
E7	207614	Alico Rd 4L-Ben Hill/Airport Haul-WM Reloc	E	350,000	0	0	3,750,000	0	4,100,000	0	4,100,000
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 Forcemain	E	0	0	0	0	0	0	6,000,000	7,102,514
B6	207144	Bus 41 Line Upgrade-Littleton/Shell Factory	E	0	0	0	0	0	0	825,000	825,000
E8		Corkscrew Aerator Improvements	E	0	0	0	0	250,000	250,000	0	250,000
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	0	0	0	0	0	0	3,000,000	3,056,705
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
CW	207448	County-Wide Fiber Network	E	250,000	250,000	0	0	0	500,000	0	500,000
D7	207146	Daniels Parkway & I-75 Interchange	E	0	0	0	0	0	0	2,356,000	2,423,650
D7	207307	Daniels Pkwy Force Main Ext to Gateway	E	0	0	0	500,000	1,750,000	2,250,000	0	2,519,001
E5		Deep Injection Well - #2	E	0	0	0	400,000	0	400,000	6,000,000	6,400,000
A5	207606	Del Prado Water Main Replacement	E	0	0	0	1,075,000	0	1,075,000	0	1,075,000
CW	207429	Electrical Equipment Upgrades & Replacements	E	100,000	291,000	311,100	280,400	200,000	1,182,500	1,300,000	5,309,747
D6	207449	Electrical System / Maintenance Building	E	200,000	0	0	0	0	200,000	0	200,000
CW	207446	Energy Management Initiatives Program	E	100,000	100,000	100,000	100,000	100,000	500,000	0	693,315
E5, F5	207326	Esterio Blvd Force Main Relocation	E	75,000	1,500,000	0	0	0	1,575,000	5,625,000	7,450,000
CW	207447	Facility Wide Security System	E	50,000	25,000	25,000	25,000	25,000	150,000	175,000	375,000

CIP FY 12/13 - 16/17 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 12/13 - 16/17	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU * = TOTAL PROJECTED COSTS ARE ALL PAST EXPENSES, CURRENT BUDGET AND ALL PROPOSED BUDGETS											

E7	207304	FGCU Sewer	E	0	1,900,000	300,000	0	0	2,200,000	0	2,758,000
E7	207197	FGCU Water	E	0	800,000	275,000	0	0	1,075,000	0	1,734,757
E7	207292	FGCU/Miromar Reuse Extension	E	0	0	0	0	0	0	200,000	200,000
CW	207613	Fiber Optic Upgrades	E	250,000	250,000	0	0	0	500,000	0	1,000,000
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	207333	Fiesta Village Switchgear/Generator Repl	E	1,700,000	0	0	0	0	1,700,000	0	1,900,000
D5		Fiesta Village WWTP RM Upgrade	E	0	0	0	0	0	0	4,925,000	4,925,000
D5		Fiesta WWTP Sludge Handling	E	0	150,000	850,000	0	0	1,000,000	0	1,000,000
E5		FMB Second Equalization Tank	E	0	0	0	0	0	0	1,500,000	1,500,000
E5	207330	FMB WWTP Blower Efficiency Improvements	E	50,000	0	0	0	0	50,000	0	50,000
D5	207270	Force Main to PS 393 Replacement	E	0	0	0	0	0	0	525,000	525,000
D7		Gateway Operations Building/Sludge Cover	E	0	290,000	0	0	0	290,000	0	290,000
D7	207323	Gateway WWTP - Davco Rehab	E	0	1,600,000	0	0	0	1,600,000	0	1,850,000
D7	207308	Gateway WWTP ASR Well System	E	0	0	0	0	0	0	3,200,000	3,200,000
E7	207187	Green Meadow WTP Expansion	E, D	63,700,000	0	0	0	0	63,700,000	0	68,877,910
B7		High Point WWTP Diversion to FGUA	E	0	0	0	0	90,000	90,000	500,000	590,000
CW	207247	Inflow & Infiltration Improvements	E	500,000	500,000	500,000	1,000,000	1,000,000	3,500,000	2,000,000	12,815,012
CW	207430	Instrumentation Upgrades & Improvements	E	0	156,100	165,100	202,500	150,000	673,700	600,000	2,767,035
CW	207444	LCU Generator Replace & Improve	E	500,000	500,000	500,000	200,000	200,000	1,900,000	1,000,000	3,696,567
CW	207190	Lime Sludge Handling Facilities Improvements	E	0	0	0	0	0	0	900,000	900,000
E5	207252	Matanzas Pass Force Main	E	0	350,000	0	0	0	350,000	0	3,743,065
D5		McGregor Blvd Water Main Replacement	E	0	0	1,200,000	4,100,000	0	5,300,000	0	5,300,000
B5	207611	N Cleveland Water Main Replacement	E	0	350,000	1,525,000	0	0	1,875,000	0	2,086,840
B7		NLC WTP Deep Injection Well Backup	E	0	52,500	5,350,000	425,000	0	5,827,500	0	5,827,500
B8	207311	Olga WTP Alternative Water Source & Process Imp	E	0	0	0	0	0	0	81,800,000	82,635,733
B5		Orange Grove WM-Pondella to Hancock	E	0	0	0	0	700,000	700,000	0	700,000
C6	207161	Ortiz Ave Water Relocation-Colonial to SR 80	E	0	0	0	0	0	0	5,990,000	5,990,000
B7		Ortiz FM - Palm Beach to Ballard	E	0	0	0	0	2,000,000	2,000,000	0	2,000,000
D6	207127	Page Park Waterline Improvements	E	0	2,500,000	0	0	0	2,500,000	1,100,000	3,834,287
B7	207328	Palm Beach Blvd FM at Orange River	E	2,000,000	0	0	0	0	2,000,000	0	2,150,000

CIP FY 12/13 - 16/17 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 12/13 - 16/17	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU * = TOTAL PROJECTED COSTS ARE ALL PAST EXPENSES, CURRENT BUDGET AND ALL PROPOSED BUDGETS											

D3	207331	Pine Island Operations Building	E	220,000	0	0	0	0	220,000	0	220,000
D3	207238	Pine Island Sewer Transmission System	E	0	0	0	0	0	0	1,200,000	1,227,767
D3	207332	Pine Island WWTP Barscreen	E	275,000	0	0	0	0	275,000	0	275,000
D3	207239	Pine Island WWTP Expansion	E	0	0	0	0	0	0	1,000,000	1,403,481
F7	207615	Pinewoods Chemical Tank Replacements	E	45,000	450,000	0	0	0	495,000	0	495,000
F7		Pinewoods Odor Control Scrubber	E	0	0	0	0	200,000	200,000	0	200,000
F7	207607	Pinewoods Wellfield Electrical Improvements	E	0	2,600,000	0	0	0	2,600,000	0	2,860,000
F7	207608	Pinewoods WTP Deep Injection Well (Mods)	E	100,000	0	0	0	0	100,000	0	400,000
D5	207284	Reclaim Water ASR	E	0	0	0	0	0	0	5,370,000	5,370,000
CW	207289	Regional Sludge Handling Plant	E	0	0	0	0	0	0	20,000,000	20,418,327
CW	207324	Regional WWTP Study	E	0	0	0	0	0	0	250,000	250,000
E7	207162	San Carlos Blvd Improvement	E	0	0	0	0	0	0	800,000	800,000
E7	207329	San Carlos WWTP Diversion to 3 Oaks WWTP	E	570,000	0	0	0	0	570,000	0	600,000
CW	207424	SCADA Upgrades & Improvements	E	300,000	300,000	300,000	200,000	100,000	1,200,000	1,000,000	4,585,642
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	2,469,099
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	0	0	0	0	6,379,248	6,898,770
E7	207325	Three Oaks Oxidation Ditch Improvements	E	0	0	0	2,500,000	0	2,500,000	0	2,675,000
E7	207301	Three Oaks Reuse System Augmentation	E	1,300,000	0	0	0	0	1,300,000	0	1,990,500
E7		Three Oaks WWTP Expansion to 9 MGD	E	0	0	0	200,000	0	200,000	45,000,000	45,200,000
B7	207164	Tice Street Loop	E	0	0	0	1,200,000	0	1,200,000	0	1,350,000
D7		Treeline WM-Terminal Access to Daniels	E	0	0	0	0	0	0	4,430,000	4,430,000
B5	207170	US 41 Watermain Improvement	E	4,000,000	4,000,000	0	0	0	8,000,000	0	11,000,000
B6		US 41/Palm Ave WM - Betmar to Hancock	E	1,450,000	0	0	0	0	1,450,000	0	1,450,000
CW	207229	Wastewater System Improvements	E	250,000	250,000	250,000	250,000	300,000	1,300,000	1,000,000	4,496,685
CW	207138	Wastewater Treatment Plant Improvements	E	225,000	450,000	600,000	1,450,000	450,000	3,175,000	5,450,000	12,136,594
CW	207609	Water Bacteriological Sampling Stations	E	200,000	0	0	0	0	200,000	0	834,316
CW	207094	Water System Improvements	E	500,000	500,000	500,000	500,000	500,000	2,500,000	3,000,000	8,513,944
D7	207193	Water Transmission Lines	E	0	0	0	0	0	0	6,960,000	10,511,262
CW	207268	Water Treatment Plant Improvements	E	200,000	200,000	200,000	200,000	200,000	1,000,000	0	6,595,924

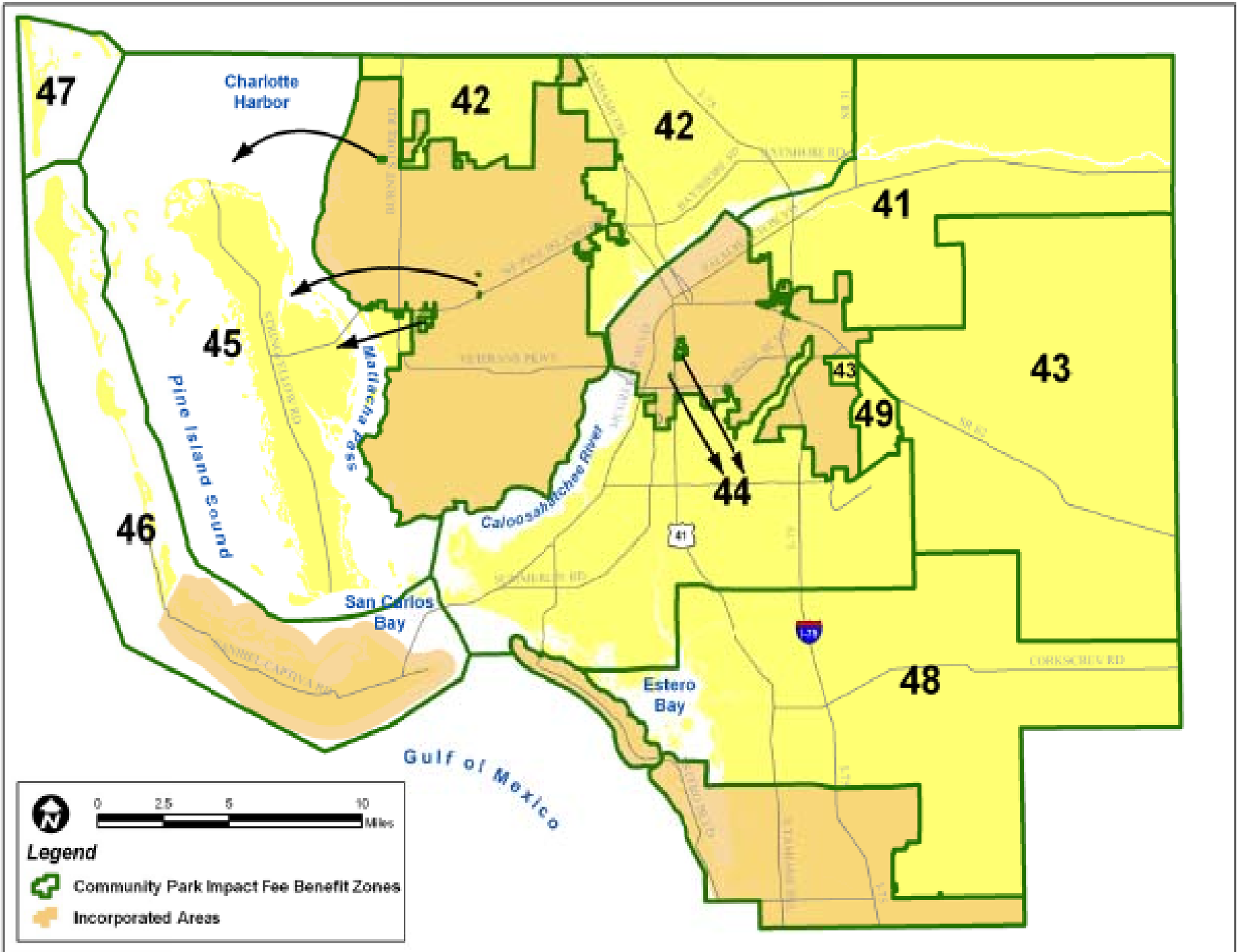
CIP FY 12/13 - 16/17 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 12/13 - 16/17	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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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	130,000	330,000	130,000	130,000	130,000	850,000	450,000	5,342,950
C5	207183	WWE Water Transmission Line Improvement	E	0	0	0	0	1,100,000	1,100,000	0	1,364,228
C5	207315	WWE WWTP Flow Diversion	E	100,000	300,000	0	0	0	400,000	0	8,600,000
CW	207274	WWTP Odor Control System Improvements	E	50,000	0	0	50,000	0	100,000	1,062,750	1,784,714

UTILITIES CAPITAL TOTAL				79,740,000	20,944,600	13,081,200	18,737,900	9,445,000	141,948,700	291,001,298	502,538,798
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TOTAL CAPITAL BUDGET				135,610,350	70,427,021	57,088,618	68,352,361	62,443,461	393,921,811	638,283,547	1,629,279,587
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COMMUNITY PARK IMPACT FEE DISTRICTS

DIST. 21--FORT MYERS / ALVA	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$15,000	\$15,000	\$15,150	\$15,302	\$15,455	\$75,907
INTEREST	\$38	\$38	\$38	\$38	\$39	\$191
INTEREST - CONSTRUCTION FUND	\$10	\$0	\$0	\$0	\$0	\$10
FUND BAL.	\$8,481	\$777	\$63	\$492	\$65	
REV. TOTAL	\$23,529	\$15,815	\$15,251	\$15,832	\$15,559	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$752	\$752	\$759	\$767	\$775	\$3,805
NET AVAILABLE	\$22,777	\$15,063	\$14,492	\$15,065	\$14,784	
PROJECTS:						
ALVA-OLGA IMPROVEMENTS	\$22,000	\$15,000	\$14,000	\$15,000	\$14,000	\$80,000
TOTAL PROJECTS	\$22,000	\$15,000	\$14,000	\$15,000	\$14,000	\$80,000
RESERVES	\$777	\$63	\$492	\$65	\$784	
DIST. 22--NORTH FT MYERS	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$20,000	\$20,000	\$20,200	\$20,402	\$20,606	\$101,208
INTEREST	\$50	\$50	\$51	\$51	\$52	\$253
INTEREST - CONSTRUCTION FUND	\$10,000	\$0	\$0	\$0	\$0	\$10,000
FUND BAL.	\$0	\$6,547	\$0	\$1	(\$0)	
REV. TOTAL	\$30,050	\$26,597	\$20,251	\$20,454	\$20,658	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$1,003	\$1,003	\$1,013	\$1,023	\$1,033	\$5,075
LOAN REPAYMENT TO GENERAL FUND W/Interest	\$22,500	\$25,594	\$19,237	\$19,431	\$19,624	\$106,386
NET AVAILABLE	\$6,547	\$0	\$1	(\$0)	\$1	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$6,547	\$0	\$1	(\$0)	\$1	

COMMUNITY PARK IMPACT FEE DISTRICTS

DIST. 23--LEHIGH	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$5,000	\$5,000	\$5,050	\$5,101	\$5,152	\$25,303
INTEREST	\$750	\$13	\$13	\$13	\$13	\$802
INTEREST - CONSTRUCTION FUND	\$2,000	\$0	\$0	\$0	\$0	\$2,000
FUND BAL.	\$3,726,415	\$3,733,877	\$3,738,639	\$3,743,449	\$3,748,307	
REV. TOTAL	\$3,734,165	\$3,738,890	\$3,743,702	\$3,748,563	\$3,753,472	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$288	\$251	\$253	\$256	\$258	\$1,306
NET AVAILABLE	\$3,733,877	\$3,738,639	\$3,743,449	\$3,748,307	\$3,753,214	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$3,733,877	\$3,738,639	\$3,743,449	\$3,748,307	\$3,753,214	
DIST. 24--SOUTH FT. MYERS	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$50,000	\$50,000	\$50,500	\$51,005	\$51,515	\$253,020
INTEREST	\$125	\$125	\$126	\$128	\$129	\$633
INTEREST - CONSTRUCTION FUND	\$250	\$0	\$0	\$0	\$0	\$250
FUND BAL.	\$18,864	\$10,733	\$4,352	\$447	\$23	
REV. TOTAL	\$69,239	\$60,858	\$54,978	\$51,580	\$51,667	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$2,506	\$2,506	\$2,531	\$2,557	\$2,582	\$12,682
NET AVAILABLE	\$66,733	\$58,352	\$52,447	\$49,023	\$49,085	
PROJECTS:						
HUNTER PARK IMPROVEMENTS	\$56,000	\$54,000	\$52,000	\$49,000	\$49,000	\$260,000
TOTAL PROJECTS	\$56,000	\$54,000	\$52,000	\$49,000	\$49,000	\$260,000
RESERVES	\$10,733	\$4,352	\$447	\$23	\$85	

COMMUNITY PARK IMPACT FEE DISTRICTS

DIST. 25--PINE ISLAND / MATLACHA	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$3,000	\$3,000	\$3,030	\$3,060	\$3,091	\$15,181
INTEREST	\$20	\$8	\$8	\$8	\$8	\$52
INTEREST - CONSTRUCTION FUND	\$100	\$0	\$0	\$0	\$0	\$100
FUND BAL.	\$20,761	\$23,730	\$26,588	\$29,474	\$32,389	
REV. TOTAL	\$23,881	\$26,738	\$29,626	\$32,542	\$35,488	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$151	\$150	\$152	\$153	\$155	\$761
NET AVAILABLE	\$23,730	\$26,588	\$29,474	\$32,389	\$35,333	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$23,730	\$26,588	\$29,474	\$32,389	\$35,333	
DIST. 26--SANIBEL / CAPTIVA	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$3,000	\$3,000	\$3,030	\$3,060	\$3,091	\$15,181
INTEREST	\$40	\$8	\$8	\$8	\$8	\$72
FUND BAL.	\$19,045	\$21,933	\$24,791	\$27,677	\$30,592	
REV. TOTAL	\$22,085	\$24,941	\$27,829	\$30,745	\$33,691	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$152	\$150	\$152	\$153	\$155	\$762
NET AVAILABLE	\$21,933	\$24,791	\$27,677	\$30,592	\$33,536	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$21,933	\$24,791	\$27,677	\$30,592	\$33,536	

COMMUNITY PARK IMPACT FEE DISTRICTS

DIST. 27--BOCA GRANDE	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$3,000	\$3,000	\$3,030	\$3,060	\$3,091	\$15,181
INTEREST	\$20	\$8	\$8	\$8	\$8	\$52
INTEREST - CONSTRUCTION FUND	\$10	\$0	\$0	\$0	\$0	\$10
FUND BAL.	\$15,800	\$3,679	\$6,537	\$9,423	\$12,338	
REV. TOTAL	\$18,830	\$6,687	\$9,575	\$12,491	\$15,437	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$151	\$150	\$152	\$153	\$155	\$761
NET AVAILABLE	\$18,679	\$6,537	\$9,423	\$12,338	\$15,282	
PROJECTS:						
BOCA GRANDE IMPROVEMENTS	\$15,000	\$0	\$0	\$0	\$0	\$15,000
TOTAL PROJECTS	\$15,000	\$0	\$0	\$0	\$0	\$15,000
RESERVES	\$3,679	\$6,537	\$9,423	\$12,338	\$15,282	
DIST. 28--ESTERO	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$120,000	\$120,000	\$121,200	\$122,412	\$123,636	\$607,248
INTEREST	\$300	\$300	\$303	\$306	\$309	\$1,518
FUND BAL.	\$0	\$0	(\$0)	(\$0)	(\$0)	
REV. TOTAL	\$120,300	\$120,300	\$121,503	\$122,718	\$123,945	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$6,015	\$6,015	\$6,075	\$6,136	\$6,197	\$30,438
LOAN REPAYMENT TO GENERAL FUND W/Interest	\$114,285	\$114,285	\$115,428	\$116,582	\$117,748	\$578,328
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 DISTRICTS

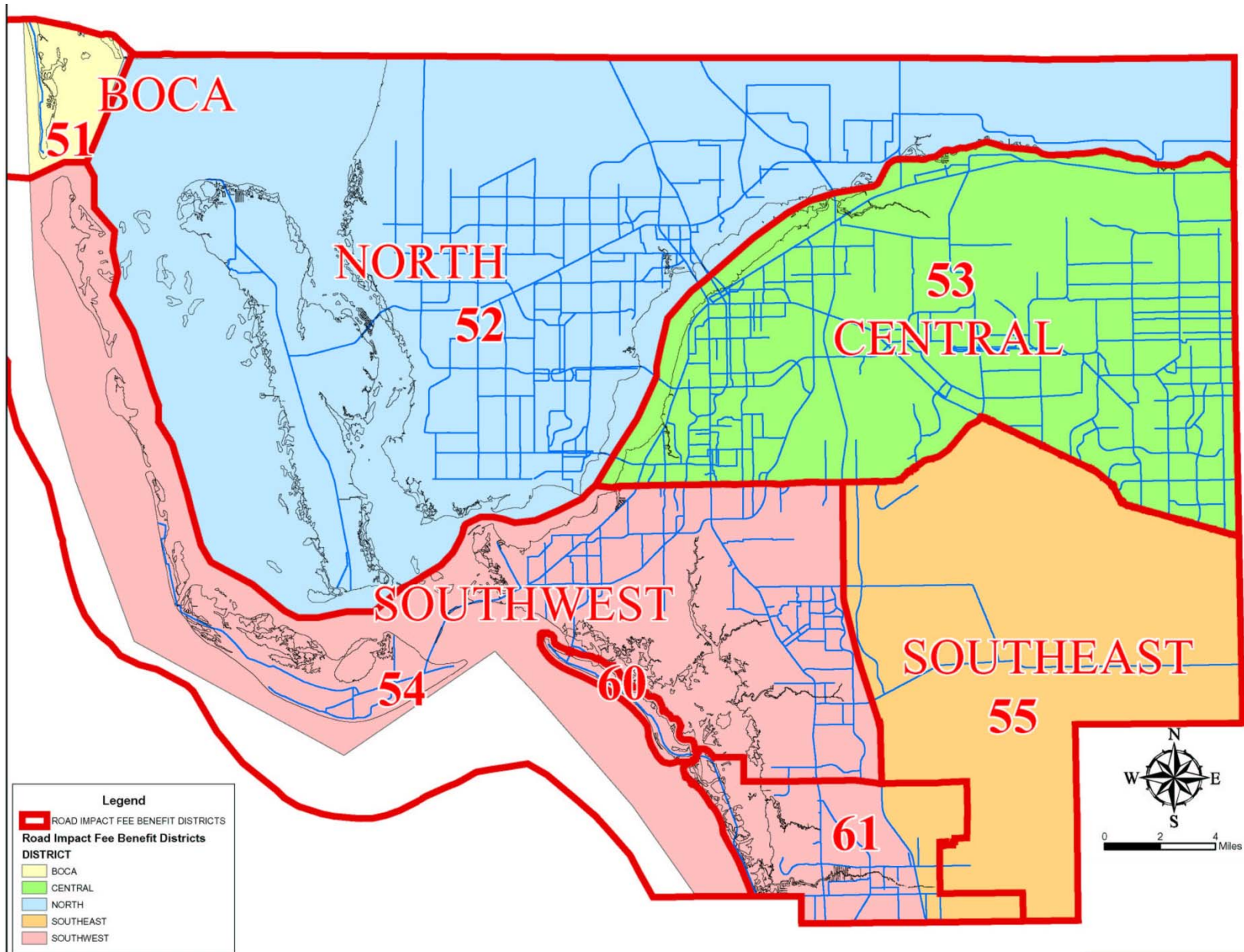
DIST. 29--GATEWAY	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$3,000	\$3,000	\$3,030	\$3,060	\$3,091	\$15,181
INTEREST	\$200	\$8	\$8	\$8	\$8	\$232
FUND BAL.	\$119,783	\$122,823	\$125,681	\$128,567	\$131,482	
REV. TOTAL	\$122,983	\$125,831	\$128,719	\$131,635	\$134,581	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$160	\$150	\$152	\$153	\$155	\$770
NET AVAILABLE	\$122,823	\$125,681	\$128,567	\$131,482	\$134,426	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$122,823	\$125,681	\$128,567	\$131,482	\$134,426	

COMMUNITY PARK IMPACT FEE DISTRICTS

COMMUNITY PARK TOTAL	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$222,000	\$222,000	\$224,220	\$226,462	\$228,728	\$1,123,410
INTEREST	\$1,543	\$555	\$561	\$566	\$572	\$3,797
INTEREST - CONSTRUCTION FUND	\$12,370	\$0	\$0	\$0	\$0	\$12,370
FUND BAL.	\$3,929,149	\$3,924,098	\$3,926,652	\$3,939,530	\$3,955,197	
REV. TOTAL	\$4,165,062	\$4,146,653	\$4,151,433	\$4,166,558	\$4,184,497	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$11,178	\$11,128	\$11,240	\$11,351	\$11,465	\$56,362
LOAN REPAYMENT TO GENERAL FUND (18622)	\$22,500	\$25,594	\$19,237	\$19,431	\$19,624	\$106,386
LOAN REPAYMENT TO GENERAL FUND (18628)	\$114,285	\$114,285	\$115,428	\$116,582	\$117,748	\$578,328
NET AVAILABLE	\$4,017,099	\$3,995,646	\$4,005,528	\$4,019,194	\$4,035,660	
PROJECTS:						
BOCA GRANDE IMPROVEMENTS	\$15,000	\$0	\$0	\$0	\$0	\$15,000
ALVA/OLGA IMPROVEMENTS	\$22,000	\$15,000	\$14,000	\$15,000	\$14,000	\$80,000
HUNTER PARK IMPROVEMENTS	\$56,000	\$54,000	\$52,000	\$49,000	\$49,000	\$260,000
TOTAL PROJECTS	\$93,000	\$69,000	\$66,000	\$64,000	\$63,000	\$355,000
RESERVES	\$3,924,099	\$3,926,646	\$3,939,528	\$3,955,194	\$3,972,660	

REGIONAL PARKS IMPACT FEE DISTRICT

COUNTYWIDE	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$284,000	\$284,000	\$286,840	\$289,708	\$292,605	\$1,437,153
INTEREST	\$710	\$710	\$717	\$724	\$732	\$3,593
INTEREST - CONSTRUCTION FUND	\$10	\$0	\$0	\$0	\$0	\$10
FUND BAL.	\$35,731	\$0	\$8,056	\$131,235	\$307,145	
REV. TOTAL	\$320,451	\$284,710	\$295,613	\$421,667	\$600,482	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$14,236	\$14,236	\$14,378	\$14,522	\$14,667	\$72,039
FISHERMAN'S COOP LOAN REPAYMENT TO 00100	\$306,215	\$212,418	\$0	\$0	\$0	\$518,633
NET AVAILABLE	\$0	\$58,056	\$281,235	\$407,145	\$585,815	
PROJECTS:						
GREENWAYS	\$0	\$50,000	\$150,000	\$100,000	\$300,000	\$600,000
TOTAL PROJECTS	\$0	\$50,000	\$150,000	\$100,000	\$300,000	\$600,000
RESERVES	\$0	\$8,056	\$131,235	\$307,145	\$285,815	



ROADS IMPACT FEE DISTRICTS

DIST. 21--BOCA GRANDE	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$13,000	\$13,000	\$13,130	\$13,261	\$13,394	\$65,785
INTEREST	\$133	\$33	\$33	\$33	\$33	\$265
INTEREST - CONSTRUCTION FUND	\$75	\$0	\$0	\$0	\$0	\$75
FUND BAL.	\$127,526	\$140,077	\$152,458	\$164,963	\$177,592	
REV. TOTAL	\$140,734	\$153,110	\$165,621	\$178,257	\$191,019	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$657	\$652	\$658	\$665	\$671	\$3,303
NET AVAILABLE	\$140,077	\$152,458	\$164,963	\$177,592	\$190,348	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$140,077	\$152,458	\$164,963	\$177,592	\$190,348	

ROADS IMPACT FEE DISTRICTS

DIST. 22--NORTH DISTRICT	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$253,000	\$253,000	\$255,530	\$258,085	\$260,666	\$1,280,281
INTEREST	\$633	\$633	\$639	\$645	\$652	\$3,202
INTEREST - CONSTRUCTION FUND	\$3,000	\$0	\$0	\$0	\$0	\$3,000
FUND BAL.	\$2,213,952	\$2,317,903	\$2,558,854	\$2,577,215	\$2,823,008	
REV. TOTAL	\$2,470,585	\$2,571,536	\$2,815,023	\$2,835,945	\$3,084,326	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$12,682	\$12,682	\$12,808	\$12,937	\$13,066	\$64,175
NET AVAILABLE	\$2,457,903	\$2,558,854	\$2,802,215	\$2,823,008	\$3,071,260	
PROJECTS:						
BURNT STORE 4 LANE - 78 TO VAN BUREN	\$0	\$0	\$0	\$0	\$1,800,000	\$1,800,000
KISMET/LITTLETON REALIGNMENT	\$0	\$0	\$225,000	\$0	\$625,000	\$850,000
COUNTY-WIDE BIKE FACILITIES	\$140,000	\$0	\$0	\$0	\$0	\$140,000
TOTAL PROJECTS	\$140,000	\$0	\$225,000	\$0	\$2,425,000	\$2,790,000
RESERVES	\$2,317,903	\$2,558,854	\$2,577,215	\$2,823,008	\$646,260	

ROADS IMPACT FEE DISTRICTS

DIST. 23--CENTRAL DISTRICT	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$750,000	\$750,000	\$757,500	\$765,075	\$772,726	\$3,795,301
INTEREST	\$1,875	\$1,875	\$1,894	\$1,913	\$1,932	\$9,489
INTEREST - CONSTRUCTION FUND	\$20,000	\$0	\$0	\$0	\$0	\$20,000
FUND BAL.	\$1,081,852	\$1,031,633	\$601,439	\$417,638	\$241,052	
REV. TOTAL	\$1,853,727	\$1,783,508	\$1,360,833	\$1,184,626	\$1,015,710	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$37,594	\$37,594	\$37,970	\$38,349	\$38,733	\$190,240
LOAN & INTEREST FOR PROPOSED LOANS	\$769,500	\$905,225	\$905,225	\$905,225	\$849,302	\$4,334,477
NET AVAILABLE	\$1,046,633	\$840,689	\$417,638	\$241,052	\$127,675	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$15,000	\$239,250	\$0	\$0	\$0	\$254,250
TOTAL PROJECTS	\$15,000	\$239,250	\$0	\$0	\$0	\$254,250
RESERVES	\$1,031,633	\$601,439	\$417,638	\$241,052	\$127,675	

ROADS IMPACT FEE DISTRICTS

DIST. 24--SOUTHWEST DISTRICT	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$750,000	\$750,000	\$757,500	\$765,075	\$772,726	\$3,795,301
INTEREST	\$1,875	\$1,875	\$1,894	\$1,913	\$1,932	\$9,489
INTEREST - CONSTRUCTION FUND	\$500	\$0	\$0	\$0	\$0	\$500
FUND BAL.	\$278,538	\$193,746	\$193,745	\$250,795	\$250,796	
REV. TOTAL	\$1,030,913	\$945,621	\$953,139	\$1,017,783	\$1,025,454	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$37,594	\$37,594	\$37,970	\$38,349	\$38,733	\$190,240
LOAN REPAYMENT - Bonita Bch Rd-Old 41 to Lime	\$0	\$0	\$0	\$70,848	\$85,094	\$155,942
LOAN INTEREST -Bonita Bch Rd (.5%)	\$18,750	\$18,750	\$18,750	\$18,750	\$18,400	\$93,400
LOAN REPAYMENT - Estero Pakrway	\$670,173	\$640,412	\$594,894	\$592,490	\$590,061	\$3,088,030
LOAN INTEREST -Estero Parkway (.5%)	\$58,650	\$55,120	\$50,730	\$46,550	\$42,370	\$253,420
NET AVAILABLE	\$245,746	\$193,745	\$250,795	\$250,796	\$250,796	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$52,000	\$0	\$0	\$0	\$0	\$52,000
TOTAL PROJECTS	\$52,000	\$0	\$0	\$0	\$0	\$52,000
RESERVES	\$193,746	\$193,745	\$250,795	\$250,796	\$250,796	

ROADS IMPACT FEE DISTRICTS

DIST. 25--SOUTHEAST DISTRICT	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$500,000	\$500,000	\$505,000	\$510,050	\$515,151	\$2,530,201
INTEREST	\$1,250	\$1,250	\$1,263	\$1,275	\$1,288	\$6,326
INTEREST - CONSTRUCTION FUND	\$20	\$0	\$0	\$0	\$0	\$20
FUND BAL.	\$0	\$20	\$20	\$21	\$21	
REV. TOTAL	\$501,270	\$501,270	\$506,283	\$511,346	\$516,460	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$25,063	\$25,063	\$25,313	\$25,566	\$25,822	\$126,827
SET-ASIDE FOR COUNTY-WIDE FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0
LOAN REPAYMENT - 951 Land Purchase	\$373,628	\$375,488	\$382,134	\$388,854	\$395,621	\$1,915,725
LOAN INTEREST -951 Land Purchase (.5%)	\$102,560	\$100,700	\$98,815	\$96,905	\$94,995	\$493,975
NET AVAILABLE	\$20	\$20	\$21	\$21	\$22	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$20	\$20	\$21	\$21	\$22	

ROADS IMPACT FEE DISTRICTS

ROADS TOTAL	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
IMPACT FEES	\$2,266,000	\$2,266,000	\$2,288,660	\$2,311,546	\$2,334,663	\$11,466,869
INTEREST	\$5,766	\$5,665	\$5,722	\$5,779	\$5,837	\$28,769
INTEREST - CONSTRUCTION FUND	\$23,595	\$0	\$0	\$0	\$0	\$23,595
FUND BAL.	\$3,701,868	\$3,683,379	\$3,506,515	\$3,410,632	\$3,492,469	
REV. TOTAL	\$5,997,229	\$5,955,044	\$5,800,897	\$5,727,957	\$5,832,969	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$113,588	\$113,583	\$114,719	\$115,866	\$117,025	\$574,781
LOAN REPAYMENT - Bonita Bch Rd-Old 41 to Lime	\$0	\$0	\$0	\$70,848	\$85,094	\$155,942
LOAN INTEREST -Bonita Bch Rd (.5%)	\$18,750	\$18,750	\$18,750	\$18,750	\$18,400	\$93,400
LOAN REPAYMENT - Project 205021	\$670,173	\$640,412	\$594,894	\$592,490	\$590,061	\$3,088,030
LOAN INTEREST -Project 205021 (.5%)	\$58,650	\$55,120	\$50,730	\$46,550	\$42,370	\$253,420
LOAN REPAYMENT - Project 204097	\$373,628	\$375,488	\$382,134	\$388,854	\$395,621	\$1,915,725
LOAN INTEREST -Project 204097 (.5%)	\$102,560	\$100,700	\$98,815	\$96,905	\$94,995	\$493,975
LOAN & INTEREST FOR PROPOSED LOANS	\$769,500	\$905,225	\$905,225	\$905,225	\$849,302	\$4,334,477
TOTAL CREDITS/DEBT	\$2,106,849	\$2,209,277	\$2,165,267	\$2,235,488	\$2,192,868	\$10,909,749
NET AVAILABLE	\$3,890,379	\$3,745,767	\$3,635,629	\$3,492,468	\$3,640,101	
PROJECTS:						
BURNT STORE 4 LANE - 78 TO VAN BUREN	\$0	\$0	\$0	\$0	\$1,800,000	\$1,800,000
COUNTY-WIDE BIKE FACILITIES	\$207,000	\$239,250	\$0	\$0	\$0	\$446,250
KISMET/LITTLETON REALIGNMENT	\$0	\$0	\$225,000	\$0	\$625,000	\$850,000
TOTAL PROJECTS	\$207,000	\$239,250	\$225,000	\$0	\$2,425,000	\$3,096,250
RESERVES	\$3,683,379	\$3,506,517	\$3,410,629	\$3,492,468	\$1,215,101	

COUNTY BUDGET BY FUNCTION

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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.

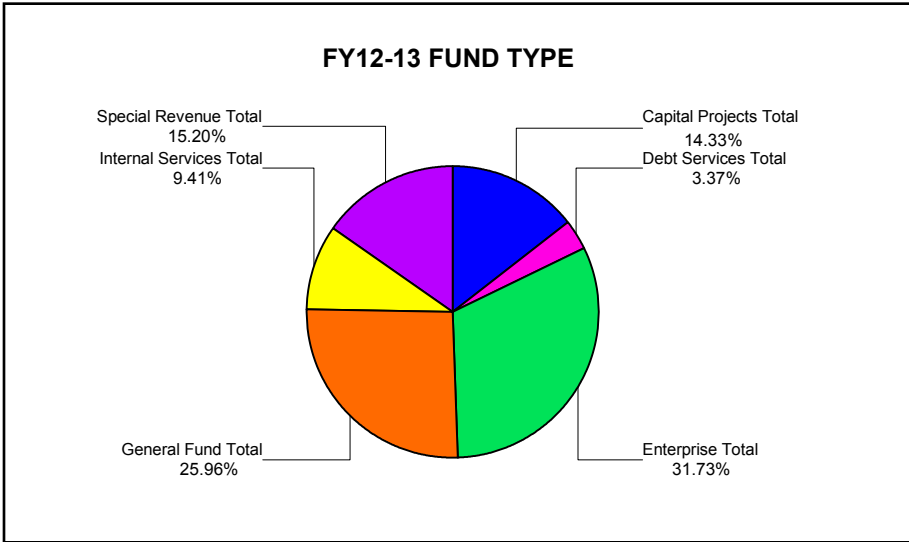
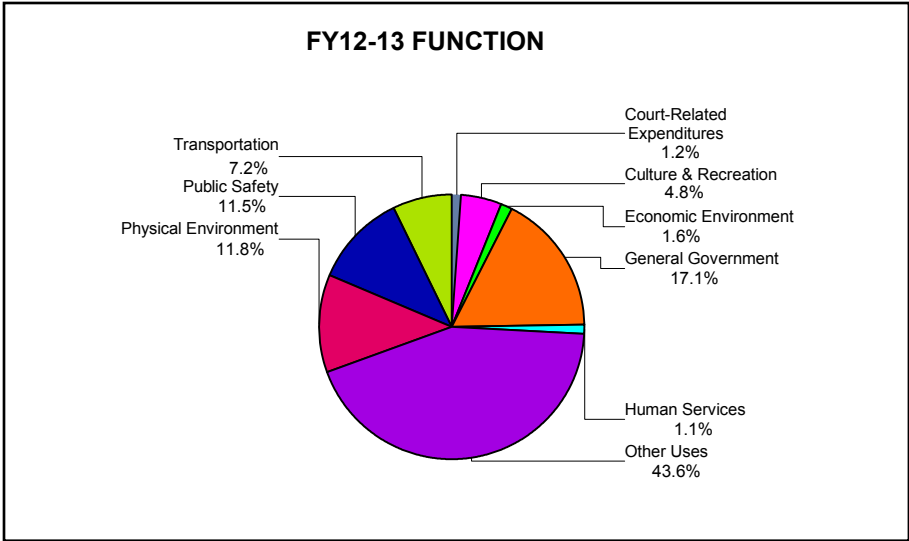
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2012 - 2013

FUNCTION	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
General Government	\$ 255,395,515	\$ 232,462,337	\$ 325,683,153
Public Safety	\$ 213,853,256	\$ 203,174,287	\$ 197,482,848
Physical Environment	\$ 202,472,267	\$ 203,987,375	\$ 203,408,500
Transportation	\$ 122,517,592	\$ 107,744,443	\$ 124,287,125
Economic Environment	\$ 32,884,961	\$ 28,290,215	\$ 28,209,153
Human Services	\$ 26,195,610	\$ 27,426,896	\$ 19,341,108
Culture & Recreation	\$ 101,457,293	\$ 86,378,328	\$ 83,090,621
Other Uses	\$ 650,893,278	\$ 325,890,258	\$ 749,086,325
Other Non-Operating	\$ 15,442,107	\$ 8,834,650	\$ 12,380,846
Court-Related Expenditures	\$ 5,724,910	\$ 5,423,055	\$ 5,757,808
Circuit Court- Criminal	\$ 2,155,902	\$ 2,063,841	\$ 2,126,242
Circuit Court - Family	\$ 1,251,986	\$ 1,185,098	\$ 1,308,519
Circuit Court - Juvenile	\$ 3,704,490	\$ 4,142,482	\$ 4,496,390
Circuit Court - Probate	\$ 253,740	\$ 235,512	\$ 241,488
Courts General Operations	\$ 4,123,390	\$ 3,974,046	\$ 4,029,191
County Courts - Criminal	\$ 1,813,033	\$ 1,788,912	\$ 1,810,140
GRAND TOTAL	<u>\$ 1,640,139,330</u>	<u>\$ 1,243,001,735</u>	<u>\$ 1,762,739,457</u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 393,860,865	\$ 363,125,861	\$ 457,557,419
Special Revenue Fund	\$ 278,829,139	\$ 194,246,674	\$ 267,922,993
Debt Service Fund	\$ 54,885,436	\$ 40,043,109	\$ 59,422,087
Capital Project Fund	\$ 248,871,417	\$ 116,336,999	\$ 252,645,979
Enterprise Fund	\$ 556,912,541	\$ 440,592,695	\$ 559,381,926
Internal Service Fund	\$ 106,707,882	\$ 88,656,397	\$ 165,809,053
Trust & Agency Fund	\$ 72,050	\$ 0	\$ 0
GRAND TOTAL	<u>\$ 1,640,139,330</u>	<u>\$ 1,243,001,735</u>	<u>\$ 1,762,739,457</u>

COUNTY BUDGET BY FUNCTION



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

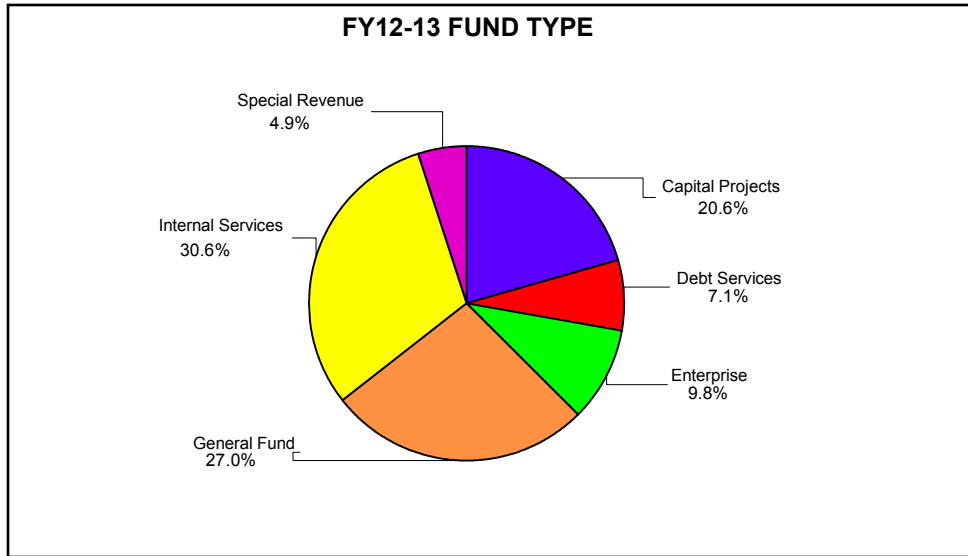
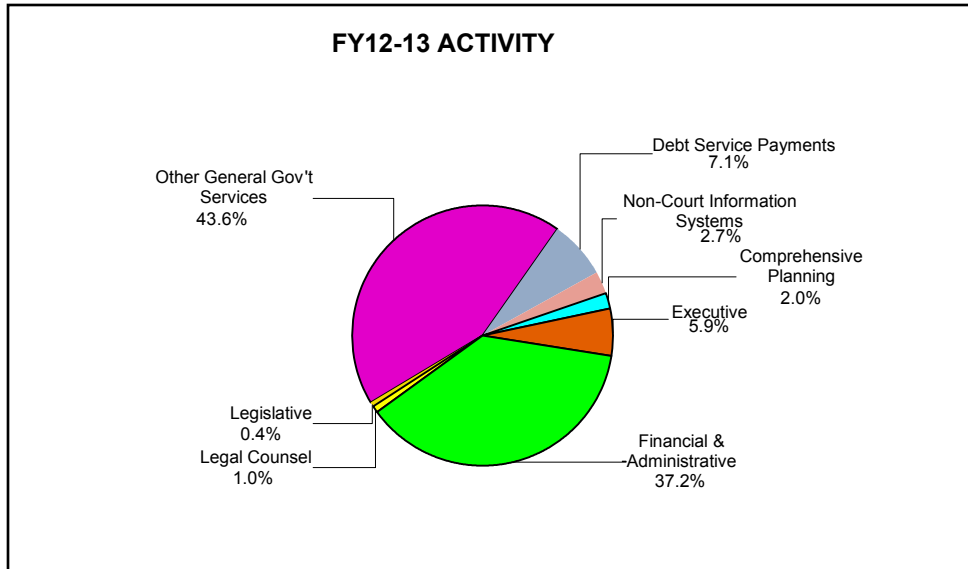
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,173,730	\$ 1,146,052	\$ 1,202,686
Legal Counsel	\$ 3,169,627	\$ 2,964,452	\$ 3,266,536
Executive	\$ 21,750,855	\$ 19,847,962	\$ 19,316,612
Financial & Administrative	\$ 111,179,054	\$ 106,025,903	\$ 121,313,867
Comprehensive Planning	\$ 5,063,815	\$ 5,334,043	\$ 6,447,179
Non-Court Information Systems	\$ 8,341,920	\$ 7,719,231	\$ 8,899,487
Debt Service Payments	\$ 35,368,516	\$ 31,832,409	\$ 23,219,756
Other General Gov't Services	\$ 69,347,998	\$ 57,592,285	\$ 142,017,030
GRAND TOTAL	<u>\$ 255,395,515</u>	<u>\$ 232,462,337</u>	<u>\$ 325,683,153</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 87,540,012	\$ 80,880,630	\$ 87,985,900
Special Revenue Fund	\$ 13,217,322	\$ 12,920,034	\$ 15,856,224
Debt Service Fund	\$ 35,775,906	\$ 32,219,014	\$ 23,475,932
Capital Project Fund	\$ 16,953,881	\$ 14,417,450	\$ 66,894,558
Enterprise Fund	\$ 13,612,987	\$ 5,926,488	\$ 32,027,789
Internal Service Fund	\$ 88,295,407	\$ 86,098,721	\$ 99,442,750
GRAND TOTAL	<u>\$ 255,395,515</u>	<u>\$ 232,462,337</u>	<u>\$ 325,683,153</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, Procurement Management, 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.

Non-Court Information Systems

All personnel, contractual and operating costs associated with the County's hardware, software, network and other information systems services.

Debt Service Payments

For the payment of general long-term debt principal and interest, including payments on bonds, to banks and other financing sources.

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.



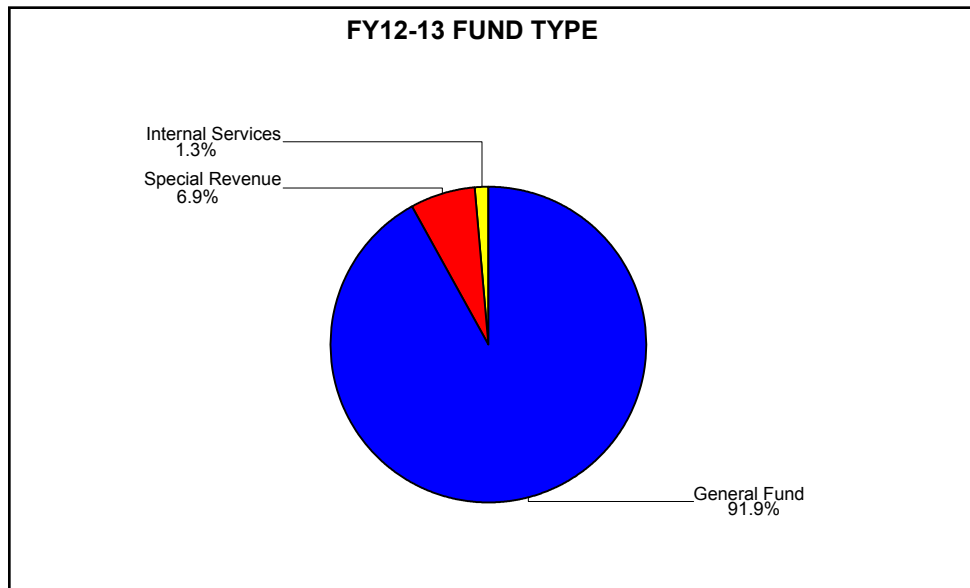
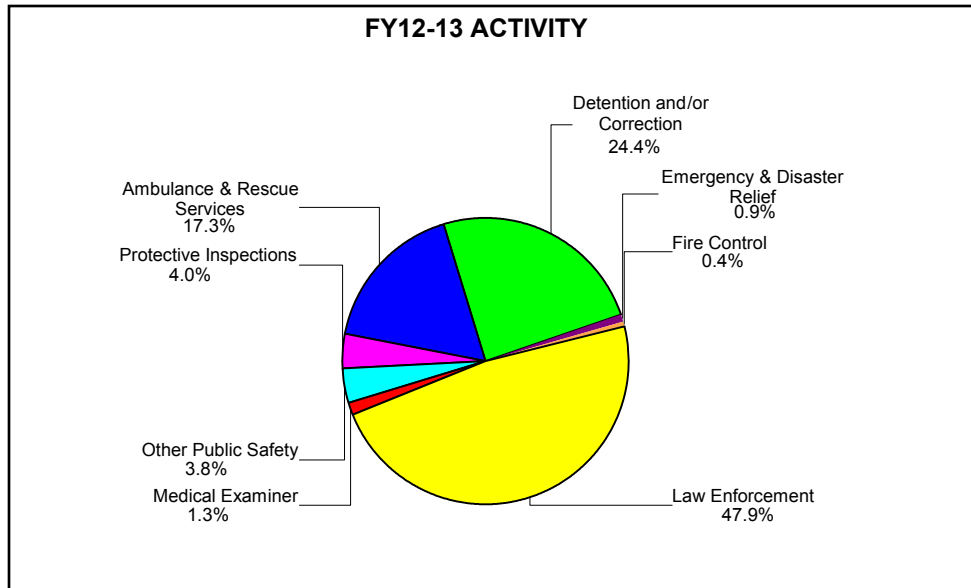
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2012 - 2013

	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 104,278,647	\$ 98,573,779	\$ 94,517,161
Fire Control	\$ 1,146,639	\$ 879,248	\$ 879,628
Ambulance & Rescue Services	\$ 36,592,084	\$ 33,467,355	\$ 34,141,026
Emergency & Disaster Relief	\$ 1,650,315	\$ 1,623,947	\$ 1,812,406
Medical Examiner	\$ 2,437,799	\$ 2,483,453	\$ 2,577,821
Other Public Safety	\$ 8,380,880	\$ 9,108,523	\$ 7,568,768
Protective Inspections	\$ 7,733,310	\$ 7,614,265	\$ 7,876,367
Detention and/or Correction	\$ 51,633,582	\$ 49,423,717	\$ 48,109,671
GRAND TOTAL	<u>\$ 213,853,256</u>	<u>\$ 203,174,287</u>	<u>\$ 197,482,848</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 198,304,907	\$ 185,828,553	\$ 181,413,521
Special Revenue Fund	\$ 13,165,874	\$ 14,908,058	\$ 13,534,695
Internal Service Fund	\$ 2,382,475	\$ 2,437,676	\$ 2,534,632
GRAND TOTAL	<u>\$ 213,853,256</u>	<u>\$ 203,174,287</u>	<u>\$ 197,482,848</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.



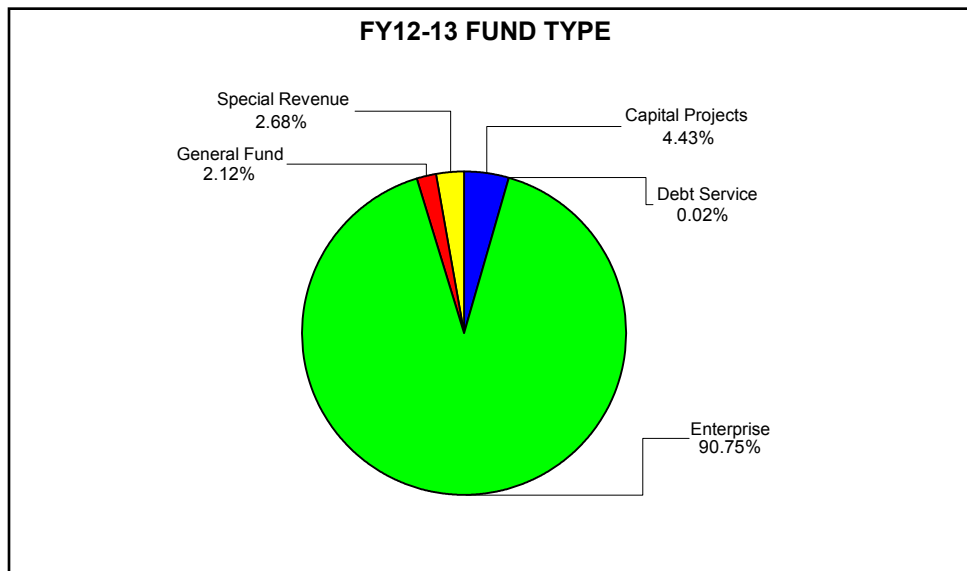
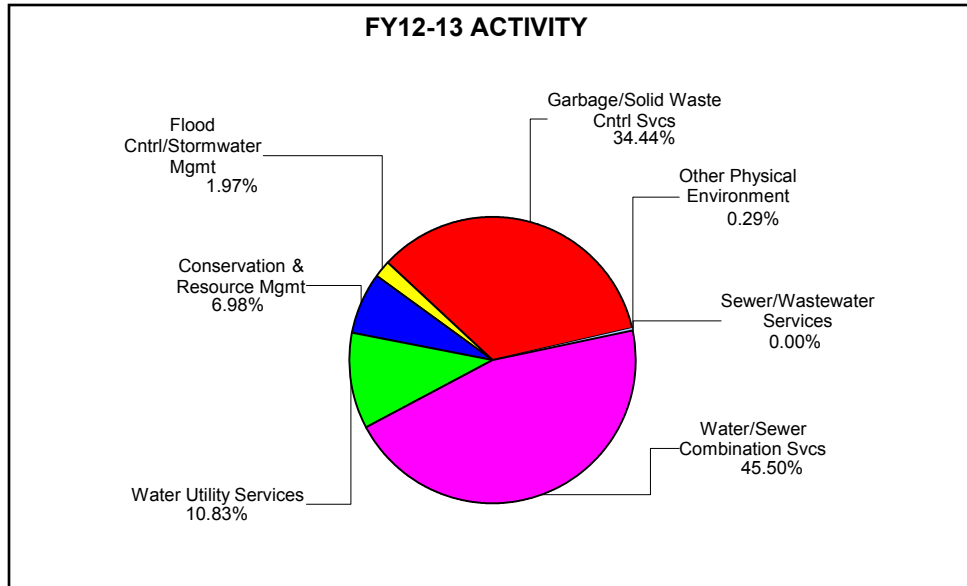
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2012 - 2013

	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 40,827	\$ 49,902	\$ 22,028,397
Garbage/Solid Waste Cntrl Svcs	\$ 88,080,610	\$ 105,574,348	\$ 70,053,375
Sewer/Wastewater Services	\$ 93,241	\$ 62,370	\$ 7,068
Water/Sewer Combination Svcs	\$ 99,514,852	\$ 77,563,577	\$ 92,548,728
Conservation & Resource Mgmt	\$ 14,171,728	\$ 19,775,384	\$ 14,190,176
Flood Cntrl/Stormwater Mgmt	\$ 18,002	\$ 45,583	\$ 4,000,000
Other Physical Environment	\$ 553,007	\$ 916,211	\$ 580,756
GRAND TOTAL	<u>\$ 202,472,267</u>	<u>\$ 203,987,375</u>	<u>\$ 203,408,500</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 7,527,123	\$ 7,806,716	\$ 4,309,732
Special Revenue Fund	\$ 4,047,335	\$ 5,113,644	\$ 5,459,757
Debt Service Fund	\$ 48,520	\$ 57,273	\$ 35,465
Capital Project Fund	\$ 3,253,827	\$ 8,425,577	\$ 9,001,443
Enterprise Fund	\$ 187,595,462	\$ 182,584,165	\$ 184,602,103
GRAND TOTAL	<u>\$ 202,472,267</u>	<u>\$ 203,987,375</u>	<u>\$ 203,408,500</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.



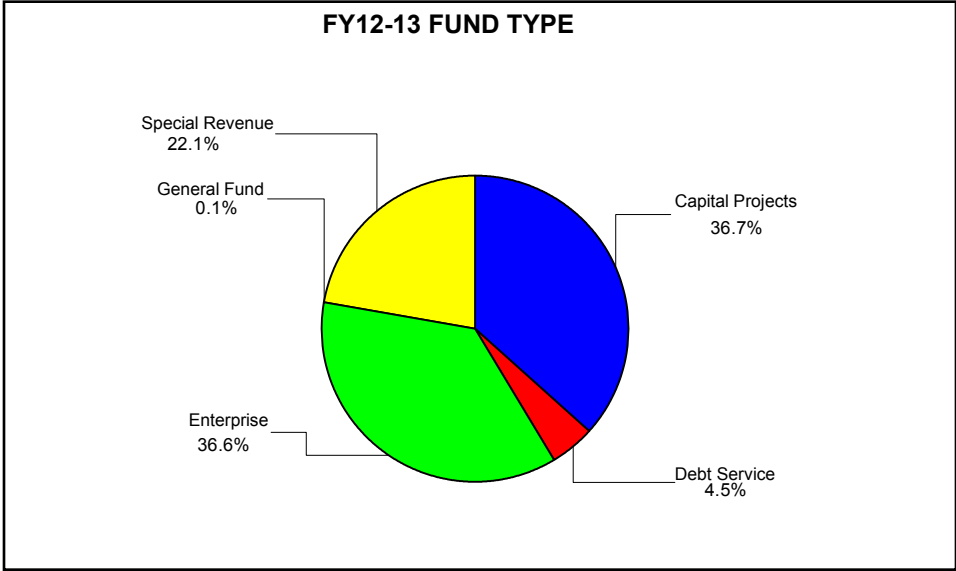
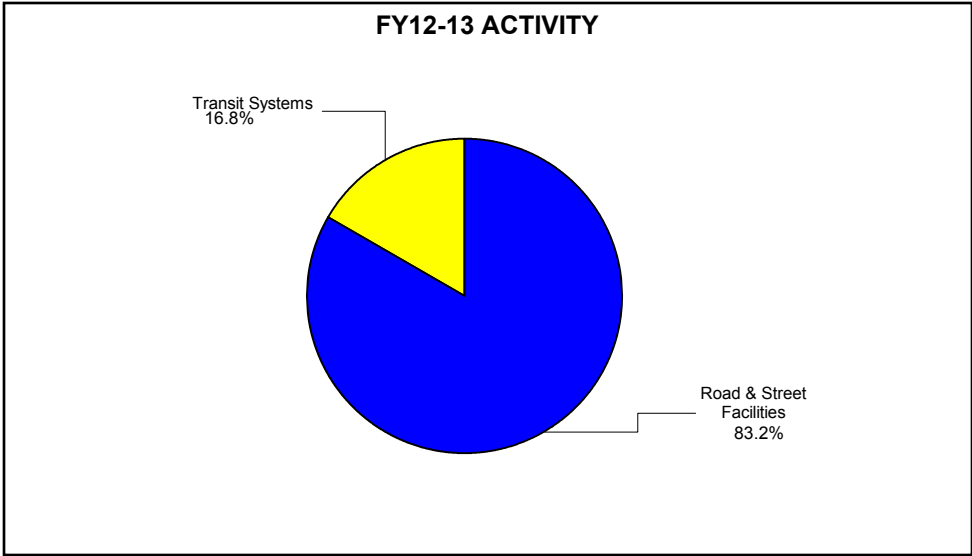
TRANSPORTATION

LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 95,787,682	\$ 86,628,805	\$ 103,456,879
Transit Systems	\$ 26,729,910	\$ 21,115,638	\$ 20,830,246
GRAND TOTAL	<u>\$ 122,517,592</u>	<u>\$ 107,744,443</u>	<u>\$ 124,287,125</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 1,380,139	\$ 1,354,439	\$ 100,000
Special Revenue Fund	\$ 26,464,846	\$ 26,724,257	\$ 27,453,750
Debt Service Fund	\$ 279,564	\$ 328,001	\$ 5,650,078
Capital Project Fund	\$ 44,358,755	\$ 35,606,788	\$ 45,642,000
Enterprise Fund	\$ 49,962,238	\$ 43,730,958	\$ 45,441,297
Trust & Agency Fund	\$ 72,050	\$ 0	\$ 0
GRAND TOTAL	<u>\$ 122,517,592</u>	<u>\$ 107,744,443</u>	<u>\$ 124,287,125</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.



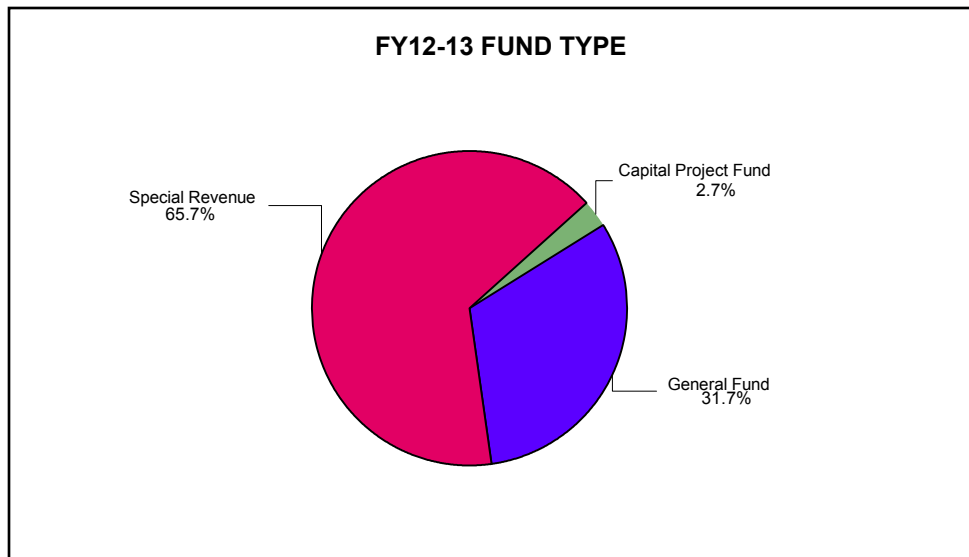
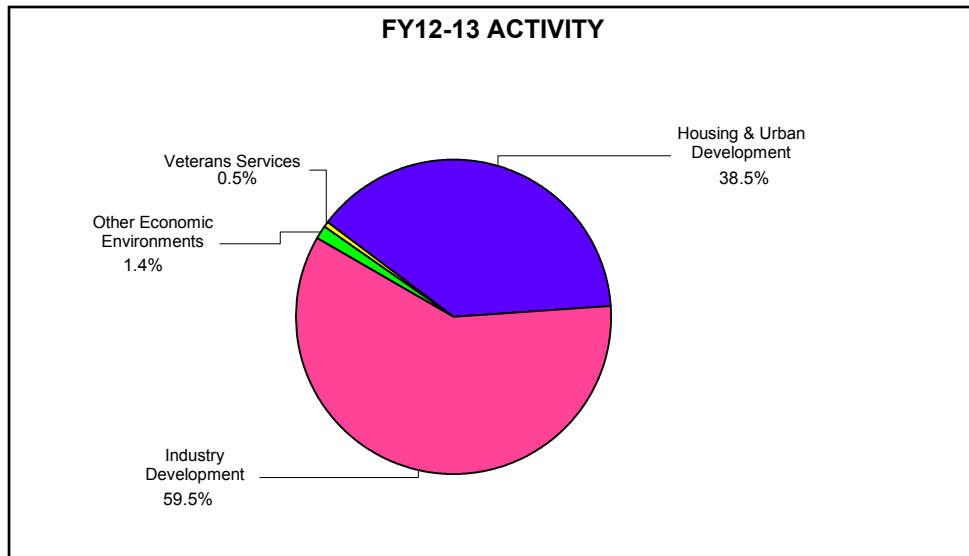
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
Industry Development	\$ 15,855,187	\$ 15,402,576	\$ 16,797,409
Veterans Services	\$ 162,867	\$ 142,159	\$ 142,158
Housing & Urban Development	\$ 15,946,173	\$ 12,265,034	\$ 10,865,420
Other Economic Environments	\$ 920,734	\$ 480,446	\$ 404,166
GRAND TOTAL	<u>\$ 32,884,961</u>	<u>\$ 28,290,215</u>	<u>\$ 28,209,153</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 14,778,802	\$ 10,936,374	\$ 8,934,448
Special Revenue Fund	\$ 17,474,833	\$ 17,123,862	\$ 18,519,625
Capital Project Fund	\$ 631,326	\$ 229,979	\$ 755,080
GRAND TOTAL	<u>\$ 32,884,961</u>	<u>\$ 28,290,215</u>	<u>\$ 28,209,153</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.



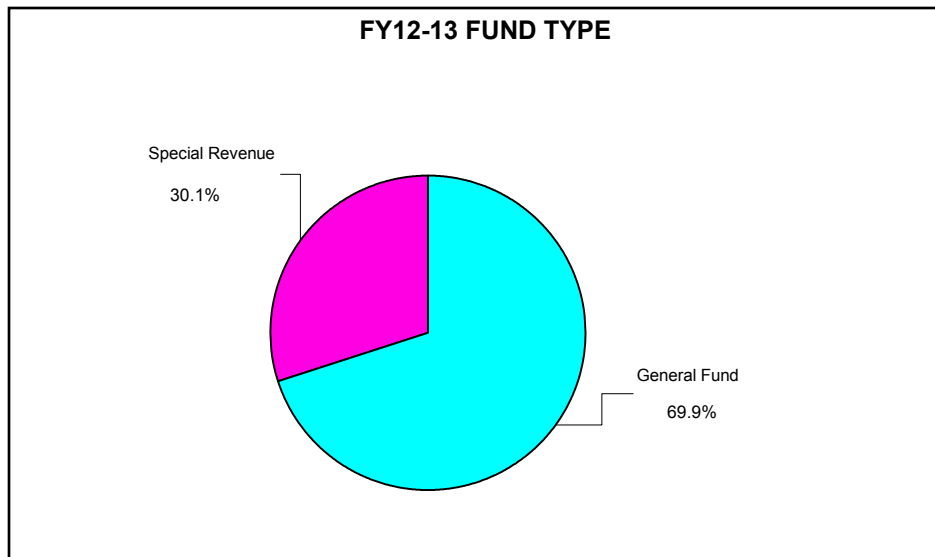
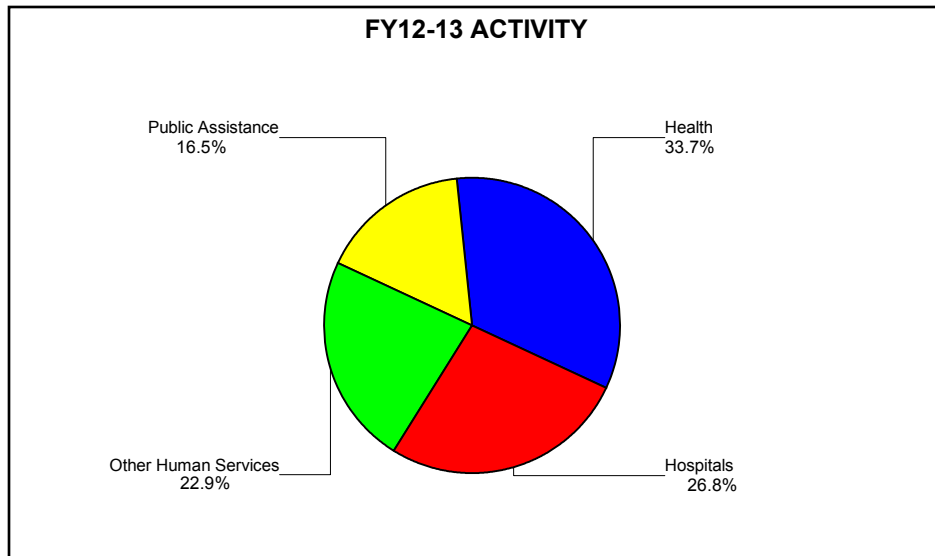
HUMAN SERVICES

LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
Health	\$ 6,503,814	\$ 6,891,737	\$ 6,526,150
Mental Health	\$ 0	\$ 177,825	\$ 0
Public Assistance	\$ 4,221,757	\$ 3,875,108	\$ 3,196,447
Hospitals	\$ 10,997,135	\$ 12,146,752	\$ 5,189,031
Other Human Services	\$ 4,472,904	\$ 4,335,474	\$ 4,429,480
GRAND TOTAL	<u>\$ 26,195,610</u>	<u>\$ 27,426,896</u>	<u>\$ 19,341,108</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 19,469,613	\$ 20,589,048	\$ 13,518,391
Special Revenue Fund	\$ 6,725,997	\$ 6,837,848	\$ 5,822,717
GRAND TOTAL	<u>\$ 26,195,610</u>	<u>\$ 27,426,896</u>	<u>\$ 19,341,108</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.

Mental Health

These expenditures reflect the cost of diagnosis and treatment of mental illnesses by the community, and the provision of mental health services for public use.

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.



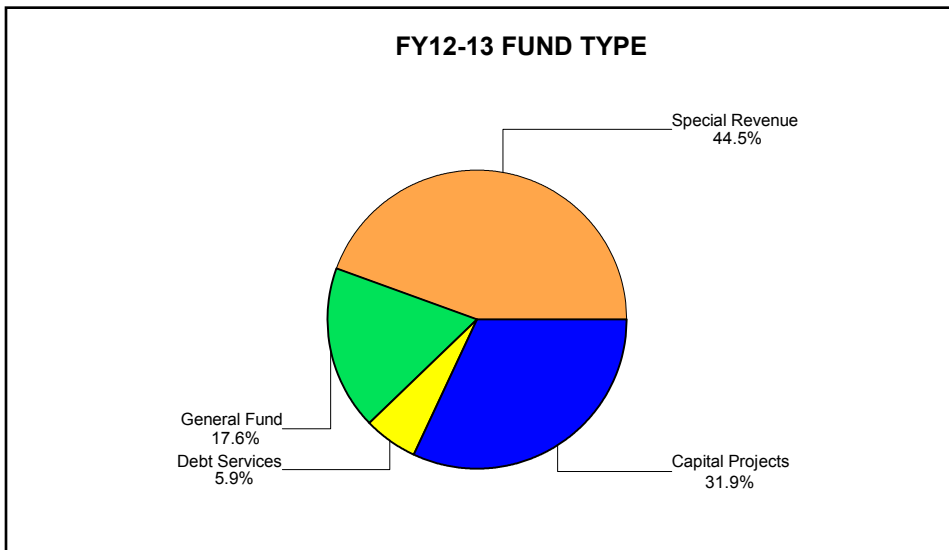
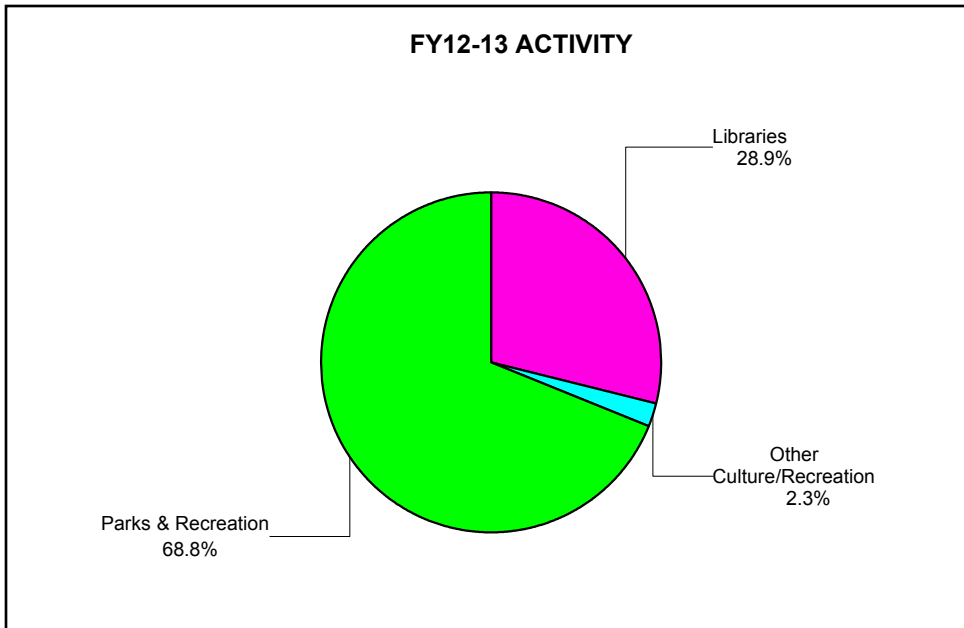
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
Parks & Recreations	\$ 75,096,387	\$ 56,917,105	\$ 57,141,046
Libraries	\$ 24,335,083	\$ 27,413,570	\$ 24,047,779
Other Culture/Recreation	\$ 2,025,823	\$ 2,047,653	\$ 1,901,796
GRAND TOTAL	<u>\$ 101,457,293</u>	<u>\$ 86,378,328</u>	<u>\$ 83,090,621</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 13,261,711	\$ 14,272,108	\$ 14,654,578
Special Revenue Fund	\$ 35,725,195	\$ 36,329,999	\$ 36,964,184
Debt Service Fund	\$ 2,842,345	\$ 4,936,189	\$ 4,927,764
Capital Project Fund	\$ 49,628,042	\$ 30,840,032	\$ 26,544,095
GRAND TOTAL	<u>\$ 101,457,293</u>	<u>\$ 86,378,328</u>	<u>\$ 83,090,621</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.



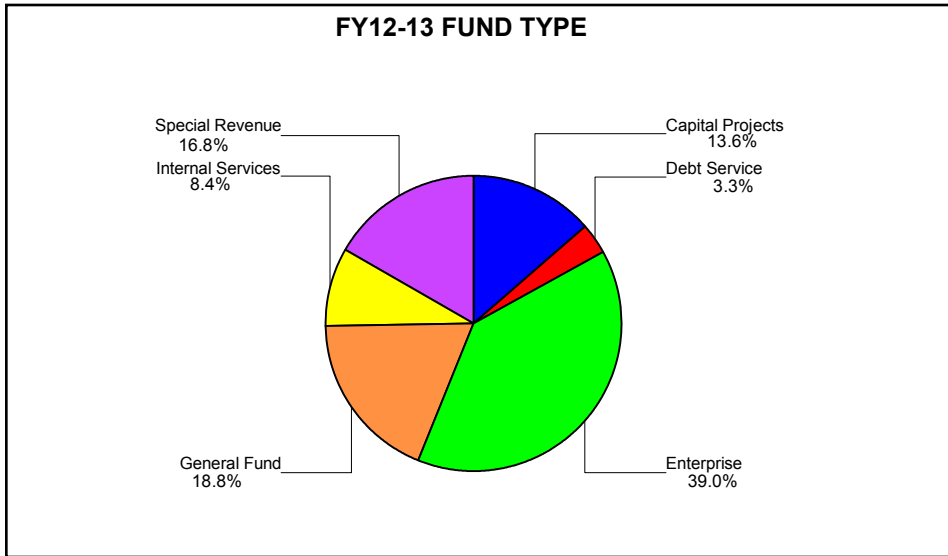
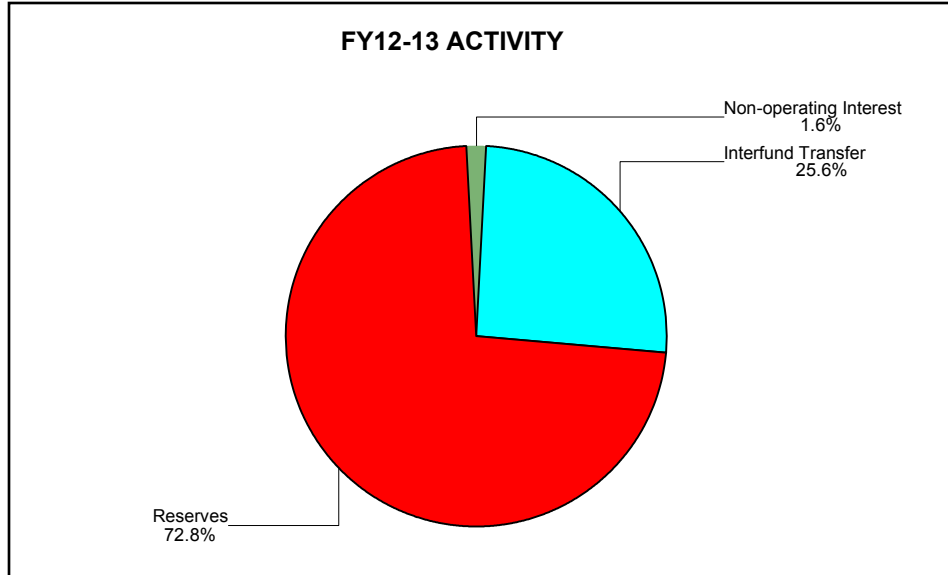
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2012 - 2013

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
Pymt-Rfded Bond Escrow Agt	\$ 85,767,576	\$ 63,058,252	\$ 0
Interfund Transfer	\$ 565,125,702	\$ 262,832,006	\$ 194,699,012
Non-operating Interest	\$ 15,442,107	\$ 8,834,650	\$ 12,380,846
Reserves	\$ 0	\$ 0	\$ 554,387,313
GRAND TOTAL	<u>\$ 666,335,385</u>	<u>\$ 334,724,908</u>	<u>\$ 761,467,171</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 48,314,916	\$ 38,295,869	\$ 143,392,216
Special Revenue Fund	\$ 146,263,928	\$ 58,638,150	\$ 127,790,896
Debt Service Fund	\$ 15,939,101	\$ 2,502,632	\$ 25,332,848
Capital Project Fund	\$ 134,045,586	\$ 26,817,173	\$ 103,808,803
Enterprise Fund	\$ 305,741,854	\$ 208,351,084	\$ 297,310,737
Internal Service Fund	\$ 16,030,000	\$ 120,000	\$ 63,831,671
GRAND TOTAL	<u>\$ 666,335,385</u>	<u>\$ 334,724,908</u>	<u>\$ 761,467,171</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.

Payment Refunded Bond Escrow Agent

This is a pass-through payment to the escrow agent involved with project financing. It is a one-time occurrence.

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.

Non-operating Interest

This is interest expense paid only from proprietary funds regardless of the debt source.

Reserves

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



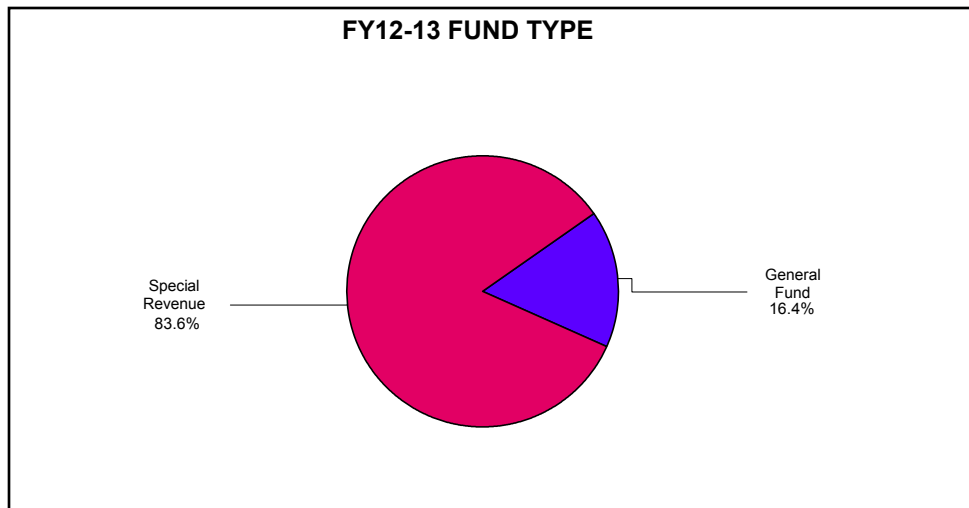
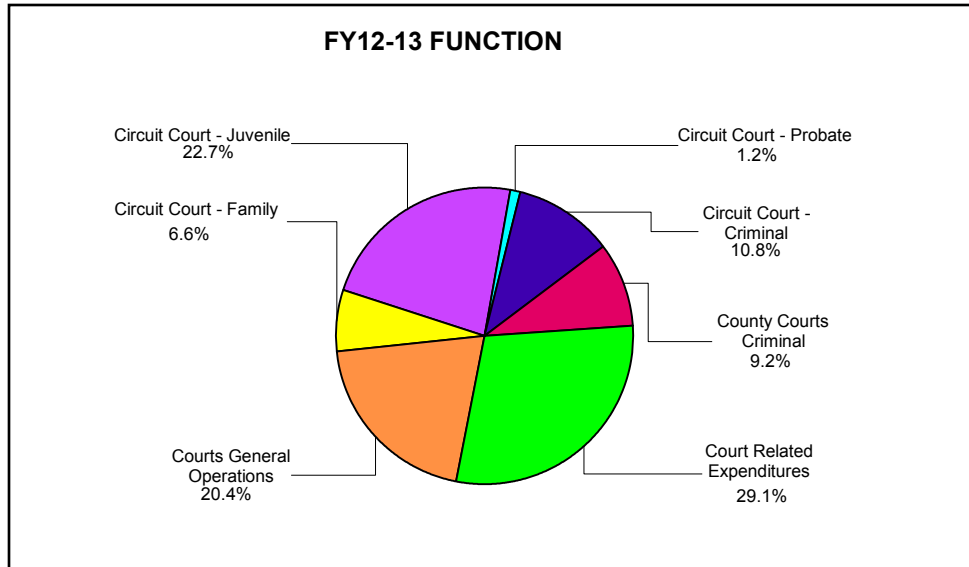
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2012 - 2013

FUNCTION	2010 - 2011 <u>ACTUAL</u>	2011 - 2012 UNAUDITED <u>ACTUAL</u>	2012 - 2013 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 5,724,910	\$ 5,423,055	\$ 5,757,808
Circuit Court- Criminal	\$ 2,155,902	\$ 2,063,841	\$ 2,126,242
Circuit Court - Family	\$ 1,251,986	\$ 1,185,098	\$ 1,308,519
Circuit Court - Juvenile	\$ 3,704,490	\$ 4,142,482	\$ 4,496,390
Circuit Court - Probate	\$ 253,740	\$ 235,512	\$ 241,488
Courts General Operations	\$ 4,123,390	\$ 3,974,046	\$ 4,029,191
County Courts - Criminal	\$ 1,813,033	\$ 1,788,912	\$ 1,810,140
GRAND TOTAL	<u>\$ 19,027,451</u>	<u>\$ 18,812,946</u>	<u>\$ 19,769,778</u>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,283,642	\$ 3,162,124	\$ 3,248,633
Special Revenue Fund	\$ 15,743,809	\$ 15,650,822	\$ 16,521,145
GRAND TOTAL	<u>\$ 19,027,451</u>	<u>\$ 18,812,946</u>	<u>\$ 19,769,778</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.

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, various human services, and Parks and Recreation regional parks operations. This fund receives unrestricted countywide revenues and levies ad valorem taxes on a countywide basis. The other three major operating funds are 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, Parks and Recreation community parks operations, 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 dependent fire protection MSTUs, which provide fire protection to those unincorporated areas of the County which are not part of an independent special district and are not located within the boundaries of an incorporated municipality. 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 four bond funds and one certificate of participation.
2. The Tourist Development Tax and stadium lease and rental fees are pledged to the Hammond Stadium and JetBlue Park bond funds. Naming rights revenues are pledged to the JetBlue Park 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 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, and transfers from the Unincorporated MSTU Fund are in place to provide full or partial funding for such capital projects as drainage control projects. The Preservation Lands MSTU (aka Conservation 20/20) levies a county-wide ad valorem tax for the purpose of acquiring, mitigating and maintaining conservation lands. 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), transportation facilities (relating to toll collecting for the Sanibel Causeway and the Cape Coral and Midpoint Memorial bridges) and the transit system, The services are operated on a self-supporting basis, except for the transit system, which receives less than half of its revenues from fees and charges and is mostly funded from an operating subsidy from the General Fund and federal and state transportation grants.

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 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 as part of the fund balance adjustments and budget carryover process.

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. A timeline and 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 property valuations, millage rates, the consumer price index, pay for performance levels and insurance rates are determined, and a target percentage for growth (or contraction) is calculated based on the assumptions made. 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.

May - 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 reviews all capital and operating budgets, meets with select department directors and fiscal personnel to discuss their budget, 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. Estimated assessed property values are received from the Property Appraiser on June 1. These valuations provide the early basis to estimate ad valorem revenues based on various millage rates.

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. In recent years, these workshops have begun as early as January and extended to late August. The County Manager submits an issues memorandum along with the proposed budget to the Board of County Commissioners in advance of the Board budget workshops.

July 1 - Assessment Data

Preliminary 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 preliminary 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 the preliminary assessed property values from the County Property Appraiser. Tentative budgets 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 newspaper. 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, health and safety issues, and funds available. Budgetary impacts of the projects on operations are also reviewed.

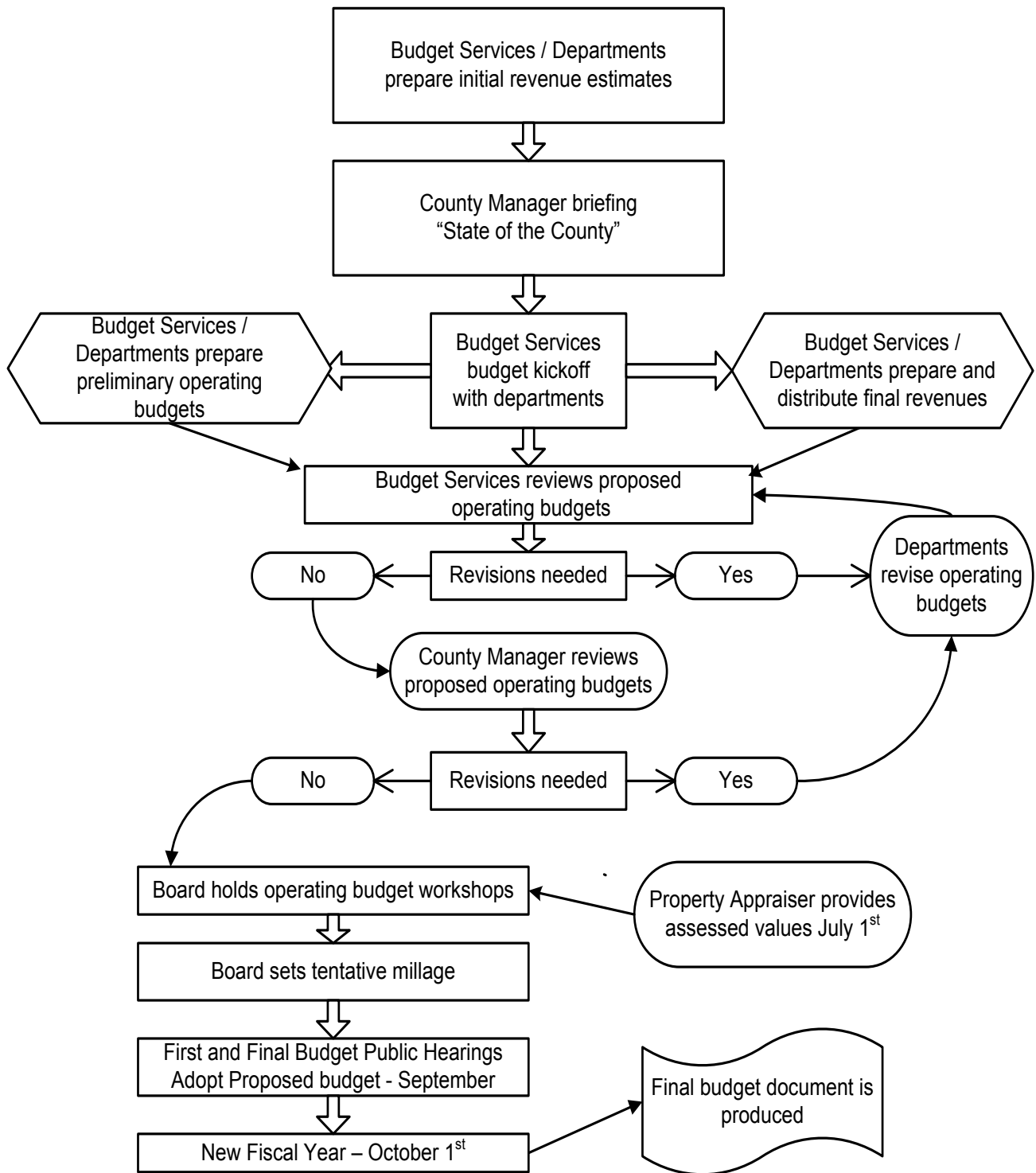
After proposed project requests are analyzed by Budget Services staff, a proposed update of the five-year Capital Improvement Program is presented for consideration at the annual County Manager Review. The County Manager may direct revisions to the update at that time. The proposed update is subsequently 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 "budget" is the proposed and tentative financial plan until it has been approved by the governing body, at which time it becomes the adopted budget. 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 1st and ends September 30th of the following 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 Governmental Accounting Standards Board (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 of county facilities and pass-thru funding to other entities for major maintenance/renovations (such as Tourist Development Council projects). These expenses are repairs and are 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 includes 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, sales 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) For governmental fund types, revenues are increases in net current assets from other than expenditure refunds and residual equity transfers. (2) For proprietary fund types revenues are increases in net total assets from other than expense refunds, capital contributions, and residual equity transfers. (see Revenues and Expenditures Discussion in Section B).

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.

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.

GLOSSARY (continued)

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. Final millage rates cannot exceed tentatively-adopted millage rates.

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

