LEE COUNTY FLORIDA FISCAL YEAR 2013-14 ANNUAL BUDGET



Fort Myers Regional Library and Lee County Talking Books Library

Fort Myers Regional Library

The Fort Myers Regional Library and Lee County Talking Books Library, featured on the front and back covers of the fiscal year 2013-2014 budget book, recently moved to a new location on First Street after operating from the Central Avenue facility since June 1979. The possibility of a public library system for Lee County and the City of Fort Myers was discussed in 1961. Library Board members agreed in 1962 that a county system would be the most cost effective means of providing library services for all communities and ages. The Library Board noted that at the time more than 50 percent of library users resided outside the city limits. A county library system was established in 1964. An interlocal agreement for the operation of the Fort Myers-Lee County Library was signed in 1976 by the City of Fort Myers and Lee County. The Fort Myers-Lee County Library opened in June of 1979.

The new Fort Myers Regional Library is approximately 43,135 square feet. The library houses the system's main collection of legal, business and financial information and The Fort Myers News-Press and The New York Times on microfilm. In addition to the print collection there are more than 31,000 multi-media items available for check-out. The library is also equipped with more than 80 computers with Internet access and features free Wi-Fi access. The main genealogy collection can also be found in this library. The Library space is divided between a two story building of 37,401 square feet on the north part of the site, and a one story building of 5,734 square feet on the south part of the site. The library offers a large outdoor plaza area with a variety of seating, performance and exhibit spaces. The library was built to meet high standards of energy and sustainability.

Talking Books Library

The Lee County Talking Books Library is a division of the National Library Service and provides recorded books and magazines to people who need to hear their reading. In addition, the Talking Books Library houses the Library System's Books-by Mail service. The library has been serving the local community since 1979, beginning as a sub-regional operation within the Fort Myers-Lee County Public Library. In 2009, Talking Books moved from its North Fort Myers location and has now returned to the campus of the Fort Myers Regional Library.

Photo on front cover by Ilene Safron, Main Sail Video Productions, Inc.(mainsailvideo@aol.com)



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Físcal Year 2013-2014

Lee County Board of County Commissioners John Manning, District One Cecil Pendergrass, District Two Larry Kiker, District Three Brian Hamman, District Four Frank Mann, District Five

Lee County Manager Roger J. Desjarlais

Acknowledgements

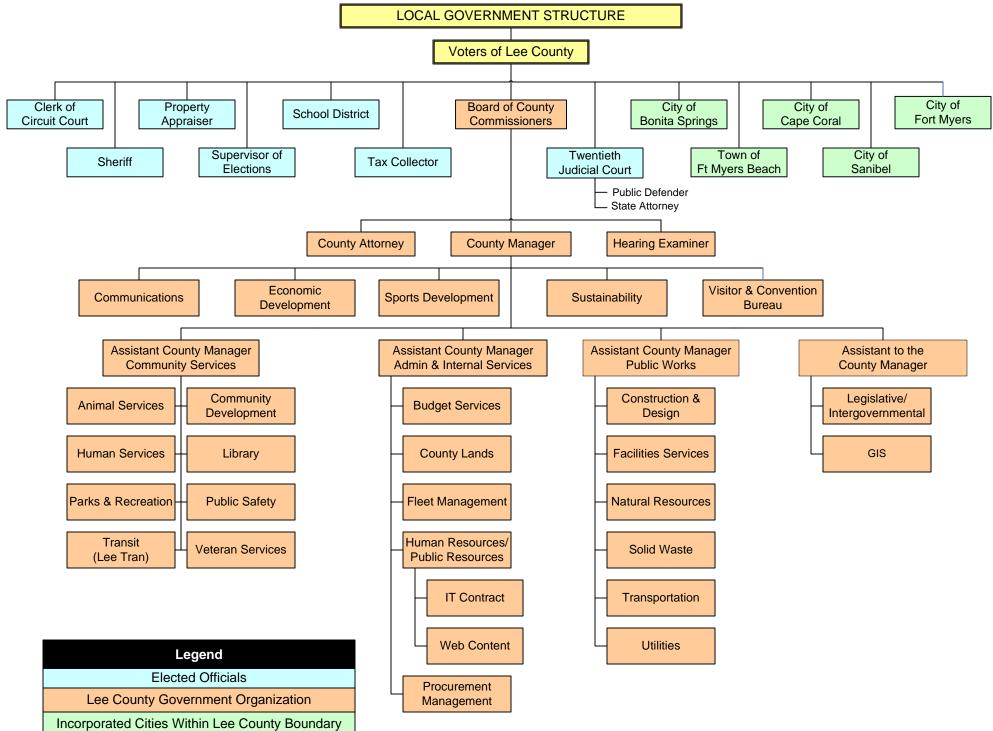
Budget Services

Pete Winton, Acting Budget Director Reginald R. Kantor, Principal Management Analyst Emma K. Wolf, Principal Management Analyst Thelma L. Davis, Management Analyst, Senior Anne Henkel, Management Analyst, Senior

County Administration

Pete Winton, Assistant County Manager Laurel Chick, Internal Services Manager Rose Bahena, Administrative Specialist Audrey Ramey, Administrative Specialist

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



DIRECTORY

County Commissioners	PHONE NUMBER			PHONE NUMBER
John Manning, District One	239-533-2224	County Attorney	Richard Wm. Wesch	239-533-2236
Cecil Pendergrass, District Two	239-533-2227	Hearing Examiner	Donna Marie Collins	239-533-8100
Larry Kiker, District Three	239-533-2223			
Brian Hamman, District Four	239-533-2226			
Frank Mann, District Five	239-533-2225			

OFFICE	DIRECTOR	PHONE NUMBER
County Manager	Roger J. Desjarlais	239-533-2221
Economic Development	Vacant	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
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
Assistant to the County Manager EEO/Legislative/Intergovermental/GI	Glen Salyer S	239-533-2204

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	Rob Farmer	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		
Tax Collector	239-334-1102		
District 21 Medical Examiner	239-277-5020	TOWNS & CITIES	PHONE NUMBER
School District	239-533-6000	City of Bonita Springs	239-949-6262
Sheriff	239-477-1000	City of Cape Coral	239-574-0401
Twentieth Judicial Circuit	239-533-9197	City of Fort Myers	239-321-7000
Public Defender	239-335-2911	City of Sanibel	239-472-3700
State Attorney	239-533-1000	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:

Land Area	Square	
Lanu Area	Miles	
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 A	ppraiser's Office, G	IS 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 2014 population projection is 649,801.

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 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 is the chief executive officer of the County and 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, 2013)

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
Lee Memorial Health System	Healthcare / Hospitals	10,425
Lee County School District	Public Schools	10,333
Publix Super Markets	Grocery Stores	4,404
Lee County Government*	Government	2,358
Wal-Mart Corporation	Discount Retailer	1,967
Chico's FAS, Inc.	Corporate HQ for Women's Apparel	1,703
U.S. Postal Service	Postal Service	1,477
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 August, 2013 was 284,685 a slight 1% gain since August 2012. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 1994 through 2013.

Unemployment Rate Comparisons Lee County, Florida and the US 1994 – September, 2013

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	9.5
2011	11.1	10.5	8.9
2012	9.1	8.6	8.9
2013*	7.2	7.0	7.3

*Figures released for the period from January to August, 2013

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.

⁽Labor Statistics activities suspended because of lapse in funding which prevented publication of some statistics for month of September 2013).

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	8.30%	
2013*	13,478,954,284		*Through August, 2013

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 32 banks, 4 savings and loan associations and two credit unions, with a combined total of approximately 228 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 104 county park facilities in the area are the following:

Regional parks (including 12 beach parks and 4 sports complexes)	35
Community parks (including 14 recreation centers or community centers)	31
Large boat ramps	7
School shared park sites	21
Pools	9
Civic Center	1
Total	104

Source: Lee County Parks and Recreation.

PUBLIC LODGING

As of October 2013, there were 192 licensed accounts for hotels and motels. Figures from October, 2013 revealed that there were 28,201 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 18)

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 65)

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 71)

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 95)

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 129)

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 167)

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 2013-2014 County Government Budget.

Significantly, this year's General Fund budget – the county's largest operating fund – is balanced for the first time in five years.

The balancing required a combination of further cutbacks, an improved revenue picture, and incorporating the Conservation 20/20 program and its countywide tax rate into the General Fund – an action required after legal review determined it could not be separate from the General Fund.

This all resulted in the following:

- A countywide tax rate that remains unchanged at 4.1506 mills since fiscal year 07-08.
- A General Fund that is balanced and, as of this writing, is projecting a reserve level of 28% (or \$93 million).
- \$99 million of accumulated reserves in the Conservation 20/20 program.

Most importantly, in our operating funds – other than the Unincorporated MSTU – we are covering our costs without using reserves. We continue to work to balance the MSTU fund.

The focus this coming year will be:

- "Back to Basics" defining our businesses and their "core service" levels.
- "Data Driven" making decisions that are based on analysis that can be understood.
- "Openness" a transparent presentation of what it costs to provide your services.

The end result, always, is to maintain credibility and gain trust in your local county government. At the end of the day, the county continues to strive to provide you, the citizens, excellent services – whether they are essential or optional.

We are all proud of our law enforcement, public safety (including EMS and animal services), parks, libraries, utilities, integrated solid waste system, and roads. This year we have a new recreation center in North Fort Myers, a downtown Fort Myers library replacement, expansion of Veterans Park in Lehigh Acres, and a replaced Matlacha Bridge. We are working on an expansion of the Twins Stadium and reconstruction of Estero Boulevard, among other projects.

There are signs of significant improvement in the economy ahead. But there are always challenges. We look to you to help guide us in the solutions to those challenges.

Sincerely,

yen Denjalan'

Roger Desjarlais County Manager

December 31, 2013

Section A

LEE COUNTY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY12-13 Adopted Budget to FY13-14 Adopted Budget)

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

		Percent	
	2012- 2013	Increase or	2013- 2014
OPERATING BUDGETS:	Adopted Budget	(Decrease)	Adopted Budget
BoCC Operating Departments	\$ 389,960,200	(0.95%)	\$ 386,249,662
Constitutional Officers and Courts	207,538,137	1.23%	210,088,592
Total Operating Budget	\$ 597,498,337	(0.19%)	\$ 596,338,254
CAPITAL BUDGET:			
Capital Projects	\$ 220,165,350	54.81%	\$ 340,842,885
Major Maintenance	32,640,233	(40.86%)	19,304,540
Total Capital Budget	\$ 252,805,583	42.46%	\$ 360,147,425
Total Operating & Capital Budgets	\$ 850,303,920	12.49%	\$ 956,485,679
OTHER:			
Transfers	\$ 194,699,012	(4.51%)	\$ 185,919,552
Debt Service	71,886,281	(16.59%)	59,959,501
Insurance	74,768,324	2.87%	76,911,457
Non-Departmental	14,111,037	(5.53%)	13,330,822
Special Districts	2,583,570	8.43%	2,801,427
Total Other	\$ 358,048,224	(5.34%)	\$ 338,922,759
Total Operating, Capital & Other:	\$ 1,208,352,144	7.20%	\$ 1,295,408,438
RESERVES:	\$ 554,387,313	8.48%	\$ 601,407,435
Total Budget	\$ 1,762,739,457	7.61%	\$ 1,896,815,873

The \$596 million operating component of the proposed budget for FY13-14 is a 0.19% decrease from the prior year. This reflects a decrease in County department operations funding of 0.95% and an increase for Constitutional Officers and Courts by 1.23%.

New capital projects for FY13-14 are \$68.2 million. Carryover projects from FY12-13 make up the balance of the \$340.8 million. The major carryovers are Conservation 20/20 (\$63 million), Green Meadows Water Treatment Plant expansion (\$55 million), the Minnesota Twins stadium improvements (\$35 million) and the new LeeTran Transit facility (\$20 million). Major Maintenance (projects costing over \$25,000) decreased 40.86% primarily due to spending cuts and a reduced amount of carryovers from FY12-13.

Debt Service decreased 16.59% due to some expired debt and a number of refinancings at lower rates.

Insurance increased 2.87% due to cost increases in property and casualty premiums.

Special Districts such as street lighting and improvements increased 8.43% primarily due to increases to various MSTBU provided services and improvement projects throughout the County.

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2013-2014

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	TOTAL
CURRENT REVENUES:								
Ad Valorem Taxes	\$ 215,775,482	\$ 53,913,787	\$ 0	\$ 0	\$ 557,984	\$ 0	\$ 0	\$ 270,247,253
Other Taxes	0	36,460,250	0	16,653,000	0	0	0	53,113,250
License & Permits	13,778,425	6,725,070	489,765	300,000	1,888,122	0	0	23,181,382
Intergovernmental Revenues	56,287,692	11,286,037	0	1,163,124	43,598,523	0	0	112,335,376
Charges for Services	30,364,241	11,160,283	0	62,748	206,593,807	92,840,464	0	341,021,543
Fines & Forfeitures	130,000	972,250	0	0	455,000	400,000	0	1,957,250
Miscellaneous Revenues	12,323,273	3,585,135	25,679	241,220	9,371,251	2,997,937	0	28,544,495
Court Related Revenues	0	4,612,000	0	0	0	0	0	4,612,000
Non-Revenues	14,145,886	35,642,047	26,465,113	15,878,288	109,087,218	221,512	0	201,440,064
Less 5% Anticipated Revenues	(4,881,758)	(1,774,025)	(24,530)	(24,175)	(6,793,790)	(1,171,456)	0	(14,669,734)
Total Current Revenues	\$ 337,923,241	\$ 162,582,834	\$ 26,956,027	\$ 34,274,205	\$ 364,758,115	\$ 95,288,457	\$ 0	\$ 1,021,782,879
FUND BALANCE APPROPRIATED	\$ 115,843,869	\$ 98,342,829	\$ 24,739,536	\$ 246,713,362	\$ 306,464,745	\$ 82,928,653	\$ 0	\$ 875,032,994
Total Estimated Revenues	\$ 453,767,110	\$ 260,925,663	\$ 51,695,563	\$ 280,987,567	\$ 671,222,860	\$ 178,217,110	\$ 0	\$ 1,896,815,873
APPROPRIATED EXPENDITURES								
CURRENT EXPENDITURES:								
General Government Services	\$ 80,792,820	\$ 11,406,807	\$ 17,806,882	\$ 67,459,867	\$ 29,494,999	\$ 99,713,924	\$ 0	\$ 306,675,299
Public Safety	183,902,724	14,137,683	0	0	0	2,598,873	0	200,639,280
Physical Environment	3,190,655	5,191,505	33,901	6,398,546	267,362,589	0	0	282,177,196
Transportation	100,000	27,366,612	16,489	44,378,333	44,055,141	0	0	115,916,575
Economic Environment	6,505,379	18,863,844	0	907,120	0	0	0	26,276,343
Human Services	13,216,394	4,754,031	0	0	0	0	0	17,970,425
Culture/Recreation	14,745,961	38,144,320	4,934,040	69,341,797	0	0	0	127,166,118
Court Related Services	3,255,660	14,205,882	0	0	0	0	0	17,461,542
Non-Expenditure Disbursements	30,698,881	46,169,346	3,550,600	6,973,876	98,526,849	0	0	185,919,552
Debt Service	0	0	0	0	15,206,108	0	0	15,206,108
Total Current Expenditures	\$ 336,408,474	\$ 180,240,030	\$ 26,341,912	\$ 195,459,539	\$ 454,645,686	\$ 102,312,797	\$ 0	\$ 1,295,408,438
RESERVES	\$ 117,358,636	\$ 80,685,633	\$ 25,353,651	\$ 85,528,028	\$ 216,577,174	\$ 75,904,313	\$ 0	\$ 601,407,435
REJERVEJ		. , ,						
Total Appropriated Expenditures	\$ 453,767,110	\$ 260,925,663	\$ 51,695,563	\$ 280,987,567	\$ 671,222,860	\$ 178,217,110	\$ 0	\$ 1,896,815,873

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY11-12 ACTUAL		FY12-13 ESTIMATED	FY13-14 ADOPTED	% CHANGE ESTIMATED TO ADOPTED	
<u>REVENUES</u>						
Ad Valorem	\$ 257,022,282	\$	253,229,515	\$ 270,247,253	6.72%	
Other Taxes	54,271,142	*	50,983,565	53,113,250	4.18%	
Licenses & Permits	24,930,262		19,993,755	23,181,382	15.94%	
Intergovernmental	91,162,255		117,875,740	112,335,376	(4.70%)	
Charges for Services	341,999,330		333,801,756	341,021,543	2.16%	
Fines & Forfeitures	2,263,951		1,913,942	1,957,250	2.26%	
Miscellaneous	24,538,019		24,594,348	28,544,495	16.06%	
Court Cost	4,745,723		4,250,601	4,612,000	8.50%	
Internal Services	0		0	0		
Non-Revenues	365,620,494		592,602,678	201,440,064	(66.01%)	
Less 5% Anticipated	0		0	(14,669,734)		
Fund Balance	 988,611,940		827,989,525	 875,032,994	(205.68%)	
Total Revenues	\$ 2,155,165,398	\$	2,227,235,425	\$ 1,896,815,873	(14.84%)	
EXPENDITURES						
General Government Services	\$ 278,175,415	\$	242,539,649	\$ 306,675,299	26.44%	
Public Safety	203,132,009		194,674,671	200,639,280	3.06%	
Physical Environment	213,829,346		175,258,459	282,177,196	61.01%	
Transportation	108,001,529		106,015,506	115,916,575	9.34%	
Economic Environment	28,293,372		26,771,035	26,276,343	(1.85%)	
Human Services	26,690,997		19,659,591	17,970,425	(8.59%)	
Culture / Recreation	86,312,121		70,991,886	127,166,118	79.13%	
Court Related	5,420,722		5,778,001	17,461,542	202.21%	
Non-Expenditures	363,151,922		495,505,498	185,919,552	(62.48%)	
Debt Service	14,168,440		14,800,904	15,206,108	2.74%	
Reserves	827,989,525		875,032,994	601,407,435	(31.27%)	
Total Expenditures	\$ 2,155,165,398	\$	2,227,235,425	\$ 1,896,815,873	(14.84%)	

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.

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 is shown at 95% of estimates projected by the Tax Collector.

CURRENT EXPENDITURES are divided into the following categories:

General Government Services

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

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

Public Safety

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

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.

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.

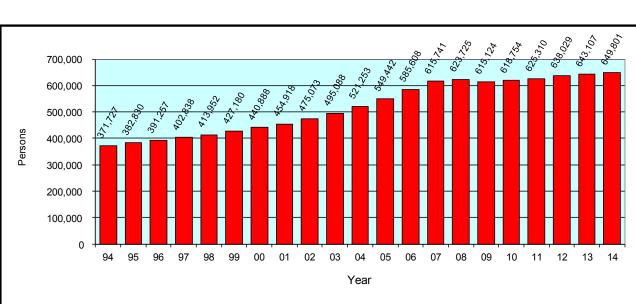
The state provides a consistent monthly distribution of *revenue sharing* with a June "true up". Population growth has usually resulted in an increase of the monthly allocation and annual collections.

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. Permits issued in FY12-13 totaled 36,442 for a 16.4% increase over the previous fiscal year.

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 showed record collections of \$26,656,485 or an

11.2% annual increase over the previous year. The trend of increased revenues continues with collections of \$28,621,793 for FY12-13, now the highest collections total recorded in a single year.



LEE COUNTY POPULATION 1994 THROUGH 2014

Sources: For 1990, 2000 and 2010 – US Census Bureau

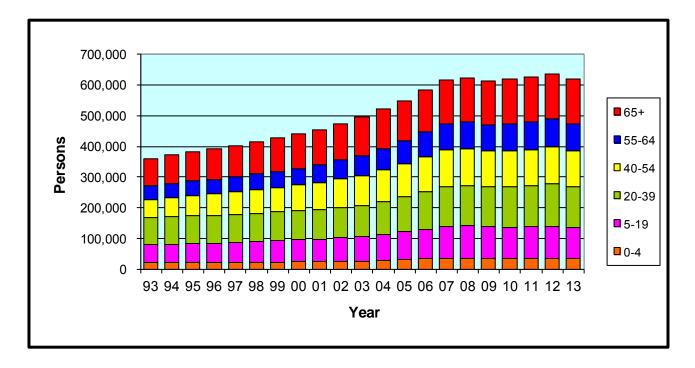
For Interim Estimates and 2001 to 2013– Bureau of Economic and Demographic Research (BEBR), University of Florida *Projections of Florida Population by County, 2009-2035, Volume 43, Bulletin 156* March, 2010. The 2013 figure is a BEBR Estimate and the 2014 estimate assumed a 1% increase over 2013.

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	2013-2014 +6,434
1999-2000	+13,708	2004-2005	+28,189	2009-2010	+3,630	

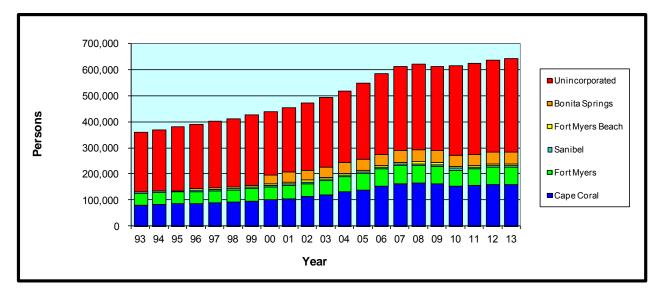
The figures from 2010 to 2012 reflect a relatively small growth trend compared to the period before 2007 and reflects the long term effects on population from the decline in construction activity and home foreclosure activity that occurred especially in 2008 to 2010. The 2011 to 2013 increases are suggested by BEBR with 2014 represented as a BEBR projection.

LEE COUNTY POPULATION PROFILE



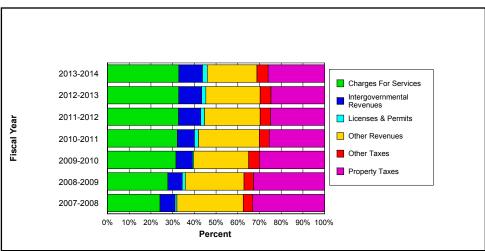
Source: U.S. Census Bureau for 1990, 2000 and 2010; All Other Years BEBR; University of Florida;

UNINCORPORATED AND INCORPORATED POPULATION

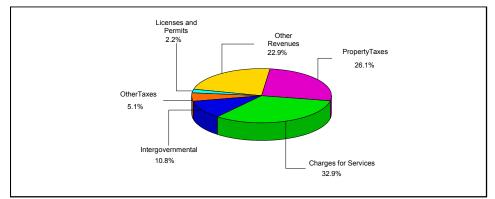


Source: US Census Bureau for 1990, 2000 and 2010; All Other Years - BEBR, University of Florida

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY13-14 (Excludes Transfers and Reserves)



Percentage Distribution for FY13-14

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

Fund Balance		875,032,994	46.1%
Less 5% Anticipated		(14,669,734)	
Total Current Revenues		\$1,036,452,613	53.9%
		237,204,209	
Rent & Royalties	877,292		
Court and Related Services	4,612,000		
Fines & Forfeitures	1,957,250		
Impact Fees	650,400		
Constitutional Transfers and Misc Revenues	41,954,220		
Interest Earnings	1.233.495		
Interfund Transfers	\$ 185,919,552		
Other Revenues:		22,530,982	
Other Taxes Licenses and Permits		53,113,250	
Intergovernmental		112,335,376	
Charges for Services		341,021,543	
Property Taxes		\$270,247,253	
REVENUE TYPE	<u>FY</u>	13-14 ADOPTED	

REVENUES BY CATEGORY (continued)

Property Taxes account for 26.1% of the current revenues budgeted for FY13-14. 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 32.9% of current revenues.

Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 10.8% of the current revenues budgeted.

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

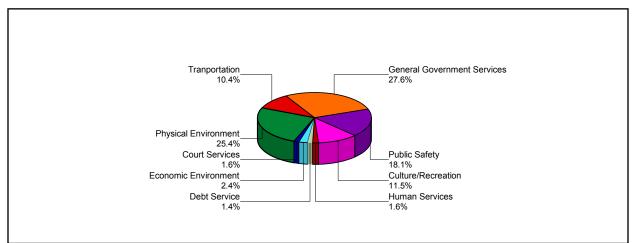
Licenses and Permits are 2.2% of current revenues and consist primarily of building and permit fees.

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.

ALL USES Court Services 2013-2014 Culture/Recreation 2012-2013 Economic Environment 2011-2012 Gen Government Fiscal Year Services 2010-2011 Human Services Physical Environment 2009-2010 Public Safety 2008-2009 Transportation 2007-2008 Debt Service 50% 0% 10% 20% 30% 40% 60% 70% 80% 90% 100% Percent

EXPENDITURES BY FUNCTION

Historical Perspective Including FY13-14 (Excludes Transfers and Reserves)



Percentage Distribution for FY13-14 (Excludes Transfers and Reserves) Note: Pie chart percentages may not equal 100% due to rounding of figures.

	2013 - 2014		
EXPENDITURE FUNCTION	ADOPTED		
General Government	\$ 306,676,749		
Public Safety	200,639,280		
Physical Environment	282,177,196		
Transportation	115,915,125		
Economic Environment	26,276,343		
Human Services	17,970,425		
Culture & Recreation	127,166,118		
Court Services	17,461,542		
Debt Service	15,206,108		
Subtotal		\$ 1,109,488,886	58.5%
TRANSFERS AND RESERVES		787,326,987	41.5%
TOTAL EXPENDITURES		\$ 1,896,815,873	100.0%

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY07-08. 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 FY13-14 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY13-14, General Government Services is the largest at 27.6%, followed by Physical Environment at 25.4% and Public Safety at 18.1%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 18.1%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 2.4% of the total budget.

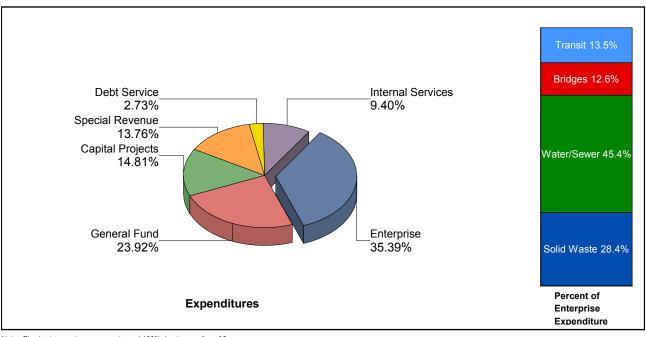
Human Services, including social service support and grant-related programs, represents 1.6% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 11.5% of the total budget.

Court Services represents 1.6% 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 \$601,407,435 and Interfund Transfers of \$185,919,552 for a total of \$787,326,987 or 41.5% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES

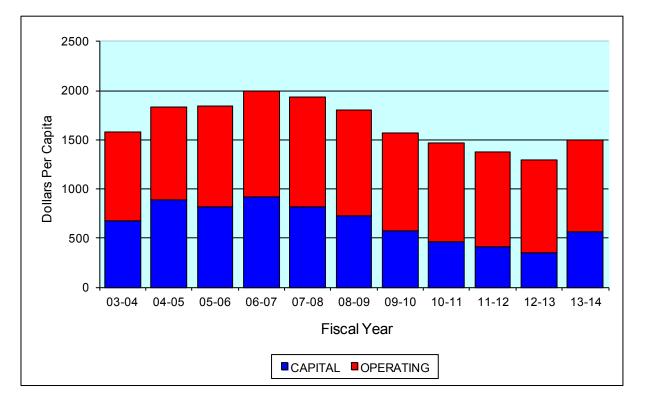


Note: Pie chart percentages may not equal 100% due to rounding of figures.

	Water/Sewer Bridges	\$ 190,836,741 305,040,831 84,512,932	
	Transit	 90,832,356	
	Subtotal		\$ 671,222,8
General			453,767,1
Capital Projects			280,987,5
Special Revenue			260,925,6
Debt Service			51,695,5
Internal Service Fu	inds		178,217,1
Trust and Agency			
Irust and Agency	TOTAL		\$ 1,896,8

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 FY03-04 THROUGH FY13-14



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

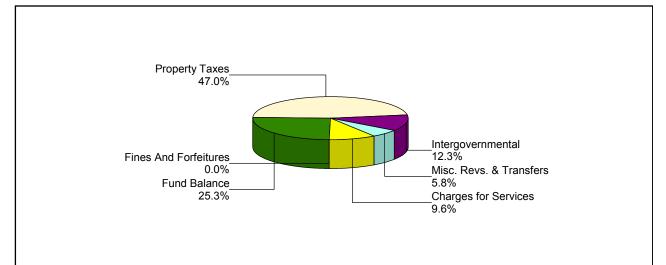
	_	FY04	_	FY05	FY06	_	FY07	_	FY08		FY09	_	FY10	FY11	FY12	FY13	FY14
Capital	\$	677	\$	879	\$ 797	\$	916	\$	818	\$	725	\$	572 \$	467 \$	5 413 \$	348 \$	564
Operating	_	900	_	929	 1000	_	1079	_	1118	_	1078	_	1000	1005	962	946	934
TOTAL	\$	1577	\$	1808	\$ 1797	\$	1995	\$	1936	\$	1803	\$	1572 \$	1472 \$	5 1375 \$	1294 \$	1498

Total per capita expenditures reflect an increase of 9% from FY12-13 to FY13-14.

<u>Expenditures per capita for capital projects</u> for FY09-10 declined by the highest rate recorded during the reporting period beginning in FY03-04. 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 a 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 FY08-09 continued through FY12-13, and is now showing a gradual increase in FY13-14.

<u>Expenditures per capita for operating expenditures</u> have reflected a trend of increasing costs associated with the maintenance of completed capital projects and costs of county services. Operating per capita expenditures have increased annually until FY08-09. FY08-09 was the first decline in per capita expenditures over the previous year. That trend continued until FY13-14.

GENERAL FUND REVENUE BY CATEGORY



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

Note: Pie chart percentages may not e		ual 100% due to round	ling of figures.			FY12-13	
		FY08-09 Actual	FY09-10 Actual	 FY10-11 Actual	FY11-12 Actual	Unaudited Actual	 FY13-14 Adopted
Property Taxes	\$	296,961,134 \$	228,933,328	\$ 194,948,804 \$	187,541,127	\$ 186,646,858	\$ 215,775,482
Other Taxes		0	0	0	0	0	0
Intergovernmental		46,372,213	61,543,798	57,071,700	61,600,381	59,904,492	56,287,692
Misc Revs & Transfers		63,103,817	39,935,116	53,487,119	31,408,125	33,673,495	26,469,159
Charges for Services		35,601,294	37,895,437	39,552,920	39,704,886	37,631,819	44,142,666
Fines & Forfeitures		377,873	359,980	352,679	129,178	148,515	130,000
Current Revenues	\$	442,416,331 \$	368,667,659	\$ 345,413,222 \$	320,383,697	\$ 318,005,179	\$ 342,804,999
Less 5% Anticipated							(4,881,758)
Fund Balance		274,678,672	277,430,555	 243,305,493	197,558,406	 145,222,257	 115,843,869
TOTAL	\$	717,095,003 \$	646,098,214	\$ 588,718,715 \$	517,942,103	\$ 463,227,436	\$ 453,767,110

The chart reflects adopted FY13-14 revenues in the General Fund. Projected revenues total \$453,767,110. Chart percentages are based on this total. Property Taxes account for 47% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 25.3% of Fund Revenues.

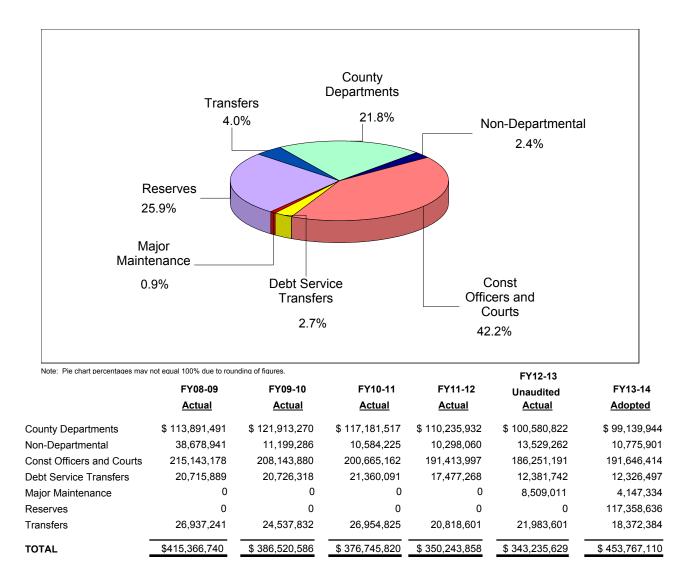
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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



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

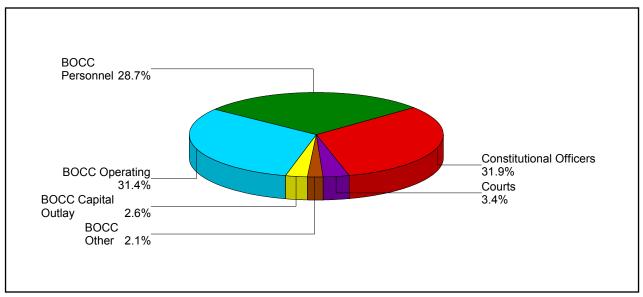
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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

OPERATING EXPENSES



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

Board of County Commissioners:

Personnel Operating Expenses	\$ 171,029,070 187,469,934	
Capital Outlay Other Expenses Total BoCC Operating Departments	 15,455,366 12,295,292	\$ 386,249,662
Constitutional Officers Courts		189,987,172 20,101,420
Total Operating Expenses		\$ 596,338,254

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 FY08-09	ACTUAL FY09-10	ACTUAL FY10-11	ACTUAL FY11-12	UNAUDITED ACTUAL FY12-13	ADOPTED BUDGET FY13-14
Animal Services	3,850,618	3,880,684	4,107,274	4,609,741	4,533,510	4,578,029
Community Development	23,297,085	19,692,982	16,227,902	14,672,198	14,277,670	14,078,000
Construction & Design	1,203,745	1,174,097	2,025,821	2,047,654	1,807,358	1,703,964
County Administration	3,632,294	3,049,436	3,649,191	2,724,586	2,609,589	2,378,607
County Attorney	3,574,342	3,392,124	3,169,629	2,964,451	2,861,074	2,914,884
County Commission	1,209,777	1,132,340	1,173,727	1,146,048	1,219,087	1,369,605
County Lands	1,115,319	1,057,202	958,644	955,806	933,090	887,670
Economic Development	1,671,040	2,241,503	2,870,903	1,810,482	1,220,913	1,329,191
Facilities Management	14,587,627	12,982,158	11,473,916	11,705,012	11,928,112	12,178,577
Fleet Management	9,680,748	10,469,382	8,882,834	9,906,639	9,185,768	9,994,385
GIS Operations	0	0	757,683	681,034	674,010	613,627
Hearing Examiner	755,806	727,351	642,324	593,663	646,775	689,224
Human Resources	2,263,353	2,099,003	1,967,789	1,897,889	1,984,395	2,133,886
Human Services	28,758,589	44,179,553	37,646,030	35,144,431	25,518,921	22,933,043
Information Technology	13,588,678	11,994,339	11,388,071	10,966,963	11,649,013	11,185,487
Internal Services	2,235,651	2,063,530	1,563,621	1,701,980	1,636,727	1,665,016
Library	27,131,882	25,360,259	23,652,286	23,231,802	24,151,196	24,607,736
Natural Resources	5,863,806	5,356,866	4,724,054	4,808,230	4,755,734	5,027,664
Office of Sustainability	274,199	166,294	154,374	212,747	273,397	269,669
Parks and Recreation	30,102,593	25,649,588	25,294,155	28,074,149	27,208,161	27,191,833
Procurement Management	714,083	688,181	1,015,690	887,271	787,838	853,924
Public Resources	1,948,638	1,810,665	1,648,229	1,327,139	1,345,184	1,529,458
Public Safety	48,873,516	44,293,322	46,599,992	44,080,164	45,015,715	42,562,927
Solid Waste	57,870,310	57,608,085	57,309,623	59,111,190	62,758,667	63,208,154
Sports Development	713,643	723,920	784,346	783,502	736,669	985,360
Transit	23,334,724	24,854,384	24,498,283	20,405,244	35,789,545	21,848,483
Transportation	47,190,596	44,207,777	37,753,783	37,313,785	37,433,856	38,071,079
Lee County Utilities	55,521,555	52,355,541	51,346,741	51,690,258	51,341,447	54,550,445
Visitor & Convention Bureau	11,974,074	12,939,406	12,199,933	12,811,742	14,058,550	14,909,735
TOTAL	\$ 422,938,292	\$ 416,149,972	\$ 395,486,849	\$ 388,265,800	\$ 398,341,970	\$ 386,249,662

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED ACTUAL	ADOPTED BUDGET
	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14
COURTS								
Court Services	- \$ 15,349,243	\$ 15,821,184	\$ 16,098,700	\$ 14,922,093	\$ 15,107,423	\$ 14,891,535	\$ 14,009,939	\$ 13,293,125
Board Support	1,207,721	1,232,866	1,455,723	1,517,107	1,576,851	1,548,792	1,490,212	1,507,320
TOTAL	\$ 16,556,964	\$ 17,054,050	\$ 17,554,422	\$ 16,439,200	\$ 16,684,274	\$ 16,440,327	\$ 15,500,151	\$ 14,800,445
Public Defender	\$ 526,331	\$ 609,104	\$ 751,173	\$ 791,890	\$ 794,448	\$ 853,676	\$ 898,475	\$ 993,704
State Attorney	1,481,931	1,381,237	1,566,240	1,638,066	1,548,732	1,516,602	1,572,208	1,667,393
Medical Examiner	2,366,361	2,559,688	2,430,017	2,505,123	2,437,800	2,483,454	2,516,595	2,639,878
TOTAL COURTS	\$ 20,931,587	\$ 21,604,080	\$ 22,301,853	\$ 21,374,279	\$ 21,465,254	\$ 21,294,059	\$ 20,487,429	\$ 20,101,420
CONSTITUTIONAL OFFICERS	_							
Tax Collector	\$ 21,949,913	\$ 22,698,728	\$ 20,108,592	\$ 16,515,339	\$ 14,755,533	\$ 14,130,593	\$ 13,861,283	\$ 14,500,813
Board Support	1,247,864	1,413,545	1,407,728	1,381,786	1,433,896	1,317,169	1,360,873	1,549,406
TOTAL	\$ 23,197,777	\$ 24,112,274	\$ 21,516,320	\$ 17,897,125	\$ 16,189,428	\$ 15,447,761	\$ 15,222,156	\$ 16,050,219
Excess Funds Returned	\$(15,345,261)	\$(17,595,013)	\$(14,248,172)	\$(11,390,558)	\$(8,249,544)	\$(7,605,759)	\$(7,042,431)	
Clerk to Board	\$ 7,986,785	\$ 8,222,258	\$ 8,534,395	\$ 8,801,391	\$ 9,611,035	\$ 8,448,868	\$ 8,371,665	\$ 8,320,461
Board Support	1,043,663	1,152,590	1,233,272	1,059,882	986,024	947,098	964,989	1,049,587
TOTAL	\$ 9,030,448	\$ 9,374,848	\$ 9,767,667	\$ 9,861,273	\$ 10,597,059	\$ 9,395,965	\$ 9,336,654	\$ 9,370,048
Excess Funds Returned	\$(3,011,756)	\$(55,987)	\$(44,715)	\$(263,200)	\$(346,767)	\$(200,092)	\$(723,460)	
Property Appraiser	\$ 9,488,673	\$ 9,794,258	\$ 9,112,287	\$ 8,805,878	\$ 8,601,584	\$ 7,943,635	\$ 7,754,726	\$ 8,891,879
Board Support	2,814,514	3,024,088	2,711,636	2,571,393	2,517,075	2,374,996	2,220,618	2,008,158
TOTAL	\$ 12,303,187	\$ 12,818,345	\$ 11,823,923	\$ 11,377,271	\$ 11,118,659	\$ 10,318,631	\$ 9,975,343	\$ 10,900,037
Excess Funds Returned	\$(1,723,685)	\$(1,311,339)	\$(697,891)	\$(668,928)	\$(1,055,977)	\$(1,109,490)	\$ 0	
Supervisor of Elections	\$ 5,872,500	\$ 5,601,035	\$ 5,230,020	\$ 4,962,620	\$ 4,968,138	\$ 6,420,458	\$ 6,227,658	\$ 6,434,801
Board Support	762,831	1,775,925	818,564	789,592	759,726	717,087	676,777	689,791
TOTAL	\$ 6,635,331	\$ 7,376,960	\$ 6,048,584	\$ 5,752,212	\$ 5,727,864	\$ 7,137,545	\$ 6,904,435	\$ 7,124,592
Excess Funds Returned	\$(1,585,539)	\$(1,016,485)	\$(350,888)	\$(1,106,627)	\$(1,297,811)	\$(1,856,369)	\$(580,380)	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED ACTUAL	ADOPTED BUDGET
	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 94,313,847	\$ 101,311,000	\$ 100,545,027	\$ 102,301,327	\$ 97,697,148	\$ 92,390,669	\$ 89,375,093	\$ 92,261,675
Sheriff Disb-Correct	45,713,537	55,680,046	58,408,985	53,590,259	51,633,582	49,423,717	48,109,671	49,325,793
Board Support	4,741,181	5,306,474	5,485,650	5,352,112	5,291,294	5,111,405	5,172,706	4,954,808
Trust & Agency	184,095	578,209	1,106,085	280,320	434,717	394,256	215,220	0
TOTAL	\$ 144,952,660	\$ 162,875,729	\$ 165,545,747	\$ 161,524,018	\$ 155,056,740	\$ 147,320,047	\$ 142,872,690	\$ 146,542,276
Excess Funds Returned	\$(900,168)	\$(378,402)	\$(4,604,799)	\$(2,424,523)	\$(3,407,039)	\$(258,257)	\$(322,035)	
Total Excess Funds Returned	\$(22,566,409)	\$(20,357,225)	\$(19,946,464)	\$(15,853,834)	\$(14,357,138)	\$(11,029,967)	\$(8,668,306)	
TOTAL CONSTITUTIONAL								
OFFICERS	\$ 196,119,404	\$ 216,558,157	\$ 214,702,241	\$ 206,411,899	\$ 198,689,750	\$ 189,619,949	\$ 184,311,279	\$ 189,987,172
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 217,050,991	\$ 238,162,236	\$ 237,004,093	\$ 227,786,177	\$ 220,155,004	\$ 210,914,008	\$ 204,798,708	\$ 210,088,592

OPERATING BUDGETS BY BOCC DEPARTMENTS, COURTS AND CONSTITUTIONAL OFFICERS

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 217,050,991	\$ 238,162,236	\$ 237,004,093	\$ 227,786,177	\$ 220,155,004	\$ 210,914,008	\$ 204,798,708	\$ 210,088,592
TOTAL DEPARTMENTS	\$ 424,785,761	\$ 434,462,761	\$ 422,938,292	\$ 416,149,972	\$ 395,486,849	\$ 388,265,800	\$ 398,341,970	\$ 386,249,662
TOTAL OPERATING	\$ 641,836,752	\$ 672,624,997	\$ 659,942,385	\$ 643,936,149	\$ 615,641,853	\$ 599,179,808	\$ 603,140,678	\$ 596,338,254

DEBT SERVICE

The Big Picture

As of September 30, 2013, Lee County has \$786,226,000 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$	264,776,000
Enterprise Debt:		
Solid Waste		86,255,000
Transportation Water and		161,030,000
Sewer	_	274,165,000
TOTAL	\$	786,226,000

Beginning with the FY08-09 Budget, the Airport was no longer included in the table listed above. The County also has \$57.0 million in loans from several other programs including loans through a Term Loan Assessment Program, the Florida Department of Environmental Protection loans and, two Florida Department of Transportation loans.

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 <u>Capital Revenue Debt</u>. 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,

DEBT SERVICE (continued)

Guaranteed Entitlement Funds, Investment Earnings, License Fees, Pledged Gas Taxes and Sales Taxes. Separate funds are established for each debt issue.

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 <u>Special Assessments</u> 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.

Debt Activity Since September 30, 2012

On October 30, 2012, \$56.4 million in bond proceeds were received as a result of the issuance of the Non-Ad Valoram Refunding Revenue Bonds, Series 2012. The proceeds refunded the balance of the Capital Revenue Bonds Series 2004 to take advantage of lower interest rates resulting in a savings of \$8.9 million. The 2004 Series was issued to pay for the Justice center expansion.

On May 30, 2013 \$41.8 million in bonds were sold as part of a renovation program for the Lee County Sports Complex, the Spring training home of the Minnesota Twins.

On July 31, 2013, \$103.2 million in bond proceeds were received as a result of the issuance of the Water and Sewer Refunding Revenue Bonds, Series 2013 A&B. Series A is for the expansion of the Green Meadows Water Treatment Plant. The Series B refunded the Water and Sewer Refunding Bonds, Series 2003A which resulted in a savings of \$4.6 million.

On August 14, 2013, \$35.8 million in bond proceeds were received as a result of the issuance of the Non-Ad Valorem Refunding Revenue Bonds, Series 2013. The proceeds refunded the balance of the Capital and Transportation Facilities Refunding Revenue Bonds Series 1993 A to take advantage of lower interest rates resulting in a savings of \$4.1 million. The 1993 A Series was issued to pay for the design and land acquisition for the Midpoint Bridge.

TAXABLE PROPERTY VALUES FY89-90 THROUGH FY13-14

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
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%)
13-14	54.632	3.2%	27,305	2.8%

Countywide

Since FY89-90, the countywide taxable valuation has grown approximately \$40.9 billion. The countywide valuation certified on October 9, 2013 was \$54,631,753,411 representing a 3.2% increase from 2012. This increase comes after five years of decreases.

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 2013. This pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 9, 2013 was \$27,304,718,683, an increase of \$742.9 million over 2012. 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)		Uni	STU	
				Total			Total
		Net "New"	Existing	Increase/	Net "New"	Existing	Increase/
From	То	Taxable	Taxable	(Decrease)	Taxable	Taxable	(Decrease)
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	2013 2014	382.2 530.5	(757.2) 1,166.8	(375.0) 1,697.3	148.6 225.4	(512.6) 517.6	(364.0) 743.0
	-	\$37,398.6	\$5,359.5	\$42,758.1	\$21,600.8	(\$1,525.3)	\$20,075.5
Total:		<i>y</i> 01,00010	<i>\\</i> 0,000.0	ψ·2,700.1	<i>_</i> .,000.0	(#1,020.0)	Ψ Ξ 0,01010

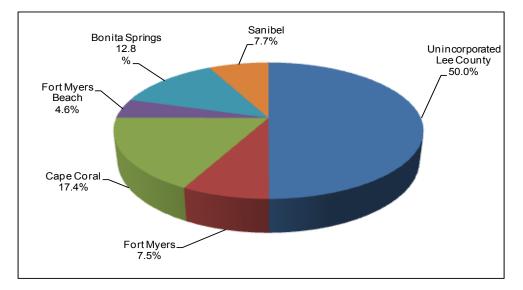
* Based upon the FY13-14 certified taxable value

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

The Countywide figures for 2013-2014 reflect an increase in taxable value after decreases for five consecutive years. There was a net "new" taxable value of \$530.5 million and an increase in existing taxable value of \$1,166.8 million for a total valuation increase of \$1,697.3 million.

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 2013-2014 figures for the Unincorporated MSTU follow the same pattern as the countywide figures.

FY13-14 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.

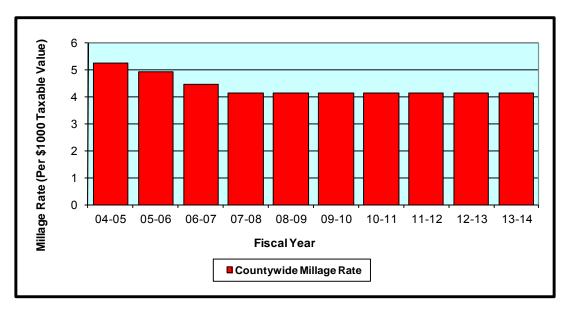
The chart displays the distribution of the 2013 taxable value (FY13-14) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 9, 2013:

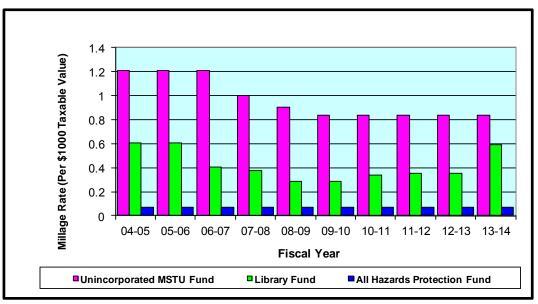
Unincorporated Lee County	\$	27,280,823,841
Fort Myers		4,206,426,920
Cape Coral		9,520,558,825
Fort Myers Beach		2,502,999,103
Bonita Springs		7,017,575,509
Sanibel	_	4,103,369,213
TOTAL	\$	54,631,753,411

Following is a summary of taxable value reductions among the cities and Unincorporated Lee County comparing FY11-12 to FY12-13 and FY12-13 to FY13-14 with the percentage change:

FY11-	-12	to FY12-13	
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	\$	(375,097,201)	(0.7%)
FY12-	-13	to FY13-14	
Unincorporated Lee County	\$	714,925,331	2.7%
Fort Myers		134,140,082	3.3%
Cape Coral		616,853,825	6.9%
Fort Myers Beach		27,751,080	1.1%
Bonita Springs		201,983,222	3.0%
Sanibel	_	25,501,254	0.6%
TOTAL	\$	1,721,154,794	3.3%

PROPERTY TAX RATES FY04-05 THROUGH FY13-14



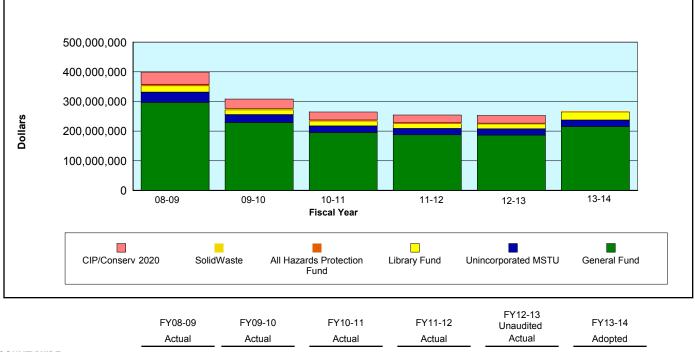


	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY 13-14
	<u>ACTUAL</u>									
Countyw ide										
General Fund	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506
Capital Improvement	0.5124	0.5124	0.4536	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	0.5000	<u>0.5000</u>	<u>0.0000*</u>							
COUNTY WIDE TOTAL	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506

Unincorporated MSTU Fund 1.2114 1.0028 0.9300 0.8398 0.8398 0.8398 0.8398 0.8398 0.8398 0.8398 Library Fund 0.6055 0.4085 0.3541 0.6055 0.3792 0.2844 0.2844 0.3383 0.3541 0.5956 0.0693 All Hazards Protection Fund 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 in FY07-08. Conservation 2020 millage added to General Fund in FY13-14.

MAJOR PROPERTY TAX REVENUES FY08-09 THROUGH FY13-14



_		Actual	Actual	Actual	Actual	Actual	Adopted	
(COUNTYWIDE							
General Fund		\$ 296,961,134	\$ 228,933,328	\$ 194,948,804	\$ 187,541,127	\$ 186,646,858	\$ 215,775,482	
Capital Improvement		0	0	0	0	0	0	*
Conservation 2020		40,680,952	31,370,656	26,701,843	25,784,432	25,564,810	0	
	SUBTOTAL	\$ 337,642,085	\$ 260,303,984	\$ 221,650,647	\$ 213,325,558	\$ 212,211,667	\$ 215,775,482	
(OTHER							
ι	Unincorporated MSTU Fund	\$ 35,076,451	\$ 26,846,949	\$ 22,773,842	\$ 21,792,501	\$ 21,579,137	\$ 21,808,175	
l	Library Fund	20,728,102	15,658,547	15,673,832	15,811,394	15,724,334	26,978,775	
/	All Hazards Protection Fund	3,949,541	2,925,306	2,473,482	2,374,485	2,379,378	2,427,335	
Solid Waste		1,524,258	2,123,457	1,738,664	1,076,439	560,418	557,984	
	SUBTOTAL	\$ 61,278,352	\$ 47,554,259	\$ 42,659,819	\$ 41,054,819	\$ 40,243,266	\$ 51,772,269	
GRAND TOTAL		\$ 398,920,438	\$ 307,858,243	\$ 264,310,466	\$ 254,380,377	\$ 252,454,934	\$ 267,547,751	

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 FY13-14, property taxes are 39.4% of the General Fund. The Library Fund relies upon 51.1% of its revenue from property taxes while Conservation 2020 depends upon 55.7% from property taxes. Conservation 2020 was established in FY97-98 and in FY13-14 the millage rate was combined with the General Fund. The Unincorporated MSTU Fund receives 21.0% of its revenue from property taxes. The All Hazards Protecton Fund receives 34.1% 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 0.3% of the Solid Waste Fund.

* For FY13-14 there is no ad valorem revenue budgeted in the Conservation 2020 Fund because it is included in the General Fund.

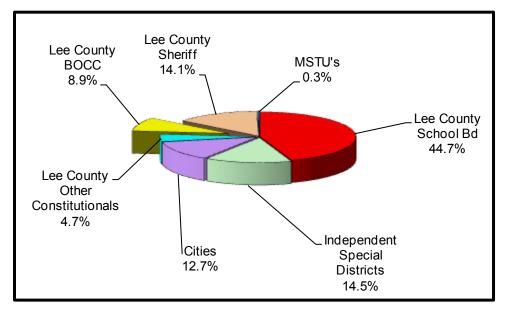
ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

Taxing Authority Countywide Millages:	FY03-04 Millage	FY04-05 Millage	FY05-06 Millage	FY06-07 Millage	FY07-08 Millage	FY08-09 Millage	FY09-10 Millage	FY10-11 Millage	FY11-12 Millage	FY12-13 Millage	FY13-14 Millage
General Capital Outlay Conservation 2020	4.3277 0.5124 0.5000	4.2612 0.5124 0.5000	3.9332 0.5124 0.5000	3.5216 0.4536 0.5000	3.6506 0.0000 0.5000	3.6506 0.0000 0.5000	3.6506 0.0000 0.5000	3.6506 0.0000 0.5000	3.6506 0.0000 <u>0.5000</u>	3.6506 0.0000 0.5000	4.1506 0.0000 0.0000
TOTAL COUNTYWIDE	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506
<u>Misc. Non-Countywide Millages:</u> Library Unincorporated Area MSTU All Hazards Protection	0.9630 1.2114 0.0733	0.6055 1.2114 0.0733	0.6055 1.0028 0.0733	0.4085 0.9300 0.0733	0.3792 0.8398 0.0693	0.2844 0.8398 0.0693	0.2844 0.8398 0.0693	0.3383 0.8398 0.0693	0.3541 0.8398 0.0693	0.3541 0.8398 0.0693	0.5956 0.8398 0.0693
TOTAL MISC. NON-COUNTYWIDE	2.2477	1.8902	1.6816	1.4118	1.2883	1.1935	1.1935	1.2474	1.2632	1.2632	1.5047
Sewer & Solid Waste Districts & MSTU's: Gasparilla Solid Waste MSTU Cape Coral Solid Waste MSTU Winkler Safe Neighborhood MSTU NE Hurricane Bay MSTU Upper Captiva MSTU	0.0000 0.2408 2.0000 0.0000 0.0000	0.0000 0.1978 2.0000 0.9884 0.0000	0.0000 0.1301 2.0000 0.7647 0.8400	0.0000 0.1111 2.0000 0.6097 0.8400	0.0422 0.1157 1.7617 0.5604 0.7302	0.0000 0.1001 1.7617 0.5604 0.7302	0.0000 0.2086 2.0000 0.7601 0.6374	0.0000 0.2029 0.0000 0.8290 0.0000	0.0000 0.1292 0.0000 0.7969 0.0000	0.0000 0.0646 0.0000 0.8911 0.0000	0.0000 0.0616 0.0000 0.7105 0.0000
<u>Fire Protection Dist. MSTU's:</u> Burnt Store Maravilla Useppa	1.5872 6.0000 2.4504	1.7492 6.0000 2.1633	1.3479 6.0000 2.3662	1.0091 6.0000 1.8982	0.9554 3.0000 1.6724	0.9554 3.0000 1.6724	1.5947 3.0000 2.6595	1.9027 4.0000 2.3000	2.0212 4.0000 2.3000	2.0212 4.7000 2.5109	2.2824 4.5000 3.1380
Lighting & Special Improvement Districts: Alabama Groves SLD Bayshore Estates SLD Billy Creek Commerce Center SLD Birkdale SLD Charleston Park SLD Cypress Lake SLD Daughtrey's Creek SLD	0.5877 1.0413 0.2481 0.1294 3.2149 0.3222 0.7522	0.4362 1.1208 0.2700 0.2543 3.8375 0.3057 0.7195	0.3317 0.9387 0.1984 0.2618 1.0309 0.3012 0.6446	0.3258 0.9856 0.1410 0.1659 0.3783 0.2795 0.3915	0.2616 0.8587 0.1116 0.1512 0.2873 0.2456 0.3460	0.1880 0.8377 0.1116 0.1512 0.2873 0.2236 0.3460	0.6946 1.1699 0.2259 0.2920 2.7300 0.3220 0.6297	1.0150 2.3144 0.2637 0.5513 1.9095 0.4799 0.7928	1.2243 2.3002 0.2632 0.5204 2.0635 0.4671 0.7491	0.8313 2.3818 0.3184 0.5542 2.3119 0.4820 0.8604	0.9393 2.1532 0.2965 0.4805 1.8876 0.4746 0.7811

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

<u>Taxing Authority</u> Countywide Millages:	FY03-04 Millage	FY04-05 Millage	FY05-06 Millage	FY06-07 Millage	FY07-08 Millage	FY08-09 Millage	FY09-10 Millage	FY10-11 Millage	FY11-12 Millage	FY12-13 Millage	FY13-14 Millage
Lighting & Special Improvement Districts:			<u>v</u>	<u> </u>			<u> </u>		<u>v</u>		¥
Flamingo Bay SLD	0.3547	0.2637	0.2558	0.2373	0.2217	0.1913	0.2668	0.4788	0.5301	0.4544	0.4552
Fort Myers Shores SLD	0.3444	0.2829	0.2245	0.1573	0.1317	0.0250	0.0490	0.2770	0.3269	0.3085	0.3404
Fort Myers Villas SLD	0.2098	0.2298	0.1961	0.1388	0.1217	0.1217	0.3994	0.3658	0.4580	0.3898	0.3083
Gasparilla Island SLD	0.0000	0.0011	0.0012	0.0462	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Harlem Heights SLD	0.4047	0.5735	0.5496	0.2924	0.2904	0.2904	0.4295	0.5507	0.5546	0.6333	0.7490
Heiman/Apollo SLD	1.1729	1.0513	0.9078	0.4364	0.3546	0.3546	1.9025	2.8607	3.8449	3.1139	3.3952
Hendry Creek SLD	0.3811	0.2376	0.2480	0.2457	0.2265	0.2265	0.2351	0.2926	0.3180	0.3058	0.4034
Iona Gardens SLD	0.5292	0.5718	0.5423	0.3212	0.2796	0.2796	0.6501	0.7549	0.7594	0.7834	0.7747
Lehigh Acres SLD	0.3595	0.3007	0.1724	0.0849	0.0557	0.0557	0.1845	0.3934	0.4171	0.4212	0.4588
Lochmoor Village SLD	0.4846	0.4229	0.4334	0.3738	0.3304	0.3304	0.8452	0.9335	0.9249	0.8762	0.7433
McGregor Isles O&M Spec Imp Unit	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3705
MidMetro Industrial Park Spec Improvemt	0.0000	0.0000	0.0000	0.0484	0.0397	0.0142	0.1232	0.2476	0.3226	0.1799	0.0938
Mobile Haven SLD	0.5995	0.4974	0.7599	0.2160	0.4748	0.4748	0.7150	0.7478	0.8766	0.7848	0.8876
Morse Shores SLD	0.2927	0.3476	0.2734	0.6352	0.1772	0.1772	0.3437	0.6610	0.5526	0.5742	0.5905
North Fort Myers SLD	0.2995	0.2398	0.1396	0.0659	0.0552	0.0552	0.0152	0.1061	0.1341	0.2801	0.2370
Page Park SLD	0.3470	0.3016	0.2237	0.1886	0.1671	0.1671	0.3466	0.5794	0.4375	0.5069	0.4950
Palmetto Point Light MSTU	1.2592	0.5749	0.3742	0.2894	0.2541	0.2541	0.1457	0.2089	0.2484	0.2252	0.2057
Palm Beach Blvd S1 PHI MSTU	0.7145	0.6665	0.5348	0.2138	0.1920	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.7145	0.6665	0.5348	0.2138	0.1511	0.0397	0.0000	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	0.0090	0.0088	0.0076
Palmona Park SLD	0.6319	0.2723	0.3398	0.6242	0.5292	0.0982	0.7797	0.9903	1.7499	1.7499	1.5457
Pine Manor SLD	0.6234	0.6627	0.5045	0.2697	0.2330	0.0559	0.4206	1.4948	1.7887	1.2755	1.0210
Port Edison SLD	0.4413	0.3729	0.2745	0.2446	0.2056	0.2056	0.5687	0.7013	0.7740	0.6784	0.5123
Riverdale Shores Improvement	2.5485	2.3202	2.3178	1.8263	1.4981	1.4981	1.1951	1.9669	1.3367	0.6371	0.6137
Russell Park SLD	0.6979	0.4138	0.4001	0.3130	0.2517	0.1858	0.4785	0.8860	0.9927	1.0571	1.0647
San Carlos Island SLD	0.0438	0.0305	0.0243	0.0274	0.0245	0.0245	0.0351	0.0411	0.0605	0.0661	0.0575
San Carlos Special Improvement	0.2185	0.1904	0.2078	0.2068	0.1801	0.1801	0.3725	0.4211	0.4613	0.5241	0.2772
Skyline SLD	0.2803	0.1740	0.1361	0.0885	0.0751	0.0647	0.1367	0.1766	0.2070	0.1846	0.2074
St. Jude Harbor	0.2029	0.1688	0.1368	0.0863	0.0767	0.0767	0.2582	0.2852	0.3126	0.3119	0.2979
Tanglewood Spec Improvement	0.9319	0.7207	0.8456	0.8266	0.7137	0.1347	0.6121	0.5999	0.8910	0.8159	0.7364
Town & River Spec Improvement	0.3931	0.3833	0.4120	0.2546	0.2231	0.2231	0.2878	0.2412	0.2175	0.2073	0.3717
Trailwinds SLD	0.3049	0.3231	0.3346	0.2139	0.1719	0.1719	0.4536	0.8197	0.7524	0.6556	0.8991
Tropic Isles SLD	0.7245	0.5042	0.4206	0.3937	0.3249	0.3249	1.6372	1.6049	1.3085	1.0446	1.0190
Villa Palms SLD	0.3871	0.3947	0.4365	0.2831	0.2441	0.2441	0.8701	0.7980	0.8766	0.7765	0.8260
Villa Pines SLD	0.3011	0.2701	0.2759	0.2159	0.1960	0.1734	0.2248	0.2223	0.2582	0.2880	0.3253
Waterway Estates SLD	0.2557	0.1899	0.2139	0.1901	0.1626	0.1508	0.3772	0.5322	0.5584	0.4638	0.3959
Waterway Shores SLD	0.5676	0.4743	0.3777	0.3357	0.2987	0.2987	0.9312	0.8349	1.2276	1.1898	0.9499
Whiskey Creek Spec Improvement	1.0000	1.0000	0.8829	0.8759	0.7534	0.6915	1.0000	0.9989	0.9727	0.9802	0.9662

FY13-14 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2013-2014 Property Tax is \$1,009,858,900 (2013 Tax Roll – Excluding Non Ad-Valorem Assessments)

Source: Lee County Property Appraiser – Tax Roll Certified October 9, 2013

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (44.7%). The Lee County Commission (27.8%) includes those tax revenues deposited to the General, Conservation 2020, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 27.8% among the BoCC and Constitutional Officers assumes that all expenditures are assigned to property tax revenues after subtracting revenues generated by those departments. Based upon that assumption, the Board of County Commissioners would expect to receive 8.9% and the Constitutional Officers other than the Sheriff would be allocated 4.7% from property taxes. The Lee County Sheriff would receive 14.1%. The remaining categories are listed below:

- <u>Cities</u> include millage and debt service from Cape Coral, Fort Myers, Bonita Springs, Sanibel and the Town of Fort Myers Beach.
- <u>MSTUs</u> include all Municipal Service Taxing Units including lighting, sewer, and improvement districts.
- <u>Independent Special Districts</u> 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 \$85,895,619 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 (\$29,921,479). Also not included are penalties of \$713,560. 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 \$1,096,464,994.

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

2013 PROPERTY TAXES (FY13-14)

	13-14 MILLAGE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS		UNINCORP LEE CTY
LEE COUNTY COMMISSION							
LEE COUNTY GENERAL REVENUE	4.1506	\$934	\$934	\$934	\$934	\$934	\$934
LEE COUNTY CONSERVATION 2020	0.0000	φ004 0	φ004 0	φ00φ 0	4004 0	φ004 0	ФООФ 0
LEE COUNTY LIBRARY	0.5956	134	134	0	134	0	134
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	5.3500	1,338	1,338	1,338	1,338	1,338	1,338
PUBLIC SCHOOL - LOCAL BOARD	2.2480	562	562	562	562	562	562
CITIES							
CITY OF FORT MYERS	8.7760	1,975	0	0	0	0	0
CITY OF CAPE CORAL	7.7070	0	1,734	0	0	0	0
CAPE CORAL SOLID WASTE MSTU	0.0616	0	14	0	0	0	0
CITY OF SANIBEL	2.0861	0	0	469	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.2295	0	0	52	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE SANIBEL - REC CENTR VOTED DEBT SERVICE	0.0860 0.1291	0 0	0 0	19 29	0 0	0 0	0 0
CITY OF BONITA SPRINGS	0.1231	0	0	25	184	0	0
TOWN OF FORT MYERS BEACH	0.7530	0	0	0	0	\$169	0
INDEPENDENT DISTRICTS							
WEST COAST INLAND WATERWAY	0.0394	9	9	9	9	9	9
(WCIND)	0.0394	9	9	9	9	9	9
SOUTH FLORIDA WATER	0.1685	38	38	38	38	38	38
MANAGEMENT DISTRICT (LEVY)							
SOUTH FLORIDA WATER MGT	0.0587	13	13	13	13	13	13
(EVERGLADES RESTOR)							
SOUTH FLORIDA WATER MGT	0.1838	41	41	41	41	41	41
(OKEECHOBEE BASIN)			-				
	0.0291	8	8	8	8	8	8
(HOMESTEAD EXEMPT) LEE CTY MOSQUITO CONTROL	0.1113	31	31	31	31	31	31
(HOMESTEAD EXEMPT)	0.1115	51	51	51	51	51	51
TOTAL		\$5,082	\$4,871	\$3,543	\$3,291	\$3,143	\$3,312
		040/	000/	000/	220/	200/	400/
LEE COUNTY COMMISSION SCHOOL DISTRICT OF LEE COUNTY		21% 37%	22% 39%	28% 49%	32% 58%	30% 60%	40% 53%
CITY		37% 39%	39%	49% 17%	56% 6%	5%	53% 0%
INDEPENDENT SPECIAL DISTRICTS		3%	3%	5%	4%	3 % 4%	7%
TOTAL		100%	100%	99%	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, 32% for Bonita Springs and 30% in Fort Myers Beach. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 37% in Fort Myers to 60% 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 0.0575 to 4.5000. The data is based upon 2013 Property Tax information certified by the Property Appraiser on October 09, 2013.

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 FY06-07 THROUGH FY13-14 60,000,000 50.000.000 40,000,000 Dollars 30,000,000 20,000,000 10,000,000 0 06-07 07-08 08-09 09-10 10-11 11-12 12-13 13-14 **Fiscal Year** State Revenue Sharing 🗧 Sales Tax EY12-13 EY06-07 FY07-08 FY08-09 FY09-10 FY10-11 FY11-12 FY13-14 Unaudited

	Actual	Adopted						
Sales Tax	\$ 42,195,424	\$ 36,506,532	\$ 32,128,795	\$ 31,813,728	\$ 33,544,826	\$ 36,129,946	\$ 38,654,071	\$ 40,500,000
State Rev Sharing	13,264,068	12,614,748	11,279,113	11,092,308	11,437,371	12,174,383	12,820,628	12,500,000
TOTAL	\$ 55,459,492	\$ 49,121,280	\$ 43,407,908	\$ 42,906,036	\$ 44,982,197	\$ 48,304,329	\$ 51,474,699	\$ 53,000,000

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.

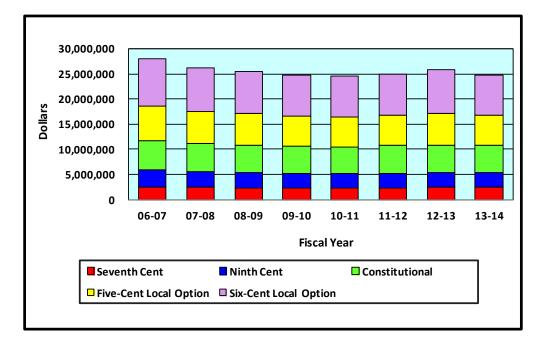
Sales Tax

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.

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 through FY13-14.

LEE COUNTY GAS TAX REVENUES FY06-07 THROUGH FY13-14



	FY06-07 Actual	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Estimated	FY13-14 Adopted
Seventh Cent	\$2,551,614	\$2,426,139	\$2,331,100	\$2,300,546	\$2,289,279	\$2,357,848	\$2,393,180	\$2,455,937
Ninth Cent	3,390,523	3,182,613	\$3,055,635	2,978,527	2,931,172	2,914,997	3,059,332	2,836,000
Constitutional	5,857,298	5,568,295	\$5,381,022	5,270,499	5,240,184	5,445,520	5,420,374	5,597,939
Five-Cent Local Option	6,873,895	6,364,422	\$6,298,897	6,032,122	6,006,403	6,027,262	6,356,088	5,864,000
Six-Cent Local Option	9,276,265	8,712,874	\$8,419,971	8,221,621	8,094,668	8,173,756	8,576,486	7,953,000
TOTAL	\$27,949,595	\$26,254,343	\$25,486,625	\$24,803,315	\$24,561,706	\$24,919,383	\$25,805,460	\$24,706,876

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):

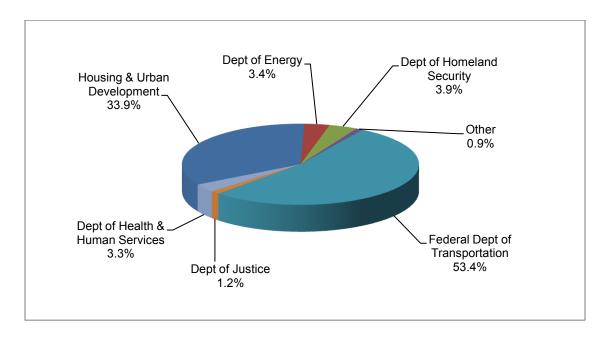
<u>Constitutional</u> (2)	Lee County	<u>100%</u>
<u>Seventh Cent (1)</u>	State (Collection Fees, Refunds, Ad Costs, 8% Service Charge) Lee County	ministrative 10% <u>90%</u> 100%
Ninth Cent (1)	Lee County	100%
Local Option (11)	EFFECTIV	'E FY12-13
	(After State Ded	uctions for Dealer Costs)
(5-Cent & 6-Cent) (N	ote: from 1984 to 1989,	
only 4 cents was allo		24.95%
	Sanibel	5.00%
	Fort Myers	14.00%
	Fort Myers B	each 1.02%
	Bonita Spring	gs 4.54%
	Lee County	<u>50.49%</u>
		100.00%

SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

GOVERNMENTAL LEVEL	DESCRIPTION	AMOUNT	AUTHORIZATION
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)	5.0 Cents	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.

FY12-13 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



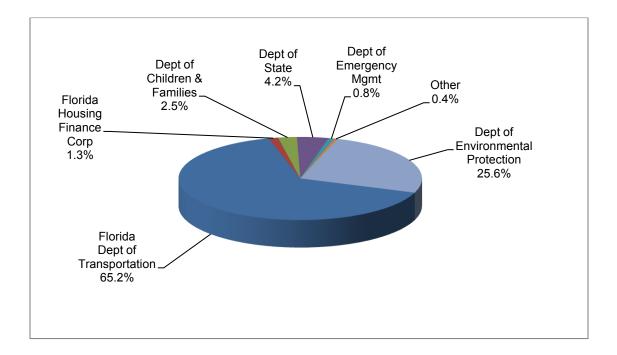
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$163,289,238

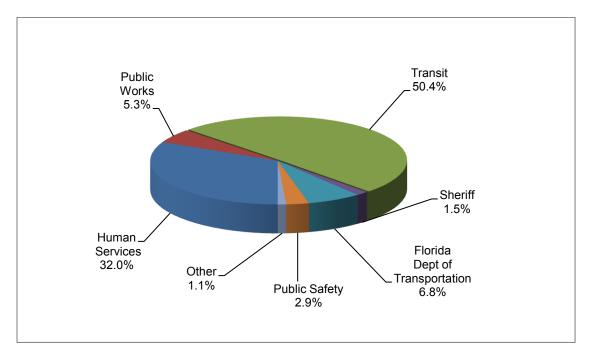
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 139 active (including multi-year) grants in FY12-13 totaling \$163,289,238. Grants totaling \$133,212,138 came from 12 Federal agencies, and grants totaling \$30,077,100 came from 8 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

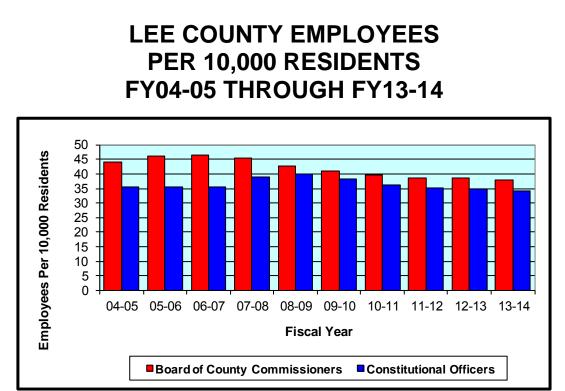
The chart above identifies the percentage of grants received by departments of Lee County. Included in the chart are Public Works (Natural Resources and Utilities) and Other (Court Administration, Clerk of Courts, Elections, Medical Examiner, Library, Parks and Recreation, and Public Safety).

ACTIVE FEDERAL GRANTS IN FY12-13 FOR LEE COUNTY



ACTIVE STATE GRANTS IN FY12-13 FOR LEE COUNTY





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 FY13-14.

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. The rate of employees per 10,000 residents declined from FY12-13 to FY13-14 by 27.

Constitutional Officers

The Constitutional Officers' employee rates per 10,000 population were fairly consistent through FY06-07. 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, by 18 in FY12-13 and by 1 for FY13-14.

		FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY 13	FY14
Board of Cou	unty Commissioners	44.1	46.0	46.4	45.4	42.8	41.1	39.7	38.7	38.6	37.8
Constitutiona	l Officers	35.5	35.4	35.6	39.0	39.9	38.2	36.3	35.1	34.7	34.2
	Total	79.6	81.4	82.0	84.4	82.7	79.3	76.0	73.8	73.3	72.0

POSITION SUMMARY BY DEPARTMENT

	FY12-13	FY13-14	FY13-14	FY13-14	FY13-14	FY13-14	FY13-14
Department/Division/Program	ADOPTED	ADDED	TRANSFERS	DELETED	UNDER FUNDED	TOTAL FUNDED	ADOPTED
Animal Services	52	0	0		(2)	50	52
Community Development	131	0	0	(9)	(1)	121	122
Construction & Design	20	0	(4)			16	16
County Administration	27	0	(3)	(3)	(1)	20	21
County Attorney	27	0	0	(2)	(3)	22	25
County Commissioners	10	0	1			11	11
County Lands	11	0	0	(1)		10	10
Economic Development	16	0	0	(2)		14	14
Facilities Services	111	0	5			116	116
Fleet Management	32	0	0		(4)	28	32
GIS	5	0	0	(1)		4	4
Hearing Examiner	5	0	0			5	5
Human Resources	22	0	0			22	22
Human Services	55	1	0	(2)		54	54
Information Technology	1	0	0			1	1
Internal Services	21	0	(1)	(1)	(1)	18	19
Library	254	0	0		(6)	248	254
Natural Resources	50	0	0	(1)	(2)	47	49
Parks & Recreation	253	0	0	(1)	(14)	238	252
Public Resources	14	0	1			15	15
Public Safety	369	0	0	(11)	(1)	357	358
Procurement	12	0	0	(1)		11	11
Office of Sustainability	1	0	1			2	2
Solid Waste	83	9	0			92	92
Sports Development	3	1	0			4	4
Transit	253	2	0	(4)	(6)	245	251
Transportation	344	1	0		(6)	339	345
Utilities	275	0	0	(2)		273	273
Visitor & Convention Bureau	29	1	0			30	30
GRAND TOTAL	2,486	15	0	(41)	(47)	2,413	2,460

FY 13/14 - 17/18 MAJOR MAINTENANCE PROGRAM MM MM MM MM MM

			<u> </u>					
			MM	MM	MM	MM	MM	MM
Proj		Funding	Budget	Budget	Budget	Budget	Budget	Budget
#	Project Name	Source	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 13/14 - 17/18
FUNDING	SOURCE CODES: A = GENERAL FUND	; A-15500 = I	UNINCORPORA	TED MSTU; E =	ENTERPRISE;	GT = GAS TAX;	LA = LIBRARY	AD VALOREM; S =
SPECIAL	; T = TDC							

43835 Δλλ.Corpliance S 90,000 90,0	408839	GENERAL GOVERNMENT AND COU	NTY LANDS						
64800 Admin Bidg Chiller Replacement: A 0 75.000 0 75.000 64803 Admin Bidg Punking Replacem A 0 500.00 500.00		ADA Compliance	S	50,000	50,000	50,000	50,000	50,000	250,000
49803 Admin Bidg Planking Legisca A 0 100,000 0 0 200,000 49873 Asphile Parking Lesis A 0 500,000 75,000 75,000 275,000 49870 Buiding Maintenance A 0 500,000 500,000 25,000 20,000 40,00	408951	Admin A/C Pump Replacements	А	200,000	0	0	0	0	200,000
dd8673 Applait Pacing Los A 0 50,000 75,000 50,000 2000,000 d8070 Building Maintensore A 0 500,000 500,000 500,000 500,000 200,000 d8082 County Hand Tax Certificate A+15500 25,000 26,000 </td <td>408900</td> <td>Admin Bldg Chiller Replacement</td> <td>А</td> <td>0</td> <td>0</td> <td>750,000</td> <td>0</td> <td>0</td> <td>750,000</td>	408900	Admin Bldg Chiller Replacement	А	0	0	750,000	0	0	750,000
468700 Building Maintename A 0 500,000 500,000 500,000 200,000 66865 Cape Cont Corv Mids HWC A 0 500,000 25,000 26,0000 26,000 26,000	408903	Admin Bldg Plumbing Replace	А	0	100,000	100,000	0	0	200,000
46880 cm Cape Cord CorV Blog FVAC A 0 500.000 20 0	408673	Asphalt Parking Lots	А	0	50,000	75,000	75,000	75,000	275,000
40882 County Hel Tax Collifications A. 15500 25,000 25,000 125,000 40882 CV Nucl Closning A Van Redic A. 15500 185,000 185,000 185,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 <td>408700</td> <td>Building Maintenance</td> <td>А</td> <td>0</td> <td>500,000</td> <td>500,000</td> <td>500,000</td> <td>500,000</td> <td>2,000,000</td>	408700	Building Maintenance	А	0	500,000	500,000	500,000	500,000	2,000,000
49852 Cy Owned Real Prop Assessment A. A-15500 185.000 185.000 550.000 550.000 550.000 250.000 408856 CW Electical Inprovements A 0 550.000 550.000 550.000 550.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 475.000 250.000 475.000 150.000 160.000 60.000 60.000 60.000 60.000 60.000 60.000 60.000 60.000 60.000 60.000 60.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000 250.000	408905	Cape Coral Gov't Bldg HVAC	А	0	500,000	0	0	0	500,000
degsss CVV Ducl Clearing Ayeen Replac A 0 50,000 450,000 <td>408828</td> <td>County Held Tax Certificates</td> <td>A-15500</td> <td>25,000</td> <td>25,000</td> <td>25,000</td> <td>25,000</td> <td>25,000</td> <td>125,000</td>	408828	County Held Tax Certificates	A-15500	25,000	25,000	25,000	25,000	25,000	125,000
deBs CW Electrical Impovements A 0 50,000 30,000 408716 CW Induit FurniturePenets A 0 150,000 150,000 150,000 150,000 150,000 30,000 100,000 40878 Elevator LigradeMainterance A 0 75,000 75,000 75,000 323,300 40000	408829	Cty Owned Real Prop Assessment	A, A-15500	185,000	185,000	185,000	185,000	185,000	925,000
de988 CW Extenor Pain/Tencent A 0 150,000 150,000 150,000 150,000 150,000 200,000 de882 CW Frearing Replacement A 0 555,000 585,000 590,000 50,000 475,000 180,000 1	408858	CW Duct Cleaning & Vent Replac	А	0	50,000	50,000	50,000	50,000	200,000
40882 CW Fire Alam Sys & Pump Upgra A 0 50,000 50,000 50,000 50,000 400,000 40897 CW Fioring Replacement & Control A 0 55,000 55,000 55,000 55,000 55,000 55,000 65,000 660,000 40897 CW HydC Replacement & Control A 0 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 160,000 400,000 40878 Elevator UpgradeMaintenance A 0 75,000 75,000 75,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 <	408861	CW Electrical Improvements	А	0	50,000	50,000	50,000	50,000	200,000
40874 CW Flooring Replacement A 0 535,000 585,000 385,000 1987,000 408971 CW Hinguiton & Plumikung A 0 75,000 75,000 150,000 100,000 40878 Evitorinmental Mingation A 58,334 58,334 58,334 58,334 291,570 40879 Folites Master Project A 3,27,300 0 0 0 3,27,300 40875 Index Ar Cuality Cort R Roma A 0 0,000 500,000 60,000 60,000 60,000 60,000 60,000 20,000 250,000 250,000 250,000 125,000 300,000 125,000 125,000 125,000 125,000 125,000 125,000 125,000 125,000 <	408968	CW Exterior Paint/Recoat	А	0	150,000	150,000	150,000	150,000	600,000
44887 CW HVAC Regularement & Control A 0 75,000 75,000 85,000 85,000 300,000 408794 CW Inigation & Plumbing A 0 150,000 160,000 400,000 408876 Facilities Master Project A 3,273,000 0 0 0 0 0 0 0 0 0 300,000 100,000 260,000 260,000 260,000 260,000 260,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000 300,000 100,000	408862	CW Fire Alarm Sys & Pump Upgra	А	0	50,000	50,000	50,000	50,000	200,000
4887 CV Ingaion.a Plumbing A 0 150,000 150,000 150,000 150,000 600,000 48883 CW Induitar Fumiture/Panels A 0 50,000 75,000 75,000 75,000 75,000 75,000 300,000 40407 Environmental Mingation A 58,334 58,334 58,334 58,334 291,571 40876 Inderstor-Swirohgen/Maint/Rept A 0 300,000 100,000 800,000 20,000 40876 Generator-Swirohgen/Maint/Rept A 0 300,000 100,000 60,000 60,000 60,000 20,000 20,000 40876 Jac Chillers Replacement A 0 300,000 0 0 0 300,000 40887 Iad Skle/Acquisition Coportun A 25,000 25,000 25,000 25,000 125,000 40887 Iad Skle/Acquisition Coportun A 20 300,000 300,000 25,000 25,000 120,000 125,000 4086	408743	CW Flooring Replacement	А	0	535,000	585,000	392,000	475,000	1,987,000
defails CW Moduler Funiture Famels A 0 50.000 75.000 0 0 100,000 488798 Elevator Upgrade/Maintenance A 0 75.000 75.000 75.000 300,000 408879 Ferritorinernatia Mitigation A 32.37.000 0<	408971	CW HVAC Replacement & Control	A	0	75,000	75,000	85,000	85,000	320,000
46876 Elevator Upgrade/Maintenance A 0 75,000	408794	CW Irrigation & Plumbing	A	0	150,000	150,000	150,000	150,000	600,000
40400 Environmental Mitigation A 58,334 58,330 0	408639	CW Modular Furniture/Panels	A	0	50,000	50,000			100,000
40888 Facilities Aster Project A 3.273,000 0 0 0 0 3.273,000 408708 Generator-Switchgear Main/Repit A 0 300,000 100,000 300,000 100,000 400,000 400,000 408708 Jac Chillers Replacement A 0 0.0 0 0.0 0.0 300,000 400,000 408803 Jac Kithen Freight Elevator A 0.0 300,000 0.0 250,000 250,000 250,000 250,000 250,000 125,000 125,000 100,000 40800 100,000 400,000 400,000 250,000 250,000 125,000 125,000 125,000 250,000 125,000 250,000 100,000 300,000 400,000 400,000 300,000 400,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 450,000 45	408796		A	0	75,000	75,000		75,000	300,000
de3030 Generator-SwitchgearMaint/Repl A 0 300,000 100,000 300,000 100,000 800,000 d08071 J C Chillers Replacement A 0 0,000 0		Environmental Mitigation	A						
408675 Indoor Air Quality Cont & Reme A 0 60,000 60,000 60,000 60,000 240,000 408805 Jal Chillers Replacement A 0 0 0 00 0 0 00 0 0 00000 408805 Jal Kichen Freigh Initait A 0 370,000 75,000 75,000 75,000 75,000 75,000 120,000 1275,000 <		Facilities Master Project	A						
408901 J C Chillers Replacement A 0 0 0 500,000 0									
408906 Jail Kitchen Freight Elevator A 0 300,000 0 0 0 0 300,000 408171 JC RAS Upgrade/Energy Initiati A 0 75,000 75,000 75,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 0 0 0 300,000 0408070 Old Courthouse Elevator Upgrad A 0 300,000 300,000 0 0 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 1,00,000 300,000 300,000 1,600,000 1,600,000 300,000 300,000 300,000 1,600,000 1,275,000		•							
408712 JC BAS Upgrade/Energy Initiati A 0 75,000		•							
408617 Land Sale/Acquisition Opportun A 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 100,000 408607 Old Courthouse Evelort Upgrad A 0 300,000 0 0 0 300,000 408676 Old Courthouse Window Repair A 0 406,000 741.000 391,000 551,000 2,089,000 408428 Sheriff Buildings Improvements A 0 700,000 300,000 300,000 1,680,000 408492 Sheriff Buildings Improvements A 0 700,000 300,000 300,000 0 1,275,000 50LID WASTE SOLID WASTE Solid Waste Total 625,000 250,000 100,000 300,000 0 1,275,000 407039 Wastewater Coll Rehab & Replacement E 590,300 150,000 350,000 350,000 350,000 350,000 350,000 1,50,000 407039 Wastewater Coll Rehab & Replacement E 390,000 350,000 350,00									
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404007 Environmental Mitigation E 58,333 58,000 407407 Water Dist Rehab & Replacement E 350,000 350,000 200,000 200,000 550,000 1,600,000 407616 Well Rehab & Replacement E 690,000 1,177,700 1,117,200 1,971,900 842,000 5,798,800 VUTIP Rehab & Replacement E 525,000	400938	R & R of Facilities & Equipmnt		625,000	250,000		300,000	0	1,275,000
407309 Wastewater Coll Rehab & Replac E 500,000 500,000 500,000 500,000 3,000,000 407443 Water Dist Rehab & Replacement E 350,000 1,542,300 407616 Well Rehab & Replacement E 690,000 1,177,700 1,117,200 1,971,900 842,000 5,798,800 407317 WWTP Rehab & Replacement E 690,000 1,177,700 1,117,200 1,971,900 842,000 5,798,800 407317 Wutlitities Total 2,234,033 3,223,733 3,077,933 3,146,733 2,300,333 13,982,765 403091 Blind Pass Eco Zone T 525,000 37,500 37,500 37,500 130,000	400938	R & R of Facilities & Equipmnt Solid Waste Total		625,000	250,000		300,000	0	1,275,000
407443 Water Dist Rehab & Replacement E 350,000 360,000 360,000 360,000 360,000 360,000 360,000 375,000 37,500 37,500 37,500 300,000 300,000 3	400938	R & R of Facilities & Equipmnt Solid Waste Total		625,000	250,000		300,000	0	1,275,000
407603 Water Treat. Plant Rehab/Repla E 335,700 787,700 352,400 66,500 0 1,542,300 407616 Well Rehab & Replacement E 300,000 350,000 200,000 200,000 550,000 1,600,000 407317 WWTP Rehab & Replacement E 690,000 1,177,700 1,117,200 1,971,900 842,000 5,798,800 Juliities Total 2,234,033 3,223,733 3,077,933 3,146,733 2,300,333 13,982,765 403091 Blind Pass Eco Zone T 525,000 37,500 37,500 130,000 1,150,000 1,880,000 403039 Bonita Beach Renourishment T, S 12,000 12,000 9,000 0 9,000 42,000 403022 Estero Island Bch Restoration T 25,000 0 50,000 150,000 375,000 375,000 403133 Filter Marsh & BMP Maint A-15500 300,000 300,000 300,000 300,000 300,000 1,500,000		R & R of Facilities & Equipmnt Solid Waste Total UTILITIES	E	625,000 625,000	250,000 250,000	100,000	300,000 300,000	0 0	1,275,000 1,275,000
407616 Well Rehab & Replacement E 300,000 350,000 200,000 200,000 550,000 1,600,000 407317 WWTP Rehab & Replacement E 690,000 1,177,700 1,117,200 1,971,900 842,000 5,798,800 Utilities Total 2,234,033 3,223,733 3,077,933 3,146,733 2,300,333 13,982,765 MATURAL RESOURCES T 525,000 37,500 37,500 130,000 1,150,000 1,880,000 403091 Blind Pass Eco Zone T 525,000 37,500 37,500 130,000 1,150,000 1,880,000 403039 Bonita Beach Renourishment T, S 12,000 9,000 0 9,000 42,000 403022 Estero Island Bch Restoration T 25,000 0 50,000 150,000 375,000 403133 Filter Marsh & BMP Maint A-15500 300,000 300,000 300,000 300,000 300,000 300,000 1,500,000	404007	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation	E	625,000 625,000 58,333	250,000 250,000 58,333	100,000 58,333	<u>300,000</u> 300,000 58,333	0 0 58,333	1,275,000 1,275,000 291,665
407317 WWTP Rehab & Replacement E 690,000 1,177,700 1,117,200 1,971,900 842,000 5,798,800 Utilities Total 2,234,033 3,223,733 3,077,933 3,146,733 2,300,333 13,982,765 NATURAL RESOURCES	404007 407309	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac	E	625,000 625,000 58,333 500,000	250,000 250,000 58,333 500,000	100,000 58,333 1,000,000	300,000 300,000 58,333 500,000	0 0 58,333 500,000	1,275,000 1,275,000 291,665 3,000,000
Utilities Total 2,234,033 3,223,733 3,077,933 3,146,733 2,300,333 13,982,765 NATURAL RESOURCES Image: Control of the state of	404007 407309 407443	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement	E E E E E	625,000 625,000 58,333 500,000 350,000	250,000 250,000 58,333 500,000 350,000	100,000 58,333 1,000,000 350,000	300,000 300,000 58,333 500,000 350,000	0 0 58,333 500,000 350,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000
NATURAL RESOURCES 403091 Blind Pass Eco Zone T 525,000 37,500 130,000 1,150,000 1,880,000 403039 Bonita Beach Renourishment T, S 12,000 12,000 9,000 0 9,000 42,000 403022 Estero Island Bch Restoration T 25,000 0 50,000 150,000 150,000 375,000 403133 Filter Marsh & BMP Maint A-15500 300,000 300,000 300,000 300,000 300,000 1,500,000	404007 407309 407443 407603 407616	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement	E E E E E E E E	625,000 625,000 58,333 500,000 350,000 335,700	250,000 250,000 58,333 500,000 350,000 787,700 350,000	58,333 1,000,000 350,000 352,400 200,000	300,000 300,000 58,333 500,000 350,000 66,500 200,000	0 0 58,333 500,000 350,000 0 550,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000
403091Blind Pass Eco ZoneT525,00037,50037,500130,0001,150,0001,880,000403039Bonita Beach RenourishmentT, S12,00012,0009,00009,00042,000403022Estero Island Bch RestorationT25,000050,000150,000150,000375,000403133Filter Marsh & BMP MaintA-15500300,000300,000300,000300,000300,0001,500,000	404007 407309 407443 407603 407616	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement	E E E E E E E E	625,000 625,000 58,333 500,000 350,000 335,700 300,000	250,000 250,000 58,333 500,000 350,000 787,700 350,000	58,333 1,000,000 350,000 352,400 200,000	300,000 300,000 58,333 500,000 350,000 66,500 200,000	0 0 58,333 500,000 350,000 0 550,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000
403091Blind Pass Eco ZoneT525,00037,50037,500130,0001,150,0001,880,000403039Bonita Beach RenourishmentT, S12,00012,0009,00009,00042,000403022Estero Island Bch RestorationT25,000050,000150,000150,000375,000403133Filter Marsh & BMP MaintA-15500300,000300,000300,000300,000300,0001,500,000	404007 407309 407443 407603 407616	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement WWTP Rehab & Replacement	E E E E E E E E	625,000 625,000 58,333 500,000 350,000 335,700 300,000 690,000	250,000 250,000 58,333 500,000 350,000 787,700 350,000 1,177,700	58,333 1,000,000 350,000 352,400 200,000 1,117,200	300,000 300,000 58,333 500,000 350,000 66,500 200,000 1,971,900	0 0 58,333 500,000 350,000 0 550,000 842,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000 5,798,800
403039 Bonita Beach Renourishment T, S 12,000 12,000 9,000 0 9,000 42,000 403022 Estero Island Bch Restoration T 25,000 0 50,000 150,000 375,000 403133 Filter Marsh & BMP Maint A-15500 300,000 300,000 300,000 300,000 300,000 1,500,000	404007 407309 407443 407603 407616	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement WWTP Rehab & Replacement Utilities Total	E E E E E E E E	625,000 625,000 58,333 500,000 350,000 335,700 300,000 690,000	250,000 250,000 58,333 500,000 350,000 787,700 350,000 1,177,700	58,333 1,000,000 350,000 352,400 200,000 1,117,200	300,000 300,000 58,333 500,000 350,000 66,500 200,000 1,971,900	0 0 58,333 500,000 350,000 0 550,000 842,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000 5,798,800
403022 Estero Island Bch Restoration T 25,000 0 50,000 150,000 375,000 403133 Filter Marsh & BMP Maint A-15500 300,000 300,000 300,000 300,000 300,000 150,000 1,500,000	404007 407309 407443 407603 407616	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement WWTP Rehab & Replacement Utilities Total	E E E E E E E E	625,000 625,000 58,333 500,000 350,000 335,700 300,000 690,000	250,000 250,000 58,333 500,000 350,000 787,700 350,000 1,177,700	58,333 1,000,000 350,000 352,400 200,000 1,117,200	300,000 300,000 58,333 500,000 350,000 66,500 200,000 1,971,900	0 0 58,333 500,000 350,000 0 550,000 842,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000 5,798,800
403133 Filter Marsh & BMP Maint A-15500 300,000 300,000 300,000 300,000 1,500,000	404007 407309 407443 407603 407616 407317	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement WWTP Rehab & Replacement Utilities Total NATURAL RESOURCES	E E E E E E E E	625,000 625,000 58,333 500,000 350,000 335,700 300,000 690,000 2,234,033	250,000 250,000 58,333 500,000 350,000 787,700 350,000 1,177,700 3,223,733	100,000 58,333 1,000,000 350,000 352,400 200,000 1,117,200 3,077,933	300,000 300,000 58,333 500,000 350,000 66,500 200,000 1,971,900 3,146,733	0 0 58,333 500,000 350,000 0 550,000 842,000 2,300,333	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000 5,798,800 13,982,765
	404007 407309 407443 407603 407616 407317	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement WWTP Rehab & Replacement Utilities Total NATURAL RESOURCES Blind Pass Eco Zone	E E E E E E E E	625,000 625,000 58,333 500,000 350,000 335,700 300,000 690,000 2,234,033	250,000 250,000 58,333 500,000 350,000 787,700 350,000 1,177,700 3,223,733 37,500	100,000 58,333 1,000,000 350,000 352,400 200,000 1,117,200 3,077,933 37,500	300,000 300,000 58,333 500,000 350,000 66,500 200,000 1,971,900 3,146,733	0 0 58,333 500,000 350,000 0 550,000 842,000 2,300,333 1,150,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000 5,798,800 13,982,765 1,880,000
Section B 61	404007 407309 407443 407603 407616 407317 403091 403091 403039 403022	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement WWTP Rehab & Replacement Utilities Total NATURAL RESOURCES Blind Pass Eco Zone Bonita Beach Renourishment	E E E E E E E T T, S	625,000 625,000 58,333 500,000 350,000 335,700 300,000 690,000 2,234,033 525,000 12,000	250,000 250,000 58,333 500,000 350,000 787,700 350,000 1,177,700 3,223,733 37,500 12,000	100,000 58,333 1,000,000 350,000 352,400 200,000 1,117,200 3,077,933 37,500 9,000	300,000 300,000 58,333 500,000 350,000 66,500 200,000 1,971,900 3,146,733 130,000 0	0 0 0 58,333 500,000 350,000 0 550,000 842,000 2,300,333 1,150,000 9,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000 5,798,800 13,982,765 1,880,000 42,000 375,000
	404007 407309 407443 407603 407616 407317 403091 403091 403039 403022	R & R of Facilities & Equipmnt Solid Waste Total UTILITIES Environmental Mitigation Wastewater Coll Rehab & Replac Water Dist Rehab & Replacement Water Treat. Plant Rehab/Repla Well Rehab & Replacement WWTP Rehab & Replacement Utilities Total NATURAL RESOURCES Blind Pass Eco Zone Bonita Beach Renourishment Estero Island Bch Restoration	E E E E E E E T, S T	625,000 625,000 58,333 500,000 350,000 335,700 300,000 690,000 2,234,033 525,000 12,000 25,000	250,000 250,000 58,333 500,000 350,000 787,700 350,000 1,177,700 3,223,733 37,500 12,000 0	100,000 58,333 1,000,000 350,000 352,400 200,000 1,117,200 3,077,933 37,500 9,000 50,000	300,000 300,000 58,333 500,000 350,000 66,500 200,000 1,971,900 3,146,733 130,000 0 150,000	0 0 58,333 500,000 350,000 0 550,000 842,000 2,300,333 1,150,000 9,000 150,000	1,275,000 1,275,000 291,665 3,000,000 1,750,000 1,542,300 1,600,000 5,798,800 13,982,765 1,880,000 42,000 375,000

FY 13/14 - 17/18 MAJOR MAINTENANCE PROGRAM

Proj #	Project Name	Funding Source	MM Budget FY 13/14	MM Budget FY 14/15	MM Budget FY 15/16	MM Budget FY 16/17	MM Budget FY 17/18	MM Budget FY 13/14 - 17/18
FUNDING	G SOURCE CODES: A = GENERAL FU							
SPECIAL	; T = TDC							
403023	Gasparilla Isl Bch Restoration	Т	21,546	1,041,864	15,609	16,400	10,000	1,105,419
403024	Lovers Key Bch Restoration	T	15,000	15,000	15,000	0	16,000	61,000
408558	Clean & Snag Program	A-15500	280,000	280,000	280,000	280,000	280,000	1,400,000
408514	Neighbor Improvement Program	A-15500	250,000	250,000	250,000	250,000	250,000	1,250,000
408562	Stroud Crk Vegetation Removal	A-15500	0	375,000	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 Total		1,678,546	2,561,364	1,207,109	1,376,400	2,415,000	9,238,419
	TRANSPORTATION		I					
406079	ADA Plan Implementation	GT	0	250,000	250,000	250,000	250,000	1,000,000
406757	DOT Eng/Operation Bldg Renovat	A	0	0	0	0	1,000,000	1,000,000
404007	Environmental Mitigation	GT	58,333	58,333	58,333	58,333	58,333	291,665
406692	Intersection Equip Replacement	GT	0	0	250,000	250,000	250,000	750,000
405714	Master Bridge Project	GT	175,000	190,000	185,000	210,000	260,000	1,020,000
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	5,000,000	5,000,000	5,000,000	5,000,000	23,500,000
406024	Roadway Beautification	А	100,000	100,000	100,000	100,000	100,000	500,000
406080	Roadway Lighting Upgrade	GT	0	0	0	450,000	450,000	900,000
406670	Signal Maintenance Upgrades	GT	100,000	100,000	100,000	100,000	100,000	500,000
	Transportation Total		5,433,333	7,198,333	7,443,333	7,918,333	8,968,333	36,961,665
	LIBRARY		I					
408743	CW Flooring Replacement	LA	306,000	307,000	72,000	50,000	223,000	958,000
408971	CW HVAC Replacement & Control	LA	250,000	0	250,000	0	0	500,000
408603	Reroofing Projects/Replacement	LA	5,000	5,000	157,000	5,000	5,000	177,000
	Library Total		561,000	312,000	479,000	55,000	228,000	1,635,000
	PARKS		Ι					
402152	Alva Boat Ramp Dock Replace	А	0	45,000	0	0	0	45,000
401809	Beach Park Maint	т	35,000	50,000	50,000	50,000	50,000	235,000
401596	Brooks Pk Ballfield Light Upgr	А	0	700,000	0	0	0	700,000
402151	Buckingham Comm Pk Lights	А	0	0	350,000	0	0	350,000
402149	Caloosahatchee Pk Shrline Stab	Т	200,000	200,000	200,000	200,000	0	800,000
401915	Causeway Island Erosion Contrl	Т	50,000	0	0	0	0	50,000
402141	County Wide Park Improvements	A, A-15500	200,000	200,000	200,000	200,000	200,000	1,000,000
401825	CW Boardwalk Repair	Α, Τ	20,000	80,000	85,000	90,000	95,000	370,000
401721	CW Playgrounds	A-15500	300,000	300,000	300,000	300,000	300,000	1,500,000
402150	Lakes Park Piling Replacement	A	0	0	0	500,000	0	500,000
401674	Pool Improvements	A	150,000	50,000	150,000	50,000	150,000	550,000
401823	Pool Maintenance & Repairs	A	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
401599	Stadium R & R - JetBlue Park	S S	75,000	75,000	75,000	125,000	125,000	475,000
401734 402122	Stadium R & R -Hammond Stadium Stadiums Maint & Improvements	S A, S	40,000 400,000	40,000 565,000	40,000 615,000	40,000 565,000	40,000 615,000	200,000 2,760,000
402122	Total Parks Projects	7, 0	1,580,000	2,415,000	2,175,000	2,230,000	1,685,000	10,085,000
	WATER ACCESS		I					
100001				-	~		~	000 000
402061	Bonita Springs River Park	Т	222,300	0	0	0	0	222,300
401743	CC Yacht Club Beach Area Maint	Т	36,000	0	0	0	0	36,000
401687 401921	Emergency Beach Cleanup FMB-Bayside&Bch Access Improve	т т	100,000 64,500	0 0	0 0	0 0	0 0	100,000 64,500
401321	FMB-Bayside&Bch Access Improve	í	04,000	U	U	U	U	04,000

FY 13/14 - 17/1	8 MAJOR	MAINTE	NANCE F	PROGRAM

Proj #	Project Name	Funding Source	MM Budget FY 13/14	MM Budget FY 14/15	MM Budget FY 15/16	MM Budget FY 16/17	MM Budget FY 17/18	MM Budget FY 13/14 - 17/18
	G SOURCE CODES: A = GENERAL FUNI ; T = TDC	D; A-15500 =	UNINCORPORA	red Mstu; e =	ENTERPRISE;	GT = GAS TAX;	LA = LIBRARY	
401916	FMB-Coastal Management Plan	Т	90,000	0	0	0	0	90,000
401922	FMB-Newton Pk Shade Structures	Т	30,000	0	0	0	0	30,000
401895	FMB-Operation Beach Maint	Т	897,559	0	0	0	0	897,559
402133	FMB-Portable ADA Restrooms	Т	60,000	0	0	0	0	60,000
401810	Four Mile Cove Eco Park	Т	36,000	0	0	0	0	36,000
401917	Gasparilla Is Sea Grape Access	Т	75,000	0	0	0	0	75,000
401911	Hagerup Beach Park	Т	21,285	0	0	0	0	21,285
401919	San-Gulfside Shade Structure	Т	30,000	0	0	0	0	30,000
401747	Sanibel Bch Erosion Monitoring	Т	40,000	0	0	0	0	40,000
401656	Sanibel Beach Maintenance	Т	1,077,900	0	0	0	0	1,077,900
401897	Sanibel Dune Walkover Replace	т	20,000	0	0	0	0	20,000
401909	Sanibel-Bch Access Dune Protec	Т	15,750	0	0	0	0	15,750
401918	Sanibel-Tarpon Bay Bch Restrm	Т	530,000	0	0	0	0	530,000
401920	San-Lighthouse Shade Structure	Т	30,000	0	0	0	0	30,000
	Water Access Total		3,376,294	0	0	0	0	3,376,294
	TOTAL MAJOR MAINTENANCE:		19,304,540	21,029,764	19,036,709	18,822,800	18,936,000	97,129,813

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.

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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 transportationrelated 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.

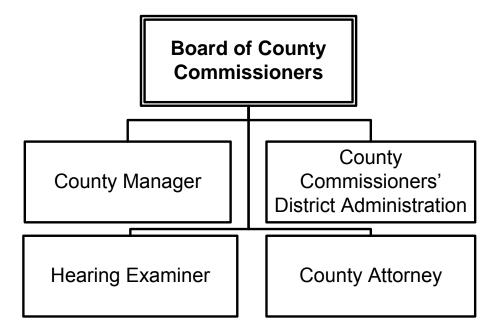
Each area falls into one of the following three categories: Legislative/Administrative, Service Delivery, and Support Services. Legislative/Administrative departments report to the Board of County Commissioners; Service Delivery and Support Services departments report to one of the four Assistant County 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 FY11-12 actual expenses, FY12-13 unaudited actuals, and FY13-14 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.

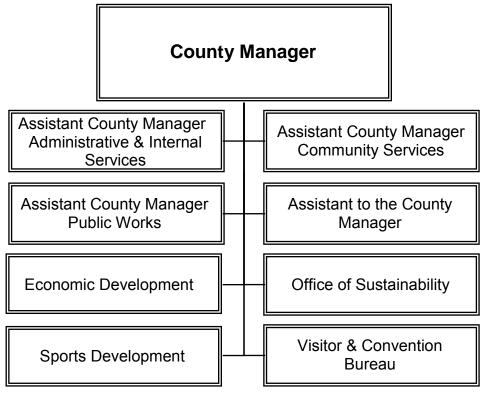
County Commissioners

LEE COUNTY - FLORIDA 2013 - 2014

DEPARTMENT/DIVISION/PROG	<u>BRAM</u>	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
County Commissioners				
Board of County Commiss	sioners	\$ 1,146,052	\$ 1,219,083	\$ 1,369,605
	Total	\$ 1,146,052	\$ 1,219,083	\$ 1,369,605
County Manager				
County Manager		\$ 1,118,537	\$ 1,293,443	\$ 1,228,001
	Total	\$ 1,118,537	\$ 1,293,443	\$ 1,228,001
County Attorney				
Legal Counsel		\$ 2,963,571	\$ 2,859,759	\$ 2,909,384
Special Master Process		\$ 881	\$ 1,318	\$ 5,500
	Total	\$ 2,964,452	\$ 2,861,077	\$ 2,914,884
Hearing Examiner				
Hearing Examiner		\$ 593,662	\$ 646,776	\$ 689,224
	Total	\$ 593,662	\$ 646,776	\$ 689,224
GRAND TOTAL		\$ 5,822,703	\$ 6,020,379	\$ 6,201,714

GRAND TOTAL	\$ 5,822,703	\$ 6,020,379	\$ 6,201,714
Special Revenue Fund	\$ 594,543	\$ 648,094	\$ 694,724
General Fund	\$ 5,228,160	\$ 5,372,285	\$ 5,506,990
EXPENDITURES BY FUND TYPE			

COUNTY MANAGER



Three Assistant County Managers and one Assistant to the County Manager 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 Development 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 offseason 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 2013 - 2014

DEPARTMENT/DIVISION/PROGRAM	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 247,942	\$ 113,533	\$ 328,731
Attraction Marketing	\$ 349,989	\$ 306,675	\$ 325,000
Visitor & Convention Bureau	\$ 12,213,816	\$ 13,638,342	\$ 14,256,004
Total	\$ 12,811,747	\$ 14,058,550	\$ 14,909,735
Office of Sustainability			
Office of Sustainability	\$ 212,747	\$ 273,397	\$ 269,669
Total	\$ 212,747	\$ 273,397	\$ 269,669
Economic Development			
Industrial Development	\$ 1,810,485	\$ 1,220,916	\$ 1,329,191
Total	\$ 1,810,485	\$ 1,220,916	\$ 1,329,191
Sports Authority			
Industrial Development	\$ 783,501	\$ 736,671	\$ 985,360
Total	\$ 783,501	\$ 736,671	\$ 985,360
PW/DCD Internal Services			
Public Works Admin.	\$ 898,728	\$ 826,760	\$ 819,783
Total	\$ 898,728	\$ 826,760	\$ 819,783
GRAND TOTAL	\$ 16,517,208	\$ 17,116,294	\$ 18,313,738

GRAND TOTAL	\$ 16,517,208	\$ 17,116,294	\$ 18,313,738
Special Revenue Fund	\$ 13,595,248	\$ 14,795,221	\$ 15,895,095
General Fund	\$ 2,921,960	\$ 2,321,073	\$ 2,418,643

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, audio books, 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

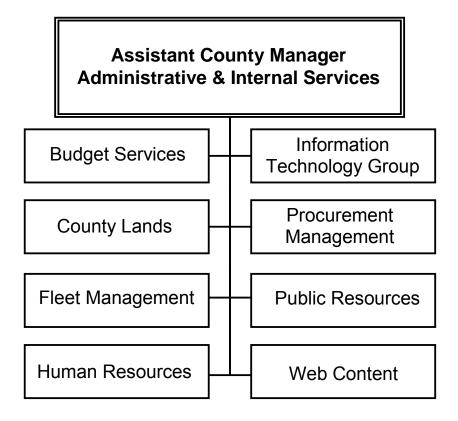
LEE COUNTY - FLORIDA 2013 - 2014

DEPARTMENT/DIVISION/PROGRAM	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
County Manager			
Veterans Services	\$ 142,159	\$ 142,514	\$ 106,727
Total	\$ 142,159	\$ 142,514	\$ 106,727
Human Services			
Human Svcs Fiscal Mgmt.	\$ 319,756	\$ 323,107	\$ 467,781
Neighborhood Bldg Program	\$ 480,446	\$ 292,681	\$ 407,741
Human Srvcs Admin/Clerical	\$ 666,823	\$ 666,761	\$ 755,598
Neighborhood Improvements	\$ 9,313,088	\$ 5,961,433	\$ 6,252,930
Administration & Housing Asst	\$ 109,969	\$ 205,313	\$ 67,692
Housing Services/General	\$ 2,173,091	\$ 2,245,956	\$ 1,588,905
State Mandated Programs	\$ 11,518,927	\$ 5,088,974	\$ 4,988,031
State Health Programs	\$ 262,972	\$ 290,083	\$ 100,000
Family Services Unit Program	\$ 1,826,041	\$ 1,983,180	\$ 1,515,554
Supportive Housing Program	\$ 1,963,920	\$ 2,075,678	\$ 26,502
Non Grant Donations	\$ 114,506	\$ 86,589	\$ 221,067
Partnering For Results	\$ 4,083,976	\$ 4,051,397	\$ 4,246,411
Small Business Development	\$ 28,918	\$ 411	\$ 1,000
Total	\$ 32,862,433	\$ 23,271,563	\$ 20,639,212
State Health Programs	A A AAA AAA	A O O 7 4 O4O	A A AAA AAA
State Health Programs	\$ 2,281,996	\$ 2,271,318	\$ 2,293,831
Total	\$ 2,281,996	\$ 2,271,318	\$ 2,293,831
Public Safety	A A A A A		
Fire Protection	\$ 22,619	\$ 22,619	\$ 22,619
Emergency Mgmt Operations	\$ 665,516	\$ 502,365	\$ 123,977
All Hazards Protections	\$ 1,244,148	\$ 1,391,492	\$ 1,541,650
Emergency Response	\$ 30,579,520	\$ 31,324,729	\$ 29,901,877
Emergency Dispatching	\$ 2,745,557	\$ 2,812,934	\$ 2,939,023
E911 Implementation	\$ 3,868,508 \$ 2,437,676	\$ 3,252,287	\$ 2,958,411 \$ 2,508,872
Govt Communications Network		\$ 3,355,364 \$ 2,734,015	\$ 2,598,873 \$ 2,476,407
Pub Safety-Logistics Total	\$ 2,516,622	\$ 2,734,915	\$ 2,476,497
	\$ 44,080,166	\$ 45,396,705	\$ 42,562,927
Library	\$ 23,231,799	¢ 24 151 107	¢ 24 607 736
Library Services Total		\$ 24,151,197	\$ 24,607,736
	\$ 23,231,799	\$ 24,151,197	\$ 24,607,736
Parks & Recreation	\$ 961,891	\$ 913,696	\$ 138,749
Extension Services	\$ 901,891 \$ 19,498,732	\$ 913,090	\$ 138,749 \$ 20,404,740
Parks & Recreation Operations	\$ 1,504,679	\$ 19,014,958 \$ 80,857	\$ 20,404,740 \$ 50,000
Florida Community Trust	\$ 6,108,859	\$ 6,618,241	\$ 6,598,344
Sports Complexes Total	\$ 28,074,161		
Total	φ 20,074, IOI	\$ 27,227,752	\$ 27,191,833

ASSISTANT COUNTY MANAGER (continued)

DEPARTMENT/DIVISION/PROGRAM	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
Transit			
Fixed Route Service	\$ 20,515,825	\$ 35,856,505	\$ 21,848,483
Tota	l \$ 20,515,825	\$ 35,856,505	\$ 21,848,483
Rezoning and DRI			
Rezoning & DRI's	\$ 1,124,622	\$ 1,120,398	\$ 1,191,619
Tota	l \$ 1,124,622	\$ 1,120,398	\$ 1,191,619
Planning			
DCD - Planning	\$ 1,700,563	\$ 1,820,143	\$ 1,097,117
Transfer Development Rights	\$ 0	\$ 0	\$ 50,000
Administration & Housing Asst	\$ 668,886	\$ 142,173	\$ 628,062
Tota	l \$ 2,369,449	\$ 1,962,316	\$ 1,775,179
Environmental Sciences	• · • • · • •		
DCD Plan Env Svcs	\$ 1,001,423	\$ 1,103,191	\$ 738,197
Tota	l \$ 1,001,423	\$ 1,103,191	\$ 738,197
Developmental Services			
Development Review	\$ 1,294,688	\$ 1,326,864	\$ 1,351,625
Zoning Review	\$ 238,075	\$ 242,817	\$ 243,663
Permit Issuance	\$ 1,243,091	\$ 1,261,873	\$ 1,250,592
Building Inspections	\$ 2,788,773	\$ 2,712,570	\$ 2,887,049
Code Enforcement	\$ 2,513,455	\$ 2,483,647	\$ 2,519,470
Plans Review	\$ 830,871	\$ 864,382	\$ 886,920
Tota	l \$ 8,908,953	\$ 8,892,153	\$ 9,139,319
Admin & Support	* 4 007 750	* 4 400 000	* 4 000 000
DCD Admin & Support	\$ 1,267,759	\$ 1,199,629	\$ 1,233,686
Tota	l \$ 1,267,759	\$ 1,199,629	\$ 1,233,686
Animal Services	* 4 000 57 0	* 4 005 074	
Animal Svcs-Shelter Operations	\$ 1,926,570	\$ 1,995,271	\$ 2,026,554
Animal Srvcs -Field Operations	\$ 1,774,903	\$ 1,591,808	\$ 1,559,501
Animal Svcs- Spay & Neuter Tota	\$ 908,268	\$ 946,433	\$ 991,974
Tota	I \$4,609,741	\$ 4,533,512	\$ 4,578,029
GRAND TOTAL	\$ 170,470,486	\$ 177,128,753	\$ 157,906,778
EXPENDITURES BY FUND TYPE			
General Fund	\$ 79,088,568	\$ 70,177,657	\$ 67,857,277
Special Revenue Fund	\$ 65,062,850	\$ 65,136,509	\$ 62,899,522
Capital Project Fund	\$ 3,365,567	\$ 2,602,718	\$ 2,702,623
Enterprise Fund	\$ 20,515,825	\$ 35,856,505	\$ 21,848,483
Internal Service Fund	\$ 2,437,676	\$ 3,355,364	\$ 2,598,873
GRAND TOTAL	\$ 170,470,486	\$ 177,128,753	\$ 157,906,778

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.

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.

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

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.

ASSISTANT COUNTY MANAGER (continued)

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

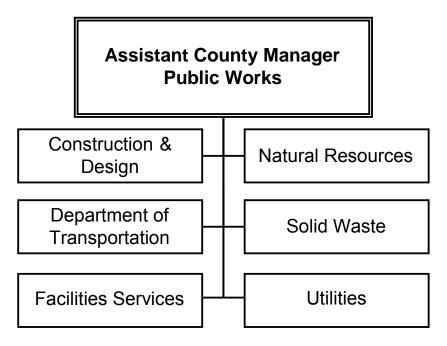
LEE COUNTY - FLORIDA 2013 - 2014

DEPARTMENT/DIVISION/PROGRA	M	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
Procurement Management				
Procurement Management		\$ 887,271	\$ 787,838	\$ 853,924
	Total	\$ 887,271	\$ 787,838	\$ 853,924
Information Technology				
Telephones		\$ 3,928,764	\$ 3,675,277	\$ 3,644,675
Data Processing		\$ 7,038,198	\$ 8,126,363	\$ 7,540,812
	Total	\$ 10,966,962	\$ 11,801,640	\$ 11,185,487
Public Resources				
MSTBU Services		\$ 193,154	\$ 257,690	\$ 346,495
Public Resources		\$ 1,133,986	\$ 1,091,517	\$ 1,182,963
	Total	\$ 1,327,140	\$ 1,349,207	\$ 1,529,458
Fleet Management				
Rolling & Motorized Equipment		\$ 9,906,640	\$ 9,185,771	\$ 9,994,385
	Total	\$ 9,906,640	\$ 9,185,771	\$ 9,994,385
County Lands		* • • • • • • • • • •	* ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	* • • • • • • • • • • • • • • • • •
County Lands		\$ 955,804	\$ 933,090	\$ 887,670
	Total	\$ 955,804	\$ 933,090	\$ 887,670
County Manager				
Budget Services		\$ 817,501	\$ 702,243	\$ 705,770
Risk Mgmt Administration		\$ 273,616	\$ 229,129	\$ 334,587
	Total	\$ 1,091,117	\$ 931,372	\$ 1,040,357
Human Resources				
Human Resources Human Resources - Training		\$ 1,807,507 \$ 90,387	\$ 1,869,671 \$ 114,099	\$ 2,019,507 \$ 114,379
	Total	\$ 1,897,894	\$ 1,983,770	\$ 2,133,886

ASSISTANT COUNTY MANAGER (continued)

DEPARTMENT/DIVISION/PROGRAM	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
GRAND TOTAL	\$ 27,032,828	\$ 26,972,688	\$ 27,625,167
EXPENDITURES BY FUND TYPE			
General Fund	\$ 4,884,550	\$ 4,721,775	\$ 4,960,205
Special Revenue Fund	\$ 287,003	\$ 261,736	\$ 362,495
Internal Service Fund	\$ 21,861,275	\$ 21,989,177	\$ 22,302,467
GRAND TOTAL	\$ 27,032,828	\$ 26,972,688	\$ 27,625,167

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.

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.

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.

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

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 2013 - 2014

DEPARTMENT/DIVISION/PROGRAM	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
Utilities			
WW Treatment - Waterway East	\$ 747,413	\$ 90,632	\$ 12,000
WW Treatment - Fiesta Villas	\$ 2,056,265	\$ 2,063,329	\$ 2,155,652
Water Prod - Waterway	\$ 329,112	\$ 240,104	\$ 137,776
Water Prod - Green Me	\$ 2,400,799	\$ 2,846,980	\$ 2,762,701
Water Prod - Bartow	\$ 85,113	\$ 52,334	\$ 138,151
Water Prod - Pine Woods	\$ 1,813,410	\$ 1,580,155	\$ 1,839,978
WW Treatment - San Carlos	\$ 231,808	\$ 290,682	\$ 271,265
WW Treatment - Three Oaks	\$ 1,493,257	\$ 1,412,337	\$ 1,541,713
Water Production - Olga	\$ 1,370,422	\$ 1,321,631	\$ 1,551,228
Water Distribution	\$ 3,023,814	\$ 3,329,312	\$ 3,694,183
Water Distribution Wastewater Treatment Contracts	\$ 7,332,004	\$ 6,533,043	\$ 6,750,000
Wastewater Collection	\$ 4,970,947	\$ 4,969,247	\$ 5,182,078
Utilities-Maintenance Services	\$ 1,633,803	\$ 1,698,561	\$ 2,125,016
Wastewater Treat - Pkg. Plants	\$ 22,920	\$ 16,454	\$ 18,200
Wastewater Treatment-Beach	\$ 1,909,538	\$ 1,869,785	\$ 2,038,417
WWW Treatment -Pine Island	\$ 406,090	\$ 427,962	\$ 487,136
Utilities-Gateway Treatment Pl	\$ 766,280	\$ 893,886	\$ 954,993
Utilities Admin - Sewer	\$ 1,643,965	\$ 1,502,683	\$ 1,588,892
Utilities-Electronic Dept	\$ 1,572,647	\$ 1,575,823	\$ 1,788,581
Utilities Admin - Water	\$ 1,997,664	\$ 1,980,471	\$ 2,028,800
Utilities Admin - Mgmt	\$ 1,345,002	\$ 1,212,804	\$ 1,363,866
Utilities Engineering	\$ 1,733,529	\$ 1,914,592	\$ 2,137,562
Water Meter Service	\$ 2,251,107	\$ 2,204,840	\$ 2,327,659
Billing & Collection	\$ 2,388,594	\$ 2,446,608	\$ 3,045,438
Water Production - Corkscrew	\$ 3,313,384	\$ 2,932,067	\$ 2,890,451
Utilities-Support Services	\$ 571,992	\$ 568,787	\$ 698,282
Water/Sewer General	\$ 79,802	\$ 220,439	\$ 250,000
Utilities-Water Prod-North Lee	\$ 2,240,248	\$ 2,067,907	\$ 2,062,026
Locates Inspections	\$ 601,557	\$ 455,739	\$ 511,580
Industrial Pretreatment	\$ 245,357	\$ 337,257	\$ 261,683
Asset Management	\$ 496,386	\$ 189,452	\$ 5,845
Utilities - Fiscal	\$ 503,028	\$ 501,600	\$ 525,293
LCU - FGUA WW Interlocal NFM	\$ 0	\$ 1,604,884	\$ 1,400,000
Bayshore Treatment Plant	\$ 113,008	\$ 21,846	\$ 4,000
Total	\$ 51,690,265	\$ 51,374,233	\$ 54,550,445
	. , ,		. , ,
Solid Waste	\$ 396,664	\$ 485,506	\$ 490,040
Right of Way Cleanup	\$ 22,838,556	\$ 23,061,896	\$ 490,040 \$ 23,337,406
Solid Waste Operations	\$ 22,838,930 \$ 1,429,037	\$ 3,293,147	\$ 1,811,452
	\$ 28,889,870	\$ 30,473,800	\$ 32,416,142
Disposal Facilities			
Hendry Co. Transfer Stations	\$ 1,091,571 \$ 4,465,495	\$ 1,311,030 \$ 4,303,453	\$ 1,037,523 \$ 4,115,591
Lee/Hendry Landfill Total			
iotai	\$ 59,111,193	\$ 62,928,832	\$ 63,208,154
Natural Resources			
Marine Svcs / Marine Sciences	\$ 628,276	\$ 606,601	\$ 723,157

ASSISTANT COUNTY MANAGER - PUBLIC WORKS (continued)

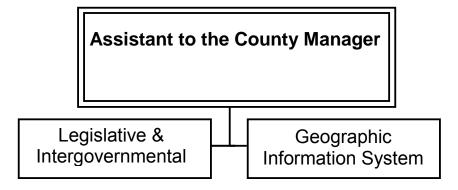
DEPARTMENT/DIVISION/PROGRAM	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
Manatee Conservation	\$ 9,930	\$ 17,980	\$ 0
Ground Water Mgmt	\$ 586,110	\$ 611,365	\$ 788,111
Environmental Lab	\$ 1,288,520	\$ 1,339,528	\$ 1,373,013
Pollutant Storage Tanks	\$ 261,802	\$ 170,371	\$ 167,625
Surface Water Mgmt	\$ 1,458,730	\$ 1,425,979	\$ 1,426,894
Small Quantity Generator	\$ 574,865	\$ 583,920	\$ 548,864
Total	\$ 4,808,233	\$ 4,755,744	\$ 5,027,664
Dept. of Transportation			
DOT Administration	\$ 1,275,701	\$ 1,140,263	\$ 874,726
Canal Maintenance	\$ 2,034,164	\$ 2,045,244	\$ 2,135,747
Landscape Maintenance	\$ 3,393,878	\$ 3,386,187	\$ 3,863,070
Roadway Maintenance	\$ 10,026,966	\$ 10,580,556	\$ 10,202,112
Traffic - Signs & Markings	\$ 3,020,816	\$ 2,876,589	\$ 2,853,332
Traffic - Signal Systems	\$ 4,770,330	\$ 4,780,952	\$ 4,557,681
DOT Eng Planning	\$ 512,616	\$ 619,173	\$ 525,021
Bridge Maintenance	\$ 1,217,416	\$ 1,286,556	\$ 1,403,990
Toll Facilities R&R	\$ 77,994	\$ 210,999	\$ 550,000
DOT Eng Construction	\$ 1,227,995	\$ 1,029,678	\$ 962,388
DOT Eng Design	\$ 674,711	\$ 703,637	\$ 787,983
Toll Bridge Operations	\$ 9,081,203	\$ 8,837,512	\$ 9,355,029
Total	\$ 37,313,790	\$ 37,497,346	\$ 38,071,079
Construction and Design			
Facilities Services	\$ 5,403,088	\$ 5,114,895	\$ 5,289,020
Maintenance & Repair Services	\$ 6,301,928	\$ 6,824,074	\$ 6,889,557
Construction and Design	\$ 2,047,653	\$ 1,807,357	\$ 1,703,964
Total	\$ 13,752,669	\$ 13,746,326	\$ 13,882,541
GRAND TOTAL	\$ 166,676,150	\$ 170,302,481	\$ 174,739,883

EXPENDITURES BY FUND TYPE

GRAND TOTAL	\$ 166,676,150	\$ 170,302,481	\$ 174,739,883
Enterprise Fund	\$ 119,960,655	\$ 123,351,576	\$ 127,663,628
Special Revenue Fund	\$ 30,459,920	\$ 30,489,830	\$ 30,141,808
General Fund	\$ 16,255,575	\$ 16,461,075	\$ 16,934,447



ASSISTANT TO THE COUNTY MANAGER



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

Assistant to County Manager

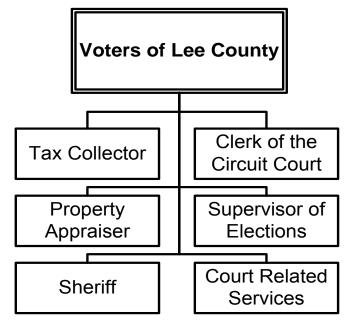
LEE COUNTY - FLORIDA 2013 - 2014

DEPARTMENT/DIVISION/PROGRAM	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
County Manager			
Equal Employment Opportunity	\$ 289,885	\$ 218,535	\$ 3,522
Housing Enforcement - HUD	\$ 82,884	\$ 23,345	\$ 0
Total	\$ 372,769	\$ 241,880	\$ 3,522
GIS Operations			
GIS Operations	\$ 681,033	\$ 674,012	\$ 613,627
Total	\$ 681,033	\$ 674,012	\$ 613,627
GRAND TOTAL	\$ 1,053,802	\$ 915,892	\$ 617,149

EXPENDITURES BY FUND TYPE

General Fund	\$ 1,053,802	\$ 915,892	\$ 617,149
GRAND TOTAL	\$ 1,053,802	\$ 915,892	\$ 617,149

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 2013 - 2014

DEPARTM	ENT/DIVISION/PROGRAM	<u>/</u>	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
Tax Collec	ctor				
S	upport to Tax Collector ax Collect. Fund Collect Fe	ees Total	\$ 1,317,169 <u>\$ 14,130,596</u> \$ 15,447,765	\$ 1,360,871 <u>\$ 13,861,282</u> \$ 15,222,153	\$ 1,549,406 \$ 14,500,408 \$ 16,049,814
Clerk to th	ne Board				
Fi	upport to Clerk to Board inance & Internal Audit CB - Audit	Total	\$ 947,096 \$ 7,648,751 <u>\$ 800,116</u> \$ 9,395,963	\$ 964,991 \$ 7,515,602 \$ 856,063 \$ 9,336,656	\$ 1,049,587 \$ 7,460,461 <u>\$ 860,000</u> \$ 9,370,048
Property A	Appraiser		+ 0,000,000	+ 0,000,000	<i> </i>
S	upport to Property Apprais rop Appr. Fund Collect Fee		\$ 2,374,995 \$ 7,943,635 \$ 10,318,630	\$ 2,220,619 \$ 7,754,728 \$ 9,975,347	\$ 2,008,158 \$ 8,891,879 \$ 10,900,037
Superviso	r of Elections				
	upport to Supervisor of Ele upervisor of Elections	ect Total	\$ 717,087 <u>\$ 6,420,458</u> \$ 7,137,545	\$ 677,128 \$ 6,227,658 \$ 6,904,786	\$ 689,791 \$ 6,434,801 \$ 7,124,592
Sheriff					
Si La Si	heriff Disbursement upport to Sheriff aw Enforcement Trust heriff - Jail Disbursement heriff - Court Support	Total	\$ 85,060,425 \$ 5,111,404 \$ 394,256 \$ 49,423,717 \$ 8,007,694 \$ 147,997,496	\$ 81,922,855 \$ 5,172,707 \$ 215,220 \$ 48,109,671 \$ 7,903,871 \$ 143,324,324	\$ 83,919,438 \$ 4,954,808 \$ 0 \$ 49,325,793 <u>\$ 8,342,237</u> \$ 146,542,276
Court Rela	ated Programs				
Pr M Fa Du Ju Ju Te Cu Cu Cu Cu	ourt Admin - Support retrial Services lediation Ordinance amily Court Services omestic Violence ublic Def Conflicts- Juvenil uvenile Arbitration een Court ublic Guardian ourthouse Security JIS ourt Technology aw library robation	e	$ \ 1,548,792 \ 2,063,841 \ 132,806 \ 699,039 \ 353,253 \ $	\$ 1,490,211 \$ 2,080,541 \$ 135,096 \$ 771,733 \$ 326,621	\$ 1,507,320 \$ 2,177,362 \$ 136,332 \$ 860,380 \$ 383,278 \$ 1,000 \$ 6,500 \$ 197,002 \$ 241,488 \$ 1,093,022 \$ 1,292,250 \$ 1,073,450 \$ 230,870 \$ 1,793,736
	ourthouse Facilities	Total	\$ 0 \$ 11,977,648	\$ 0 \$ 11,898,501	\$ 413,136 \$ 12,613,165

COURTS AND CONSTITUTIONAL OFFICERS (continued)

DEPARTMENT/DIVISION/PROGRAM	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 <u>UNAUDITED</u> <u>ACTUAL</u>	2013 - 2014 <u>ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 853,677	\$ 898,474	\$ 993,704
Total	\$ 853,677	\$ 898,474	\$ 993,704
State Attorney			
State Attorney	\$ 1,516,603	\$ 1,572,209	\$ 1,667,393
Total	\$ 1,516,603	\$ 1,572,209	\$ 1,667,393
Medical Examiner			
Support to Medical Examiner	\$ 146,399	\$ 149,955	\$ 139,123
Medical Examiner	\$ 2,337,054	\$ 2,366,641	\$ 2,500,755
Total	\$ 2,483,453	\$ 2,516,596	\$ 2,639,878
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 3,744,984	\$ 2,885,356	\$ 1,441,316
Legal Aid	\$ 514,858	\$ 522,582	\$ 530,421
Total	\$ 4,259,842	\$ 3,407,938	\$ 1,971,737
Crim Conf & Civ Reg Counsel			
Public Def Conflicts- Criminal	\$ 5,197	\$ 0	\$ 0
Total	\$ 5,197	\$ 0	\$ 0
Guardian Ad Litem			
Guardian Ad Litem	\$ 197,646	\$ 193,717	\$ 215,543
Total	\$ 197,646	\$ 193,717	\$ 215,543
GRAND TOTAL	\$ 211,591,465	\$ 205,250,701	\$ 210,088,187

EXPENDITURES BY FUND TYPE			
General Fund	\$ 191,413,997	\$ 186,251,541	\$ 191,646,414
Special Revenue Fund	\$ 18,775,689	\$ 17,616,348	\$ 17,033,074
Debt Service Fund	\$ 1,629	\$ 1,383	\$ 1,700
Capital Project Fund	\$ 760,138	\$ 754,374	\$ 780,000
Enterprise Fund	\$ 640,012	\$ 627,055	\$ 626,999
GRAND TOTAL	\$ 211,591,465	\$ 205,250,701	\$ 210,088,187

CAPITAL IMPROVEMENT PROGRAM/LONG-TERM DEBT

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CAPITAL IMPROVEMENT PROGRAM DEFINED

WHAT IS THE CAPITAL IMPROVEMENT PROGRAM?

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

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

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

WHAT IS A CAPITAL PROJECT?

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

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

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

WHAT IS THE LEE COUNTY COMPREHENSIVE PLAN?

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

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

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

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

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

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

WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?

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

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

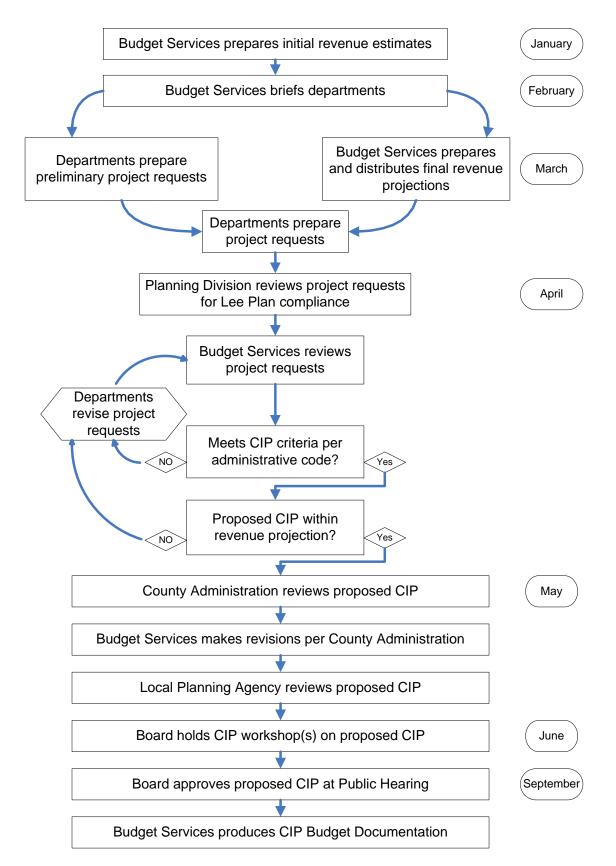
The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and, sometimes, from year to year. Any revisions must be approved by the Board of County Commissioners. Each department maintains daily control of its projects, with overall 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 13/14 - 17/18

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
Ad Valorem Tax - Conservation 2020	0	26,000,000	26,000,000	26,000,000	26,000,000	104,000,000
Interest	146,386	149,199	177,069	177,141	177,212	827,007
Impact Fees:						
Community Park	44,400	134,532	226,462	228,728	231,016	865,138
Regional Park	56,800	172,104	289,708	292,605	295,531	1,106,748
Road	453,200	1,373,196	2,311,546	2,334,663	2,358,009	8,830,614
Enterprise Funds	47,132,400	24,446,800	25,336,900	18,894,200	38,620,000	154,430,300
Gas Taxes	13,721,000	13,996,000	14,276,000	14,546,000	14,808,000	71,347,000
Total Major Revenues	\$61,554,186	\$66,271,831	\$68,617,685	\$62,473,337	\$82,489,768	\$341,406,807

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

In FY13-14, the Board of County Commissioners approved a General Fund millage of 4.1506 which includes funds for capital projects and Conservation 2020. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund and the Conservation 2020 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.

Interest

Interest earned on the cash balances of the Capital Improvement Fund is projected and budgeted as a revenue in the fund. In FY13-14, interest earnings are projected to be \$10,000 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.

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.

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 FY13-14, 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. Impact fees were reduced in FY12-13 for 2 years, which caused a major reduction in impact fees estimates.

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. FY13-14 Community Park Impact Fee revenue is anticipated to be \$44,400, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

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 FY13-14, Regional Park Impact Fee revenue is anticipated to be \$56,800, 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 FY13-14 is anticipated to be \$453,200, 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

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 FY13-14/FY17-18 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.

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 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. Of 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.

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.

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.

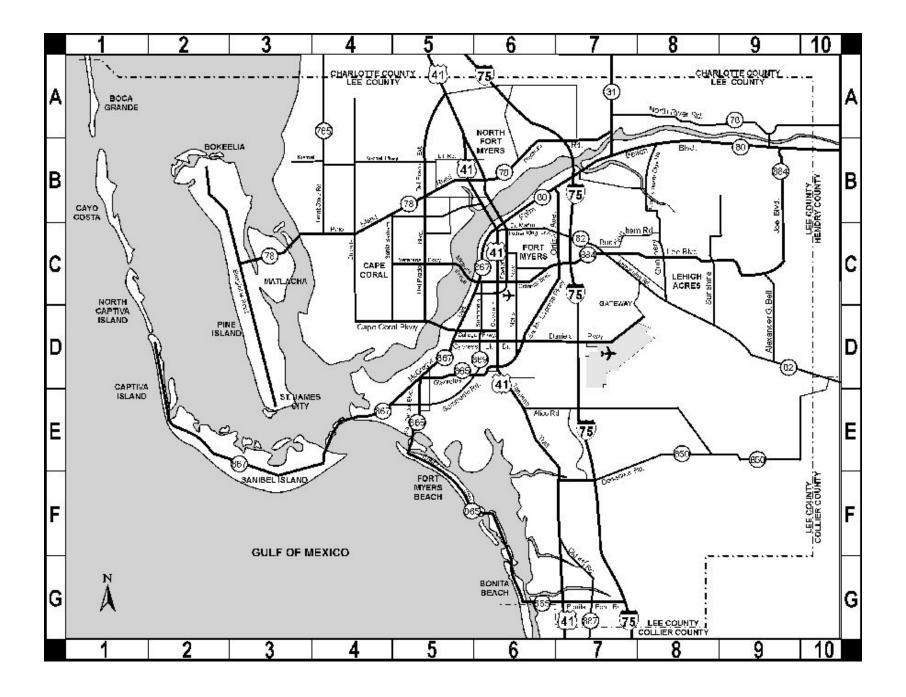
Loan repayment schedule is as follows:

Started to repay loan	10/15/10	at	\$682,544		
As of	04/15/11	at	\$999,557		
As of	10/15/11	at	\$1,121,147		
As of	04/15/12	at	\$1,128,069		
The payment amount will continue at \$1,128,069 until					
April 15, 2030.					

CAPITAL IMPROVEMENT PROJECT REQUEST CATEGORY SUMMARY

FY13/14 - 17/18 CAPITAL IMPROVEMENT PROGRAM - LEE COUNTY, FLORIDA

CATEGORY		CIP BUDGET FY 13/14	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 13/14 - 17/18	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COSTS*
COUNTY LANDS PROJECTS	\$	125,485	\$ 22,700,000	\$ 22,700,000	\$ 22,700,000	\$ 22,700,000	90,925,485	0	421,248,910
GOVERNMENT FACILITIES		1,150,000	400,000	500,000	7,000,000	7,000,000	16,050,000	13,690,109	33,726,109
LIBRARY		0	0	0	0	0	0	24,125,000	24,125,000
NATURAL RESOURCES		1,800,000	4,671,000	5,550,000	3,200,000	3,200,000	18,421,000	49,659,916	72,893,299
PARKS/RECREATION - PARK RELATED		150,000	100,000	550,000	250,000	300,000	1,350,000	2,800,000	4,221,500
SOLID WASTE		18,500,000	450,000	0	0	0	18,950,000	80,600,000	106,516,906
TRANSPORTATION		17,845,000	14,727,000	26,360,500	16,171,500	14,971,000	90,075,000	180,788,383	352,878,715
UTILITIES		28,632,400	23,996,800	25,336,900	18,894,200	38,620,000	135,480,300	281,519,998	501,670,887
FY 13/14 - 17/18 CIP	\$	68,202,885	\$ 67,044,800	\$ 80,997,400	\$ 68,215,700	\$ 86,791,000	\$ 371,251,785	\$ 633,183,406	\$ 1,517,281,326
*Equals all prior year(s) expenditures and	futur	e year(s) budget							



		CIF	P FY 13/14	4 - 17/18	TOTAL F	PROJECT	S LIST				
MAP				CIP	CIP	CIP	CIP	CIP	CIP	CIP	* TOTAL
REF	PROJ		FUNDING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROJECTED
COORD	#	PROJECT NAME	SOURCE	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 13/14 - 17/18	YEARS 6-10	COST
M = MSB	SU/TU	CODES: A = AD VALOREM; D = DEBT FINANCE; TED COSTS ARE ALL PAST EXPENSES, CURRENT I				T = GAS TAX;	I = IMPACT F	EES; LA = L	IBRARY AD VALOI	REM; S = SPE(CIAL; T = TDC;
		NATURAL RESOURCES]								
CW	200500	Calessabatabas TMDL Compliance	A 20100	1 000 000	1 000 000	1 000 000	2 000 000	2 000 000	7 000 000	20,000,000	29 101 669
CW	208588		A-30100	1,000,000	1,000,000	1,000,000	2,000,000	2,000,000	7,000,000	30,000,000	38,101,668
CW	208589 203072	Charlotte Harbor TMDL Compliance	A-30155	0	0	0	0	0	0	1,209,916	1,375,000
D6 CW	203072	Eagle Ridge/Legends Interconnect Everglades-West Coast TMDL Compliance	A-30155 A-30100	0 200,000	0 200,000	0 200,000	0 200,000	0 200,000	0 1,000,000	450,000 18,000,000	450,000 19,641,368
B8	208591	Fichter Creek Restoration	A-30100,55	200,000	1,400,000	200,000	200,000	200,000	1,400,000	18,000,000	1,881,811
A6	208567	Nalle Grade Stormwater Park	A-30100,55	0	1,400,000	3,000,000	0	0	3,000,000	0	3,400,001
A,B6	208563	NFM Surface Water Improvements	A-30155	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-30100	500,000	0	1,000,000	0	0	500,000	0	950,000
A9	208538	Spanish Creek Restoration	A-30100	100,000	400,000	0	0	0	500,000	0	1,145,616
C7	208557	Sunniland/Nine Mile Run Drainage Improve	A-30155	0	100,000	350,000	0	0	450,000	0	450,000
A5	208509	Yellow Fever Creek Chain Improvements	A-30100	0	571,000	0	0	0	571,000	0	697,835
		NATURAL RESOURCES CAPITAL TOTAL		1,800,000	4,671,000	5,550,000	3,200,000	3,200,000	18,421,000	49,659,916	72,893,299
		PARKS - COMMUNITY & REGIONAL]								
C6	202146	Brooks Park Master Plan & Improvements	I-24	0	0	0	0	0	0	1,250,000	1,321,500
A8	202153	Caloosahatchee Reg Pk Maint Building	I-R	100,000	0	475,000	0	0	575,000	0	575,000
CW	202154	Greenways	I-R	50,000	100,000	75,000	250,000	300,000	775,000	400,000	1,175,000
B8		Idalia Park	I - R	0	0	0	0	0	0	100,000	100,000
B2		Pine Island Comm Marina Mstr Plan & Impr	А	0	0	0	0	0	0	1,050,000	1,050,000
		PARKS CAPITAL TOTAL		150,000	100,000	550,000	250,000	300,000	1,350,000	2,800,000	4,221,500
		SOLID WASTE]								
G7	200939	Electric System Improvements	Е	750,000	0	0	0	0	750,000	0	750,000
D10	200936	Landfill Gas Collection System	E	3,250,000	0	0	0	0	3,250,000	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 2014	E	14,500,000	0	0	0	0	14,500,000	1,000,000	16,700,000

Section E

		CI	P FY 13/14	- 17/18	TOTAL F	ROJECT	S LIST				
MAP				CIP	CIP	CIP	CIP	CIP	CIP	CIP	* TOTAL
REF	PROJ		FUNDING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROJECTED
COORD	#	PROJECT NAME	SOURCE	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 13/14 - 17/18	YEARS 6-10	COST
M = MSB	U/TU	CODES: A = AD VALOREM; D = DEBT FINANCE; TED COSTS ARE ALL PAST EXPENSES, CURRENT				T = GAS TAX;	I = IMPACT F	EES; LA = L	IBRARY AD VALOF	REM; S = SPEC	CIAL; T = TDC;
TBD		Processing Facility (Future)	E	0	0	0	0	0	0	75,000,000	75,000,000
G7		Scale Improvements	Е	0	450,000	0	0	0	450,000	0	450,000
		SOLID WASTE CAPITAL TOTAL	L	18,500,000	450,000	0	0	0	18,950,000	80,600,000	106,516,906
			7								
		TRANSPORTATION DEPARTMENT									
B7,8	205075	Alico Rd 4L - Ben Hill/Airport Rd	GT	170,000	0	8,350,000	540,000	0	9,060,000	0	11,400,000
CW	206002	Bicycle/Pedestrian Facilities	GT,I-21/25	467,000	740,000	180,500	1,014,000	1,006,000	3,407,500	3,700,000	28,933,245
F6	205724	Big Carlos Pass Bridge Replacement	Е	1,500,000	3,500,000	3,500,000	3,000,000	3,000,000	14,500,000	27,400,000	41,900,000
G7	205723	Bonita Beach Road - Phase III	I-24,A,S	0	0	0	0	0	0	22,800,000	24,877,170
E6,7	206758	Briarcliff/Ripp Signalization	GT	200,000	0	0	0	0	200,000	0	225,000
B,C4	204088	Burnt Store Road Four Laning-78 to Van Buren	E, A, I-22	1,008,000	9,137,000	790,000	5,500,000	240,000	16,675,000	12,920,000	39,435,408
B5		Corbett Rd Widening/Resurfacing	GT	0	150,000	690,000	0	0	840,000	0	840,000
D6		Crystal Drive 2 Lane Divided	GT	0	0	0	0	850,000	850,000	6,275,000	7,125,000
D6	205077	Crystal/Plantation Roundabout	GT	450,000	0	0	0	0	450,000	0	575,000
E5	205067	Estero Blvd Improvements	GT,S	7,000,000	300,000	0	750,000	7,000,000	15,050,000	31,000,000	50,100,000
D5	205605	Fiber Ring	Е	350,000	0	0	0	0	350,000	0	350,000
C8	205063	Homestead 4L / Sunrise-Alabama	I-23,A,Loan	3,400,000	150,000	12,100,000	690,000	0	16,340,000	0	21,440,000
B5		Kismet/Littleton Realignment	I-22	0	0	0	137,500	675,000	812,500	693,500	1,506,000
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	205078	North Airport Road Reconstruction	GT	1,800,000	0	0	0	0	1,800,000	0	2,300,000
C7		Ortiz 4L / Colonial-MLK	I-23,A	0	0	0	0	0	0	10,819,000	10,819,000
C7	205056	Ortiz Avenue/SR80 - Luckett	I-23,A	0	0	0	0	0	0	10,650,000	22,198,419
C7	204072	Ortiz Four Laning - MLK to Luckett	I-23,A,G	0	0	0	0	0	0	9,725,000	18,931,475
CW	206759	Signal System ATMS Upgrades	GT	750,000	750,000	750,000	0	0	2,250,000	0	3,750,000
D7	204053	Three Oaks Pkwy Extension, North	I-24,A,GT	0	0	0	0	0	0	39,776,883	52,403,998
C5,E4	205818	Toll Interoperability	Е	750,000	0	0	0	0	750,000	0	850,000
C5,E4		Toll System Replacement	Е	0	0	0	4,540,000	2,200,000	6,740,000	1,960,000	8,700,000
		TRANSPORTATION CAPITAL TOTAL		17,845,000	14,727,000	26,360,500	16,171,500	14,971,000	90,075,000	180,788,383	352,878,715

CIP FY 13/14 - 17/18 TOTAL PROJECTS LIST

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MAP				CIP	CIP	CIP	CIP	CIP	CIP	CIP	* TOTAL
REF	PROJ		FUNDING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROJECTED
COORD	#	PROJECT NAME	SOURCE	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 13/14 - 17/18	YEARS 6-10	COST
FUNDING M = MSB		CODES: A = AD VALOREM; D = DEBT FINANCE;	E = ENTERP	RISE FUND; G	= GRANT; G	T = GAS TAX;	I = IMPACT F	EES; LA = L	IBRARY AD VALO	REM; S = SPEC	CIAL; T = TDC;
* = TOTA	L PROJECT	ED COSTS ARE ALL PAST EXPENSES, CURRENT	BUDGET AND	ALL PROPOSED	D BUDGETS						
			-								
		UTILITIES									
D9,E9		Airport Mitigation Park ASR System	Е	0	0	0	0	0	0	21,970,000	21,970,000
E7	207614	Alico Rd 4L-Ben Hill/Airport Haul-WM Reloc	Е	0	0	3,750,000	0	0	3,750,000	0	4,100,000
C6		Bayshore Rd 24" WM-Samville to N. Tamiami	E	0	0	0	0	0	0	3,450,000	3,450,000
E7		Ben Hill Griffin Force Main Improve South	E	0	425,000	4,575,000	0	0	5,000,000	0	5,000,000
C7		Colonial 30" Water Main-Ortiz to Gumnnery	Е	0	0	0	0	0	0	8,400,000	8,400,000
F7	207158	Corkscrew Road & I-75 Interchange	E	0	0	0	0	0	0	3,000,000	3,056,705
E8		County 951 Utility Relocation	Е	0	0	0	0	0	0	350,000	350,000
CW	207448	County-Wide Fiber Network	E	100,000	100,000	100,000	0	0	300,000	0	550,000
D6		Customer Service Center Expansion	E	0	0	0	0	0	0	750,000	750,000
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	500,000	1,750,000	0	2,250,000	0	2,508,644
E5		Deep Injection Well - #2	E	0	0	400,000	0	0	400,000	6,000,000	6,400,000
A5	207606	Del Prado Water Main Replacement	E	400,000	0	1,075,000	0	0	1,475,000	0	1,475,000
CW	207429	Electrical Equipment Upgrades & Replacements	E	286,200	436,100	280,400	216,200	0	1,218,900	2,300,000	6,445,504
CW	207446	Energy Management Initiatives Program	Е	100,000	100,000	100,000	100,000	100,000	500,000	0	789,760
E5, F5	207326	Estero Blvd Force Main Relocation	E	1,500,000	0	0	0	0	1,500,000	5,625,000	7,450,000
CW	207447	Facility Wide Security System	E	25,000	25,000	25,000	25,000	0	100,000	175,000	371,708
E7	207304	FGCU Sewer	E	3,000,000	300,000	0	0	0	3,300,000	0	3,858,000
E7	207197	FGCU Water	Е	1,050,000	275,000	0	0	0	1,325,000	0	1,984,757
E7	207292	FGCU/Miromar Reuse Extension	E	0	0	0	0	0	0	200,000	200,000
CW	207613	Fiber Optic Upgrades	Е	250,000	0	0	0	0	250,000	0	1,000,000
D5	207293	Fiesta Village Sewer Collection System Improve	Е	0	0	0	600,000	0	600,000	0	637,512
D5		Fiesta Village WWTP RM Upgrade	Е	0	0	0	0	0	0	4,925,000	4,925,000
D5	207450	Fiesta WWTP Sludge Handling	Е	250,000	850,000	0	0	0	1,100,000	0	1,100,000
E5	207451	FMB WWTP Controls System Replacement	Е	600,000	0	0	0	0	600,000	0	600,000
E5		FMB WWTP EQ Tank Replacement	Е	0	0	425,000	6,075,000	0	6,500,000	0	6,500,000
D7	207452	Gateway Operations Building/Sludge Cover	Е	320,000	0	0	0	0	320,000	0	320,000
D7	207308	Gateway WWTP ASR Well System	E	0	0	0	100,000	210,000	310,000	3,373,000	3,683,000
D7	207323	Gateway WWTP - Davco Rehab	Е	2,000,000	0	0	0	0	2,000,000	0	2,250,000

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MAP				CIP	CIP	CIP	CIP	CIP	CIP	CIP	* TOTAL
REF	PROJ		FUNDING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROJECTED
COORD	#	PROJECT NAME	SOURCE	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 13/14 - 17/18	YEARS 6-10	COST
FUNDIN M = MSB		CODES: A = AD VALOREM; D = DEBT FINANCE;	E = ENTERPI	RISE FUND; G	= GRANT; G	T = GAS TAX;	I = IMPACT F	EES; LA = L	IBRARY AD VALOI	REM; S = SPE	CIAL; T = TDC;
* = TOTA	L PROJECT	ED COSTS ARE ALL PAST EXPENSES, CURRENT B	UDGET AND	ALL PROPOSED) BUDGETS						
CW	207247	Inflow & Infiltration Improvements	Е	500,000	500,000	500,000	500,000	500,000	2,500,000	2,000,000	12,315,012
CW	207430	Instrumentation Upgrades & Improvements	Е	106,100	115,100	152,500	0	0	373,700	600,000	2,466,556
E7		Interconnect Pinewoods Distribution Sys	Е	0	0	0	0	0	0	4,850,000	4,850,000
CW	207444	LCU Generator Replace & Improve	Е	200,000	340,000	340,000	198,000	0	1,078,000	1,000,000	3,374,567
CW	207190	Lime Sludge Handling Facilities Improvements	Е	0	0	0	0	0	0	900,000	900,000
E5	207252	Matanzas Pass Force Main	Е	350,000	0	0	0	0	350,000	0	3,693,065
D5	207453	McGregor Blvd Water Main Replacement	Е	1,000,000	3,000,000	3,000,000	0	0	7,000,000	0	7,000,000
B5	207611	N Cleveland Water Main Replacement	Е	350,000	1,525,000	0	0	0	1,875,000	0	2,086,375
B7	207618	NLC WTP Deep Injection Well Backup	Е	52,500	5,350,000	425,000	0	0	5,827,500	0	5,827,500
A7	207602	North Lee County RO Plant Wellfield Expansion	Е	1,400,000	0	0	0	0	1,400,000	0	17,334,377
A7		North Lee County WTP Expansion to 15 MGD	Е	0	0	0	2,300,000	26,000,000	28,300,000	0	28,300,000
A7	207619	NLC WTP Wellfield Expansion to 15 MGD	Е	2,620,000	0	0	0	10,580,000	13,200,000	0	13,200,000
C7,D7		North-South 30" Water Main-SR80 to AHR	Е	0	0	0	0	0	0	28,200,000	28,200,000
B5,B6		N Tamiami 24" WM-Pondella to Cleveland	Е	0	0	0	0	0	0	5,600,000	5,600,000
B8	207311	Olga WTP Alternative Water Source & Process Imp	Е	0	0	0	0	0	0	81,800,000	82,635,733
B6	207454	Operations Building Replacement	Е	30,000	150,000	0	1,500,000	0	1,680,000	0	1,680,000
B5		Orange Grove WM-Pondella to Hancock	Е	0	0	0	700,000	0	700,000	0	700,000
B7		Ortiz FM - Palm Beach to Ballard	Е	0	0	0	2,000,000	0	2,000,000	0	2,000,000
B7		Ortiz Ave Utility Relocation-MLK to SR80	Е	0	0	0	0	0	0	6,000,000	6,000,000
D6	207127	Page Park Waterline Improvements	Е	2,500,000	1,300,000	0	0	0	3,800,000	0	4,056,587
D3	207238	Pine Island Sewer Transmission System	Е	0	0	0	0	0	0	1,200,000	1,227,767
D3	207239	Pine Island WWTP Expansion	Е	0	0	0	0	0	0	1,000,000	1,403,481
F7	207615	Pinewoods Chemical Tank Replacements	Е	450,000	0	0	0	0	450,000	0	495,000
F7		Pinewoods Odor Control Scrubber	Е	0	0	0	200,000	0	200,000	0	200,000
F7	207607	Pinewoods Wellfield Electrical Improvements	Е	2,600,000	0	0	0	0	2,600,000	0	2,860,000
F7		Pinewoods WTP Degasifiers Replacement	Е	0	0	759,000	0	0	759,000	0	759,000
D5	207284	Reclaim Water ASR	Е	0	0	0	0	0	0	5,370,000	5,370,000
CW	207324	Regional WWTP Study	Е	0	0	0	0	0	0	250,000	250,000
CW	207455	Reuse System & Site Improvements	Е	1,000,000	1,000,000	1,300,000	0	0	3,300,000	0	3,300,000
E7	207162	San Carlos Blvd Improv-Linda Loma to Kelly	E	0	0	0	0	0	0	1,800,000	1,800,000
	Section E	······································	-	Ū	Ũ	Ũ	· ·	Ũ	· ·	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,

CIP FY 13/14 - 17/18 TOTAL PROJECTS LIST

MAP				CIP	CIP	CIP	CIP	CIP	CIP	CIP	* TOTAL		
REF	PROJ		FUNDING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROJECTED		
COORD	#	PROJECT NAME	SOURCE	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 13/14 - 17/18	YEARS 6-10	COST		
M = MSB	U/TU	CODES: A = AD VALOREM; D = DEBT FINANCE; TED COSTS ARE ALL PAST EXPENSES, CURRENT				T = GAS TAX;	I = IMPACT F	EES; LA = L	IBRARY AD VALOI	REM; S = SPEC	CIAL; T = TDC;		
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E5	207320	San Carlos FM - Main to Hurricane Pass	Е	0	0	0	0	0	0	1,000,000	2,735,527		
E7	207329	San Carlos WWTP Diversion to 3 Oaks WWTP	E	200,000	0	0	0	0	200,000	0	800,000		
CW	207424	SCADA Upgrades & Improvements	E	326,200	600,000	300,000	300,000	300,000	1,826,200	1,000,000	5,511,842		
CW	207456	Secondary Containments-Chemical Tanks	Е	150,000	0	0	0	0	150,000	0	150,000		
CW	207184	SFM Water Transmission Line Improvements	Е	0	0	0	0	0	0	2,119,000	2,469,099		
C6	207194	Summerlin Road Water System Improvements	Е	0	0	0	0	0	0	6,379,248	6,898,770		
E7	207325	Three Oaks Oxidation Ditch Improvements	Е	0	0	2,500,000	0	0	2,500,000	0	2,675,000		
E7		Three Oaks WWTP Expansion to 9 MGD	Е	0	0	200,000	0	0	200,000	45,000,000	45,200,000		
B7	207164	Tice Street Loop	Е	0	1,200,000	0	0	0	1,200,000	0	1,350,000		
D7		Treeline WM-Terminal Access to Daniels	Е	0	0	0	0	0	0	4,430,000	4,430,000		
B5	207170	US 41 Watermain Improvement	Е	0	2,500,000	2,500,000	0	0	5,000,000	0	12,000,000		
CW	207229	Wastewater System Improvements	Е	250,000	250,000	150,000	150,000	150,000	950,000	1,000,000	4,383,076		
CW	207138	Wastewater Treatment Plant Improvements	Е	95,000	770,000	1,300,000	450,000	150,000	2,765,000	5,375,000	11,876,594		
CW	207094	Water System Improvements	Е	500,000	500,000	500,000	500,000	500,000	2,500,000	3,000,000	8,994,338		
D7	207193	Water Transmission Ben Hill To Treeline	Е	0	0	0	0	0	0	6,960,000	10,511,263		
CW	207268	Water Treatment Plant Improvements	Е	411,400	180,600	0	0	0	592,000	0	6,387,042		
E7	207426	Water/Sewer Line Relocation-Three Oaks Ext.	Е	0	0	0	0	0	0	300,000	300,500		
CW	207149	Well Redevelopment/Upgrade & Rebuild	Е	460,000	130,000	130,000	130,000	130,000	980,000	450,000	5,599,738		
C5	207183	WWE Water Transmission Line Improvement	Е	0	0	0	1,100,000	0	1,100,000	0	1,354,124		
C5	207315	WWE WWTP Flow Diversion	Е	400,000	0	0	0	0	400,000	0	8,700,000		
CW	207274	WWTP Odor Control System Improvements	Е	0	0	50,000	0	0	50,000	1,062,750	1,784,714		
C6	207620	Work Dr Industrial Pk WM Improvements	Е	300,000	2,075,000	0	0	0	2,375,000	0	2,375,000		
B6	207621	Yacht Club Colony Distribution Sys Rehab	E	2,500,000	0	0	0	0	2,500,000	0	2,750,000		
		UTILITIES CAPITAL TOTAL	L	28,632,400	23,996,800	25,336,900	18,894,200	38,620,000	135,480,300	281,519,998	501,670,887		

CIP FY 13/14 - 17/18 TOTAL PROJECTS LIST

IOTAL CAPITAL BUDGET 68,202,885 67,044,800 80,997,400 68,215,700 86,791,000 371,251,785 633,183,406 1,517,281,326	TOTAL CAPITAL BUDGET	68,202,885	67,044,800	80,997,400	68,215,700	86,791,000	371,251,785	633,183,406	1,517,281,326
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DIST. 21FORT MYERS / ALVA	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$3,000	\$9,090	\$15,302	\$15,455	\$15,610	\$58,457
INTEREST	\$8	\$23	\$38	\$39	\$39	\$147
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$72,560	\$75,417	\$84,074	\$98,647	\$113,366	
REV. TOTAL	\$75,568	\$84,530	\$99,414	\$114,141	\$129,015	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$150	\$456	\$767	\$775	\$782	\$2,930
NET AVAILABLE	\$75,417	\$84,074	\$98,647	\$113,366	\$128,233	
PROJECTS:						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$75,417	\$84,074	\$98,647	\$113,366	\$128,233	
	EV 13/14	EV 14/15	EV 15/16	EV 16/17	EV 17/18	τοτλι
DIST. 22NORTH FT MYERS	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
DIST. 22NORTH FT MYERS	FY 13/14 \$4,000	FY 14/15 \$12,120	FY 15/16 \$20,402	FY 16/17 \$20,606	FY 17/18 \$20,812	TOTAL \$77,940
IMPACT FEES	\$4,000	\$12,120	\$20,402	\$20,606	\$20,812	\$77,940
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL.	\$4,000 \$10	\$12,120 \$30	\$20,402 \$51	\$20,606 \$52 \$0 \$34,782	\$20,812 \$52	\$77,940 \$195
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND	\$4,000 \$10 \$0	\$12,120 \$30 \$0	\$20,402 \$51 \$0	\$20,606 \$52 \$0	\$20,812 \$52 \$0	\$77,940 \$195
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS:	\$4,000 \$10 \$0 \$0 \$4,010	\$12,120 \$30 \$0 \$3,809 \$15,959	\$20,402 \$51 \$0 \$15,351 \$35,804	\$20,606 \$52 \$0 \$34,782 \$55,439	\$20,812 \$52 \$0 \$54,406	\$77,940 \$195 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES	\$4,000 \$10 \$0 \$0 \$4,010 \$201	\$12,120 \$30 \$0 \$3,809 \$15,959 \$608	\$20,402 \$51 \$0 \$15,351 \$35,804 \$1,023	\$20,606 \$52 \$0 \$34,782 \$55,439 \$1,033	\$20,812 \$52 \$0 \$54,406	\$77,940 \$195
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS:	\$4,000 \$10 \$0 \$0 \$4,010	\$12,120 \$30 \$0 \$3,809 \$15,959	\$20,402 \$51 \$0 \$15,351 \$35,804	\$20,606 \$52 \$0 \$34,782 \$55,439	\$20,812 \$52 \$0 \$54,406 \$75,270	\$77,940 \$195 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES	\$4,000 \$10 \$0 \$0 \$4,010 \$201 \$3,809	\$12,120 \$30 \$0 \$3,809 \$15,959 \$608 \$15,351	\$20,402 \$51 \$0 \$15,351 \$35,804 \$1,023 \$34,782	\$20,606 \$52 \$0 \$34,782 \$55,439 \$1,033 \$54,406	\$20,812 \$52 \$0 \$54,406 \$75,270 \$1,043 \$74,227	\$77,940 \$195 \$0 \$3,908
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE PROJECTS:	\$4,000 \$10 \$0 \$0 \$4,010 \$201 \$3,809 \$0	\$12,120 \$30 \$0 \$3,809 \$15,959 \$608 \$15,351 \$0	\$20,402 \$51 \$0 \$15,351 \$35,804 \$1,023 \$34,782 \$0	\$20,606 \$52 \$0 \$34,782 \$55,439 \$1,033 \$54,406 \$0	\$20,812 \$52 \$0 \$54,406 \$75,270 \$1,043 \$74,227 \$0	\$77,940 \$195 \$0 \$3,908 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE	\$4,000 \$10 \$0 \$0 \$4,010 \$201 \$3,809	\$12,120 \$30 \$0 \$3,809 \$15,959 \$608 \$15,351	\$20,402 \$51 \$0 \$15,351 \$35,804 \$1,023 \$34,782	\$20,606 \$52 \$0 \$34,782 \$55,439 \$1,033 \$54,406	\$20,812 \$52 \$0 \$54,406 \$75,270 \$1,043 \$74,227	\$77,940 \$195 \$0 \$3,908

DIST. 23LEHIGH	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$1,000	\$3,030	\$5,101	\$5,152	\$5,204	\$19,487
INTEREST	\$3	\$3,030 \$8	\$5,101 \$13	\$0,152 \$13	\$0,204 \$13	\$19,407 \$50
INTEREST	\$3 \$0	\$0 \$0	۵۵ ۵	\$0	\$0	\$0 \$0
FUND BAL.	\$2,058,925	\$2,059,877	\$2,062,763	\$2,067,621	\$2,072,528	ΨΟ
REV. TOTAL	\$2,059,928	\$2,062,915	\$2,067,877	\$2,072,786	\$2,077,745	
1 500.						
LESS: LESS 5% OF PROJECTED REVENUES	\$50	\$152	\$256	\$258	\$261	\$977
NET AVAILABLE	\$2,059,877	\$2,062,763	\$2,067,621	\$2,072,528	\$2,077,484	
PROJECTS:						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$2,059,877	\$2,062,763	\$2,067,621	\$2,072,528	\$2,077,484	
DIST. 24-SOUTH FT. MYERS	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
DIST. 24-SOUTH FT. MYERS	FY 13/14 \$10,000	FY 14/15 \$30,300	FY 15/16 \$51,005	FY 16/17 \$51,515	FY 17/18 \$52,030	TOTAL \$194,850
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IMPACT FEES	\$10,000	\$30,300	\$51,005	\$51,515	\$52,030	\$194,850
IMPACT FEES INTEREST	\$10,000 \$25	\$30,300 \$76	\$51,005 \$128	\$51,515 \$129	\$52,030 \$130	\$194,850 \$488
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND	\$10,000 \$25 \$0	\$30,300 \$76 \$0	\$51,005 \$128 \$0	\$51,515 \$129 \$0	\$52,030 \$130 \$0	\$194,850 \$488
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL.	\$10,000 \$25 \$0 \$59,675	\$30,300 \$76 \$0 \$69,199	\$51,005 \$128 \$0 \$98,056	\$51,515 \$129 \$0 \$146,632	\$52,030 \$130 \$0 \$195,693	\$194,850 \$488
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL	\$10,000 \$25 \$0 \$59,675	\$30,300 \$76 \$0 \$69,199	\$51,005 \$128 \$0 \$98,056	\$51,515 \$129 \$0 \$146,632	\$52,030 \$130 \$0 \$195,693	\$194,850 \$488
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS:	\$10,000 \$25 \$0 \$59,675 \$69,700	\$30,300 \$76 \$0 \$69,199 \$99,575	\$51,005 \$128 \$0 \$98,056 \$149,188	\$51,515 \$129 \$0 \$146,632 \$198,275	\$52,030 \$130 \$0 \$195,693 \$247,853	\$194,850 \$488 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES	\$10,000 \$25 \$0 <u>\$59,675</u> \$69,700 \$501	\$30,300 \$76 \$0 \$69,199 \$99,575 \$1,519	\$51,005 \$128 \$0 \$98,056 \$149,188 \$2,557	\$51,515 \$129 \$0 \$146,632 \$198,275 \$2,582	\$52,030 \$130 \$0 \$195,693 \$247,853 \$2,608	\$194,850 \$488 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE	\$10,000 \$25 \$0 <u>\$59,675</u> \$69,700 \$501	\$30,300 \$76 \$0 \$69,199 \$99,575 \$1,519	\$51,005 \$128 \$0 \$98,056 \$149,188 \$2,557	\$51,515 \$129 \$0 \$146,632 \$198,275 \$2,582	\$52,030 \$130 \$0 \$195,693 \$247,853 \$2,608	\$194,850 \$488 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE	\$10,000 \$25 \$0 \$59,675 \$69,700 \$501 \$69,199	\$30,300 \$76 \$0 \$69,199 \$99,575 \$1,519 \$98,056	\$51,005 \$128 \$0 \$98,056 \$149,188 \$2,557 \$146,632	\$51,515 \$129 \$0 \$146,632 \$198,275 \$2,582 \$195,693	\$52,030 \$130 \$0 \$195,693 \$247,853 \$247,853 \$245,245	\$194,850 \$488 \$0 \$9,767

DIST. 25PINE ISLAND / MATLACHA	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$600	\$1,818	\$3,060	\$3,091	\$3,122	\$11,691
INTEREST	\$2	\$5	\$8	\$8	\$8	\$31
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$60,991	\$61,562	\$63,294	\$66,208	\$69,152	
REV. TOTAL	\$61,592	\$63,385	\$66,361	\$69,307	\$72,282	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$30	\$91	\$153	\$155	\$156	\$585
NET AVAILABLE	\$61,562	\$63,294	\$66,208	\$69,152	\$72,125	
PROJECTS:						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$61,562	\$63,294	\$66,208	\$69,152	\$72,125	
DIST 26-SANIBEL / CAPTIVA	EV 13/14	FY 14/15	EV 15/16	EV 16/17	FV 17/18	τοται
DIST. 26SANIBEL / CAPTIVA	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
DIST. 26SANIBEL / CAPTIVA	FY 13/14 \$600	FY 14/15 \$1,818	FY 15/16 \$3,060	FY 16/17 \$3,091	FY 17/18 \$3,122	TOTAL \$11,691
IMPACT FEES INTEREST	\$600 \$2	\$1,818 \$5	\$3,060 \$8	\$3,091 \$8	\$3,122 \$8	\$11,691 \$31
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND	\$600 \$2 \$0	\$1,818 \$5 \$0	\$3,060 \$8 \$0	\$3,091 \$8 \$0	\$3,122 \$8 \$0	\$11,691
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL.	\$600 \$2 \$0 \$18,445	\$1,818 \$5 \$0 \$19,016	\$3,060 \$8 \$0 \$20,748	\$3,091 \$8 \$0 \$23,662	\$3,122 \$8 \$0 \$26,606	\$11,691 \$31
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND	\$600 \$2 \$0	\$1,818 \$5 \$0	\$3,060 \$8 \$0	\$3,091 \$8 \$0	\$3,122 \$8 \$0	\$11,691 \$31
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS:	\$600 \$2 \$0 \$18,445 \$19,047	\$1,818 \$5 \$0 \$19,016 \$20,839	\$3,060 \$8 \$0 \$20,748 \$23,816	\$3,091 \$8 \$0 \$23,662 \$26,761	\$3,122 \$8 \$0 \$26,606 \$29,736	\$11,691 \$31 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES	\$600 \$2 \$0 <u>\$18,445</u> \$19,047 \$30	\$1,818 \$5 \$0 \$19,016 \$20,839 \$91	\$3,060 \$8 \$0 \$20,748 \$23,816 \$153	\$3,091 \$8 \$0 \$23,662 \$26,761 \$155	\$3,122 \$8 \$0 \$26,606 \$29,736 \$156	\$11,691 \$31
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS:	\$600 \$2 \$0 \$18,445 \$19,047	\$1,818 \$5 \$0 \$19,016 \$20,839	\$3,060 \$8 \$0 \$20,748 \$23,816	\$3,091 \$8 \$0 \$23,662 \$26,761	\$3,122 \$8 \$0 \$26,606 \$29,736	\$11,691 \$31 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES	\$600 \$2 \$0 <u>\$18,445</u> \$19,047 <u>\$30</u> \$19,016	\$1,818 \$5 \$0 \$19,016 \$20,839 \$91 \$20,748	\$3,060 \$8 \$0 \$20,748 \$23,816 \$153 \$23,662	\$3,091 \$8 \$0 \$23,662 \$26,761 \$155 \$26,606	\$3,122 \$8 \$0 \$26,606 \$29,736 \$156 \$29,579	\$11,691 \$31 \$0 \$585
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE PROJECTS:	\$600 \$2 \$0 <u>\$18,445</u> \$19,047 <u>\$30</u> \$19,016 \$0	\$1,818 \$5 \$0 \$19,016 \$20,839 \$91 \$20,748 \$0	\$3,060 \$8 \$0 \$20,748 \$23,816 \$153 \$23,662 \$0	\$3,091 \$8 \$0 \$23,662 \$26,761 \$155 \$26,606 \$0	\$3,122 \$8 \$0 \$26,606 \$29,736 \$156 \$29,579 \$0	\$11,691 \$31 \$0 \$585 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE	\$600 \$2 \$0 <u>\$18,445</u> \$19,047 <u>\$30</u> \$19,016	\$1,818 \$5 \$0 \$19,016 \$20,839 \$91 \$20,748	\$3,060 \$8 \$0 \$20,748 \$23,816 \$153 \$23,662	\$3,091 \$8 \$0 \$23,662 \$26,761 \$155 \$26,606	\$3,122 \$8 \$0 \$26,606 \$29,736 \$156 \$29,579	\$11,691 \$31 \$0 \$585

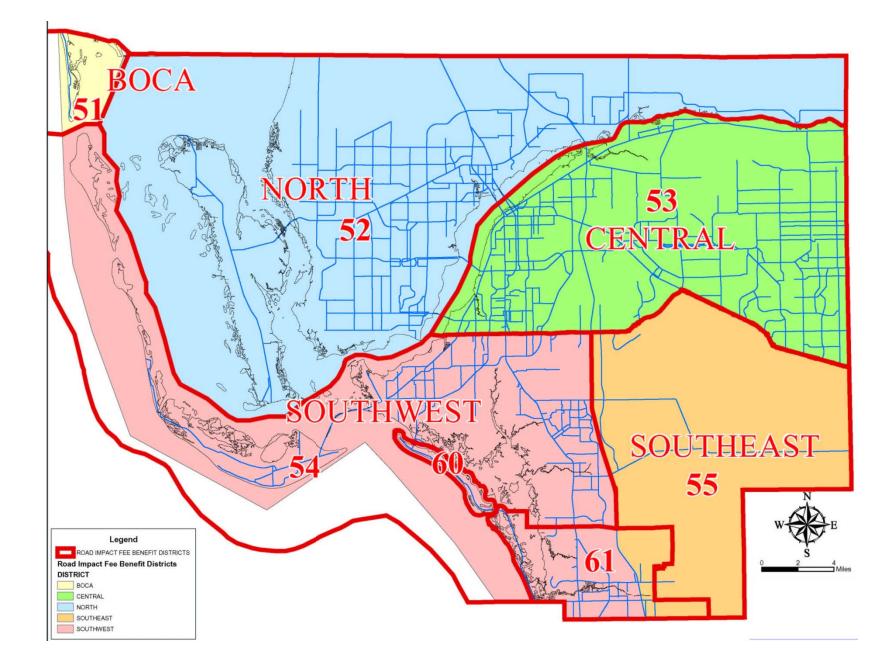
DIST. 27BOCA GRANDE	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$600	\$1,818	\$3,060	\$3,091	\$3,122	\$11,691
INTEREST	\$2	\$5	\$8	\$8	\$8	\$31
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$2,529	\$3,100	\$4,832	\$7,746	\$10,690	
REV. TOTAL	\$3,131	\$4,923	\$7,900	\$10,845	\$13,820	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$30	\$91	\$153	\$155	\$156	\$585
NET AVAILABLE	\$3,100	\$4,832	\$7,746	\$10,690	\$13,663	
PROJECTS:						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$3,100	\$4,832	\$7,746	\$10,690	\$13,663	
	EV 12/14			EV 16/17	EV 17/10	ΤΟΤΑΙ
DIST. 28ESTERO	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
DIST. 28ESTERO	FY 13/14 \$24,000	FY 14/15 \$72,720	FY 15/16 \$122,412	FY 16/17 \$123,636	FY 17/18 \$124,872	TOTAL \$467,640
IMPACT FEES	\$24,000	\$72,720	\$122,412	\$123,636	\$124,872	\$467,640
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL.	\$24,000 \$60 \$0 \$0	\$72,720 \$182 \$0 \$22,857	\$122,412 \$306 \$0 \$92,114	\$123,636 \$309 \$0 \$208,696	\$124,872 \$312 \$0 \$326,444	\$467,640 \$1,169
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND	\$24,000 \$60 \$0	\$72,720 \$182 \$0	\$122,412 \$306 \$0	\$123,636 \$309 \$0	\$124,872 \$312 \$0	\$467,640 \$1,169
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL.	\$24,000 \$60 \$0 \$0	\$72,720 \$182 \$0 \$22,857	\$122,412 \$306 \$0 \$92,114	\$123,636 \$309 \$0 \$208,696	\$124,872 \$312 \$0 \$326,444	\$467,640 \$1,169
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL	\$24,000 \$60 \$0 \$0	\$72,720 \$182 \$0 \$22,857	\$122,412 \$306 \$0 \$92,114	\$123,636 \$309 \$0 \$208,696	\$124,872 \$312 \$0 \$326,444	\$467,640 \$1,169
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS:	\$24,000 \$60 \$0 \$0 \$24,060	\$72,720 \$182 \$0 \$22,857 \$95,759	\$122,412 \$306 \$0 \$92,114 \$214,832	\$123,636 \$309 \$0 \$208,696 \$332,641	\$124,872 \$312 \$0 \$326,444 \$451,628	\$467,640 \$1,169 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES	\$24,000 \$60 \$0 \$24,060 \$1,203 \$22,857	\$72,720 \$182 \$0 <u>\$22,857</u> \$95,759 \$3,645 \$92,114	\$122,412 \$306 \$0 \$92,114 \$214,832 \$6,136 \$208,696	\$123,636 \$309 \$0 \$208,696 \$332,641 \$6,197 \$326,444	\$124,872 \$312 \$0 \$326,444 \$451,628 \$6,259 \$445,369	\$467,640 \$1,169 \$0 \$23,440
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE	\$24,000 \$60 \$0 \$24,060 \$1,203 \$22,857 \$0	\$72,720 \$182 \$0 \$22,857 \$95,759 \$3,645	\$122,412 \$306 \$0 \$92,114 \$214,832 \$6,136 \$208,696 \$0	\$123,636 \$309 \$0 \$208,696 \$332,641 \$6,197	\$124,872 \$312 \$0 \$326,444 \$451,628 \$6,259	\$467,640 \$1,169 \$0 \$23,440 \$0
IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE	\$24,000 \$60 \$0 \$24,060 \$1,203 \$22,857	\$72,720 \$182 \$0 <u>\$22,857</u> \$95,759 \$3,645 \$92,114	\$122,412 \$306 \$0 \$92,114 \$214,832 \$6,136 \$208,696	\$123,636 \$309 \$0 \$208,696 \$332,641 \$6,197 \$326,444	\$124,872 \$312 \$0 \$326,444 \$451,628 \$6,259 \$445,369	\$467,640 \$1,169 \$0 \$23,440

DIST. 29GATEWAY	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$600	\$1,818	\$3,060	\$3,091	\$3,122	\$11,691
INTEREST	\$2	\$5	\$8	\$8	\$8	\$31
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$ 0	\$0	\$0	(\$0)
FUND BAL.	\$134,325	\$134,897	\$136,628	\$139,542	\$142,486	
REV. TOTAL	\$134,927	\$136,719	\$139,696	\$142,641	\$145,616	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$30	\$91	\$153	\$155	\$156	\$585
NET AVAILABLE	\$134,897	\$136,628	\$139,542	\$142,486	\$145,460	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$134,897	\$136,628	\$139,542	\$142,486	\$145,460	

COMMUNITY PARK TOTAL	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$44,400	\$134,532	\$226,462	\$228,728	\$231,016	\$865,138
INTEREST	\$111	\$336	\$566	\$572	\$578	\$2,163
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$2,407,450	\$2,449,735	\$2,577,859	\$2,793,536	\$3,011,371	
REV. TOTAL	\$2,451,961	\$2,584,603	\$2,804,888	\$3,022,836	\$3,242,965	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$2,226	\$6,744	\$11,351	\$11,465	\$11,580	\$43,366
NET AVAILABLE	\$2,449,735	\$2,577,859	\$2,793,536	\$3,011,371	\$3,231,385	
PROJECTS:						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$2,449,735	\$2,577,859	\$2,793,536	\$3,011,371	\$3,231,385	

REGIONAL PARKS IMPACT FEE DISTRICT REVENUES

COUNTYWIDE	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$56,800	\$172,104	\$289,708	\$292,605	\$295,531	\$1,106,748
INTEREST	\$142	\$430	\$724	\$732	\$739	\$2,767
INTEREST - CONSTRUCTION FUND FUND BAL.	<mark>\$0</mark> \$306,998	<mark>\$0</mark> \$211,092	<mark>\$0</mark> \$275,000	<mark>\$0</mark> \$911	<mark>\$0</mark> \$29,580	(\$0)
REV. TOTAL	\$363,940	\$383,627	\$565,432	\$294,247	\$325,850	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$2,847	\$8,627	\$14,522	\$14,667	\$14,813	\$55,476
NET AVAILABLE	\$361,092	\$375,000	\$550,911	\$279,580	\$311,037	
PROJECTS:						
CALOOSAHATCHEE REG PK MAINTENANCE BLDG	\$100,000	\$0	\$475,000	\$0	\$0	\$575,000
GREENWAYS	\$50,000	\$100,000	\$75,000	\$250,000	\$300,000	\$775,000
TOTAL PROJECTS	\$150,000	\$100,000	\$550,000	\$250,000	\$300,000	\$1,350,000
RESERVES	\$211,092	\$275,000	\$911	\$29,580	\$11,037	



DIST. 21BOCA GRANDE	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$2,600	\$7,878	\$13,261	\$13,394	\$13,528	\$50,661
INTEREST	\$7	\$20	\$33	\$33	\$34	\$127
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$165,426	\$167,902	\$175,405	\$147,534	\$160,290	
REV. TOTAL	\$168,033	\$175,800	\$188,699	\$160,962	\$173,852	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$130	\$395	\$665	\$671	\$678	\$2,539
NET AVAILABLE	\$167,902	\$175,405	\$188,034	\$160,290	\$173,174	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$40,500	\$0	\$0	\$40,500
TOTAL PROJECTS	\$0	\$0	\$40,500	\$0	\$0	\$40,500
RESERVES	\$167,902	\$175,405	\$147,534	\$160,290	\$173,174	

DIST. 22NORTH DISTRICT	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$50,600	\$153,318	\$258,085	\$260,666	\$263,273	\$985,942
INTEREST	\$127	\$383	\$645	\$652	\$658	\$2,465
INTEREST - CONSTRUCTION FUND FUND BAL.	\$0 \$3,894,200	\$0 \$3,942,390	\$0 \$3,151,407	\$0 \$3,237,200	\$0 \$447,952	\$0
REV. TOTAL	\$3,944,927	\$4,096,092	\$3,410,137	\$3,498,518	\$711,883	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$2,536	\$7,685	\$12,937	\$13,066	\$13,197	\$49,421
NET AVAILABLE	\$3,942,390	\$4,088,407	\$3,397,200	\$3,485,452	\$698,687	
PROJECTS:						
BURNT STORE 4 LANE - 78 TO VAN BUREN	\$0	\$937,000	\$160,000	\$2,900,000	\$0	\$3,997,000
KISMET/LITTLETON REALIGNMENT	\$0	\$0	\$0	\$137,500	\$675,000	\$812,500
TOTAL PROJECTS	\$0	\$937,000	\$160,000	\$3,037,500	\$675,000	\$4,809,500
RESERVES	\$3,942,390	\$3,151,407	\$3,237,200	\$447,952	\$23,687	

DIST. 23CENTRAL DISTRICT	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$150,000	\$454,500	\$765,075	\$772,726	\$780,453	\$2,922,754
INTEREST	\$375	\$1,136	\$1,913	\$1,932	\$1,951	\$7,307
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$1,408,326	\$1,301,182	\$1,734,037	\$2,462,675	\$3,198,600	
REV. TOTAL	\$1,558,701	\$1,756,819	\$2,501,024	\$3,237,333	\$3,981,004	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$7,519	\$22,782	\$38,349	\$38,733	\$39,120	\$146,503
NET AVAILABLE	\$1,551,182	\$1,734,037	\$2,462,675	\$3,198,600	\$3,941,884	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$250,000	\$0	\$0	\$0	\$0	\$250,000
TOTAL PROJECTS	\$250,000	\$0	\$0	\$0	\$0	\$250,000
RESERVES	\$1,301,182	\$1,734,037	\$2,462,675	\$3,198,600	\$3,941,884	

DIST. 24SOUTHWEST DISTRICT	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$150,000	\$454,500	\$765,075	\$772,726	\$780,453	\$2,922,754
INTEREST	\$375	\$1,136	\$1,913	\$1,932	\$1,951	\$7,307
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$0	\$142,856	\$575,711	\$1,304,349	\$2,040,274	
REV. TOTAL	\$150,375	\$598,493	\$1,342,698	\$2,079,007	\$2,822,678	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$7,519	\$22,782	\$38,349	\$38,733	\$39,120	\$146,503
NET AVAILABLE	\$142,856	\$575,711	\$1,304,349	\$2,040,274	\$2,783,558	
PROJECTS:						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$142,856	\$575,711	\$1,304,349	\$2,040,274	\$2,783,558	

DIST. 25SOUTHEAST DISTRICT	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$100,000	\$303,000	\$510,050	\$515,151	\$520,302	\$1,948,503
INTEREST	\$250	\$758	\$1,275	\$1,288	\$1,301	\$4,872
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$0	\$95,238	\$383,807	\$869,566	\$1,360,183	
REV. TOTAL	\$100,250	\$398,995	\$895,132	\$1,386,005	\$1,881,786	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$5,013	\$15,188	\$25,566	\$25,822	\$26,080	\$97,669
NET AVAILABLE	\$95,238	\$383,807	\$869,566	\$1,360,183	\$1,855,705	
PROJECTS:						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$95,238	\$383,807	\$869,566	\$1,360,183	\$1,855,705	

ROADS TOTAL	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL
IMPACT FEES	\$453,200	\$1,373,196	\$2,311,546	\$2,334,663	\$2,358,009	\$8,830,614
INTEREST	\$1,133	\$3,433	\$5,779	\$5,837	\$5,895	\$22,077
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$ 0
FUND BAL.	\$5,467,952	\$5,649,568	\$6,020,366	\$8,021,324	\$7,207,299	
REV. TOTAL	\$5,922,285	\$7,026,197	\$8,337,691	\$10,361,824	\$9,571,203	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$22,717	\$68,831	\$115,866	\$117,025	\$118,195	\$442,635
NET AVAILABLE	\$5,899,568	\$6,957,366	\$8,221,824	\$10,244,799	\$9,453,008	
PROJECTS:						
BURNT STORE 4 LANE - 78 TO VAN BUREN	\$0	\$937,000	\$160,000	\$2,900,000	\$0	\$3,997,000
COUNTY-WIDE BIKE FACILITIES	\$250,000	\$0	\$40,500	\$0	\$0	\$290,500
KISMET/LITTLETON REALIGNMENT	\$0	\$0	\$0	\$137,500	\$675,000	\$812,500
TOTAL PROJECTS	\$250,000	\$937,000	\$200,500	\$3,037,500	\$675,000	\$5,100,000
RESERVES	\$5,649,568	\$6,020,366	\$8,021,324	\$7,207,299	\$8,778,008	



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.

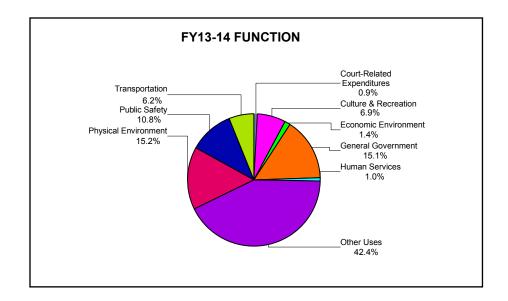
COUNTY BUDGET BY FUNCTION

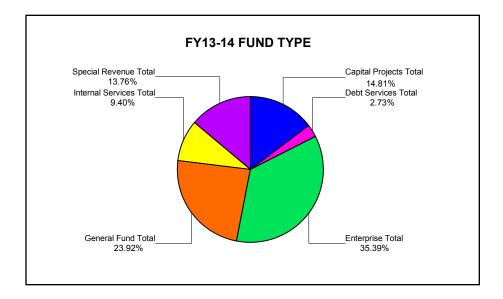
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
FUNCTION			
General Government	\$ 238,554,950	\$ 237,253,253	\$ 306,676,749
Public Safety	\$ 203,132,009	\$ 199,340,798	\$ 200,639,280
Physical Environment	\$ 213,829,346	\$ 153,244,366	\$ 282,177,196
Transportation	\$ 108,112,117	\$ 103,429,936	\$ 115,915,125
Economic Environment	\$ 28,293,372	\$ 25,063,466	\$ 26,276,343
Human Services	\$ 26,690,997	\$ 20,358,807	\$ 17,970,425
Culture & Recreation	\$ 86,312,121	\$ 83,865,840	\$ 127,166,118
Other Uses	\$ 349,762,031	\$ 467,624,325	\$ 787,326,987
Other Non-Operating	\$ 14,168,440	\$ 11,935,555	\$ 15,206,108
Court-Related Expenditures	\$ 5,420,722	\$ 5,345,655	\$ 5,787,592
Circuit Court- Criminal	\$ 2,063,841	\$ 2,076,869	\$ 2,177,362
Circuit Court - Family	\$ 1,185,098	\$ 1,233,126	\$ 1,379,990
Circuit Court - Juvenile	\$ 4,142,482	\$ 3,247,832	\$ 1,861,361
Circuit Court - Probate	\$ 235,512	\$ 241,528	\$ 241,488
Courts General Operations	\$ 3,974,046	\$ 4,080,540	\$ 4,220,013
County Courts - Criminal	\$ 1,788,912	\$ 1,701,070	\$ 1,793,736
GRAND TOTAL	\$ 1,287,665,996	\$ 1,320,042,966	\$ 1,896,815,873

	<u>ACTUAL</u>	UNAUDITED	ADOPTED
FUNCTION BY FUND TYPE		ACTUAL	<u>BUDGET</u>
General Fund	\$ 362,487,693	\$ 343,193,215	\$ 453,767,110
Special Revenue Fund	\$ 194,201,926	\$ 188,282,341	\$ 260,925,663
Debt Service Fund	\$ 40,043,109	\$ 223,166,839	\$ 51,695,563
Capital Project Fund	\$ 116,796,970	\$ 83,948,791	\$ 280,987,567
Enterprise Fund	\$ 484,965,613	\$ 379,924,774	\$ 671,222,860
Internal Service Fund	\$ 89,170,685	\$ 101,527,006	\$ 178,217,110
GRAND TOTAL	\$ 1,287,665,996	\$ 1,320,042,966	\$ 1,896,815,873

COUNTY BUDGET BY FUNCTION





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

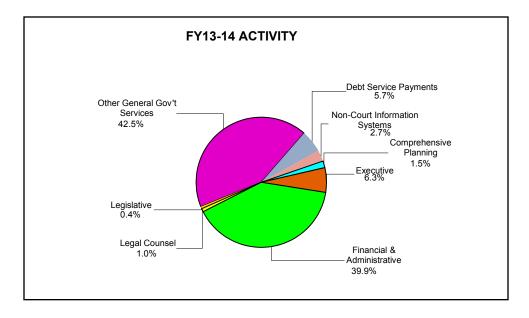
GENERAL GOVERNMENT SERVICES

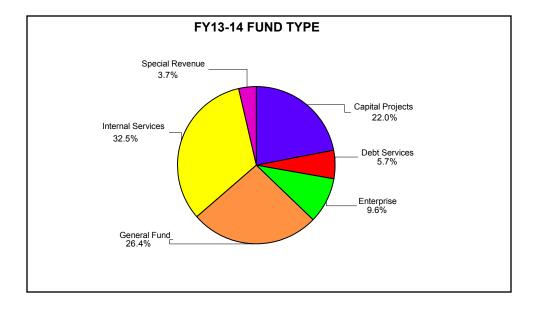
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
DEPARTMENT/DIVISION/PROGRAM			
Legislative	\$ 1,146,052	\$ 1,219,083	\$ 1,369,605
Legal Counsel	\$ 2,964,452	\$ 2,861,077	\$ 2,914,884
Executive	\$ 19,820,145	\$ 19,360,649	\$ 19,400,086
Financial & Administrative	\$ 106,140,176	\$ 108,772,867	\$ 122,272,570
Comprehensive Planning	\$ 5,334,043	\$ 5,644,242	\$ 4,698,227
Non-Court Information Systems	\$ 7,719,231	\$ 9,068,163	\$ 8,154,439
Debt Service Payments	\$ 31,832,409	\$ 28,631,170	\$ 17,499,494
Other General Gov't Services	\$ 63,598,442	\$ 61,696,002	\$ 130,365,994
GRAND TOTAL	\$ 238,554,950	\$ 237,253,253	\$ 306,675,299

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
EXPENDITURES BY FUND TYPE			
General Fund	\$ 80,922,614	\$ 83,770,600	\$ 80,792,820
Special Revenue Fund	\$ 12,941,525	\$ 13,614,409	\$ 11,406,807
Debt Service Fund	\$ 32,219,014	\$ 30,604,572	\$ 17,806,882
Capital Project Fund	\$ 14,610,211	\$ 4,205,554	\$ 67,459,867
Enterprise Fund	\$ 11,248,577	\$ 7,020,398	\$ 29,494,999
Internal Service Fund	\$ 86,613,009	\$ 98,037,720	\$ 99,713,924
GRAND TOTAL	\$ 238,554,950	\$ 237,253,253	\$ 306,675,299

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.



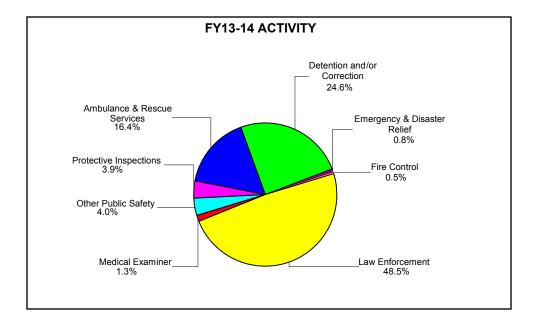
PUBLIC SAFETY

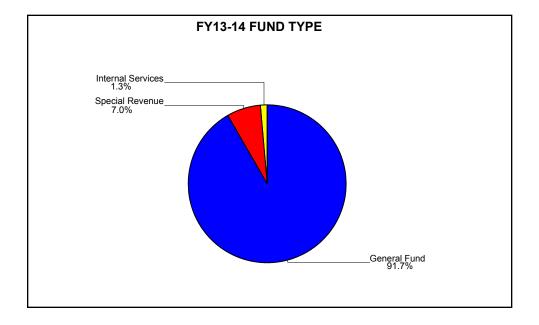
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
DEPARTMENT/DIVISION/PROGRAM			
Law Enforcement	\$ 98,573,779	\$ 95,214,653	\$ 97,216,483
Fire Control	\$ 879,248	\$ 882,828	\$ 1,029,124
Ambulance & Rescue Services	\$ 33,425,077	\$ 34,159,084	\$ 32,940,900
Emergency & Disaster Relief	\$ 1,623,947	\$ 1,705,271	\$ 1,665,627
Medical Examiner	\$ 2,483,453	\$ 2,516,596	\$ 2,639,878
Other Public Safety	\$ 9,108,523	\$ 9,193,645	\$ 8,033,781
Protective Inspections	\$ 7,614,265	\$ 7,559,050	\$ 7,787,694
Detention and/or Correction	\$ 49,423,717	\$ 48,109,671	\$ 49,325,793
GRAND TOTAL	\$ 203,132,009	\$ 199,340,798	\$ 200,639,280

	ACTUAL	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
EXPENDITURES BY FUND TYPE			
General Fund	\$ 185,786,275	\$ 182,324,054	\$ 183,902,724
Special Revenue Fund	\$ 14,908,058	\$ 13,659,242	\$ 14,137,683
Internal Service Fund	\$ 2,437,676	\$ 3,357,502	\$ 2,598,873
GRAND TOTAL	\$ 203,132,009	\$ 199,340,798	\$ 200,639,280

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.



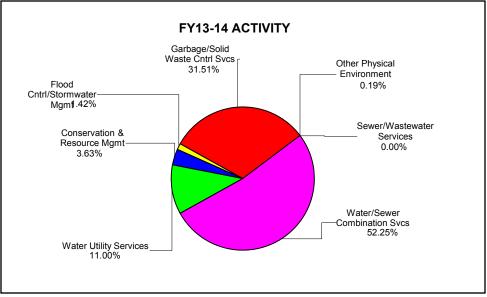
PHYSICAL ENVIRONMENT

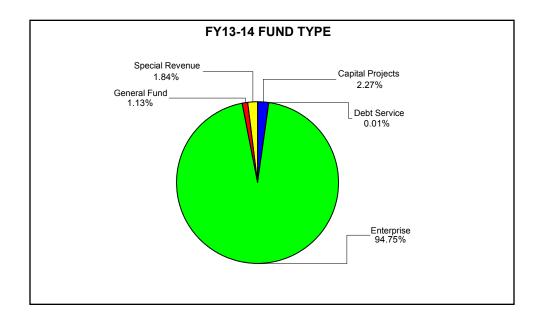
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
DEPARTMENT/DIVISION/PROGRAM			
Water Utility Services	\$ 49,902	\$ 28,410	\$ 31,027,109
Garbage/Solid Waste Cntrl Svcs	\$ 114,021,837	\$ 59,587,789	\$ 88,919,623
Sewer/Wastewater Services	\$ 62,370	\$ 7,062	\$ 6,792
Water/Sewer Combination Svcs	\$ 78,860,033	\$ 76,983,708	\$ 147,442,966
Conservation & Resource Mgmt	\$ 19,873,410	\$ 15,770,010	\$ 10,231,842
Flood Cntrl/Stormwater Mgmt	\$ 45,583	\$ 160,359	\$ 4,000,000
Other Physical Environment	\$ 916,211	\$ 707,028	\$ 548,864
GRAND TOTAL	\$ 213,829,346	\$ 153,244,366	\$ 282,177,196

	ACTUAL	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
EXPENDITURES BY FUND TYPE			
General Fund	\$ 7,904,741	\$ 5,115,481	\$ 3,190,655
Special Revenue Fund	\$ 5,113,645	\$ 4,728,035	\$ 5,191,505
Debt Service Fund	\$ 57,273	\$ 35,472	\$ 33,901
Capital Project Fund	\$ 8,425,577	\$ 6,793,881	\$ 6,398,546
Enterprise Fund	\$ 192,328,110	\$ 136,571,497	\$ 267,362,589
GRAND TOTAL	\$ 213,829,346	\$ 153,244,366	\$ 282,177,196







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.



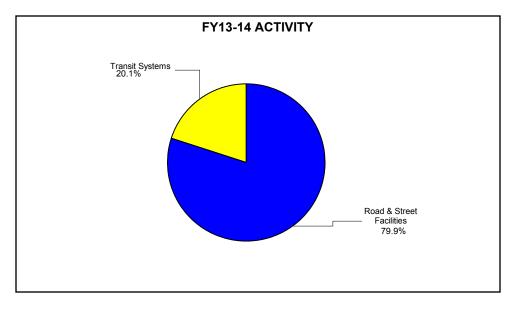
TRANSPORTATION

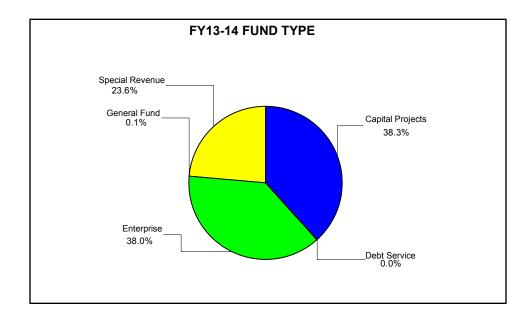
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
DEPARTMENT/DIVISION/PROGRAM			
Road & Street Facilities	\$ 86,996,292	\$ 67,582,217	\$ 92,661,447
Transit Systems	\$ 21,115,825	\$ 35,847,719	\$ 23,255,128
GRAND TOTAL	\$ 108,112,117	\$ 103,429,936	\$ 115,916,575

	ACTUAL	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
EXPENDITURES BY FUND TYPE			
General Fund	\$ 1,354,439	\$ 84,439	\$ 100,000
Special Revenue Fund	\$ 26,726,278	\$ 27,013,712	\$ 27,366,612
Debt Service Fund	\$ 328,001	\$ 21,304	\$ 16,489
Capital Project Fund	\$ 35,871,120	\$ 21,778,432	\$ 44,378,333
Enterprise Fund	\$ 43,832,279	\$ 54,532,049	\$ 44,055,141
GRAND TOTAL	\$ 108,112,117	\$ 103,429,936	\$ 115,916,575

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.



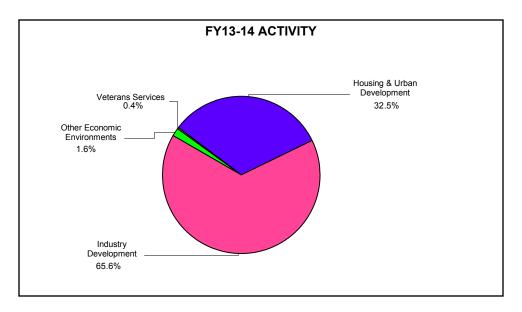
ECONOMIC ENVIRONMENT

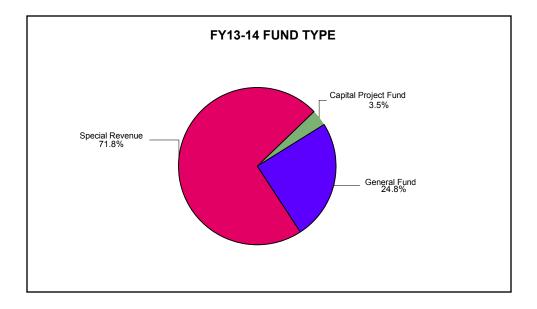
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
DEPARTMENT/DIVISION/PROGRAM			
Industry Development	\$ 15,405,733	\$ 16,073,396	\$ 17,224,286
Veterans Services	\$ 142,159	\$ 142,514	\$ 106,727
Housing & Urban Development	\$ 12,265,034	\$ 8,554,875	\$ 8,537,589
Other Economic Environments	\$ 480,446	\$ 292,681	\$ 407,741
GRAND TOTAL	\$ 28,293,372	\$ 25,063,466	\$ 26,276,343

	ACTUAL	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
EXPENDITURES BY FUND TYPE			
General Fund	\$ 10,936,374	\$ 6,840,367	\$ 6,505,379
Special Revenue Fund	\$ 17,127,019	\$ 17,356,131	\$ 18,863,844
Capital Project Fund	\$ 229,979	\$ 866,968	\$ 907,120
GRAND TOTAL	\$ 28,293,372	\$ 25,063,466	\$ 26,276,343

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.



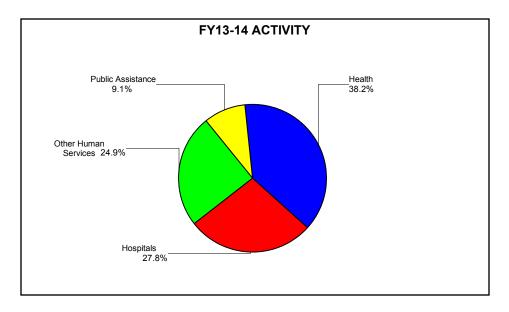
HUMAN SERVICES

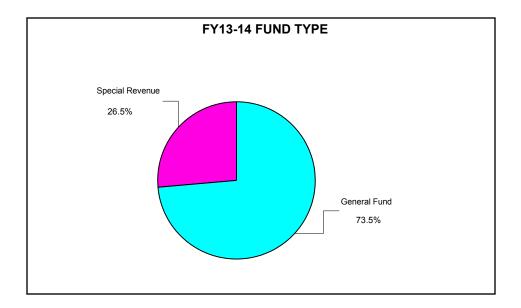
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
DEPARTMENT/DIVISION/PROGRAM			
Health	\$ 6,891,737	\$ 6,805,667	\$ 6,871,860
Mental Health	\$ 177,825	\$ 328,055	\$ 0
Public Assistance	\$ 3,875,108	\$ 4,021,494	\$ 1,642,056
Hospitals	\$ 11,518,927	\$ 5,088,974	\$ 4,988,031
Other Human Services	\$ 4,227,400	\$ 4,114,617	\$ 4,468,478
GRAND TOTAL	\$ 26,690,997	\$ 20,358,807	\$ 17,970,425

GRAND TOTAL	\$ 26,690,997	\$ 20,358,807	\$ 17,970,425
Special Revenue Fund	\$ 6,837,848	\$ 6,951,577	\$ 4,754,031
General Fund	\$ 19,853,149	\$ 13,407,230	\$ 13,216,394
EXPENDITURES BY FUND TYPE			
	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</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.



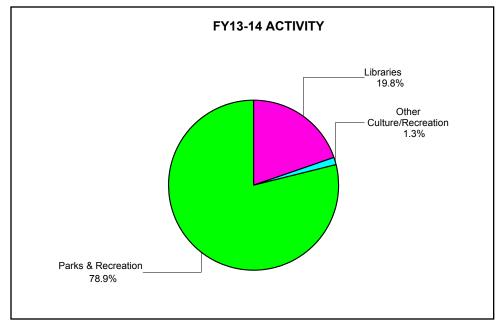
CULTURE AND RECREATION

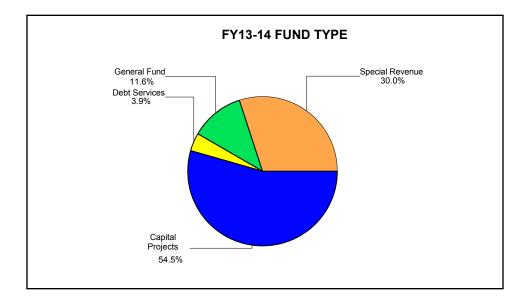
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
DEPARTMENT/DIVISION/PROGRAM			
Parks & Recreations	\$ 56,919,984	\$ 47,459,077	\$ 100,293,418
Libraries	\$ 27,344,484	\$ 34,599,406	\$ 25,168,736
Other Culture/Recreation	\$ 2,047,653	\$ 1,807,357	\$ 1,703,964
GRAND TOTAL	\$ 86,312,121	\$ 83,865,840	\$ 127,166,118

	ACTUAL	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
EXPENDITURES BY FUND TYPE			
General Fund	\$ 14,272,108	\$ 14,172,544	\$ 14,745,961
Special Revenue Fund	\$ 36,260,914	\$ 37,393,185	\$ 38,144,320
Debt Service Fund	\$ 4,936,189	\$ 4,927,608	\$ 4,934,040
Capital Project Fund	\$ 30,842,910	\$ 27,372,503	\$ 69,341,797
GRAND TOTAL	\$ 86,312,121	\$ 83,865,840	\$ 127,166,118







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.

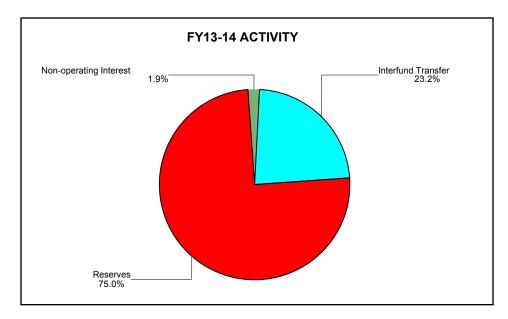


NON-EXPENDITURE DISBURSEMENTS

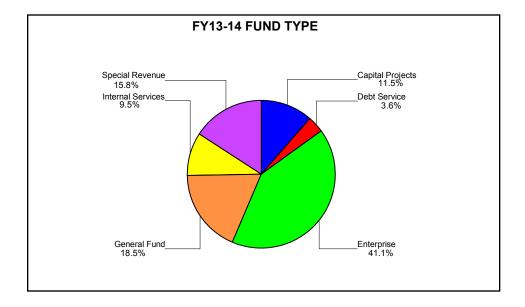
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
DEPARTMENT/DIVISION/PROGRAM			
Pymt-Rfded Bond Escrow Agt	\$ 63,053,873	\$ 137,043,418	\$ 0
Interfund Transfer	\$ 286,708,158	\$ 330,580,907	\$ 185,919,552
Non-operating Interest	\$ 14,168,440	\$ 11,935,555	\$ 15,056,108
Reserves	\$ 0	\$ O	\$ 601,407,435
GRAND TOTAL	\$ 363,930,471	\$ 479,559,880	\$ 802,383,095

	ACTUAL	UNAUDITED ACTUAL	ADOPTED BUDGET
EXPENDITURES BY FUND TYPE			
General Fund	\$ 38,295,869	\$ 34,365,343	\$ 148,057,517
Special Revenue Fund	\$ 58,638,150	\$ 52,752,587	\$ 126,854,979
Debt Service Fund	\$ 2,502,632	\$ 187,577,883	\$ 28,904,251
Capital Project Fund	\$ 26,817,173	\$ 22,931,453	\$ 92,501,904
Enterprise Fund	\$ 237,556,647	\$ 181,800,830	\$ 330,160,131
Internal Service Fund	\$ 120,000	\$ 131,784	\$ 75,904,313
GRAND TOTAL	\$ 363,930,471	\$ 479,559,880	\$ 802,383,095



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.



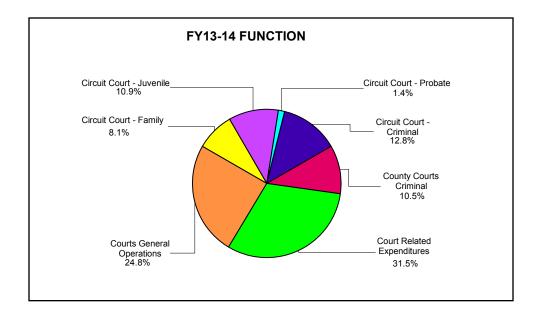
COURT-RELATED EXPENDITURES

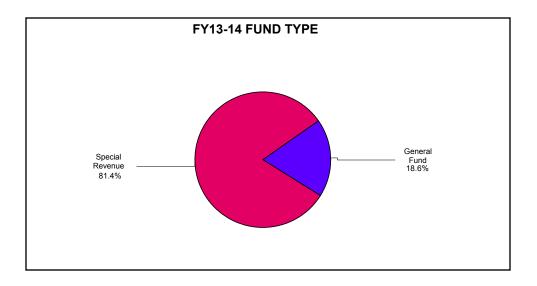
LEE COUNTY - FLORIDA 2013 - 2014

	2011 - 2012 <u>ACTUAL</u>	2012 - 2013 UNAUDITED <u>ACTUAL</u>	2013 - 2014 ADOPTED <u>BUDGET</u>
FUNCTION			
Court-Related Expenditures	\$ 5,420,722	\$ 5,345,655	\$ 5,787,592
Circuit Court- Criminal	\$ 2,063,841	\$ 2,076,869	\$ 2,177,362
Circuit Court - Family	\$ 1,185,098	\$ 1,233,126	\$ 1,379,990
Circuit Court - Juvenile	\$ 4,142,482	\$ 3,247,832	\$ 1,861,361
Circuit Court - Probate	\$ 235,512	\$ 241,528	\$ 241,488
Courts General Operations	\$ 3,974,046	\$ 4,080,540	\$ 4,220,013
County Courts - Criminal	\$ 1,788,912	\$ 1,701,070	\$ 1,793,736
GRAND TOTAL	\$ 18,810,613	\$ 17,926,620	\$ 17,461,542

	ACTUAL	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
EXPENDITURES BY FUND TYPE			
General Fund	\$ 3,162,124	\$ 3,113,157	\$ 3,255,660
Special Revenue Fund	\$ 15,648,489	\$ 14,813,463	\$ 14,205,882
GRAND TOTAL	\$ 18,810,613	\$ 17,926,620	\$ 17,461,542

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. Transfers from the General Fund are in place to provide full or partial funding for capital projects such as a new governmental building, and transfers from the Unincorporated MSTU Fund are in place to provide full or partial funding for capital projects. 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

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

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, 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 Management 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.

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

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.

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.

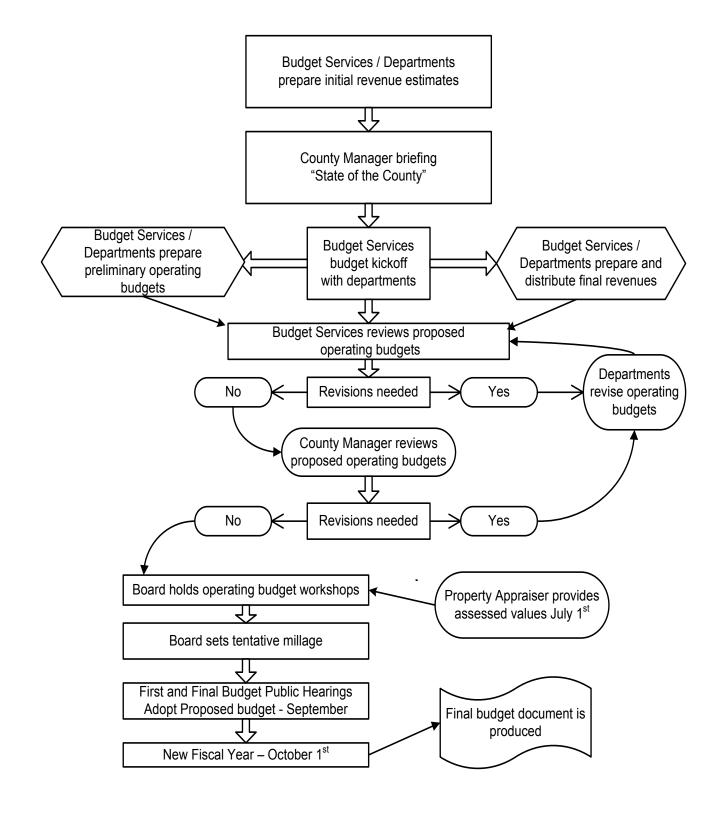
After proposed project requests are analyzed by Budget Services staff, a proposed update of the five-year Capital Improvement Program is presented for consideration at the annual County Manager Review. The County Manager may direct revisions to the update at that time. The proposed update is subsequently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

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.

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.

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.

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.





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