

**LEE COUNTY  
FLORIDA  
FISCAL YEAR 2015-16  
ANNUAL BUDGET**



**Lee County Transit (LeeTran)**

**About the cover:**

Lee County Transit (LeeTran) is a department of Lee County Government, responsible for operating the public transit system that serves the County. LeeTran's new headquarters opened in January 2015 and is located on a 23.8 acre site at 3401 Metro Parkway, Fort Myers. LeeTran's new headquarters facility was planned to accommodate Lee County's anticipated growth through 2030. It was designed to LEED Silver standards, and was engineered to withstand Category 5 hurricane wind speeds. It incorporates a host of additional safety features that were not present in its previous facility, including a state-of-the-art video surveillance system, and site access control. LeeTran's mission is to operate a safe, accessible and affordable public transit system for the residents and visitors of Lee County.

LeeTran was formed in 1974, through an Interlocal agreement between Lee County, the City of Cape Coral and the City of Fort Myers. A private operator ran one route from Cape Coral to downtown Fort Myers, and in the first year of service provided 199,322 passenger trips. Lee County assumed control over the entire operation and expanded the service in 1977.

Today, LeeTran operates 24 fixed bus routes, a door-to-door paratransit service for the disabled called Passport, and an employer vanpool program. LeeTran employs approximately 261 people and operates a fleet of 50 full-size buses, 10 trolleys and 42 paratransit vans. Half of the full-size fleet is diesel-electric hybrid propulsion, greatly reducing carbon emissions and increasing fuel efficiency. In Fiscal Year 2015, LeeTran provided over 3.7 Million passenger trips.

LeeTran services 470 miles of roadway in Lee County including North Fort Myers, Lehigh Acres, Pine Island, the Village of Estero, and the municipalities of Fort Myers, Cape Coral, Fort Myers Beach and Bonita Springs with connecting service to Collier County Area Transit.



Three transfer stations are owned by LeeTran: Rosa Parks Transportation Center in downtown Fort Myers, Cape Coral Transfer Center on SE 47<sup>th</sup> Terrace at SE 8<sup>th</sup> Court in Cape Coral, and the Edison Mall Station in Fort Myers. The Edison Mall Station (pictured left) opened in January 2012 and includes eight bus bays, covered seating, and public rest rooms.

LeeTran is now positioned to participate in the strategic growth of Lee County while protecting the quality of life that Southwest Floridians value.

For more information regarding LeeTran please visit our website at [www.rideleetran.com](http://www.rideleetran.com) .



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# *Final Budget*

*Fiscal Year 2015-2016*

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**

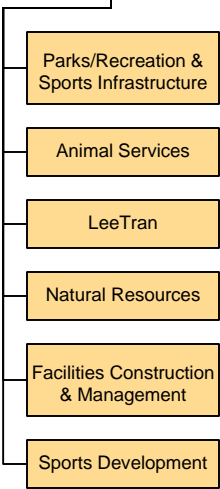
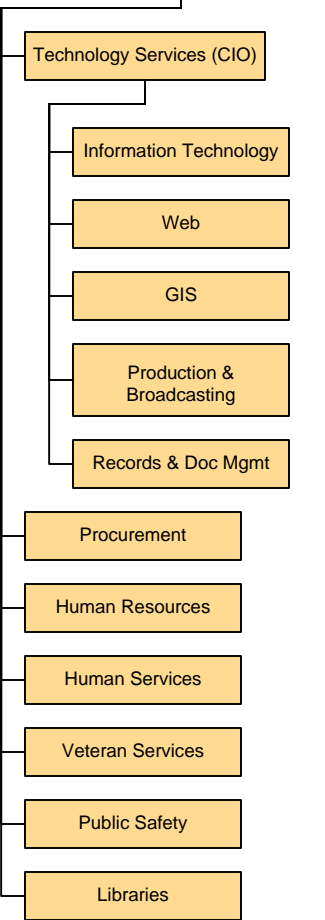
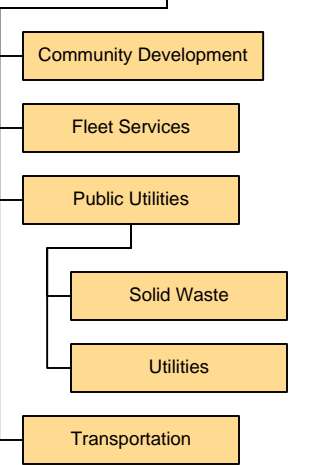
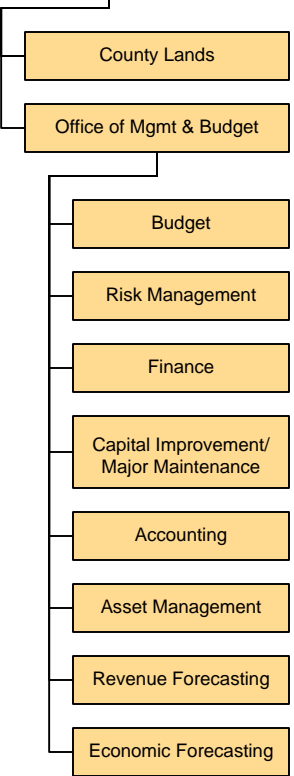
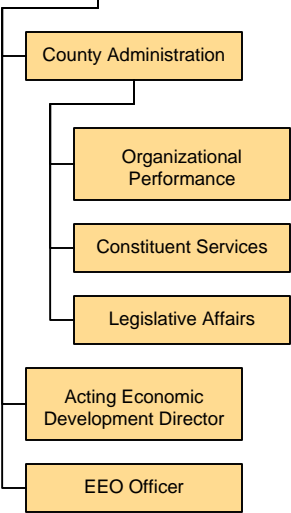
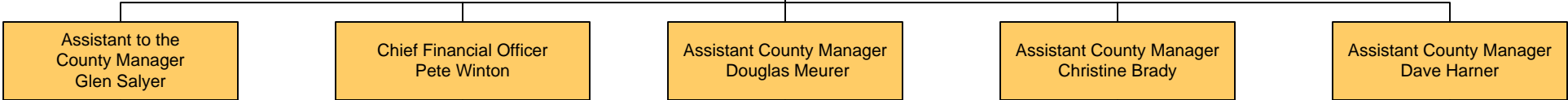
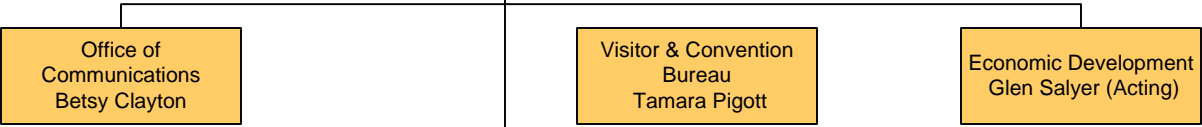
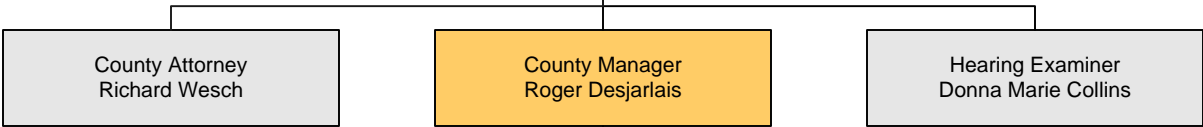
Pete Winton, Assistant County Manager/Chief Financial Officer  
Reginald R. Kantor, Principal Management Analyst  
Anne Henkel, Principal Management Analyst  
Thelma L. Davis, Management Analyst, Senior  
Lori Borman, Principal Management Analyst

### **County Administration**

Pete Winton, Assistant County Manager/Chief Financial Officer  
Laurel Chick, Internal Services Manager  
Carolyn Weaver, Administrative Specialist

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

LEE COUNTY BOARD OF COUNTY COMMISSIONERS



## DIRECTORY

### County Commissioners

John Manning, District One  
 Cecil Pendergrass, District Two  
 Larry Kiker, District Three  
 Brian Hamman, District Four  
 Frank Mann, District Five

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

### County Attorney Hearing Examiner

**Richard Wm. Wesch**  
**Donna Marie Collins**

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

OFFICE	DIRECTOR	PHONE NUMBER	OFFICE	DIRECTOR	PHONE NUMBER
<b>County Manager</b>	<b>Roger J. Desjarlais</b>	239-533-2221	<b>Assistant County Manager</b>	<b>Christine Brady</b>	239-533-2221
Communications	Betsy Clayton	239-533-2221	Human Resources	Stephanie Figueroa	239-533-2245
Economic Development	Glen Salyer, acting	239-338-3161	Human Services	Ann Arnall	239-533-7930
Visitor & Convention Bureau	Tamara Pigott	239-338-3500	Library System	Sheldon Kaye	239-533-4830
<b>Chief Financial Officer</b>	<b>Pete Winton</b>	239-533-2221	Procurement	Mary Tucker	239-533-5450
County Lands	Karen Wells	239-533-8833	Public Safety	Rob Farmer	239-533-3911
Budget	Vacant	239-533-2221	Technology Services	Open	239-533-2210
Risk Management	Mike Figueroa	239-533-2221	Veterans Services	Rich Beck	239-533-8381
<b>Assistant County Manager</b>	<b>Doug Meurer</b>	239-533-2221	<b>Assistant County Manager</b>	<b>Dave Harner</b>	239-533-2221
Community Development	Dave Loveland	239-533-8585	Animal Services	Mack Young	239-533-7387
Fleet Services	Marilyn Rawlings	239-533-5338	Facilities Construction & Design	Damon Grant	239-533-8505
Solid Waste	Keith Howard	239-533-8000	LeeTran (Transit)	Steve Myers	239-533-8726
Utilities	Pam Keyes	239-533-8845	Natural Resources	Roland Ottolini	239-533-8109
Transportation	Randy Cerchie	239-533-8580	Parks & Recreation	Dana Kasler	239-533-7275
			Sports Development	Jeff Mielke	239-533-5273
			<b>Assistant to the County Manager</b>	<b>Glen Salyer</b>	239-533-2221

### OTHER PUBLIC OFFICES

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

### TOWNS & CITIES

**PHONE  
NUMBER**  
 City of Bonita Springs 239-949-6262  
 City of Cape Coral 239-574-0401  
 City of Fort Myers 239-321-7000  
 City of Sanibel 239-472-3700  
 Town of Ft. Myers Beach 239-765-0202  
 Village of Estero 239-390-8000



# 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. Four incorporated municipalities are located on the mainland: Fort Myers (the County seat), Bonita Springs, Cape Coral and the Village of Estero; Fort Myers Beach, a fifth municipality, is located on Estero Island and a sixth municipality, Sanibel, is situated on the island of the same name. The unincorporated communities include Alva, Captiva Island, Lehigh Acres, Matlacha, North Fort Myers, Pine Island, and Tice.

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

<u>Land Area</u>	<u>Square Miles</u>
Fort Myers	40.6
Cape Coral	115.5
Sanibel	16.8
Fort Myers Beach	2.6
Bonita Springs	40.5
Village of Estero	25.1
Unincorporated Area	572.2
Lee County Total	813.4

Source: Lee County GIS

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 one of the fastest growing MSA's in previous years. The 2010 population for Lee County was 618,754. Lee County's 2015 population estimate is 665,845. The Fort Myers – Cape Coral MSA reflects a 7.6% difference (increase) from 2010 to 2015. The 2016 population projection is 688,244.

Of the State's 20 MSA's, the Fort Myers – Cape Coral MSA remains 6<sup>th</sup> in size in 2015.

Source: US Dept. of Commerce, Bureau of the Census and University of Florida, Bureau of Economic and Business Research Office of Economic and Demographic Research

## **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 5<sup>th</sup>, 1996 and effective as of January 1<sup>st</sup>, 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, Economic Development, Communication, Sports Development, and the Visitor and Convention Bureau. Also among the operating departments, divisions and offices are 20 independent divisions reporting to County Administration – Animal Services, Budget Services, Community Development, County Lands, Facilities Construction & Management, Fleet Services, Human Resources, Human Services, LeeTran (Transit), Library Services, Natural Resources, Parks & Recreation, Procurement, Public Safety, Risk Management, Solid Waste, Technology Services, Transportation, Utilities, and Veteran Services.

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.

**TWENTY LARGEST EMPLOYERS (July, 2015)**

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
Lee Memorial Health System	Healthcare / Hospitals	10,900
Lee County School District	Public Schools	10,600
Publix Super Markets	Grocer, Retail	5,007
Lee County Administration*	County Government	2,584
Wal-Mart	General Merchandise - Retail	2,507
Home Depot	Building Materials - Retail	1,783
City of Cape Coral	City Government	1,654
Chico's FAS, Inc.	Corporate HQ for Women's Apparel	1,642
Lee County Sheriff's Office	Public Safety, Sheriff	1,585
U.S. Postal Service	Postal Service	1,477
Winn Dixie	Grocer, Retail	1359
Florida Gulf Coast University	State University	1,253
Shell Point Retirement Community	Life Care Facility	1,011
City of Fort Myers	City Government	879
Bealls	General Merchandise - Retail	873
Target	General Merchandise - Retail	850
Robb & Stucky Limited LLP	Furniture - Retail	750
Lowe's Home Improvement	Building Materials - Retail	750
Gartner Incorporated	Information Technology	741
Florida Southwestern State College	State College	708

\*Including Board of County Commissioners.

**Source: Lee County Office of Economic Development**

**UNEMPLOYMENT RATE COMPARISONS**

The labor force of the county has increased steadily from 155,135 in 1990 to 207,750 in 2000, a gain of 33.9%. The labor force as of September, 2015 was 309,448 a slight 1% gain since August 2015. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 2005 through 2015 (September).

**Unemployment Rate Comparisons Lee County, Florida and the US 2005 – September, 2015**

Fiscal Year	County	State	National
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
2014	6.7	6.3	6.1
2015	5.1	5.2	4.9

\*Figures released for the period from January to August, 2015

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

## GROSS SALES

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

<b>Fiscal Year</b>	<b>Lee County Gross Sales</b>	<b>Percent Change</b>
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	(26.43%)
2013	19,072,108,706	53.27%
2014	21,674,116,831	13.64%
2015	22,977,109,755	6.01%

**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 31 banks, 4 savings and loan associations and two credit unions, with a combined total of approximately 219 branches throughout Lee County.

**Source: Lee County Economic Development Office.**

## EDUCATION

The Lee County School System operates 120 schools, 44 elementary, 16 middle, 13 high schools, 18 special centers and community schools, 24 charter schools, 5 K-8 grade schools. For the 2013-2014 school year a total of 88,348 students were enrolled which is a 3.2% increase over the enrollment in 2012-2013.

**Source: Lee County School Board.**

Six colleges serve the region: Florida SouthWestern 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 Florida SouthWestern 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 in both directions. Completion of the \$17.3 million project is expected in the fall of 2015. 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 and Oneco. 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 area is designated a Foreign Trade Zone and is centrally located between the cities of Tampa and Miami with easy access via Interstate 75. 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. Page Field also has Foreign Trade Zone designation.

## **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 several health care facilities in Lee County under the Lee Memorial Health System. Lee Memorial Health Systems include HealthPark Medical Center, Gulf Coast Medical Center, Lee Memorial Hospital, Cape Coral Hospital, Golisano Children's Hospital of Southwest Florida and the Rehabilitation Hospital.

**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. All are open to the public.

Included among the 101 county park facilities in the area are the following:

Regional parks (including 12 beach parks and 4 sports complexes)	35
Community parks (including 12 recreation centers or community centers)	32
Large boat ramps	7
School shared park sites	17
Pools	9
Civic Center	1
Total	<u>101</u>

**Source: Lee County Parks and Recreation.**

## **PUBLIC LODGING**

As of October 2015, there were 193 licensed accounts for hotels and motels. Figures from October, 2015 revealed that there were 28,182 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 19)

In addition to comparisons between the FY14-15 and FY15-16 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

## FINANCIAL POLICIES (page 67)

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 73)

Each area is comprised of: 1) an expenditure history by division for Actual FY13-14, Unaudited Actuals FY14-15, and Adopted Budget for FY15-16 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 99)

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 135)**

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 173)**

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 2015-2016 County Government Budget. This year's General Fund budget – the county's largest operating fund – is balanced and reflects a continuing improvement in the local economy.

The county continued its philosophy of a "continuation" budget, which is the cost to provide the same service levels as the previous year. After that was completed, enhancements were considered.

Enhancements in 2015-16 included expansion of the Drug Court and Early Case Resolution programs, an additional Assistant Medical Examiner, and two new transit programs – expansion of LeeTran's ADA Passport Service and a Partnering for Transportation Results Program.

Additionally, the Sheriff's Office's budget was increased for 35 new positions and Emergency Medical Services added 12 positions to maintain service levels.

The county also continued to catch up on major maintenance and vehicle replacement that was deferred during the recession, including \$4 million for Sheriff's vehicles and \$2 million for county vehicles.

A significant policy decision this year was to add a Growth Increment Funding (GIF) program for capital projects. Simply, GIF is a new funding mechanism that captures dollars already headed toward the general fund and identifies them for infrastructure projects. The tax revenue increment for all new construction and every real estate transaction in the prior year that resulted in an increase in taxable value (such as a sale) is captured and placed in a capital improvement fund.

General appreciation in taxable value (properties that remain in the same ownership) is used to pay for any increased cost of operations. For GIF to work it is imperative that the county be disciplined fiscally with the continuation budget and guard against creeping into new services and/or service levels. Each year, the GIF is recalculated and the new increment is added to the CIP.

These funds are totally flexible as to use (unlike impact fees and toll revenues), so the advantage is they can be used to fill in gaps in CIP funding.

Since coming out of the recession in 2013, the county has focused on concepts such as Back to Basics in defining our core service levels; Data Driven decisions; and Openness in presenting costs. In 2014-15, the Board adopted a set of multi-year strategic initiatives, many of which continued into 2015-16:

1. Managing Growth
2. Economic Development
3. Tourism & Sports
4. Development & Redevelopment
5. Transportation & Other Infrastructure
6. Preserving Environmentally Important Land

7. Water Quality
8. Financial Strategies
9. Partnerships

There are continued signs of improvement in the local economy. The county is committed to its role in working toward a balance between growth, the environment, and our quality of life.

Sincerely,

A handwritten signature in cursive script, appearing to read "Roger Desjarlais".

Roger Desjarlais  
County Manager

December 31, 2015

# BUDGET SUMMARY

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# PROGRAM BUDGET SUMMARY TOTAL COMPARISON

## (FY14-15 Adopted Budget to FY15-16 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.

	<b>2014- 2015 Adopted Budget</b>	<b>Percent Increase or (Decrease)</b>	<b>2015- 2016 Adopted Budget</b>
<b>OPERATING BUDGETS:</b>			
BoCC Operating Departments	\$ 398,800,557	6.12%	\$ 423,206,904
Constitutional Officers and Courts	219,819,908	6.92%	235,023,137
Total Operating Budget	<u>\$ 618,620,465</u>	6.40%	<u>\$ 658,230,041</u>
<b>CAPITAL BUDGET:</b>			
Capital Projects	\$ 276,922,690	(18.04%)	\$ 226,964,427
Major Maintenance	29,584,400	50.93%	44,651,926
Total Capital Budget	<u>\$ 306,507,090</u>	(11.38%)	<u>\$ 271,616,353</u>
<b>Total Operating &amp; Capital Budgets</b>	<u>\$ 925,127,555</u>	0.51%	<u>\$ 929,846,394</u>
<b>OTHER:</b>			
Internal Transfers	\$ 209,519,733	10.02%	\$ 230,515,549
Debt Service	68,504,638	(2.37%)	66,880,319
Insurance	79,701,381	2.90%	82,012,720
Non-Departmental	14,675,125	14.07%	16,739,683
Special Districts	4,104,463	(13.50%)	3,550,171
Total Other	<u>\$ 376,505,340</u>	6.16%	<u>\$ 399,698,442</u>
Total Operating, Capital & Other:	<u>\$ 1,301,632,895</u>	2.14%	<u>\$ 1,329,544,836</u>
<b>RESERVES:</b>	<u>\$ 561,414,381</u>	9.09%	<u>\$ 612,445,780</u>
<b>Total Budget</b>	<u><b>\$ 1,863,047,276</b></u>	4.24%	<u><b>\$ 1,941,990,616</b></u>

The \$658.2 million operating component of the proposed budget for FY15-16 is a 6.40% increase from the prior year. This reflects an increase in County department operations funding of 6.12%. Significant increases include \$6.2 million for Solid Waste (reporting certain revenues and expenses as gross instead of net); \$3.9 million for Parks (Conservation 20/20 management and amateur sports fields operation); \$3 million for Public Safety (EMS positions and equipment to maintain response times); \$3 million for Community Development (increase in state housing grant funding); \$1.4 million for VCB (additional marketing). Constitutional Officers and Courts by 6.92%. Significant increases include \$10.5 million for law enforcement (Sheriff's Office, including 35 new positions) and \$2.1 million for Supervisor of Elections (Presidential election cycle).

New capital projects for FY15-16 are \$98.7 million, \$38.5 million of which is Utilities projects and \$33.3 million is Transportation Projects. Carryover projects from FY14-15 make up the balance of the \$227 million. The major carryovers are the Green Meadows Water Treatment Plant expansion (\$51.4 million), Three Oaks Wastewater Treatment Plant (\$10.1 million) and various road and beach and shoreline projects that are under construction and bridge fiscal years. Major Maintenance (projects costing over \$25,000) increased 50.93% primarily due to \$13.6 million of carryover projects that bridge fiscal years, including beach renourishment, channel dredging, natural resource projects and renovations to the justice center.

Debt Service decreased 2.37% due to refinancing of debt at lower costs.

Non Departmental increased 14.07% due increases in Medicaid and tax increment payments.

Reserves increased 9.09% due to increased collections of tourist taxes and solid waste fees and collections for future road and utilities projects and Growth Increment Funding of \$7.9 million.

# BUDGET SUMMARY

## LEE COUNTY - FISCAL YEAR 2015-2016

<u>ESTIMATED REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TRUST &amp; AGENCY FUNDS</u>	<u>TOTAL</u>
<b>CURRENT REVENUES:</b>								
Ad Valorem Taxes	\$ 247,326,422	\$ 56,591,412	\$ 0	\$ 0	\$ 1,236,798	\$ 0	\$ 0	\$ 305,154,632
Other Taxes	0	48,600,000	0	18,430,000	0	0	0	67,030,000
License & Permits	20,150,325	11,825,392	0	320,000	2,708,037	0	0	35,003,754
Intergovernmental Revenues	61,662,151	14,325,093	0	1,089,981	11,160,448	0	0	88,237,673
Charges for Services	30,367,610	15,177,559	0	102,147	227,592,496	90,291,309	0	363,531,121
Fines & Forfeitures	156,500	1,042,050	0	0	610,000	400,000	0	2,208,550
Miscellaneous Revenues	18,444,825	3,962,521	19,650	375,730	2,251,978	2,557,884	0	27,612,588
Court Related Revenues	0	3,998,000	0	0	0	0	0	3,998,000
Non-Revenues	15,319,516	32,470,796	28,971,421	52,078,715	124,457,138	2,405,500	0	255,703,086
Less 5% Anticipated Revenues	(3,000,000)	(1,609,565)	0	(19,630)	(7,812,031)	(646,772)	0	(13,087,998)
Total Current Revenues	<u>\$ 390,427,349</u>	<u>\$ 186,383,258</u>	<u>\$ 28,991,071</u>	<u>\$ 72,376,943</u>	<u>\$ 362,204,864</u>	<u>\$ 95,007,921</u>	<u>\$ 0</u>	<u>\$ 1,135,391,406</u>
<b>FUND BALANCE APPROPRIATED</b>	<u>\$ 121,891,221</u>	<u>\$ 106,578,363</u>	<u>\$ 18,933,321</u>	<u>\$ 196,508,224</u>	<u>\$ 298,580,960</u>	<u>\$ 64,107,121</u>	<u>\$ 0</u>	<u>\$ 806,599,210</u>
Total Estimated Revenues	<u>\$ 512,318,570</u>	<u>\$ 292,961,621</u>	<u>\$ 47,924,392</u>	<u>\$ 268,885,167</u>	<u>\$ 660,785,824</u>	<u>\$ 159,115,042</u>	<u>\$ 0</u>	<u>\$ 1,941,990,616</u>
<b>APPROPRIATED EXPENDITURES</b>								
<b>CURRENT EXPENDITURES:</b>								
General Government Services	\$ 101,858,224	\$ 15,866,120	\$ 16,986,911	\$ 20,967,783	\$ 6,527,846	\$ 108,925,492	\$ 0	\$ 271,132,376
Public Safety	209,101,439	15,073,779	0	0	0	2,471,230	0	226,646,448
Physical Environment	3,339,314	5,317,331	0	14,729,292	271,592,745	0	0	294,978,682
Transportation	150,000	28,479,085	0	54,910,306	45,904,233	0	0	129,443,624
Economic Environment	4,899,243	23,634,972	0	760,886	0	0	0	29,295,101
Human Services	13,766,317	5,435,754	0	0	0	0	0	19,202,071
Culture/Recreation	17,784,819	39,305,150	5,071,290	31,168,383	0	0	0	93,329,642
Court Related Services	3,821,875	16,292,611	0	0	0	0	0	20,114,486
Non-Expenditure Disbursements	47,727,892	59,154,594	6,178,015	6,243,861	111,211,187	0	0	230,515,549
Debt Service	0	0	0	0	14,886,857	0	0	14,886,857
Total Current Expenditures	<u>\$ 402,449,123</u>	<u>\$ 208,559,396</u>	<u>\$ 28,236,216</u>	<u>\$ 128,780,511</u>	<u>\$ 450,122,868</u>	<u>\$ 111,396,722</u>	<u>\$ 0</u>	<u>\$ 1,329,544,836</u>
<b>RESERVES</b>	<u>\$ 109,869,447</u>	<u>\$ 84,402,225</u>	<u>\$ 19,688,176</u>	<u>\$ 140,104,656</u>	<u>\$ 210,662,956</u>	<u>\$ 47,718,320</u>	<u>\$ 0</u>	<u>\$ 612,445,780</u>
Total Appropriated Expenditures	<u>\$ 512,318,570</u>	<u>\$ 292,961,621</u>	<u>\$ 47,924,392</u>	<u>\$ 268,885,167</u>	<u>\$ 660,785,824</u>	<u>\$ 159,115,042</u>	<u>\$ 0</u>	<u>\$ 1,941,990,616</u>

## ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY13-14 ACTUAL	FY14-15 ESTIMATED	FY15-16 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 274,771,812	\$ 294,020,278	\$ 305,154,632	3.79%
Other Taxes	62,360,929	65,497,926	67,030,000	2.34%
Licenses & Permits	33,203,276	38,514,850	35,003,754	(9.12%)
Intergovernmental	106,978,892	98,653,499	88,237,673	(10.56%)
Charges for Services	352,917,079	345,863,287	363,531,121	5.11%
Fines & Forfeitures	3,127,925	2,372,187	2,208,550	(6.90%)
Miscellaneous	26,651,482	22,845,570	27,612,588	20.87%
Court Cost	5,392,532	3,858,783	3,998,000	3.61%
Internal Services	0	0	0	
Non-Revenues	232,234,470	669,535,986	255,703,086	(61.81%)
Less 5% Anticipated	0	0	(13,087,998)	
Fund Balance	902,216,559	890,675,722	806,599,210	(190.56%)
<b>Total Revenues</b>	<b>\$ 1,999,854,956</b>	<b>\$ 2,431,838,089</b>	<b>\$ 1,941,990,616</b>	<b>(20.14%)</b>
<u>EXPENDITURES</u>				
General Government Services	\$ 268,828,830	\$ 248,693,261	\$ 271,132,376	9.02%
Public Safety	203,058,085	212,782,836	226,646,448	6.52%
Physical Environment	164,898,680	231,901,068	294,978,682	27.20%
Transportation	80,709,194	120,845,676	129,443,624	7.11%
Economic Environment	26,798,850	28,379,144	29,295,101	3.23%
Human Services	20,152,572	20,427,062	19,202,071	(6.00%)
Culture / Recreation	102,756,736	86,801,433	93,329,642	7.52%
Court Related	5,462,485	6,020,998	20,114,486	234.07%
Non-Expenditures	219,574,558	653,797,468	230,515,549	(64.74%)
Debt Service	16,939,244	15,589,933	14,886,857	(4.51%)
Reserves	890,675,722	806,599,210	612,445,780	(24.07%)
<b>Total Expenditures</b>	<b>\$ 1,999,854,956</b>	<b>\$ 2,431,838,089</b>	<b>\$ 1,941,990,616</b>	<b>(20.14%)</b>

# REVENUES & EXPENDITURES DISCUSSION

CURRENT REVENUES are divided into the following categories:

## **Taxes**

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

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

## **Licenses and Permits**

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

## **Intergovernmental Revenues**

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

## **Charges for Services**

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

## **Fines and Forfeitures**

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



## **REVENUES & EXPENDITURES DISCUSSION (continued)**

### **Miscellaneous Revenues**

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

### **Court Costs**

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

### **Non-Revenues**

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

### **Less 5% Anticipated Revenues**

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

## **REVENUES & EXPENDITURES DISCUSSION (continued)**

### **Physical Environment**

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

### **Transportation**

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

### **Economic Environment**

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

### **Human Services**

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

### **Culture and Recreation**

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

### **Court Related Expenditures**

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

### **Non-Expenditure Disbursements**

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

## REVENUES & EXPENDITURES DISCUSSION (continued)

### REVENUE ASSUMPTIONS

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

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

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

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

*Property tax* revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used for budget preparation until the end of July when the Board of County Commissioners determines a rate which can only either remain static or be lowered prior to the October deadline for adoption of the budget. Considerable new construction activity and growth in real estate values had fueled a continued growth in taxable value. However, the growth began to slow considerably in FY07-08 and, for the first time, declined for FY08-09 by 12.4% compared to the previous year. FY09-10 revenues were 23.2% less than in FY08-09. FY10-11 property tax revenues were 14.2% below the previous year and FY11-12 figures resulted in a 4.3% revenue loss. For FY12-13, the decline was only 0.7% bringing years of major revenue declines to an end. FY13-14 revenues were 6.1% greater than the previous year and FY14-15 growth was 6.8% greater than FY13-14. FY15-16 growth is expected to be 7.4%.

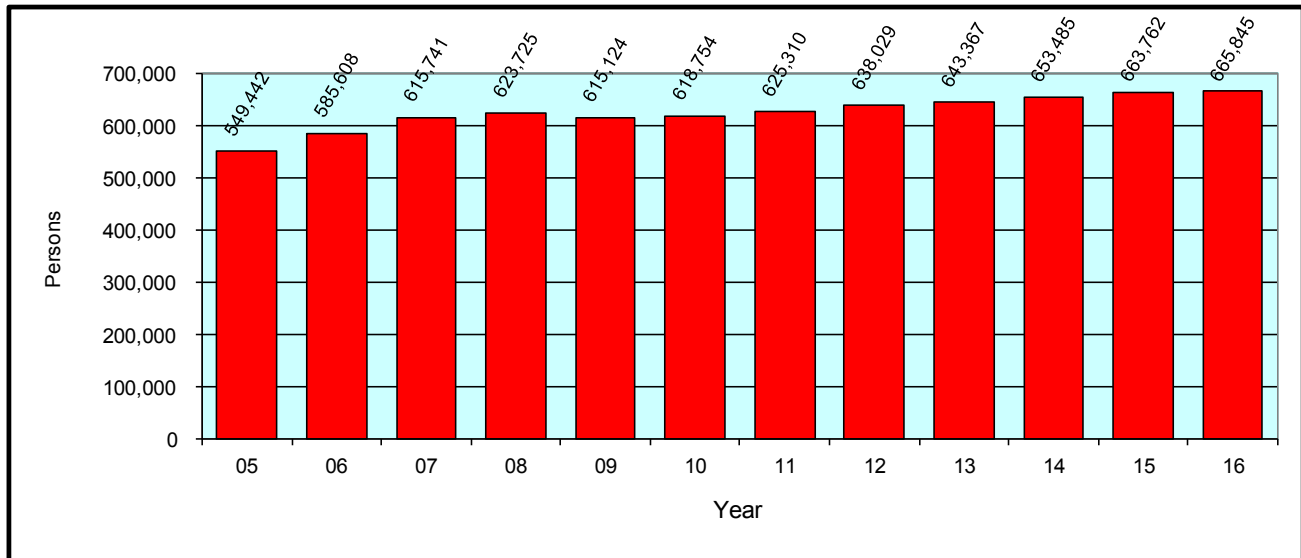
*Licenses and Permits* are evaluated based upon previous permit activity, any changes in fees, and the probability of continued levels of activity. Permit activity had been very high especially since 2004 but the rate began to fall in 2006 and declined significantly in 2007. There were 36,043 revenue-generating 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, 31,314 in FY11-12, 36,442 in FY12-13 and 41,024 in FY13-14. Permits issued in FY14-15 totaled 45,421 a 10.7% 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

## **REVENUES & EXPENDITURES DISCUSSION (continued)**

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, \$33,179,359 for FY13-14 and \$37,559,834 for FY14-15, now the highest collections recorded in a single year.

# LEE COUNTY POPULATION 2005 THROUGH 2016



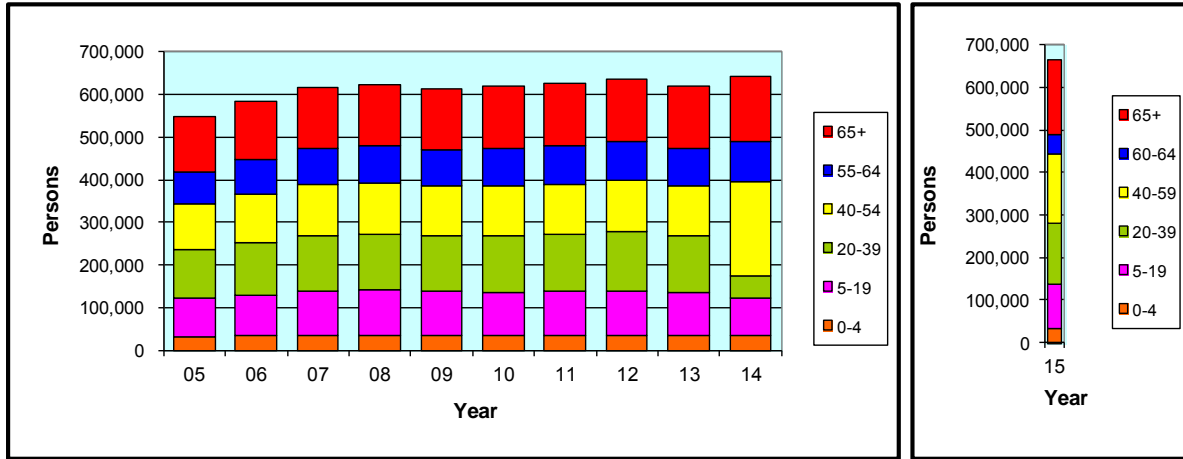
Source: Bureau of Economic and Demographic Research (BEBR), University of Florida.

As indicated by the above graph, the estimated permanent population of Lee County has grown over the past 10 years. Although affected by economic downturns such as in 2007-2008 the annual growth rate had, until 2009, always been positive. 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.

2005-2006	+36,166	2009-2010	+3,630	2013-2014	+10,118
2006-2007	+30,133	2010-2011	+6,556	2014-2015	+10,277
2007-2008	+7,984	2011-2012	+12,719	2015-2016	+2,083
2008-2009	-8,601	2012-2013	+5,338		

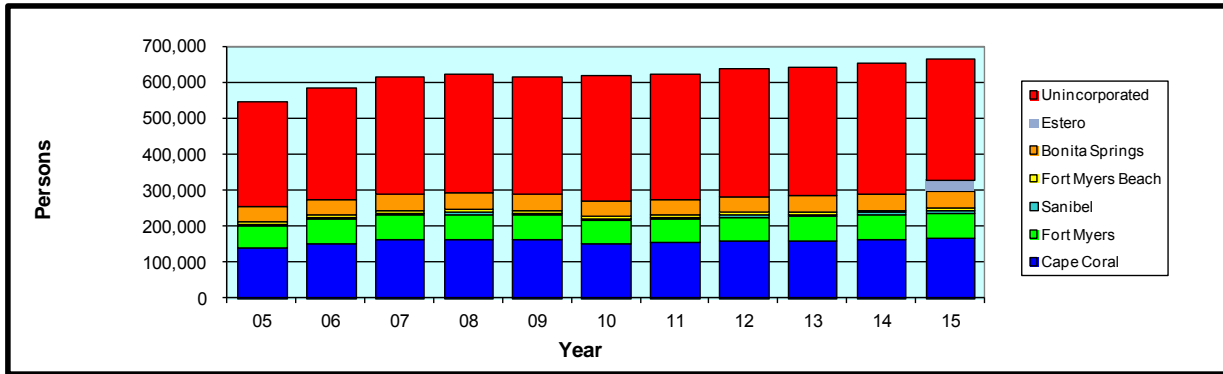
The figures from 2010 to 2012 reflect a relatively small growth trend compared to the period before 2007 and reflects the long term effects on population from the decline in construction activity and home foreclosure activity that occurred especially in 2008 to 2010.

# LEE COUNTY POPULATION PROFILE



Source: Lee County Economic Development Office

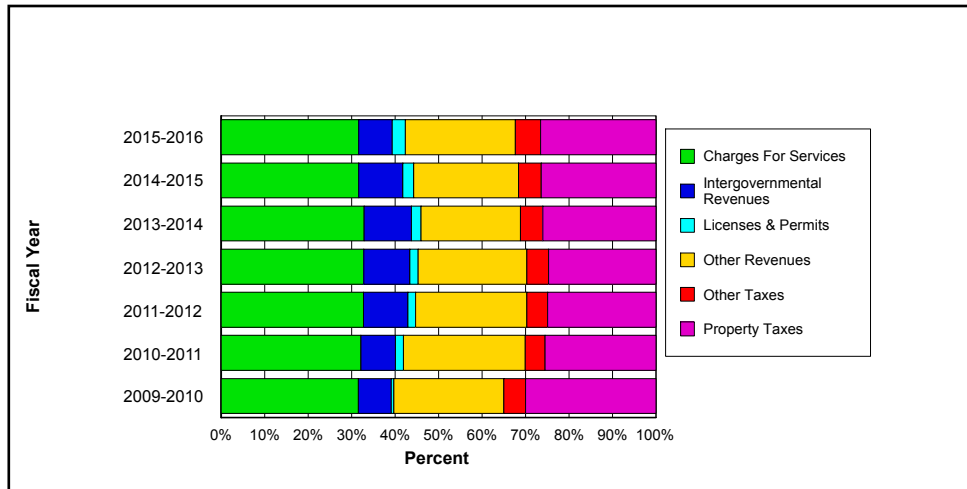
# UNINCORPORATED AND INCORPORATED POPULATION



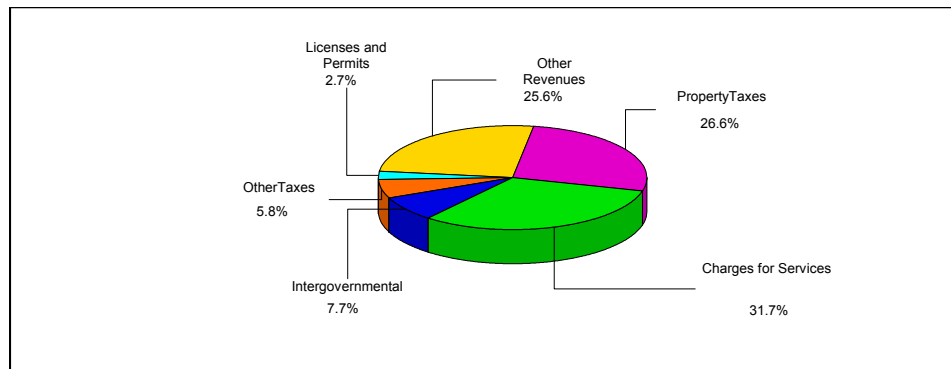
Source: BEBR, University of Florida (2015)

Note: The Countywide figures do not necessarily reflect those population estimates that are ultimately used for revenue-sharing purposes.

## REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY15-16 (Excludes Transfers and Reserves)



Percentage Distribution for FY15-16

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

<u>REVENUE TYPE</u>	<u>FY15-16 ADOPTED</u>	
Property Taxes	\$305,154,632	
Charges for Services	363,531,121	
Intergovernmental	88,237,673	
Other Taxes	67,030,000	
Licenses and Permits	30,667,154	
Other Revenues:		
Interfund Transfers	\$ 230,515,549	
Interest Earnings	1,791,720	
Constitutional Transfers and Misc Revenues	50,125,354	
Impact Fees	4,336,600	
Fines & Forfeitures	2,208,550	
Court and Related Services	3,998,000	
Rent & Royalties	883,051	
	<u>293,858,824</u>	
Total Current Revenues	\$1,148,479,404	58.5%
Less 5% Anticipated	(13,087,998)	
Fund Balance	<u>806,599,210</u>	<u>41.5%</u>
<b>TOTAL ALL REVENUES</b>	<b><u>\$1,941,990,616</u></b>	<b>100.0%</b>

## **REVENUES BY CATEGORY (continued)**

Property Taxes account for 26.6% of the current revenues budgeted for FY15-16. The General Fund now includes Capital Improvement projects and Conservation 2020. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 31.7% of current revenues.

Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.7% of the current revenues budgeted.

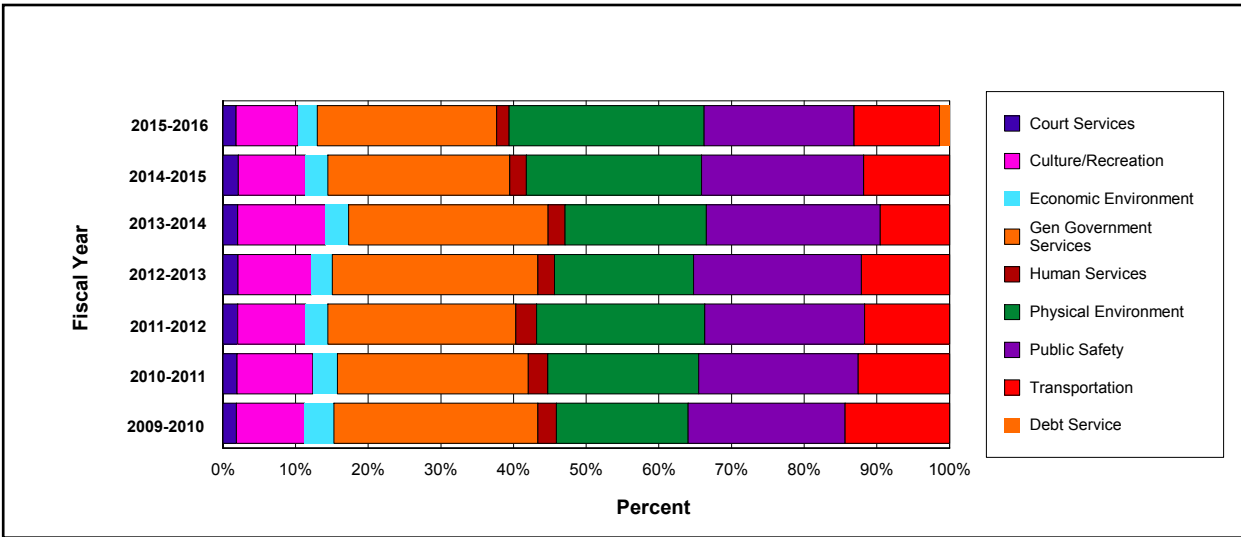
The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.8% of the total current revenues.

Licenses and Permits are 2.7% of current revenues and consist primarily of building and permit fees.

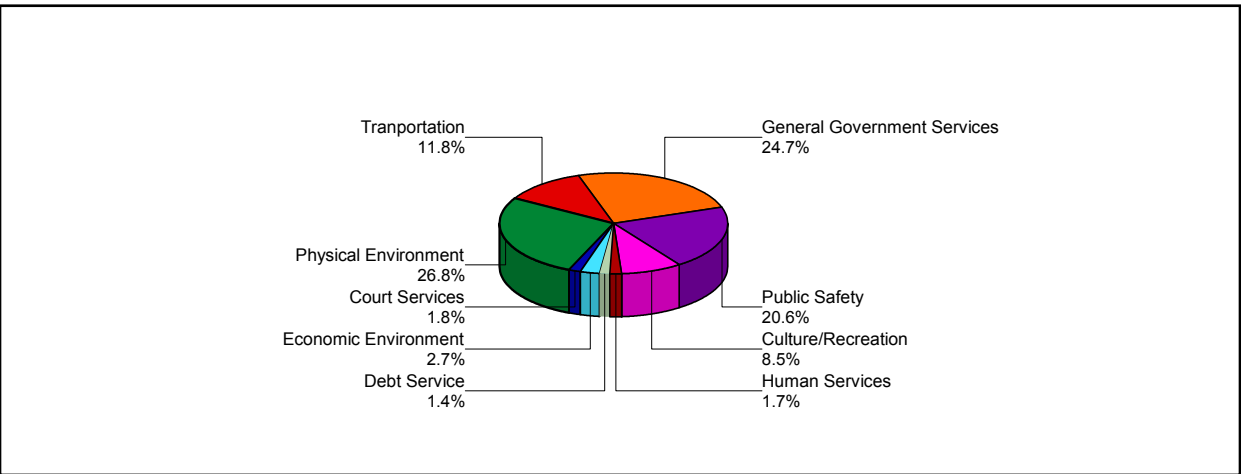
Other Revenues are comprised of a number of different revenue sources. The two largest are transfers and can include bond proceeds. Transfers represent dollars moved from one fund to another. A transfer out of one fund is reflected as an expense, while a transfer into a fund appears as revenue. Bond proceeds represent revenues received from new debt and refunding of existing debt to achieve cost savings through lower interest rates. Miscellaneous Revenues include donations and contributions, and internal allocations. Impact Fees are classified under Licenses and Permits, but has been separated out to illustrate here. Court Related Services are Charges for Service, but also has been separated out here.



## EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY15-16 (Excludes Transfers and Reserves)



Percentage Distribution for FY15-16 (Excludes Transfers and Reserves)

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

<u>EXPENDITURE FUNCTION</u>	<u>2015 - 2016</u> <u>ADOPTED</u>		
General Government	\$ 271,132,376		
Public Safety	226,646,448		
Physical Environment	294,978,682		
Transportation	129,443,624		
Economic Environment	29,295,101		
Human Services	19,202,071		
Culture & Recreation	93,329,642		
Court Services	20,114,486		
Debt Service	14,886,857		
Subtotal	\$ 1,099,029,287	56.6%	
TRANSFERS AND RESERVES	842,961,329	43.4%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,941,990,616</b>	<b>100.0%</b>	

## **EXPENDITURES BY FUNCTION ALL USES (continued)**

The graph illustrates the historical pattern of expenditures since FY09-10. 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 FY15-16 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY15-16, Physical Environment is the largest at 26.8%, followed by General Government Services at 24.7% and Public Safety at 20.6%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 20.6%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 2.7% of the total budget.

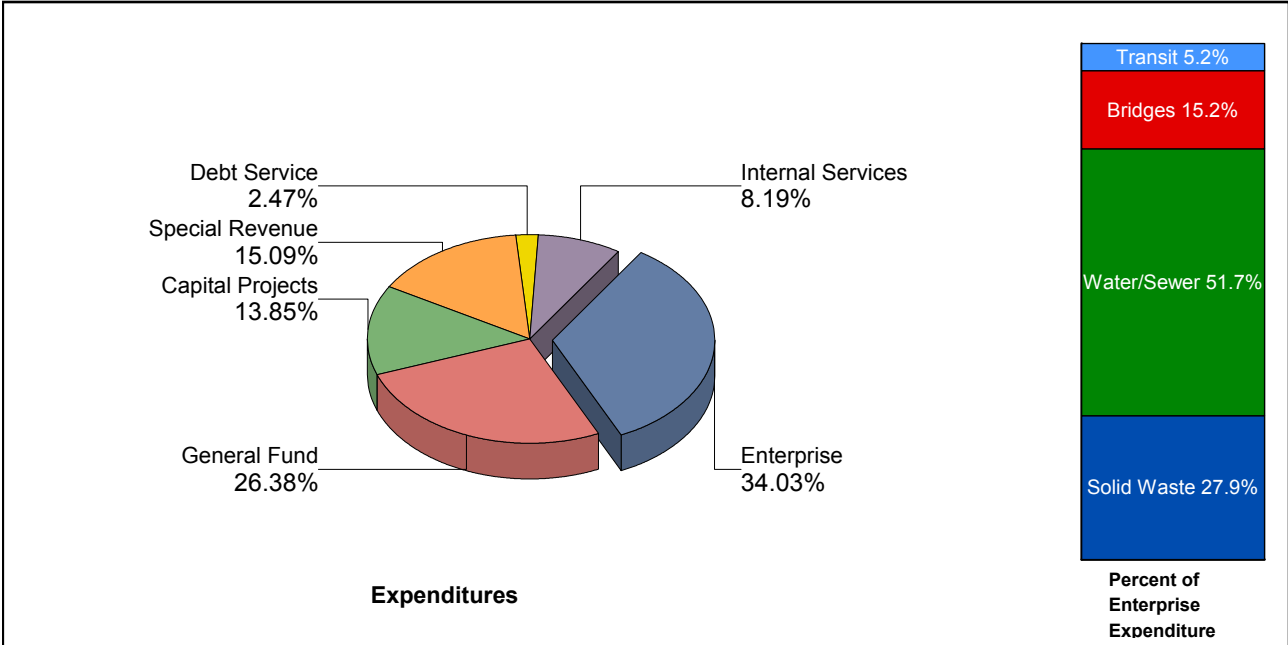
Human Services, including social service support and grant-related programs, represents 1.7% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 8.5% of the total budget.

Court Services represents 1.8% 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 \$612,445,780 and Interfund Transfers of \$230,515,549 for a total of \$842,961,329 or 43.4% of total expenditures.

# EXPENDITURES BY FUND GROUP ALL USES

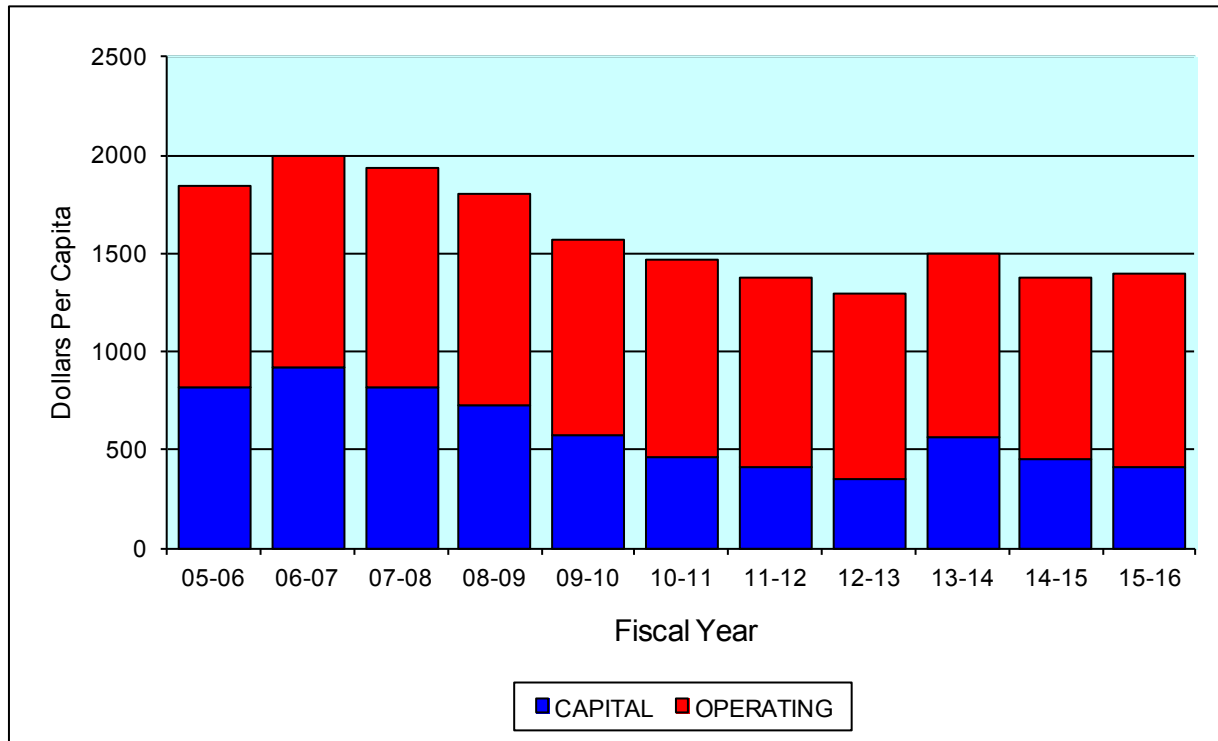


Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	184,406,216
	Water/Sewer		341,523,864
	Bridges		100,398,144
	Transit		34,457,600
	Subtotal	\$	660,785,824
General			512,318,570
Capital Projects			268,885,167
Special Revenue			292,961,621
Debt Service			47,924,392
Internal Service Funds			159,115,042
Trust and Agency			0
	<b>TOTAL</b>	<b>\$</b>	<b>1,941,990,616</b>

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 FY05-06 THROUGH FY15-16



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

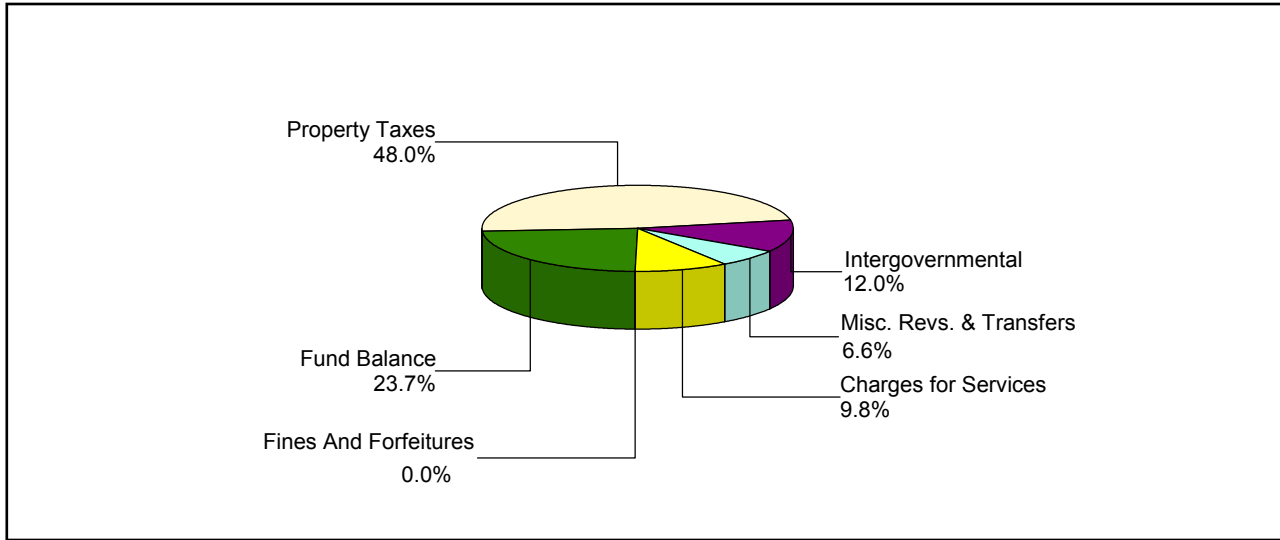
	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
Capital	\$ 797	\$ 916	\$ 818	\$ 725	\$ 572	\$ 467	\$ 413	\$ 348	\$ 564	\$ 455	\$ 408
Operating	1000	1079	1118	1078	1000	1005	962	946	934	918	989
<b>TOTAL</b>	<b>\$ 1797</b>	<b>\$ 1995</b>	<b>\$ 1936</b>	<b>\$ 1803</b>	<b>\$ 1572</b>	<b>\$ 1472</b>	<b>\$ 1375</b>	<b>\$ 1294</b>	<b>\$ 1498</b>	<b>\$ 1373</b>	<b>\$ 1397</b>

Total per capita expenditures reflect a slight increase from FY14-15 to FY15-16.

Expenditures per capita for capital projects: Most of the increases that occurred during much of the period in the chart reflect the receipt of bond proceeds or other funds that were eventually 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, continuing into FY14-15, with a decrease followed by a decrease in FY15/16.

Expenditures per capita for operating expenditures have reflected a trend of increasing costs associated with the maintenance of completed capital projects and costs of county services. 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 with FY14-15 reflecting a slight decline, and FY15-16 with a minor increase..

# GENERAL FUND REVENUE BY CATEGORY



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

	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Unaudited Actual	FY15-16 Adopted
Property Taxes	\$ 194,948,804	\$ 187,541,127	\$ 186,791,109	\$ 219,275,056	\$ 233,681,163	\$ 247,326,422
Other Taxes	0	0	0	0	0	0
Intergovernmental	57,071,700	61,600,381	60,393,078	63,221,389	68,971,944	61,662,151
Misc Revs & Transfers	53,487,119	31,408,125	35,894,650	24,773,285	29,990,494	33,764,341
Charges for Services	39,552,920	39,704,886	37,708,699	46,467,117	48,149,909	50,517,935
Fines & Forfeitures	352,679	129,178	148,515	410,397	350,968	156,500
Current Revenues	\$ 345,413,222	\$ 320,383,697	\$ 320,936,051	\$ 354,147,244	\$ 381,144,478	\$ 393,427,349
Less 5% Anticipated						(3,000,000)
Fund Balance	243,305,493	197,558,406	145,222,257	109,546,720	121,106,355	121,891,221
<b>TOTAL</b>	<b>\$ 588,718,715</b>	<b>\$ 517,942,103</b>	<b>\$ 466,158,308</b>	<b>\$ 463,693,964</b>	<b>\$ 502,250,833</b>	<b>\$ 512,318,570</b>

The chart reflects adopted FY15-16 revenues in the General Fund. Projected revenues total \$512,318,570. Chart percentages are based on this total. Property Taxes account for 48.0% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 35.7% of Fund Revenues.

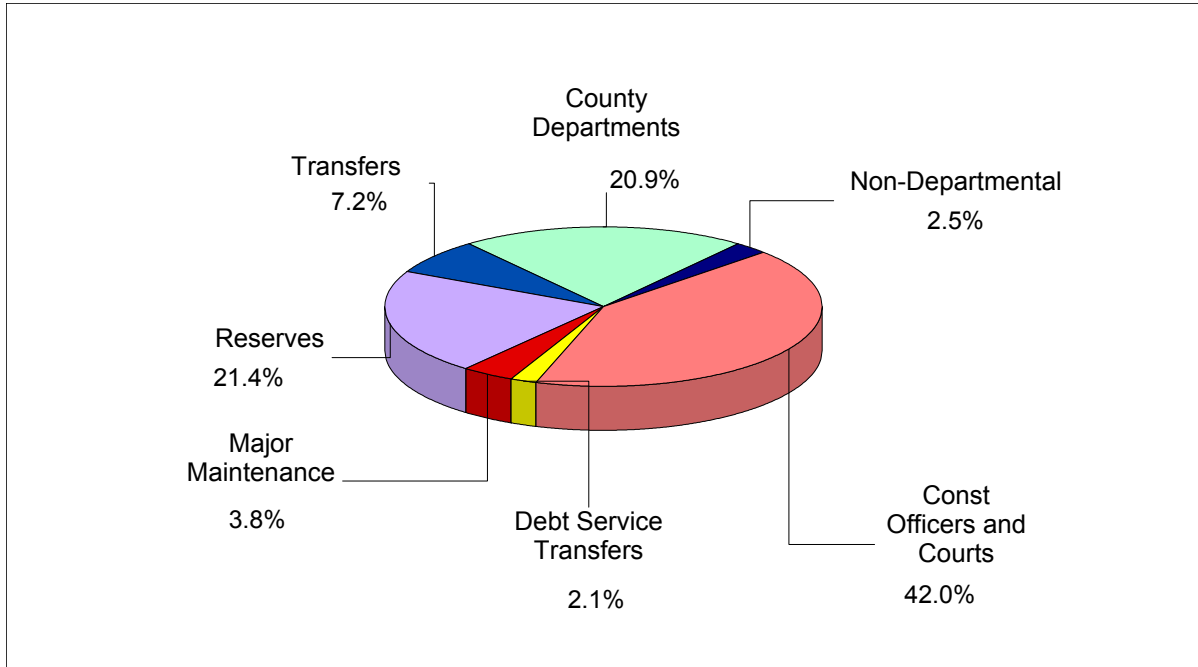
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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

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

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

# GENERAL FUND EXPENDITURES BY CATEGORY



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

	<b>FY10-11</b>	<b>FY11-12</b>	<b>FY12-13</b>	<b>FY13-14</b>	<b>FY14-15</b>	<b>FY15-16</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	\$ 117,181,517	\$ 110,235,932	\$ 100,756,055	\$ 98,331,363	\$ 99,838,167	\$ 107,150,376
Non-Departmental	10,584,225	10,298,060	13,555,786	10,055,295	13,272,147	12,844,099
Const Officers and Courts	200,665,162	191,413,997	186,436,614	194,162,461	202,007,816	215,216,913
Debt Service Transfers	21,360,091	17,477,268	12,381,742	12,319,524	12,308,215	10,725,856
Major Maintenance	0	0	0	0	9,633,448	19,509,843
Reserves	0	0	0	0	0	109,869,447
Transfers	26,954,825	20,818,601	21,983,601	18,381,402	28,766,723	37,002,036
<b>TOTAL</b>	<u>\$376,745,820</u>	<u>\$ 350,243,858</u>	<u>\$ 335,113,798</u>	<u>\$ 333,250,045</u>	<u>\$ 365,826,516</u>	<u>\$ 512,318,570</u>

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

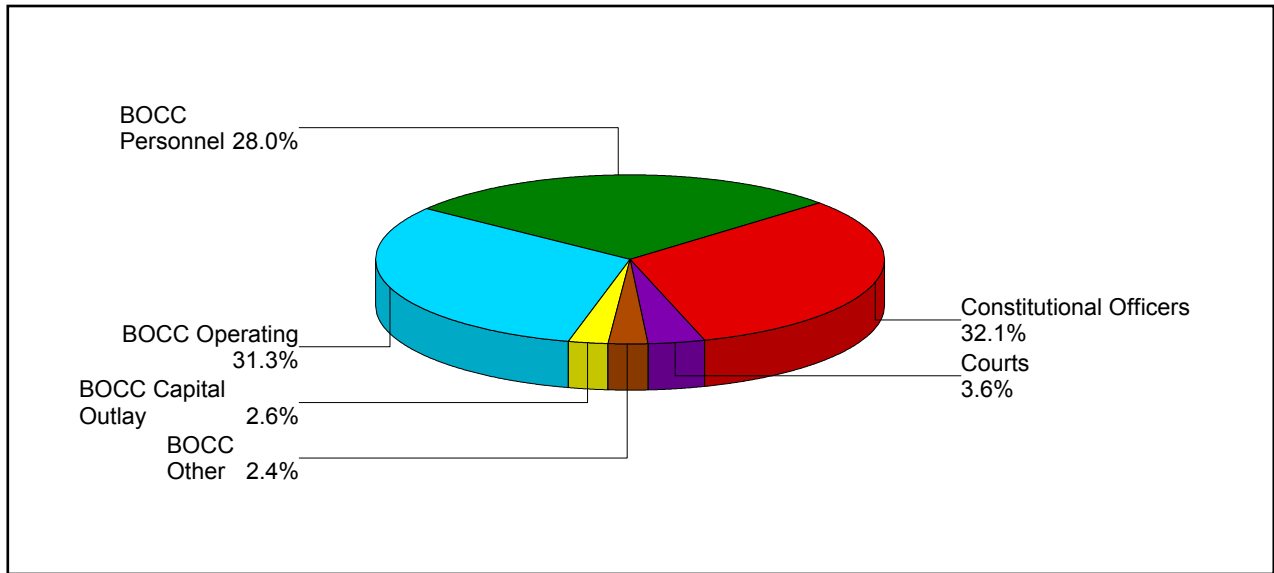
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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

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

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

# OPERATING EXPENSES



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

## Board of County Commissioners:

Personnel	\$ 184,143,156	
Operating Expenses	205,990,319	
Capital Outlay	17,089,626	
Other Expenses	15,983,803	
<b>Total BoCC Operating Departments</b>	<b>423,206,904</b>	<b>\$</b>
Constitutional Officers	211,484,642	
Courts	23,538,495	
<b>Total Operating Expenses</b>	<b>658,230,041</b>	<b>\$</b>

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 FY10-11	ACTUAL FY11-12	ACTUAL FY12-13	ACTUAL FY13-14	UNAUDITED ACTUAL FY14-15	ADOPTED BUDGET FY15-16
Animal Services	4,107,274	4,609,741	4,533,510	4,598,371	4,715,246	5,289,085
Community Development	16,227,902	14,672,198	14,317,442	13,481,421	14,245,060	17,563,040
Construction & Design	2,025,821	2,047,654	1,807,358	1,797,387	2,132,274	0
County Administration	3,649,191	2,724,586	2,608,978	2,114,768	2,480,422	3,878,803
County Attorney	3,169,629	2,964,451	2,861,074	2,625,215	2,815,458	3,055,177
County Commission	1,173,727	1,146,048	1,218,777	1,304,503	1,380,608	1,423,048
County Lands	958,644	955,806	933,090	830,505	926,038	1,069,856
Economic Development	2,870,903	1,810,482	1,219,361	995,745	871,605	1,195,852
Facilities Management	11,473,916	11,705,012	11,931,752	12,006,986	11,860,346	14,873,214
Fleet Management	8,882,834	9,906,639	9,185,768	8,511,820	9,763,974	12,283,020
GIS Operations	757,683	681,034	674,010	565,811	605,186	743,668
Hearing Examiner	642,324	593,663	646,775	702,573	727,212	778,044
Human Resources	1,967,789	1,897,889	1,983,776	1,931,619	1,919,895	2,591,461
Human Services	37,646,030	35,144,431	25,517,838	25,165,362	22,582,730	22,037,007
Information Technology	11,388,071	10,966,963	11,883,139	11,774,599	11,644,439	13,288,524
Internal Services	1,563,621	1,701,980	1,636,727	1,581,150	619,637	692,706
Library	23,652,286	23,231,802	24,147,519	25,054,945	25,378,120	25,786,598
Natural Resources	4,724,054	4,808,230	4,755,734	4,773,638	4,916,057	5,480,345
Office of Sustainability	154,374	212,747	273,389	302,745	518,485	0
Parks and Recreation	25,294,155	28,074,149	27,236,798	29,736,502	30,832,220	33,004,318
Procurement Management	1,015,690	887,271	787,838	732,324	744,254	926,865
Public Resources	1,648,229	1,327,139	1,349,206	1,298,902	1,130,104	0
Public Safety	46,599,992	44,080,164	45,440,132	43,625,543	45,250,134	47,364,752
Solid Waste	57,309,623	59,111,190	63,024,782	60,402,595	66,589,438	71,450,569
Sports Development	784,346	783,502	736,669	1,015,734	1,003,082	1,185,060
Transit	24,629,899	20,515,833	35,852,783	21,876,677	22,662,873	24,694,353
Transportation	37,753,783	37,313,785	37,513,546	37,077,094	36,667,430	39,106,080
Lee County Utilities	51,346,741	51,690,258	51,508,657	51,202,104	51,889,731	55,433,450
Visitor & Convention Bureau	12,199,933	12,811,742	14,062,285	15,711,267	17,356,042	18,012,009
<b>TOTAL</b>	<b>\$ 395,618,465</b>	<b>\$ 388,376,388</b>	<b>\$ 399,648,713</b>	<b>\$ 382,797,905</b>	<b>\$ 394,228,101</b>	<b>\$ 423,206,904</b>



# OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY08-09	ACTUAL FY09-10	ACTUAL FY10-11	ACTUAL FY11-12	ACTUAL FY12-13	ACTUAL FY13-14	UNAUDITED ACTUAL FY14-15	ADOPTED BUDGET FY15-16
<b>COURTS</b>								
Court Services	\$ 16,098,700	\$ 14,922,093	\$ 15,107,423	\$ 14,891,535	\$ 14,004,207	\$ 13,138,222	\$ 13,963,764	\$ 15,192,818
Board Support	1,455,723	1,517,107	1,576,851	1,548,792	1,490,212	1,435,499	1,485,323	1,532,355
<b>TOTAL</b>	<b>\$ 17,554,422</b>	<b>\$ 16,439,200</b>	<b>\$ 16,684,274</b>	<b>\$ 16,440,327</b>	<b>\$ 15,494,419</b>	<b>\$ 14,573,721</b>	<b>\$ 15,449,087</b>	<b>\$ 16,725,173</b>
Public Defender	\$ 751,173	\$ 791,890	\$ 794,448	\$ 853,676	\$ 898,475	\$ 974,696	\$ 997,896	\$ 1,207,692
State Attorney	1,566,240	1,638,066	1,548,732	1,516,602	1,572,208	1,597,770	1,769,403	2,181,621
Medical Examiner	2,430,017	2,505,123	2,437,800	2,483,454	2,516,595	2,674,177	3,035,409	3,424,009
<b>TOTAL COURTS</b>	<b>\$ 22,301,853</b>	<b>\$ 21,374,279</b>	<b>\$ 21,465,254</b>	<b>\$ 21,294,059</b>	<b>\$ 20,481,697</b>	<b>\$ 19,820,365</b>	<b>\$ 21,251,795</b>	<b>\$ 23,538,495</b>
<b>CONSTITUTIONAL OFFICERS</b>								
Tax Collector	\$ 20,108,592	\$ 16,515,339	\$ 14,755,533	\$ 14,130,593	\$ 13,866,745	\$ 14,604,821	\$ 15,457,366	\$ 15,025,096
Board Support	1,407,728	1,381,786	1,433,896	1,317,169	1,367,725	1,386,832	1,434,332	1,444,942
<b>TOTAL</b>	<b>\$ 21,516,320</b>	<b>\$ 17,897,125</b>	<b>\$ 16,189,428</b>	<b>\$ 15,447,761</b>	<b>\$ 15,234,470</b>	<b>\$ 15,991,653</b>	<b>\$ 16,891,698</b>	<b>\$ 16,470,038</b>
Excess Funds Returned	\$(14,248,172)	\$(11,390,558)	\$(8,249,544)	\$(7,605,759)	\$(7,042,431)	\$(6,918,788)	\$ 0	
Clerk to Board	\$ 8,534,395	\$ 8,801,391	\$ 9,611,035	\$ 8,448,868	\$ 8,371,665	\$ 8,456,399	\$ 8,774,041	\$ 9,003,197
Board Support	1,233,272	1,059,882	986,024	947,098	964,989	1,023,958	1,043,920	953,348
<b>TOTAL</b>	<b>\$ 9,767,667</b>	<b>\$ 9,861,273</b>	<b>\$ 10,597,059</b>	<b>\$ 9,395,965</b>	<b>\$ 9,336,654</b>	<b>\$ 9,480,358</b>	<b>\$ 9,817,961</b>	<b>\$ 9,956,545</b>
Excess Funds Returned	\$(44,715)	\$(263,200)	\$(346,767)	\$(200,092)	\$(723,460)	\$(443,761)	\$ 0	
Property Appraiser	\$ 9,112,287	\$ 8,805,878	\$ 8,601,584	\$ 7,943,635	\$ 7,754,726	\$ 7,834,157	\$ 7,841,409	\$ 7,921,582
Board Support	2,711,636	2,571,393	2,517,075	2,374,996	2,220,618	2,277,446	2,202,188	1,896,634
<b>TOTAL</b>	<b>\$ 11,823,923</b>	<b>\$ 11,377,271</b>	<b>\$ 11,118,659</b>	<b>\$ 10,318,631</b>	<b>\$ 9,975,343</b>	<b>\$ 10,111,602</b>	<b>\$ 10,043,597</b>	<b>\$ 9,818,216</b>
Excess Funds Returned	\$(697,891)	\$(668,928)	\$(1,055,977)	\$(1,109,490)	\$(525,456)	\$(825,041)	\$(75,402)	
Supervisor of Elections	\$ 5,230,020	\$ 4,962,620	\$ 4,968,138	\$ 6,420,458	\$ 6,227,658	\$ 7,184,647	\$ 6,756,022	\$ 8,896,916
Board Support	818,564	789,592	759,726	717,087	677,127	786,177	818,276	778,323
<b>TOTAL</b>	<b>\$ 6,048,584</b>	<b>\$ 5,752,212</b>	<b>\$ 5,727,864</b>	<b>\$ 7,137,545</b>	<b>\$ 6,904,785</b>	<b>\$ 7,970,824</b>	<b>\$ 7,574,298</b>	<b>\$ 9,675,239</b>
Excess Funds Returned	\$(350,888)	\$(1,106,627)	\$(1,297,811)	\$(1,856,369)	\$(580,380)	\$(380,563)	\$ 0	

**OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)**

	<u>ACTUAL</u> <u>FY08-09</u>	<u>ACTUAL</u> <u>FY09-10</u>	<u>ACTUAL</u> <u>FY10-11</u>	<u>ACTUAL</u> <u>FY11-12</u>	<u>ACTUAL</u> <u>FY12-13</u>	<u>ACTUAL</u> <u>FY13-14</u>	<u>UNAUDITED</u> <u>ACTUAL</u> <u>FY14-15</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY15-16</u>
<b>SHERIFF:</b>								
Sheriff Disb-Law Enforcement	\$ 100,545,027	\$ 102,301,327	\$ 97,697,148	\$ 92,390,669	\$ 89,375,093	\$ 93,261,675	\$ 99,777,961	\$ 109,358,202
Sheriff Disb-Correct	58,408,985	53,590,259	51,633,582	49,423,717	48,109,671	49,325,793	49,376,404	50,798,934
Board Support	5,485,650	5,352,112	5,291,294	5,111,405	5,346,138	5,115,747	5,257,111	5,407,468
Trust & Agency	1,106,085	280,320	434,717	394,256	215,220	155,000	325,000	0
<b>TOTAL</b>	<b>\$ 165,545,747</b>	<b>\$ 161,524,018</b>	<b>\$ 155,056,740</b>	<b>\$ 147,320,047</b>	<b>\$ 143,046,122</b>	<b>\$ 147,858,215</b>	<b>\$ 154,736,476</b>	<b>\$ 165,564,604</b>
Excess Funds Returned	\$(4,604,799)	\$(2,424,523)	\$(3,407,039)	\$(258,257)	\$(322,035)	\$(19,208)	\$(973,278)	
<b>Total Excess Funds Returned</b>	<b>\$(19,946,464)</b>	<b>\$(15,853,834)</b>	<b>\$(14,357,138)</b>	<b>\$(11,029,967)</b>	<b>\$(9,193,761)</b>	<b>\$(8,587,360)</b>	<b>\$(1,048,681)</b>	
<b>TOTAL CONSTITUTIONAL OFFICERS</b>	<b>\$ 214,702,241</b>	<b>\$ 206,411,899</b>	<b>\$ 198,689,750</b>	<b>\$ 189,619,949</b>	<b>\$ 184,497,375</b>	<b>\$ 191,412,652</b>	<b>\$ 199,064,030</b>	<b>\$ 211,484,642</b>
<b>TOTAL COURTS AND CONSTITUTIONAL OFFICERS</b>	<b>\$ 237,004,093</b>	<b>\$ 227,786,177</b>	<b>\$ 220,155,004</b>	<b>\$ 210,914,008</b>	<b>\$ 204,979,072</b>	<b>\$ 211,233,017</b>	<b>\$ 220,315,825</b>	<b>\$ 235,023,137</b>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 237,004,093</u>	<u>\$ 227,786,177</u>	<u>\$ 220,155,004</u>	<u>\$ 210,914,008</u>	<u>\$ 204,979,072</u>	<u>\$ 211,233,017</u>	<u>\$ 220,315,825</u>	<u>\$ 235,023,137</u>
TOTAL DEPARTMENTS	<u>\$ 422,938,292</u>	<u>\$ 416,161,773</u>	<u>\$ 395,618,465</u>	<u>\$ 388,376,388</u>	<u>\$ 399,648,713</u>	<u>\$ 382,797,905</u>	<u>\$ 394,228,101</u>	<u>\$ 423,206,904</u>
TOTAL OPERATING	<u>\$ 659,942,385</u>	<u>\$ 643,947,950</u>	<u>\$ 615,773,469</u>	<u>\$ 599,290,396</u>	<u>\$ 604,627,785</u>	<u>\$ 594,030,922</u>	<u>\$ 614,543,926</u>	<u>\$ 658,230,041</u>

# DEBT SERVICE

## The Big Picture

As of September 30, 2015, Lee County had \$649,233,000 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$ 218,318,000
Enterprise Debt:	
Solid Waste	81,425,000
Transportation	167,770,000
Utilities	<u>181,720,000</u>
TOTAL	\$ <u>649,233,000</u>

The County has \$54.4 million in loans from several other programs including loans through a Term Loan Assessment Program, the Florida Department of Environmental Protection loans and 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 Capital Revenue Debt. It is funded from non-ad valorem revenues. A group of revenues have been established that together are pledged to a series of bond issues. Revenues included in that group are Ambulance Service Receipts, Building and Zoning Permits and Fees, Data Processing Fees, Excess County Officer Fees, Franchise Fees, Guaranteed Entitlement Funds, Investment Earnings, License Fees, Pledged Gas Taxes and Sales Taxes. Separate funds are established for each debt issue.

## **DEBT SERVICE (continued)**

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

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

### **Debt Activity Since September 30, 2014**

In June 2015, \$57,039,115 in bond proceeds were received as a result of the issuance of the Capital Revenue Bonds Series 2015 which refunded the Capital Revenue Bonds Series 2006 to take advantage of lower interest rates. The County’s Gross savings was \$5,713,339 or 8.88%.

## TAXABLE PROPERTY VALUES FY90-91 THROUGH FY15-16

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
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%
14-15	58.369	6.4%	28.880	5.5%
15-16	62.715	7.4%	25.200	(12.7%)

### Countywide

Since FY90-91, the countywide taxable valuation has grown approximately \$45.9 billion. The countywide valuation certified on October 9, 2015 was \$62,715,190,305 representing a 7.4% increase from 2014. Residential land use accounts for 85.8% of taxable value followed by 11.3% for commercial, 1.8% for industrial and 1.1% for all others in 2015. This general pattern has been consistent for many years.

### Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 9, 2015 was \$25,200,994,459, a decrease of \$3.678 billion from 2014. The incorporation of the Village of Estero on December 31, 2014 led to the removal of properties from the Unincorporated MSTU tax levy. The net result (including new construction) was a 12.7% decline for FY15-16 over FY14-15. Similarly, the FY00-01 decline of 10.7% was the result of the incorporation of Bonita Springs. A positive growth rate continued annually and accelerated in FY05-06 and FY06-07 before the rate of growth declined in FY07-08, becoming negative in FY08-09 through FY12-13. Values are currently rebounding. The components of these changes may be more clearly seen in the chart "Taxable Property Value Increases/Decreases."

# TAXABLE PROPERTY VALUE INCREASES/DECREASES

		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1989	1990	595.7	1,398.4	1,994.1	379.0	794.1	1,173.1
1990	1991	439.1	1,791.0	2,230.1	251.2	1,002.4	1,253.6
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994	434.0	104.0	538.0	332.8	121.2	454.0
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010	1,274.0	(20,877.0)	(19,603.0)	582.5	(10,979.5)	(10,397.0)
2010	2011	599.9	(9,796.0)	(9,196.1)	272.0	(5,077.0)	(4,805.0)
2011	2012	371.6	(2,790.0)	(2,418.4)	163.0	(1,507.8)	(1,344.8)
2012	2013	382.2	(757.2)	(375.0)	148.6	(512.6)	(364.0)
2013	2014	530.5	1,166.8	1,697.3	225.4	517.6	743.0
2014	2015	815.9	2,922.0	3,737.9	299.6	1,275.5	1,575.1
2015	2016	1,098.8	\$3,246.7	4,345.5	(4,970.6)	1,291.8	(3,678.8)
<b>Total:</b>		<b>\$38,777.5</b>	<b>\$8,143.3</b>	<b>\$45,822.0</b>	<b>\$16,602.1</b>	<b>(\$498.4)</b>	<b>\$21,074.3</b>

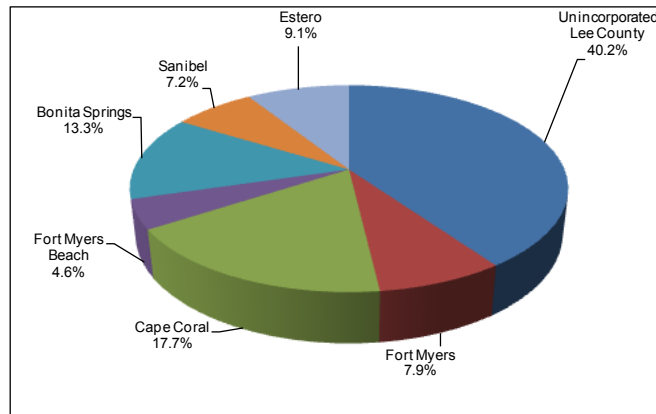
\* Based upon the FY15-16 certified taxable value

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

The Countywide figures for 2014-2015 reflect a second straight year of an increase in taxable value after decreases for five consecutive years. There was a net "new" taxable value of \$1,098.8 million and an increase in existing taxable value of \$3,246.7 million for a total valuation increase of \$4,345.5 million.

The reductions in the Unincorporated MSTU in 1996-1997, 2000-2001 and 2015-2016 were the result of the incorporations of Fort Myers Beach, Bonita Springs and Estero respectively.

# FY15-16 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.

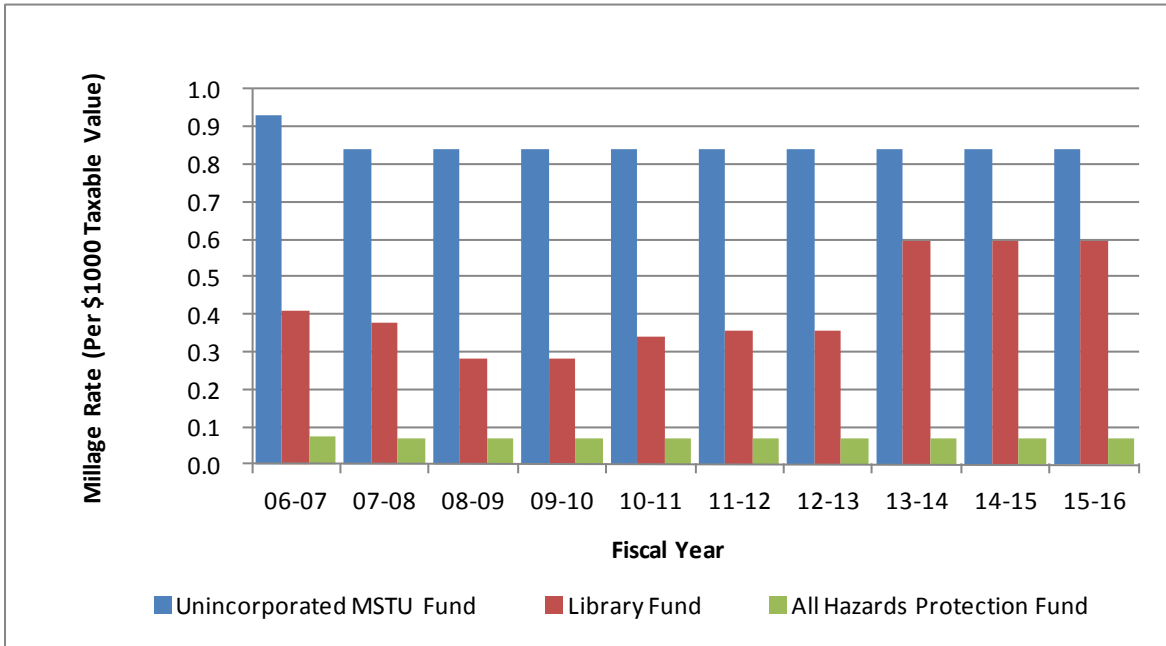
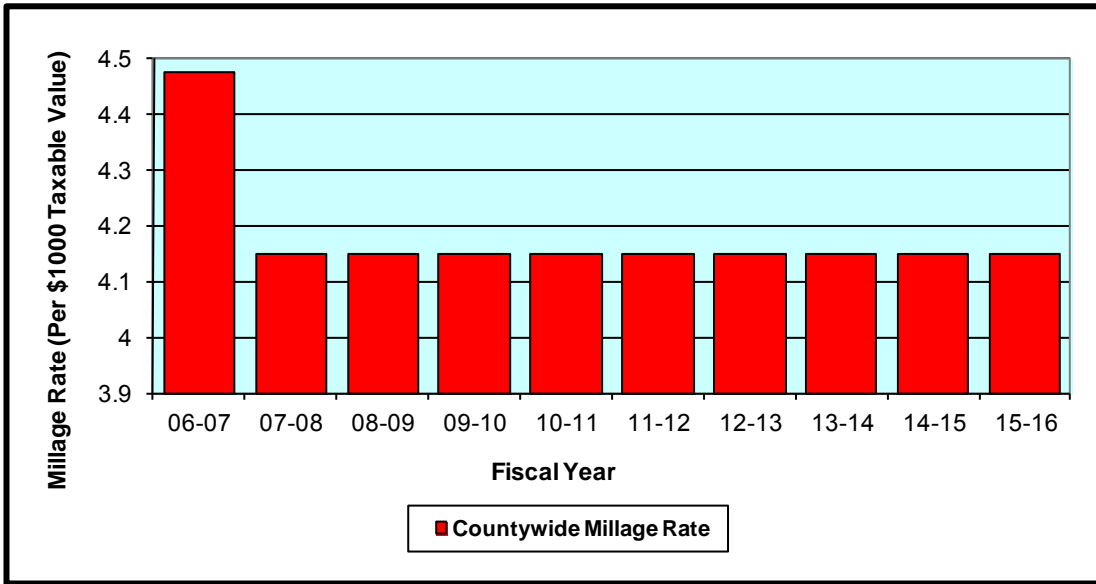
The chart displays the distribution of the 2015 taxable value (FY15-16) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 9, 2015:

<b>Unincorporated Lee County</b>	<b>\$ 25,200,994,459</b>
<b>Fort Myers</b>	<b>4,982,426,644</b>
<b>Cape Coral</b>	<b>11,120,507,186</b>
<b>Fort Myers Beach</b>	<b>2,883,039,791</b>
<b>Bonita Springs</b>	<b>8,333,832,234</b>
<b>Sanibel</b>	<b>4,515,744,397</b>
<b>Estero</b>	<b>5,678,645,594</b>
<b>TOTAL</b>	<b>\$ <u>62,715,190,305</u></b>

Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY13-14 to FY14-15 and FY14-15 to FY15-16 with the percentage change:

FY13-14 to FY14-15		
<b>Unincorporated Lee County</b>	<b>\$ 1,598,998,853</b>	<b>5.9%</b>
<b>Fort Myers</b>	<b>353,391,570</b>	<b>8.4%</b>
<b>Cape Coral</b>	<b>810,397,920</b>	<b>8.5%</b>
<b>Fort Myers Beach</b>	<b>167,324,120</b>	<b>6.7%</b>
<b>Bonita Springs</b>	<b>609,847,142</b>	<b>8.7%</b>
<b>Sanibel</b>	<b>197,979,766</b>	<b>4.8%</b>
<b>TOTAL</b>	<b>\$ <u>3,737,939,371</u></b>	<b>6.8%</b>
FY14-15 to FY15-16		
<b>Unincorporated Lee County</b>	<b>\$ (3,678,828,235)</b>	<b>-12.7%</b>
<b>Fort Myers</b>	<b>422,608,154</b>	<b>9.3%</b>
<b>Cape Coral</b>	<b>789,550,441</b>	<b>7.6%</b>
<b>Fort Myers Beach</b>	<b>212,716,568</b>	<b>8.0%</b>
<b>Bonita Springs</b>	<b>706,409,583</b>	<b>9.3%</b>
<b>Sanibel</b>	<b>214,395,418</b>	<b>5.0%</b>
<b>Estero</b>	<b>5,678,645,594</b>	<b>100.0%</b>
<b>TOTAL</b>	<b>\$ <u>4,345,497,523</u></b>	<b>7.4%</b>

# PROPERTY TAX RATES FY06-07 THROUGH FY15-16

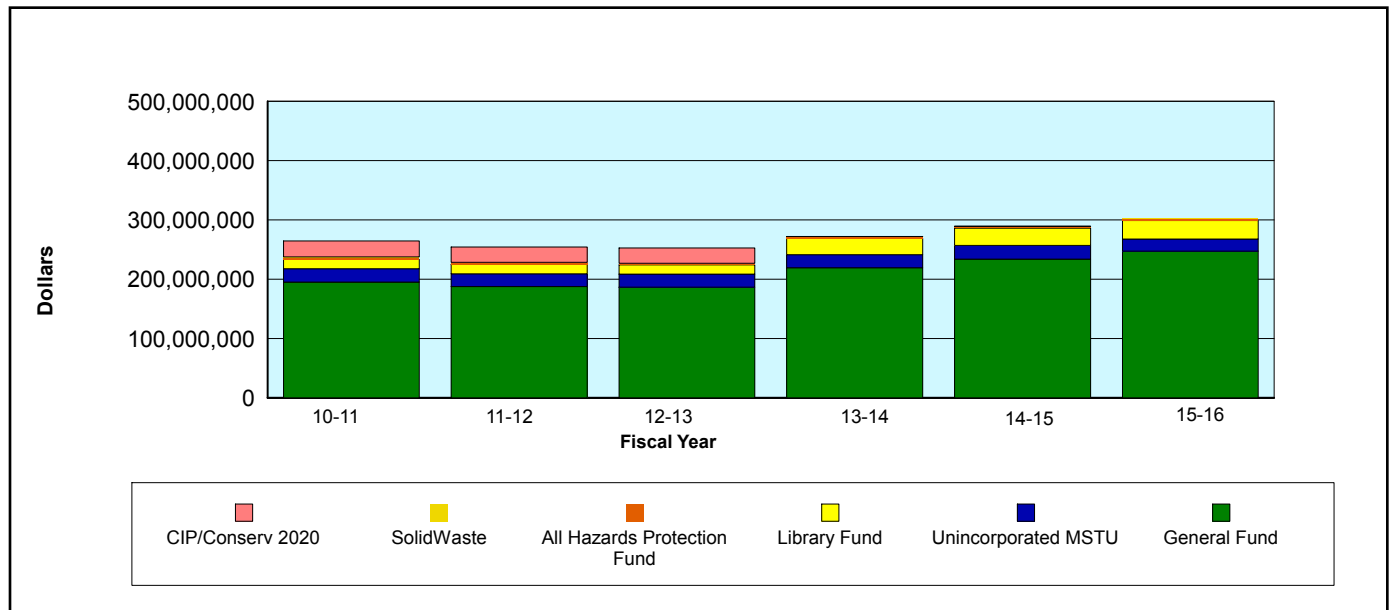


	FY06-07 <u>ACTUAL</u>	FY07-08 <u>ACTUAL</u>	FY08-09 <u>ACTUAL</u>	FY09-10 <u>ACTUAL</u>	FY10-11 <u>ACTUAL</u>	FY11-12 <u>ACTUAL</u>	FY12-13 <u>ACTUAL</u>	FY13-14 <u>ACTUAL</u>	FY14-15 <u>ACTUAL</u>	FY14-15 <u>ACTUAL</u>
Countywide										
General Fund	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506
Capital Improvement	0.4536	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>
COUNTYWIDE TOTAL	4.4752	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506
Unincorporated MSTU Fund	0.9300	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library Fund	0.4085	0.3792	0.2844	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956
All Hazards Protection Fund	0.0733	0.0693	0.0693	0.0693	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 FY10-11 THROUGH FY15-16



	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Unaudited Actual	FY15-16 Adopted
<b>COUNTYWIDE</b>						
General Fund	\$ 194,948,804	\$ 187,541,127	\$ 186,791,109	\$ 219,275,056	\$ 233,629,279	\$ 247,326,422
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	26,701,843	25,784,432	25,585,041	74,531	30,441	0
<b>SUBTOTAL</b>	<b>\$ 221,650,647</b>	<b>\$ 213,325,558</b>	<b>\$ 212,376,151</b>	<b>\$ 219,349,588</b>	<b>\$ 233,659,720</b>	<b>\$ 247,326,422</b>
<b>OTHER</b>						
Unincorporated MSTU Fund	\$ 22,773,842	\$ 21,792,501	\$ 21,600,316	\$ 22,214,902	\$ 23,405,980	\$ 20,403,890
Library Fund	15,673,832	15,811,394	15,737,845	27,410,202	29,267,382	31,055,057
All Hazards Protection Fund	2,473,482	2,374,485	2,381,460	2,470,029	2,622,644	2,416,286
Solid Waste	1,738,664	1,076,439	561,052	568,491	584,280	1,236,798
<b>SUBTOTAL</b>	<b>\$ 42,659,819</b>	<b>\$ 41,054,819</b>	<b>\$ 40,280,674</b>	<b>\$ 52,663,624</b>	<b>\$ 55,880,286</b>	<b>\$ 55,112,031</b>
<b>GRAND TOTAL</b>	<b>\$ 264,310,466</b>	<b>\$ 254,380,377</b>	<b>\$ 252,656,825</b>	<b>\$ 272,013,212</b>	<b>\$ 289,540,006</b>	<b>\$ 302,438,453</b>

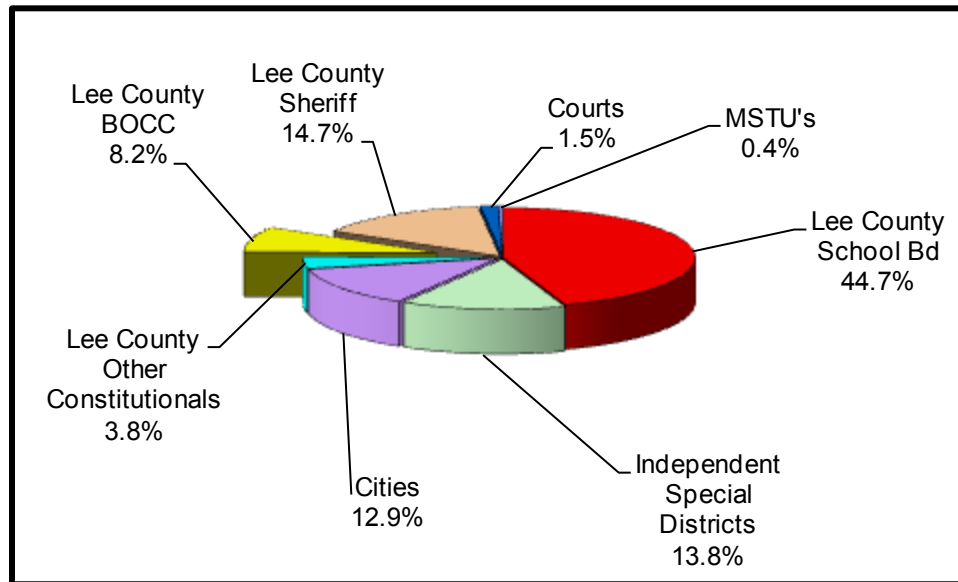
For General, Conservation 2020, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY 15-16, property taxes are 34.2% of the General Fund. The Library Fund relies upon 74.6% of its revenue from property taxes. 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 31.4% of its revenue from property taxes. The All Hazards Protection Fund receives 34.2% of its funds from property taxes. Solid Waste represents Cape Coral's portion of the Lee County Solid Waste Disposal Facility Assessment. The City of Cape Coral chose to collect the Disposal Facility Assessment through a millage rate associated with taxable value.

\*Conservation 2020 Fund has been included in the General Fund since FY13-14.

<u>Taxing Authority</u>	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506
Capital Outlay	0.4536	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.0000	0.0000	0.0000
<b>TOTAL COUNTYWIDE</b>	<b>4.4752</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>
<u>Misc. Non-Countywide Millages:</u>										
Library	0.4085	0.3792	0.2844	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956
Unincorporated Area MSTU	0.9300	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0733	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693
<b>TOTAL MISC. NON-COUNTYWIDE</b>	<b>1.4118</b>	<b>1.2883</b>	<b>1.1935</b>	<b>1.1935</b>	<b>1.2474</b>	<b>1.2632</b>	<b>1.2632</b>	<b>1.5047</b>	<b>1.5047</b>	<b>1.5047</b>
<u>Sewer &amp; Solid Waste Districts &amp; MSTU's:</u>										
Gasparilla Solid Waste MSTU	0.0000	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.1111	0.1157	0.1001	0.2086	0.2029	0.1292	0.0646	0.0616	0.0585	0.1170
Winkler Safe Neighborhood MSTU	2.0000	1.7617	1.7617	2.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.6097	0.5604	0.5604	0.7601	0.8290	0.7969	0.8911	0.7105	0.5043	0.4570
Upper Captiva MSTU	0.8400	0.7302	0.7302	0.6374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>										
Burnt Store	1.0091	0.9554	0.9554	1.5947	1.9027	2.0212	2.0212	2.2824	2.1212	2.0214
Maravilla	6.0000	3.0000	3.0000	3.0000	4.0000	4.0000	4.7000	4.5000	4.5000	4.0000
Useppa	1.8982	1.6724	1.6724	2.6595	2.3000	2.3000	2.5109	3.1380	2.8806	2.7931
<u>Lighting &amp; Special Improvement Districts:</u>										
Alabama Groves SLD	0.3258	0.2616	0.1880	0.6946	1.0150	1.2243	0.8313	0.9393	0.9684	0.8592
Bayshore Estates SLD	0.9856	0.8587	0.8377	1.1699	2.3144	2.3002	2.3818	2.1532	2.0933	2.1912
Billy Creek Commerce Center SLD	0.1410	0.1116	0.1116	0.2259	0.2637	0.2632	0.3184	0.2965	0.3143	0.3371
Birkdale SLD	0.1659	0.1512	0.1512	0.2920	0.5513	0.5204	0.5542	0.4805	0.3973	0.4335
Charleston Park SLD	0.3783	0.2873	0.2873	2.7300	1.9095	2.0635	2.3119	1.8876	1.9068	1.8746
Cypress Lake SLD	0.2795	0.2456	0.2236	0.3220	0.4799	0.4671	0.4820	0.4746	0.5712	0.4995
Daughtrey's Creek SLD	0.3915	0.3460	0.3460	0.6297	0.7928	0.7491	0.8604	0.7811	0.7850	0.8124

<u>Taxing Authority</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>	<u>FY11-12</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>FY14-15</u>	<u>FY15-16</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
<u>Lighting &amp; Special Improvement Districts:</u>										
Flamingo Bay SLD	0.2373	0.2217	0.1913	0.2668	0.4788	0.5301	0.4544	0.4552	0.4132	0.4428
Fort Myers Shores SLD	0.1573	0.1317	0.0250	0.0490	0.2770	0.3269	0.3085	0.3404	0.2952	0.3220
Fort Myers Villas SLD	0.1388	0.1217	0.1217	0.3994	0.3658	0.4580	0.3898	0.3083	0.3238	0.3392
Gasparilla Island SLD	0.0462	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Harlem Heights SLD	0.2924	0.2904	0.2904	0.4295	0.5507	0.5546	0.6333	0.7490	1.0361	1.0301
Heiman/Apollo SLD	0.4364	0.3546	0.3546	1.9025	2.8607	3.8449	3.1139	3.3952	2.9251	2.5194
Hendry Creek SLD	0.2457	0.2265	0.2265	0.2351	0.2926	0.3180	0.3058	0.4034	0.3572	0.3854
Iona Gardens SLD	0.3212	0.2796	0.2796	0.6501	0.7549	0.7594	0.7834	0.7747	0.8292	0.8059
Lehigh Acres SLD	0.0849	0.0557	0.0557	0.1845	0.3934	0.4171	0.4212	0.4588	0.6103	0.3921
Lochmoor Village SLD	0.3738	0.3304	0.3304	0.8452	0.9335	0.9249	0.8762	0.7433	0.7888	0.7856
McGregor Isles O&M Spec Imp Unit	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3705	0.3705	0.3614
MidMetro Industrial Park Spec Improvemnt	0.0484	0.0397	0.0142	0.1232	0.2476	0.3226	0.1799	0.0938	0.3632	0.2287
Mobile Haven SLD	0.2160	0.4748	0.4748	0.7150	0.7478	0.8766	0.7848	0.8876	0.8125	0.8638
Morse Shores SLD	0.6352	0.1772	0.1772	0.3437	0.6610	0.5526	0.5742	0.5905	0.5127	0.4953
North Fort Myers SLD	0.0659	0.0552	0.0552	0.0152	0.1061	0.1341	0.2801	0.2370	0.2171	0.1569
Page Park SLD	0.1886	0.1671	0.1671	0.3466	0.5794	0.4375	0.5069	0.4950	0.6345	0.4814
Palmetto Point Light MSTU	0.2894	0.2541	0.2541	0.1457	0.2089	0.2484	0.2252	0.2057	0.4385	0.2788
Palm Beach Blvd S1 PHI MSTU	0.2138	0.1920	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.2138	0.1511	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach SIU MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0090	0.0088	0.0076	0.0000	0.0000
Palmona Park SLD	0.6242	0.5292	0.0982	0.7797	0.9903	1.7499	1.7499	1.5457	1.6583	1.6259
Pine Manor SLD	0.2697	0.2330	0.0559	0.4206	1.4948	1.7887	1.2755	1.0210	0.9987	1.0762
Port Edison SLD	0.2446	0.2056	0.2056	0.5687	0.7013	0.7740	0.6784	0.5123	0.5565	0.6409
Riverdale Shores Improvement	1.8263	1.4981	1.4981	1.1951	1.9669	1.3367	0.6371	0.6137	0.7301	0.2017
Russell Park SLD	0.3130	0.2517	0.1858	0.4785	0.8860	0.9927	1.0571	1.0647	1.0834	0.9735
San Carlos Island SLD	0.0274	0.0245	0.0245	0.0351	0.0411	0.0605	0.0661	0.0575	0.0635	0.0549
San Carlos Special Improvement	0.2068	0.1801	0.1801	0.3725	0.4211	0.4613	0.5241	0.2772	0.2510	0.2025
Skyline SLD	0.0885	0.0751	0.0647	0.1367	0.1766	0.2070	0.1846	0.2074	0.1650	0.1975
St. Jude Harbor	0.0863	0.0767	0.0767	0.2582	0.2852	0.3126	0.3119	0.2979	0.2520	0.3236
Tanglewood Spec Improvement	0.8266	0.7137	0.1347	0.6121	0.5999	0.8910	0.8159	0.7364	0.5850	0.8673
Town & River Spec Improvement	0.2546	0.2231	0.2231	0.2878	0.2412	0.2175	0.2073	0.3717	0.3266	0.2947
Trailwinds SLD	0.2139	0.1719	0.1719	0.4536	0.8197	0.7524	0.6556	0.8991	0.8562	0.7371
Tropic Isles SLD	0.3937	0.3249	0.3249	1.6372	1.6049	1.3085	1.0446	1.0190	0.9424	0.9783
Villa Palms SLD	0.2831	0.2441	0.2441	0.8701	0.7980	0.8766	0.7765	0.8260	0.8101	0.8392
Villa Pines SLD	0.2159	0.1960	0.1734	0.2248	0.2223	0.2582	0.2880	0.3253	0.3160	0.3003
Waterway Estates SLD	0.1901	0.1626	0.1508	0.3772	0.5322	0.5584	0.4638	0.3959	0.3968	0.4368
Waterway Shores SLD	0.3357	0.2987	0.2987	0.9312	0.8349	1.2276	1.1898	0.9499	1.0473	1.0249
Whiskey Creek Spec Improvement	0.8759	0.7534	0.6915	1.0000	0.9989	0.9727	0.9802	0.9662	0.9773	0.9999

## FY15-16 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2015-2016 Property Tax is \$1,123,583,538 (2015 Tax Roll – Excluding Non Ad-Valorem Assessments)

Source: Lee County Property Appraiser – Tax Roll Certified October 9, 2015

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 (29.1%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 29.1% 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 8.2%, Courts 1.5% and the Constitutional Officers other than the Sheriff would be allocated 3.8% from property taxes. The Lee County Sheriff would receive 14.7%. The remaining categories are listed below:

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

Not included in these totals or in the chart is \$99,915,914 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 (\$36,120,825). Also not included are penalties of \$475,921. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1<sup>st</sup>. The grand total including property taxes, penalties, adjustments and non ad-valorem assessments is \$1,223,971,419.

# COMPARATIVE SAMPLE OF TAX BILLS

## FOR A \$275,000 HOME IN FORT MYERS, CAPE CORAL, SANIBEL, BONITA SPRINGS, THE TOWN OF FORT MYERS BEACH, THE VILLAGE OF ESTERO AND UNINCORPORATED LEE COUNTY

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

### 2015 PROPERTY TAXES (FY15-16)

	15-16 MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	VILLAGE OF ESTERO	UNINCORP LEE CNTY
<b>LEE COUNTY COMMISSION</b>								
LEE COUNTY GENERAL REVENUE	4.1506	934	934	934	934	934	934	934
LEE COUNTY LIBRARY	0.5956	134	134	0	134	0	134	134
LEE COUNTY UNINCORPORATED MSTU	0.8398	0	0	0	0	0	0	189
LEE COUNTY ALL HAZARDS	0.0693	0	16	0	0	0	0	16
<b>SCHOOL DISTRICT - LEE COUNTY</b>								
PUBLIC SCHOOL - STATE LAW *	5.1680	1,292	1,292	1,292	1,292	1,292	1,292	1,292
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
<b>CITIES</b>								
CITY OF FORT MYERS	8.7760	1,975	0	0	0	0	0	0
CITY OF CAPE CORAL	6.9570	0	1,565	0	0	0	0	0
CAPE CORAL SOLID WASTE MSTU *	0.1170	0	29	0	0	0	0	0
CITY OF SANIBEL	1.9139	0	0	431	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.2026	0	0	46	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0761	0	0	17	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1179	0	0	27	0	0	0	0
CITY OF BONITA SPRINGS	0.8173	0	0	0	184	0	0	0
TOWN OF FORT MYERS BEACH	0.8000	0	0	0	0	180	0	0
VILLAGE OF ESTERO	0.8398	0	0	0	0	0	189	0
<b>INDEPENDENT SPECIAL DISTRICTS</b>								
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.1459	33	33	33	33	33	33	33
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0506	11	11	11	11	11	11	11
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1586	36	36	36	36	36	36	36
LEE CTY HYACINTH CONTROL **	0.0263	7	7	7	7	7	7	7
LEE CTY MOSQUITO CONTROL **	0.2397	66	66	66	66	66	66	66
<b>TOTAL</b>		<b>\$5,058</b>	<b>\$4,694</b>	<b>\$3,470</b>	<b>\$3,268</b>	<b>\$3,130</b>	<b>\$3,273</b>	<b>\$3,288</b>
<b>PERCENTAGE SUMMARY</b>								
LEE COUNTY COMMISSION		21%	23%	27%	33%	30%	33%	39%
SCHOOL DISTRICT OF LEE COUNTY		37%	39%	53%	57%	59%	57%	56%
CITIES		39%	34%	15%	6%	6%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	3%	5%	5%	5%	5%	5%
<b>TOTAL</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

\* School Districts and Cape Coral Solid Waste MSTU calculate with a \$25,000 exemption, not \$50,000.  
 \*\* Hyacinth Control and Mosquito Control calculate at full value. There are no exemptions.

## **COMPARATIVE SAMPLE OF TAX BILLS (continued)**

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, the Town of Fort Myers Beach, the Village of Estero 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, 23% for Cape Coral, 27% for Sanibel, 33% for Bonita Springs, 30% for the Town of Fort Myers Beach and 33% for the Village of Estero. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 37% in Fort Myers to 59% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 56%.

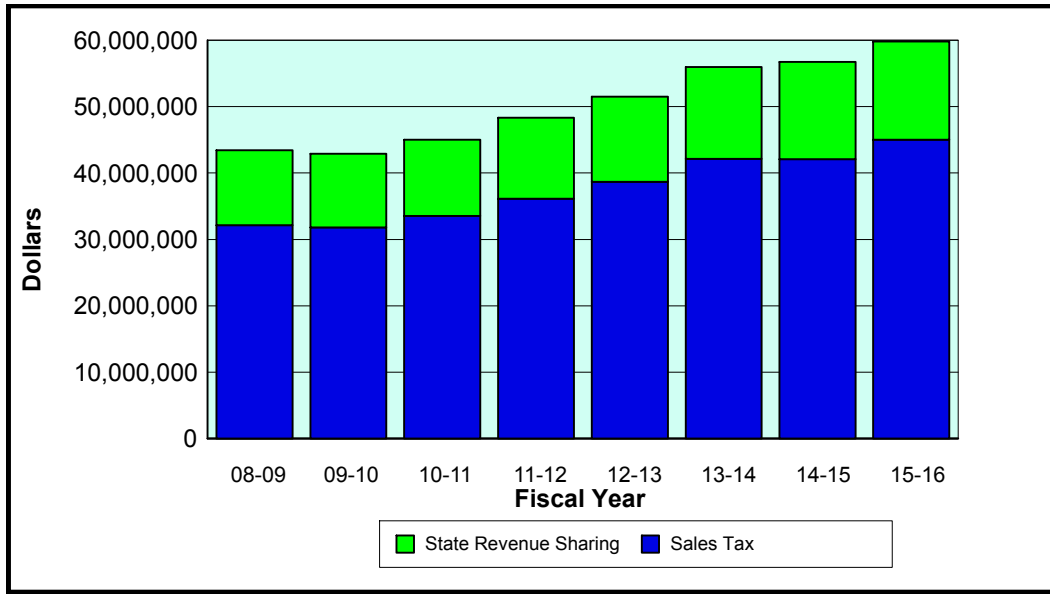
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, plan review, community parks, domestic animal services, hearing examiner and funding for road, bridge and traffic maintenance and 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 0.0549 to 4.0000. The data is based upon 2015 Property Tax information certified by the Property Appraiser on October 9, 2015.

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 FY08-09 THROUGH FY15-16



	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Unaudited Actual	FY15-16 Adopted
Sales Tax	\$ 32,128,795	\$ 31,813,728	\$ 33,544,826	\$ 36,129,946	\$ 38,654,071	\$ 42,131,369	\$ 42,067,386	\$ 45,000,000
State Rev Sharing	11,279,113	11,092,308	11,437,371	12,174,383	12,820,628	13,807,249	14,641,807	14,800,000
<b>TOTAL</b>	<b>\$ 43,407,908</b>	<b>\$ 42,906,036</b>	<b>\$ 44,982,197</b>	<b>\$ 48,304,329</b>	<b>\$ 51,474,699</b>	<b>\$ 55,938,618</b>	<b>\$ 56,709,193</b>	<b>\$ 59,800,000</b>

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.

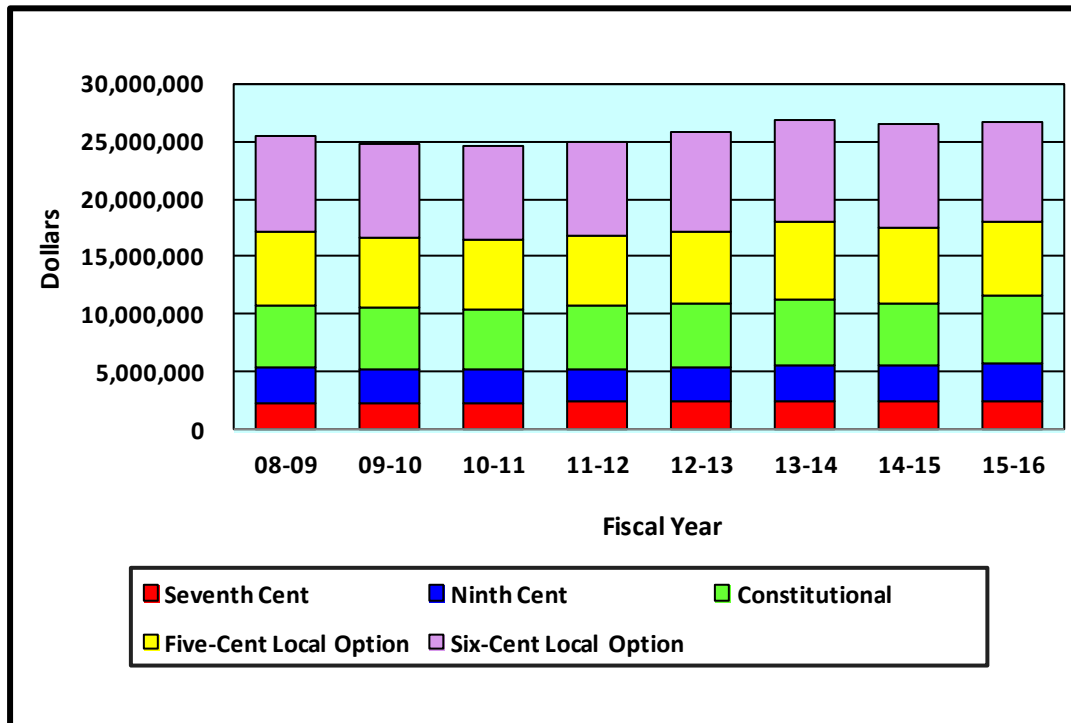
### Sales Tax

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. The General Fund receives 100% of collections.

## LEE COUNTY GAS TAX REVENUES FY08-09 THROUGH FY15-16



	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Unaudited Actual	FY15-16 Adopted
Seventh Cent	\$2,331,100	\$2,300,546	\$2,289,279	\$2,357,848	\$2,393,180	\$2,458,537	\$2,380,191	\$2,500,000
Ninth Cent	3,055,635	2,978,527	2,931,172	2,914,997	3,059,332	3,161,526	3,172,639	3,230,000
Constitutional	5,381,022	5,270,499	5,240,184	5,445,520	5,420,374	5,699,910	5,431,286	5,800,000
Five-Cent Local Option	6,298,897	6,032,122	6,006,403	6,027,262	6,356,088	6,616,170	6,550,609	6,555,000
Six-Cent Local Option	8,419,971	8,221,621	8,094,668	8,173,756	8,576,486	8,838,458	8,877,544	8,645,000
<b>TOTAL</b>	<b>\$25,486,625</b>	<b>\$24,803,315</b>	<b>\$24,561,706</b>	<b>\$24,919,383</b>	<b>\$25,805,460</b>	<b>\$26,774,601</b>	<b>\$26,412,269</b>	<b>\$26,730,000</b>

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 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 interlocal agreements. Lee County's portion is distributed between capital projects and toward various debt service obligations. 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, in FY00-01 the City of Bonita Springs and in FY15-16 the Village of Estero, all began receiving an allocation out of Lee County's portion.

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 transit (LeeTran). Similar to the Five-Cent Local Option described above, beginning in FY96-97 the Town of Fort Myers Beach, in FY00-01 the City of Bonita Springs and in FY15-16 the Village of Estero, all began receiving an allocation out of Lee County's portion.

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):

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

<b>Ninth Cent (1)</b>	Lee County	100%
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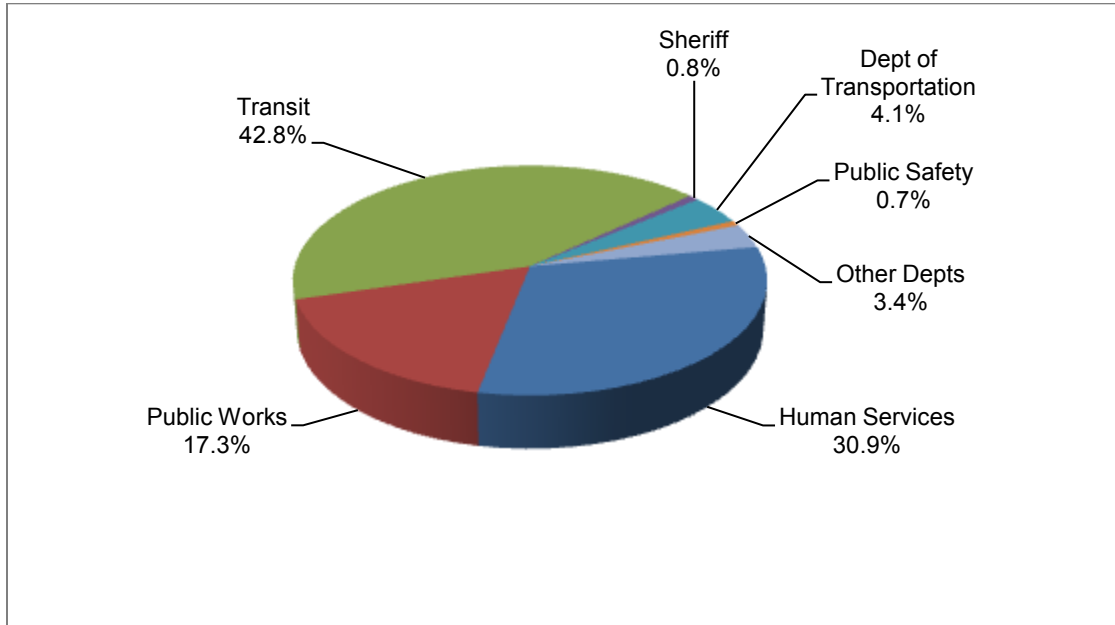
<b>Local Option (11)</b>	EFFECTIVE FY15-16 (After State Deductions for Dealer Costs)	
(5-Cent & 6-Cent) (Note: from 1984 to 1989, only 4 cents was allocated)		
	Cape Coral	24.95%
	Sanibel	5.00%
	Fort Myers	14.00%
	Fort Myers Beach	1.17%
	Bonita Springs	4.54%
	Village of Estero	2.54%
	Lee County	47.80%
		100.00%

# SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
Federal		18.4 Cents	Current Rate For Gasoline (includes 15.44 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks).
State			
	Department of Transportation	13.3 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	7.3 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 <sup>th</sup> and 6 <sup>th</sup> Cent)	2.0 Cents	Chapter 206.41 and 206.47 F.S.
City Only (1 Cent)	City (Eighth Cent)	1.0 Cents	Chapter 206.605 F.S.
County and City Shared (11 Cents)	Local Option (10-15 Cents)	6.0 Cents	Chapter 336.025 F.S.
	Local Option (16-20 Cents)	<u>5.0 Cents</u>	Chapter 336.025(1)(b) F.S.
	<b>TOTAL</b>	<b>55.0 Cents</b>	

This chart indicates that 55.0 cents per gallon are levied for taxes at various governmental levels. The County solely receives or shares in 15 cents per gallon of gasoline.

**FY14-15 GRANTS  
ADMINISTERED THROUGH  
COUNTY DEPARTMENTS**



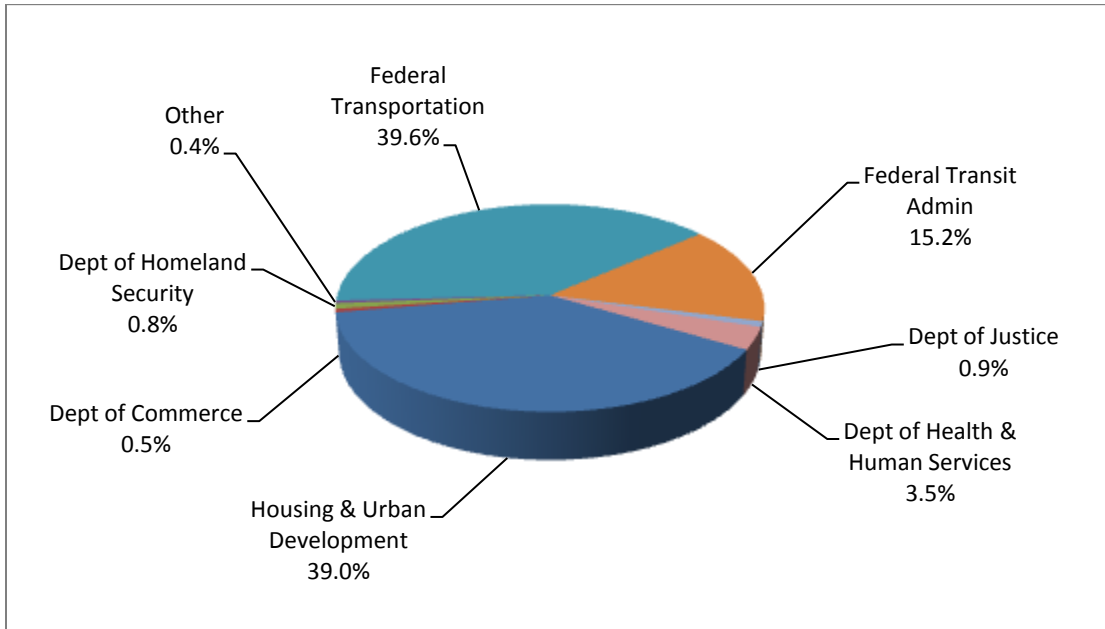
Note: Pie chart percentages may not equal 100% due to rounding of figures.

**Total: \$149,585,679**

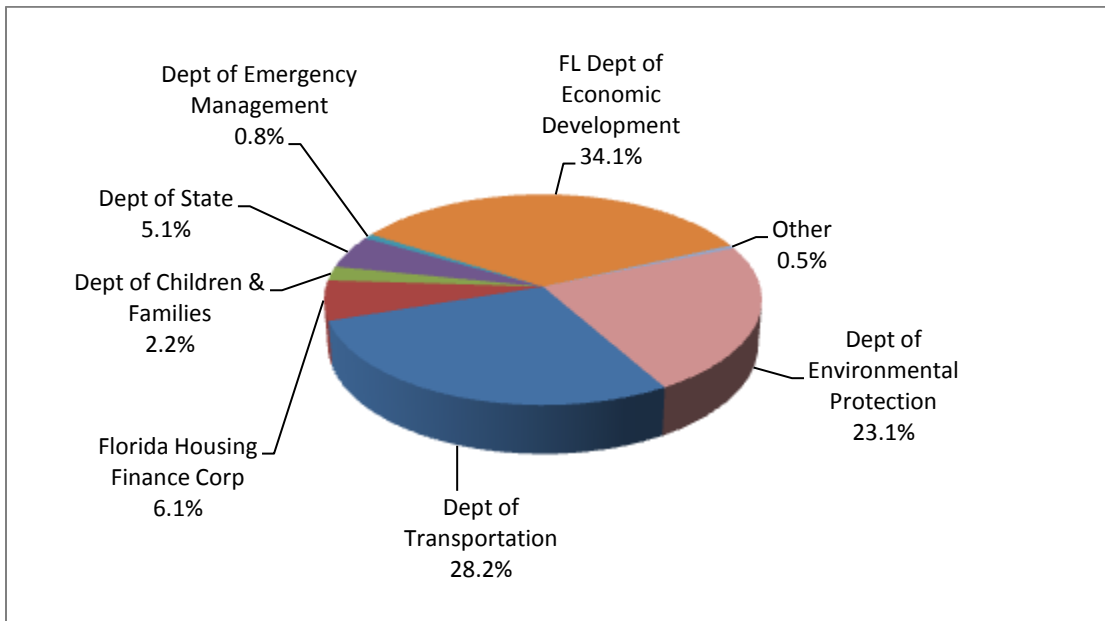
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 118 active (including multi-year) grants in FY14-15 totaling \$149,585,679. Grants totaling \$105,581,218 came from 12 Federal agencies, and grants totaling \$44,004,461 came from 10 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

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

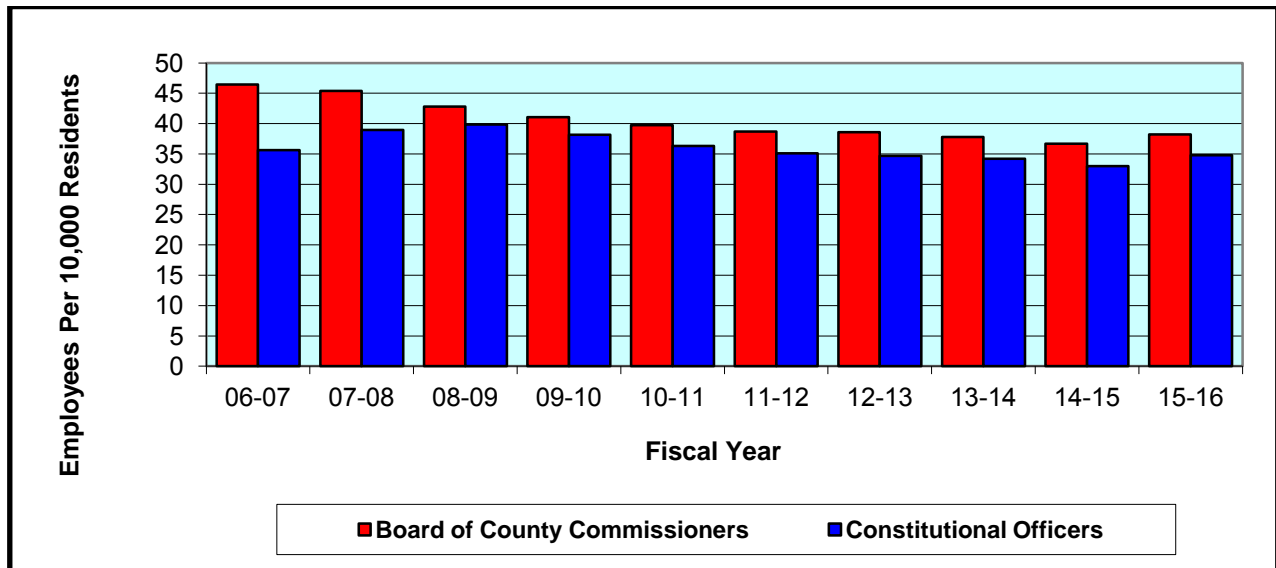
### ACTIVE FEDERAL GRANTS IN FY14-15 FOR LEE COUNTY



### ACTIVE STATE GRANTS IN FY14-15 FOR LEE COUNTY



# LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY06-07 THROUGH FY15-16



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)

From FY01-02 through FY08-09 the BoCC employees per 10,000 residents rate remained stable. 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. In FY14-15, 12 employees were added, the first increase since FY12-13. There were 29 positions added for FY15-16.

### 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, by 1 for FY13-14 with an increase of 2 in FY14-15 and a net increase of 49 for FY15-16 with the Sheriff adding 53 positions.

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
BoCC	46.0	46.4	45.4	42.8	41.1	39.7	38.7	38.6	37.8	38.2
Constitutional Officers	35.4	35.6	39.0	39.9	38.2	36.3	35.1	34.7	34.2	34.8
Total	81.4	82.0	84.4	82.7	79.3	76.0	73.8	73.3	72.0	73.0

## POSITION SUMMARY BY DEPARTMENT

Department	FY14-15 ADOPTED	FY15-16 ADDED	FY15-16 TRANSFERS	FY15-16 DELETED	FY15-16 UNDER FUNDED	FY15-16 TOTAL FUNDED	FY15-16 PROPOSE D
Animal Services	52	3	2			57	57
Community Development	132	11			(2)	141	143
Construction & Design	21		(21)			0	0
County Administration	23	1	7		(2)	29	31
County Attorney	23				(1)	22	23
County Commissioners	11					11	11
County Lands	11					11	11
Economic Development	14				(2)	(1)	11
Environmental Policy Mgmt	5		(5)			0	0
Facilities	119		20		(6)	133	139
Fleet Management	32				(3)	29	32
GIS	4	1				5	5
Hearing Examiner	5					5	5
Human Resources	22		5			27	27
Human Services	55				(1)	54	55
Information Technology	1		4			5	5
Internal Services	9					9	9
Library	254					254	254
Natural Resources	49				(2)	47	49
Parks & Recreation	249	2	(1)			250	250
Public Resources	12		(12)			0	0
Public Safety	358	12				370	370
Procurement	11					11	11
Office of Sustainability	0					0	0
Solid Waste	94	4			(2)	96	98
Sports Development	4		1			5	5
Transit	263	4				267	267
Transportation	334				(7)	(8)	319
Utilities	273					273	273
Visitor & Convention Bureau	31					31	31
<b>GRAND TOTAL</b>	<u>2,471</u>	<u>38</u>	<u>0</u>	<u>(9)</u>	<u>(28)</u>	<u>2,472</u>	<u>2,500</u>

## **MAJOR MAINTENANCE PROGRAM**

The Major Maintenance Program projects are classified as operating expenses rather than capital expenses, because the work consists of repairs and renovations to existing assets. The Major Maintenance Program also includes funding to other entities as pass through for 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.

Attached is a complete listing of the Major Maintenance Program approved by the Board of County Commissioners.

**MAJOR MAINTENANCE  
FY 15/16 TO 19/20**

Business Unit	Object Account	Project Name	Proposed Budget FY 15-16	Proposed Budget FY 16-17	Proposed Budget FY 17-18	Proposed Budget FY 18-19	Proposed Budget FY 19-20	Proposed Five Year Total
1	40860700100	503490 Minor Remodeling Projects	220,000	150,000	150,000	150,000	150,000	820,000
2	40863900100	503490 CW Modular Furniture/Panels	100,000	50,000	50,000	50,000	50,000	300,000
3	40864200100	503490 CW Boat Ramp Repair	10,000	10,000	10,000	10,000	10,000	50,000
4	40886600100	503490 Admin East Chiller Replacement	-	300,000	50,000	-	-	350,000
5	40891800100	503490 Jail Sprung Units Replacements	-	-	12,000,000	-	-	12,000,000
6	40894300100	503490 Old Courthouse Fan Coil Rep	40,000	40,000	40,000	40,000	-	160,000
7	40896300100	503490 Justice Center Renovations	1,000,000	2,750,000	1,800,000	2,400,000	500,000	8,450,000
8	40214930101	503490 Caloosahatchee Pk Shrline Stab	300,000	-	-	-	-	300,000
9	40362614800	503490 East Co Regional Lib Renovations	550,000	-	-	-	-	-
10	40864230104	503490 CW Boat Ramp Repair	50,000	50,000	50,000	50,000	50,000	250,000
<b>11</b>	<b>Construction &amp; Design Total</b>		<b>2,270,000</b>	<b>3,350,000</b>	<b>14,150,000</b>	<b>2,700,000</b>	<b>760,000</b>	<b>22,680,000</b>
12	40400700100	503490 Environmental Mitigation	58,334	58,334	58,334	58,334	58,334	291,670
13	40400730700	503490 Environmental Mitigation	58,333	58,333	58,333	58,333	58,333	291,665
14	40400748730	503490 Environmental Mitigation	58,333	58,333	58,333	58,333	58,333	291,665
15	40861700100	503490 Land Sale/Acquisition Opportun	25,000	25,000	25,000	25,000	25,000	125,000
16	40882800100	503490 County Held Tax Certificates	35,000	35,000	35,000	35,000	35,000	175,000
17	40882900100	503490 Cty Owned Real Prop Assessment	190,000	190,000	190,000	190,000	190,000	950,000
<b>18</b>	<b>Public Works Total</b>		<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>2,125,000</b>
19	40730948720	503490 Wastewater Coll Rehab & Replac	500,000	500,000	500,000	500,000	500,000	2,500,000
20	40731748720	503490 WWTP Rehab & Replacement	807,500	1,103,900	1,122,000	610,000	1,165,000	4,808,400
21	40744348720	503490 Water Dist Rehab & Replacement	350,000	350,000	350,000	350,000	350,000	1,750,000
22	40760348720	503490 Water Treat. Plant Rehab/Repla	352,400	564,100	471,700	493,600	300,000	2,181,800
23	40761648720	503490 Well Rehab & Replacement	200,000	200,000	550,000	200,000	200,000	1,350,000
<b>24</b>	<b>Utilities Total</b>		<b>2,209,900</b>	<b>2,718,000</b>	<b>2,993,700</b>	<b>2,153,600</b>	<b>2,515,000</b>	<b>12,590,200</b>
25	40098315500	503490 Surface Water Management Plan	250,000	250,000	250,000	250,000	250,000	1,250,000
26	40313315500	503490 CW Filter Marsh & BMP Maint	400,000	400,000	400,000	400,000	400,000	2,000,000
27	40851415500	503490 CW Neighbor Imp Program	250,000	250,000	250,000	250,000	250,000	1,250,000
28	40855815500	503490 CW Clean & Snag Program	280,000	280,000	280,000	280,000	280,000	1,400,000
29	40302230101	503490 Estero Island Bch Restoration	50,000	150,000	150,000	5,000,000	50,000	5,400,000
30	40302330101	503490 Gasparilla Isl Bch Restoration	125,000	100,000	100,000	65,000	65,000	455,000
31	40302430101	503490 Lovers Key Bch Restoration	15,000	16,000	16,000	16,000	16,000	79,000
32	40303930101	503490 Bonita Beach Renourishment	12,000	12,000	12,000	12,000	8,000	56,000
33	40309130101	503490 Blind Pass Eco Zone	167,500	1,150,000	50,000	50,000	50,000	1,467,500
<b>34</b>	<b>Natural Resources Total</b>		<b>1,549,500</b>	<b>2,608,000</b>	<b>1,508,000</b>	<b>6,323,000</b>	<b>1,369,000</b>	<b>13,357,500</b>



**MAJOR MAINTENANCE  
FY 15/16 TO 19/20**

Business Unit	Object Account	Project Name	Proposed Budget FY 15-16	Proposed Budget FY 16-17	Proposed Budget FY 17-18	Proposed Budget FY 18-19	Proposed Budget FY 19-20	Proposed Five Year Total
35	40093840102	503490 R & R of Facilities & Equipmnt	200,000	300,000	250,000	250,000	-	1,000,000
36	40093840104	503490 R & R of Facilities & Equipmnt	1,150,000	250,000	250,000	250,000	250,000	2,150,000
<b>37</b>	<b>Solid Waste Total</b>		<b>1,350,000</b>	<b>550,000</b>	<b>500,000</b>	<b>500,000</b>	<b>250,000</b>	<b>3,150,000</b>
38	40167400100	503490 Pool Improvements	150,000	50,000	150,000	50,000	150,000	550,000
39	40182300100	503490 Pool Maintenance & Repairs	40,000	40,000	40,000	40,000	40,000	200,000
40	40183400100	503490 Replacement Parking Machines	70,000	70,000	70,000	70,000	70,000	350,000
41	40212200100	503490 Stadiums Maint & Improvements	200,000	150,000	200,000	150,000	200,000	900,000
42	40214100100	503490 County Wide Park Improvements	700,000	700,000	800,000	800,000	800,000	3,800,000
43	40215500100	503490 Veterans Skateboard Park	-	-	250,000	-	-	250,000
44	40191530101	503490 Causeway Island Erosion Contrl	971,650	980,950	-	-	-	1,952,600
45	40159930102	503490 Stadium R & R - JetBlue Park	75,000	125,000	125,000	125,000	125,000	575,000
46	40173430102	503490 Stadium R & R -Hammond Stadium	120,000	120,000	120,000	120,000	120,000	600,000
47	40212230102	503490 Stadiums Maint & Improvements	550,000	400,000	400,000	1,060,000	1,070,000	3,480,000
48	40212230111	503490 Stadiums Maint & Improvements	150,000	150,000	150,000	150,000	-	600,000
<b>49</b>	<b>Parks &amp; Rec Total</b>		<b>3,026,650</b>	<b>2,785,950</b>	<b>2,305,000</b>	<b>2,565,000</b>	<b>2,575,000</b>	<b>13,257,600</b>
50	40602400100	503490 Roadway Beautification	100,000	100,000	100,000	100,000	100,000	500,000
51	40675700100	503490 DOT Eng/Operation Bldg Renovat	-	30,000	450,000	-	-	480,000
52	40891700100	503490 Roundabout Landscaping	50,000	-	-	-	-	50,000
53	40892000100	503490 Del Prado Blvd. Landscaping	-	330,000	-	-	-	330,000
54	40468330700	503490 Road Resurface Rebuild Program	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
55	40571430700	503490 Master Bridge Project	368,306	436,995	554,460	997,890	1,892,360	4,250,011
56	40607930700	503490 ADA Plan Implementation	250,000	250,000	250,000	250,000	250,000	1,250,000
57	40608030700	503490 Roadway Lighting Upgrade	-	450,000	450,000	450,000	450,000	1,800,000
58	40667030700	503490 Signal Maintenance Upgrades	350,000	350,000	350,000	350,000	350,000	1,750,000
59	40671330700	503490 Master Signal Project	940,000	650,000	1,300,000	1,300,000	950,000	5,140,000
60	40676330700	503490 Sign Replacement Program	50,000	50,000	50,000	50,000	50,000	250,000
61	40676430700	503490 Work Order System	300,000	-	-	-	-	300,000
62	40894430700	503490 Overhead Sign Structures Eval	130,000	130,000	130,000	130,000	130,000	650,000
63	40676142133	503490 Midpoint/LeeWay Facil Painting	-	-	40,000	-	-	40,000
64	40676242133	503490 Repl Overhead Sign Struct Snbl	70,000	750,000	-	-	-	820,000
65	40676042135	503490 Cape Coral Toll Facil Painting	-	750,000	-	-	-	750,000
66	40676142135	503490 Midpoint/LeeWay Facil Painting	-	-	910,000	-	-	910,000
<b>67</b>	<b>DOT Total</b>		<b>7,608,306</b>	<b>9,276,995</b>	<b>9,584,460</b>	<b>8,627,890</b>	<b>9,172,360</b>	<b>44,270,011</b>

**MAJOR MAINTENANCE  
FY 15/16 TO 19/20**

Business Unit	Object Account	Project Name	Proposed Budget FY 15-16	Proposed Budget FY 16-17	Proposed Budget FY 17-18	Proposed Budget FY 18-19	Proposed Budget FY 19-20	Proposed Five Year Total
68	40182500100	503490 CW Boardwalk Repair	90,000	105,000	85,000	115,000	130,000	525,000
69	40213800100	503490 Matlacha Bat House	223,500	-	-	-	-	223,500
70	40215000100	503490 Lakes Park Piling Replacement	-	-	-	500,000	-	500,000
71	40215100100	503490 Buckingham Comm Pk Lights	-	-	350,000	-	-	350,000
72	40215600100	503490 Alva Boat Ramp Dock Replace	300,000	-	-	-	-	300,000
73	40860300100	503490 CW Roofing Projects/Repl	281,000	206,000	496,000	481,000	1,253,400	2,717,400
74	40865500100	503490 Justice Ctr Air Handler Units	-	55,000	60,000	-	-	115,000
75	40867300100	503490 CW Asphalt Parking Lots	100,000	250,000	250,000	250,000	250,000	1,100,000
76	40867500100	503490 CW Indoor Air QC & Remediation	70,000	70,000	70,000	70,000	70,000	350,000
77	40870000100	503490 CW Building Maintenance	500,000	600,000	700,000	700,000	750,000	3,250,000
78	40870800100	503490 CW Generator Maint & Repl	300,000	300,000	300,000	300,000	300,000	1,500,000
79	40871200100	503490 Justice Ctr BAS Energy Upgrade	75,000	75,000	75,000	75,000	75,000	375,000
80	40874300100	503490 CW Flooring Replacement	504,500	391,000	472,500	517,500	818,000	2,703,500
81	40875600100	503490 Old Courthouse Window Repair	25,000	-	-	-	-	25,000
82	40879400100	503490 CW Irrigation & Plumbing	160,000	160,000	160,000	160,000	160,000	800,000
83	40879600100	503490 Elevator Upgrade/Maintenance	40,000	40,000	40,000	40,000	40,000	200,000
84	40886100100	503490 CW Electrical Improvements	110,000	50,000	50,000	50,000	50,000	310,000
85	40886200100	503490 CW Fire Alarm Sys & Pump Upgra	75,000	75,000	75,000	75,000	75,000	375,000
86	40890000100	503490 Admin Bldg Chiller Replacement	-	1,000,000	-	-	-	1,000,000
87	40890100100	503490 J C Chillers Replacement	-	-	500,000	-	-	500,000
88	40890300100	503490 Admin Bldg Plumbing Replace	260,000	-	-	-	-	260,000
89	40891300100	503490 CC Govt Bldg Seal Ext Windows	73,000	-	-	-	-	73,000
90	40891400100	503490 CD/PW Bldg Seal Ext Windows	80,000	-	-	-	-	80,000
91	40891500100	503490 Cnty/City Annex Seal Ext Windo	-	-	-	75,000	-	75,000
92	40891600100	503490 CW Canvass Awnings Replace	25,000	25,000	25,000	30,000	30,000	135,000
93	40892100100	503490 Justice Ctr Proper Roof Replac	-	-	1,750,000	-	-	1,750,000
94	40892400100	503490 Old Courthouse Drapes Replace	-	-	70,000	-	-	70,000
95	40893300100	503490 Civic Center Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
96	40893400100	503490 Downtown Jail Plumbing	100,000	100,000	100,000	100,000	50,000	450,000
97	40893500100	503490 Jail Freight Elevation Replace	-	-	-	-	300,000	300,000
98	40893600100	503490 Justice Center Switchgear Repl	400,000	-	-	-	-	400,000
99	40894100100	503490 Justice Center Security	150,000	75,000	75,000	75,000	75,000	450,000
100	40894200100	503490 Sheriff Buildings Improvements	300,000	600,000	300,000	300,000	300,000	1,800,000
101	40896800100	503490 CW Exterior Paint/Recoat	148,113	159,654	128,036	179,575	199,365	814,743
102	40897100100	503490 CW HVAC Replacement & Control	87,000	300,000	85,000	235,000	85,000	792,000
103	40883913841	503490 CW ADA Compliance	20,000	20,000	20,000	20,000	20,000	100,000
104	40860314800	503490 CW Roofing Projects/Repl	30,000	30,000	210,000	30,000	30,000	330,000
105	40867314800	503490 CW Asphalt Parking Lots	205,000	210,000	200,000	200,000	-	815,000
106	40874314800	503490 CW Flooring Replacement	368,000	80,000	223,000	100,000	343,000	1,114,000
107	40879414800	503490 CW Irrigation & Plumbing	7,000	1,000	1,000	1,000	1,000	11,000

**MAJOR MAINTENANCE  
FY 15/16 TO 19/20**

Business Unit	Object Account	Project Name	Proposed Budget FY 15-16	Proposed Budget FY 16-17	Proposed Budget FY 17-18	Proposed Budget FY 18-19	Proposed Budget FY 19-20	Proposed Five Year Total
108	40892614800	503490 Countywide Library Misc Maint	50,000	50,000	50,000	50,000	50,000	250,000
109	40892714800	503490 Llibrary Admin Air Handlers	-	75,000	-	-	-	75,000
110	40892814800	503490 Ft Myers Library Lighting Ctl	-	-	75,000	-	-	75,000
111	40896814800	503490 CW Exterior Paint/Recoat	89,049	11,497	53,984	48,842	31,623	234,995
112	40897114800	503490 CW HVAC Replacement & Control	400,000	-	250,000	-	300,000	950,000
113	40180930101	503490 Beach Park Maint	80,000	50,000	50,000	50,000	50,000	280,000
114	40182530101	503490 CW Boardwalk Repair	20,000	30,000	30,000	30,000	30,000	140,000
115	40213830101	503490 Matlacha Bat House	126,500	-	-	-	-	126,500
116	40860730105	503490 Minor Remodeling Projects	20,000	-	-	-	-	20,000
117	40874330101	503490 CW Flooring Replacement	-	-	35,000	10,000	-	45,000
<b>118</b>	<b>Facilities Total</b>		<b>5,992,662</b>	<b>5,294,151</b>	<b>7,514,520</b>	<b>4,967,917</b>	<b>5,966,388</b>	<b>29,735,638</b>
119	40162430101	508150 Beach Ren Alt Borrow Area	325,000	-	-	-	-	325,000
120	40162530101	508150 Bay Park N Beach Park	14,880	-	-	-	-	14,880
121	40162630101	508150 Lighthouse Fishing Pier Repair	200,000	-	-	-	-	200,000
122	40163130101	508150 Koreshan Site Imp Phase 1	117,350	-	-	-	-	117,350
123	40163230101	508150 Gasparilla Isl Restrooms	50,000	-	-	-	-	50,000
124	40163330101	508150 Gasparilla Isl Pavilion	135,000	-	-	-	-	135,000
125	40163430101	508150 Lovers Key Truck & Trams	93,700	-	-	-	-	93,700
126	40163530101	508150 Koreshan Site Act Pavilion	34,000	-	-	-	-	34,000
127	40163630101	508150 Lighthouse Bch Main Boardwalk	250,000	-	-	-	-	250,000
128	40165630101	508150 Sanibel Beach Maintenance	1,495,880	-	-	-	-	1,495,880
129	40174730101	508150 Sanibel Bch Erosion Monitoring	40,000	-	-	-	-	40,000
130	40189530101	508150 FMB-Operation Beach Maint	640,132	-	-	-	-	640,132
131	40191030101	508150 Sirenia Vista Pk Shrlne Impro	250,000	-	-	-	-	250,000
132	40191130101	508150 Hagerup Beach Park	23,247	-	-	-	-	23,247
133	40192130101	508150 FMB-Bayside&Bch Access Improve	278,115	-	-	-	-	278,115
134	40192630101	508150 CCC-Beach and Shoreline Maint	82,000	-	-	-	-	82,000
135	40207030101	508150 Mound House	6,500	-	-	-	-	6,500
136	40068630101	503490 Beach Renourishment Trust Reserves	2,661,948	-	-	-	-	2,661,948
<b>137</b>	<b>Tourist Development Total</b>		<b>6,697,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,697,752</b>
138								
<b>139</b>	<b>GRAND TOTAL MAJOR MAINTENANCE</b>		<b>31,129,770</b>	<b>27,008,096</b>	<b>38,980,680</b>	<b>28,262,407</b>	<b>23,032,748</b>	<b>147,863,701</b>

# FINANCIAL POLICY

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# GENERAL BUDGET POLICY

1. The operating budget authorizing expenditure of County money will be adopted annually by the Board at the fund level.
2. The budget must be balanced. This means that the budgeted expenditures and reserves of each fund (including reserves for contingencies, cash flow, and all other purposes) will equal the sum of projected fund balance at the beginning of the fiscal year, plus all revenues which reasonably can be expected to be received during the fiscal year (budgeted at 95%, in accordance with State Statutes).
3. A reserve for contingency will be budgeted in each major operating fund in an amount not less than 2% nor more than 5% of the total fund budget. Each major capital fund will have a contingency reserve equaling not less than 5% nor more than 10% of the total fund budget. For the General Fund, the amount shall not be less than 3% nor 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/sports development;
  - 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.

# APPROPRIATION POLICY

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

# FUND TYPES

## GOVERNMENTAL FUNDS

### General Fund

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

### Special Revenue Funds

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

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

### Debt Service Funds

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

### Capital Project Funds

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

### Permanent Fund

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



## **FUND TYPES (continued)**

### **PROPRIETARY FUNDS**

There are two types of proprietary funds:

- **Enterprise Funds**

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

- **Internal Service Funds**

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

### **FIDUCIARY FUNDS**

#### **Trust and Agency Funds**

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

# SERVICES BY ORGANIZATION

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# SERVICES BY ORGANIZATION

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

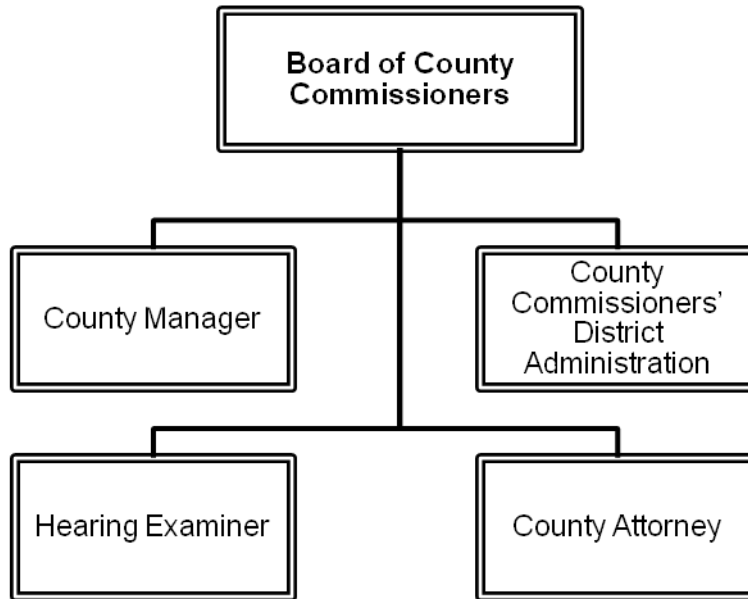
Each area falls into one of the following three categories: Legislative/Administrative, Service Delivery, and Support Services. Legislative/Administrative departments report to the Board of County Commissioners; Service Delivery and Support Services departments report to one of the four Assistant County 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, Public Safety, Animal Services, Library, Parks & Recreation, Transit, Economic Development, Utilities, Solid Waste, Natural Resources, Visitor & Convention Bureau and Transportation. Support Services includes Technology Services, Fiscal Internal Services, Procurement Management, GIS, Fleet Management, County Lands, Office of Management and Budget, Facilities Construction and Management, Human Resources, and Sports Development.

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 FY13-14 actual expenses, FY14-15 unaudited actuals, and FY15-16 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

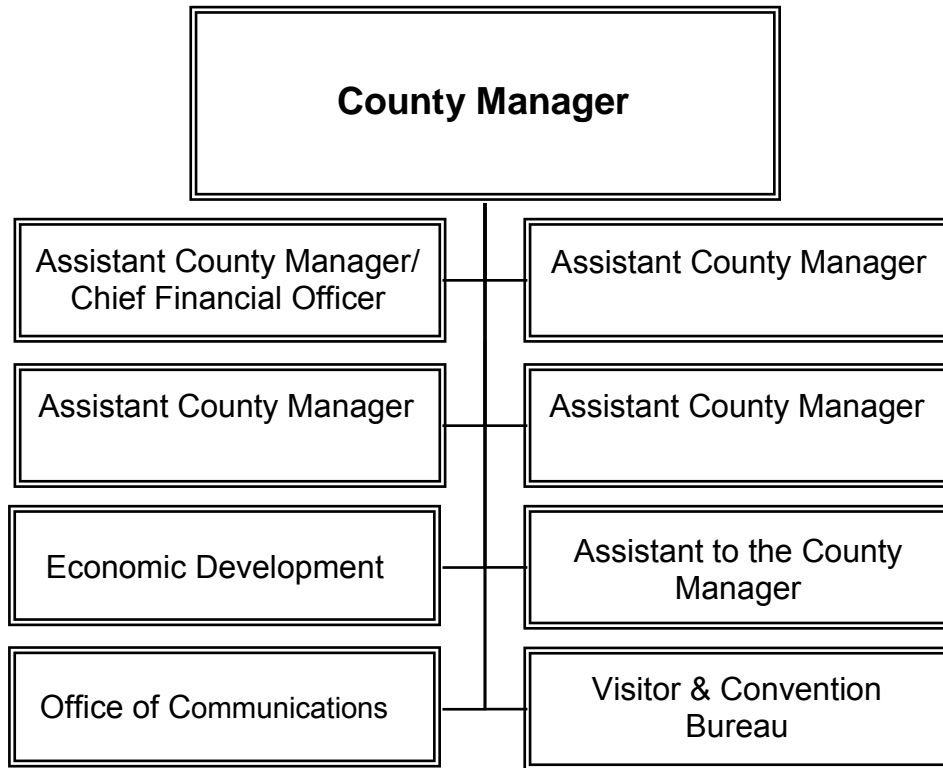
LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 <u>UNAUDITED</u> <u>ACTUAL</u>	2015 - 2016 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,304,500	\$ 1,380,609	\$ 1,423,048
<b>Total</b>	<b>\$ 1,304,500</b>	<b>\$ 1,380,609</b>	<b>\$ 1,423,048</b>
County Manager			
County Manager	\$ 1,224,318	\$ 1,617,248	\$ 2,413,772
<b>Total</b>	<b>\$ 1,224,318</b>	<b>\$ 1,617,248</b>	<b>\$ 2,413,772</b>
County Attorney			
Legal Counsel	\$ 2,625,195	\$ 2,814,745	\$ 3,049,677
Special Master Process	\$ 21	\$ 716	\$ 5,500
<b>Total</b>	<b>\$ 2,625,216</b>	<b>\$ 2,815,461</b>	<b>\$ 3,055,177</b>
Hearing Examiner			
Hearing Examiner	\$ 702,573	\$ 727,209	\$ 778,044
<b>Total</b>	<b>\$ 702,573</b>	<b>\$ 727,209</b>	<b>\$ 778,044</b>
<b>GRAND TOTAL</b>	<b>\$ 5,856,607</b>	<b>\$ 6,540,527</b>	<b>\$ 7,670,041</b>

## EXPENDITURES BY FUND TYPE

General Fund	\$ 5,154,013	\$ 5,812,602	\$ 6,886,497
Special Revenue Fund	\$ 702,594	\$ 727,925	\$ 783,544
<b>GRAND TOTAL</b>	<b>\$ 5,856,607</b>	<b>\$ 6,540,527</b>	<b>\$ 7,670,041</b>

# COUNTY MANAGER



**Four 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.

**Office of Communications** coordinates internal communications among County departments and the administration; responds to media requests for information; and provides communications support to the Board of County Commissioners.

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

# County Manager

LEE COUNTY - FLORIDA  
2015 - 2016

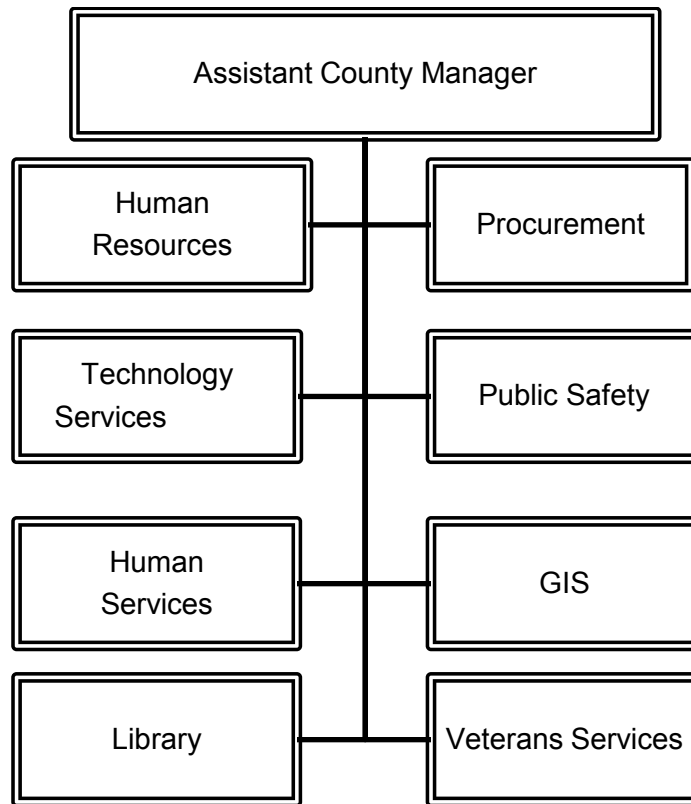
<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 <u>UNAUDITED</u> <u>ACTUAL</u>	2015 - 2016 <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 158,786	\$ 165,432	\$ 171,633
Attraction Marketing	\$ 325,406	\$ 346,992	\$ 350,000
Visitor & Convention Bureau	<u>\$ 15,227,072</u>	<u>\$ 16,843,626</u>	<u>\$ 17,490,376</u>
<b>Total</b>	<b>\$ 15,711,264</b>	<b>\$ 17,356,050</b>	<b>\$ 18,012,009</b>
Economic Development			
Economic Development	\$ 995,743	\$ 915,730	\$ 1,195,852
<b>Total</b>	<u>\$ 995,743</u>	<u>\$ 915,730</u>	<u>\$ 1,195,852</u>
<b>GRAND TOTAL</b>	<b><u>\$ 16,707,007</u></b>	<b><u>\$ 18,271,780</u></b>	<b><u>\$ 19,207,861</u></b>

## EXPENDITURES BY FUND TYPE

General Fund	\$ 995,743	\$ 915,730	\$ 1,195,852
Special Revenue Fund	<u>\$ 15,711,264</u>	<u>\$ 17,356,050</u>	<u>\$ 18,012,009</u>
<b>GRAND TOTAL</b>	<b><u>\$ 16,707,007</u></b>	<b><u>\$ 18,271,780</u></b>	<b><u>\$ 19,207,861</u></b>



# ASSISTANT COUNTY MANAGER



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

**Technology Services** identifies internal and external resources to support Lee County departments and streamline processes.

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

**Library** 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.

**Procurement** 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 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).

**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

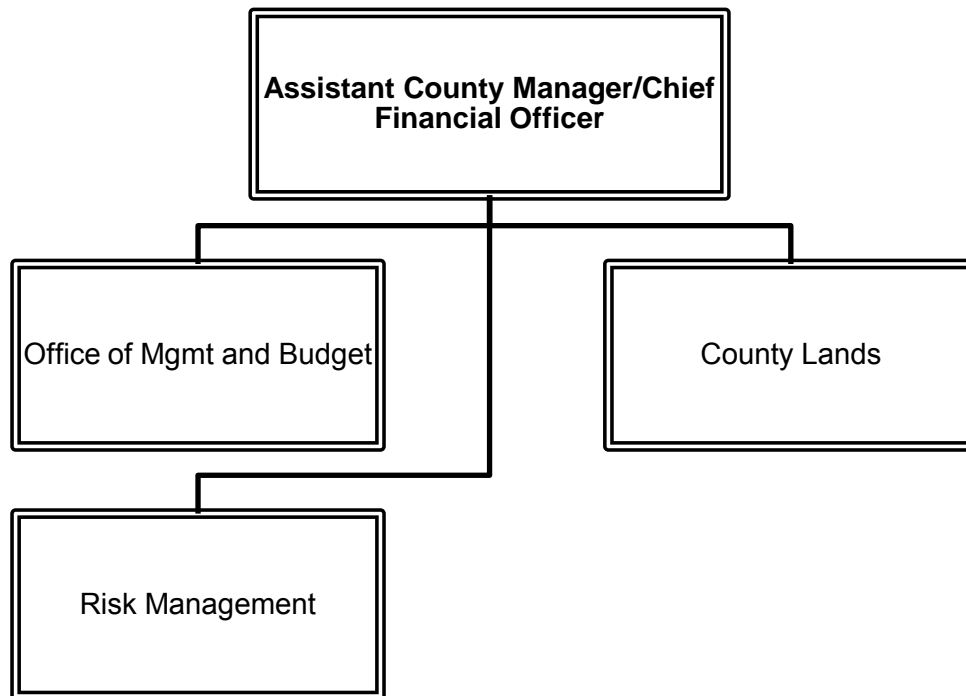
LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2013 - 2014</u> <u>ACTUAL</u>	<u>2014 - 2015</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>ADOPTED</u>
County Manager			
Veterans Services	\$ 114,352	\$ 87,729	\$ 243,635
<b>Total</b>	<b>\$ 114,352</b>	<b>\$ 87,729</b>	<b>\$ 243,635</b>
Human Services			
Human Svcs Fiscal Mgmt.	\$ 350,098	\$ 364,181	\$ 510,105
Neighborhood Bldg Program	\$ 578,475	\$ 521,164	\$ 432,878
Human Svcs Admin/Clerical	\$ 670,436	\$ 665,021	\$ 755,371
Neighborhood Improvements	\$ 6,287,678	\$ 3,742,707	\$ 4,911,340
Administration & Housing Asst	\$ 94,378	\$ 177,428	\$ 130,000
Housing Services/General	\$ 1,630,099	\$ 1,670,166	\$ 1,384,327
State Mandated Programs	\$ 4,906,795	\$ 4,899,307	\$ 5,278,461
State Health Programs	\$ 150,337	\$ 289,989	\$ 0
Family Services Unit Program	\$ 1,879,941	\$ 1,842,120	\$ 1,636,023
Supportive Housing Program	\$ 2,101,627	\$ 1,789,933	\$ 34,788
Non Grant Donations	\$ 198,539	\$ 264,455	\$ 303,170
Partnering For Results	\$ 4,034,019	\$ 4,042,745	\$ 4,373,947
Small Business Development	\$ 1,168	\$ 0	\$ 0
<b>Total</b>	<b>\$ 22,883,590</b>	<b>\$ 20,269,216</b>	<b>\$ 19,750,410</b>
State Health Programs			
State Health Programs	\$ 2,281,776	\$ 2,283,628	\$ 2,286,597
<b>Total</b>	<b>\$ 2,281,776</b>	<b>\$ 2,283,628</b>	<b>\$ 2,286,597</b>
Procurement Management			
Procurement Management	\$ 732,324	\$ 744,256	\$ 926,865
<b>Total</b>	<b>\$ 732,324</b>	<b>\$ 744,256</b>	<b>\$ 926,865</b>
Technology Services			
Telephones	\$ 3,614,392	\$ 3,713,064	\$ 3,759,654
Data Processing	\$ 8,160,206	\$ 7,929,860	\$ 9,054,652
Public Resources	\$ 0	\$ 0	\$ 474,218
<b>Total</b>	<b>\$ 11,774,598</b>	<b>\$ 11,642,924</b>	<b>\$ 13,288,524</b>
Public Resources			
MSTBU Services	\$ 252,422	\$ 180,106	\$ 0
Public Resources	\$ 1,046,479	\$ 949,998	\$ 0
<b>Total</b>	<b>\$ 1,298,901</b>	<b>\$ 1,130,104</b>	<b>\$ 0</b>
Human Resources			
Human Resources	\$ 1,811,029	\$ 1,804,828	\$ 2,342,653
Human Resources - Training	\$ 120,594	\$ 115,070	\$ 248,808
<b>Total</b>	<b>\$ 1,931,623</b>	<b>\$ 1,919,898</b>	<b>\$ 2,591,461</b>
Public Safety			
Fire Protection	\$ 22,619	\$ 22,188	\$ 22,619
Emergency Mgmt Operations	\$ 501,023	\$ 415,445	\$ 132,683

**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 <u>UNAUDITED</u> <u>ACTUAL</u>	2015 - 2016 <u>ADOPTED</u>
All Hazards Protections	\$ 1,509,991	\$ 1,775,158	\$ 1,749,150
Emergency Response	\$ 30,715,629	\$ 32,120,106	\$ 34,237,414
Emergency Dispatching	\$ 2,928,080	\$ 3,259,498	\$ 3,269,978
E911 Implementation	\$ 2,360,420	\$ 2,454,172	\$ 3,008,927
Govt Communications Network	\$ 3,331,060	\$ 2,619,385	\$ 2,471,230
Pub Safety-Logistics	\$ 2,256,736	\$ 2,575,863	\$ 2,472,751
<b>Total</b>	<u>\$ 43,625,558</u>	<u>\$ 45,241,815</u>	<u>\$ 47,364,752</u>
Library			
Library Services	\$ 25,054,960	\$ 25,378,133	\$ 25,786,598
<b>Total</b>	<u>\$ 25,054,960</u>	<u>\$ 25,378,133</u>	<u>\$ 25,786,598</u>
GIS Operations			
GIS Operations	\$ 565,809	\$ 605,185	\$ 743,668
<b>Total</b>	<u>\$ 565,809</u>	<u>\$ 605,185</u>	<u>\$ 743,668</u>
<b>GRAND TOTAL</b>	<u><b>\$ 110,263,491</b></u>	<u><b>\$ 109,302,888</b></u>	<u><b>\$ 112,982,510</b></u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 59,269,431	\$ 59,827,297	\$ 62,684,213
Special Revenue Fund	\$ 33,826,062	\$ 34,467,652	\$ 33,351,866
Capital Project Fund	\$ 1,194,531	\$ 2,542	\$ 760,886
Internal Service Fund	\$ 15,973,467	\$ 15,005,397	\$ 16,185,545
<b>GRAND TOTAL</b>	<u><b>\$ 110,263,491</b></u>	<u><b>\$ 109,302,888</b></u>	<u><b>\$ 112,982,510</b></u>

# ASSISTANT COUNTY MANAGER



**Office of Management and Budget** prepares and implements the County budget, develops forecasts, financial plans, fiscal reporting, management studies, grants management, and debt management.

**County Lands** provides real estate services to all County departments, including real estate acquisition, disposition and real estate inventory control.

**Risk Management** administers the County's self-insurance program for worker's compensation, general liability, automobile liability and property damage claims.

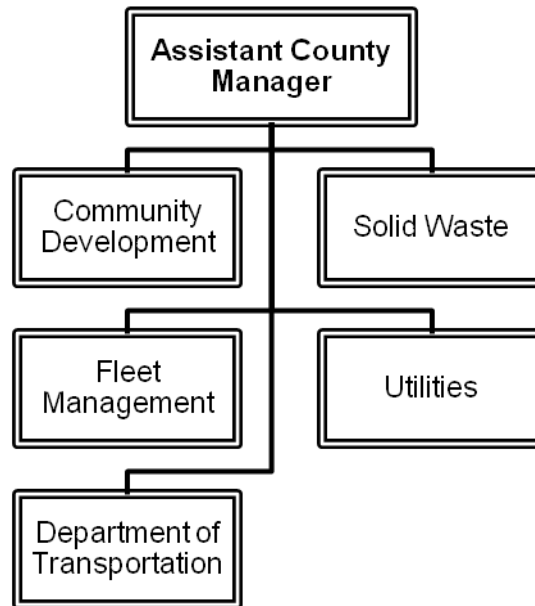
# Assistant County Manager

LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 <u>ADOPTED</u>
County Lands			
County Lands	\$ 830,505	\$ 926,039	\$ 1,069,856
<b>Total</b>	<b>\$ 830,505</b>	<b>\$ 926,039</b>	<b>\$ 1,069,856</b>
County Manager			
Office of Mgmt. & Budget	\$ 479,666	\$ 483,165	\$ 751,039
Risk Mgmt Administration	\$ 296,433	\$ 292,280	\$ 470,357
<b>Total</b>	<b>\$ 776,099</b>	<b>\$ 775,445</b>	<b>\$ 1,221,396</b>
<b>GRAND TOTAL</b>	<b>\$ 1,606,604</b>	<b>\$ 1,701,484</b>	<b>\$ 2,291,252</b>

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 1,310,171	\$ 1,409,204	\$ 1,756,613
Capital Project Fund	\$ 0	\$ 0	\$ 64,282
Internal Service Fund	\$ 296,433	\$ 292,280	\$ 470,357
<b>GRAND TOTAL</b>	<b>\$ 1,606,604</b>	<b>\$ 1,701,484</b>	<b>\$ 2,291,252</b>

# ASSISTANT COUNTY MANAGER



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

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

**Transportation** maintains responsibility 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** provides 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.

**Utilities** provides 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

LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2013 - 2014</u> <u>ACTUAL</u>	<u>2014 - 2015</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>ADOPTED</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,037,728	\$ 1,050,496	\$ 1,156,267
<b>Total</b>	<b>\$ 1,037,728</b>	<b>\$ 1,050,496</b>	<b>\$ 1,156,267</b>
Planning			
DCD - Planning	\$ 1,291,511	\$ 1,133,531	\$ 1,606,241
Transfer Development Rights	\$ 0	\$ 0	\$ 50,000
Administration & Housing Asst	\$ 371,127	\$ 1,074,405	\$ 1,800,000
<b>Total</b>	<b>\$ 1,662,638</b>	<b>\$ 2,207,936</b>	<b>\$ 3,456,241</b>
Environmental Sciences			
DCD Plan Env Svcs	\$ 702,390	\$ 719,536	\$ 747,661
<b>Total</b>	<b>\$ 702,390</b>	<b>\$ 719,536</b>	<b>\$ 747,661</b>
Developmental Services			
Development Review	\$ 1,230,150	\$ 1,263,260	\$ 1,411,955
Zoning Review	\$ 242,034	\$ 275,362	\$ 370,196
Permit Issuance	\$ 1,325,787	\$ 1,334,468	\$ 1,551,428
Building Inspections	\$ 2,911,952	\$ 2,931,721	\$ 3,645,893
Code Enforcement	\$ 2,294,252	\$ 2,051,821	\$ 2,408,492
Plans Review	\$ 889,620	\$ 1,062,754	\$ 1,339,770
<b>Total</b>	<b>\$ 8,893,795</b>	<b>\$ 8,919,386</b>	<b>\$ 10,727,734</b>
Admin & Support			
DCD Admin & Support	\$ 1,184,878	\$ 1,358,444	\$ 1,475,137
<b>Total</b>	<b>\$ 1,184,878</b>	<b>\$ 1,358,444</b>	<b>\$ 1,475,137</b>
PW/DCD Internal Services			
Public Works Admin.	\$ 780,843	\$ 0	\$ 0
Internal Services Fiscal	\$ 800,310	\$ 619,639	\$ 692,706
<b>Total</b>	<b>\$ 1,581,153</b>	<b>\$ 619,639</b>	<b>\$ 692,706</b>
Solid Waste			
Right of Way Cleanup	\$ 478,371	\$ 513,381	\$ 510,683
Solid Waste Operations	\$ 23,602,527	\$ 24,221,593	\$ 25,488,823
Recycling	\$ 1,553,666	\$ 4,469,173	\$ 2,603,243
Disposal Facilities	\$ 31,239,765	\$ 32,456,975	\$ 37,161,173
Hendry Co. Transfer Stations	\$ 995,837	\$ 942,650	\$ 1,036,436
Lee/Hendry Landfill	\$ 2,532,439	\$ 3,158,346	\$ 4,650,211
<b>Total</b>	<b>\$ 60,402,605</b>	<b>\$ 65,762,118</b>	<b>\$ 71,450,569</b>
Utilities			
LCU - WW Treat - Waterway Est	\$ 14,851	\$ 19,176	\$ 18,441
LCU - WW Treat Fiesta Village	\$ 1,684,583	\$ 1,847,076	\$ 1,852,713
LCU Water Prod Waterway Est	\$ 108,867	\$ 24,939	\$ 30,330
LCU Water Prod Green Meadows	\$ 2,336,836	\$ 2,503,901	\$ 2,463,431
Water Prod - Bartow	\$ 104,206	\$ 102,598	\$ 0



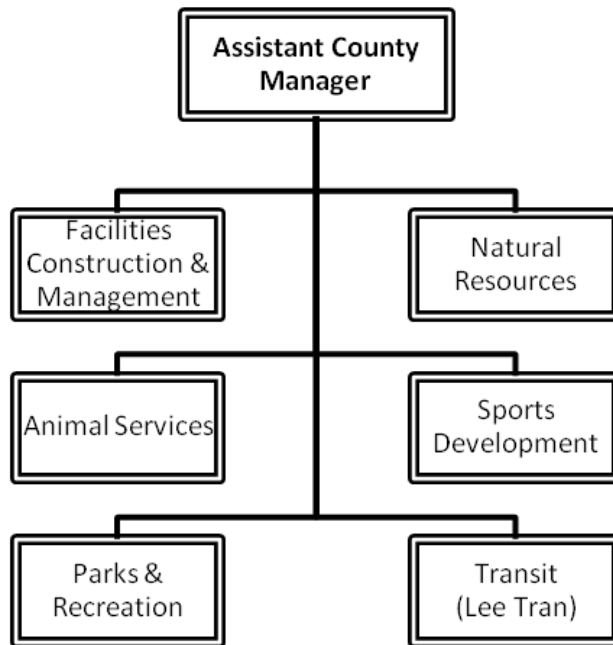
**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2013 - 2014</u> <u>ACTUAL</u>	<u>2014 - 2015</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>ADOPTED</u>
Water Prod - Pine Woods	\$ 1,654,988	\$ 1,622,042	\$ 1,675,094
WW Treatment - San Carlos	\$ 256,310	\$ 173,426	\$ 7,500
WW Treatment - Three Oaks	\$ 1,391,524	\$ 1,579,418	\$ 1,512,272
Water Production - Olga	\$ 1,429,949	\$ 1,311,562	\$ 1,523,821
Water Distribution	\$ 3,536,538	\$ 3,447,724	\$ 4,095,813
LCU - CFM WW Treatmnt Cntrct	\$ 6,371,898	\$ 7,009,005	\$ 8,176,446
Wastewater Collection	\$ 4,766,305	\$ 4,907,177	\$ 5,183,498
LCU - System Maintenance	\$ 1,901,889	\$ 2,255,081	\$ 2,419,181
LCU - Highpoint WWTP	\$ 17,388	\$ 12,714	\$ 24,992
LCU - WW Treatment FMB	\$ 1,770,471	\$ 1,718,267	\$ 2,114,771
LCU - WWTP Pine Island	\$ 545,760	\$ 529,502	\$ 478,959
LCU - Gateway WWTP	\$ 1,814,606	\$ 931,830	\$ 956,990
LCU - Sewer Operations	\$ 1,637,911	\$ 1,590,123	\$ 344,468
LCU - Instrum/Electrical Maint	\$ 1,668,512	\$ 2,175,875	\$ 2,218,687
LCU - Water Operations	\$ 2,192,909	\$ 2,030,352	\$ 821,072
LCU - Admin	\$ 1,194,562	\$ 1,275,554	\$ 1,724,944
Utilities Engineering	\$ 1,869,684	\$ 2,025,198	\$ 2,489,477
Water Meter Service	\$ 1,969,147	\$ 1,853,137	\$ 2,353,167
LCU - Customer Services	\$ 2,615,756	\$ 2,616,875	\$ 3,889,106
Water Production - Corkscrew	\$ 3,028,588	\$ 2,859,456	\$ 3,104,290
LCU - Warehouses	\$ 585,149	\$ 504,029	\$ 563,334
Utilities-Water Prod-North Lee	\$ 2,095,959	\$ 2,098,963	\$ 2,091,624
Locates Inspections	\$ 477,344	\$ 476,635	\$ 723,943
Industrial Pretreatment	\$ 152,356	\$ 101,033	\$ 125,319
Asset Management	\$ 2,855	\$ 0	\$ 0
Utilities - Fiscal	\$ 518,221	\$ 512,160	\$ 641,899
LCU - FGUA WW Interlocal NFM	\$ 1,484,350	\$ 1,837,719	\$ 1,807,868
Bayshore Treatment Plant	\$ 1,848	\$ 1,290	\$ 0
<b>Total</b>	<u>\$ 51,202,120</u>	<u>\$ 51,953,837</u>	<u>\$ 55,433,450</u>
DOT - Operations			
Canal Maintenance	\$ 1,860,333	\$ 1,981,904	\$ 1,996,300
Landscape Maintenance	\$ 3,029,798	\$ 3,402,574	\$ 3,962,739
Roadway Maintenance	\$ 10,633,538	\$ 10,305,296	\$ 10,300,957
Bridge Maintenance	\$ 1,325,655	\$ 1,380,485	\$ 1,367,959
<b>Total</b>	<u>\$ 16,849,324</u>	<u>\$ 17,070,259</u>	<u>\$ 17,627,955</u>
DOT - Traffic			
Traffic - Signs & Markings	\$ 2,711,408	\$ 2,727,190	\$ 2,760,837
Traffic - Signal Systems	\$ 4,557,307	\$ 4,512,483	\$ 4,857,625
<b>Total</b>	<u>\$ 7,268,715</u>	<u>\$ 7,239,673</u>	<u>\$ 7,618,462</u>
Toll Facilities			
Toll Facilities R&R	\$ 334,362	\$ 117,012	\$ 500,000
Toll Bridge Operations	\$ 9,519,029	\$ 9,060,494	\$ 9,826,965
<b>Total</b>	<u>\$ 9,853,391</u>	<u>\$ 9,177,506</u>	<u>\$ 10,326,965</u>

**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 <u>UNAUDITED</u> <u>ACTUAL</u>	2015 - 2016 <u>ADOPTED</u>
Transportation Engineering			
DOT Administration	\$ 914,032	\$ 949,904	\$ 1,085,418
DOT Eng. - Planning	\$ 505,835	\$ 509,889	\$ 597,220
DOT Eng. - Construction	\$ 959,686	\$ 1,025,793	\$ 1,057,688
DOT Eng. - Design	\$ 726,117	\$ 747,324	\$ 792,372
<b>Total</b>	<u>\$ 3,105,670</u>	<u>\$ 3,232,910</u>	<u>\$ 3,532,698</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 8,511,823	\$ 9,763,974	\$ 12,283,020
<b>Total</b>	<u>\$ 8,511,823</u>	<u>\$ 9,763,974</u>	<u>\$ 12,283,020</u>
<b>GRAND TOTAL</b>	<u><b>\$ 172,256,230</b></u>	<u><b>\$ 179,075,714</b></u>	<u><b>\$ 196,528,865</b></u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 1,581,153	\$ 619,639	\$ 692,706
Special Revenue Fund	\$ 40,705,138	\$ 41,798,640	\$ 46,342,155
Enterprise Fund	\$ 121,458,116	\$ 126,893,461	\$ 137,210,984
Internal Service Fund	\$ 8,511,823	\$ 9,763,974	\$ 12,283,020
<b>GRAND TOTAL</b>	<u><b>\$ 172,256,230</b></u>	<u><b>\$ 179,075,714</b></u>	<u><b>\$ 196,528,865</b></u>

# ASSISTANT COUNTY MANAGER



**Facilities Construction and Management** 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, building maintenance and repair services, record storage, and leased property administration and service contract administration for County and Constitutional departments. 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).

**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.

**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.

**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.

## **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.

**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.

# Assistant County Manager

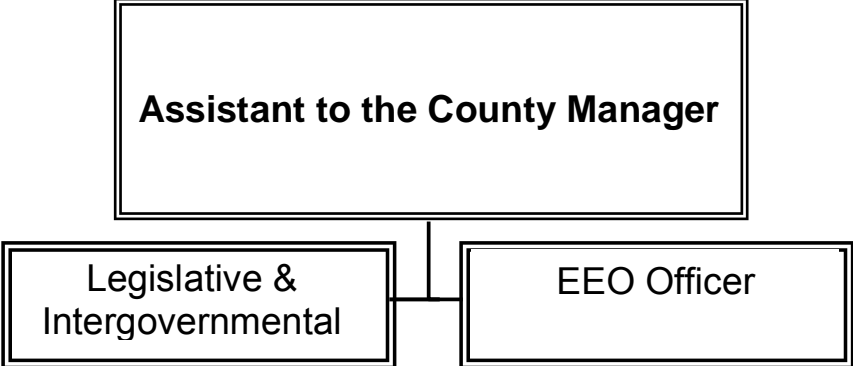
LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2013 - 2014</u> <u>ACTUAL</u>	<u>2014 - 2015</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>ADOPTED</u>
<b>Parks &amp; Recreation</b>			
Extension Services	\$(5)	\$ 0	\$ 0
Parks & Recreation Operations	\$ 21,664,108	\$ 23,598,009	\$ 25,350,437
Florida Community Trust	\$ 1,322,837	\$ 359,906	\$ 0
Sports Complexes	\$ 6,749,569	\$ 6,952,984	\$ 7,653,881
<b>Total</b>	<u>\$ 29,736,509</u>	<u>\$ 30,910,899</u>	<u>\$ 33,004,318</u>
<b>Transit</b>			
Fixed Route Service	\$ 21,876,681	\$ 22,686,286	\$ 24,694,353
<b>Total</b>	<u>\$ 21,876,681</u>	<u>\$ 22,686,286</u>	<u>\$ 24,694,353</u>
<b>Sports Development</b>			
Economic Development	\$ 1,015,734	\$ 1,003,082	\$ 1,185,060
<b>Total</b>	<u>\$ 1,015,734</u>	<u>\$ 1,003,082</u>	<u>\$ 1,185,060</u>
<b>Natural Resources</b>			
Marine Svcs / Marine Sciences	\$ 623,336	\$ 646,602	\$ 882,522
Manatee Conservation	\$ 7,680	\$ 1,440	\$ 0
Ground Water Mgmt	\$ 669,340	\$ 700,796	\$ 822,432
Environmental Lab	\$ 1,342,937	\$ 1,401,160	\$ 1,435,794
Pollutant Storage Tanks	\$ 173,797	\$ 183,610	\$ 198,566
Surface Water Mgmt	\$ 1,402,619	\$ 1,449,781	\$ 1,529,165
Small Quantity Generator	\$ 553,935	\$ 532,668	\$ 611,866
<b>Total</b>	<u>\$ 4,773,644</u>	<u>\$ 4,916,057</u>	<u>\$ 5,480,345</u>
<b>Construction and Design</b>			
MSTBU Services	\$ 19,711	\$ 75,577	\$ 0
Construction and Design	\$ 1,777,677	\$ 2,056,700	\$ 0
<b>Total</b>	<u>\$ 1,797,388</u>	<u>\$ 2,132,277</u>	<u>\$ 0</u>
<b>Facilities Construction Mgmt.</b>			
Facilities Services	\$ 5,057,010	\$ 4,760,815	\$ 14,593,862
MSTBU Services	\$ 0	\$ 0	\$ 279,352
Maintenance & Repair Services	\$ 6,949,981	\$ 7,108,435	\$ 0
<b>Total</b>	<u>\$ 12,006,991</u>	<u>\$ 11,869,250</u>	<u>\$ 14,873,214</u>
<b>Animal Services</b>			
Animal Svcs-Shelter Operations	\$ 2,110,756	\$ 2,114,214	\$ 2,380,471
Animal Svcs -Field Operations	\$ 1,636,122	\$ 1,525,110	\$ 1,785,309
Animal Svcs- Spay & Neuter	\$ 851,492	\$ 1,075,921	\$ 1,123,305
<b>Total</b>	<u>\$ 4,598,370</u>	<u>\$ 4,715,245</u>	<u>\$ 5,289,085</u>
<b>GRAND TOTAL</b>	<u><b>\$ 75,805,317</b></u>	<u><b>\$ 78,233,096</b></u>	<u><b>\$ 84,526,375</b></u>

**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 <u>UNAUDITED</u> <u>ACTUAL</u>	2015 - 2016 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 29,718,107	\$ 30,538,566	\$ 33,934,495
Special Revenue Fund	\$ 20,447,783	\$ 20,743,773	\$ 20,969,031
Capital Project Fund	\$ 3,762,746	\$ 4,264,471	\$ 4,928,496
Enterprise Fund	\$ 21,876,681	\$ 22,686,286	\$ 24,694,353
<b>GRAND TOTAL</b>	<b><u>\$ 75,805,317</u></b>	<b><u>\$ 78,233,096</u></b>	<b><u>\$ 84,526,375</u></b>

# ASSISTANT TO THE COUNTY MANAGER



# Assistant to the County Manager

LEE COUNTY - FLORIDA  
2015 - 2016

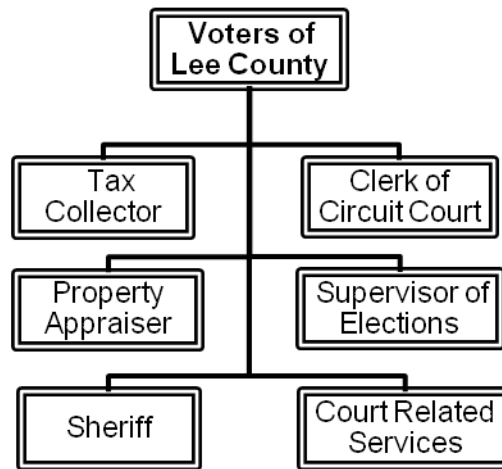
<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 <u>UNAUDITED</u> <u>ACTUAL</u>	2015 - 2016 <u>ADOPTED</u>
Environmental Policy Mgmt.			
Environmental Policy Mgmt.	\$ 302,745	\$ 518,485	\$ 0
<b>Total</b>	\$ 302,745	\$ 518,485	\$ 0
<b>GRAND TOTAL</b>	<b>\$ 302,745</b>	<b>\$ 518,485</b>	<b>\$ 0</b>

## EXPENDITURES BY FUND TYPE

General Fund	\$ 302,745	\$ 518,485	\$ 0
<b>GRAND TOTAL</b>	<b>\$ 302,745</b>	<b>\$ 518,485</b>	<b>\$ 0</b>



# 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  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2013 - 2014</u> <u>ACTUAL</u>	<u>2014 - 2015</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>ADOPTED</u>
<b>Tax Collector</b>			
Support to Tax Collector	\$ 1,386,832	\$ 1,441,305	\$ 1,444,942
Tax Collect. Fund Collect Fees	<u>\$ 14,604,737</u>	<u>\$ 15,456,187</u>	<u>\$ 15,023,254</u>
<b>Total</b>	<b>\$ 15,991,569</b>	<b>\$ 16,897,492</b>	<b>\$ 16,468,196</b>
<b>Clerk to the Board</b>			
Support to Clerk to Board	\$ 1,023,958	\$ 1,043,921	\$ 953,348
Finance & Internal Audit	\$ 7,460,461	\$ 7,647,270	\$ 7,998,197
VCB - Audit	<u>\$ 995,938</u>	<u>\$ 1,126,771</u>	<u>\$ 1,005,000</u>
<b>Total</b>	<b>\$ 9,480,357</b>	<b>\$ 9,817,962</b>	<b>\$ 9,956,545</b>
<b>Property Appraiser</b>			
Support to Property Appraiser	\$ 2,277,445	\$ 2,202,187	\$ 1,896,634
Prop Appr. Fund Collect Fees	<u>\$ 7,834,156</u>	<u>\$ 7,840,566</u>	<u>\$ 7,919,826</u>
<b>Total</b>	<b>\$ 10,111,601</b>	<b>\$ 10,042,753</b>	<b>\$ 9,816,460</b>
<b>Supervisor of Elections</b>			
Support to Supervisor of Elect	\$ 786,176	\$ 818,277	\$ 778,323
Supervisor of Elections	<u>\$ 7,184,647</u>	<u>\$ 6,756,022</u>	<u>\$ 8,896,916</u>
<b>Total</b>	<b>\$ 7,970,823</b>	<b>\$ 7,574,299</b>	<b>\$ 9,675,239</b>
<b>Sheriff</b>			
Sheriff Disbursement	\$ 85,149,419	\$ 91,402,453	\$ 100,416,954
Support to Sheriff	\$ 5,115,750	\$ 5,259,065	\$ 5,407,468
Law Enforcement Trust	\$ 155,000	\$ 325,000	\$ 0
Sheriff - Jail Disbursement	\$ 49,325,793	\$ 49,376,404	\$ 50,798,934
Sheriff - Court Support	<u>\$ 8,342,237</u>	<u>\$ 8,625,009</u>	<u>\$ 8,941,248</u>
<b>Total</b>	<b>\$ 148,088,199</b>	<b>\$ 154,987,931</b>	<b>\$ 165,564,604</b>
<b>Court Related Programs</b>			
Court Administration	\$ 1,108,902	\$ 1,093,177	\$ 1,382,684
Court Admin - Support	\$ 1,435,499	\$ 1,491,336	\$ 1,532,355
Pretrial Services	\$ 2,188,344	\$ 2,206,703	\$ 2,305,600
Mediation Ordinance	\$ 132,480	\$ 132,408	\$ 137,509
Family Court Services	\$ 820,783	\$ 836,910	\$ 1,022,302
Domestic Violence	\$ 334,879	\$ 373,316	\$ 435,452
Public Def Conflicts- Juvenile	\$ 0	\$ 0	\$ 1,000
Juvenile Arbitration	\$ 4,877	\$ 4,261	\$ 5,008
Teen Court	\$ 133,092	\$ 124,861	\$ 143,495
Public Guardian	\$ 241,488	\$ 231,940	\$ 241,488
Courthouse Security	\$ 1,097,040	\$ 1,177,867	\$ 1,230,022
CJIS	\$ 1,156,957	\$ 1,141,208	\$ 1,356,831
Court Technology	\$ 1,091,826	\$ 1,102,951	\$ 1,133,515
Law library	\$ 229,465	\$ 228,713	\$ 249,704
Probation	\$ 1,799,798	\$ 1,901,031	\$ 2,008,443
Courthouse Facilities	<u>\$ 345,549</u>	<u>\$ 347,984</u>	<u>\$ 366,894</u>
<b>Total</b>	<b>\$ 12,120,979</b>	<b>\$ 12,394,666</b>	<b>\$ 13,552,302</b>

**COURTS AND CONSTITUTIONAL OFFICERS (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2013 - 2014 ACTUAL</u>	<u>2014 - 2015 UNAUDITED ACTUAL</u>	<u>2015 - 2016 ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 974,695	\$ 997,895	\$ 1,207,692
<b>Total</b>	<b>\$ 974,695</b>	<b>\$ 997,895</b>	<b>\$ 1,207,692</b>
State Attorney			
State Attorney	\$ 1,597,773	\$ 1,776,989	\$ 2,181,621
<b>Total</b>	<b>\$ 1,597,773</b>	<b>\$ 1,776,989</b>	<b>\$ 2,181,621</b>
Medical Examiner			
Support to Medical Examiner	\$ 146,584	\$ 169,691	\$ 162,098
Medical Examiner	\$ 2,527,594	\$ 2,868,992	\$ 3,261,911
<b>Total</b>	<b>\$ 2,674,178</b>	<b>\$ 3,038,683</b>	<b>\$ 3,424,009</b>
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 1,718,643	\$ 2,306,035	\$ 2,400,000
Legal Aid	\$ 530,421	\$ 538,377	\$ 546,453
<b>Total</b>	<b>\$ 2,249,064</b>	<b>\$ 2,844,412</b>	<b>\$ 2,946,453</b>
Crim Conf & Civ Reg Counsel			
Public Def Conflicts- Criminal	\$ 67	\$ 0	\$ 0
<b>Total</b>	<b>\$ 67</b>	<b>\$ 0</b>	<b>\$ 0</b>
Guardian Ad Litem			
Guardian Ad Litem	\$ 203,614	\$ 238,903	\$ 226,418
<b>Total</b>	<b>\$ 203,614</b>	<b>\$ 238,903</b>	<b>\$ 226,418</b>
<b>GRAND TOTAL</b>	<b><u>\$ 211,462,919</u></b>	<b><u>\$ 220,611,985</u></b>	<b><u>\$ 235,019,539</u></b>

**EXPENDITURES BY FUND TYPE**

General Fund	\$ 194,162,461	\$ 202,016,245	\$ 215,216,913
Special Revenue Fund	\$ 16,666,830	\$ 17,971,495	\$ 19,148,357
Debt Service Fund	\$ 1,113	\$ 0	\$ 0
Capital Project Fund	\$ 16,865	\$ 1,504	\$ 1,700
Enterprise Fund	\$ 615,650	\$ 622,741	\$ 652,569
<b>GRAND TOTAL</b>	<b><u>\$ 211,462,919</u></b>	<b><u>\$ 220,611,985</u></b>	<b><u>\$ 235,019,539</u></b>

# 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 is designed to balance the need for public facilities as expressed by the Lee County Comprehensive Land Use Plan. A comprehensive plan is a written document that identifies the goals, objectives, principles, guidelines, policies, standards, and strategies for the growth and development of the community. The program consists of projects that also comply with Lee County's Administrative Code, "Criteria for Evaluating Proposed CIP Projects". .

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?

Local governments in the State of Florida are required to adopt comprehensive plans pursuant to Chapter 163 of the Florida Statutes. The comprehensive plan is a source of authority for a wide range of official discretionary actions, including, but not limited to, the capital improvement program. Amendments to the Comprehensive plan may occur as frequently as may be permitted by applicable state statutes and in accordance with such administrative procedures adopted by the Board of County Commissioners. An evaluation and appraisal of the comprehensive plan must occur at least once every seven 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

## **CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)**

The Capital Improvements Element (CIE) provides a framework for planning, constructing, and financing public services and infrastructure with Lee County over a five-year period. This is achieved by examining the costs, priorities, and needs for service and facilities, the county's fiscal capabilities, and legal requirements. The County's Capital Improvement Program defines the budget and time frame for project implementation. The CIE must be reviewed on an annual basis.

### **WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?**

Several major County agencies manage capital projects as follows: Department of Transportation, Department of Facilities Construction Management, 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 Facilities Construction Management manages capital projects related to parks, libraries, public safety, and administrative facilities. In addition, this department frequently provides construction management assistance to Constitutional Officers and State Agencies 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

## **CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)**

prepared a countywide priority list of transportation improvements known as the "2010 Financially Feasible Plan" and a "2020 Financially Feasible Transportation Plan."

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 Board of County Commissioners approve the final CIP 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 (CIP) covers a five-year period and is updated annually in conjunction with the operating budget. The projects included in this program will enable the County to meet the needs of existing and future residents by providing a high level of service and enhanced quality of life. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. The Board of County Commissioners review the cash requirements for capital project financing annually.





## CAPITAL IMPROVEMENT PROGRAM PROCESS

Budget Services prepares initial revenue estimates

Budget Services briefs departments

Departments prepare project requests

Planning Division reviews project requests  
for Lee Plan Compliance

Budget Services reviews project request.  
for CIP criteria per administrative code  
and compliance with revenue projections

County Administration reviews proposed CIP  
and processes necessary revisions

Workshops held with Board of County Commissioners

Board Public Hearing held to approve proposed CIP

Budget Service produces CIP Budget Documentation

# 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 FY15-16, 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.

### **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 FY15-16, interest earnings are projected to be \$35,000.capital construction.

## **CIP REVENUE SOURCES (continued)**

### **Fund Balance**

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

## **TRANSPORTATION IMPROVEMENT FUND**

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

### **Developer Donations**

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

### **Local Option Gas Tax**

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

In 1993, F.S. 336.025 was amended to allow for the imposition of up to 5 cents as an additional Local Option Gas Tax. In 1994, the Board of County Commissioners approved a five-cent tax with 50% allocated to capital projects, and 50% to the East/West Corridor (Midpoint Bridge approach). In 1995, the 50% for the East/West Corridor was dedicated to a \$35,360,000 bond issue. Those funds were used to develop the approach roadways associated with the Midpoint Memorial Bridge. The entire five cents is pledged to this bond issue although only 50% of the revenues are anticipated for debt service. The 1995 Bond Issue was refunded in November, 2004 for savings with the Five-Cent Local Option Gas Tax Refunding Revenue Bonds, Series 2004. In 2014 the Series 2004 Five-Cent Local Option Gas Tax Revenue Bond was refinanced with a bank loan, for savings.

### **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.

## **CIP REVENUE SOURCES (continued)**

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 FY15-16, 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 to 20% in FY12-13 for a two year period, which caused a major reduction in impact fees estimates. On March 16, 2015 the Board set the impact fee collection at 45% for a three year period.

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. FY15-16 Community Park Impact Fee revenue is anticipated to be \$387,520, which excludes the City of Bonita Springs, and the Town of Fort Myers Beach. The FY 15-16 projected revenues include the Village of Estero.

### **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 FY15-16, Regional Park Impact Fee revenue is anticipated to be \$596,700, which excludes the City of Bonita Springs, and the Town of Fort Myers Beach. The FY 15-16 projected revenues include the Village of Estero.

## **CIP REVENUE SOURCES (continued)**

### **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 FY15-16 is anticipated to be \$3,223,380, which excludes the City of Bonita Springs, and the Town of Fort Myers Beach. The FY15-16 projected revenues include the Village of Estero.

### **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 FY15-16 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.

## **CIP REVENUE SOURCES (continued)**

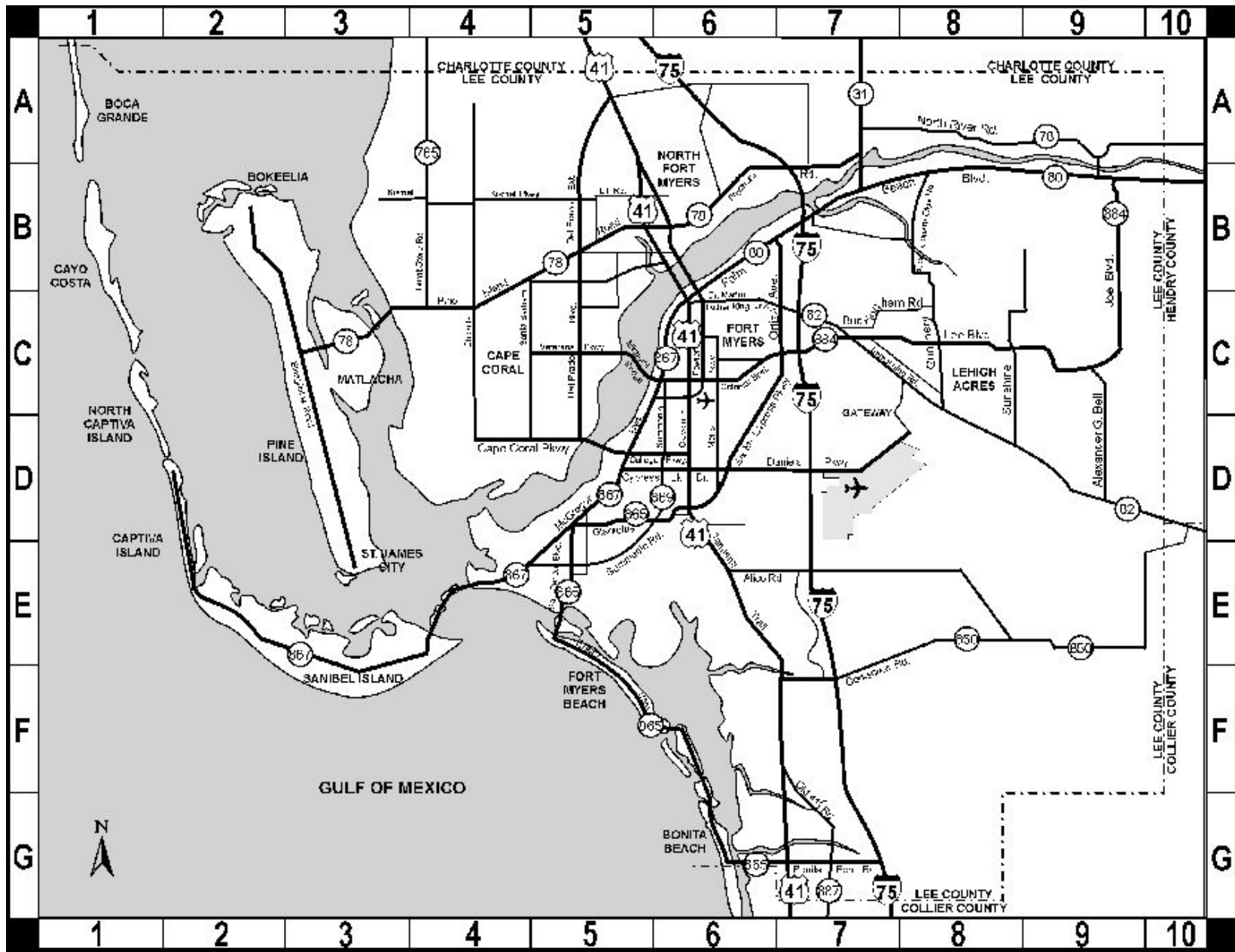
### **Gas Tax Bonds**

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 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. . These bonds were refunded for savings in 2014 and became the Five Cent Local Option Gas Tax Revenue Bonds, Series 2014.

## **ALTERNATIVE FINANCING**

### **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.





**CAPITAL IMPROVEMENT PROJECT, FISCAL YEARS 15/16 - 19/20  
TOTAL PROJECT LIST**

FUNDING SOURCE	PROJ #	PROJECT NAME	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 19/20	5 YEAR BUDGET	6-10 YEAR BUDGETS	TOTAL PROJECTED COST
<b>NATURAL RESOURCES</b>										
A-30155	208589	Charlotte Harbor TMDL Compliance	0	0	0	0	0	0	1,209,916	1,232,583
A-30100	208591	Everglades-West Coast SII for TMDL Compl	200,000	200,000	200,000	200,000	200,000	1,000,000	18,000,000	19,843,568
A-30155	208548	Fichter Creek Restoration	1,400,000		0	0	0	1,400,000	0	1,881,811
A-30100	208572	Hendry Creek W Branch Water Quality Imp	0	2,500,000	0	0	0	2,500,000	0	2,500,000
A-30155	208567	Nalle Grade Stormwater Park	0	3,000,000	0	0	0	3,000,000	0	3,900,001
A-30155	208557	Sunniland/Nine Mile Run Drainage Improve		0	350,000	0	0	350,000	0	350,000
A-30100	208509	Yellow Fever Creek Chain Improvements	571,000	0	0	0	0	571,000	0	679,922
<b>NATURAL RESOURCES CAPITAL TOTAL</b>			<b>2,171,000</b>	<b>5,700,000</b>	<b>550,000</b>	<b>200,000</b>	<b>200,000</b>	<b>8,821,000</b>	<b>19,209,916</b>	<b>30,387,885</b>
A-30100	208573	Natural Resources Master Project	0	0	0	0	0	0	0	
<b>SOLID WASTE</b>										
E	200624	LaBelle Transfer Station Expansion	0	0	1,000,000	3,500,000	0	4,500,000	0	4,500,000
E	200936	Landfill Gas Collection System	0	0	250,000	300,000	0	550,000	2,000,000	5,816,906
E	200929	Recycling Facility	250,000	0	0	0	0	250,000	0	250,000
E	200625	Household Chemical Waste Facility	0	500,000	0	0	0	500,000	0	500,000
E	201007	Waste to Energy	400,000	0	0	0	0	400,000	0	400,000
<b>SOLID WASTE CAPITAL TOTAL</b>			<b>650,000</b>	<b>500,000</b>	<b>1,250,000</b>	<b>3,800,000</b>	<b>0</b>	<b>6,200,000</b>	<b>2,000,000</b>	<b>11,466,906</b>
<b>GOVERNMENT FACILITIES</b>										
A, E, G48640	208894	Park & Ride/Transit Stations	3,000,000	0	0	1,000,000	1,000,000	5,000,000	0	5,136,000
S	203416	Tidemark Permitting Software Replace	850,000	0	0	0	0	850,000	0	1,850,000
A, G48640	208864	Transit Passenger Amenities	500,000	500,000	500,000	500,000	500,000	2,500,000	0	4,618,327
I, 38200	200606	EMS Trail Dairy	500,000					500,000	0	500,000
<b>GOVERNMENT FACILITIES CAPITAL TOTAL</b>			<b>4,850,000</b>	<b>500,000</b>	<b>500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>8,850,000</b>	<b>0</b>	<b>12,104,327</b>

**CAPITAL IMPROVEMENT PROJECT, FISCAL YEARS 15/16 - 19/20  
TOTAL PROJECT LIST**

FUNDING SOURCE	PROJ #	PROJECT NAME	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 19/20	5 YEAR BUDGET	6-10 YEAR BUDGETS	TOTAL PROJECTED COST
<b>LIBRARY PROJECTS</b>										
LA	203627	Two Community Libraries	0	0	0	0	0	0	0	2,000,000
LA	201005	North Ft Myers Library	5,986,563	5,986,563	0	0	0	11,973,125	0	11,973,125
LA	201006	Bonita Springs Library	5,347,813	5,347,813	0	0	0	10,695,625	0	10,695,625
<b>LIBRARY CAPITAL TOTAL</b>			<b>11,334,375</b>	<b>11,334,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,668,750</b>	<b>0</b>	<b>24,668,750</b>
<b>TRANSPORTATION DEPARTMENT</b>										
GT,i25,A	205075	Alico Rd 4L - Ben Hill/Airport Rd	0	0	11,500,000	540,000	0	12,040,000	0	14,625,161
I25	209245	Alico Rd Connection	0	0	0	0	2,240,868	2,240,868	64,000,000	66,240,868
GT,I21-25	206002	Bicycle/Pedestrian Facilities	394,000	2,437,000	1,312,000	843,000	1,161,000	6,147,000	3,700,000	29,865,845
GT, E30720	205724	Big Carlos Pass Bridge Replacement	3,500,000	3,500,000	3,500,000	3,500,000	1,000,000	15,000,000	25,300,000	45,300,000
GT	NEW	Big Hickory Pass Bridge Replacement	0	0	0	0	0	0	10,043,000	10,043,000
I-24,A,S	205723	Bonita Beach Road - Phase III	0	0	0	0	0	0	23,700,000	25,694,332
E30721, A, I-22, S	204088	Burnt Store Road Four Laning-78 to Van Buren	6,580,000	5,042,246	897,754	8,700,000	630,000	21,850,000	0	46,110,395
E30721,	209248	Cape Coral Bridge WB Span Replacement	0	0	0	1,000,000	4,000,000	5,000,000	82,500,000	87,500,000
I23	209249	Colonial Blvd Alternatives Analysis	0	0	0	350,000	0	350,000	0	350,000
GT	205082	Corbett Rd Widening/Resurfacing	690,000	0	0	0	0	690,000	0	840,000
I23	200610	Crystal Drive 2 Lane Divided	0	0	0	850,000	850,000	1,700,000	5,750,000	7,450,000
A	205077	Crystal/Plantation Roundabout	25,000	0	0	0	0	25,000	0	586,464
GT,I-24,A	205067	Estero Blvd Improvements	7,000,000	750,000	7,300,000	750,000	7,000,000	22,800,000	15,500,000	50,081,880
GT	209246	Gunnery Rd/8th St Intersection Imp	60,000	850,000	0	0	0	910,000	0	910,000
I-23,A,GT	205063	Homestead 4L / Sunrise-Alabama	13,500,000	690,000	0	0	0	14,190,000	0	21,032,857
I-22	209247	Kismet/Littleton Realignment	0	137,500	675,000	825,000	0	1,637,500	0	1,637,500
GT	209247	Lee Blvd/Gunnery Rd Intersection Imp	500,000	0	0	0	0	500,000	0	500,000
GT, A,E30720	NEW	Little Carlos Pass Bridge Replacement	0	0	0	0	0	0	3,270,000	3,270,000
GT	NEW	Little Pine Island Pass Bridge Replacment	0	0	0	0	0	0	3,385,000	3,385,000
I-23,A	205068	Luckett Road 4L / Ortiz to I-75	0	0	0	0	0	0	3,519,000	4,069,793
E, GT	200612	New Pass Bridge Replacement	0	0	2,700,000	5,000,000	5,000,000	12,700,000	7,060,000	19,760,000

**CAPITAL IMPROVEMENT PROJECT, FISCAL YEARS 15/16 - 19/20  
TOTAL PROJECT LIST**

FUNDING SOURCE	PROJ #	PROJECT NAME	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 19/20	5 YEAR BUDGET	6-10 YEAR BUDGETS	TOTAL PROJECTED COST
A, I-23	204100	North Airport Road Extension West	70,000	0	0	0	0	70,000	0	4,990,001
I-23,A		Ortiz 4L / Colonial-MLK	0	0	1,550,000	0	0	1,550,000	13,269,000	14,819,000
I-23,A	205056	Ortiz Avenue/SR80 - Lockett	0	0	0	0	0	0	12,450,000	24,008,339
I-23,A	204072	Ortiz Four Laning - MLK to Lockett	0	0	0	0	0	0	9,325,000	19,130,682
S, GT	205081	Palomino Lane Improvements	80,364	1,700,000	0	0	0	1,780,364	0	1,950,000
GT	206759	Signal System ATMS Upgrades	750,000	750,000	750,000	750,000	750,000	3,750,000	0	6,774,043
GT	200614	Sunshine Blvd/8th St SW Roundabout	0	0	200,000	200,000	550,000	950,000	0	950,000
I-24,A,GT	204053	Three Oaks Pkwy Extension, North	0	0	3,000,000	0	3,000,000	6,000,000	37,250,000	55,877,115
E	205818	Toll Interoperability	150,000	150,000	150,000	150,000	150,000	750,000	0	900,000
E		Toll System Replacement	0	2,250,000	2,250,000	0	0	4,500,000	0	4,500,000
<b>TRANSPORTATION CAPITAL TOTAL</b>			<b>33,299,364</b>	<b>18,256,746</b>	<b>35,784,754</b>	<b>23,458,000</b>	<b>26,331,868</b>	<b>137,130,732</b>	<b>320,021,000</b>	<b>573,152,275</b>
<b>UTILITIES</b>										
E	207614	Alico Rd 4L-Ben Hill/Airport Haul-WM Reloc	0	0	3,750,000	0	0	3,750,000	0	3,949,817
E		Bayshore Rd 24" WM-Samville to N. Tamiami	0	0	0	0	0	0	3,450,000	3,450,000
E	207334	Ben Hill Griffin Force Main Improve South	450,000	250,000	4,950,000	0	0	5,650,000	0	5,650,000
E		Colonial 30" Water Main-Ortiz to Gumnery	0	0	0	0	0	0	8,400,000	8,400,000
E		Corkscrew Groundwater ASR System	0	0	0	0	0	0	21,970,000	21,970,000
E	207622	Corkscrew Production Well Panal Rep	1,250,000	0	0	0	0	1,250,000	0	2,420,240
E	207448	County-Wide Fiber Network	100,000	50,000	50,000	25,000	25,000	250,000	100,000	800,000
E	207307	Daniels Pkwy Forcemain Ext to Gateway						0	2,250,000	
E	200617	FMB Deep Injection Well - #2	0	0	400,000	0	6,000,000	6,400,000	0	6,400,000
E	207606	Del Prado Water Main Replacement	200,000	1,075,000	0	0	0	1,275,000	0	1,275,000
E	207416	DOT Project Utility Relocations	100,000	0	0	0	0	100,000	0	2,767,261
E	207429	Electrical Equipment Upgrades & Replacements	510,400	233,800	120,000	70,000	70,000	1,004,200	3,300,000	8,111,987
E	207446	Energy Management Initiatives Program	100,000	100,000	100,000	25,000	25,000	350,000	100,000	892,023
E	207326	Estero Blvd Force Main Relocation	1,450,000	150,000	1,450,000	150,000	1,450,000	4,650,000	1,725,000	7,555,989
E	207447	Facility Wide Security System	75,000	75,000	25,000	25,000	25,000	225,000	175,000	517,587

**CAPITAL IMPROVEMENT PROJECT, FISCAL YEARS 15/16 - 19/20  
TOTAL PROJECT LIST**

FUNDING SOURCE	PROJ #	PROJECT NAME	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 19/20	5 YEAR BUDGET	6-10 YEAR BUDGETS	TOTAL PROJECTED COST
E	207613	Fiber Optic Upgrades	2,900,000	0	0	0	0	2,900,000	0	3,914,665
E	207293	Fiesta Village Sewer Collection System Improve	150,000	950,000	0	0	0	1,100,000	0	1,137,512
E	209250	Fiesta Village WWTP Control Sys Upgrade	100,000	850,000	0	0	0	950,000	0	950,000
E	200616	Fiesta Village WWTP RM Upgrade	0	300,000	100,000	4,325,000	0	4,725,000	0	4,725,000
E	209251	Fiesta Village WWTP Deep Injection Well	462,500	6,900,000	0	0	0	7,362,500	0	7,362,500
E	207450	Fiesta WWTP Sludge Handling	150,000	950,000	0	0	0	1,100,000	0	1,100,000
E	NEW	FMB Main Switchgear Replacement	0	232,000	1,542,000	0	0	1,774,000	0	1,774,000
E	207451	FMB WWTP Controls System Replacement	700,000	0	0	0	0	700,000	0	1,300,000
E	200626	FMB WWTP EQ Tank Replacement	0	0	480,000	8,200,000	0	8,680,000	0	8,680,000
E	200620	Gateway WWTP Sludge Dewatering System Roof	0	65,000	0	0	0	65,000	0	65,000
E	207247	Inflow & Infiltration Improvement	500,000	500,000	500,000	500,000	500,000	2,500,000	2,000,000	13,358,616
E	207430	Instrumentation Upgrades & Improvements	202,500	150,000	150,000	100,000	100,000	702,500	600,000	3,009,160
E		Interconnect Pinewoods Distribution Sys	0	0	0	0	0	0	4,850,000	4,850,000
E	207444	LCU Generator Replace & Improve	348,000	198,000	0	0	0	546,000	1,000,000	3,117,425
E	209272	Mariana Ave WM Replacement	60,000	500,000	0	0	0	560,000	0	560,000
E	207335	Master Lift Station 7716 Improvements	825,000	1,425,000	0	0	0	2,250,000	0	2,250,000
R	200621	McGregor-Tanglewood Force Main Rep	0	440,000	2,900,000	0	0	3,340,000	0	3,340,000
E	207453	McGregor Blvd Water Main Replacement	4,000,000	0	0	0	0	4,000,000	0	6,900,000
E	207618	NLC WTP Deep Injection Well Backup	0	425,000	5,350,000	0	0	5,775,000	0	5,775,000
E	207619	North Lee County WTP Expansion to 15 MGD	0	0	0	2,300,000	0	2,300,000	28,300,000	30,600,000
E	207619	NLC WTP Wellfield Expansion to 15 MGD	0	0	0	2,618,986	0	2,618,986	10,580,000	13,449,999
E		North-South 30" Water Main-SR80 to AHR	0	0	0	0	0	0	28,200,000	28,200,000
E		N Tamiami 24" WM-Pondella to Cleveland	0	0	0	0	0	0	5,600,000	5,600,000
E	209267	Olga WTP MCC Replacement	500,000	500,000	0	0	0	1,000,000	0	1,000,000
E	207454	Operations Building Replacement	75,000	0	0	0	0	75,000	2,500,000	2,575,000
E	209268	Orange Grove WM-Pondella to Hancock	0	100,000	700,000	0	0	800,000	0	800,000
E		Ortiz FM - Palm Beach to Ballard	0	0	0	0	0	0	2,150,000	2,150,000

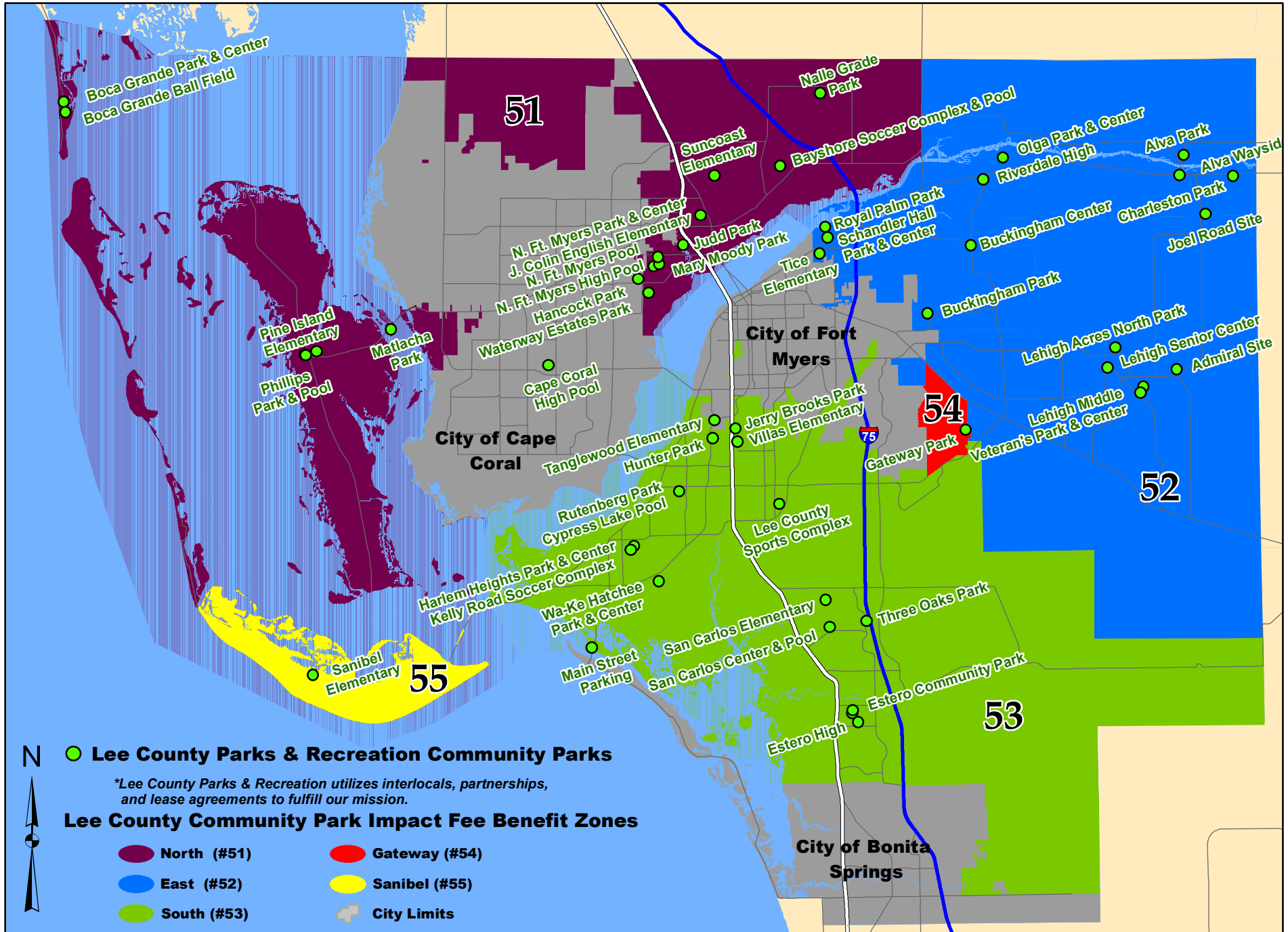
**CAPITAL IMPROVEMENT PROJECT, FISCAL YEARS 15/16 - 19/20  
TOTAL PROJECT LIST**

FUNDING SOURCE	PROJ #	PROJECT NAME	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 19/20	5 YEAR BUDGET	6-10 YEAR BUDGETS	TOTAL PROJECTED COST
E		Ortiz Ave Utility Relocation-MLK to SR80	0	0	0	0	0	0	6,000,000	6,000,000
E	207127	Page Park Waterline Improvements	4,100,000	0	0	0	0	4,100,000	0	6,065,767
E	207238	Pine Island Sewer Transmission System	0	0	0	0	0	0	4,000,000	4,027,767
E	207239	Pine Island WWTP Expansion	0	0	0	0	0	0	6,500,000	6,903,481
E	209269	Pine Ridge FM-FMB WWTP/Gulf Reflections	230,000	200,000	1,533,000	0	0	1,963,000	0	1,963,000
E	200627	Pinewoods Odor Control Scrubber	0	200,000	0	0	0	200,000	0	200,000
E	200623	Pinewoods WTP Degasifiers Replacement	0	759,000	0	0	0	759,000	0	759,000
E	207284	Reclaim Water ASR	1,260,000	0	4,500,000	0	0	5,760,000	0	5,760,000
E	207455	Reuse System & Site Improvements	0	1,500,000	1,500,000	0	0	3,000,000	0	3,504,805
E	207162	San Carlos Blvd Improv-Linda Loma to Kelly	0	0	0	0	0	0	1,800,000	1,800,000
E	207424	SCADA Upgrades & Improvements	400,000	400,000	300,000	200,000	200,000	1,500,000	1,500,000	6,776,692
E	207456	Secondary Containments-Chemical Tanks	150,000	150,000	150,000	400,000	0	850,000	0	1,032,361
E	207184	SFM Water Transmission Line Improvements	0	0	0	200,000	2,000,000	2,200,000	0	2,529,960
E	207194	Summerlin Road Water System Improvements	0	0	0	0	0	0	6,379,248	6,898,770
E	207325	Three Oaks Oxidation Ditch Improvements	10,864,855	0	0	0	0	10,864,855	0	29,600,855
E		Three Oaks WWTP Expansion to 8 MGD	0	0	0	0	0	0	28,000,000	28,000,000
E	207164	Tice Street Loop	900,000	0	0	0	0	900,000	0	1,000,539
E		Treeline WM-Terminal Access to Daniels	0	0	0	0	0	0	4,430,000	4,430,000
E	207170	US 41 Watermain Improvement	2,500,000	0	0	0	0	2,500,000	0	8,208,533
E	207229	Wastewater System Improvements	250,000	250,000	250,000	250,000	250,000	1,250,000	1,000,000	5,175,416
E	207138	Wastewater Treatment Plant Improvements	370,000	245,000	500,000	0	0	1,115,000	2,900,000	8,903,171
E	207094	Water System Improvements	500,000	500,000	500,000	500,000	500,000	2,500,000	1,000,000	8,012,936
E	207193	Water Transmission Ben Hill To Treeline	0	0	0	0	0	0	6,960,000	10,494,357
E	207268	Water Treatment Plant Improvements	90,000	0	0	0	0	90,000	0	6,387,585
E	207426	Water/Sewer Line Relocation-Three Oaks Ext.	0	0	0	0	0	0	300,000	300,500
E	207149	Well Redevelopment/Upgrade & Rebuild	130,000	130,000	130,000	130,000	130,000	650,000	710,000	5,976,488
E	209270	Winkler Road Watermain Improvement	200,000	2,100,000	0	0	0	2,300,000	0	2,300,000

**CAPITAL IMPROVEMENT PROJECT, FISCAL YEARS 15/16 - 19/20  
TOTAL PROJECT LIST**

FUNDING SOURCE	PROJ #	PROJECT NAME	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 19/20	5 YEAR BUDGET	6-10 YEAR BUDGETS	TOTAL PROJECTED COST
E	207183	Waterway Estates Water Transmission Line Imp	0	150,000	1,100,000	0	0	1,250,000	0	1,504,124
E	207620	Work Dr Industrial Pk WM Improvements	600,000	2,000,000	0	0	0	2,600,000	0	4,675,000
E	200607	LCU Billing System	700,000	2,000,000	0	0	0	2,700,000	0	2,700,000
<b>UTILITIES CAPITAL TOTAL</b>			<b>38,453,255</b>	<b>27,002,800</b>	<b>33,030,000</b>	<b>20,018,986</b>	<b>11,275,000</b>	<b>129,780,041</b>	<b>198,729,248</b>	<b>414,594,888</b>
<b>PARKS - COMMUNITY &amp; REGIONAL</b>										
I-24	202146	Brooks Park Master Plan & Improvements	0	0	0	0	0	0	1,250,000	1,303,761
I-R	202153	Caloosahatchee Reg Pk Maint Building	250,000	0	0	0	0	250,000	0	350,000
I-R	202154	Greenways	0	150,000	600,000	0	0	750,000	1,150,000	2,000,000
I - R		Idalia Park	0	0	0	0	0	0	100,000	100,000
I-23	201865	Lehigh Park Acquisition & Improvements	1,500,000	0	0	0	0	1,500,000	0	4,789,408
A		Pine Island Comm Marina Mstr Plan & Impr	0	0	0	0	0	0	1,050,000	1,050,000
A	209266	Terry Park Main/Storage Bldg	250,000	0	0	0	0	250,000	0	250,000
I-R	209265	Lakes Park Botanic Garden	50,000	0	0	0	0	50,000	0	50,000
A	209271	Lynn Hall Park Boardwalk & Dune Imp	70,000	0	0	0	0	70,000	0	70,000
T,	209260	Player Development Complex	5,774,000	0	0	0	0	5,774,000	0	5,774,000
<b>PARKS CAPITAL TOTAL</b>			<b>7,894,000</b>	<b>150,000</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>8,644,000</b>	<b>3,550,000</b>	<b>15,737,169</b>
<b>TOTAL CAPITAL BUDGET</b>			<b>98,651,994</b>	<b>63,443,921</b>	<b>71,714,754</b>	<b>48,976,986</b>	<b>39,306,868</b>	<b>322,094,523</b>	<b>543,510,164</b>	<b>1,082,112,200</b>







**IMPACT FEE PROJECTIONS REPORT**

4% increase from 45% 6 mths/100%

FY 14/15

6 mths plus 2%

100% plus 2%

100% plus 2%

100% plus 2%

100% plus 2%

	Current FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	5 YEAR TOTAL
<b>COMMUNITY</b>							
18621 - Ft Myers/Alva	0	0	0	0	0	0	0
18622 - North Ft Myers	0	0	0	0	0	0	0
18623 - Lehigh	0	0	0	0	0	0	0
18624 - South Fort Myers	0	0	0	0	0	0	0
18625 - Pine Island/Matlacha	0	0	0	0	0	0	0
18626- Sanibel/Captiva	0	0	0	0	0	0	0
18627 - Boca Grande	0	0	0	0	0	0	0
18628 - Estero	0	0	0	0	0	0	0
18629 - Gateway	0	0	0	0	0	0	0
18651 - North District	60,180	55,088	90,544	124,889	127,387	129,935	527,842
18652 - East District	54,060	83,949	137,959	187,228	190,973	194,792	794,900
18653 - South District	249,900	309,352	508,369	701,199	715,223	729,527	2,963,671
18654 - Gateway	19,380	25,553	40,377	55,692	56,806	57,942	236,370
18655 - Sanibel	4,000	500	510	520	531	541	2,602
<b>TOTAL</b>	<b>387,520</b>	<b>474,442</b>	<b>777,759</b>	<b>1,069,528</b>	<b>1,090,919</b>	<b>1,112,737</b>	<b>4,525,385</b>
<b>REGIONAL</b>							
18700 - County Wide	596,700	589,437	968,644	1,336,062	1,362,783	1,390,039	5,646,965
<b>TOTAL</b>	<b>596,700</b>	<b>589,437</b>	<b>968,644</b>	<b>1,336,062</b>	<b>1,362,783</b>	<b>1,390,039</b>	<b>5,646,965</b>
<b>ROADS</b>							
18821 - Boca Grande	1,000	5,000	5,100	5,202	5,306	5,412	26,020
18822 - North	859,860	591,237	971,603	1,340,142	1,366,945	1,394,284	5,664,210
18823 - Central	893,520	781,067	1,278,478	1,763,417	1,798,685	1,834,659	7,456,306
18824 - Southwest	924,120	948,549	1,558,785	2,150,048	2,193,049	2,236,910	9,087,341
18825 - Southeast	544,880	554,000	911,000	1,282,000	1,307,640	1,333,793	5,388,433
<b>TOTAL</b>	<b>3,223,380</b>	<b>2,879,853</b>	<b>4,724,966</b>	<b>6,540,809</b>	<b>6,671,625</b>	<b>6,805,058</b>	<b>27,622,310</b>

**COMMUNITY PARK IMPACT FEE DISTRICTS**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	TOTAL
<b>DIST. 21--FORT MYERS / ALVA</b>							
IMPACT FEES	0	0	0	0	0	0	0
INTEREST	600	600	650	670	680	700	3,300
INTEREST - CONSTRUCTION FUND	180	300	310	320	330	340	1,600
Misc SHIP (this fy only)							
FUND BAL.	192,493	192,773	193,473	194,233	195,023	195,833	971,335
TOTAL	193,273	193,673	194,433	195,223	196,033	196,873	196,873
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	500	200	200	200	200	200	1,000
NET AVAILABLE	192,773	193,473	194,233	195,023	195,833	196,673	971,335
<b>PROJECTS REQUEST AT BUDGET:</b>							
	0	0	0	0	0	0	0
TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	192,773	193,473	194,233	195,023	195,833	196,673	975,235
<b>DIST. 22--NORTH FT MYERS</b>							
IMPACT FEES	0	0	0	0	0	0	0
INTEREST	180	300	320	330	340	350	1,640
INTEREST - CONSTRUCTION FUND	70	300	320	330	340	350	1,640
Misc SHIP (this fy only)							
FUND BAL.	94,808	94,858	95,258	95,698	96,158	96,638	478,610
REV. TOTAL	95,058	95,458	95,898	96,358	96,838	97,338	481,890
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	200	200	200	200	200	200	1,000
NET AVAILABLE	94,858	95,258	95,698	96,158	96,638	97,138	480,890
<b>PROJECTS REQUEST AT BUDGET:</b>							
North Ft Rec Ctn	0	0	0	0	0	0	0
TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	94,858	95,258	95,698	96,158	96,638	97,138	480,890

**COMMUNITY PARK IMPACT FEE DISTRICTS**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	TOTAL
<b><i>DIST. 23--LEHIGH</i></b>							
<b>IMPACT FEES</b>	0	0	0	0	0	0	0
INTEREST	6,000	15,000	15,200	15,300	15,400	15,500	76,400
INTEREST - CONSTRUCTION FUND	600	600	620	630	640	650	3,140
Misc SHIP (this fy only)							
FUND BAL.	4,084,173	2,589,273	2,604,173	2,619,293	2,634,523	2,649,863	13,097,125
REV. TOTAL	4,090,773	2,604,873	2,619,993	2,635,223	2,650,563	2,666,013	13,176,665
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	1,500	700	700	700	700	700	3,500
NET AVAILABLE	4,089,273	2,604,173	2,619,293	2,634,523	2,649,863	2,665,313	13,173,165
<b>PROJECTS REQUEST AT BUDGET:</b>							
Lehigh Acquisition & Park Imp	1,500,000	0	0	0	0	0	0
TOTAL EXPENDITURES	1,500,000	0	0	0	0	0	0
RESERVES	2,589,273	2,604,173	2,619,293	2,634,523	2,649,863	2,665,313	13,173,165
<b><i>DIST. 24-SOUTH FT. MYERS</i></b>							
<b>IMPACT FEES</b>	0	0	0	0	0	0	0
INTEREST	250	360	380	390	400	410	1,940
INTEREST - CONSTRUCTION FUND	70	50	60	70	80	90	350
Misc SHIP (this fy only)							
FUND BAL.	94,252	93,072	93,282	93,522	93,782	94,062	467,720
REV. TOTAL	94,572	93,482	93,722	93,982	94,262	94,562	470,010
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	1,500	200	200	200	200	200	1,000
NET AVAILABLE	93,072	93,282	93,522	93,782	94,062	94,362	469,010
<b>PROJECTS REQUEST AT BUDGET:</b>							
Wa-Kehatchee CP	0	0	0	0	0	0	0
Brooks Park Master Plan Imps	0	0	0	0	0	0	0
TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	93,072	93,282	93,522	93,782	94,062	94,362	469,010

**COMMUNITY PARK IMPACT FEE DISTRICTS**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b><u>DIST. 25--PINE ISLAND / MATLACHA</u></b>							
IMPACT FEES	0	0	0	0	0	0	0
INTEREST	180	300	320	340	360	380	1,700
INTEREST - CONSTRUCTION FUND	40	100	120	130	140	150	640
Misc SHIP (this fy only)							
FUND BAL.	31,323	31,343	31,743	32,183	32,653	33,153	161,075
REV. TOTAL	31,543	31,743	32,183	32,653	33,153	33,683	163,415
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	200	0	0	0	0	0	0
NET AVAILABLE	31,343	31,743	32,183	32,653	33,153	33,683	163,415
<b>PROJECTS REQUEST AT BUDGET:</b>							
<i>Phillips Park</i>	0	0	0	0	0	0	0
TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	31,343	31,743	32,183	32,653	33,153	33,683	163,415
<b><u>DIST. 26--SANIBEL / CAPTIVA</u></b>							
IMPACT FEES	0	0	0	0	0		0
INTEREST	0	85	90	95	100	105	475
INTEREST - CONSTRUCTION FUND	0	9	10	11	12	13	55
Misc SHIP (this fy only)							
FUND BAL.	20,120	19,920	19,814	19,714	19,620	19,532	98,600
REV. TOTAL	20,120	20,014	19,914	19,820	19,732	19,650	99,130
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	200	200	200	200	200	200	1,000
NET AVAILABLE	19,920	19,814	19,714	19,620	19,532	19,450	98,130
<b>PROJECTS REQUEST AT BUDGET:</b>							
	0	0	0	0	0	0	0
TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	19,920	19,814	19,714	19,620	19,532	19,450	98,130

**COMMUNITY PARK IMPACT FEE DISTRICTS**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b><u>DIST. 27--BOCA GRANDE</u></b>							
IMPACT FEES	0	0	0	0	0	0	0
INTEREST	20	25	30	35	40	45	175
INTEREST - CONSTRUCTION FUND	10	12	14	16	18	20	80
Misc SHIP (this fy only)							
FUND BAL.	4,632	4,562	4,499	4,443	4,394	4,352	22,250
REV. TOTAL	4,662	4,599	4,543	4,494	4,452	4,417	22,505
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	100	100	100	100	100	100	500
NET AVAILABLE	4,562	4,499	4,443	4,394	4,352	4,317	22,005
<b>PROJECTS REQUEST AT BUDGET:</b>							
	0	0	0	0	0	0	0
TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	4,562	4,499	4,443	4,394	4,352	4,317	22,005
<b><u>DIST. 28--ESTERO</u></b>							
IMPACT FEES	0	0	0	0	0		0
INTEREST	1,100	1,580	1,600	1,620	1,640	1,660	8,100
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0	0
Misc SHIP (this fy only)							
FUND BAL.	399,955	400,555	401,935	403,335	404,755	406,195	2,016,775
REV. TOTAL	401,055	402,135	403,535	404,955	406,395	407,855	2,024,875
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	500	200	200	200	200	200	1,000
NET AVAILABLE	400,555	401,935	403,335	404,755	406,195	407,655	2,023,875
<b>PROJECTS REQUEST AT BUDGET:</b>							
	0	0	0	0	0	0	0
PROJECT TOTAL	0	0	0	0	0	0	0
RESERVES	400,555	401,935	403,335	404,755	406,195	407,655	2,023,875

**COMMUNITY PARK IMPACT FEE DISTRICTS**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b>DIST. 29--GATEWAY</b>							
<b>IMPACT FEES</b>	0	0	0	0	0		0
INTEREST	350	550	560	570	580	590	2,850
INTEREST - CONSTRUCTION FUND	0	0	0	0	0		0
Misc SHIP (this fy only)							
FUND BAL.	131,910	131,760	132,110	132,470	132,840	133,220	662,400
REV. TOTAL	132,260	132,310	132,670	133,040	133,420	133,810	665,250
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSE	500	200	200	200	200	200	1,000
NET AVAILABLE	131,760	132,110	132,470	132,840	133,220	133,610	664,250
<b>PROJECTS REQUEST AT BUDGET:</b>							
TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	131,760	132,110	132,470	132,840	133,220	133,610	664,250

**COMMUNITY PARK IMPACT FEE DISTRICTS**

**NEW ORDINANCES**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b><u>DIST. - 51 NORTH</u></b>							
IMPACT FEES	60,180	55,088	90,544	124,889	127,387	129,935	527,842
INTEREST	30	100	150	200	250	300	1,000
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0	0
FUND BAL.	53,043	110,243	162,671	248,830	367,665	488,920	1,378,328
REV. TOTAL	113,253	165,430	253,365	373,919	495,302	619,154	1,907,170

**LESS:**

LESS 5% OF PROJECTED REVENUE	3,011	2,759	4,535	6,254	6,382	6,512	26,442
NET AVAILABLE	110,243	162,671	248,830	367,665	488,920	612,642	1,880,728

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	110,243	162,671	248,830	367,665	488,920	612,642	1,880,728

**DIST. 52 - EAST**

IMPACT FEES	54,060	83,949	137,959	187,228	190,973	194,792	794,900
INTEREST	110	200	250	300	350	400	1,500
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0	0
FUND BAL.	80,874	132,336	212,277	343,575	521,727	703,483	1,913,398
REV. TOTAL	135,044	216,484	350,486	531,103	713,050	898,675	2,709,799

**LESS:**

LESS 5% OF PROJECTED REVENUE	2,709	4,207	6,910	9,376	9,566	9,760	39,820
NET AVAILABLE	132,336	212,277	343,575	521,727	703,483	888,916	2,669,979

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	132,336	212,277	343,575	521,727	703,483	888,916	2,669,979

**COMMUNITY PARK IMPACT FEE DISTRICTS**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b>DIST. 53 - SOUTH</b>							
IMPACT FEES	249,900	309,352	508,369	701,199	715,223	729,527	2,963,671
INTEREST	280	600	650	700	750	800	3,500
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0	0
FUND BAL.	297,943	535,614	830,069	1,313,637	1,980,441	2,660,615	7,320,375
REV. TOTAL	548,123	845,566	1,339,088	2,015,536	2,696,414	3,390,942	10,287,545

**LESS:**

LESS 5% OF PROJECTED REVENUE	12,509	15,498	25,451	35,095	35,799	36,516	148,359
NET AVAILABLE	535,614	830,069	1,313,637	1,980,441	2,660,615	3,354,426	10,139,187

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	535,614	830,069	1,313,637	1,980,441	2,660,615	3,354,426	10,139,187

**DIST. 54 GATEWAY**

IMPACT FEES	19,380	25,553	40,377	55,692	56,806	57,942	236,370
INTEREST	20	100	150	200	250	300	1,000
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0	0
FUND BAL.	24,619	43,049	67,419	105,920	159,017	213,220	588,625
REV. TOTAL	44,019	68,702	107,946	161,812	216,073	271,462	825,995

**LESS:**

LESS 5% OF PROJECTED REVENUE	970	1,283	2,026	2,795	2,853	2,912	11,868
NET AVAILABLE	43,049	67,419	105,920	159,017	213,220	268,550	814,127

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	43,049	67,419	105,920	159,017	213,220	268,550	814,127



**COMMUNITY PARK IMPACT FEE DISTRICTS**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b>DIST. 55 - SANIBEL</b>							
IMPACT FEES	4,000	500	510	520	531	541	2,602
INTEREST	0	5	10	15	20	25	75
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0	0
FUND BAL.	0	3,800	4,280	4,774	5,282	5,805	23,941
REV. TOTAL	4,000	4,305	4,800	5,309	5,833	6,371	26,618

**LESS:**

LESS 5% OF PROJECTED REVENUE	200	25	26	27	28	28	134
NET AVAILABLE	3,800	4,280	4,774	5,282	5,805	6,343	26,484

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0	0
RESERVES	3,800	4,280	4,774	5,282	5,805	6,343	26,484

**TOTALS FOR COMMUNITY PARKS**

TOTAL IMPACT FEES	387,520	474,442	777,759	1,069,528	1,090,919	1,112,737	4,525,385
TOTAL INTEREST	9,120	19,805	20,360	20,765	21,160	21,565	103,655
TOTAL INTEREST - CONSTRUCTION	970	1,371	1,454	1,507	1,560	1,613	7,505
Misc SHIP (This FY only)							0
TOTAL FUND BAL.	5,510,800	4,383,157	4,853,002	5,611,627	6,647,880	7,704,892	29,200,557
TOTAL REVENUES	5,908,410	4,878,774	5,652,575	6,703,427	7,761,518	8,840,807	33,837,102

**LESS:**

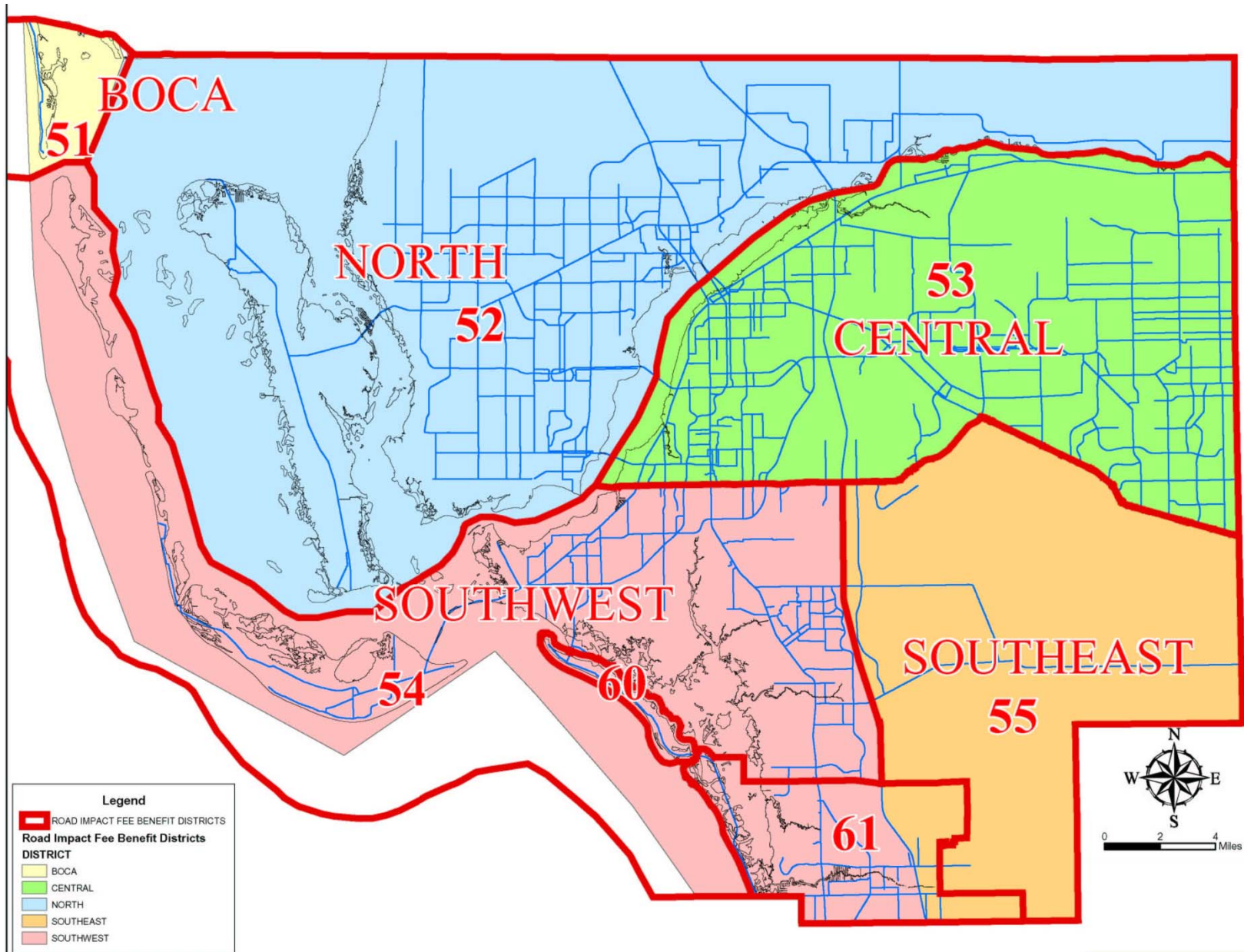
REFUND PRIOR YEAR	5,200	2,000	2,000	2,000	2,000	2,000	10,000
TOTAL LESS 5% OF PROJECTED RE	24,598	25,772	40,948	55,547	56,627	57,728	236,623
TOTAL NET AVAILABLE	5,883,812	4,853,002	5,611,627	6,647,880	7,704,892	8,783,079	33,600,479

**TOTAL PROJECTS INCLUDED IN BUDGET**

North Ft Rec Ctn	0	0	0	0	0	0	0
Lehigh Acquisition & Park Imp	1500000	0	0	0	0	0	0
Brooks Park Master Plan Imps	0	0	0	0	0	0	0
Wa-Kehatchee CP	0	0	0	0	0	0	0
Phillips Park	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL PROJECTS	1,500,000	0	0	0	0	0	0
RESERVES	4,383,812	4,853,002	5,611,627	6,647,880	7,704,892	8,783,079	33,600,479

**REGIONAL PARKS IMPACT FEE DISTRICT**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b>COUNTYWIDE TOTAL</b>							
IMPACT FEES	596,700	589,437	968,644	1,336,062	1,362,783	1,390,039	5,646,965
INTEREST	1,500	2,000	2,100	2,100	2,200	2,300	10,700
INTEREST - CONSTRUCTION FUND	400	0	0	0	0	0	0
Misc SHIP (This fy only)							0
FUND BAL.	1,216,885	1,485,075	1,896,740	2,218,747	3,489,801	4,786,335	13,876,697
REV. TOTAL	1,815,485	2,076,512	2,867,484	3,556,909	4,854,784	6,178,673	19,534,361
<b>LESS:</b>							
REFUND PRIOR YEAR EXPENSES	500	200	200	200	200	200	1,000
LESS 5% OF PROJECTED REVENUE	29,910	29,572	48,537	66,908	68,249	69,617	282,883
NET AVAILABLE	1,785,075	2,046,740	2,818,747	3,489,801	4,786,335	6,108,857	19,250,478
<b>PROJECTS REQUEST AT BUDGET:</b>							
Caloosahatchee Pk Maint Bldg	250,000	0	0	0	0	0	0
Lakes Park Botanic Garden	50,000						0
Greenways	0	150,000	600,000	0	0	0	750,000
TOTAL PROJECTS	300,000	150,000	600,000	0	0	0	750,000
RESERVES	1,485,075	1,896,740	2,218,747	3,489,801	4,786,335	6,108,857	18,500,478



**ROADS IMPACT FEE DISTRICT**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b>DIST. 21--BOCA GRANDE</b>							
<b>IMPACT FEES</b>	1,000	1,000	1,000	1,000	1,000	1,000	5,000
INTEREST	180	300	400	500	600	700	2,500
INTEREST - CONSTRUCTION FUND	210	400	400	450	500	550	2,300
Misc SHIP (This FY only)							0
FUND BAL.	167,291	144,622	42,257	43,987	45,862	47,882	324,610
REV. TOTAL	168,681	146,322	44,057	45,937	47,962	50,132	334,410

**LESS:**

LESS 5% OF PROJECTED REVENUE	59	65	70	75	80	85	375
NET AVAILABLE	168,622	146,257	43,987	45,862	47,882	50,047	334,035

**PROJECTS:**

206002 Bicycle/Pedestrian Facilities	24,000	104,000	0	0	0	0	104,000
TOTAL PROJECTS	24,000	104,000	0	0	0	0	104,000
RESERVES	144,622	42,257	43,987	45,862	47,882	50,047	230,035

**DIST. 22--NORTH DISTRICT**

<b>IMPACT FEES</b>	859,860	591,237	971,603	1,340,142	1,366,945	1,394,284	5,664,210
INTEREST	4,000	5,000	2,000	800	800	800	9,400
INTEREST - CONSTRUCTION FUND	4,000	500	20	30	40	50	640
Misc SHIP (This FY only)							
FUND BAL.	5,820,506	5,351,173	1,435,598	1,685,541	-165,534	1,133,863	9,440,641
REV. TOTAL	6,688,366	5,947,910	2,409,221	3,026,513	1,202,251	2,528,997	15,114,892

**LESS:**

LESS 5% OF PROJECTED REVENUE	43,193	29,812	48,680	67,047	68,387	69,754	283,681
NET AVAILABLE	6,645,173	5,918,098	2,360,541	2,959,466	1,133,863	2,459,243	14,831,211

**PROJECTS:**

204088 Burnt Store 4L/78 Van Buren	1,097,000	3,200,000	0	2,300,000	0	0	5,500,000
200611 Kismet/Littleton Realignment		137,500	675,000	825,000	0	0	1,637,500
205904 Matlacha Pass Bridge Rep	0	0	0	0	0	0	0
206002 Bicycle/Pedestrian Facilities	197,000	1,145,000	0	0	0	0	1,145,000
TOTAL PROJECTS	1,294,000	4,482,500	675,000	3,125,000	0	0	8,282,500
RESERVES	5,351,173	1,435,598	1,685,541	-165,534	1,133,863	2,459,243	6,548,711

**ROADS IMPACT FEE DISTRICT**

	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 19/20</b>	<b>TOTAL</b>
<b>DIST. 23--CENTRAL DISTRICT</b>							
<b>IMPACT FEES</b>	893,520	781,067	1,278,478	1,763,417	1,798,685	1,834,659	7,456,306
INTEREST	3,000	1,000	1,000	1,000	1,000	1,000	5,000
INTEREST - CONSTRUCTION FUND	400	300	350	350	200	200	1,400
Misc SHIP (This FY only)							
City of FT Myers Rev Palomino Lane							
FUND BAL.	11,030,504	333,781	1,047,045	562,899	840,445	776,346	3,560,517
REV. TOTAL	11,927,424	1,116,148	2,326,873	2,327,666	2,640,331	2,612,205	11,023,224
<b>LESS:</b>							
LESS 5% OF PROJECTED REVENUE	44,826	39,103	63,974	88,221	89,984	91,783	373,065
NET AVAILABLE	11,882,598	1,077,045	2,262,899	2,239,445	2,550,346	2,520,422	10,650,158
<b>PROJECTS:</b>							
Refund Prior Year							0
200610 Crystal Drive 2L	0	0	0	850,000	850,000		1,700,000
204054 Colonial Blvd/Six Mile to SR82	0	0	0	0	0	0	0
209249 Colonial Alternatives Analysis	0	0	0	350,000	0	0	350,000
204072 Ortiz Ave MLK to Lockett	601,464	0	0	0	0	0	0
204100 North Airport Rd Ext West	847,177	0	0	0	0	0	0
204604 Six Mile Cypress Pkwy 4 laning	29,730	0	0	0	0	0	0
205056 Ortiz Ave/SR 80 Lockett	3,134,703	0	0	0	0	0	0
205063 Homestead 4L/Sunrise-Alabama	6,630,740	0	0	0	0	0	0
205081 Palomino Lane Imp	132,614	0	0	0	0	0	0
200613 Ortiz 4L/Colonial -MLK	0	0	1,550,000	0	0	0	1,550,000
206002 Bicycle/Pedestrian Facilities	172,389	30,000	150,000	199,000	924,000		1,303,000
TOTAL PROJECTS	11,548,817	30,000	1,700,000	1,399,000	1,774,000	0	4,903,000
RESERVES	333,781	1,047,045	562,899	840,445	776,346	2,520,422	5,747,158

**ROADS IMPACT FEE DISTRICT**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b>DIST. 24--SOUTHWEST DISTRICT</b>							
<b>IMPACT FEES</b>	924,120	948,549	1,558,785	2,150,048	2,193,049	2,236,910	9,087,341
INTEREST	4,000	6,000	6,500	2,000	2,000	2,000	18,500
INTEREST - CONSTRUCTION FUND	1,000	500	400	300	200	100	1,500
Misc SHIP (This FY only)							0
FUND BAL.	2,438,053	2,294,870	3,202,191	1,089,612	3,093,358	1,341,854	11,021,885
REV. TOTAL	3,367,173	3,249,919	4,767,876	3,241,960	5,288,607	3,580,864	20,129,225

**LESS:**

LESS 5% OF PROJECTED REVENUE	46,406	47,727	78,264	107,602	109,752	111,945	455,292
NET AVAILABLE	3,320,767	3,202,191	4,689,612	3,134,358	5,178,854	3,468,919	19,673,933

**PROJECTS:**

205067 Estero Blvd. - Phase I	600,000	0	600,000	0	600,000		1,200,000
204053 Three Oaks Extension North	0	0	3,000,000	0	3,000,000		6,000,000
206002 Bicycle/Pedestrian Facilities	425,897			41,000	237,000		278,000
TOTAL PROJECTS	1,025,897	0	3,600,000	41,000	3,837,000	0	7,478,000
RESERVES	2,294,870	3,202,191	1,089,612	3,093,358	1,341,854	3,468,919	12,195,933

**DIST. 25--SOUTHEAST DISTRICT**

<b>IMPACT FEES</b>	544,880	554,000	911,000	1,282,000	1,307,640	1,333,793	5,388,433
INTEREST	1,300	2,500	3,000	0	0	0	5,500
INTEREST - CONSTRUCTION FUND	60	80	0	0	0	0	80
Misc SHIP (This FY only)							0
FUND BAL.	605,806	1,124,737	1,653,492	-278,208	939,692	-58,918	3,380,795
REV. TOTAL	1,152,046	1,681,317	2,567,492	1,003,792	2,247,332	1,274,875	8,774,808

**LESS:**

LESS 5% OF PROJECTED REVENUE	27,309	27,825	45,700	64,100	65,382	66,690	269,697
NET AVAILABLE	1,124,737	1,653,492	2,521,792	939,692	2,181,950	1,208,185	8,505,111

**PROJECTS:**

205075 Alico Road 4L-Ben Hill-Airport Rd	0	0	2,800,000	0	0	0	2,800,000
209245 Alico Road Connector	0	0	0	0	2,240,868	0	2,240,868
	0	0	0	0	0	0	0
TOTAL PROJECTS	0	0	2,800,000	0	2,240,868	0	5,040,868
RESERVES	1,124,737	1,653,492	-278,208	939,692	-58,918	1,208,185	3,464,243

**TOTAL ROAD IMPACT FEE DISTRICT**

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	TOTAL
<b>IMPACT FEES</b>	3,223,380	2,875,853	4,720,866	6,536,607	6,667,319	6,800,646	27,601,290
INTEREST	12,480	14,800	12,900	4,300	4,400	4,500	40,900
INTEREST - CONSTRUCTION FUND	5,670	1,780	1,170	1,130	940	900	5,920
Misc SHIP (This FY only)							0
FUND BAL.	20,062,160	9,249,183	7,380,583	3,103,831	4,753,823	3,241,028	27,728,448
CONTRIBUTION	0	0	0	0	0	0	0
<b>REV. TOTAL</b>	<b>23,303,690</b>	<b>12,141,616</b>	<b>12,115,519</b>	<b>9,645,868</b>	<b>11,426,482</b>	<b>10,047,073</b>	<b>55,376,558</b>
<b>LESS:</b>							
LESS 5% OF PROJECTED REVENUE	161,793	144,533	236,688	327,045	333,586	340,257	1,382,110
<b>NET AVAILABLE</b>	<b>23,141,897</b>	<b>11,997,083</b>	<b>11,878,831</b>	<b>9,318,823</b>	<b>11,092,896</b>	<b>9,706,816</b>	<b>53,994,449</b>
<b>PROJECTS:</b>							
Refund Prior Years	0	0	0		0		0
206002 Bicycle/Pedestrian Facilities 21	24,000	104,000					104,000
200611 Kismet/Littleton Realignment		137,500	675,000	825,000	0		1,637,500
204054 Colonial Blvd/Six Mile to SR82							0
204072 Ortiz Ave MLK to Lockett	601,464						0
204088 Burnt Store 4L/Van Buren	1,097,000	3,200,000	0	2,300,000	0		5,500,000
204604 Six Mile Cypress Pkwy 4 laning	29,730						0
205056 Ortiz Ave/SR 80 Lockett	3,134,703						0
205081 Palomino Lane Imp	132,614						0
206002 Bicycle/Pedestrian Facilities 22	197,000	1,145,000	0	0	0		1,145,000
200610 Crystal Drive 2L	0	0	0	850,000	850,000		1,700,000
200613 Ortiz 4L/Colonial -MLK	0	0	1,550,000	0	0		1,550,000
204100 North Airport Rd Ext West	847,177			0			0
205063 Homestead 4L/Sunrise-Alabama	6,630,740						0
206002 Bicycle/Pedestrian Facilities 23	172,389	30,000	150,000	199,000	924,000		1,303,000
209249 Colonial Alternatives Analysis	0	0	0	350,000	0		350,000
204053 Three Oaks Extension North	0	0	3,000,000	0	3,000,000		6,000,000
205067 Estero Blvd - Phase I	600,000	0	600,000	0	600,000		1,200,000
206002 Bicycle/Pedestrian Facilities 24	425,897			41,000	237,000		278,000
205075 Alico Rd 4L-Ben Hill-Airport Rd			2,800,000				2,800,000
209245 Alico Road Connector	0	0	0	0	2,240,868		2,240,868
<b>TOTAL PROJECTS</b>	<b>13,892,714</b>	<b>4,616,500</b>	<b>8,775,000</b>	<b>4,565,000</b>	<b>7,851,868</b>	<b>0</b>	<b>39,701,082</b>
<b>RESERVES</b>	<b>9,249,183</b>	<b>7,380,583</b>	<b>3,103,831</b>	<b>4,753,823</b>	<b>3,241,028</b>	<b>9,706,816</b>	<b>27,728,448</b>

# 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.



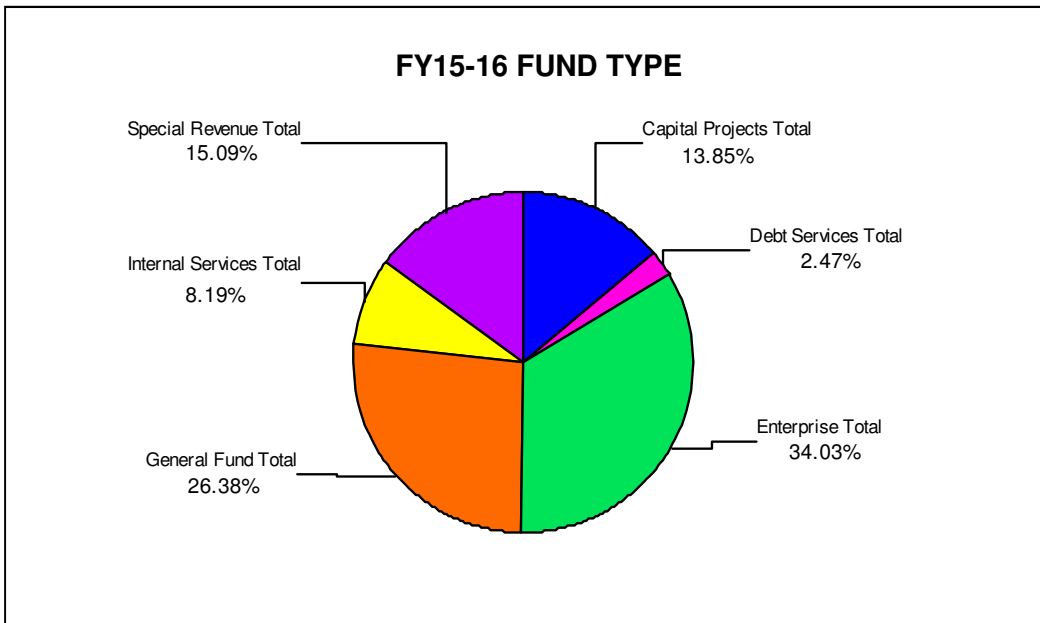
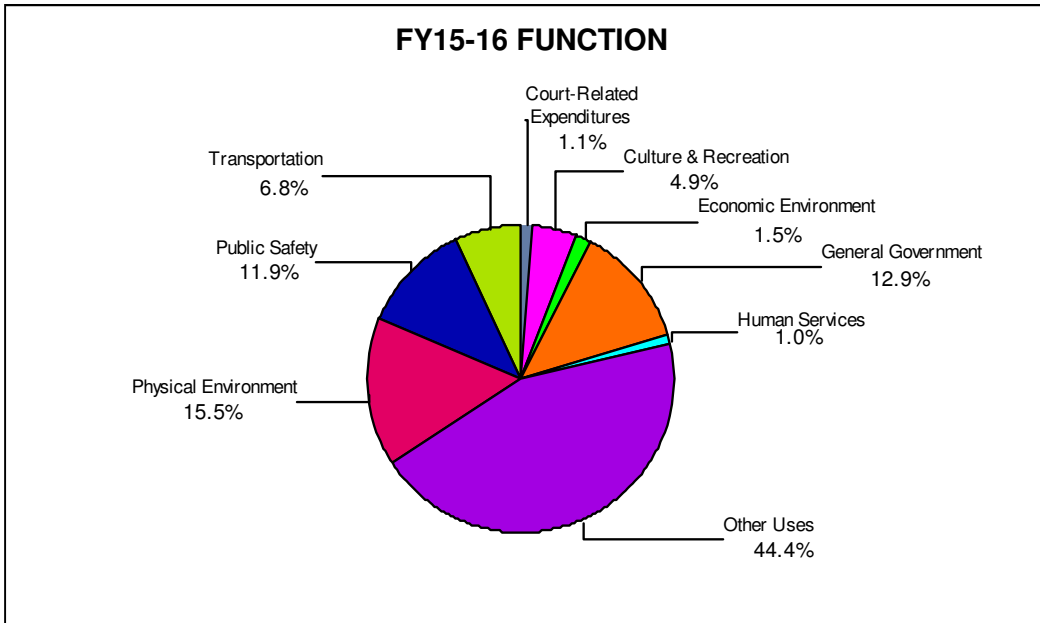
# COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA  
2015 - 2016

FUNCTION	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
General Government	\$ 232,929,529	\$ 230,848,024	\$ 271,132,376
Public Safety	\$ 203,058,085	\$ 211,883,865	\$ 226,646,448
Physical Environment	\$ 164,898,680	\$ 184,460,955	\$ 294,978,682
Transportation	\$ 80,802,567	\$ 82,606,462	\$ 129,443,624
Economic Environment	\$ 26,798,850	\$ 26,548,461	\$ 29,295,101
Human Services	\$ 20,152,572	\$ 20,127,422	\$ 19,202,071
Culture & Recreation	\$ 102,756,736	\$ 82,324,769	\$ 93,329,642
Other Uses	\$ 207,890,851	\$ 646,503,296	\$ 842,961,329
Other Non-Operating	\$ 16,939,244	\$ 15,550,566	\$ 14,886,857
Court-Related Expenditures	\$ 5,462,485	\$ 5,707,381	\$ 6,671,246
Circuit Court- Criminal	\$ 2,188,344	\$ 2,206,703	\$ 2,305,600
Circuit Court - Family	\$ 1,288,142	\$ 1,342,634	\$ 1,595,263
Circuit Court - Juvenile	\$ 2,060,226	\$ 2,674,060	\$ 2,775,921
Circuit Court - Probate	\$ 241,488	\$ 231,940	\$ 241,488
Courts General Operations	\$ 4,105,709	\$ 4,189,116	\$ 4,516,525
County Courts - Criminal	\$ 1,799,798	\$ 1,901,031	\$ 2,008,443
<b>GRAND TOTAL</b>	<b><u>\$ 1,073,373,306</u></b>	<b><u>\$ 1,519,106,685</u></b>	<b><u>\$ 1,941,990,616</u></b>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 340,631,904	\$ 365,711,148	\$ 512,318,570
Special Revenue Fund	\$ 178,635,074	\$ 186,145,203	\$ 292,961,621
Debt Service Fund	\$ 54,706,293	\$ 148,351,189	\$ 47,924,392
Capital Project Fund	\$ 78,516,160	\$ 71,649,214	\$ 268,885,167
Enterprise Fund	\$ 325,926,443	\$ 646,907,077	\$ 660,785,824
Internal Service Fund	\$ 94,957,432	\$ 100,342,854	\$ 159,115,042
<b>GRAND TOTAL</b>	<b><u>\$ 1,073,373,306</u></b>	<b><u>\$ 1,519,106,685</u></b>	<b><u>\$ 1,941,990,616</u></b>

# COUNTY BUDGET BY FUNCTION



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

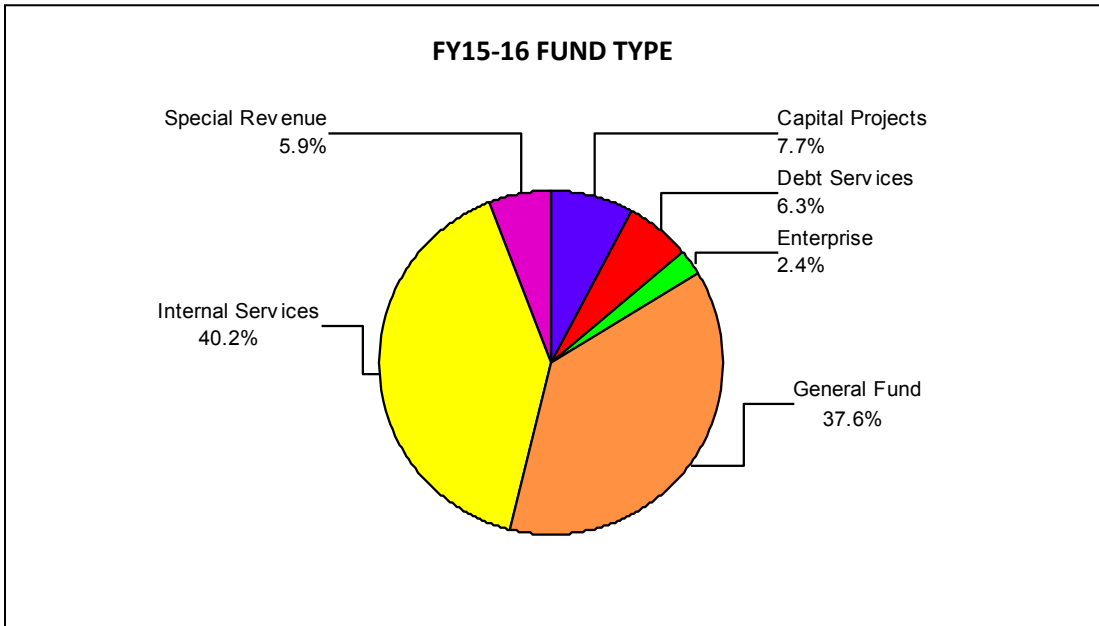
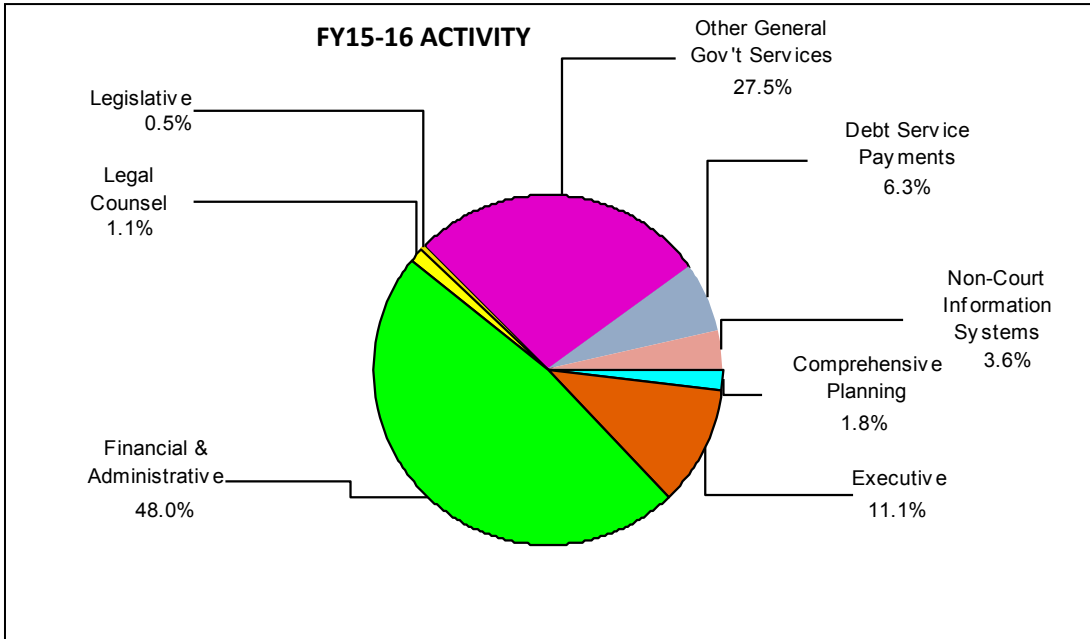
# GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,304,500	\$ 1,380,609	\$ 1,423,048
Legal Counsel	\$ 2,625,216	\$ 2,815,461	\$ 3,055,177
Executive	\$ 19,018,509	\$ 18,769,832	\$ 30,053,149
Financial & Administrative	\$ 112,691,993	\$ 117,362,289	\$ 130,157,315
Comprehensive Planning	\$ 4,564,524	\$ 4,685,308	\$ 4,972,124
Non-Court Information Systems	\$ 8,726,015	\$ 8,535,045	\$ 9,798,320
Debt Service Payments	\$ 17,873,093	\$ 23,990,132	\$ 16,986,911
Other General Gov't Services	\$ 66,125,679	\$ 53,309,348	\$ 74,686,332
<b>GRAND TOTAL</b>	<b><u>\$ 232,929,529</u></b>	<b><u>\$ 230,848,024</u></b>	<b><u>\$ 271,132,376</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 78,955,038	\$ 82,810,442	\$ 101,858,224
Special Revenue Fund	\$ 11,285,122	\$ 11,617,729	\$ 15,866,120
Debt Service Fund	\$ 17,921,416	\$ 24,345,070	\$ 16,986,911
Capital Project Fund	\$ 3,811,499	\$ 885,181	\$ 20,967,783
Enterprise Fund	\$ 29,330,082	\$ 14,531,528	\$ 6,527,846
Internal Service Fund	\$ 91,626,372	\$ 96,658,074	\$ 108,925,492
<b>GRAND TOTAL</b>	<b><u>\$ 232,929,529</u></b>	<b><u>\$ 230,848,024</u></b>	<b><u>\$ 271,132,376</u></b>

# 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 and Review, Rezoning and DRI's and Land Development Assistance.

### **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, interest, and other debt services costs 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 County Lands, Vehicle Maintenance, Technology Oversight, Facilities Projects and miscellaneous non-departmental expenditures.



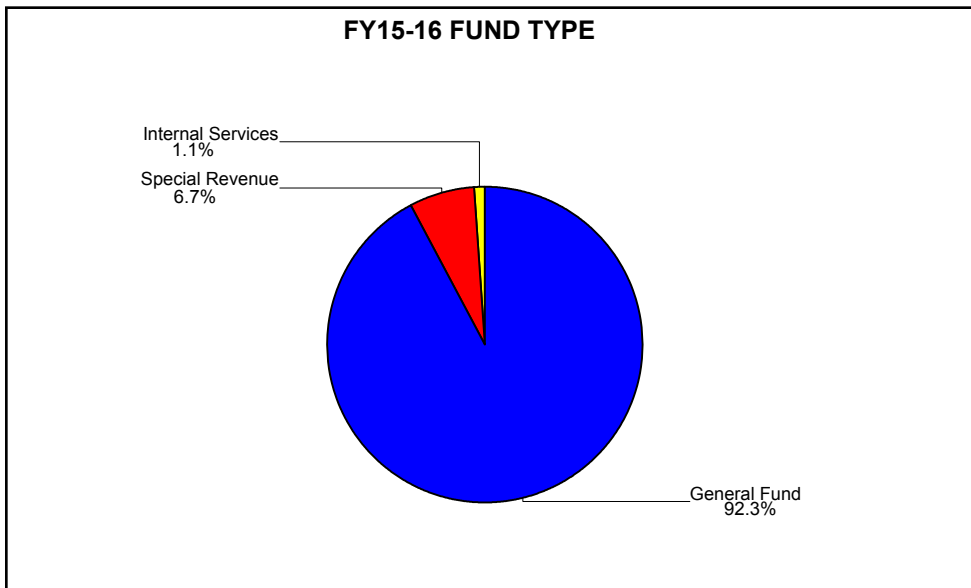
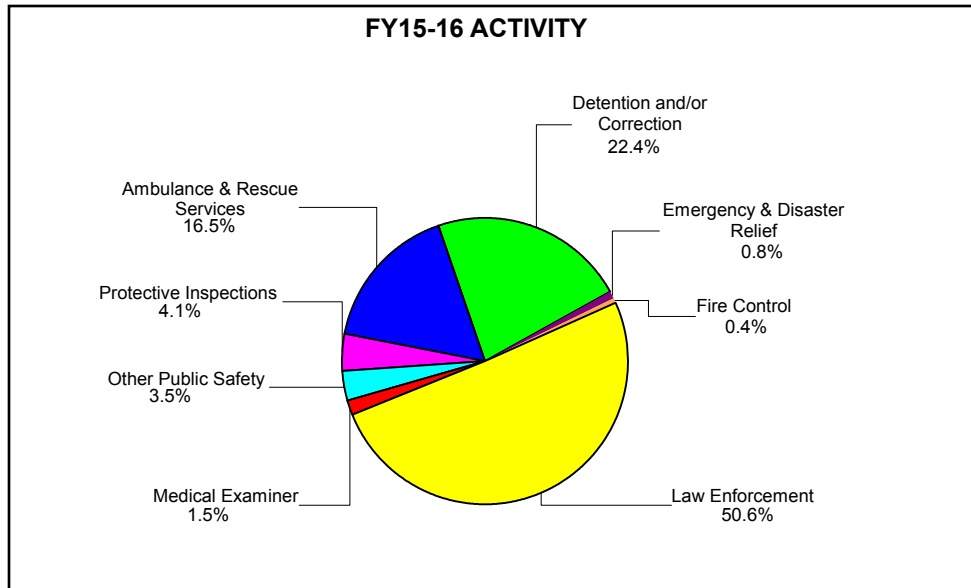
# PUBLIC SAFETY

LEE COUNTY - FLORIDA  
2015 - 2016

	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 98,762,406	\$ 105,611,527	\$ 114,765,670
Fire Control	\$ 1,029,124	\$ 981,498	\$ 999,923
Ambulance & Rescue Services	\$ 33,643,709	\$ 35,379,604	\$ 37,507,392
Emergency & Disaster Relief	\$ 1,879,575	\$ 2,132,717	\$ 1,881,833
Medical Examiner	\$ 2,674,178	\$ 3,038,683	\$ 3,424,009
Other Public Safety	\$ 8,079,655	\$ 7,707,306	\$ 7,952,908
Protective Inspections	\$ 7,663,645	\$ 7,656,126	\$ 9,315,779
Detention and/or Correction	\$ 49,325,793	\$ 49,376,404	\$ 50,798,934
<b>GRAND TOTAL</b>	<b>\$ 203,058,085</b>	<b>\$ 211,883,865</b>	<b>\$ 226,646,448</b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 186,893,973	\$ 195,962,606	\$ 209,101,439
Special Revenue Fund	\$ 12,833,052	\$ 13,301,874	\$ 15,073,779
Internal Service Fund	\$ 3,331,060	\$ 2,619,385	\$ 2,471,230
<b>GRAND TOTAL</b>	<b>\$ 203,058,085</b>	<b>\$ 211,883,865</b>	<b>\$ 226,646,448</b>

# 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 safety and 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 an independent agency, the cities of Fort Myers and Cape Coral to provide fire control services in these three areas. The County also contracts with the Florida Dept. of Agriculture for wildfire protection. 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. All Hazards Protections is included in this activity.

### **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, Governmental Communications Network and Logistics 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 within Development 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.



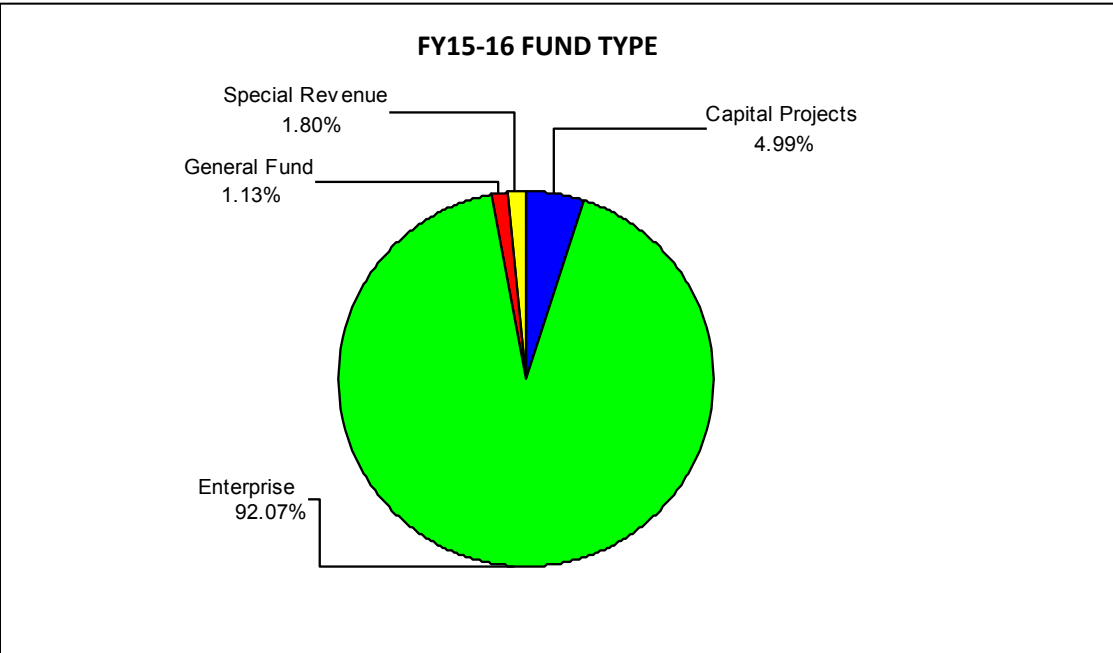
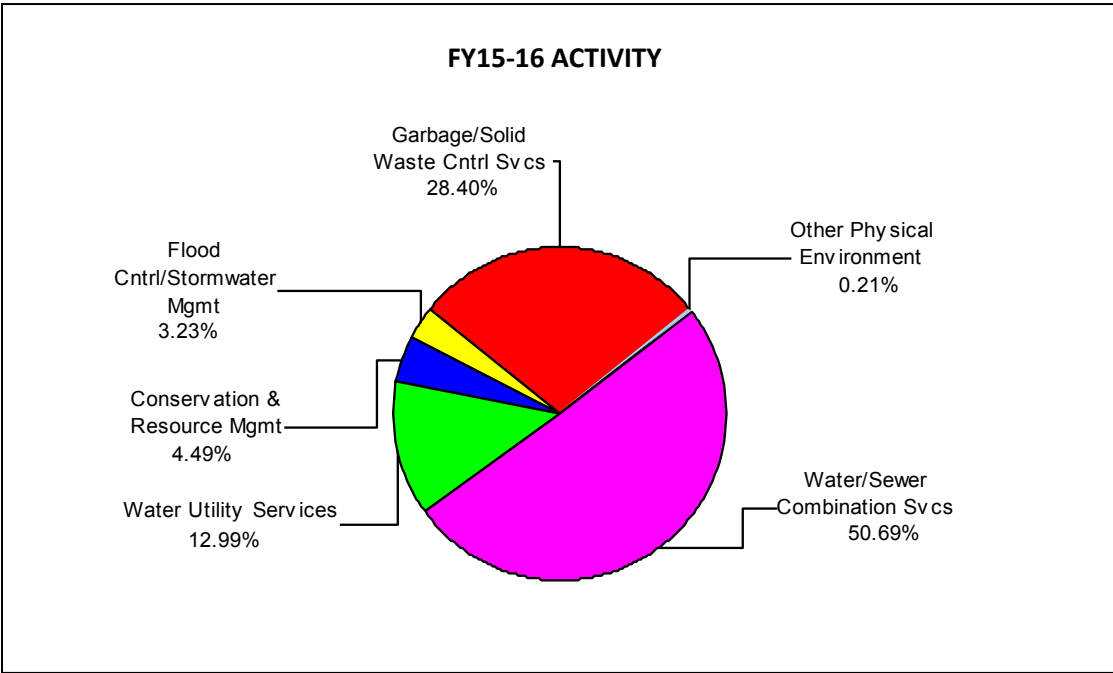
# PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA  
2015 - 2016

	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 0	\$ 0	\$ 38,309,102
Garbage/Solid Waste Cntrl Svcs	\$ 72,968,650	\$ 82,678,597	\$ 83,773,162
Water/Sewer Combination Svcs	\$ 71,905,540	\$ 88,429,331	\$ 149,510,481
Conservation & Resource Mgmt	\$ 19,467,405	\$ 12,820,359	\$ 13,247,227
Flood Cntrl/Stormwater Mgmt	\$ 3,150	\$ 0	\$ 9,526,844
Other Physical Environment	\$ 553,935	\$ 532,668	\$ 611,866
<b>GRAND TOTAL</b>	<b><u>\$ 164,898,680</u></b>	<b><u>\$ 184,460,955</u></b>	<b><u>\$ 294,978,682</u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 5,833,715	\$ 6,813,636	\$ 3,339,314
Special Revenue Fund	\$ 4,868,783	\$ 4,899,336	\$ 5,317,331
Capital Project Fund	\$ 9,321,992	\$ 1,640,055	\$ 14,729,292
Enterprise Fund	\$ 144,874,190	\$ 171,107,928	\$ 271,592,745
<b>GRAND TOTAL</b>	<b><u>\$ 164,898,680</u></b>	<b><u>\$ 184,460,955</u></b>	<b><u>\$ 294,978,682</u></b>

# PHYSICAL ENVIRONMENT



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

## **PHYSICAL ENVIRONMENT**

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

### **Water Utility Services**

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

### **Garbage/Solid Waste Control Services**

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

### **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 and Pollutant Storage Tanks.

### **Flood Control/Stormwater Management**

This activity includes the costs of construction, maintenance and operation of flood control programs and facilities.

### **Other Physical Environment Programs**

This activity reflects the Small Quantity (pollutant) Generator Program.



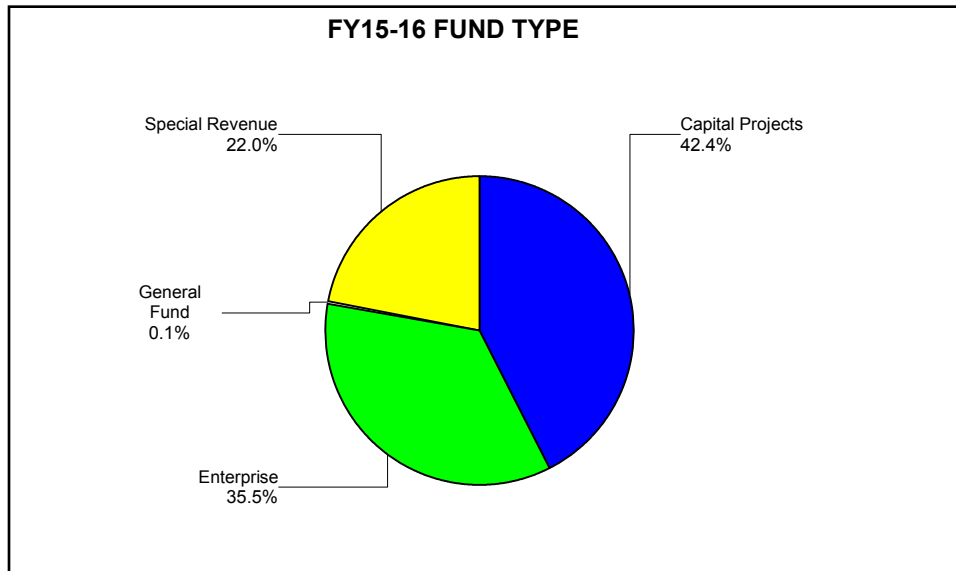
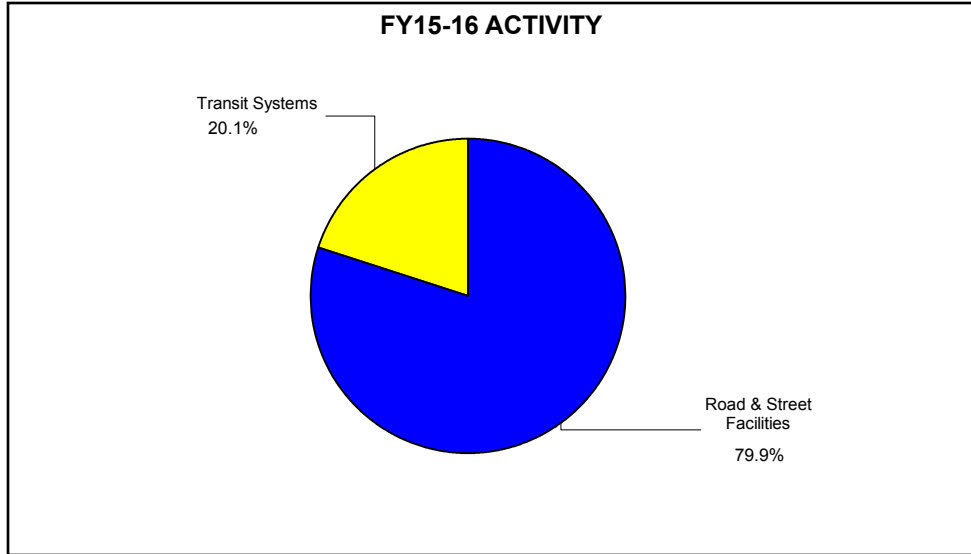
# TRANSPORTATION

LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 58,925,886	\$ 58,599,770	\$ 103,381,760
Transit Systems	\$ 21,876,681	\$ 24,006,692	\$ 26,061,864
<b>GRAND TOTAL</b>	<b><u>\$ 80,802,567</u></b>	<b><u>\$ 82,606,462</u></b>	<b><u>\$ 129,443,624</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 142,898	\$ 99,837	\$ 150,000
Special Revenue Fund	\$ 26,317,319	\$ 27,434,692	\$ 28,479,085
Debt Service Fund	\$ 318	\$ 0	\$ 0
Capital Project Fund	\$ 12,964,396	\$ 11,305,126	\$ 54,910,306
Enterprise Fund	\$ 41,377,636	\$ 43,766,807	\$ 45,904,233
<b>GRAND TOTAL</b>	<b><u>\$ 80,802,567</u></b>	<b><u>\$ 82,606,462</u></b>	<b><u>\$ 129,443,624</u></b>

# 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 efficient flow of vehicles, bicycles, and pedestrians.

### **Road and Street Facilities**

This activity identifies the cost of construction, maintenance and operation of road and toll bridge facilities, as well as ancillary facilities such as bridges, sidewalks, traffic control devices, streetlights, rights-of-way, shoulders, landscaping 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.



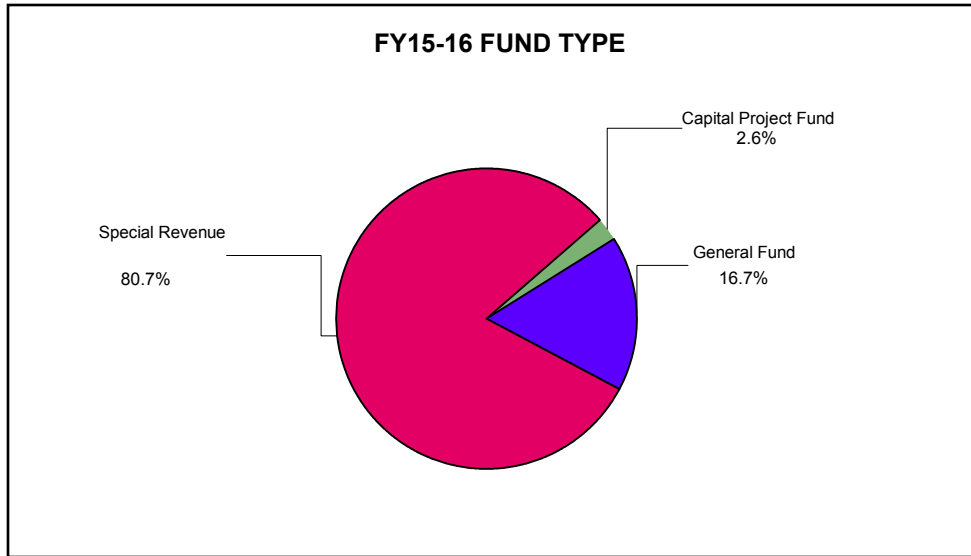
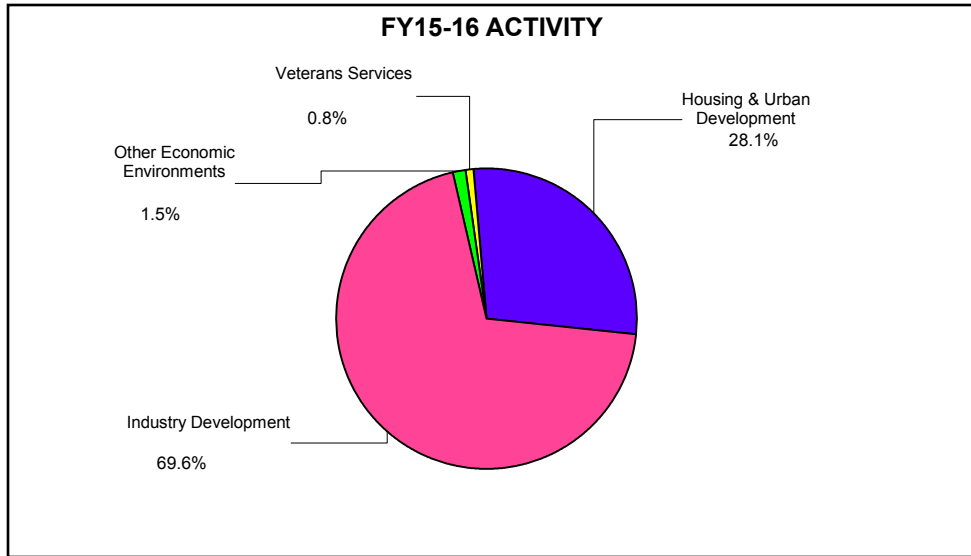
# ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
Industry Development	\$ 17,722,741	\$ 19,274,862	\$ 20,392,921
Veterans Services	\$ 114,352	\$ 87,729	\$ 243,635
Housing & Urban Development	\$ 8,383,282	\$ 6,664,706	\$ 8,225,667
Other Economic Environments	\$ 578,475	\$ 521,164	\$ 432,878
<b>GRAND TOTAL</b>	<b><u>\$ 26,798,850</u></b>	<b><u>\$ 26,548,461</u></b>	<b><u>\$ 29,295,101</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 6,288,173	\$ 4,697,559	\$ 4,899,243
Special Revenue Fund	\$ 19,316,146	\$ 21,848,360	\$ 23,634,972
Capital Project Fund	\$ 1,194,531	\$ 2,542	\$ 760,886
<b>GRAND TOTAL</b>	<b><u>\$ 26,798,850</u></b>	<b><u>\$ 26,548,461</u></b>	<b><u>\$ 29,295,101</u></b>

# 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.

### **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**

This activity accounts for the Veterans Services program which provides counseling and assistance to eligible 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 Stabilization Program, and related housing programs.

### **Other Economic Environments**

This activity includes the Neighborhood Building program relating to economic redevelopment in depressed areas of the County.



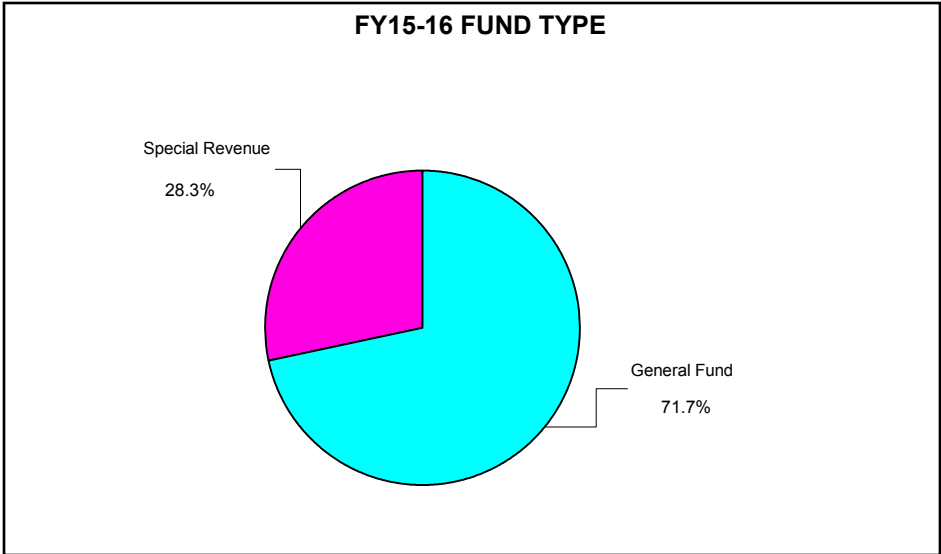
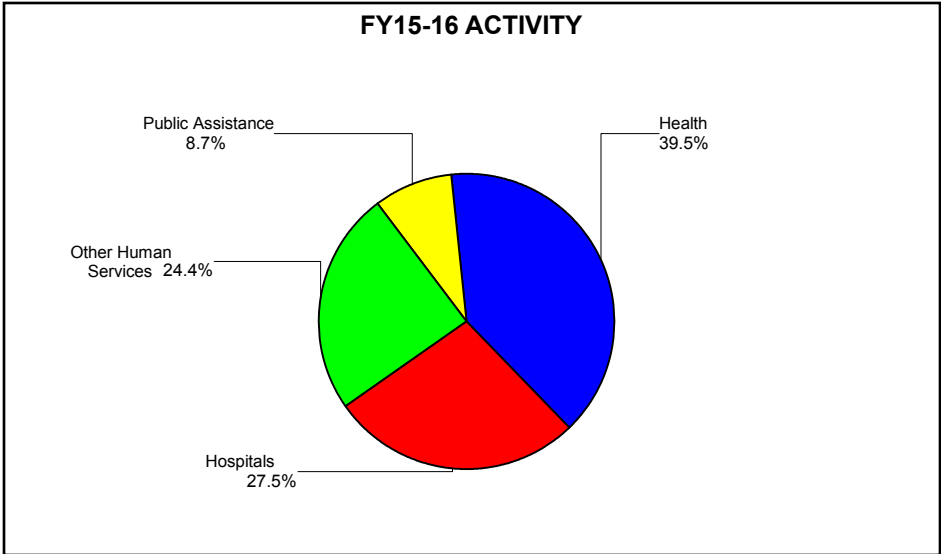
# HUMAN SERVICES

LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
Health	\$ 6,880,146	\$ 6,998,873	\$ 7,575,682
Mental Health	\$ 288,197	\$ 287,132	\$ 0
Public Assistance	\$ 3,843,708	\$ 3,634,910	\$ 1,670,811
Hospitals	\$ 4,906,795	\$ 4,899,307	\$ 5,278,461
Other Human Services	\$ 4,233,726	\$ 4,307,200	\$ 4,677,117
<b>GRAND TOTAL</b>	<b><u>\$ 20,152,572</u></b>	<b><u>\$ 20,127,422</u></b>	<b><u>\$ 19,202,071</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 13,354,966	\$ 13,285,959	\$ 13,766,317
Special Revenue Fund	\$ 6,797,606	\$ 6,841,463	\$ 5,435,754
<b>GRAND TOTAL</b>	<b><u>\$ 20,152,572</u></b>	<b><u>\$ 20,127,422</u></b>	<b><u>\$ 19,202,071</u></b>

# 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 health and 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 economically disadvantaged of the community. Included in this activity are the Family Self Sufficiency Services and Supportive Housing programs.

### **Hospitals**

The expenditures in this activity are for state mandated medical assistance provided to eligible economically disadvantaged patients.

### **Other Human Services**

This activity accounts for the funding that goes toward the Partnering for Results Program, whereby the county contracts for services with local agencies meeting special population human service needs within Lee County.



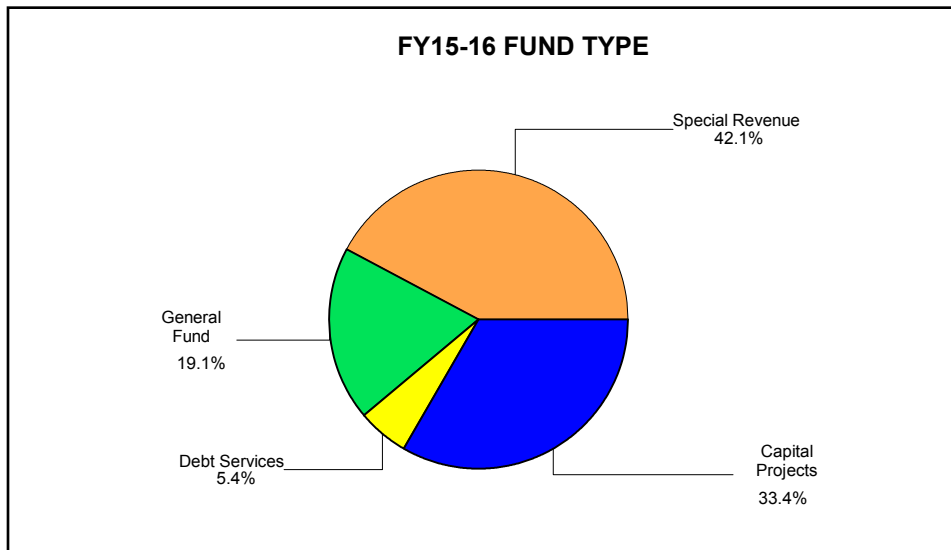
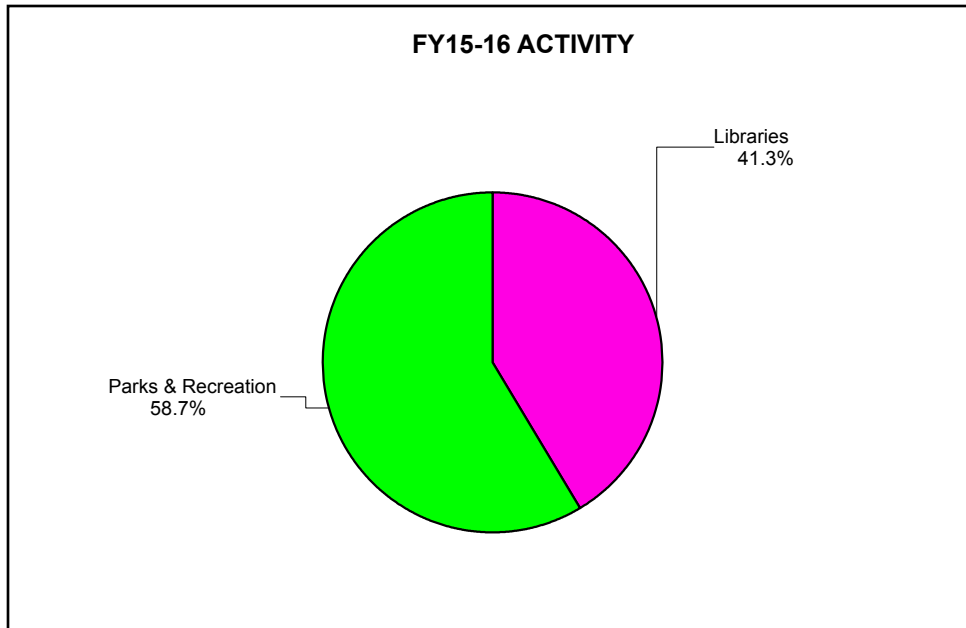
# CULTURE AND RECREATION

LEE COUNTY - FLORIDA  
2015 - 2016

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
Parks & Recreations	\$ 73,401,402	\$ 54,397,193	\$ 54,764,619
Libraries	\$ 27,577,657	\$ 25,870,876	\$ 38,565,023
Other Culture/Recreation	\$ 1,777,677	\$ 2,056,700	\$ 0
<b>GRAND TOTAL</b>	<b><u>\$ 102,756,736</u></b>	<b><u>\$ 82,324,769</u></b>	<b><u>\$ 93,329,642</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 15,330,892	\$ 17,577,253	\$ 17,784,819
Special Revenue Fund	\$ 38,237,255	\$ 38,672,214	\$ 39,305,150
Debt Service Fund	\$ 4,933,814	\$ 4,998,564	\$ 5,071,290
Capital Project Fund	\$ 44,254,775	\$ 21,076,738	\$ 31,168,383
<b>GRAND TOTAL</b>	<b><u>\$ 102,756,736</u></b>	<b><u>\$ 82,324,769</u></b>	<b><u>\$ 93,329,642</u></b>

## CULTURE AND RECREATION



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

## **CULTURE AND RECREATION**

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

### **Parks and Recreation**

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

### **Libraries**

The Lee County Library system services the entire county, excluding the independent library at Fort Myers Beach and the library in the City of Sanibel. 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 reflected some operating expenditures within Facilities Construction and Management.



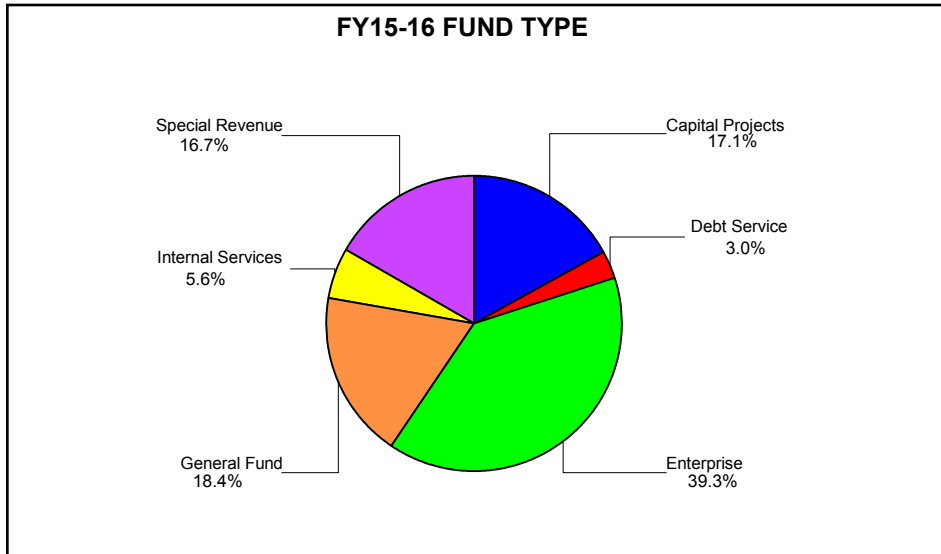
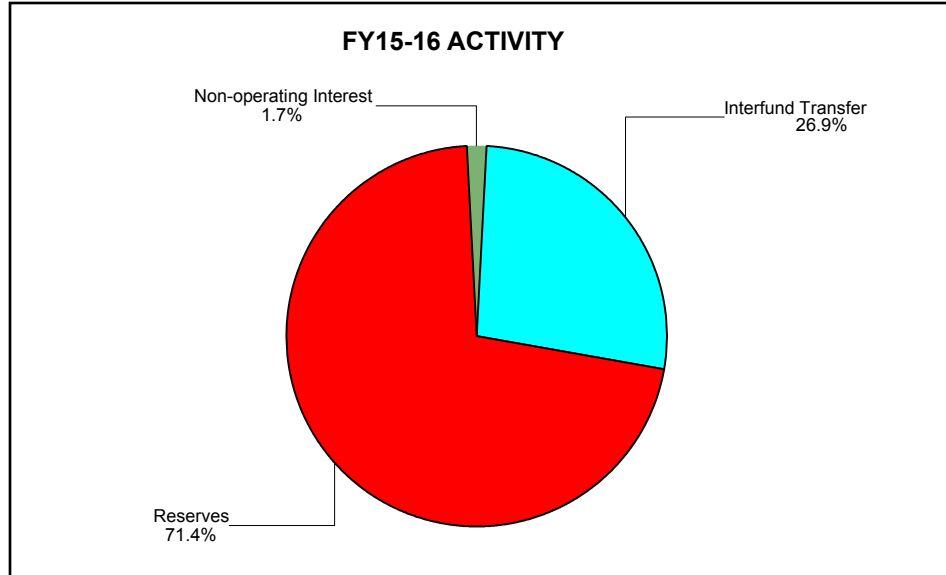
# NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA  
2015 - 2016

	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Capital Lease Acquisition	\$ 0	\$ 1,790,049	\$ 0
Pymt-Rfded Bond Escrow Agt	\$ 12,517,900	\$ 180,296,039	\$ 0
Interfund Transfer	\$ 195,372,951	\$ 464,417,208	\$ 230,515,549
Non-operating Interest	\$ 16,939,244	\$ 15,550,566	\$ 14,886,857
Reserves	\$ 0	\$ 0	\$ 612,445,780
<b>GRAND TOTAL</b>	<b><u>\$ 224,830,095</u></b>	<b><u>\$ 662,053,862</u></b>	<b><u>\$ 857,848,186</u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 30,700,926	\$ 41,074,938	\$ 157,597,339
Special Revenue Fund	\$ 44,964,922	\$ 46,665,588	\$ 143,556,819
Debt Service Fund	\$ 31,850,745	\$ 119,007,555	\$ 25,866,191
Capital Project Fund	\$ 6,968,967	\$ 36,739,572	\$ 146,348,517
Enterprise Fund	\$ 110,344,535	\$ 417,500,814	\$ 336,761,000
Internal Service Fund	\$ 0	\$ 1,065,395	\$ 47,718,320
<b>GRAND TOTAL</b>	<b><u>\$ 224,830,095</u></b>	<b><u>\$ 662,053,862</u></b>	<b><u>\$ 857,848,186</u></b>

## 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 accounting expenditures.

### **Capital Lease Acquisitions**

This activity accounts for equipment acquired through capital lease financing.

### **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 per financing.

### **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 debt service interest expense paid only from proprietary funds.

### **Reserves**

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



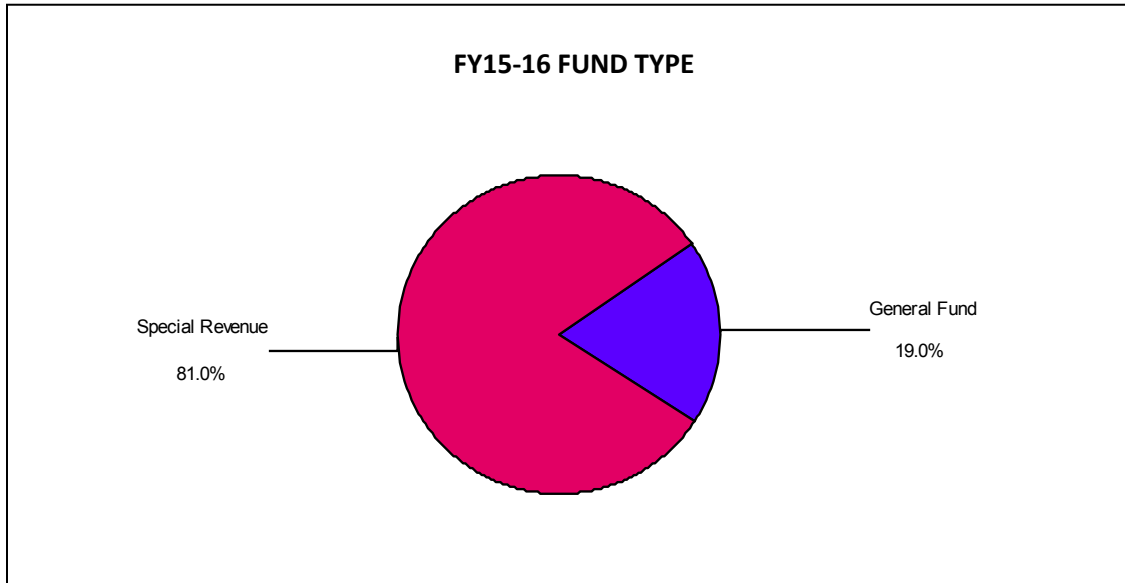
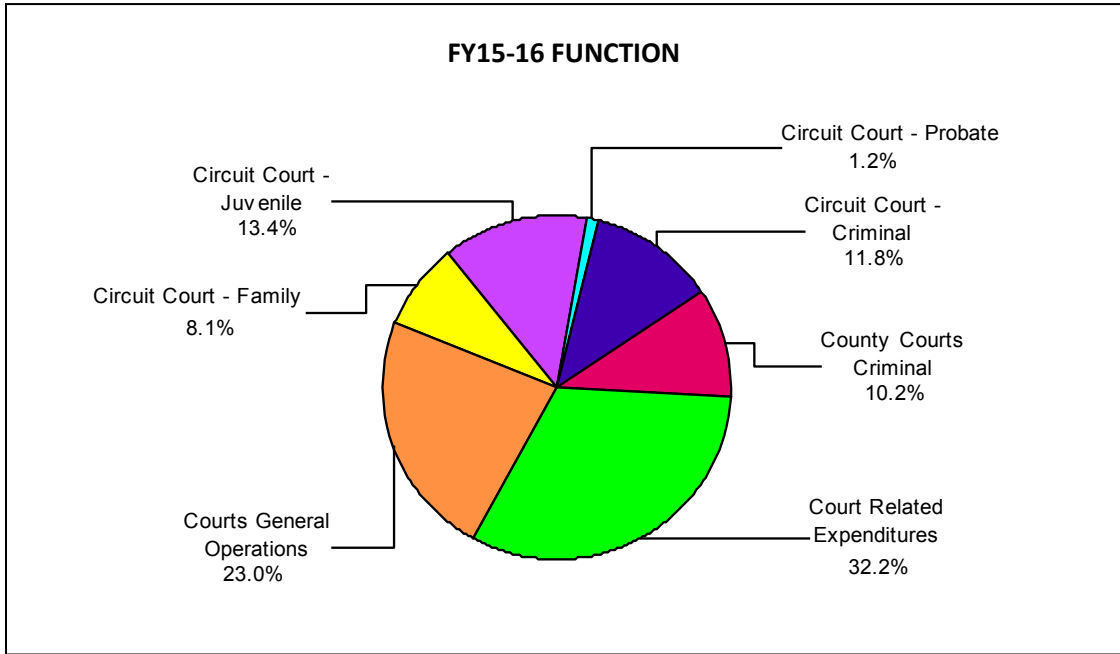
# COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA  
2015 - 2016

FUNCTION	2013 - 2014 <u>ACTUAL</u>	2014 - 2015 UNAUDITED <u>ACTUAL</u>	2015 - 2016 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 5,462,485	\$ 5,707,381	\$ 6,671,246
Circuit Court- Criminal	\$ 2,188,344	\$ 2,206,703	\$ 2,305,600
Circuit Court - Family	\$ 1,288,142	\$ 1,342,634	\$ 1,595,263
Circuit Court - Juvenile	\$ 2,060,226	\$ 2,674,060	\$ 2,775,921
Circuit Court - Probate	\$ 241,488	\$ 231,940	\$ 241,488
Courts General Operations	\$ 4,105,709	\$ 4,189,116	\$ 4,516,525
County Courts - Criminal	\$ 1,799,798	\$ 1,901,031	\$ 2,008,443
<b>GRAND TOTAL</b>	<b><u>\$ 17,146,192</u></b>	<b><u>\$ 18,252,865</u></b>	<b><u>\$ 20,114,486</u></b>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,131,323	\$ 3,388,918	\$ 3,821,875
Special Revenue Fund	\$ 14,014,869	\$ 14,863,947	\$ 16,292,611
<b>GRAND TOTAL</b>	<b><u>\$ 17,146,192</u></b>	<b><u>\$ 18,252,865</u></b>	<b><u>\$ 20,114,486</u></b>

# 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, the Town of Fort Myers Beach and the Village of Estero. 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 may 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 bond funds and certificates 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 were pledged to the JetBlue Park bond funds.
3. In the area of transportation, Local Option Gas Taxes are pledged to bond funds and bank loans.
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 such as drainage control 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 of County Commissioners (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 developed by departments, they 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 Board of County Commissioners (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 1<sup>st</sup>. 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.

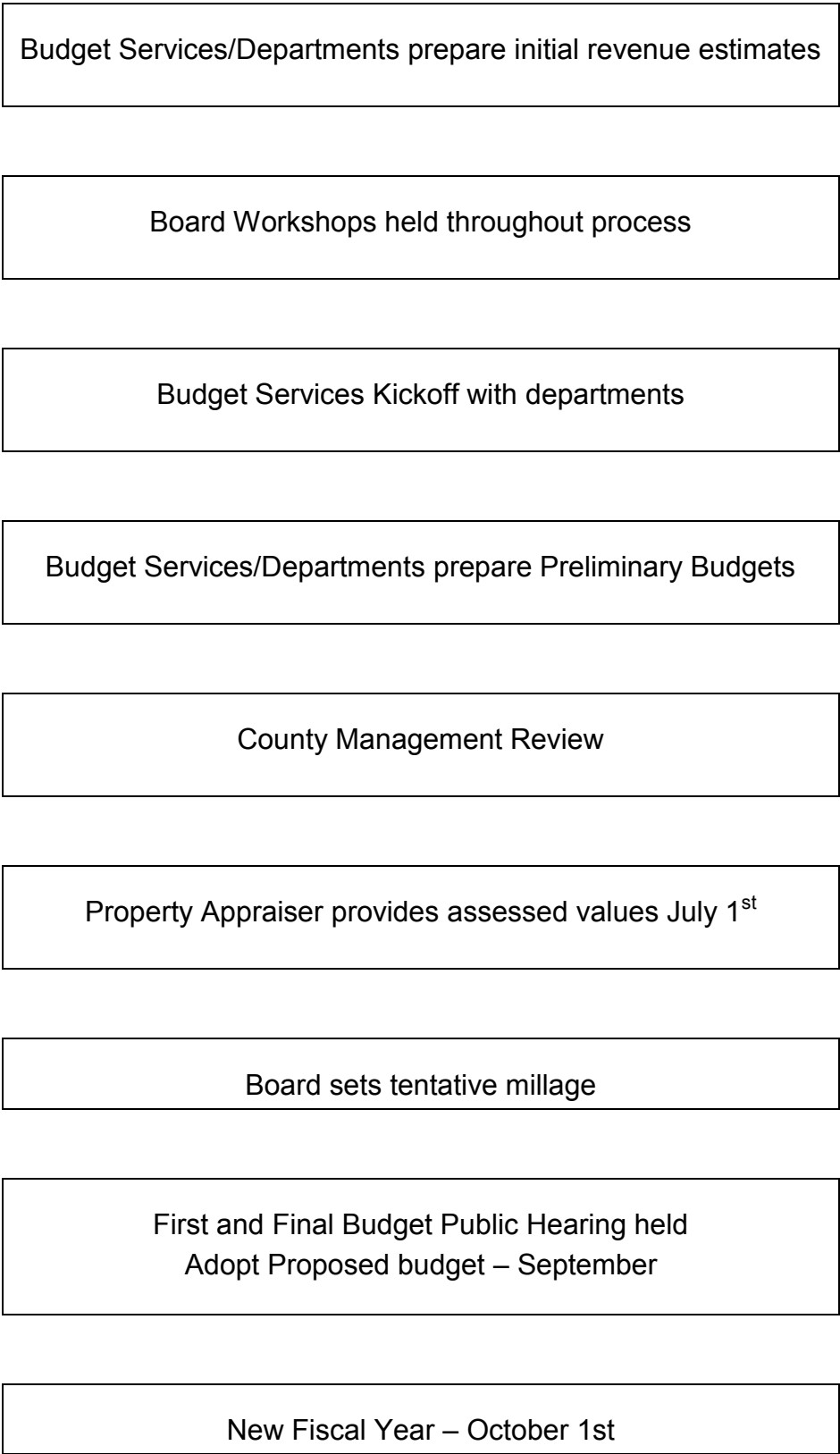
After proposed project requests are analyzed by Budget Services staff, a proposed update of the five-year Capital Improvement Program is presented for consideration at the annual County Manager Review. The County Manager may direct revisions to the update at that time. The proposed update is subsequently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

# 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 it may be expended.

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

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The "budget" is the proposed and tentative financial plan until it has been approved by the governing body, at which time it becomes the adopted budget. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law and/or administrative rules and regulations.

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

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

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

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

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

## **GLOSSARY (continued)**

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

**ENHANCEMENT** - An improvement to a programmatic service level.

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

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

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

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

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

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

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

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



## **GLOSSARY (continued)**

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

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

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

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

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

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

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

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

## **GLOSSARY (continued)**

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

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

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

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

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

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

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

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

**REVENUES** - (1) For governmental fund types, revenues are increases in net current assets from other than expenditure refunds and residual equity transfers. (2) For proprietary fund types revenues are increases in net total assets from other than expense refunds, capital contributions, and residual equity transfers. (see Revenues and Expenditures Discussion in Section B).

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

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

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

## **GLOSSARY (continued)**

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

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

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

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

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

**TRIM NOTICE** - "Truth In Millage", a tentative tax notice sent to all property owners in August, to provide information reflecting tentatively-adopted millage rates. Final millage rates cannot exceed tentatively-adopted millage rates.

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



Lee County Administration Budget Services  
2115 Second Street  
Fort Myers, FL 33901  
[www.lee-county.com](http://www.lee-county.com)