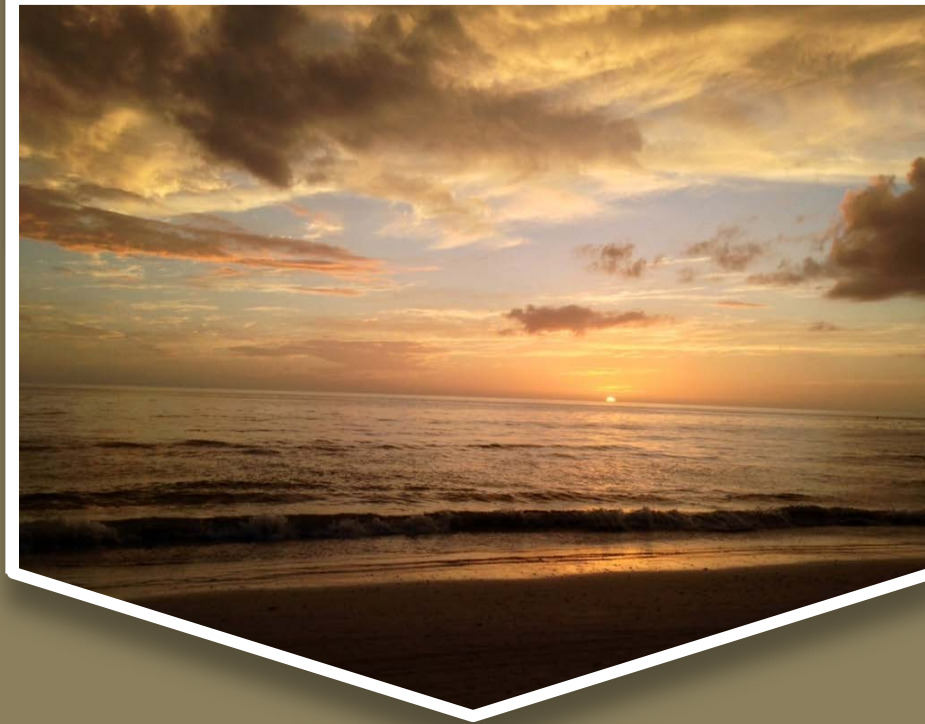


Lee County  
*Florida*



# ANNUAL BUDGET

FY 2016-2017



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# **Adopted Budget**

## **Fiscal Year 2016-2017**

### **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**

#### **Office of Management and Budget**

Pete Winton, Assistant County Manager/Chief Financial Officer  
Anne Henkel, Principal Management Analyst  
Lori Borman, Principal Management Analyst  
Angela Guttery, Management Analyst, Senior

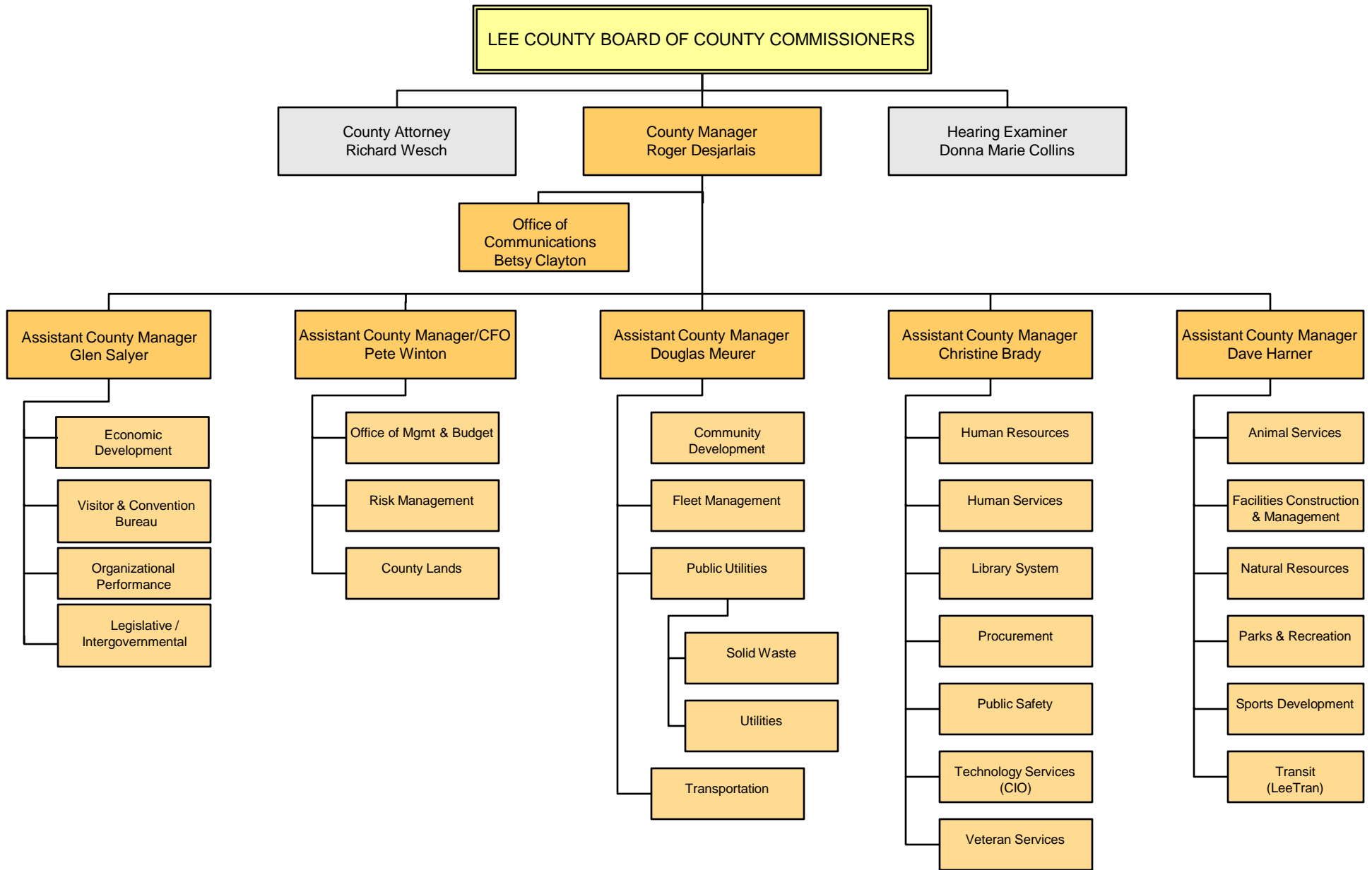
#### **County Administration**

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

#### **Front Cover**

Sunset at Fort Myers Beach

Photography by Samantha Westen, Business Analyst, County Administration



## 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
<b>County Manager</b> Communications	<b>Roger J. Desjarlais</b> Betsy Clayton	239-533-2221 239-533-2221
<b>Chief Financial Officer</b> County Lands Budget Risk Management	<b>Pete Winton</b> Glen Salyer, Interim Vacant Mike Figueroa	239-533-2221 239-533-2221 239-533-2221 239-533-2221
<b>Assistant County Manager</b> Community Development Fleet Services Solid Waste Utilities Transportation	<b>Doug Meurer</b> Dave Loveland Brad Wright, Interim Keith Howard Pam Keyes Randy Cerchie	239-533-2221 239-533-8585 239-533-5339 239-533-8000 239-533-8845 239-533-8580
<b>Assistant County Manager</b> Economic Development Visitor & Convention Bureau	<b>Glen Salyer</b> John Boland Tamara Pigott	239-533-2221 239-338-3161 239-338-3500

OFFICE	DIRECTOR	PHONE NUMBER
<b>Assistant County Manager</b> Human Resources Human Services Library System Procurement Public Safety Technology Services Veterans Services	<b>Christine Brady</b> Alise Flanjack, Interim Roger Mercado Vacant Mary Tucker Rob Farmer Andrew Hunter Roger Mercado	239-533-2221 239-533-2245 239-533-7930 239-533-4830 239-533-5450 239-533-3911 239-533-2210 239-533-7930
<b>Assistant County Manager</b> Animal Services Facilities Construction & Design LeeTran (Transit) Natural Resources Parks & Recreation Sports Development	<b>Dave Harner</b> Mack Young Damon Grant Steve Myers Roland Ottolini Cathy Olson, Interim Jeff Mielke	239-533-2221 239-533-7387 239-533-8505 239-533-8726 239-533-8109 239-533-7275 239-533-5273

### OTHER PUBLIC OFFICES

	PHONE NUMBER
Clerk of Circuit Court	239-533-5000
Supervisor of Elections	239-533-8683
Property Appraiser	239-533-6100
Tax Collector	239-533-6000
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

# LEE COUNTY GENERAL INFORMATION

## 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. The Fort Myers – Cape Coral MSA reflects a 7.6% difference (increase) from 2010 to 2015. The 2016 population projection is 680,539.

Of the State's 20 MSA's, the Fort Myers – Cape Coral MSA remains 6<sup>th</sup> in size in 2016.

**Source: US Bureau of the Census and University of Florida Bureau of Economic and Business 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 responsible to the Board for administration and operations of County Administration, and 24 operating departments, divisions and offices: Animal Services, Communications, Community Development, County Lands, Economic Development, Facilities Construction & Management, Fleet Management, Human Resources, Human Services, Library System, Management and Budget, Natural Resources, Parks & Recreation, Procurement, Public Safety, Risk Management, Solid Waste, Sports Development, Technology Services, Transit (LeeTran), Transportation, Utilities, Veteran Services, and the Visitor and Convention Bureau.

The County Manager is responsible to the Board for the execution of all Board policies.

The Clerk of the Circuit Court is ex-officio Clerk of the board and auditor, recorder and custodian of all County funds. The Clerk administers the County's fiscal activities on behalf of the Board.

The Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections and the Tax Collector are separate, elected constitutional offices in the State of Florida. The budgets of the Property Appraiser and the Tax Collector are submitted directly to the State of Florida Department of Revenue for approval. The Clerk of Circuit Court (to the extent of the function as ex-officio Clerk to the Board and amounts above the fee structure as Clerk to the Circuit and County Courts), Sheriff, and Supervisor of Elections prepare budgets for their general funds which are submitted to and approved by the Board.

## FIFTEEN LARGEST EMPLOYERS (October, 2015)

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
Lee Health	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 following table shows unemployment rates for Lee County, the State of Florida and the United States from 2005 through 2016 (September).

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	5.0	5.2	4.9
2016	4.7	4.7	4.9

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

## GROSS SALES

The following table sets forth changes in gross sales.

Fiscal Year	Lee County Gross Sales	Percent Change
2000-01	11,668,413,890	14.68%
2001-02	12,421,380,642	6.45%
2002-03	14,140,775,019	13.84%
2003-04	16,048,769,910	13.49%
2004-05	18,888,355,582	17.69%
2005-06	20,887,580,476	10.58%
2006-07	19,916,235,494	(4.65%)
2007-08	18,300,298,244	(8.11%)
2008-09	15,517,503,545	(15.21%)
2009-10	15,431,024,880	(.56%)
2010-11	16,638,020,670	7.82%
2011-12	17,693,489,551	6.34%
2012-13	19,072,108,706	7.79%
2013-14	21,149,986,725	10.89%
2014-15	22,969,530,865	8.6%
2015-16	24,161,704,177	5.19%

Source: Florida Department of Revenue.

## 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 121 schools, 44 elementary, 16 middle, 13 high schools, 18 special centers and community schools, 25 charter schools, 5 K-8 grade schools. There were 91,222 students enrolled for the 2015-2016 school year.

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. 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 Health. Lee Health includes 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	<u>1</u>
Total	101

**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 Xfinity.

**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 FY15-16 and FY16-17 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

## **FINANCIAL POLICIES (page 69)**

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 75)**

Each area is comprised of: 1) an expenditure history by division for Actual FY14-15, Unaudited Actual FY15-16, and Adopted Budget for FY16-17 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 133)**

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 171)**

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 2016-2017 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.

For the first time since 2007, the Board of County Commissioners reduced the General Fund tax rate (from 4.1506 mills to 4.0506 mills), while at the same time continuing its philosophy of "continuation" budgeting, which is the cost to provide the same service levels as the previous year. Only after that is completed are enhancements considered.

This year, the Board approved an additional investment in infrastructure projects, approving \$90 million of new funding over the next five years (\$6 million for water quality projects and \$84 million for transportation projects). This new funding included \$17.5 million of excess reserves, \$8.5 million of internal loan repayments and BP economic settlement damages, and \$64 million of Growth Increment Funding.

A significant policy decision by the Board has been 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 (CIP).

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.

The Board increased its funding for public safety, increasing the Sheriff's budget by \$6.3 million and the EMS budget by \$2.1 million.

As directed by the Board, there also has been an effort to reduce the county's debt burden, through a combination of scheduled and early repayment, and refinancing at lower costs, while limiting the amount of new debt. This has resulted in a \$173 million reduction since 2012, including \$41 million of future savings.

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. With the addition of the continuation budget and GIF policies, and new investment in water quality and transportation this year, the county is advancing the Board's adopted set of multi-year strategic policy initiatives:

1. Managing Growth
2. Economic Development & Redevelopment

3. Tourism & Sports
4. Transportation & Infrastructure
5. Preservation
6. Water Quality
7. Financial Strategies
8. 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,



Roger Desjarlais  
County Manager

December 31, 2016

# BUDGET SUMMARY

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# PROGRAM BUDGET SUMMARY TOTAL COMPARISON

## (FY15-16 Adopted Budget to FY16-17 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.

	2015- 2016 Adopted Budget	Percent Increase or (Decrease)	2016- 2017 Adopted Budget
<b>OPERATING BUDGETS:</b>			
BoCC Operating Departments	\$ 423,206,904	2.93%	\$ 435,619,059
Constitutional Officers and Courts	235,023,137	2.55%	241,006,403
Total Operating Budget	\$ 658,230,041	2.79%	\$ 676,625,462
<b>CAPITAL BUDGET:</b>			
Capital Projects	\$ 226,964,427	(9.57%)	\$ 205,252,250
Major Maintenance	44,651,926	(17.54%)	36,821,049
Total Capital Budget	\$ 271,616,353	(10.88%)	\$ 242,073,299
<b>Total Operating &amp; Capital Budgets</b>	<b>\$ 929,846,394</b>	<b>(1.20%)</b>	<b>\$ 918,698,761</b>
<b>OTHER:</b>			
Internal Transfers	\$ 230,515,549	27.69%	\$ 294,342,613
Debt Service	66,880,319	11.28%	74,425,875
Insurance	82,012,720	2.69%	84,219,286
Non-Departmental	16,739,683	20.21%	20,123,339
Special Districts	3,550,171	17.62%	4,175,674
Total Other	\$ 399,698,442	19.41%	\$ 477,286,787
Total Operating, Capital & Other:	\$ 1,329,544,836	5.00%	\$ 1,395,985,548
<b>RESERVES:</b>	<b>\$ 612,445,780</b>	<b>9.18%</b>	<b>\$ 668,680,757</b>
<b>Total Budget</b>	<b>\$ 1,941,990,616</b>	<b>6.32%</b>	<b>\$ 2,064,666,305</b>

The \$676.6 million operating component of the proposed budget for FY16-17 is a 2.79% increase from the prior year. This reflects an increase in County department operations funding of 2.93%. Significant increases include \$3.7 million for Transit (primarily for a grant-funded replacement of the fareboxes on all busses); \$2.2 million for Public Safety (EMS positions and equipment to maintain response times) and \$1.3 million for Community Development (increase in state housing grant funding). Constitutional Officers and Courts increased by 2.55%. Significant increases include \$6.3 million for law enforcement ( Sheriff's Office).

New capital projects for FY16-17 are \$109.8 million, \$49.7 million of which is Utilities projects and \$46.6 million is Transportation Projects. Carryover projects from FY15-16 make up the balance of the \$205.3 million. The major carryovers are the Green Meadows Water Treatment Plant expansion (\$23.2 million), Three Oaks Wastewater Treatment Plant (\$19 million) and various road and beach and shoreline projects that are under construction and bridge fiscal years. Major Maintenance (projects costing over \$25,000) decreased 17.54% primarily due to completion of carryover projects.

Transfers increased 27.69%. Transfers between funds represent an expense to the sending fund and a revenue to the receiving fund. The increase primarily is due to transfers from the General Fund for Water Quality and Transportation projects, transfers of surplus tolls for transportation projects and transfers between Utilities funds to pay for the debt and capital projects. Debt Service increased 11.28% primarily due to a plan to repay transportation debt three years early (local option gas tax supported debt).

Non-Departmental increased 20.21% due increases in Medicaid and tax increment payments.

Reserves increased 9.18% due to increases in reserves for future capital projects (five-year Capital Improvement Plan) for Transportation and Utilities projects. Included in the reserves are Growth Increment Funding revenues and excess reserves dedicated to Water Quality and Transportation projects.

# BUDGET SUMMARY

## LEE COUNTY - FISCAL YEAR 2016-2017

<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><u>CURRENT REVENUES:</u></b>								
Ad Valorem Taxes	\$ 261,586,130	\$ 62,245,156	\$ 0	\$ 0	\$ 1,832,743	\$ 0	\$ 0	\$ 325,664,029
Other Taxes	0	51,494,901	0	23,163,545	0	0	0	74,658,446
License & Permits	20,165,325	12,866,725	0	350,000	2,332,766	0	0	35,714,816
Intergovernmental Revenues	63,508,176	17,056,665	0	6,163,055	12,396,393	0	0	99,124,289
Charges for Services	30,212,782	16,363,514	0	124,000	233,288,283	90,745,814	0	370,734,393
Fines & Forfeitures	156,000	842,400	0	0	656,000	450,000	0	2,104,400
Miscellaneous Revenues	12,793,778	4,314,063	22,120	707,178	2,345,353	2,517,611	0	22,700,103
Court Related Revenues	0	3,996,000	0	0	0	0	0	3,996,000
Non-Revenues	16,023,504	31,411,627	34,508,265	68,471,395	194,202,470	2,649,878	0	347,267,139
Less 5% Anticipated Revenues	(3,000,000)	(1,911,101)	0	0	(7,848,302)	0	0	(12,759,403)
Total Current Revenues	\$ 401,445,695	\$ 198,679,950	\$ 34,530,385	\$ 98,979,173	\$ 439,205,706	\$ 96,363,303	\$ 0	\$ 1,269,204,212
<b>FUND BALANCE APPROPRIATED</b>	\$ 109,806,967	\$ 104,081,252	\$ 21,243,037	\$ 201,526,874	\$ 294,064,114	\$ 64,739,849	\$ 0	\$ 795,462,093
Total Estimated Revenues	<u>\$ 511,252,662</u>	<u>\$ 302,761,202</u>	<u>\$ 55,773,422</u>	<u>\$ 300,506,047</u>	<u>\$ 733,269,820</u>	<u>\$ 161,103,152</u>	<u>\$ 0</u>	<u>\$ 2,064,666,305</u>
<b><u>APPROPRIATED EXPENDITURES</u></b>								
<b><u>CURRENT EXPENDITURES:</u></b>								
General Government Services	\$ 91,931,824	\$ 12,633,693	\$ 25,591,489	\$ 16,651,771	\$ 7,259,874	\$ 110,686,419	\$ 0	\$ 264,755,070
Public Safety	217,678,903	15,722,431	0	0	0	2,561,886	0	235,963,220
Physical Environment	3,299,807	5,421,643	0	6,520,000	253,426,568	0	0	268,668,018
Transportation	0	29,956,808	0	79,053,008	53,764,408	0	0	162,774,224
Economic Environment	4,214,374	26,814,567	0	1,086,357	0	0	0	32,115,298
Human Services	14,085,823	5,626,723	0	0	0	0	0	19,712,546
Culture/Recreation	17,296,977	39,464,693	5,141,166	21,607,448	0	0	0	83,510,284
Court Related Services	4,011,228	16,021,626	0	0	0	0	0	20,032,854
Non-Expenditure Disbursements	65,010,050	62,121,321	3,833,410	12,314,426	151,063,406	0	0	294,342,613
Debt Service	0	0	0	0	14,103,735	7,686	0	14,111,421
Total Current Expenditures	\$ 417,528,986	\$ 213,783,505	\$ 34,566,065	\$ 137,233,010	\$ 479,617,991	\$ 113,255,991	\$ 0	\$ 1,395,985,548
<b>RESERVES</b>	\$ 93,723,676	\$ 88,977,697	\$ 21,207,357	\$ 163,273,037	\$ 253,651,829	\$ 47,847,161	\$ 0	\$ 668,680,757
Total Appropriated Expenditures	<u>\$ 511,252,662</u>	<u>\$ 302,761,202</u>	<u>\$ 55,773,422</u>	<u>\$ 300,506,047</u>	<u>\$ 733,269,820</u>	<u>\$ 161,103,152</u>	<u>\$ 0</u>	<u>\$ 2,064,666,305</u>

## ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY14-15 ACTUAL	FY15-16 UNAUDITED ACTUAL	FY16-17 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 292,754,239	\$ 313,128,274	\$ 325,664,029	4.00%
Other Taxes	67,911,858	75,121,383	74,658,446	(0.62%)
Licenses & Permits	43,308,698	41,024,404	35,714,816	(12.94%)
Intergovernmental	101,475,358	116,362,621	99,124,289	(14.81%)
Charges for Services	358,564,451	400,377,615	370,734,393	(7.40%)
Fines & Forfeitures	3,347,087	3,199,549	2,104,400	(34.23%)
Miscellaneous	28,383,348	29,639,366	22,700,103	(23.41%)
Court Cost	3,958,585	4,223,209	3,996,000	(5.38%)
Internal Services	0	0	0	
Non-Revenues	677,313,597	323,297,047	347,267,139	7.41%
Less 5% Anticipated	0	0	(12,759,403)	
Fund Balance	948,455,948	967,080,682	795,462,093	(182.25%)
<b>Total Revenues</b>	<b>\$ 2,525,473,169</b>	<b>\$ 2,273,454,151</b>	<b>\$ 2,064,666,305</b>	<b>(9.18%)</b>
<u>EXPENDITURES</u>				
General Government Services	\$ 269,302,798	\$ 270,185,253	\$ 264,755,070	(2.01%)
Public Safety	211,883,864	249,195,172	235,963,220	(5.31%)
Physical Environment	183,738,639	286,161,026	268,668,018	(6.11%)
Transportation	82,993,330	160,764,624	162,774,224	1.25%
Economic Environment	26,548,461	32,751,316	32,115,298	(1.94%)
Human Services	20,127,422	23,179,621	19,712,546	(14.96%)
Culture / Recreation	83,491,246	112,122,192	83,510,284	(25.52%)
Court Related	5,707,381	6,930,486	20,032,854	189.05%
Non-Expenditures	659,048,780	311,273,066	294,342,613	(5.44%)
Debt Service	15,550,566	25,428,948	14,111,421	(44.51%)
Reserves	967,080,682	795,462,093	668,680,757	(15.94%)
<b>Total Expenditures</b>	<b>\$ 2,525,473,169</b>	<b>\$ 2,273,454,151</b>	<b>\$ 2,064,666,305</b>	<b>(9.18%)</b>

# REVENUES & EXPENDITURES DISCUSSION

**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. Ad valorem budget is shown at 95% of estimates projected by the Tax Collector.

**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.

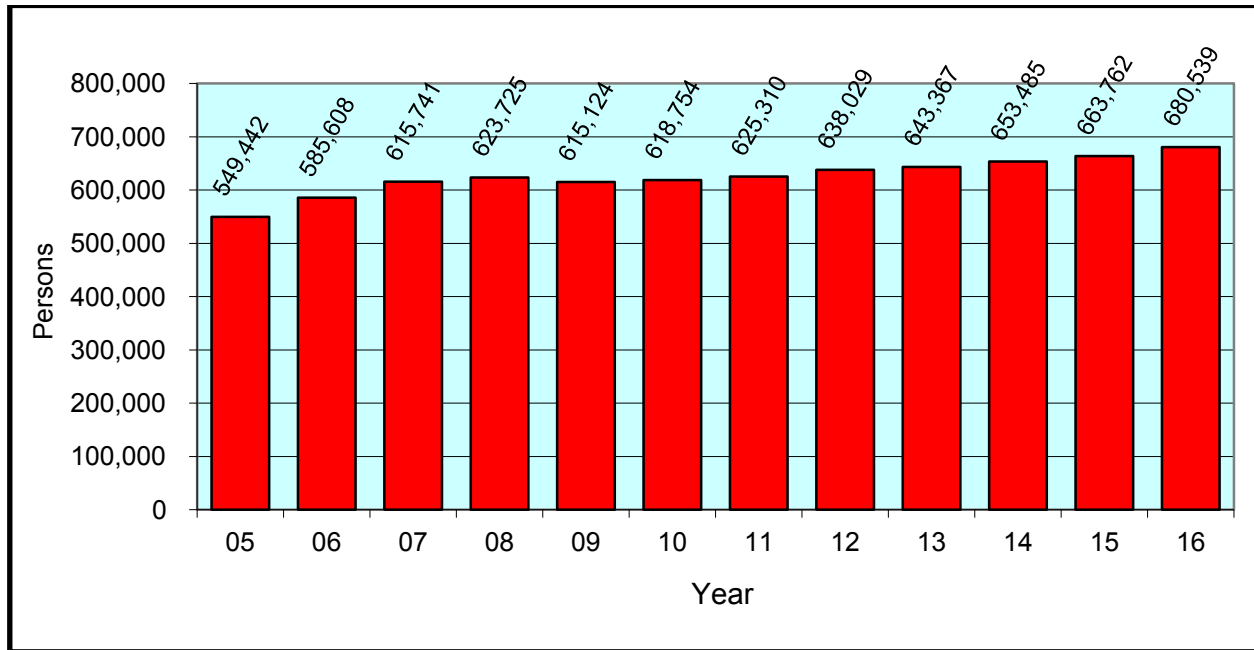
*Property tax* revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used 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.

*Licenses and Permits* are evaluated based upon previous permit activity, any changes in fees, and the probability of continued levels of activity.

*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



## LEE COUNTY POPULATION 2005 THROUGH 2016



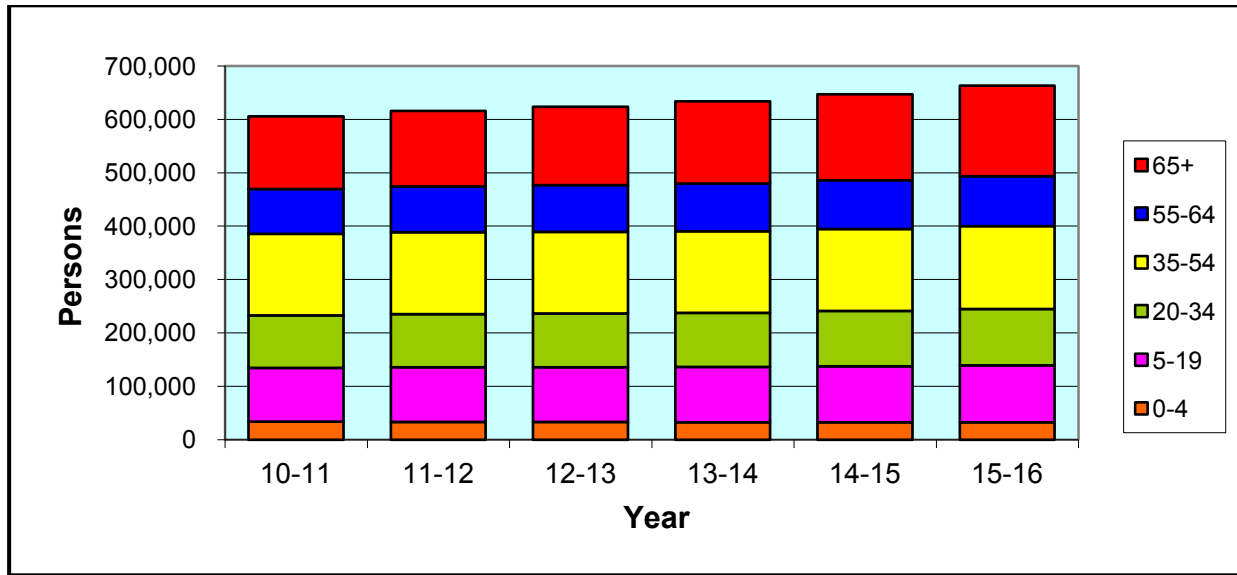
Sources: Bureau of Economic and Demographic Research (BEBR), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 23.9% over the past 12 years. Although affected by economic downturns such as in 2007-2008 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.0% from 2000 to 2008. However, in 2008 the rate of growth slowed substantially (1.3%) from the previous year. The 2009 rate indicated an actual decline of 1.4% for the first time. This is reflective of an overall Florida population decline of 0.3% - the first statewide decline since military personnel left the state at the end of World War II. In 2015, the census estimate was 701,982.

2005-2006	+36,166	2010-2011	+6,556	2015-2016	+16,777
2006-2007	+30,133	2011-2012	+12,719		
2007-2008	+7,984	2012-2013	+5,338		
2008-2009	-8,601	2013-2014	+10,118		
2009-2010	+3,630	2014-2015	+10,277		

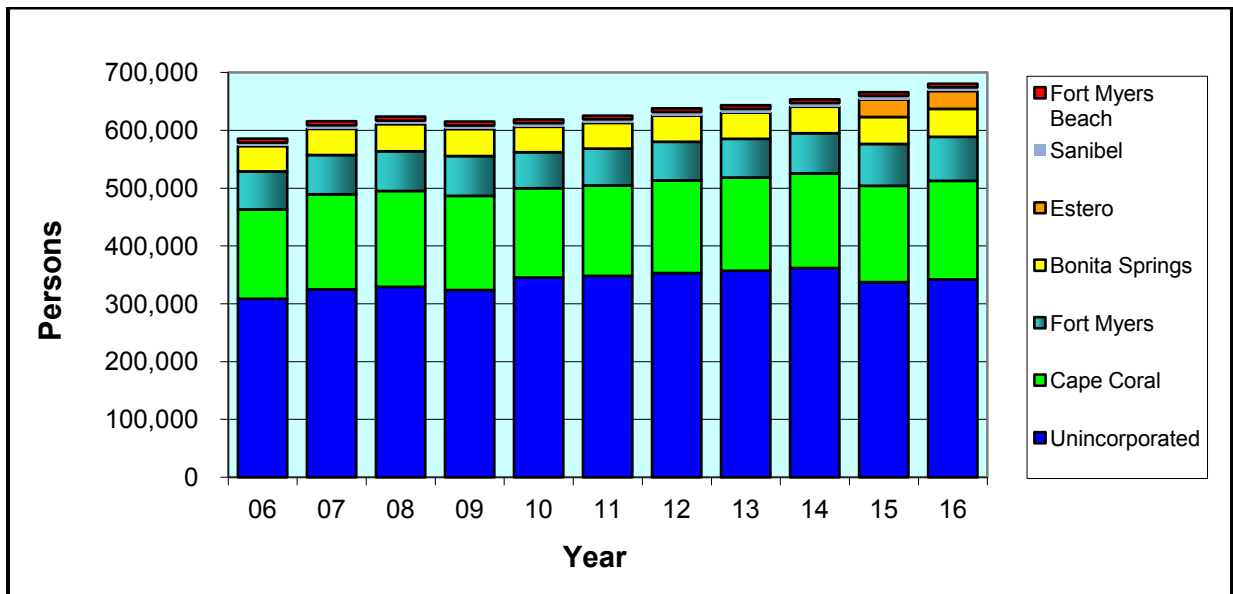
The figures from 2010 to 2012 reflect a relatively small growth trend compared to the period before 2007 and reflects the long term effects on population from the decline in construction activity and home foreclosure activity that occurred especially in 2008 to 2010. The 2016 number is a BEBR projection.

## LEE COUNTY POPULATION PROFILE



Source: United States Census Bureau

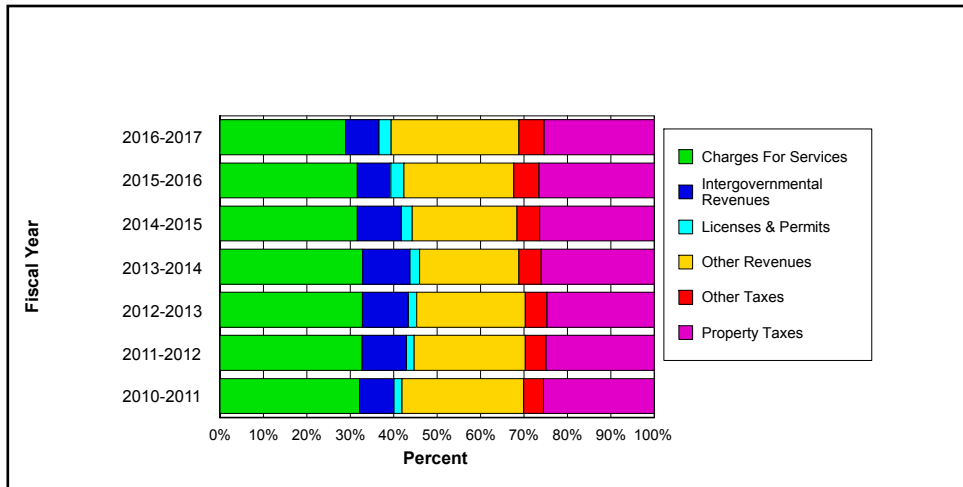
## UNINCORPORATED AND INCORPORATED POPULATION



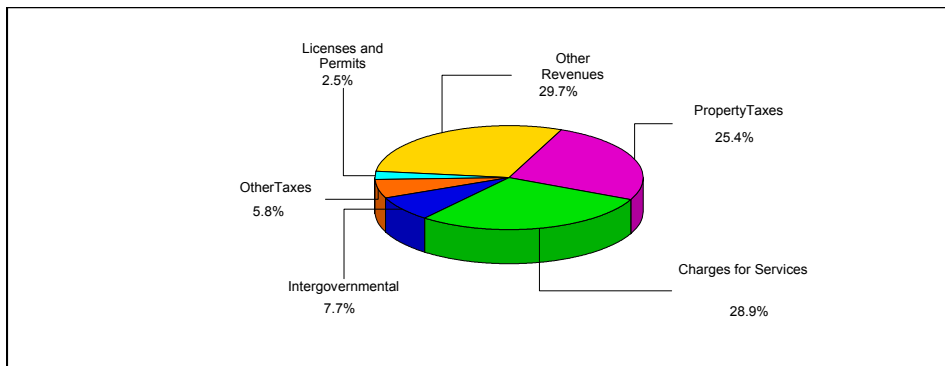
Source: BEBR, University of Florida (2016)

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 FY16-17 (Excludes Transfers and Reserves)



Percentage Distribution for FY16-17

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

<u>REVENUE TYPE</u>	<u>FY16-17 ADOPTED</u>	
Property Taxes	\$325,664,029	
Charges for Services	370,734,393	
Intergovernmental	99,124,289	
Other Taxes	74,658,446	
Licenses and Permits	31,597,084	
Other Revenues:		
Interfund Transfers	\$ 294,342,613	
Interest Earnings	2,774,814	
Constitutional Transfers and Misc Revenues	72,005,972	
Impact Fees	4,117,732	
Fines & Forfeitures	2,104,400	
Court and Related Services	3,996,000	
Rent & Royalties	843,843	
	<u>380,185,374</u>	
Total Current Revenues	\$1,281,963,615	61.5%
Less 5% Anticipated	(12,759,403)	
Fund Balance	<u>795,462,093</u>	<u>38.5%</u>
<b>TOTAL ALL REVENUES</b>	<b><u>\$2,064,666,305</u></b>	<b>100.00%</b>

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

Property Taxes account for 25.4% of the current revenues budgeted for FY16-17. 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 28.9% of current revenues.

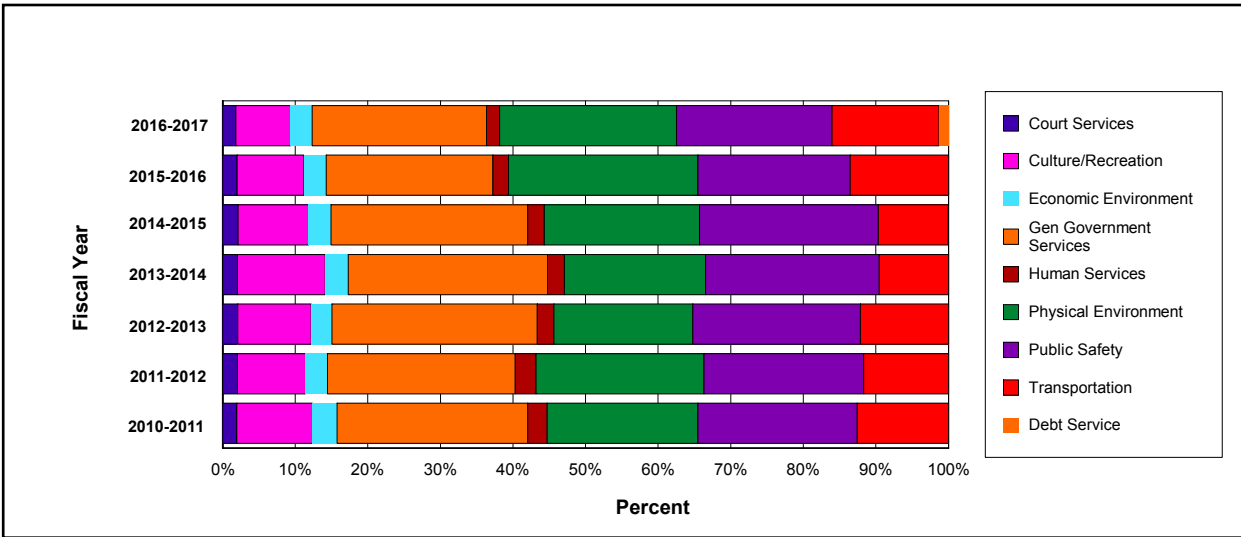
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.7% of the current revenues budgeted.

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.

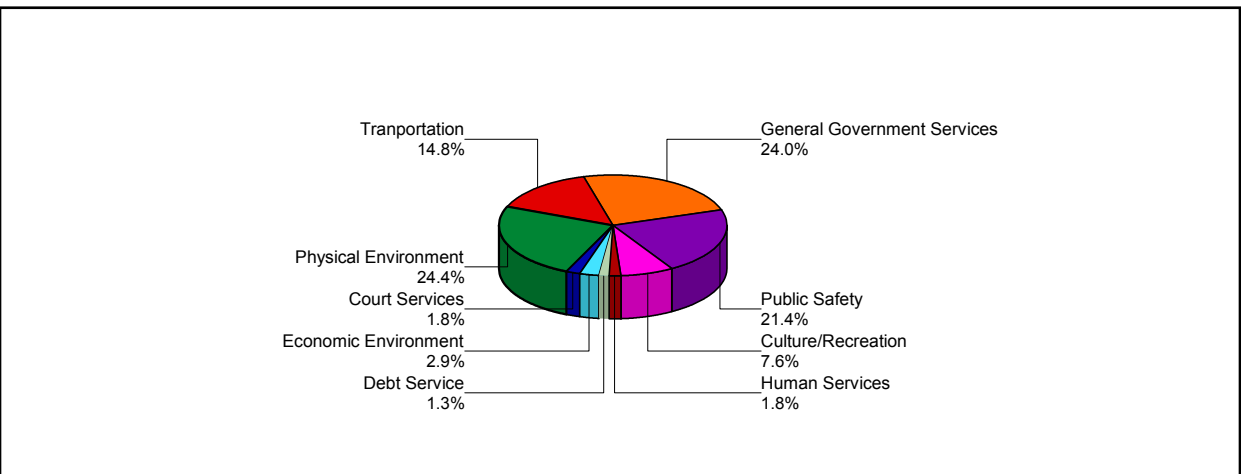
Licenses and Permits are 2.5% of current revenues and consist primarily of building and permit fees.

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 FY16-17 (Excludes Transfers and Reserves)



Percentage Distribution for FY16-17 (Excludes Transfers and Reserves)

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

<u>EXPENDITURE FUNCTION</u>	<u>2016 - 2017</u> <u>ADOPTED</u>		
General Government	\$ 264,755,070		
Public Safety	235,963,220		
Physical Environment	268,668,018		
Transportation	162,774,224		
Economic Environment	32,115,298		
Human Services	19,712,546		
Culture & Recreation	83,510,284		
Court Services	20,032,854		
Debt Service	14,111,421		
Subtotal	\$ 1,101,642,935	53.4%	
TRANSFERS AND RESERVES	963,023,370	46.6%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,064,666,305</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 FY16-17 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY16-17, Physical Environment is the largest at 24.4%, followed by General Government Services at 24.0% and Public Safety at 21.4%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 21.4%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 2.9% of the total budget.

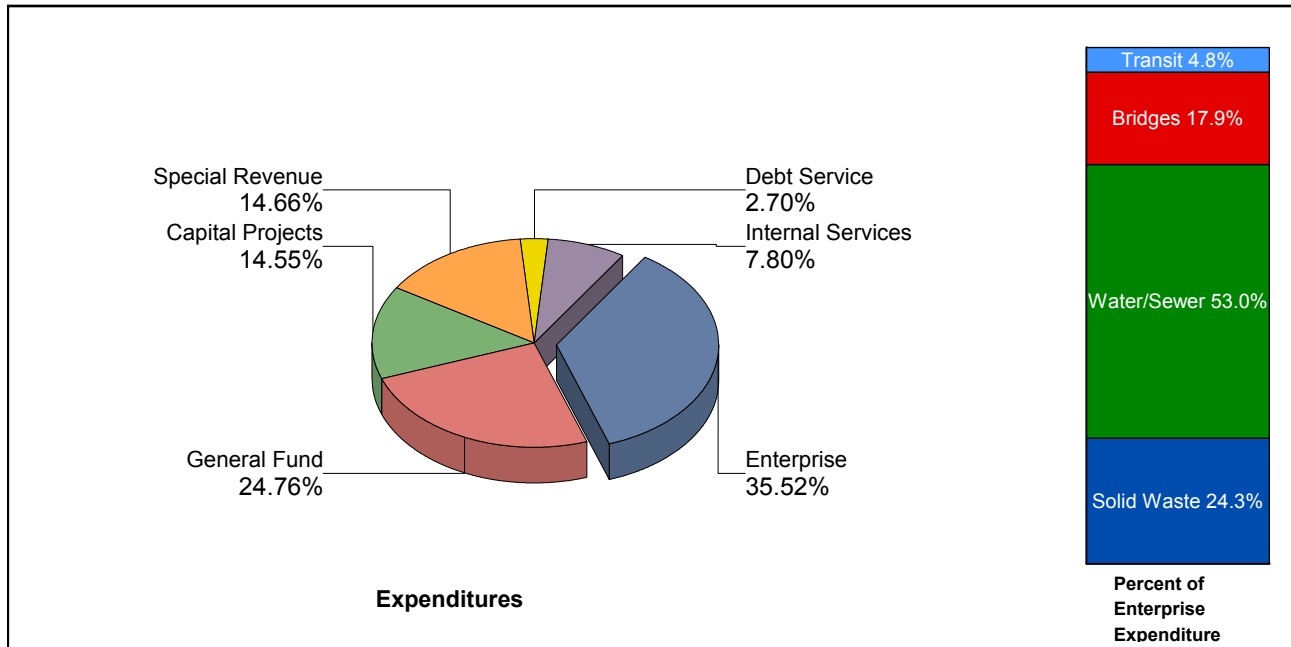
Human Services, including social service support and grant-related programs, represents 1.8% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.6% 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 \$668,680,757 and Interfund Transfers of \$294,342,613 for a total of \$963,023,370 or 46.6% of total expenditures.

## EXPENDITURES BY FUND GROUP ALL USES



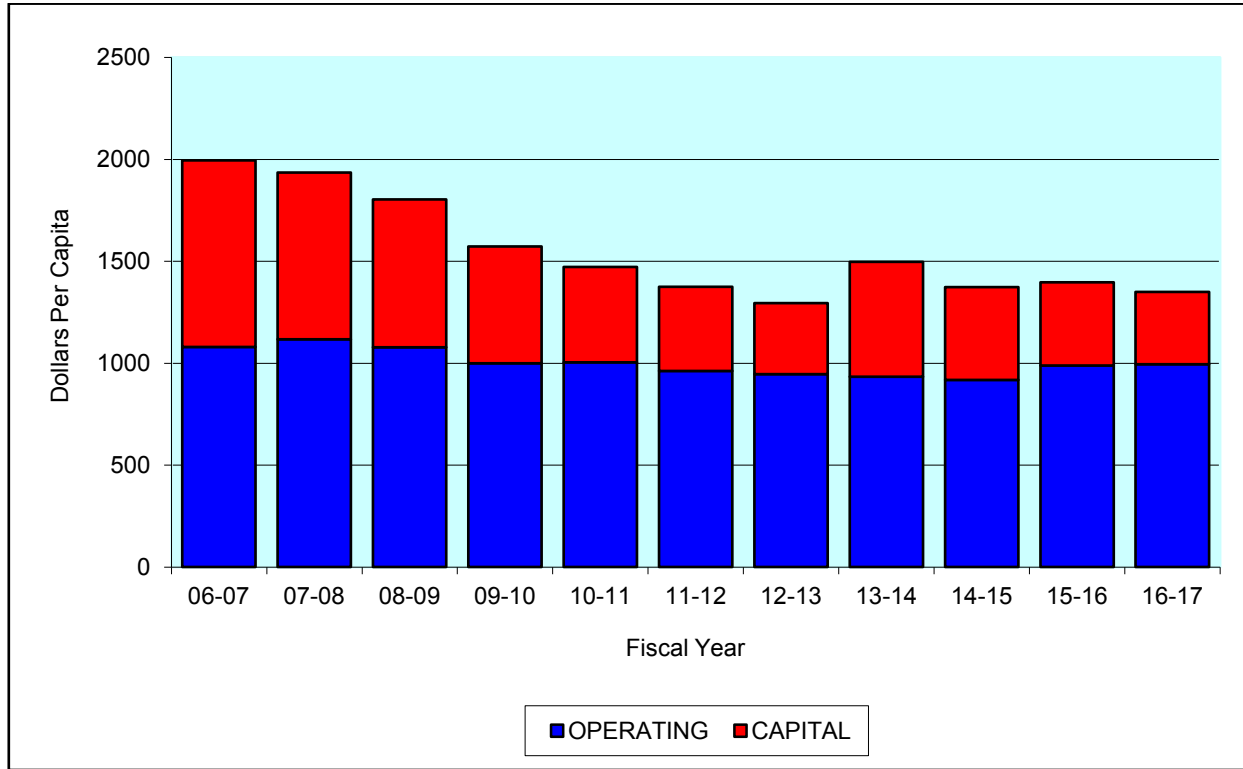
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	178,025,222
	Water/Sewer		388,852,989
	Bridges		131,555,762
	Transit		34,835,847
	Subtotal	\$	733,269,820
General			511,252,662
Capital Projects			300,506,047
Special Revenue			302,761,202
Debt Service			55,773,422
Internal Service Funds			161,103,152
Trust and Agency			0
	<b>TOTAL</b>	<b>\$</b>	<b>2,064,666,305</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

FY06-07 THROUGH FY16-17



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

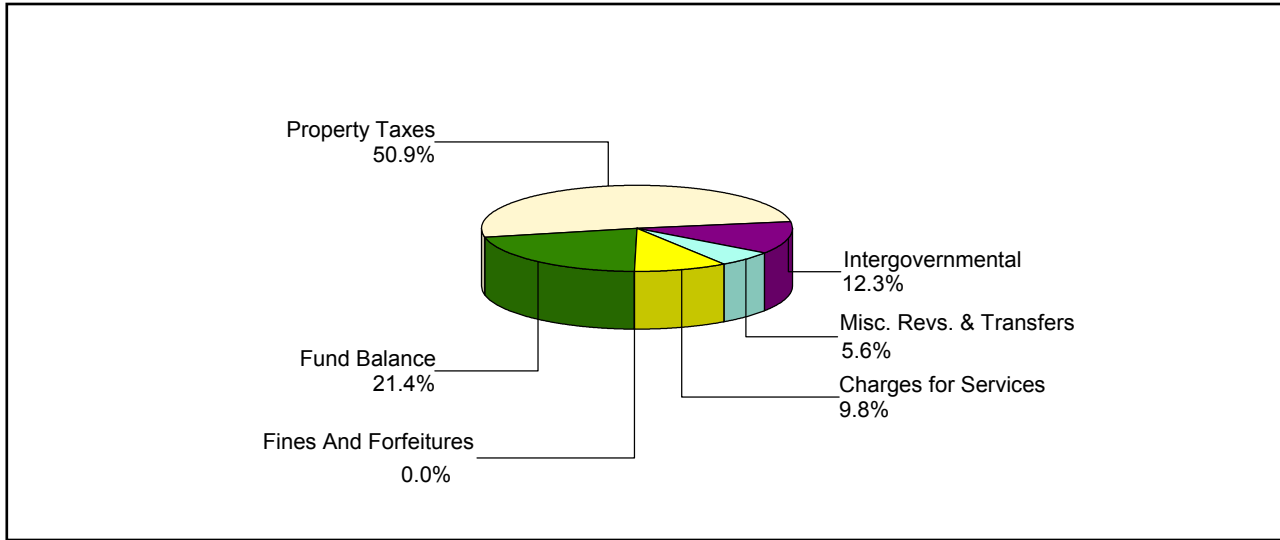
	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17
Operating	\$ 1,079	\$ 1,118	\$ 1,078	\$ 1,000	\$ 1,005	\$ 962	\$ 946	\$ 934	\$ 918	\$ 989	\$ 994
Capital	916	818	725	572	467	413	348	564	455	408	356
<b>TOTAL</b>	<b>\$ 1,995</b>	<b>\$ 1,936</b>	<b>\$ 1,803</b>	<b>\$ 1,572</b>	<b>\$ 1,472</b>	<b>\$ 1,375</b>	<b>\$ 1,294</b>	<b>\$ 1,498</b>	<b>\$ 1,373</b>	<b>\$ 1,397</b>	<b>\$ 1,350</b>

Total per capita expenditures reflect a slight increase from FY15-16 to FY16-17.

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 led to a decline in per capita expenses that began in FY08-09 and continued through FY12-13. A gradual increase that began in FY13-14 was followed by decreases in FY14/15 through FY16-17.

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 minor increases in FY15-16 and FY16-17.

## GENERAL FUND REVENUE BY CATEGORY



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

	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Actual</b>	<b>FY15-16 Unaudited Actual</b>	<b>FY16-17 Adopted</b>
Property Taxes	\$ 187,541,127	\$ 186,791,109	\$ 219,275,056	\$ 233,681,163	\$ 251,043,539	\$ 261,586,130
Other Taxes	0	0	0	0	0	0
Intergovernmental	61,600,381	60,393,078	63,221,389	68,971,944	70,196,667	63,508,176
Misc Revs & Transfers	31,408,125	35,894,650	24,773,285	29,991,167	26,748,557	28,817,282
Charges for Services	39,704,886	37,708,699	46,467,117	48,146,182	48,731,739	50,378,107
Fines & Forfeitures	129,178	148,515	410,397	350,968	300,110	156,000
<b>Current Revenues</b>	<b>\$ 320,383,697</b>	<b>\$ 320,936,051</b>	<b>\$ 354,147,244</b>	<b>\$ 381,141,424</b>	<b>\$ 397,020,612</b>	<b>\$ 404,445,695</b>
Less 5% Anticipated						(3,000,000)
Fund Balance	197,558,406	145,222,257	109,546,720	121,106,355	134,598,117	109,806,967
<b>TOTAL</b>	<b>\$ 517,942,103</b>	<b>\$ 466,158,308</b>	<b>\$ 463,693,964</b>	<b>\$ 502,247,779</b>	<b>\$ 531,618,729</b>	<b>\$ 511,252,662</b>

The chart reflects adopted FY16-17 revenues in the General Fund. Projected revenues total \$511,252,662. Chart percentages are based on this total. Property Taxes account for 50.9% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 33.7% of Fund Revenues.

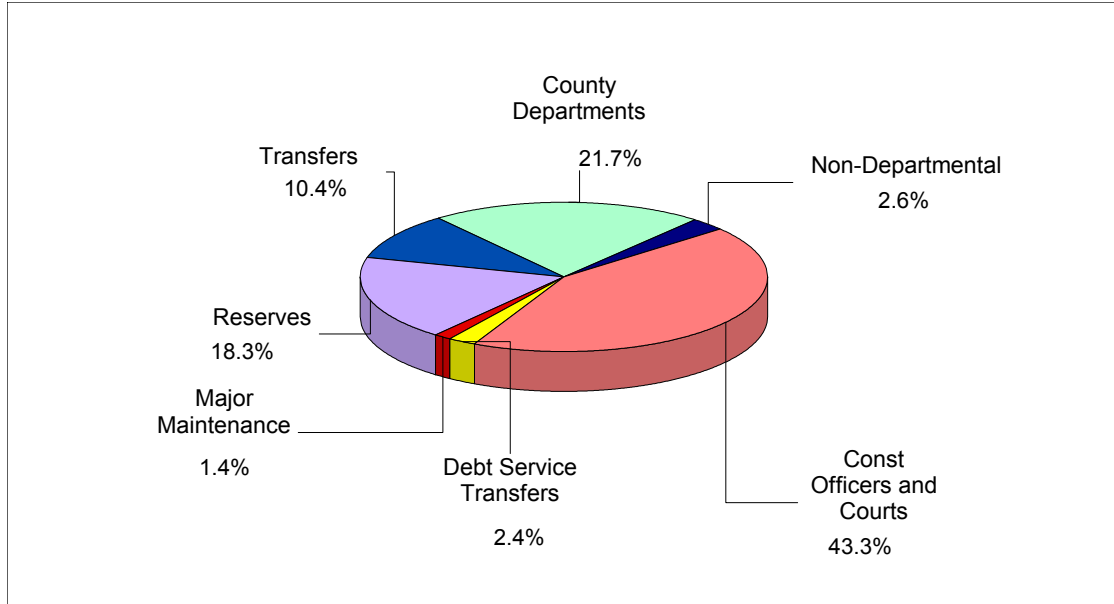
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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



	<u>FY11-12</u> <u>Actual</u>	<u>FY12-13</u> <u>Actual</u>	<u>FY13-14</u> <u>Actual</u>	<u>FY14-15</u> <u>Actual</u>	<u>FY15-16</u> <u>Unaudited</u> <u>Actual</u>	<u>FY16-17</u> <u>Adopted</u>
County Departments	\$ 110,235,932	\$ 100,756,055	\$ 98,331,363	\$ 99,931,585	\$ 105,411,841	\$ 110,728,558
Non-Departmental	10,298,060	13,555,786	10,055,295	14,290,357	13,444,828	13,220,309
Const Officers and Courts	191,413,997	186,436,614	194,162,461	202,016,245	217,851,579	221,543,181
Debt Service Transfers	17,477,268	12,381,742	12,319,524	12,308,215	12,430,590	12,057,907
Major Maintenance	0	0	0	0	11,596,767	7,026,888
Reserves	0	0	0	0	0	93,723,676
Transfers	20,818,601	21,983,601	18,381,402	28,766,723	41,170,476	52,952,143
<b>TOTAL</b>	<b><u>\$350,243,858</u></b>	<b><u>\$ 335,113,798</u></b>	<b><u>\$ 333,250,045</u></b>	<b><u>\$ 357,313,125</u></b>	<b><u>\$ 401,906,081</u></b>	<b><u>\$ 511,252,662</u></b>

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

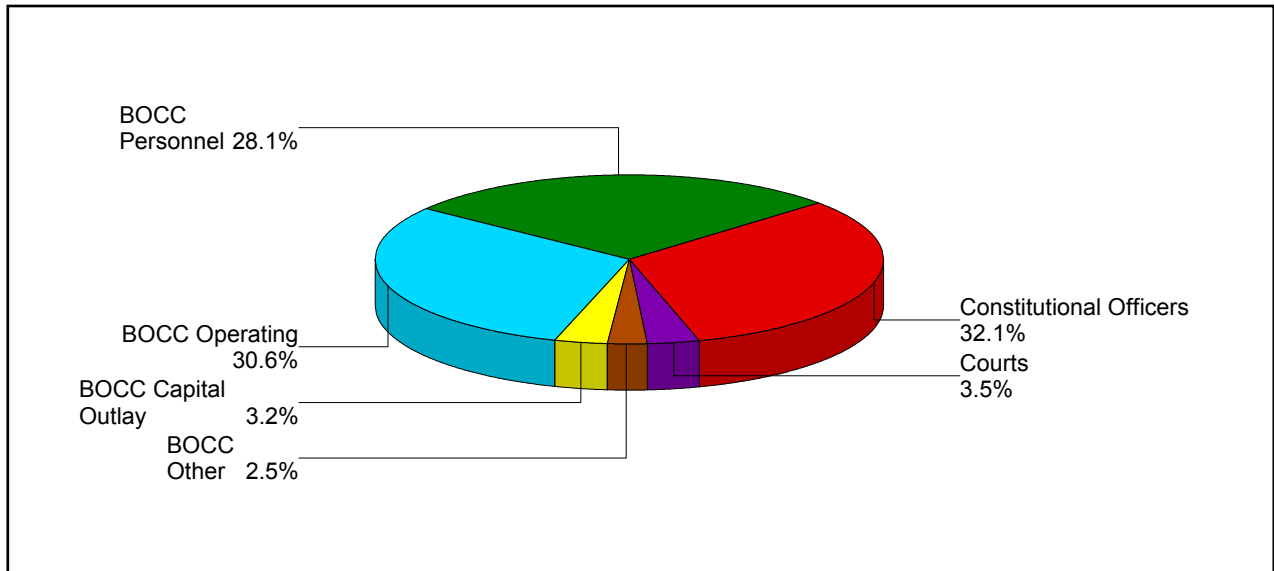
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 189,903,546	
Operating Expenses	207,237,327	
Capital Outlay	21,576,824	
Other Expenses	16,901,362	
Total BoCC Operating Departments	435,619,059	\$ 435,619,059
Constitutional Officers		217,342,374
Courts		23,664,029
Total Operating Expenses		\$ 676,625,462

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 FY11-12	ACTUAL FY12-13	ACTUAL FY13-14	ACTUAL FY14-15	UNAUDITED ACTUAL FY15-16	ADOPTED BUDGET FY16-17
Animal Services	4,609,741	4,533,510	4,598,371	4,715,246	5,030,608	5,501,723
Community Development	14,672,198	14,317,442	13,481,421	14,255,791	15,115,261	18,904,089
Construction & Design	2,047,654	1,807,358	1,797,387	2,132,274	0	0
County Administration	2,724,586	2,608,978	2,114,768	2,480,422	3,442,646	3,728,397
County Attorney	2,964,451	2,861,074	2,625,215	2,815,458	2,963,935	3,116,906
County Commission	1,146,048	1,218,777	1,304,503	1,380,608	1,407,490	1,445,736
County Lands	955,806	933,090	830,505	926,038	1,042,172	1,088,641
Economic Development	1,810,482	1,219,361	995,745	915,728	1,163,909	1,189,729
Facilities Management	11,705,012	11,931,752	12,006,986	11,869,246	14,649,958	15,621,539
Fleet Management	9,906,639	9,185,768	8,511,820	9,763,974	11,070,325	11,402,700
GIS Operations	681,034	674,010	565,811	605,186	684,130	754,605
Hearing Examiner	593,663	646,775	702,573	727,212	742,727	769,373
Human Resources	1,897,889	1,983,776	1,931,619	1,919,895	2,250,593	2,687,578
Human Services	35,144,431	25,517,838	25,165,362	22,552,830	23,111,528	22,589,701
Information Technology	10,966,963	11,883,139	11,774,599	11,642,922	11,936,036	13,680,582
Internal Services	1,701,980	1,636,727	1,581,150	619,637	683,111	871,781
Library	23,231,802	24,147,519	25,054,945	25,378,120	26,239,032	26,412,858
Natural Resources	4,808,230	4,755,734	4,773,638	4,916,057	5,097,816	5,520,991
Office of Sustainability	212,747	273,389	302,745	518,485	0	0
Parks and Recreation	28,074,149	27,236,798	29,736,502	30,910,895	30,473,389	32,798,553
Procurement Management	887,271	787,838	732,324	744,254	1,129,934	1,535,440
Public Resources	1,327,139	1,349,206	1,298,902	1,130,104	0	0
Public Safety	44,080,164	45,440,132	43,625,543	45,241,809	47,968,447	49,577,340
Solid Waste	59,111,190	63,024,782	60,402,595	65,039,795	70,241,438	71,327,418
Sports Development	783,502	736,669	1,015,734	1,003,082	1,187,053	1,244,930
Transit	20,515,833	35,852,783	21,876,677	22,686,282	30,041,916	28,405,714
Transportation	37,313,785	37,513,546	37,077,094	36,720,348	37,667,053	39,800,929
Lee County Utilities	51,690,258	51,508,657	51,202,104	51,953,821	53,785,214	56,021,617
Visitor & Convention Bureau	12,811,742	14,062,285	15,711,267	17,356,042	17,705,615	19,620,189
<b>TOTAL</b>	<b>\$ 388,376,388</b>	<b>\$ 399,648,713</b>	<b>\$ 382,797,905</b>	<b>\$ 392,921,562</b>	<b>\$ 416,831,338</b>	<b>\$ 435,619,059</b>

# OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY09-10	ACTUAL FY10-11	ACTUAL FY11-12	ACTUAL FY12-13	ACTUAL FY13-14	ACTUAL FY14-15	UNAUDITED ACTUAL FY15-16	ADOPTED BUDGET FY16-17
<b>COURTS</b>								
Court Services	\$ 14,922,093	\$ 15,107,423	\$ 14,891,535	\$ 14,004,207	\$ 13,138,222	\$ 13,986,642	\$ 13,482,288	\$ 14,880,858
Board Support	1,517,107	1,576,851	1,548,792	1,490,212	1,435,499	1,491,337	1,348,599	1,552,852
<b>TOTAL</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>\$ 15,477,979</b>	<b>\$ 14,830,888</b>	<b>\$ 16,433,710</b>
Public Defender	\$ 791,890	\$ 794,448	\$ 853,676	\$ 898,475	\$ 974,696	\$ 997,896	\$ 1,022,864	\$ 1,453,244
State Attorney	1,638,066	1,548,732	1,516,602	1,572,208	1,597,770	1,776,989	1,769,571	2,145,900
Medical Examiner	2,505,123	2,437,800	2,483,454	2,516,595	2,674,177	3,038,683	3,271,928	3,631,175
<b>TOTAL COURTS</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>\$ 21,291,547</b>	<b>\$ 20,895,250</b>	<b>\$ 23,664,029</b>
<b>CONSTITUTIONAL OFFICERS</b>								
Tax Collector	\$ 16,515,339	\$ 14,755,533	\$ 14,130,593	\$ 13,866,745	\$ 14,604,821	\$ 15,457,366	\$ 16,308,881	\$ 15,091,223
Board Support	1,381,786	1,433,896	1,317,169	1,367,725	1,386,832	1,441,303	1,311,824	1,422,274
<b>TOTAL</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>\$ 16,898,669</b>	<b>\$ 17,620,705</b>	<b>\$ 16,513,497</b>
Excess Funds Returned	\$(1,390,558)	\$(8,249,544)	\$(7,605,759)	\$(7,042,431)	\$(6,918,788)	\$(8,421,167)	\$ 0	
Clerk to Board	\$ 8,801,391	\$ 9,611,035	\$ 8,448,868	\$ 8,371,665	\$ 8,456,399	\$ 8,774,041	\$ 9,134,427	\$ 9,656,759
Board Support	1,059,882	986,024	947,098	964,989	1,023,958	1,043,920	857,947	969,325
<b>TOTAL</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>\$ 9,992,374</b>	<b>\$ 10,626,084</b>
Excess Funds Returned	\$(263,200)	\$(346,767)	\$(200,092)	\$(723,460)	\$(443,761)	\$(891,640)	\$ 0	
Property Appraiser	\$ 8,805,878	\$ 8,601,584	\$ 7,943,635	\$ 7,754,726	\$ 7,834,157	\$ 7,841,409	\$ 7,864,459	\$ 7,808,373
Board Support	2,571,393	2,517,075	2,374,996	2,220,618	2,277,446	2,202,188	2,173,864	1,917,993
<b>TOTAL</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>\$ 10,038,323</b>	<b>\$ 9,726,366</b>
Excess Funds Returned	\$(668,928)	\$(1,055,977)	\$(1,109,490)	\$(525,456)	\$(825,041)	\$(1,131,575)	\$ 0	
Supervisor of Elections	\$ 4,962,620	\$ 4,968,138	\$ 6,420,458	\$ 6,227,658	\$ 7,184,647	\$ 6,756,022	\$ 8,896,916	\$ 8,016,447
Board Support	789,592	759,726	717,087	677,127	786,177	818,276	613,348	576,233
<b>TOTAL</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>\$ 9,510,264</b>	<b>\$ 8,592,680</b>
Excess Funds Returned	\$(1,106,627)	\$(1,297,811)	\$(1,856,369)	\$(580,380)	\$(380,563)	\$(73,175)	\$(26,369)	



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

	<u>ACTUAL FY09-10</u>	<u>ACTUAL FY10-11</u>	<u>ACTUAL FY11-12</u>	<u>ACTUAL FY12-13</u>	<u>ACTUAL FY13-14</u>	<u>ACTUAL FY14-15</u>	<u>UNAUDITED ACTUAL FY15-16</u>	<u>ADOPTED BUDGET FY16-17</u>
<b>SHERIFF:</b>								
Sheriff Disb-Law Enforcement	\$ 102,301,327	\$ 97,697,148	\$ 92,390,669	\$ 89,375,093	\$ 93,261,675	\$ 99,777,961	\$ 109,496,202	\$ 112,624,386
Sheriff Disb-Correct	53,590,259	51,633,582	49,423,717	48,109,671	49,325,793	49,376,404	50,660,934	53,875,614
Board Support	5,352,112	5,291,294	5,111,405	5,346,138	5,115,747	5,259,068	4,526,453	5,383,747
Trust & Agency	280,320	434,717	394,256	215,220	155,000	325,000	0	0
<b>TOTAL</b>	<u>\$ 161,524,018</u>	<u>\$ 155,056,740</u>	<u>\$ 147,320,047</u>	<u>\$ 143,046,122</u>	<u>\$ 147,858,215</u>	<u>\$ 154,738,433</u>	<u>\$ 164,683,589</u>	<u>\$ 171,883,747</u>
Excess Funds Returned	\$(2,424,523)	\$(3,407,039)	\$(258,257)	\$(322,035)	\$(19,208)	\$(973,278)	\$ 0	
<b>Total Excess Funds Returned</b>	<u>\$(15,853,834)</u>	<u>\$(14,357,138)</u>	<u>\$(11,029,967)</u>	<u>\$(9,193,761)</u>	<u>\$(8,587,360)</u>	<u>\$(11,490,837)</u>	<u>\$(26,369)</u>	
<b>TOTAL CONSTITUTIONAL OFFICERS</b>	<u>\$ 206,411,899</u>	<u>\$ 198,689,750</u>	<u>\$ 189,619,949</u>	<u>\$ 184,497,375</u>	<u>\$ 191,412,652</u>	<u>\$ 199,072,959</u>	<u>\$ 211,845,256</u>	<u>\$ 217,342,374</u>
<b>TOTAL COURTS AND CONSTITUTIONAL OFFICERS</b>	<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>\$ 220,364,506</u>	<u>\$ 232,740,505</u>	<u>\$ 241,006,403</u>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<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>\$ 220,364,506</u>	<u>\$ 232,740,505</u>	<u>\$ 241,006,403</u>
TOTAL DEPARTMENTS	<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>\$ 392,921,562</u>	<u>\$ 416,831,338</u>	<u>\$ 435,619,059</u>
TOTAL OPERATING	<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>\$ 613,286,068</u>	<u>\$ 649,571,844</u>	<u>\$ 676,625,462</u>

# DEBT SERVICE

## The Big Picture

As of September 30, 2016, Lee County had \$604,608,634 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$	210,513,634
Enterprise Debt:		
Solid Waste		66,160,000
Transportation		153,410,000
Utilities		<u>174,525,000</u>
TOTAL	\$	<u>604,608,634</u>

The County has \$45.3 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, 2015**

In September 2016, \$77,075,408 in bond proceeds were received as a result of the issuance of the Solid Waste Revenue Bond, Series 2016 which refunded the Solid Waste Revenue Bonds Series 2006 to take advantage of lower interest rates. The County’s Gross savings was \$10.8 million or 14.2%.

## TAXABLE PROPERTY VALUES

### FY90-91 THROUGH FY16-17

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	62.686	7.4%	25.200	(12.7%)
16-17	67.958	8.4%	27,273	8.2%

### Countywide

Since FY90-91, the countywide taxable valuation has grown approximately \$51.2 billion. The countywide valuation certified on October 5, 2016 was \$67,957,943,469 representing a 8.4% increase from 2015. Residential land use accounts for 93.3% of taxable value followed by 15.6% for commercial, 1.9% for industrial, 0.4% Agricultural and 1.1% for all others in 2016. This general pattern has been consistent for many years.

### Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 5, 2016 was \$27,273,477,376, an 8.2% increase from 2015. The incorporation of the Village of Estero in 2014 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY15-16. Similarly, the incorporation of Bonita Springs in 1999 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY00-01.

## TAXABLE PROPERTY VALUE INCREASES/DECREASES

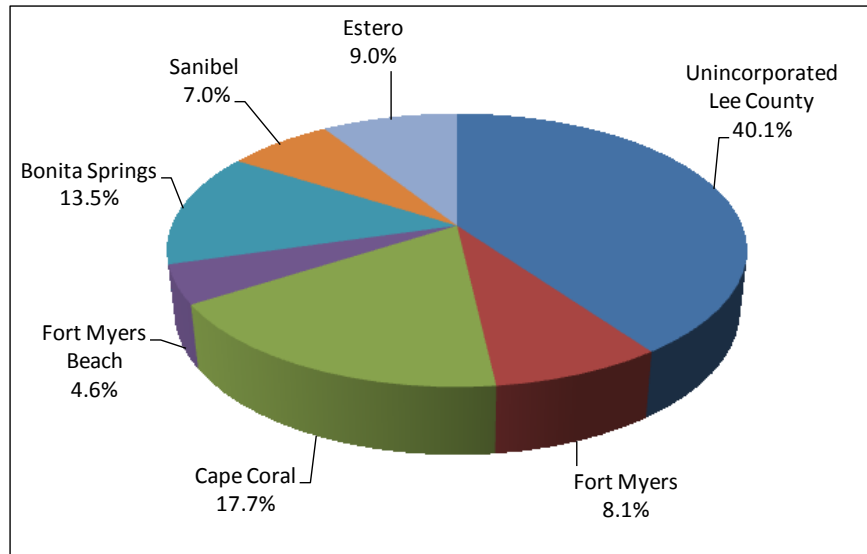
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1990	1991	439.1	1,791.0	2,230.1	251.2	1,002.4	1,253.6
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
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)
2016	2017	1,557.4	\$3,714.5	5,271.9	509.6	1,562.9	2,072.5
<b>Total:</b>		<b><u>\$39,739.2</u></b>	<b><u>\$6,744.9</u></b>	<b><u>\$43,827.9</u></b>	<b><u>\$16,732.7</u></b>	<b><u>(\$1,292.5)</u></b>	<b><u>\$19,901.2</u></b>

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

The Countywide figures for 2016-2017 reflect a four straight years of an increase in taxable value after decreases for five consecutive years. There was a net “new” taxable value of \$1,557.4 million and an increase in existing taxable value of \$3,714.5 million for a total valuation increase of \$5,271.9 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.

## FY16-17 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 2016 taxable value (FY16-17) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 5, 2016:

Unincorporated Lee County	\$	27,273,477,376
Fort Myers		5,486,525,967
Cape Coral		12,045,371,047
Fort Myers Beach		3,121,948,267
Bonita Springs		9,178,599,996
Sanibel		4,753,730,682
Estero		6,111,562,844
<b>TOTAL</b>	<b>\$</b>	<b><u>67,971,216,179</u></b>

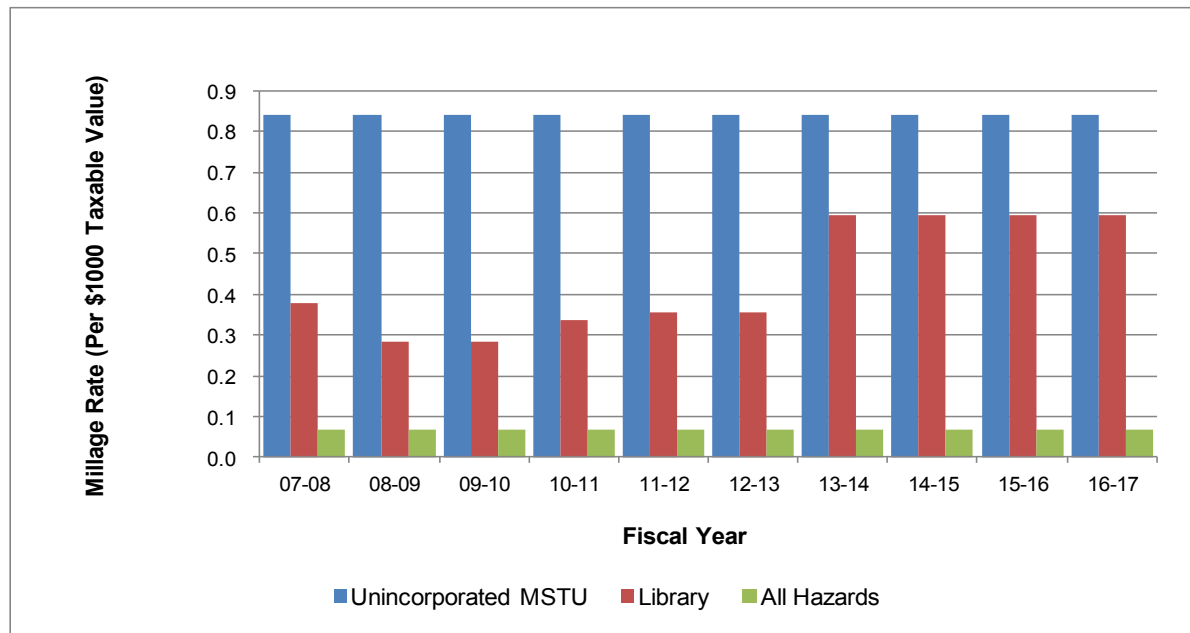
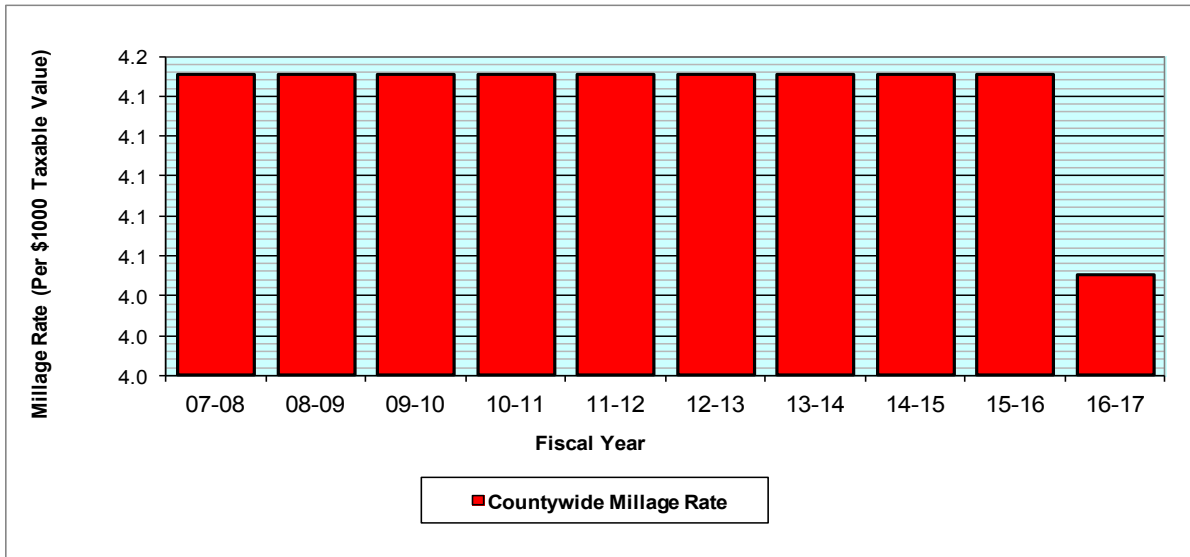
Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY14-15 to FY15-16 and FY15-16 to FY16-17 with the percentage change:

<b>FY14-15 to FY15-16</b>		
Unincorporated Lee County	\$	(3,678,828,235) -84.7%
Fort Myers		422,608,154 9.7%
Cape Coral		789,550,441 18.2%
Fort Myers Beach		212,716,568 4.9%
Bonita Springs		706,409,583 16.3%
Sanibel		214,395,418 4.9%
Estero		5,678,648,594 130.7%
<b>TOTAL</b>	<b>\$</b>	<b><u>4,345,500,523</u> 100.0%</b>

<b>FY15-16 to FY16-17</b>		
Unincorporated Lee County	\$	2,072,482,917 39.4%
Fort Myers		504,099,323 9.6%
Cape Coral		924,863,861 17.6%
Fort Myers Beach		238,908,476 4.5%
Bonita Springs		844,767,762 16.1%
Sanibel		237,986,285 4.5%
Estero		432,914,250 8.2%
<b>TOTAL</b>	<b>\$</b>	<b><u>5,256,022,874</u> 100.0%</b>

# PROPERTY TAX RATES

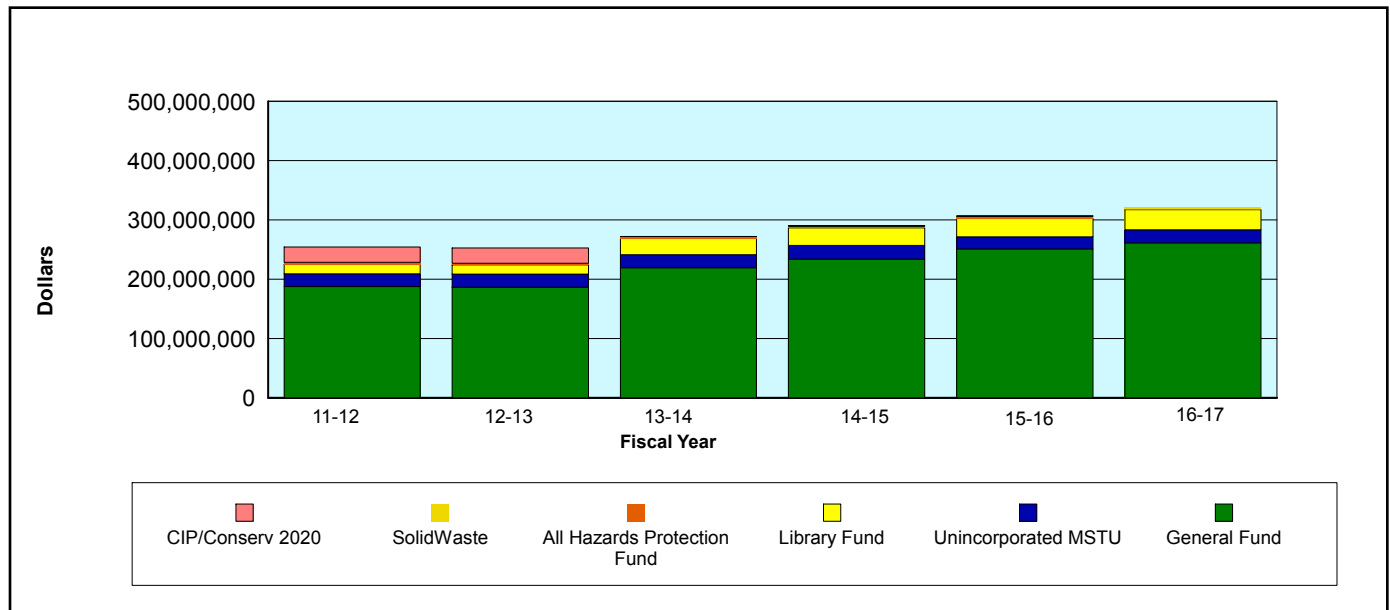
## FY07-08 THROUGH FY16-17



	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
Countywide										
General Fund	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506	4.0506
Capital Improvement	0.0000*	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>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>
COUNTYWIDE TOTAL	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.0506
Unincorporated MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library	0.3792	0.2844	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956	0.5956
All Hazards Protection	0.0693	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 FY11-12 THROUGH FY16-17



	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Unaudited Actual	FY16-17 Adopted
<b>COUNTYWIDE</b>						
General Fund	\$ 187,541,127	\$ 186,791,109	\$ 219,275,056	\$ 233,681,163	\$ 251,043,539	\$ 261,586,130
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	25,784,432	25,585,041	74,531	32,669	25,187	0
<b>SUBTOTAL</b>	<b>\$ 213,325,558</b>	<b>\$ 212,376,151</b>	<b>\$ 219,349,588</b>	<b>\$ 233,713,833</b>	<b>\$ 251,068,725</b>	<b>\$ 261,586,130</b>
<b>OTHER</b>						
Unincorporated MSTU Fund	\$ 21,792,501	\$ 21,600,316	\$ 22,214,902	\$ 23,413,717	\$ 20,454,578	\$ 21,767,638
Library Fund	15,811,394	15,737,845	27,410,202	29,274,064	31,515,403	33,735,050
All Hazards Protection Fund	2,374,485	2,381,460	2,470,029	2,623,431	2,431,746	2,589,073
Solid Waste	1,076,439	561,052	568,491	584,481	1,256,502	1,832,743
<b>SUBTOTAL</b>	<b>\$ 41,054,819</b>	<b>\$ 40,280,674</b>	<b>\$ 52,663,624</b>	<b>\$ 55,895,692</b>	<b>\$ 55,658,228</b>	<b>\$ 59,924,504</b>
<b>GRAND TOTAL</b>	<b>\$ 254,380,377</b>	<b>\$ 252,656,825</b>	<b>\$ 272,013,212</b>	<b>\$ 289,609,525</b>	<b>\$ 306,726,954</b>	<b>\$ 321,510,634</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.



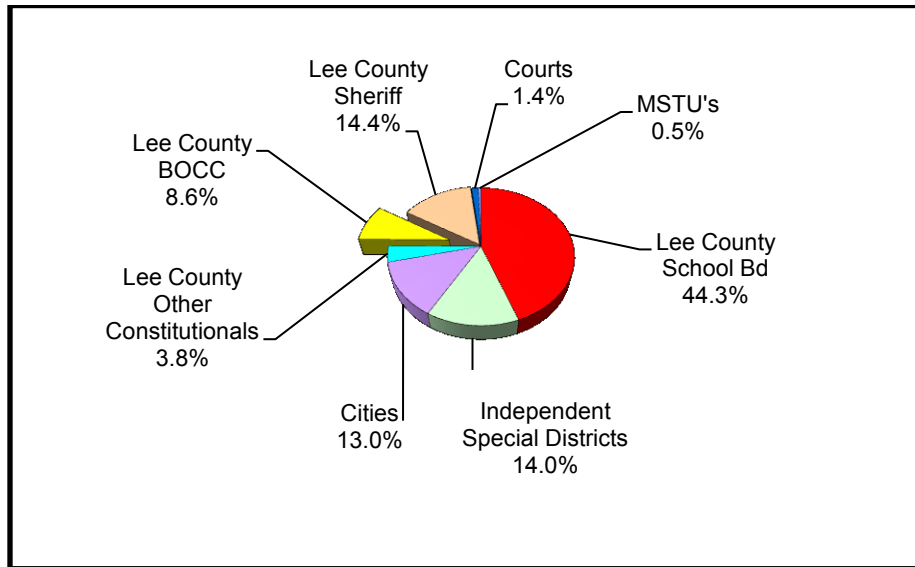
## ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

<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>FY16-17</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506	4.0506
Capital Outlay	0.4536	0.0000	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	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>	<b>4.0506</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	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	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	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>	<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	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	0.1602
Winkler Safe Neighborhood MSTU	2.0000	1.7617	1.7617	2.0000	0.0000	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	0.4151
Upper Captiva MSTU	0.8400	0.7302	0.7302	0.6374	0.0000	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	2.8588
Maravilla	6.0000	3.0000	3.0000	3.0000	4.0000	4.0000	4.7000	4.5000	4.5000	4.0000	4.0000
Useppa	1.8982	1.6724	1.6724	2.6595	2.3000	2.3000	2.5109	3.1380	2.8806	2.7931	2.6424
<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	0.9033
Bayshore Estates SLD	0.9856	0.8587	0.8377	1.1699	2.3144	2.3002	2.3818	2.1532	2.0933	2.1912	2.1910
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	0.3930
Birkdale SLD	0.1659	0.1512	0.1512	0.2920	0.5513	0.5204	0.5542	0.4805	0.3973	0.4335	0.3723
Charleston Park SLD	0.3783	0.2873	0.2873	2.7300	1.9095	2.0635	2.3119	1.8876	1.9068	1.8746	2.0675
Cypress Lake SLD	0.2795	0.2456	0.2236	0.3220	0.4799	0.4671	0.4820	0.4746	0.5712	0.4995	0.5000
Daughtrey's Creek SLD	0.3915	0.3460	0.3460	0.6297	0.7928	0.7491	0.8604	0.7811	0.7850	0.8124	0.8641

## ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

<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>FY 16-17</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
<u>Lighting &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	0.3986
Fort Myers Shores SLD	0.1573	0.1317	0.0250	0.0490	0.2770	0.3269	0.3085	0.3404	0.2952	0.3220	0.3216
Fort Myers Villas SLD	0.1388	0.1217	0.1217	0.3994	0.3658	0.4580	0.3898	0.3083	0.3238	0.3392	0.3889
Gasparilla Island SLD	0.0462	0.0422	0.0000	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	1.2291
Heiman/Apollo SLD	0.4364	0.3546	0.3546	1.9025	2.8607	3.8449	3.1139	3.3952	2.9251	2.5194	2.6325
Hendry Creek SLD	0.2457	0.2265	0.2265	0.2351	0.2926	0.3180	0.3058	0.4034	0.3572	0.3854	0.4162
Iona Gardens SLD	0.3212	0.2796	0.2796	0.6501	0.7549	0.7594	0.7834	0.7747	0.8292	0.8059	0.8595
Lehigh Acres SLD	0.0849	0.0557	0.0557	0.1845	0.3934	0.4171	0.4212	0.4588	0.6103	0.3921	0.7455
Lochmoor Village SLD	0.3738	0.3304	0.3304	0.8452	0.9335	0.9249	0.8762	0.7433	0.7888	0.7856	0.7628
McGregor Isles Dredging	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3705	0.3705	0.3614	0.3995
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	0.2388
Mobile Haven SLD	0.2160	0.4748	0.4748	0.7150	0.7478	0.8766	0.7848	0.8876	0.8125	0.8638	0.8598
Morse Shores SLD	0.6352	0.1772	0.1772	0.3437	0.6610	0.5526	0.5742	0.5905	0.5127	0.4953	0.4923
North Fort Myers SLD	0.0659	0.0552	0.0552	0.0152	0.1061	0.1341	0.2801	0.2370	0.2171	0.1569	0.1958
Page Park SLD	0.1886	0.1671	0.1671	0.3466	0.5794	0.4375	0.5069	0.4950	0.6345	0.4814	0.4606
Palmetto Point Light MSTU	0.2894	0.2541	0.2541	0.1457	0.2089	0.2484	0.2252	0.2057	0.4385	0.2788	0.1456
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	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	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	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	1.7499
Pine Manor SLD	0.2697	0.2330	0.0559	0.4206	1.4948	1.7887	1.2755	1.0210	0.9987	1.0762	0.9046
Port Edison SLD	0.2446	0.2056	0.2056	0.5687	0.7013	0.7740	0.6784	0.5123	0.5565	0.6409	0.5595
Riverdale Shores Improvement	1.8263	1.4981	1.4981	1.1951	1.9669	1.3367	0.6371	0.6137	0.7301	0.2017	0.7270
Russell Park SLD	0.3130	0.2517	0.1858	0.4785	0.8860	0.9927	1.0571	1.0647	1.0834	0.9735	0.9268
San Carlos Island SLD	0.0274	0.0245	0.0245	0.0351	0.0411	0.0605	0.0661	0.0575	0.0635	0.0549	0.0650
San Carlos Special Improvement	0.2068	0.1801	0.1801	0.3725	0.4211	0.4613	0.5241	0.2772	0.2510	0.2025	0.2678
Skyline SLD	0.0885	0.0751	0.0647	0.1367	0.1766	0.2070	0.1846	0.2074	0.1650	0.1975	0.1498
St. Jude Harbor	0.0863	0.0767	0.0767	0.2582	0.2852	0.3126	0.3119	0.2979	0.2520	0.3236	0.2835
Tanglewood Spec Improvement	0.8266	0.7137	0.1347	0.6121	0.5999	0.8910	0.8159	0.7364	0.5850	0.8673	1.0000
Town & River Spec Improvement	0.2546	0.2231	0.2231	0.2878	0.2412	0.2175	0.2073	0.3717	0.3266	0.2947	0.3899
Trailwinds SLD	0.2139	0.1719	0.1719	0.4536	0.8197	0.7524	0.6556	0.8991	0.8562	0.7371	0.7399
Tropic Isles SLD	0.3937	0.3249	0.3249	1.6372	1.6049	1.3085	1.0446	1.0190	0.9424	0.9783	0.8111
Villa Palms SLD	0.2831	0.2441	0.2441	0.8701	0.7980	0.8766	0.7765	0.8260	0.8101	0.8392	0.8866
Villa Pines SLD	0.2159	0.1960	0.1734	0.2248	0.2223	0.2582	0.2880	0.3253	0.3160	0.3003	0.2907
Waterway Estates SLD	0.1901	0.1626	0.1508	0.3772	0.5322	0.5584	0.4638	0.3959	0.3968	0.4368	0.3066
Waterway Shores SLD	0.3357	0.2987	0.2987	0.9312	0.8349	1.2276	1.1898	0.9499	1.0473	1.0249	0.9227
Whiskey Creek Spec Improvement	0.8759	0.7534	0.6915	1.0000	0.9989	0.9727	0.9802	0.9662	0.9773	0.9999	0.9999

## FY16-17 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2016-2017 Total Property Tax is \$1,194,058,538  
 2016 Tax Roll – Excluding Non Ad-Valorem Assessments  
 Source: Lee County Property Appraiser – Tax Roll Certified October 5, 2016

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (44.3%). The Lee County Commission (28.2%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 28.2% 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 8.6%, Courts 1.4% and the Constitutional Officers other than the Sheriff would be allocated 3.8% from property taxes. The Lee County Sheriff would receive 14.4%. 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 \$106,916,946 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 (\$39,330,347). Also not included are penalties of \$445,113. 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 \$1,301,416,832.

# 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

### 2016 PROPERTY TAXES (FY16-17)

	16-17 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	4.0506	911	911	911	911	911	911	911
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 *	4.7410	1,185	1,185	1,185	1,185	1,185	1,185	1,185
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
<b>CITIES</b>								
CITY OF FORT MYERS	8.7500	1,969	0	0	0	0	0	0
CITY OF CAPE CORAL	6.7500	0	1,519	0	0	0	0	0
CAPE CORAL SOLID WASTE MSTU *	0.1602	0	40	0	0	0	0	0
CITY OF SANIBEL	1.9139	0	0	431	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.1947	0	0	44	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0720	0	0	16	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1207	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	0.7998	0	0	0	0	0	180	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)	0.1359	31	31	31	31	31	31	31
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0471	11	11	11	11	11	11	11
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1477	33	33	33	33	33	33	33
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>\$4,918</b>	<b>\$4,523</b>	<b>\$3,333</b>	<b>\$3,133</b>	<b>\$2,995</b>	<b>\$3,129</b>	<b>\$3,154</b>
<b>PERCENTAGE SUMMARY</b>								
LEE COUNTY COMMISSION		21%	23%	27%	33%	30%	33%	40%
SCHOOL DISTRICT OF LEE COUNTY		36%	39%	52%	56%	58%	56%	55%
CITIES		40%	34%	16%	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 36% in Fort Myers to 58% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 55%.

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.

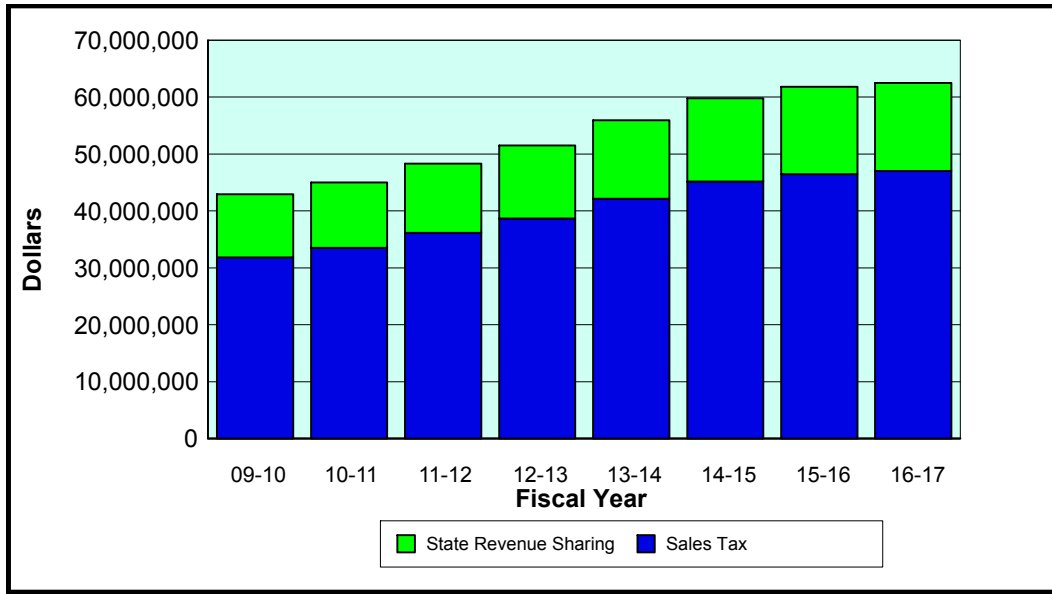
The Lee County Hyacinth Control and Mosquito Control Districts are not subject to the homestead exemption. These districts were established by the Florida Legislature and at that time it was determined that the services that these districts provide benefit all properties without discrimination.

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. 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

FY09-10 THROUGH FY16-17



	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Unaudited Actual	FY16-17 Adopted
Sales Tax	\$ 31,813,728	\$ 33,544,826	\$ 36,129,946	\$ 38,654,071	\$ 42,131,369	\$ 45,163,659	\$ 46,441,231	\$ 47,000,000
State Rev Sharing	11,092,308	11,437,371	12,174,383	12,820,628	13,807,249	14,641,807	15,380,245	15,500,000
<b>TOTAL</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>\$ 59,805,466</b>	<b>\$ 61,821,476</b>	<b>\$ 62,500,000</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.

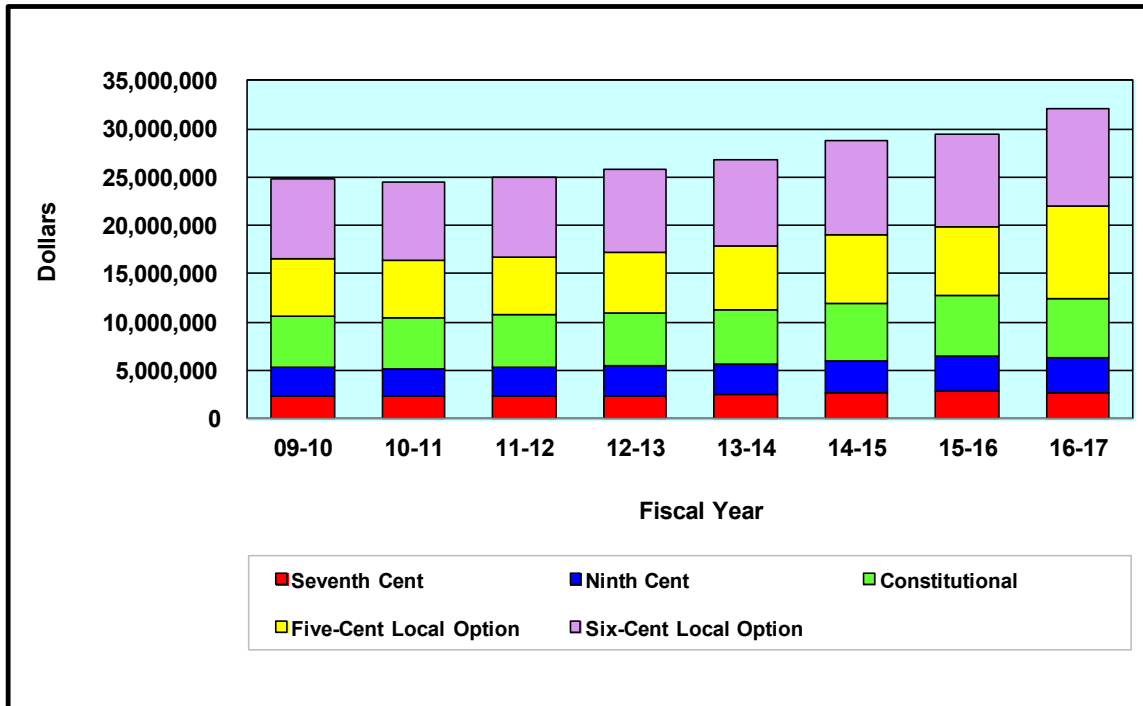
## Sales Tax

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 FY09-10 THROUGH FY16-17



	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Adopted
<b>Seventh Cent</b>	\$2,300,546	\$2,289,279	\$2,357,848	\$2,393,180	\$2,458,537	\$2,610,839	\$2,782,166	\$2,715,272
<b>Ninth Cent</b>	2,978,527	2,931,172	2,914,997	3,059,332	3,161,526	3,438,654	3,634,098	3,576,200
<b>Constitutional</b>	5,270,499	5,240,184	5,445,520	5,420,374	5,699,910	5,955,200	6,295,244	6,193,408
<b>Five-Cent Local Option</b>	6,032,122	6,006,403	6,027,262	6,356,088	6,616,170	7,096,415	7,115,734	9,580,690
<b>Six-Cent Local Option</b>	8,221,621	8,094,668	8,173,756	8,576,486	8,838,458	9,621,784	9,653,807	10,006,655
<b>TOTAL</b>	<u>\$24,803,315</u>	<u>\$24,561,706</u>	<u>\$24,919,383</u>	<u>\$25,805,460</u>	<u>\$26,774,601</u>	<u>\$28,722,892</u>	<u>\$29,481,049</u>	<u>\$32,072,225</u>

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 Florida Department of Revenue, which distributes collections monthly in accordance with the following formulas calculated annually:

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

<b>Ninth Cent (1 cent )</b>	Lee County	100%
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<b>Local Option (11 cents )</b>	<b>Allocation</b>	
	<b>(Effective FY16-17)</b>	
	<b>(After State Deductions for Dealer Costs)</b>	
5-Cent & 6-Cent		
(From 1984 to1989,	Cape Coral	24.95%
only 4 cents was allocated)	Sanibel	5.00%
	Fort Myers	14.00%
	Fort Myers Beach	1.17%
	Bonita Springs	4.54%
	Village of Estero	2.54%
	Lee County	<u>47.80%</u>
		100.00%

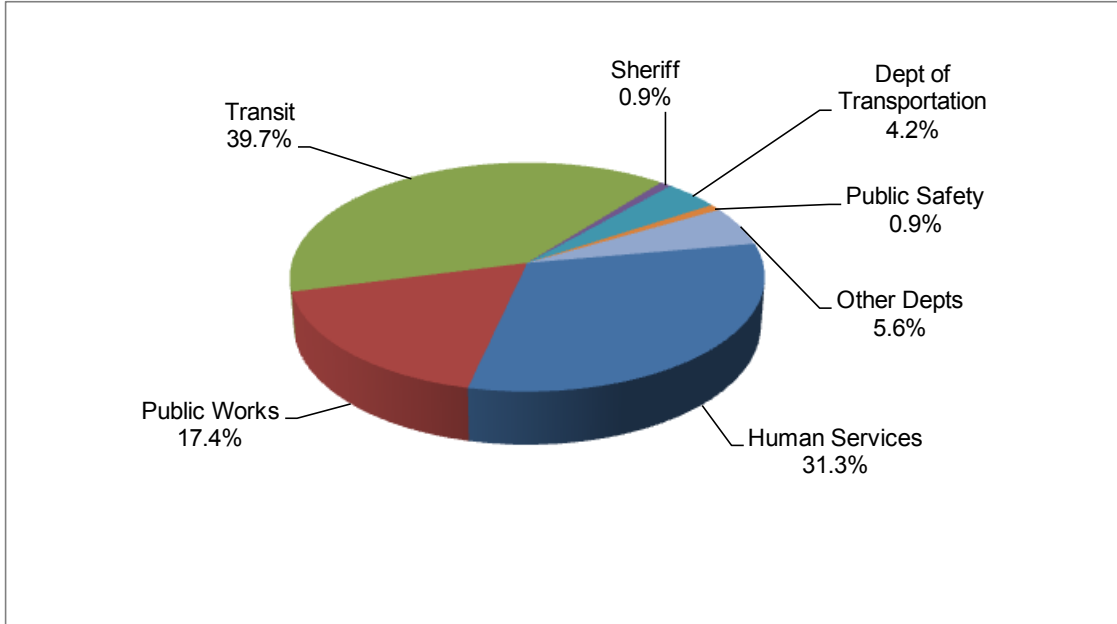


## SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
<b>Federal</b>		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).
<b>State</b>	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
<b>State Shared With Local Jurisdictions</b>			.
<b>County Only (4 Cents)</b>	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.
<b>City Only (1 Cent)</b>	City (Eighth Cent)	1.0 Cents	Chapter 206.605 F.S.
<b>County and City Shared (11 Cents)</b>	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 cents per gallon is levied for taxes at various governmental levels. The County solely receives or shares in 15 cents per gallon of gasoline.

**FY15-16 GRANTS  
ADMINISTERED THROUGH  
COUNTY DEPARTMENTS**



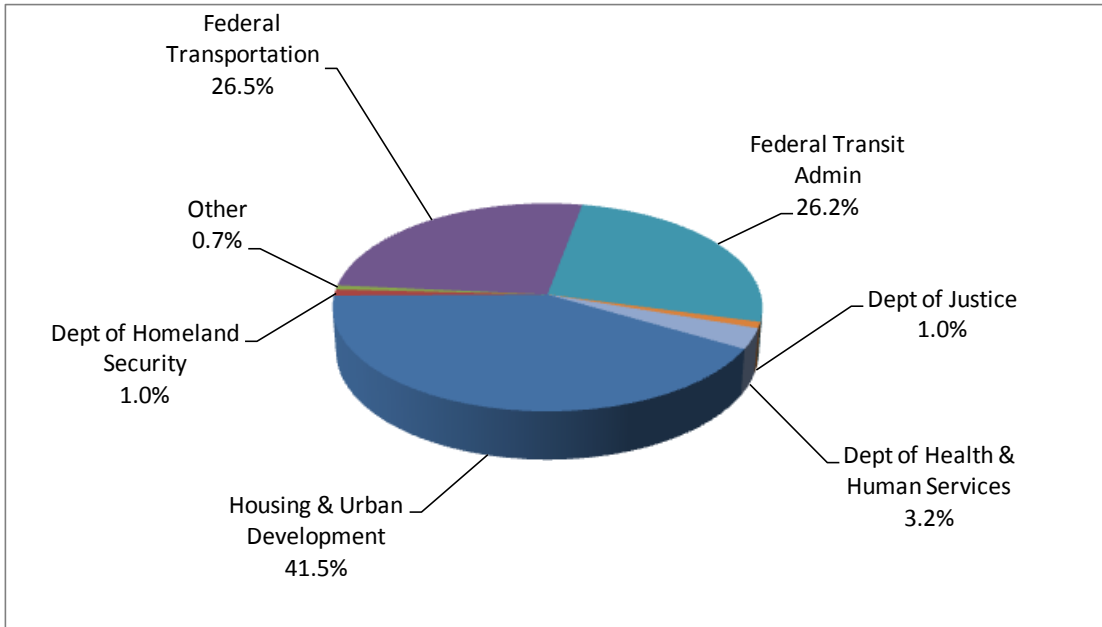
Note: Pie chart percentages may not equal 100% due to rounding of figures.

**Total: \$153,706,847**

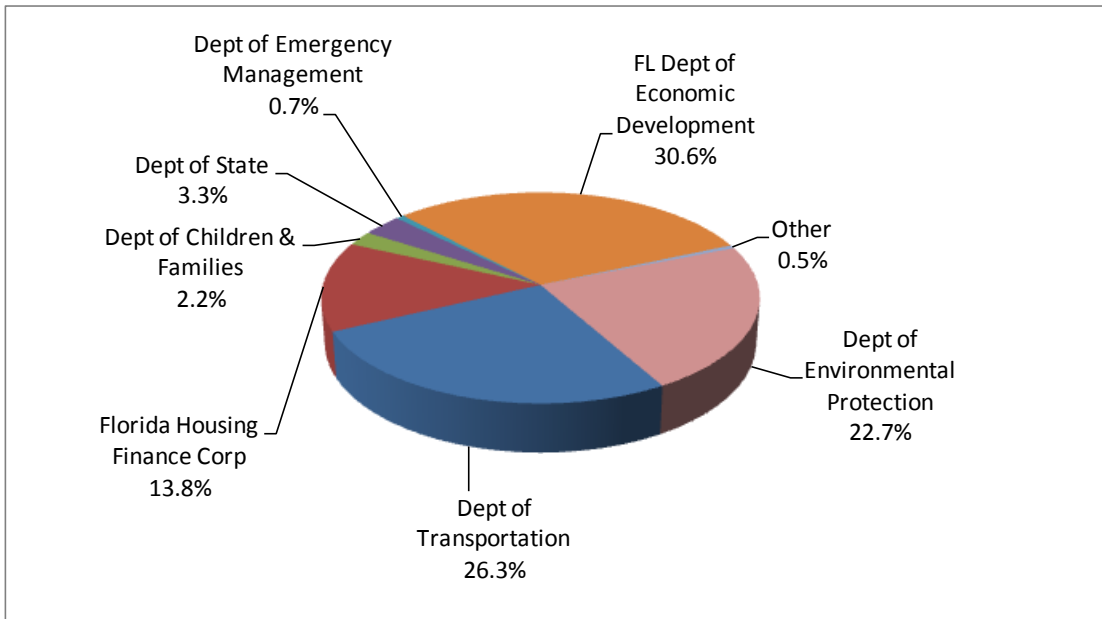
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 120 active (including multi-year) grants in FY15-16 totaling \$153,706,847. Grants totaling \$104,610,121 came from 11 Federal agencies, and grants totaling \$49,096,726 came from 9 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

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

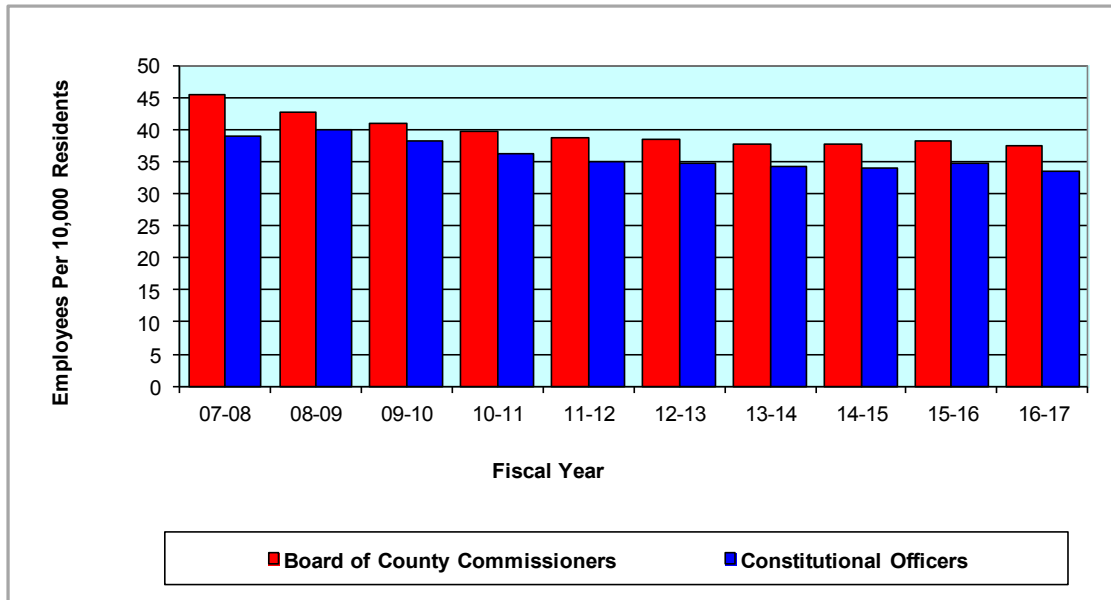
### ACTIVE FEDERAL GRANTS IN FY15-16 FOR LEE COUNTY



### ACTIVE STATE GRANTS IN FY15-16 FOR LEE COUNTY



## LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY07-08 THROUGH FY16-17



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 and 26 positions added in FY16-17.

### 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.

Fiscal Year	Employees per 10,000 Residents									
	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17
Board of County Commissioners	45.4	42.8	41.1	39.7	38.7	38.6	37.8	37.8	38.26	37.42
Constitutional Officers	39.0	39.9	38.2	36.3	35.1	34.7	34.2	34	34.75	33.48
Total	84.4	82.7	79.3	76.0	73.8	73.3	72.0	71.8	73.0	70.9

## POSITION SUMMARY BY DEPARTMENT

Department	FY15-16 ADOPTED	FY16-17 ADDED	FY15-16 TRANSFERS	FY15-16 DELETED	FY15-16 UNDER FUNDED	FY15-16 TOTAL FUNDED	FY16-17 PROPOSED
Animal Services	57					57	57
Community Development	143	2	0		(1)	144	145
Construction & Design	0					0	0
County Administration	31		(2)		(2)	27	29
County Attorney	23			(1)	(1)	21	22
County Commissioners	11					11	11
County Lands	11					11	11
Economic Development	12		(1)	(1)		10	10
Environmental Policy Mgmt	0					0	0
Facilities	139				(4)	135	139
Fleet Management	32				(2)	30	32
GIS	5					5	5
Hearing Examiner	5					5	5
Human Resources	27		1			28	28
Human Services	55		3			58	58
Information Technology	5		2			7	7
Internal Services	9					9	9
Library	254		(1)		(2)	251	253
Natural Resources	49	2				51	51
Parks & Recreation	250					250	250
Public Resources	0	13				13	13
Public Safety	370	2	2			374	374
Procurement	11					11	11
Office of Sustainability	0	7			(1)	6	7
Solid Waste	98					98	98
Sports Development	5					5	5
Transit	267					267	267
Transportation	327		(4)		(4)	319	323
Utilities	273	1				274	274
Visitor & Convention Bureau	31	1				32	32
<b>GRAND TOTAL</b>	2,500	28	0	(2)	(17)	2,509	2,526

## **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 OVERALL TOTAL**

<b>Funding Source/Title</b>	<b>FY 16-17 Proposed Budget</b>	<b>FY 17-18 Proposed Budget</b>	<b>FY 18-19 Proposed Budget</b>	<b>FY 19/20 Proposed Budget</b>	<b>FY 20/21 Proposed Budget</b>	<b>Five Year Project Total</b>
<b>COMMUNITY DEVELOPMENT</b>						
40400700100/48730/30700 - Environmental Mitigation	175,000	175,000	175,000	175,000	175,000	875,000
<b>Community Development Total</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>875,000</b>

**COUNTY LANDS**

40882800100 - County Held Tax Certificates	50,000	50,000	50,000	50,000	50,000	250,000
40882900100 - Cty Owned Real Prop Assessment	220,000	220,000	220,000	220,000	220,000	1,100,000
40861700100 - Land Sale/Acquisition Opportun	25,000	25,000	25,000	25,000	25,000	125,000
<b>County Lands Total</b>	<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>1,475,000</b>

**FACILITIES C&D**

40890800100 - Admin Bldg & Site Renovations NEW			25,750		26,523	52,273
40890000100 - Admin Bldg Chiller Replacement	1,000,000					1,000,000
40886600100 - Admin East Chiller Replacement		200,000				200,000
40215100100 - Buckingham Comm Pk Lights		150,000				150,000
40180930101 - CAP Beach Front Maint	117,801	139,029	101,607	80,000	143,989	582,426
40191530101 - Causeway Island Erosion Contrl	980,950					980,950
40160100100 - CD/PW Bldg Chiller Plant Rep NEW		150,000				150,000
40893300100 - Civic Center Maintenance	100,000	103,000	106,090	109,273	112,551	530,914
40891500100 - Cnty/City Annex Seal Ext Windo			75,000			75,000
40892614800 - Countywide Library Misc Main	50,000	75,000	65,000	100,000	85,000	375,000
40883913841 - CW ADA Compliance	13,432	7,700	7,700	7,700	7,700	44,232
40867300100 - CW Asphalt Parking Lots	301,800	100,000	103,000	106,090	109,273	1,505,663
40867314800 - CW Asphalt Parking Lots	75,000	275,000	283,250	75,000	77,250	
40182500100 - CW Boardwalk Repair	130,000	210,000	115,000	130,000	115,000	700,000
40864200100 - CW Boat Ramp Repair	10,000	10,300	10,609	10,927	20,000	341,017
40864230104 - CW Boat Ramp Repair	50,000	51,500	53,045	54,636	70,000	
40870000100 - CW Building Maintenance	600,000	700,000	721,000	750,000	772,500	3,543,500
40891600100 - CW Canvas Awnings Replace	60,000	61,800	63,654	65,564	67,531	318,549
40886100100 - CW Electrical Improvements	115,000	125,000	100,000	103,000	106,090	549,090
40896800100 - CW Exterior Paint/Recoat	169,654	138,036	201,680	215,331	189,581	1,078,434
40896814800 - CW Exterior Paint/Recoat	16,497	28,310	53,842	36,623	28,880	
40886200100 - CW Fire Alarm Sys & Pump Upgra	250,000	257,500	260,000	267,800	270,000	1,305,300
40874300100 - CW Flooring Replacement	600,000	699,500	513,045	881,636	1,042,275	4,167,547
40874314800 - CW Flooring Replacement	28,000	85,300	130,609	30,927	156,255	
40870800100 - CW Generator Maint & Repl	300,000	309,000	206,000	566,500	412,000	1,793,500
40897100100 - CW HVAC Replacement & Control	246,000	151,500	247,900	180,000	257,460	2,544,810
40897114800 - CW HVAC Replacement & Control	336,000	290,300	271,000	230,000	334,650	

**MAJOR MAINTENANCE OVERALL TOTAL**

<b>Funding Source/Title</b>	<b>FY 16-17 Proposed Budget</b>	<b>FY 17-18 Proposed Budget</b>	<b>FY 18-19 Proposed Budget</b>	<b>FY 19/20 Proposed Budget</b>	<b>FY 20/21 Proposed Budget</b>	<b>Five Year Project Total</b>
40867500100 - CW Indoor Air QC & Remedation	70,000	72,100	74,263	76,491	78,786	371,640
40879400100 - CW Irrigation & Plumbing	160,000	390,000	260,000	460,000	180,000	1,497,273
40879414800 - CW Irrigation & Plumbing	7,000	7,210	18,000	7,420	7,643	
40863900100 - CW Modular Furniture/Panels	100,000	50,000	51,500	53,045	54,636	309,181
40860300100 - CW Reroofing Projects/Repl	150,000	698,700	652,070	1,217,500	1,668,800	5,433,070
40860314800 - CW Reroofing Projects/Repl	60,000	211,800	63,600	65,400	645,200	
40893400100 - Downtown Jail Plumbing	100,000	103,000	106,090	50,000	51,500	410,590
40163800100 - Downtown Parking Lots Lighting		60,000				60,000
40879600100 - Elevator Upgrade/Maintenance	40,000	41,200	42,436	43,709	45,020	212,365
40892814800 - Ft Myers Library Lighting Ctl		75,000				75,000
40890100100 - J C Chillers Replacement		500,000				500,000
40163900100 - J.Y. Linear Pk Path Widening NEW			50,000			50,000
40891800100 - Jail Sprung Units Replacements			2,000,000			2,000,000
40896300100 - Justice Center Renovations		2,300,000	1,800,000	2,400,000	500,000	7,000,000
40894100100 - Justice Center Security	75,000	77,250	79,568	81,955	84,413	398,186
40865500100 - Justice Ctr Air Handler Units	100,000	103,000				203,000
40871200100 - Justice Ctr BAS Energy Upgrade	75,000	77,250	79,568	81,955	84,413	398,186
40892100100 - Justice Ctr Proper Roof Replac	150,000	1,800,000				1,950,000
40215000100 - Lakes Park Piling Replacement			500,000			500,000
40892714800 - Library Admin Air Handlers	75,000					75,000
40164230101 - Matlacha Fishing Pier Decking NEW		170,000				170,000
40164000100 - Melvin Morgan Cplx HVAC Rep NEW		150,000	154,500	159,135	163,909	627,544
40860700100 - Minor Remodeling Projects	150,000	154,500	159,135	163,909	168,826	796,370
40164100100 - N. Ft. Myers Park Improvements NEW			100,000			100,000
40875600100 - Old Courthouse Window Repair	25,000		27,000		30,000	82,000
40160200100 - Parks Restrooms Upgrades NEW				160,000	90,000	250,000
40894200100 - Sheriff Buildings Improvements	700,000	721,000	575,000	592,250	675,000	3,263,250
40164400100 - Six Mile Slough Pkg Expansion NEW				275,300		275,300
<b>Facilities Mgmt Total</b>	<b>7,587,134</b>	<b>12,079,785</b>	<b>10,507,511</b>	<b>9,889,076</b>	<b>8,932,654</b>	<b>48,996,160</b>

\*Projects 30101 require TDC processing and approval year of project

**NATURAL RESOURCES**

40068630101 - Beach Renour Trust Fund *	934,000	2,034,000	2,069,000	2,069,000	1,869,000	8,975,000
40309130101 - Blind Pass Eco Zone	1,150,000	50,000	50,000	50,000	50,000	1,350,000
40303930101 - Bonita Beach Renourishment					200,000	200,000
40320730104 - CW Boating Improvement Prg NEW	200,000	200,000	200,000	200,000	200,000	1,000,000
40855815500 - CW Clean & Snag Program	280,000	280,000	280,000	280,000	280,000	1,400,000
40313315500 - CW Filter Marsh & BMP Maint	400,000	400,000	400,000	400,000	400,000	2,000,000
40851415500 - CW Neighbor Imp Program	250,000	250,000	250,000	250,000	250,000	1,250,000
40302330101 - Gasparilla Isl Bch Restoration	100,000	100,000	65,000	65,000	65,000	395,000
40302430101 - Lovers Key Bch Restoration	16,000	16,000	16,000	16,000	16,000	80,000



**MAJOR MAINTENANCE OVERALL TOTAL**

<b>Funding Source/Title</b>	<b>FY 16-17 Proposed Budget</b>	<b>FY 17-18 Proposed Budget</b>	<b>FY 18-19 Proposed Budget</b>	<b>FY 19/20 Proposed Budget</b>	<b>FY 20/21 Proposed Budget</b>	<b>Five Year Project Total</b>
40854400100 - Maintenance Dredging NEW	30,000	30,000	30,000	30,000	30,000	150,000
40098315500 - Surface Water Management Plan	250,000	250,000	250,000	250,000	250,000	1,250,000
<b>Natural Resources Total</b>	<b>3,610,000</b>	<b>3,610,000</b>	<b>3,610,000</b>	<b>3,610,000</b>	<b>3,610,000</b>	<b>18,050,000</b>

\*This is the Trust fund and allotted \$2,200,000 yearly, reduced by specific projects

\*Projects 30101 require TDC processing and approval year of project

**PARKS**

40214100100 - County Wide Park Improvements	700,000	850,000	850,000	900,000	900,000	4,200,000
40167400100 - Pool Improvements	50,000	150,000	50,000	150,000	50,000	450,000
40182300100 - Pool Maintenance & Repairs	40,000	40,000	40,000	40,000	40,000	200,000
40183400100 - Replacement Parking Machines	20,000	20,000	20,000	70,000	70,000	200,000
40159930102 - Stadium R & R - JetBlue Park	125,000	125,000	125,000	125,000	125,000	625,000
40173430102 - Stadium R & R -Hammond Stadium	120,000	120,000	120,000	120,000	120,000	600,000
40212200100 - Stadiums Maint & Improvements	56,100	33,750	33,400	30,100	39,800	193,150
40212230102 - Stadiums Maint & Improvements	750,500	1,019,750	685,000	751,250	688,000	3,894,500
40212230111 - Stadiums Maint & Improvements	150,000	150,000	150,000	-	-	450,000
40215500100 - Veterans Skateboard Park	-	250,000	-	-	-	250,000
<b>Parks Total MM Budget</b>	<b>2,011,600</b>	<b>2,758,500</b>	<b>2,073,400</b>	<b>2,186,350</b>	<b>2,032,800</b>	<b>11,062,650</b>

**SOLID WASTE**

40093840102 - R & R of Facilities & Equipmnt	1,170,000	150,000	270,000	150,000	270,000	2,010,000
40093840104 - R & R of Facilities & Equipmnt	465,000	1,115,000	465,000	465,000	465,000	2,975,000
<b>Solid Waste Total MM Budget</b>	<b>1,635,000</b>	<b>1,265,000</b>	<b>735,000</b>	<b>615,000</b>	<b>735,000</b>	<b>4,985,000</b>

**UTILITIES**

40711548730 - Plant Demolitions New			250,000	1,000,000	1,500,000	2,750,000
40730948720 - Wastewater Coll Rehab & Replac	500,000	500,000	500,000	500,000	500,000	2,500,000
40744348720 - Water Dist Rehab & Replacement	350,000	350,000	350,000	350,000	350,000	1,750,000
40760348720 - Water Treat. Plant Rehab/Repla	439,100	402,700	388,600	300,000	400,000	1,930,400
40761648720 - Well Rehab & Replacement	902,000	200,000	200,000	200,000	200,000	1,702,000
40731748720 - WWTP Rehab & Replacement	574,000	572,000	610,000	600,000	600,000	2,956,000
<b>Utilities Total</b>	<b>2,765,100</b>	<b>2,024,700</b>	<b>2,298,600</b>	<b>2,950,000</b>	<b>3,550,000</b>	<b>13,588,400</b>

\*Note 40711448720 being revised by bluesheet 8/16/16

**DOT**

40607930700 - ADA Plan Implementation	250,000	250,000	250,000	250,000	250,000	1,250,000
40676042135 - Cape Coral Toll Facility Painting New	750,000					750,000
44892000100 - Del Prado Blvd. Landscaping (GIF)	330,000					330,000
44671530700 - Lehigh Rd Resurface Rebuild Prg (GIF)		5,000,000	5,000,000	5,000,000	5,000,000	
40671530700 -Lehigh Rd Resurface Rebuild Prg	5,000,000					25,000,000

**MAJOR MAINTENANCE OVERALL TOTAL**

<b>Funding Source/Title</b>	<b>FY 16-17 Proposed Budget</b>	<b>FY 17-18 Proposed Budget</b>	<b>FY 18-19 Proposed Budget</b>	<b>FY 19/20 Proposed Budget</b>	<b>FY 20/21 Proposed Budget</b>	<b>Five Year Project Total</b>
40571430700 - Master Bridge Project	436,995	554,460	997,890	1,892,360	250,000	4,131,705
40671330700 - Master Signal Project	1,500,000	650,000	1,300,000	1,200,000	950,000	5,600,000
40676142133/35 - Midpoint/LeeWay Fac Painting		950,000				950,000
40894430700 - Overhead Sign Structures Eval	130,000	130,000	130,000	130,000	130,000	650,000
40676242133 - Repl Overhead Sign Structure Snbl	750,000					750,000
40468330700 - Road Resurface/Rebuild Prg	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
44602430700 - Roadway Beautification (GIF)	100,000	100,000	100,000	100,000	100,000	500,000
40608030700 - Roadway Lighting Upgrade	450,000	450,000	450,000	450,000	450,000	2,250,000
40676330700 - Sign Replacement Program	150,000	150,000	150,000	150,000	150,000	750,000
40667030700 - Signal Maintenance Upgrades	350,000	350,000	350,000	350,000	350,000	1,750,000
40671430700 - Signal Network	120,000	120,000	120,000	120,000	120,000	600,000
<b>DOT Total</b>	<b>14,316,995</b>	<b>12,704,460</b>	<b>12,847,890</b>	<b>13,642,360</b>	<b>11,750,000</b>	<b>65,261,705</b>

**BEACH & SHORELINE TDC**

40163630101 - Lighthouse Bch Main Boardwalk	225,000
40165630101 - Sanibel Beach Maintenance	1,533,000
40170530101 - CC Canoe-Kayak Dock Launch	65,000
40170630101 - FMB Tram for Mound House	20,000
40170730101 - Island Wide Bch Mfmt Plan Upd	125,000
40170830101 - Bowmans Bch Main Bdwlk Rep	435,000
40170930101 - Living Shoreline Restoration	77,750
40171030101 - Gaparilla Isl Lgthse Pathways	48,463
40171130101 - Pine Isl Preserve Boardwalk	639,080
40171230101 - Ding Darling Perry Tract Kiosk	35,000
40174730101 - Sanibel Bch Erosion Monitoring	40,000
40189530101 - FMB-Operation Beach Maint	774,100
40191130101 - Hagerup Beach Park	25,827
40192630101 - CCC-Beach and Shoreline Maint	82,000
Transfer 00100 County Operation Bch & Shrline	1,904,170
<b>Grand Total</b>	<b>6,029,390</b>

MAJOR MAINTENANCE OVERALL TOTAL

Funding Source/Title		FY 16-17 Proposed Budget	FY 17-18 Proposed Budget	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	Five Year Project Total
<b>COUNTY OVERALL TOTAL MM BUDGET</b>		<b>38,425,219</b>	<b>34,912,445</b>	<b>32,542,401</b>	<b>33,362,786</b>	<b>31,080,454</b>	<b>164,293,915</b>
General Fund 00100	Grand Total	7,026,888	12,390,720	10,836,592	10,774,804	8,859,221	49,888,225
Gas Taxes Fund 30700	Grand Total	12,445,328	6,712,793	7,806,223	8,600,693	6,708,333	42,273,370
Gas Taxes Fund 30700 Growth Inc	Grand Total	430,000	5,100,000	5,100,000	5,100,000	5,100,000	20,830,000
DOT Surplus Const Funds 42133,42135	Grand Total	1,500,000	950,000				2,450,000
Utilities Water & Sewer R&R Fund 48720	Grand Total	2,765,100	2,024,700	2,048,600	1,950,000	2,050,000	10,838,400
Utilities CIP Fund 48730	Grand Total	58,333	58,333	308,333	1,058,333	1,558,333	3,041,665
Solid Waste Mgmt Fund 40102	Grand Total	1,170,000	150,000	270,000	150,000	270,000	2,010,000
Solid Waste Recycling Fund 40104	Grand Total	465,000	1,115,000	465,000	465,000	465,000	2,975,000
CIP Stadium R&R 30102	Grand Total	995,500	1,264,750	930,000	996,250	933,000	5,119,500
CIP JetBlue Pk Imps 30111	Grand Total	150,000	150,000	150,000			450,000
Unincorporated Area MSTU Fund 15500	Grand Total	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	5,900,000
CIP Tour. Dev. Beach Pjt Fund 30101	Grand Total	7,423,971	2,509,029	2,301,607	2,280,000	2,343,989	16,858,596
CIP-FL Boating Program Fund 30104	Grand Total	550,000	251,500	253,045	254,636	270,000	1,579,181
LC Libraries Fund 14800	Grand Total	647,497	1,047,920	885,301	545,370	1,334,878	4,460,966
SR-Disacliility Parking LCO 07-29 Fund 13841	Grand Total	13,432	7,700	7,700	7,700	7,700	44,232
		<b>36,821,049</b>	<b>34,912,445</b>	<b>32,542,401</b>	<b>33,362,786</b>	<b>31,080,454</b>	<b>168,719,135</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 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 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.
4. Transfers to reserve accounts may be made during the fiscal year by the County Manager or the CFO, if allocations to expenditure accounts are determined to be unneeded.
5. Transfers among expenditure or revenue accounts may be made during the fiscal year by the County Manager, the CFO, 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 improvement projects. Any transfer affecting the total allocations of Constitutional Officers may not be made without Board approval.
6. 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.
7. 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.
8. 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.
9. 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.
10. 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, CFO, 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 five 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 FY14-15 actual expenses, FY15-16 unaudited actuals, and FY16-17 adopted budget by division.

## County Commissioners

LEE COUNTY - FLORIDA  
2016 - 2017

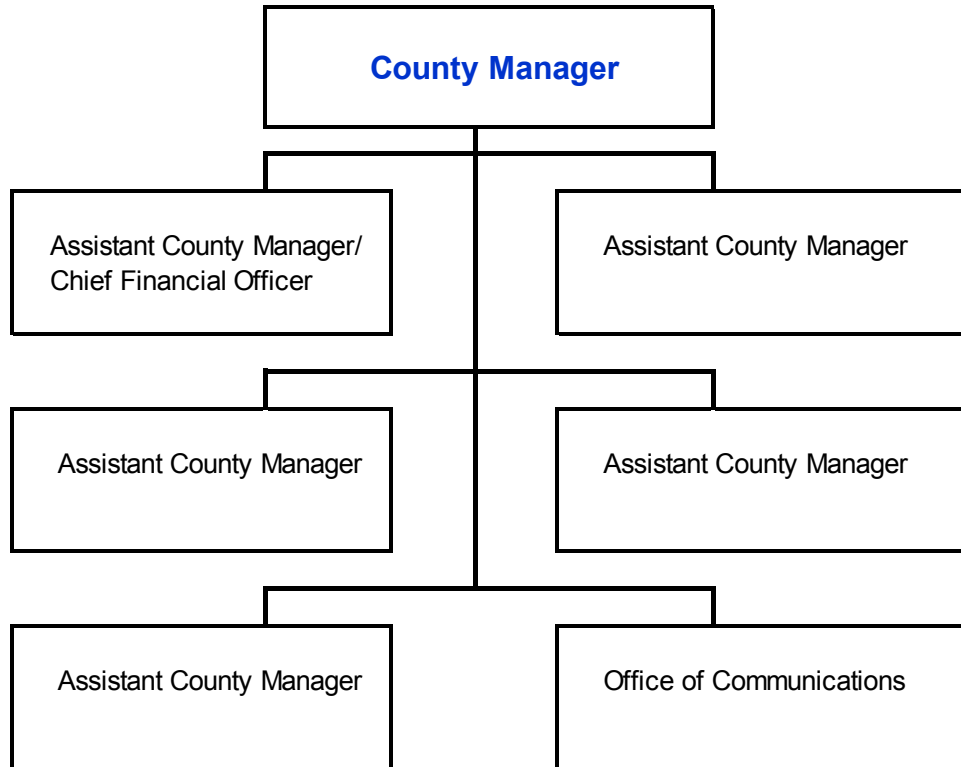
<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 <u>UNAUDITED</u> <u>ACTUAL</u>	2016 - 2017 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,380,609	\$ 1,407,494	\$ 1,445,736
<b>Total</b>	<b>\$ 1,380,609</b>	<b>\$ 1,407,494</b>	<b>\$ 1,445,736</b>
County Manager			
County Manager	\$ 1,617,248	\$ 2,396,116	\$ 2,529,507
<b>Total</b>	<b>\$ 1,617,248</b>	<b>\$ 2,396,116</b>	<b>\$ 2,529,507</b>
County Attorney			
Legal Counsel	\$ 2,814,745	\$ 2,961,520	\$ 3,114,456
Special Master Process	\$ 716	\$ 2,416	\$ 2,450
<b>Total</b>	<b>\$ 2,815,461</b>	<b>\$ 2,963,936</b>	<b>\$ 3,116,906</b>
Hearing Examiner			
Hearing Examiner	\$ 727,209	\$ 742,727	\$ 769,373
<b>Total</b>	<b>\$ 727,209</b>	<b>\$ 742,727</b>	<b>\$ 769,373</b>
<b>GRAND TOTAL</b>	<b>\$ 6,540,527</b>	<b>\$ 7,510,273</b>	<b>\$ 7,861,522</b>

### EXPENDITURES BY FUND TYPE

General Fund	\$ 5,812,602	\$ 6,765,130	\$ 7,089,699
Special Revenue Fund	\$ 727,925	\$ 745,143	\$ 771,823
<b>GRAND TOTAL</b>	<b>\$ 6,540,527</b>	<b>\$ 7,510,273</b>	<b>\$ 7,861,522</b>



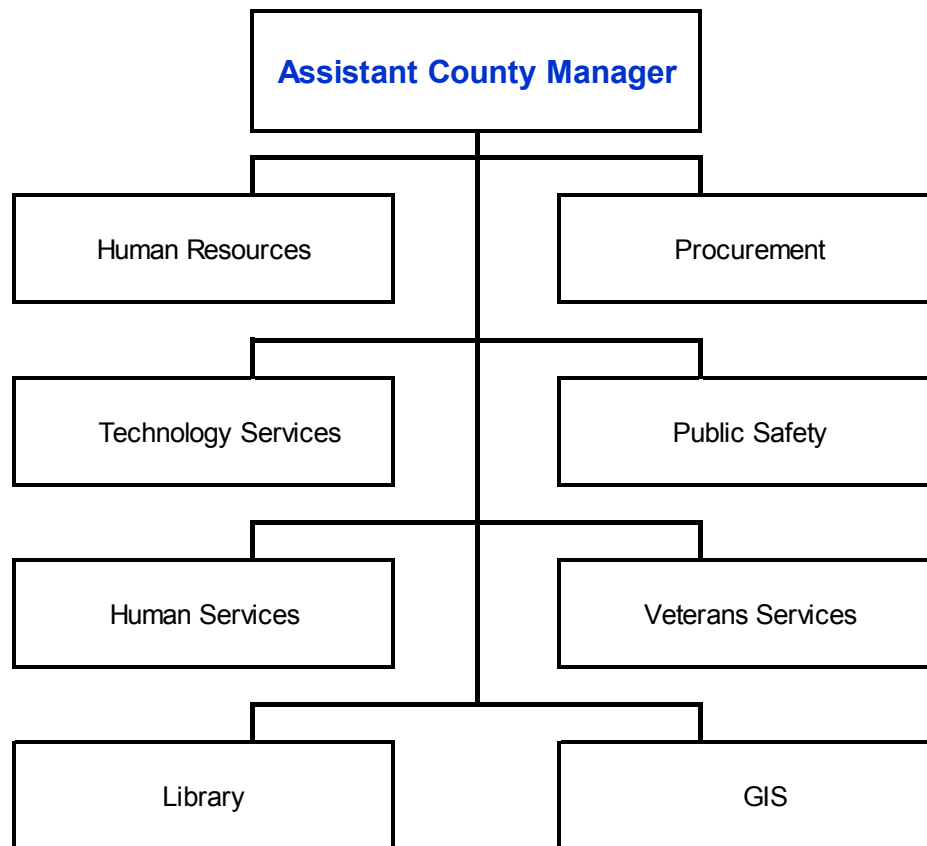
# COUNTY MANAGER



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

**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.

## 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.

**GIS** provides interactive maps and apps to look up Lee County services and information such as commissioner districts, waste pick-up days and flood zone, provides access to land records, reports about property, infrastructure, flood ways, special districts, zoning and other regulatory boundaries.

# Assistant County Manager

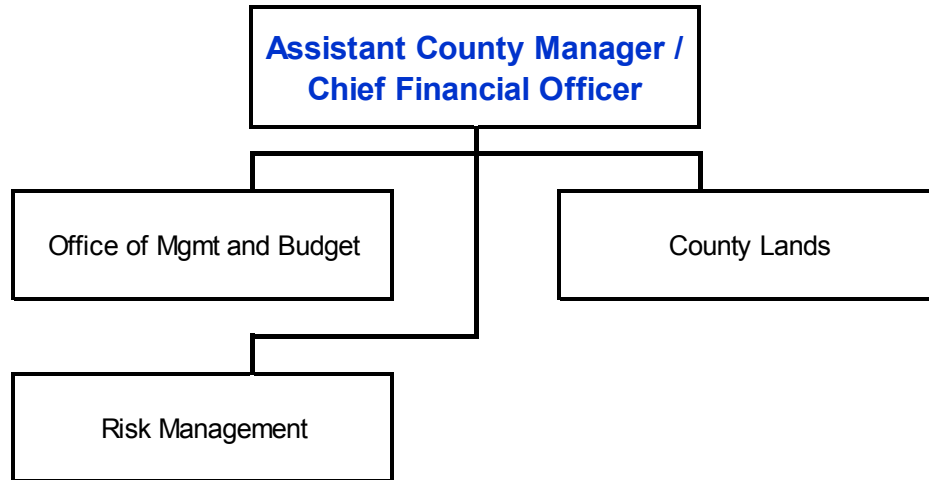
LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2014 - 2015</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2016 - 2017</u> <u>ADOPTED</u>
County Manager			
Veterans Services	\$ 87,729	\$ 197,078	\$ 0
<b>Total</b>	<b>\$ 87,729</b>	<b>\$ 197,078</b>	<b>\$ 0</b>
Human Services			
Human Svcs Fiscal Mgmt.	\$ 364,181	\$ 352,379	\$ 520,162
Neighborhood Bldg Program	\$ 521,164	\$ 306,482	\$ 417,850
Human Svcs Admin/Clerical	\$ 665,021	\$ 738,271	\$ 726,921
Veterans Services	\$ 0	\$ 0	\$ 314,875
Neighborhood Improvements	\$ 3,742,707	\$ 3,765,399	\$ 4,770,150
Administration & Housing Asst	\$ 177,428	\$ 221,516	\$ 142,776
Housing Services/General	\$ 1,670,166	\$ 1,692,864	\$ 1,338,964
Homeowner Assistance	\$ 0	\$ 4,180	\$ 147,180
State Mandated Programs	\$ 4,899,307	\$ 5,194,772	\$ 5,293,461
State Health Programs	\$ 289,989	\$ 214,177	\$ 0
Family Services Unit Program	\$ 1,842,120	\$ 1,517,457	\$ 1,562,268
Supportive Housing Program	\$ 1,789,933	\$ 2,158,817	\$ 90,000
Non Grant Donations	\$ 264,455	\$ 371,364	\$ 333,440
Partnering For Results	\$ 4,042,745	\$ 4,299,771	\$ 4,646,654
<b>Total</b>	<b>\$ 20,269,216</b>	<b>\$ 20,837,449</b>	<b>\$ 20,304,701</b>
State Health Programs			
State Health Programs	\$ 2,283,628	\$ 2,274,085	\$ 2,285,000
<b>Total</b>	<b>\$ 2,283,628</b>	<b>\$ 2,274,085</b>	<b>\$ 2,285,000</b>
Procurement Management			
Procurement Management	\$ 744,256	\$ 1,129,931	\$ 1,535,440
<b>Total</b>	<b>\$ 744,256</b>	<b>\$ 1,129,931</b>	<b>\$ 1,535,440</b>
Technology Services			
Telephones	\$ 3,713,064	\$ 3,605,518	\$ 4,214,654
Data Processing	\$ 7,929,860	\$ 7,895,412	\$ 9,040,509
Public Resources	\$ 0	\$ 435,104	\$ 425,419
<b>Total</b>	<b>\$ 11,642,924</b>	<b>\$ 11,936,034</b>	<b>\$ 13,680,582</b>
Public Resources			
MSTBU Services	\$ 180,106	\$ 0	\$ 0
Public Resources	\$ 949,998	\$ 0	\$ 0
<b>Total</b>	<b>\$ 1,130,104</b>	<b>\$ 0</b>	<b>\$ 0</b>
Human Resources			
Human Resources	\$ 1,804,828	\$ 2,150,661	\$ 2,382,318
Human Resources - Training	\$ 115,070	\$ 99,933	\$ 305,260
<b>Total</b>	<b>\$ 1,919,898</b>	<b>\$ 2,250,594</b>	<b>\$ 2,687,578</b>
Public Safety			
Fire Protection	\$ 22,188	\$ 22,188	\$ 22,619

**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 <u>UNAUDITED</u> <u>ACTUAL</u>	2016 - 2017 <u>ADOPTED</u>
Emergency Mgmt Operations	\$ 415,445	\$ 592,642	\$ 108,225
All Hazards Protections	\$ 1,775,158	\$ 1,659,599	\$ 1,824,628
Emergency Response	\$ 32,120,106	\$ 34,248,348	\$ 36,067,569
Emergency Dispatching	\$ 3,259,498	\$ 3,182,004	\$ 3,237,055
E911 Implementation	\$ 2,454,098	\$ 2,916,360	\$ 3,004,226
Govt Communications Network	\$ 2,619,385	\$ 2,672,287	\$ 2,561,886
Pub Safety-Logistics	\$ 2,575,936	\$ 2,675,023	\$ 2,751,132
<b>Total</b>	<u>\$ 45,241,814</u>	<u>\$ 47,968,451</u>	<u>\$ 49,577,340</u>
Library			
Library Services	\$ 25,378,133	\$ 26,239,034	\$ 26,412,858
<b>Total</b>	<u>\$ 25,378,133</u>	<u>\$ 26,239,034</u>	<u>\$ 26,412,858</u>
GIS Operations			
GIS Operations	\$ 605,185	\$ 684,129	\$ 754,605
<b>Total</b>	<u>\$ 605,185</u>	<u>\$ 684,129</u>	<u>\$ 754,605</u>
<b>GRAND TOTAL</b>	<u><b>\$ 109,302,887</b></u>	<u><b>\$ 113,516,785</b></u>	<u><b>\$ 117,238,104</b></u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 59,827,370	\$ 62,723,784	\$ 64,998,870
Special Revenue Fund	\$ 34,467,578	\$ 35,401,603	\$ 34,410,124
Capital Project Fund	\$ 2,542	\$ 338,181	\$ 1,086,357
Enterprise Fund	\$ 0	\$ 0	\$ 0
Internal Service Fund	\$ 15,005,397	\$ 15,053,217	\$ 16,742,753
<b>GRAND TOTAL</b>	<u><b>\$ 109,302,887</b></u>	<u><b>\$ 113,516,785</b></u>	<u><b>\$ 117,238,104</b></u>

## ASSISTANT COUNTY MANAGER / CHIEF FINANCIAL OFFICER



**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.

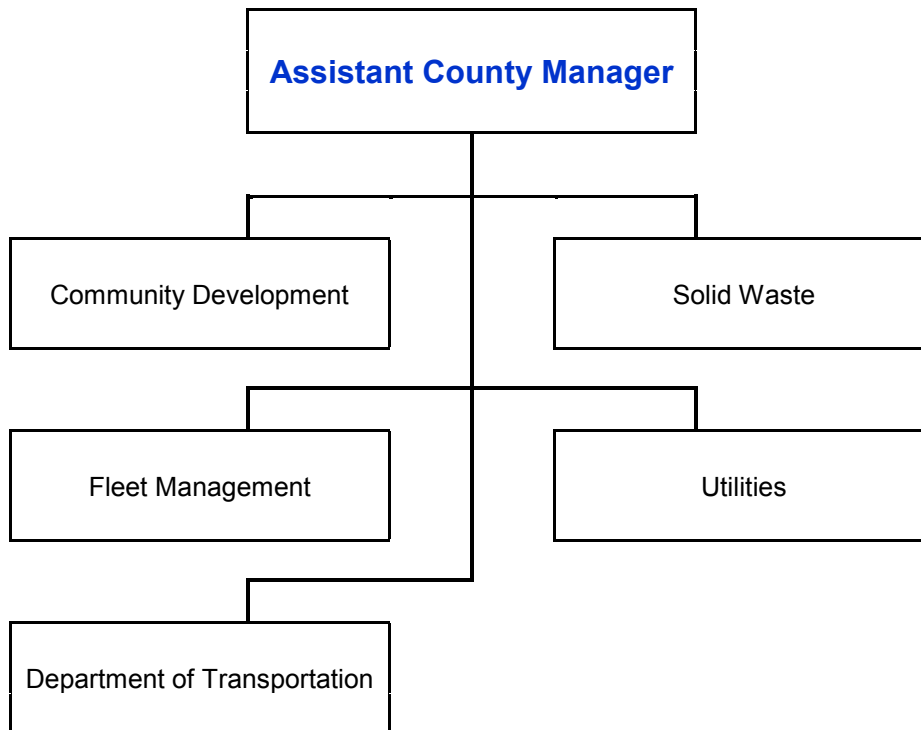
## Assistant County Manager / Chief Financial Officer

LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 <u>ADOPTED</u>
County Lands			
County Lands	\$ 926,039	\$ 1,042,174	\$ 1,088,641
<b>Total</b>	\$ 926,039	\$ 1,042,174	\$ 1,088,641
County Manager			
Office of Mgmt. & Budget	\$ 483,165	\$ 452,986	\$ 786,679
Risk Mgmt Administration	\$ 292,280	\$ 396,467	\$ 412,211
<b>Total</b>	\$ 775,445	\$ 849,453	\$ 1,198,890
<b>GRAND TOTAL</b>	<b>\$ 1,701,484</b>	<b>\$ 1,891,627</b>	<b>\$ 2,287,531</b>

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 1,409,204	\$ 1,433,127	\$ 1,814,330
Capital Project Fund	\$ 0	\$ 62,033	\$ 60,990
Internal Service Fund	\$ 292,280	\$ 396,467	\$ 412,211
<b>GRAND TOTAL</b>	<b>\$ 1,701,484</b>	<b>\$ 1,891,627</b>	<b>\$ 2,287,531</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  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2014 - 2015</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2016 - 2017</u> <u>ADOPTED</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,050,496	\$ 1,113,817	\$ 1,277,309
<b>Total</b>	<b>\$ 1,050,496</b>	<b>\$ 1,113,817</b>	<b>\$ 1,277,309</b>
Planning			
DCD - Planning	\$ 1,133,531	\$ 1,194,869	\$ 1,576,032
Transfer Development Rights	\$ 0	\$ 0	\$ 50,000
DOT Eng. - Planning	\$ 0	\$ 0	\$ 386,961
Administration & Housing Asst	\$ 1,074,405	\$ 1,134,597	\$ 2,928,655
<b>Total</b>	<b>\$ 2,207,936</b>	<b>\$ 2,329,466</b>	<b>\$ 4,941,648</b>
Environmental Sciences			
DCD Plan Env Svcs	\$ 719,536	\$ 322,281	\$ 0
<b>Total</b>	<b>\$ 719,536</b>	<b>\$ 322,281</b>	<b>\$ 0</b>
Developmental Services			
Development Review	\$ 1,263,260	\$ 1,339,811	\$ 1,645,517
Zoning Review	\$ 275,362	\$ 326,609	\$ 356,770
Permit Issuance	\$ 1,334,468	\$ 1,537,399	\$ 1,626,713
Building Inspections	\$ 2,931,721	\$ 3,201,544	\$ 3,670,401
Code Enforcement	\$ 2,051,821	\$ 2,191,071	\$ 2,438,895
Plans Review	\$ 1,062,754	\$ 1,333,965	\$ 1,482,443
<b>Total</b>	<b>\$ 8,919,386</b>	<b>\$ 9,930,399</b>	<b>\$ 11,220,739</b>
Admin & Support			
DCD Admin & Support	\$ 1,358,444	\$ 1,419,303	\$ 1,464,393
<b>Total</b>	<b>\$ 1,358,444</b>	<b>\$ 1,419,303</b>	<b>\$ 1,464,393</b>
PW/DCD Internal Services			
Internal Services Fiscal	\$ 619,639	\$ 683,112	\$ 871,781
<b>Total</b>	<b>\$ 619,639</b>	<b>\$ 683,112</b>	<b>\$ 871,781</b>
Solid Waste			
Right of Way Cleanup	\$ 513,381	\$ 521,816	\$ 485,226
Solid Waste Operations	\$ 24,221,593	\$ 25,323,445	\$ 26,155,486
Recycling	\$ 4,469,173	\$ 2,229,672	\$ 2,402,719
Disposal Facilities	\$ 32,456,975	\$ 35,488,784	\$ 36,236,156
Hendry Co. Transfer Stations	\$ 942,650	\$ 1,039,177	\$ 1,179,193
Lee/Hendry Landfill	\$ 2,436,030	\$ 5,638,546	\$ 4,868,638
<b>Total</b>	<b>\$ 65,039,802</b>	<b>\$ 70,241,440</b>	<b>\$ 71,327,418</b>
Utilities			
LCU - WW Treat - Waterway Est	\$ 19,176	\$ 19,904	\$ 17,915
LCU - WW Treat Fiesta Village	\$ 1,847,076	\$ 1,834,089	\$ 1,919,961
LCU Water Prod Waterway Est	\$ 24,939	\$ 42,490	\$ 0
LCU Water Prod Green Meadows	\$ 2,503,901	\$ 2,616,354	\$ 2,601,258
Water Prod - Bartow	\$ 102,598	\$ 0	\$ 0

**ASSISTANT COUNTY MANAGER (continued)**

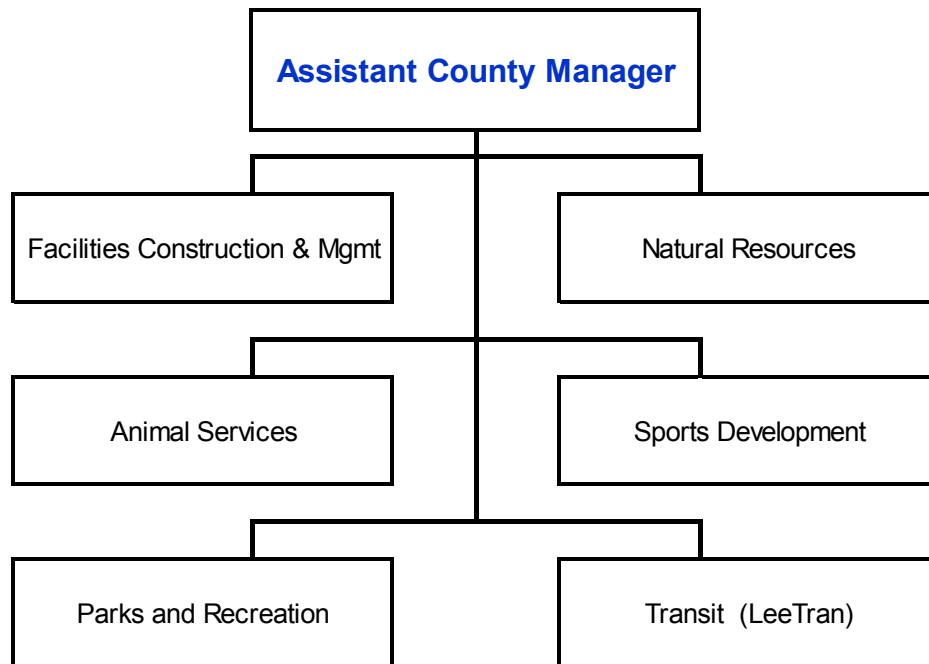
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2014 - 2015</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2016 - 2017</u> <u>ADOPTED</u>
Water Prod - Pine Woods	\$ 1,622,042	\$ 1,668,919	\$ 1,640,941
WW Treatment - San Carlos	\$ 173,426	\$ 10,269	\$ 0
WW Treatment - Three Oaks	\$ 1,579,418	\$ 1,624,638	\$ 1,482,562
Water Production - Olga	\$ 1,311,562	\$ 1,469,101	\$ 1,398,464
Water Distribution	\$ 3,447,724	\$ 3,804,669	\$ 3,955,494
LCU - CFM WW Treatmnt Cntrct	\$ 7,009,005	\$ 8,072,819	\$ 8,854,612
Wastewater Collection	\$ 4,907,177	\$ 4,917,918	\$ 5,316,356
LCU - System Maintenance	\$ 2,255,081	\$ 2,161,340	\$ 2,139,890
LCU - Highpoint WWTP	\$ 12,714	\$ 19,490	\$ 22,538
LCU - WW Treatment FMB	\$ 1,718,267	\$ 1,848,578	\$ 1,872,970
LCU - WWTP Pine Island	\$ 529,502	\$ 616,634	\$ 492,144
LCU - Gateway WWTP	\$ 931,830	\$ 956,097	\$ 977,886
LCU - Sewer Operations	\$ 1,590,123	\$ 383,701	\$ 389,915
LCU - Instrum/Electrical Maint	\$ 2,175,875	\$ 2,355,104	\$ 2,249,208
LCU - Water Operations	\$ 2,030,352	\$ 393,787	\$ 487,492
LCU - Admin	\$ 1,275,554	\$ 1,629,899	\$ 1,432,769
Utilities Engineering	\$ 2,025,198	\$ 2,526,332	\$ 3,031,933
Water Meter Service	\$ 1,853,137	\$ 2,360,854	\$ 2,322,108
LCU - Customer Services	\$ 2,616,875	\$ 3,124,496	\$ 3,561,164
Water Production - Corkscrew	\$ 2,859,456	\$ 3,305,124	\$ 3,320,857
LCU - Detar Support Svcs	\$ 504,029	\$ 528,302	\$ 610,916
Water/Sewer General	\$ 0	\$ 15	\$ 250,000
Utilities-Water Prod-North Lee	\$ 2,098,963	\$ 2,184,758	\$ 2,187,079
Locates Inspections	\$ 476,635	\$ 594,590	\$ 789,986
Industrial Pretreatment	\$ 101,033	\$ 122,972	\$ 158,493
Utilities - Fiscal	\$ 512,160	\$ 608,788	\$ 629,009
LCU - FGUA WW Interlocal NFM	\$ 1,837,719	\$ 1,983,176	\$ 1,907,697
Bayshore Treatment Plant	\$ 1,290	\$ 0	\$ 0
<b>Total</b>	<u>\$ 51,953,837</u>	<u>\$ 53,785,207</u>	<u>\$ 56,021,617</u>
DOT - Operations			
Canal Maintenance	\$ 1,981,904	\$ 2,039,197	\$ 1,990,459
Landscape Maintenance	\$ 3,402,574	\$ 3,898,368	\$ 4,098,959
Roadway Maintenance	\$ 10,305,296	\$ 10,470,752	\$ 10,377,727
Bridge Maintenance	\$ 1,380,485	\$ 1,393,612	\$ 1,432,977
<b>Total</b>	<u>\$ 17,070,259</u>	<u>\$ 17,801,929</u>	<u>\$ 17,900,122</u>
DOT - Traffic			
Traffic - Signs & Markings	\$ 2,727,190	\$ 2,768,883	\$ 2,716,914
Traffic - Signal Systems	\$ 4,512,483	\$ 4,624,978	\$ 5,271,423
<b>Total</b>	<u>\$ 7,239,673</u>	<u>\$ 7,393,861</u>	<u>\$ 7,988,337</u>
Toll Facilities			
Toll Facilities R&R	\$ 117,012	\$ 14,506	\$ 500,000
Toll Bridge Operations	\$ 9,060,494	\$ 8,997,494	\$ 10,073,459
<b>Total</b>	<u>\$ 9,177,506</u>	<u>\$ 9,012,000</u>	<u>\$ 10,573,459</u>



**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 <u>UNAUDITED</u> <u>ACTUAL</u>	2016 - 2017 <u>ADOPTED</u>
Transportation Engineering			
DOT Administration	\$ 949,904	\$ 922,750	\$ 1,171,776
DOT Eng. - Planning	\$ 509,889	\$ 543,252	\$ 37,852
DOT Eng. - Construction	\$ 1,025,793	\$ 1,121,905	\$ 1,044,855
DOT Eng. - Design	\$ 747,324	\$ 871,367	\$ 1,084,528
<b>Total</b>	<u>\$ 3,232,910</u>	<u>\$ 3,459,274</u>	<u>\$ 3,339,011</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 9,763,974	\$ 11,070,324	\$ 11,402,700
<b>Total</b>	<u>\$ 9,763,974</u>	<u>\$ 11,070,324</u>	<u>\$ 11,402,700</u>
<b>GRAND TOTAL</b>	<u><b>\$ 178,353,398</b></u>	<u><b>\$ 188,562,413</b></u>	<u><b>\$ 198,328,534</b></u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 619,639	\$ 683,112	\$ 871,781
Special Revenue Fund	\$ 41,798,640	\$ 43,770,330	\$ 48,131,559
Enterprise Fund	\$ 126,171,145	\$ 133,038,647	\$ 137,922,494
Internal Service Fund	\$ 9,763,974	\$ 11,070,324	\$ 11,402,700
<b>GRAND TOTAL</b>	<u><b>\$ 178,353,398</b></u>	<u><b>\$ 188,562,413</b></u>	<u><b>\$ 198,328,534</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

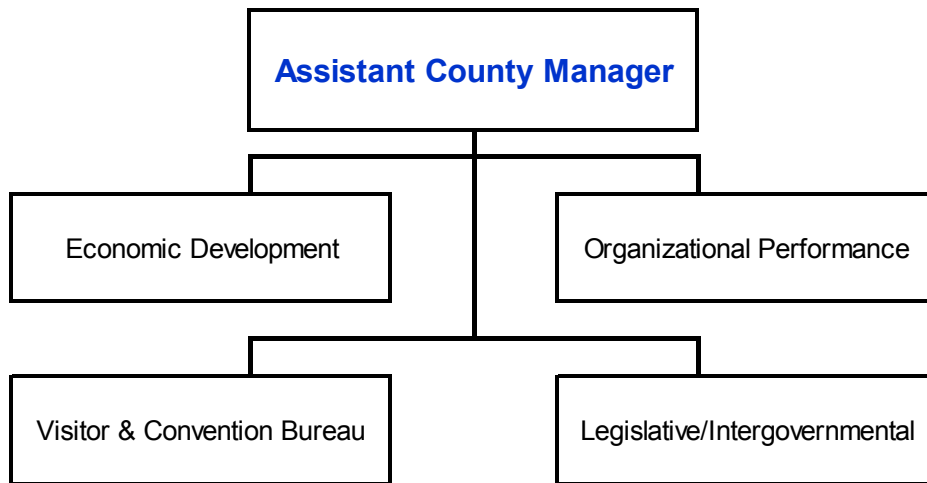
LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2014 - 2015</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2016 - 2017</u> <u>ADOPTED</u>
<b>Parks &amp; Recreation</b>			
Parks & Recreation Operations	\$ 23,598,009	\$ 23,141,634	\$ 24,611,912
Florida Community Trust	\$ 359,906	\$ 122,466	\$ 0
Sports Complexes	\$ 6,952,984	\$ 7,209,297	\$ 8,186,641
<b>Total</b>	<u>\$ 30,910,899</u>	<u>\$ 30,473,397</u>	<u>\$ 32,798,553</u>
<b>Transit</b>			
Fixed Route Service	\$ 22,686,286	\$ 30,041,926	\$ 28,405,714
<b>Total</b>	<u>\$ 22,686,286</u>	<u>\$ 30,041,926</u>	<u>\$ 28,405,714</u>
<b>Sports Development</b>			
Economic Development	\$ 1,003,082	\$ 1,187,056	\$ 1,244,930
<b>Total</b>	<u>\$ 1,003,082</u>	<u>\$ 1,187,056</u>	<u>\$ 1,244,930</u>
<b>Natural Resources</b>			
Marine Svcs / Marine Sciences	\$ 646,602	\$ 647,910	\$ 726,185
Manatee Conservation	\$ 1,440	\$ 9,600	\$ 15,000
Ground Water Mgmt	\$ 700,796	\$ 728,594	\$ 838,064
Environmental Lab	\$ 1,401,160	\$ 1,410,859	\$ 1,493,034
Pollutant Storage Tanks	\$ 183,610	\$ 197,546	\$ 212,524
Surface Water Mgmt	\$ 1,449,781	\$ 1,528,359	\$ 1,582,371
Small Quantity Generator	\$ 532,668	\$ 574,955	\$ 653,813
<b>Total</b>	<u>\$ 4,916,057</u>	<u>\$ 5,097,823</u>	<u>\$ 5,520,991</u>
<b>Construction and Design</b>			
MSTBU Services	\$ 75,577	\$ 0	\$ 0
Construction and Design	\$ 2,056,700	\$ 0	\$ 0
<b>Total</b>	<u>\$ 2,132,277</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Facilities Construction Mgmt.</b>			
Facilities Services	\$ 4,760,815	\$ 14,442,715	\$ 15,203,465
MSTBU Services	\$ 0	\$ 207,251	\$ 418,074
Maintenance & Repair Services	\$ 7,108,435	\$ 0	\$ 0
<b>Total</b>	<u>\$ 11,869,250</u>	<u>\$ 14,649,966</u>	<u>\$ 15,621,539</u>
<b>Animal Services</b>			
Animal Svcs-Shelter Operations	\$ 2,114,214	\$ 2,317,778	\$ 2,604,844
Animal Svcs -Field Operations	\$ 1,525,110	\$ 1,518,754	\$ 1,625,664
Animal Svcs- Spay & Neuter	\$ 1,075,921	\$ 1,194,074	\$ 1,271,215
<b>Total</b>	<u>\$ 4,715,245</u>	<u>\$ 5,030,606</u>	<u>\$ 5,501,723</u>
<b>GRAND TOTAL</b>	<u><b>\$ 78,233,096</b></u>	<u><b>\$ 86,480,774</b></u>	<u><b>\$ 89,093,450</b></u>

**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 <u>UNAUDITED</u> <u>ACTUAL</u>	2016 - 2017 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 30,538,566	\$ 32,428,600	\$ 34,764,149
Special Revenue Fund	\$ 20,743,773	\$ 20,495,334	\$ 21,820,249
Capital Project Fund	\$ 4,264,471	\$ 3,514,914	\$ 4,103,338
Enterprise Fund	\$ 22,686,286	\$ 30,041,926	\$ 28,405,714
<b>GRAND TOTAL</b>	<b><u>\$ 78,233,096</u></b>	<b><u>\$ 86,480,774</u></b>	<b><u>\$ 89,093,450</u></b>

## ASSISTANT TO THE COUNTY MANAGER



**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.

**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.

## Assistant County Manager

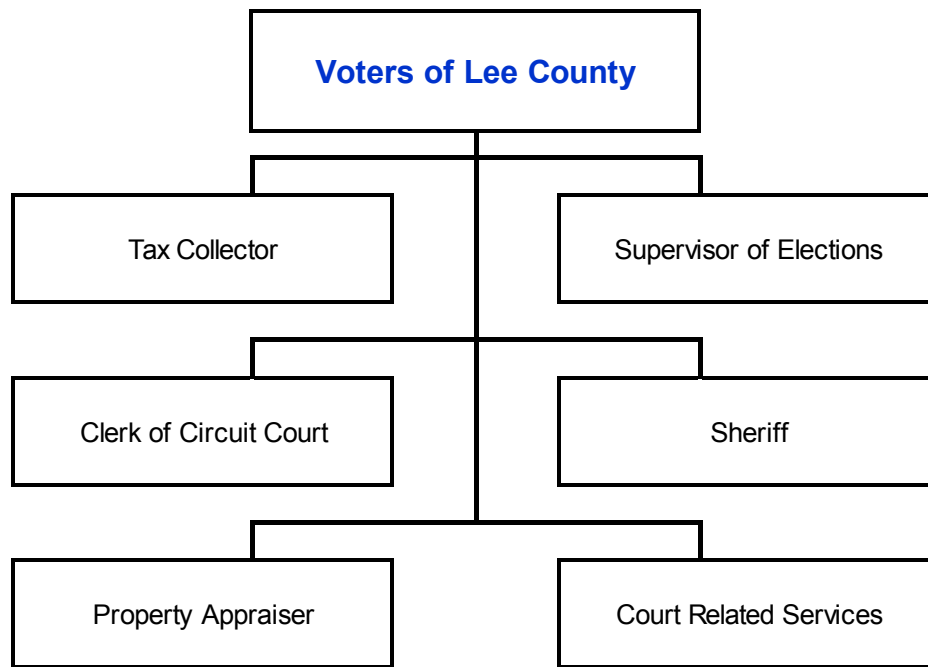
LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 <u>UNAUDITED</u> <u>ACTUAL</u>	2016 - 2017 <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 165,432	\$ 163,892	\$ 196,057
Attraction Marketing	\$ 346,992	\$ 350,000	\$ 400,000
Visitor & Convention Bureau	<u>\$ 16,843,626</u>	<u>\$ 17,191,722</u>	<u>\$ 19,024,132</u>
<b>Total</b>	<u>\$ 17,356,050</u>	<u>\$ 17,705,614</u>	<u>\$ 19,620,189</u>
Environmental Policy Mgmt.			
Environmental Policy Mgmt.	\$ 518,485	\$ 0	\$ 0
<b>Total</b>	<u>\$ 518,485</u>	<u>\$ 0</u>	<u>\$ 0</u>
Economic Development			
Economic Development	\$ 915,730	\$ 1,163,911	\$ 1,189,729
<b>Total</b>	<u>\$ 915,730</u>	<u>\$ 1,163,911</u>	<u>\$ 1,189,729</u>
<b>GRAND TOTAL</b>	<u><b>\$ 18,790,265</b></u>	<u><b>\$ 18,869,525</b></u>	<u><b>\$ 20,809,918</b></u>

### EXPENDITURES BY FUND TYPE

General Fund	\$ 1,434,215	\$ 1,163,911	\$ 1,189,729
Special Revenue Fund	\$ 17,356,050	\$ 17,705,614	\$ 19,620,189
<b>GRAND TOTAL</b>	<u><b>\$ 18,790,265</b></u>	<u><b>\$ 18,869,525</b></u>	<u><b>\$ 20,809,918</b></u>

## COURTS AND CONSTITUTIONAL OFFICERS



The **Tax Collector**, an elected County officer, is charged with the collection of ad valorem taxes levied by the County, School Board, any special taxing district within the County, and all municipalities within the County. 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  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2014 - 2015</u> <u>ACTUAL</u>	<u>2015 - 2016</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2016 - 2017</u> <u>ADOPTED</u>
<b>Tax Collector</b>			
Support to Tax Collector	\$ 1,441,305	\$ 1,416,141	\$ 1,422,274
Tax Collect. Fund Collect Fees	<u>\$ 15,457,327</u>	<u>\$ 16,314,426</u>	<u>\$ 15,091,223</u>
<b>Total</b>	<b>\$ 16,898,632</b>	<b>\$ 17,730,567</b>	<b>\$ 16,513,497</b>
<b>Clerk to the Board</b>			
Support to Clerk to Board	\$ 1,043,921	\$ 939,313	\$ 969,325
Finance & Internal Audit	\$ 7,647,270	\$ 7,998,197	\$ 8,654,759
VCB - Audit	<u>\$ 1,126,771</u>	<u>\$ 1,189,344</u>	<u>\$ 1,002,000</u>
<b>Total</b>	<b>\$ 9,817,962</b>	<b>\$ 10,126,854</b>	<b>\$ 10,626,084</b>
<b>Property Appraiser</b>			
Support to Property Appraiser	\$ 2,202,187	\$ 2,194,395	\$ 1,917,993
Prop Appr. Fund Collect Fees	<u>\$ 7,841,381</u>	<u>\$ 7,864,459</u>	<u>\$ 7,808,373</u>
<b>Total</b>	<b>\$ 10,043,568</b>	<b>\$ 10,058,854</b>	<b>\$ 9,726,366</b>
<b>Supervisor of Elections</b>			
Support to Supervisor of Elect	\$ 818,277	\$ 667,711	\$ 576,233
Supervisor of Elections	<u>\$ 6,756,022</u>	<u>\$ 8,962,450</u>	<u>\$ 8,016,447</u>
<b>Total</b>	<b>\$ 7,574,299</b>	<b>\$ 9,630,161</b>	<b>\$ 8,592,680</b>
<b>Sheriff</b>			
Sheriff Disbursement	\$ 91,402,453	\$ 102,256,263	\$ 103,058,993
Support to Sheriff	\$ 5,259,065	\$ 4,862,381	\$ 5,383,747
Law Enforcement Trust	\$ 325,000	\$ 407,432	\$ 0
Sheriff - Jail Disbursement	\$ 49,376,404	\$ 50,660,934	\$ 53,875,614
Sheriff - Court Support	<u>\$ 8,625,009</u>	<u>\$ 8,941,248</u>	<u>\$ 9,565,393</u>
<b>Total</b>	<b>\$ 154,987,931</b>	<b>\$ 167,128,258</b>	<b>\$ 171,883,747</b>
<b>Court Related Programs</b>			
Court Administration	\$ 1,093,177	\$ 1,074,260	\$ 1,263,436
Court Admin - Support	\$ 1,491,336	\$ 1,468,210	\$ 1,552,852
Pretrial Services	\$ 2,206,703	\$ 2,223,207	\$ 2,361,162
Mediation Ordinance	\$ 132,408	\$ 137,458	\$ 140,015
Family Court Services	\$ 836,910	\$ 925,236	\$ 1,051,855
Domestic Violence	\$ 373,316	\$ 394,510	\$ 440,510
Public Def Conflicts- Juvenile	\$ 0	\$ 0	\$ 1,000
Juvenile Arbitration	\$ 4,261	\$ 3,430	\$ 5,008
Teen Court	\$ 124,861	\$ 133,619	\$ 136,497
Public Guardian	\$ 231,940	\$ 233,444	\$ 241,488
Courthouse Security	\$ 1,177,867	\$ 1,228,586	\$ 1,271,885
CJIS	\$ 1,141,208	\$ 1,168,216	\$ 1,419,654
Court Technology	\$ 1,102,951	\$ 1,130,223	\$ 1,192,887
Law library	\$ 228,713	\$ 196,982	\$ 231,734
Probation	\$ 1,901,031	\$ 1,974,656	\$ 2,043,567
Courthouse Facilities	<u>\$ 347,984</u>	<u>\$ 361,019</u>	<u>\$ 425,161</u>
<b>Total</b>	<b>\$ 12,394,666</b>	<b>\$ 12,653,056</b>	<b>\$ 13,778,711</b>

**COURTS AND CONSTITUTIONAL OFFICERS (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2014 - 2015 ACTUAL</u>	<u>2015 - 2016 UNAUDITED ACTUAL</u>	<u>2016 - 2017 ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 997,895	\$ 1,192,829	\$ 1,453,244
<b>Total</b>	<b>\$ 997,895</b>	<b>\$ 1,192,829</b>	<b>\$ 1,453,244</b>
State Attorney			
State Attorney	\$ 1,776,989	\$ 2,117,655	\$ 2,145,900
<b>Total</b>	<b>\$ 1,776,989</b>	<b>\$ 2,117,655</b>	<b>\$ 2,145,900</b>
Medical Examiner			
Support to Medical Examiner	\$ 169,691	\$ 158,267	\$ 166,212
Medical Examiner	\$ 2,868,992	\$ 3,184,724	\$ 3,464,963
<b>Total</b>	<b>\$ 3,038,683</b>	<b>\$ 3,342,991</b>	<b>\$ 3,631,175</b>
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 2,306,035	\$ 2,025,781	\$ 1,800,000
Legal Aid	\$ 538,377	\$ 546,453	\$ 554,650
<b>Total</b>	<b>\$ 2,844,412</b>	<b>\$ 2,572,234</b>	<b>\$ 2,354,650</b>
Guardian Ad Litem			
Guardian Ad Litem	\$ 238,903	\$ 234,322	\$ 300,349
<b>Total</b>	<b>\$ 238,903</b>	<b>\$ 234,322</b>	<b>\$ 300,349</b>
<b>GRAND TOTAL</b>	<b><u>\$ 220,613,940</u></b>	<b><u>\$ 236,787,781</u></b>	<b><u>\$ 241,006,403</u></b>

EXPENDITURES BY FUND TYPE

General Fund	\$ 202,016,245	\$ 217,851,579	\$ 221,543,181
Special Revenue Fund	\$ 17,973,450	\$ 18,285,568	\$ 18,774,541
Capital Project Fund	\$ 1,504	\$ 550	\$ 0
Enterprise Fund	\$ 622,741	\$ 650,084	\$ 688,681
<b>GRAND TOTAL</b>	<b><u>\$ 220,613,940</u></b>	<b><u>\$ 236,787,781</u></b>	<b><u>\$ 241,006,403</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

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.

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

### **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 16/17 – 20/21 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 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 IMPROVEMENT PROGRAM DEFINED (continued)**

### **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.

## **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 Lee County Management and The Board of County Commissioners.

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

Once this review is completed, the revised project lists are reviewed by the County Management and then presented to the Board in an advertised workshop. The Board of County Commissioners approves 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.





## **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 FY16-17, the Board of County Commissioners approved a General Fund millage of 4.0506 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

#### **Tourist Taxes**

Tourist Taxes are generated from a 5% charge on "room rates" at local hotels and motels. The tourist tax is to strengthen our local economy and advance tourism by investing the revenue in the following priority: 26.4% of the receipts shall be used for beach park facilities and beach related improvements is used for beach maintenance and improvements to County beach facilities to which there is public access; 20.0% is applied to debt service on the Sports Stadiums and to promote, maintain or operate convention centers, sports stadiums, sport arenas, coliseums, auditoriums or museums (per ordinance guidelines); and 53.6% used for tourist advertising and promotion for 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.

#### **Growth Increment Funding**

This is a policy adopted by the Board of County Commissioners to recognize existing revenues differently. The program identifies every real estate transaction that increases the taxable value under:

- New Construction value
- Existing Sales – reset of Save Our Homes Exemption

Takes the first year taxable increment ONLY for these transactions and places those revenues in a dedicated infrastructure fund. This fund source provides for growth helping pay for growth.

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

### **BP Settlement**

On July 2, 2015, the United States District Court for the Eastern District of Louisiana announced that settlement discussions led by a panel of neutrals had yielded an agreement in principle to resolve claims against BP by the United States, affected states and local government entities. Lee County will remain eligible to also receive funding pursuant to the RESTORE Act.

### **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, Town of Fort Myers Beach, and the Village of Estero. The amounts the County and cities receive are net of the State's deduction for administrative and dealer collection fees.

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.

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

### **Toll Monies**

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

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

### **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 five 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, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village 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. FY16-17 Community Park Impact Fee revenue is anticipated to be \$474,442, which excludes the City of Bonita Springs, Town of Fort Myers Beach and 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 Ft Myers Beach, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. In FY16-17, Regional Park Impact Fee revenue is anticipated to be \$589,437, which excludes the City of Bonita Springs, Town of Fort Myers Beach and 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, City of Bonita Springs and Village of Estero. These funds are submitted to the Town, City and Village 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 FY16-17 is anticipated to be \$2,875,853, which excludes the City of Bonita Springs, Town of Fort Myers Beach and 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 FY16-17 Capital Improvement Program.

### **Non-Ad Valorem Bonds**

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

### **Revenue Bonds**

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

### **Gas Tax Bonds**

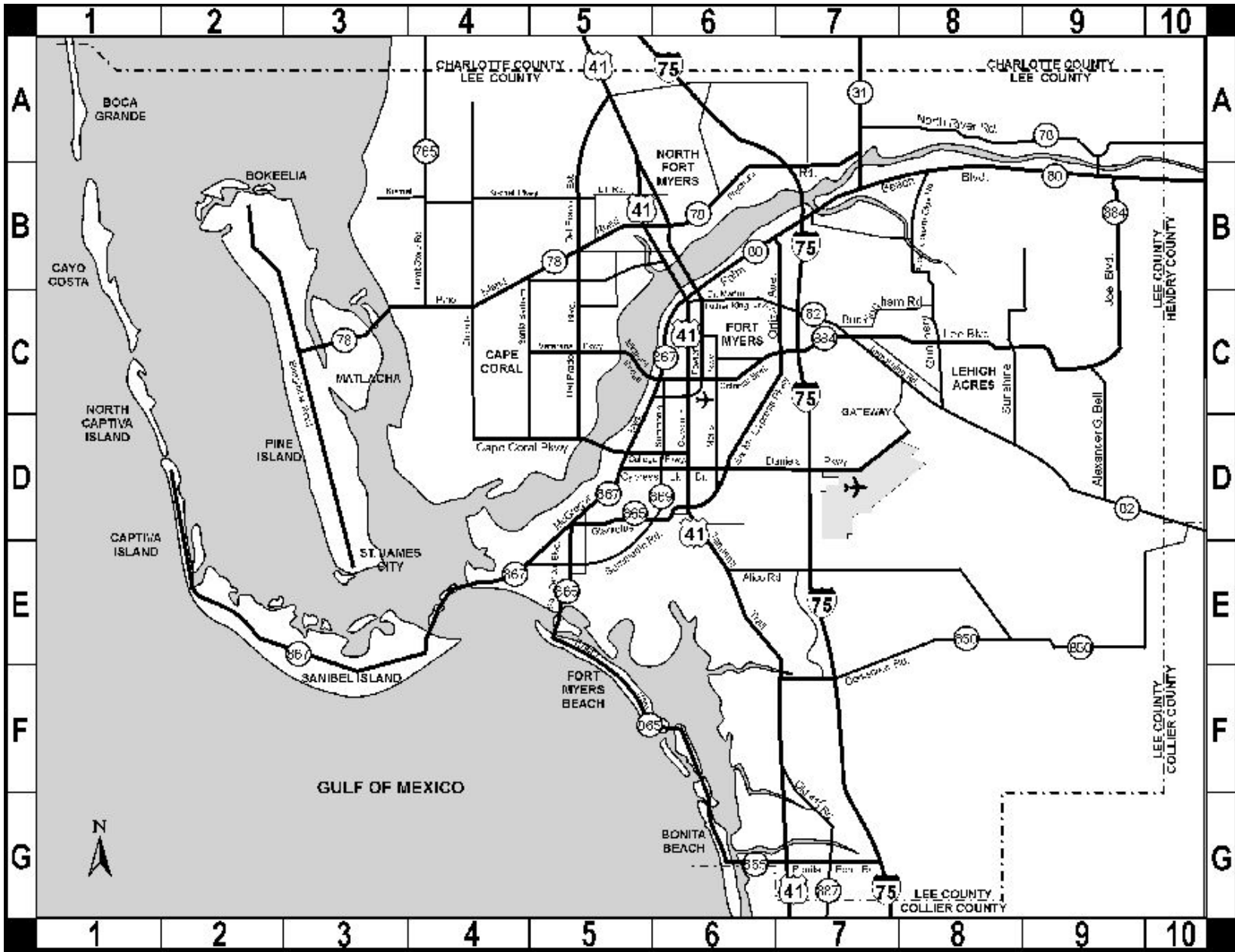
The County receives various gas tax revenues from the State. The monies can be pledged to bond issues. The Voted (Ninth-Cent) Gas Tax, the County (Seventh Cent) Gas Tax, and the Constitutional Gas Tax are pledged as part of a Non-Ad Valorem associated with the Midpoint Memorial Bridge.

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

### **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.



**LEE COUNTY FIVE YEAR OVERALL CIP PROGRAM  
FY 16/17 -FY 20/21**

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**NATURAL RESOURCES**

20858830100 - Caloosahatchee TMDL Compl	A	283,143	818,526	2,000,000	2,000,000				4,000,000	TBD	5,101,669
20851730100 - Deep Lagoon Hydro Presv Rest <b>NEW</b>	A			400,000		2,600,000			3,000,000		3,000,000
20/22857230100 - Hendry Crk W Branch WQ Improv	A						1,800,000		1,800,000		1,800,000
20851830100 - Lakes Pk Littoral Zone Pjt <b>NEW</b>	A				600,000				600,000		600,000
20856330100 - NFM Surface Water Improvements	A	32,761	267,239	400,000					400,000		700,000
20856730100 - Nalle Grade Stormwater Park	A	105,068	294,933		3,000,000				3,000,000		3,400,001
20/22855730100 - Sunniland/9 Mile Run Drainage	A					350,000			350,000		350,000
<b>TOTAL</b>		<b>420,972</b>	<b>1,380,698</b>	<b>2,800,000</b>	<b>5,600,000</b>	<b>2,950,000</b>	<b>1,800,000</b>		<b>13,150,000</b>	<b>-</b>	<b>14,951,670</b>

**SOLID WASTE**

20062440102 - LaBelle Transfer Station Exp	E				1,000,000	3,500,000			4,500,000		4,500,000
20093640102 - Landfill Gas Collection System	E				200,000	3,250,000			3,450,000		3,450,000
Landfill Phase Expansion 2022 <b>NEW</b>	E								-	1,500,000	1,500,000
20091740104 - Recycling Facility Improvements <b>NEW</b>	E			65,000	1,800,000				1,865,000		1,865,000
20094140102 - WTE Campus Improvements <b>NEW</b>	E			2,125,000		350,000			2,475,000		2,475,000
<b>TOTAL</b>				<b>2,190,000</b>	<b>3,000,000</b>	<b>7,100,000</b>			<b>12,290,000</b>	<b>1,500,000</b>	<b>13,790,000</b>

**PARKS**

20215438700 - Greenways	I	9,753	140,247	150,000	600,000				750,000		900,000
Estero Pk Multipurpose Covered Courts <b>NEW</b>										1,700,000	1,700,000
20927130101 - Lynn Hall Pk Brdwlk & Dune Imp	T		70,000		900,000				900,000		970,000
20062930101 - Mantanzas Pass Bdwlk Expansion <b>NEW</b>	T			185,000					185,000		185,000
20063030101 - Mantanzas Pass Prsv Pavillion <b>NEW</b>	T				28,000				28,000		28,000
20063138700 - Six Mile Slough Bdwlk Exp <b>NEW</b>	I									334,000	334,000
20187338653 - Wa-Ke Hatchee CP	I	10,781,834	5,000					300,000	300,000		11,086,834
<b>TOTAL</b>		<b>10,791,588</b>	<b>215,247</b>	<b>335,000</b>	<b>1,528,000</b>	<b>-</b>		<b>300,000</b>	<b>2,163,000</b>	<b>2,034,000</b>	<b>15,203,835</b>

\*Projects 30101 require TDC processing and approval year of project

**COMMUNITY DEVELOPMENT**

20500930100 - Wild Turkey Str Env Mitigation <b>NEW</b>	GF							133,910	133,910		133,910
20500930700 - Wild Turkey Str Env Mitigation <b>NEW</b>	GT							133,909	133,909		133,909
20500948730 - Wild Turkey Str Env Mitigation <b>NEW</b>	E							133,909	133,909		133,909
<b>TOTAL</b>								<b>401,728</b>	<b>401,728</b>		<b>401,728</b>

**LIBRARY**

20100634800 - Bonita Springs Library	L		6,562,984	3,989,790	3,547,226				7,537,016		14,100,000
20100534800 - North Ft Myers Library	L		7,201,733	3,989,790	1,308,477				5,298,267		12,500,000
<b>TOTAL</b>			<b>13,764,717</b>	<b>7,979,580</b>	<b>4,855,703</b>				<b>12,835,283</b>		<b>26,600,000</b>

**PUBLIC SAFETY**

20060638900 - Trail Dairy	I		500,000	250,000					250,000		750,000
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TOTAL	500,000	250,000							250,000		750,000
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**UTILITIES**

20708848720 - Advanced Metering Info System	E		579,666	22,784,366					22,784,366		23,364,032
20761448730 - Alico Rd 4L WM Rel-Ben Hill to	E	34,248	163,272		3,750,000				3,750,000		3,947,520
20063248712 - Bayshore Rd WM (Samville N41)	E					250,000	3,200,000		3,450,000		3,450,000
20733448713 - Ben Hill Griffin FM Improve S	E		450,000	250,000	4,950,000				5,200,000		5,650,000
20730648730 - BenHill Griffin Parallel Force Main	E									2,500,000	2,500,000
Colonial 30" WM-Ortiz to Gunnerly	E									8,400,000	8,400,000
Corkscrew Groundwater ASR System	E									21,970,000	21,970,000
20745748730 - Corkscrew WTP Chemical Imp <b>NEW</b>	E			100,000	650,000				750,000		750,000
20730748713 - Daniels Pkwy FM Ext to Gateway	E									2,250,000	2,250,000
20760648720 - Del Prado Water Main Replace	E		200,000			200,000	1,500,000		1,700,000		1,900,000
20742948730 - Electrical Equip Upgrd&Repl	E	3,484,847	624,454	374,000	250,000	170,000	170,000	170,000	1,134,000	850,000	6,093,301
20732648730 - Estero Blvd Force Main Relocat	E	624,764	7,224,497	1,760,000	3,200,000		3,200,000		8,160,000	6,400,000	22,409,261
20730448713/30 - FGCU Sewer	E	2,413,412	392,200	40,000					40,000		2,845,612
20719748712/30 - FGCU Water	E	1,066,496	430,621	40,000					40,000		1,537,117
20745848720 - Fiddlesticks Water Main Rep <b>NEW</b>	E			1,650,166	2,366,045	2,300,000			6,316,211		6,316,211
20729348713/30 - Fiesta Village Swr Coll Sys Im	E	37,512	150,000	950,000					950,000		1,137,512
20925048730 - Fiesta Village WWTP Ctl Upg	E		100,000			850,000			850,000		950,000
20925148730 - Fiesta Village WWTP Deep Well	E		462,500			462,500	6,900,000		7,362,500		7,825,000
20745948730 - Fiesta Village WWTP Filter Ctn <b>NEW</b>	E			1,370,000					1,370,000		1,370,000
20061648730 - Fiesta Village WWTP Rm Upgrd	E			300,000	100,000	4,325,000			4,725,000		4,725,000
20745048730 - Fiesta Village WWTP Sludge Hau	E		150,000	1,350,000					1,350,000		1,500,000
20061748730 - FMB Deep Injection Well #2	E					425,000	6,000,000		6,425,000		6,425,000
20061948720 - FMB WWTP EQ Tank Replacement	E						480,000	8,200,000	8,680,000		8,680,000
20062648720 - FMB Main Swithgear Repl	E									3,000,000	3,000,000

Utilities continued

207460xxxx - Gateway WWTP Exp 3 to 6 <b>NEW</b>	E									54,000,000	54,000,000
20062048730 - Gateway WWTP Sludge Roof Rep	E			150,000					150,000		150,000
20746148730 - Green Meadows 2nd Deep Inj Well <b>NEW</b>	E						5,160,000		5,160,000		5,160,000
20746248730 - Hancock Bdg WM Improvements <b>NEW</b>	E			120,000	745,000				865,000		865,000
20063448730 - Hurricane Bay Bg Scour Prot <b>NEW</b>	E			176,000	1,175,000				1,351,000		1,351,000
20724748720 - Inflow & Infiltration Improv	E	9,439,243	650,358	500,000	500,000	500,000	500,000	500,000	2,500,000	2,500,000	15,089,601
20743048730 - Instrument. Upgrds & Imp	E	1,675,036	215,229	110,000	65,000	65,000	65,000	65,000	370,000	325,000	2,585,265
20746348730 - Interconnect Pinewoods Dist	E									4,850,000	4,850,000
20060748730 - LCU Billing System	E		2,100,000	200,000					200,000		2,300,000
20744448730 - LCU Generator Replace/Improve	E	1,364,117	428,000	150,000	200,000	300,000	210,000		860,000	1,100,000	3,752,117
20927248720 - Mariana Ave WM Rep	E		60,000	500,000					500,000		560,000
20733548713 - Master Lift Sta 7716 Improve	E		825,000	1,425,000					1,425,000		2,250,000
20062148720 - McGregor-Tanglewood Force Main	E			440,000	2,900,000				3,340,000		3,340,000
20761848730 - NLC WTP Deep Injection Well Ba	E			5,350,000					5,350,000		5,350,000
20063348712/30 - NLC WTP Expansion to 15 MGD	E					2,500,000		27,500,000	30,000,000		30,000,000



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20761948712/30/35 - NLC WTP Wellfield Expansion to	E	2,763	48,250			2,618,986		10,580,000	13,198,986		13,249,999	
20746448720 - New Post Rd WM Improvements <b>NEW</b>	E			430,000	775,000	2,075,000			3,280,000		3,280,000	
20062848730 - North-South 30" WM-SR 80	E							2,000,000	2,000,000	26,200,000	28,200,000	
20063548712 - North Tamiami 24" WM	E						400,000	5,200,000	5,600,000		5,600,000	
20926748720 - Olga WTP MCC Replacement	E		500,000		500,000				500,000		1,000,000	
20745448730 - Operations Bldg Replacement	E		75,000	1,527,000					1,527,000		1,602,000	
20926848712 - Orange Grove WM Pondella	E			100,000	700,000				800,000		800,000	
Ortiz FM from Palm Beach to Ballard	E									2,150,000	2,150,000	
Ortiz Ave Util Relocation - MLK to SR 80	E									6,000,000	6,000,000	
20712748720 - Page Park Wtrline Improv	E	563,552	4,702,213		1,200,000				1,200,000		6,465,765	
20746548730 - Pine Isl WWTP Deep Bed Sand <b>NEW</b>	E					100,000	650,000		750,000		750,000	
20926948720 - Pine Ridge FM-FMB WWTP Gulf	E		230,000	200,000	1,533,000				1,733,000		1,963,000	
20062748730 - Pinewoods Odor Ctrl Scrubber	E							200,000	200,000		200,000	
20062348720 - Pinewoods WTP Degasifiers Rep	E						759,000		759,000		759,000	
20728448730 - Reclaim Water ASR	E		1,260,000	1,200,000	4,500,000				5,700,000		6,960,000	
20762348730 - Remote Telemetry Replacement <b>NEW</b>	E	500,000	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000		3,500,000	
20745548730 - Reuse System & Site Improvemen	E	123,661	394,613	1,000,000	1,000,000	1,000,000			3,000,000		3,518,274	
20716248712 - San Carlos WM Repl Linda Loma - Kelly	E									1,800,000	1,800,000	
20742448730 - SCADA Upgrades & Imp	E	3,379,304	732,431	400,000	200,000	200,000	200,000	200,000	1,200,000	1,000,000	6,311,735	
20745648730 - Secondary Containments-Chemica	E	92,709	200,000	150,000	150,000				300,000		592,709	
Utilities continued												
20718448730 - SFM Water Trans Line Improve	E	329,960				200,000		2,000,000	2,200,000		2,529,960	
20719448712 - Summerlin Road Water Sys Impro	E	519,521						750,000	750,000	7,500,000	8,769,521	
Treeline WM - Terminal Access to Daniels	E									4,430,000	4,430,000	
20717048730 - US 41 Water Main Improvement	E	3,293,668	7,482,448	400,000		1,800,000			2,200,000		12,976,116	
20746748713/30- WWTP Capacity Increase for SE Co <b>NEW</b>	E					2,800,000		30,800,000	33,600,000		33,600,000	
20722948730 - Wastewater System Improvements	E	2,855,424	271,144	250,000	250,000	250,000	250,000	250,000	1,250,000	1,250,000	5,626,568	
20713848730 - Wastewater Treatmnt Pit Improv	E	4,398,765	570,428	416,500	401,500	337,500	387,500	387,500	1,930,500	837,500	7,737,193	
20709448730 - Water System Improvements	E	4,450,170	507,518	600,000	600,000	500,000	500,000	500,000	2,700,000	3,000,000	10,657,688	
20719348712 - Water Trans-Ben Hill to Treeli	E	3,396,271					6,960,000		6,960,000		10,356,271	
20726848730 - Water Treatment Pit Improv	E	6,052,800	272,824	187,500	262,500	187,500	187,500	187,500	1,012,500	937,500	8,275,624	
20718348712 - Waterway Transmission Line	E	254,123		0	150,000	1,100,000			1,250,000		1,504,123	
20714948720 - Well Redevelop/Upgrd&Rebuild	E	4,131,243	135,345	130,000	260,000	330,000	130,000	130,000	980,000	910,000	6,156,588	
20927048712 - Winkler Rd Watermain Imp	E		200,000	2,100,000					2,100,000		2,300,000	
20762048720 - Work Drive Industrial Pk WM Im	E		600,000		2,000,000				2,000,000		2,600,000	
20742648730 - Wtr/Swr Line Reloc-3 Oaks	E	500						50,000	50,000	300,000	350,500	
<b>TOTAL</b>		<b>54,484,108</b>	<b>33,888,011</b>	<b>49,680,532</b>	<b>35,833,045</b>	<b>26,346,486</b>	<b>38,309,000</b>	<b>90,170,000</b>	<b>240,339,063</b>	<b>164,460,000</b>	<b>493,171,182</b>	
<b>DOT</b>												
22507530700 - Alico Rd 4L/Ben Hill-Airport	G	1,553,875	1,031,286	1,000,000								
20507530700 - Alico Rd 4L-Ben Hill-Airport R	GT			12,300,000	0					15,340,000		17,925,161
24507530700 - Alico Rd 4L-Ben Hill-Airport R	GIF						540,000					
20507538825 - Alico Rd 4L-Ben Hill-Airport R	I			1,500,000	0							

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20924538825 - Alico Road Connector	I						2,240,868		2,240,868	64,000,000	66,240,868
20600230700 - Bicycle/Pedestrian Facilities	GT	11,490,482	720,286	1,739,618	2,535,231	1,297,166			5,572,015	2,727,076	20,509,859
20600238821 - Bicycle/Pedestrian Facilities	I		24,000	108,218					108,218		132,218
20600238822 - Bicycle/Pedestrian Facilities	I	224,401	197,000	1,414,216			69,864	401,716	1,885,796		2,307,197
20600238823 - Bicycle/Pedestrian Facilities	I	755,753	172,389	57,794	60,679	652,926	1,040,389	431,196	2,242,984		3,171,126
20600238824 - Bicycle/Pedestrian Facilities	I	1,059,052	425,897	124,015		43,167			326,357		1,978,488
20600238825 - Bicycle/Pedestrian Facilities	I	6,377					39,427	228,676	268,103		274,480
20572430720 - Big Carlos Pass Bridge	ST		8,500,000		3,500,000			15,127,057	18,627,057		52,127,057
20572430700 - Big Carlos Pass Bridge*	G							25,000,000	25,000,000		

DOT Continued

20408830100 - Burnt Store 4L/78-Van Buren	A		420,000								
20408830700 - Burnt Store 4L/78-Van Buren	GT		549,836								
24408830700 - Burnt Store 4L/78-Van Buren	GIF				240,000			630,000			
20408830721 - Burnt Store 4L/78-Van Buren	ST	11,014,716	17,138,138	1,857,754		9,150,000			17,877,754		53,326,128
20408838822 - Burnt Store 4L/78-Van Buren	I		1,097,000	2,200,000		1,300,000					
22408830700 - Burnt Store 4L/78-Van Buren	G		5,228,684	1,842,246	657,754						
20924830721 - Cape Coral Bdg WP Span Repl	ST					1,425,968	1,000,000	4,000,000	6,425,968	83,925,968	90,351,936
20924938823 - Colonial Blvd Alt Analysis	I					350,000			350,000		350,000
20508230700 - Corbett Rd Widening/Resurface	GT	23,426	816,574	185,000					185,000		1,025,000
20506730710 - Estero Blvd Improvements	ST		1,451								
20506730700 - Estero Blvd Improvements	GT	3,320,567	14,859,862	3,564,000	7,750,000		8,475,000		19,789,000	19,540,000	59,010,880
24506730700 - Estero Blvd Improvements	GIF					300,000			300,000		
20506738824 - Estero Blvd Improvements	I		600,000		600,000				600,000		
20924630700 - Gunnery Rd 8th St Imps	GT		60,000	50,000							
22924630700 - Gunnery Rd./8th St	G			1,224,819					1,274,819		1,334,819
20508330700 - Hickory Bridge Replacment	GT										
20508330720 - Hickory Bridge Replacment	ST				3,798,864				3,798,864	33,791,687	3,798,864
24508330700 - Hickory Bridge Replacment	GIF										
20506330700 - Homestead 4L/Sunrise-Alabama	GT	2,481,844	11,246,692		690,000				690,000		
20506338823 - Homestead 4L/Sunrise-Alabama	I		6,630,740								21,049,276
20061130700 - Kismet/Littleton Realignment	CON		500,000	680,000	1,015,000				3,640,000		4,140,000
20061138822 - Kismet/Littleton Realignment	I			930,000	1,015,000						
20502830700 - Littleton Road	GT							2,900,000	2,900,000	12,100,000	15,000,000
20407238823 - Ortiz Ave MLK to Luckett	I	9,204,217	601,464							13,025,000	22,830,681
25061330700 - Ortiz 4L/Colonial - MLK	BP				550,000		3,632,659				
24061330700 - Ortiz 4L/Colonial MLK	GIF						8,817,341				
20061338823 - Ortiz 4L/Colonial - MLK	I				1,700,000				14,700,000	519,000	15,219,000
20508130700 - Palomino Lane Improvements	GT		80,364	1,200,000					1,850,000		2,062,978
20508138823 - Palomino Lane Improvements	I		132,614	650,000							
20675930700 - Signal System ATMS Upgrade	GT	2,939,163	834,880	750,000	750,000	750,000	750,000	750,000	3,750,000		7,524,043
20061430700 - Sunshine Blvd/8th St SW Rounda	GT				200,000	260,000		700,000	1,160,000		1,160,000

DOT Continued

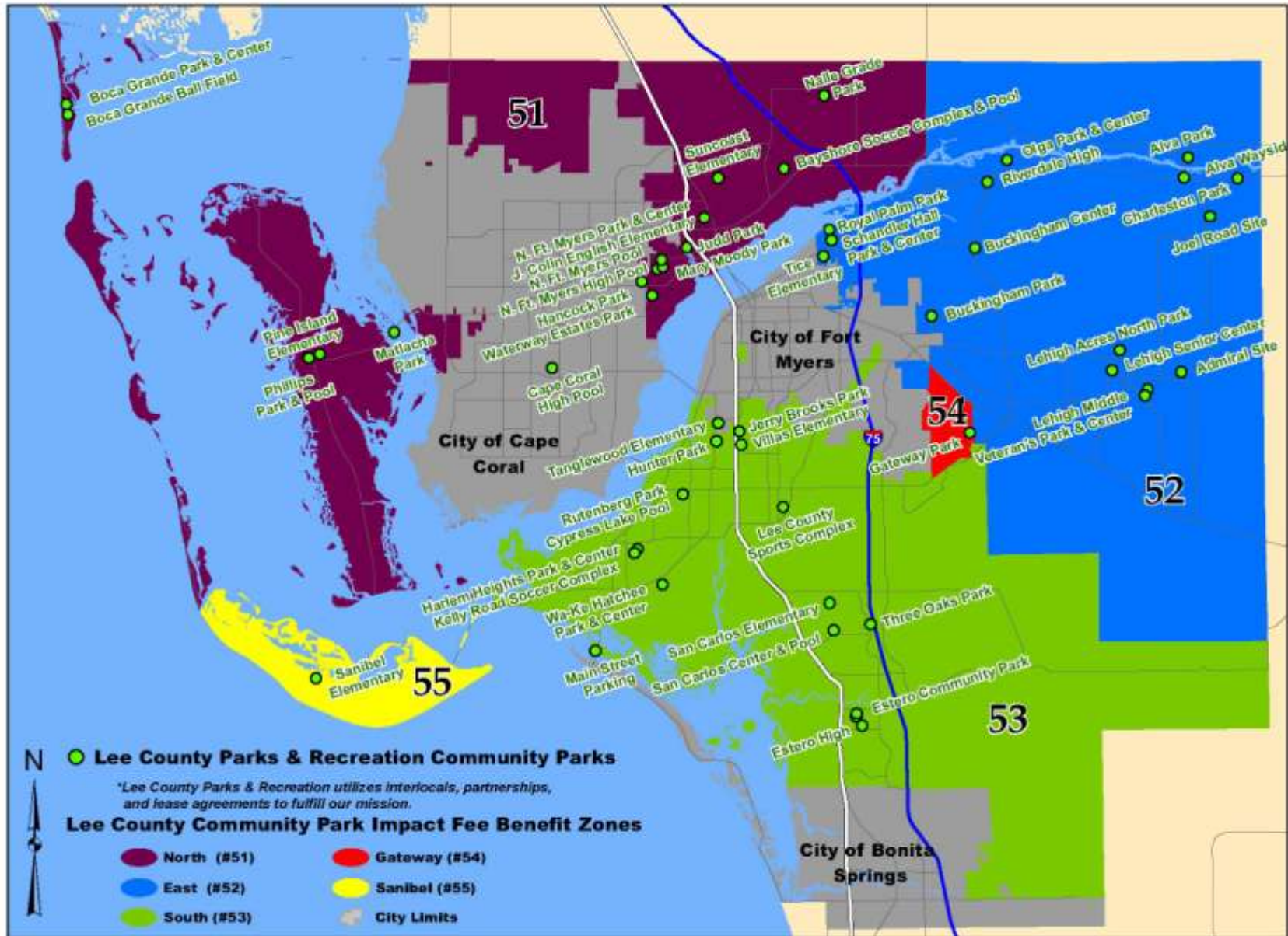
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20405330700 - Three Oaks Ext. North	GT	6,927,129	5,592,428				11,000,000		48,200,000	1,050,000	61,769,557
20405338823 - Three Oaks Extension North	I										
20405338824 - Three Oaks Extension North	I										
24405330700 - Three Oaks Extension North	GIF		9,800,000	7,000,000		7,200,000	11,900,000				
20581842133 - Toll Interoperability	ST		60,000	30,000	30,000	30,000	30,000	30,000	750,000		1,050,000
20581842135 - Toll Interoperability	ST		240,000	120,000	120,000	120,000	120,000	120,000			
20061542133 - Toll System Replacement	ST			650,000	650,000				6,500,000		6,500,000
20061542135 - Toll System Replacement	ST			2,600,000	2,600,000						
<b>Total DOT</b>		<b>51,001,001</b>	<b>77,761,585</b>	<b>46,577,680</b>	<b>35,462,528</b>	<b>16,219,227</b>	<b>57,615,548</b>	<b>50,645,002</b>	<b>206,519,985</b>	<b>230,678,731</b>	<b>532,169,615</b>
<b>OVERALL GRAND TOTAL</b>		<b>116,697,669</b>	<b>127,510,258</b>	<b>109,812,792</b>	<b>86,279,276</b>	<b>52,615,713</b>	<b>97,724,548</b>	<b>141,516,730</b>	<b>487,949,059</b>	<b>398,672,731</b>	<b>1,097,038,030</b>

\*Grant not approved



# Lee County Community Park Proposed Impact Fee Benefit Districts



For planning purposes only.

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**IMPACT FEE PROJECTIONS REPORT FOR BUDGET BOOK FY 2015-2016**

45% 6 mths/100%  
6 mths plus 2%      100% plus 2%      100% plus 2%      100% plus 2%

	Current FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	5 YEAR TOTAL
<b>COMMUNITY PARK DISTRICTS</b>						
18621 - Ft Myers/Alva						
18622 - North Ft Myers						
18623 - Lehigh						
18624 - South Fort Myers						
18625 - Pine Island/Matlacha						
18626- Sanibel/Captiva						
18627 - Boca Grande						
18628 - Estero						
18629 - Gateway						
18651 - North District	55,088	90,544	124,889	127,387	129,935	527,842
18652 - East District	83,949	137,959	187,228	190,973	194,792	794,901
18653 - South District	309,352	508,369	701,199	715,223	729,527	2,963,670
18654 - Gateway	25,553	40,377	55,692	56,806	57,942	236,370
18655 - Sanibel	500	500	510	520	531	2,561
<b>TOTAL</b>	<b>474,442</b>	<b>777,749</b>	<b>1,069,518</b>	<b>1,090,908</b>	<b>1,112,727</b>	<b>4,525,344</b>

	Current FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	5 YEAR TOTAL
<b>REGIONAL PARK DISTRICT</b>						
18700 - County Wide	589,437	968,644	1,336,062	1,362,783	1,390,039	5,646,965
<b>TOTAL</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>

	Current FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	5 YEAR TOTAL
<b>ROAD DISTRICTS</b>						
18821 - Boca Grande	1,000	1,122	1,144	1,167	1,191	5,624
18822 - North	591,237	971,603	1,340,142	1,366,945	1,394,284	5,664,211
18823 - Central	781,067	1,278,478	1,763,417	1,798,685	1,834,659	7,456,306
18824 - Southwest	948,549	1,558,785	2,150,048	2,193,049	2,236,910	9,087,341
18825 - Southeast	554,000	911,000	1,282,000	1,307,640	1,333,793	5,388,433
<b>TOTAL</b>	<b>2,875,853</b>	<b>4,720,988</b>	<b>6,536,751</b>	<b>6,667,486</b>	<b>6,800,836</b>	<b>27,601,915</b>

**COMMUNITY PARK IMPACT FEE DISTRICTS**

<b>DIST. 21--FORT MYERS / ALVA</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	600	1,250	1,300	1,350	1,400	5,300
INTEREST - CONSTRUCTION FUND	270	10	10	10	10	310
Misc SHIP (this fy only)						0
<b>FUND BAL.</b>	<b>193,973</b>	<b>194,343</b>	<b>195,103</b>	<b>195,913</b>	<b>196,773</b>	<b>976,106</b>
<b>TOTAL</b>	<b>194,843</b>	<b>195,603</b>	<b>196,413</b>	<b>197,273</b>	<b>198,183</b>	<b>981,716</b>

**LESS:**

REFUND PRIOR YEAR EXPENSE	500	500	500	500	500	2,500
<b>NET AVAILABLE</b>	<b>194,343</b>	<b>195,103</b>	<b>195,913</b>	<b>196,773</b>	<b>197,683</b>	<b>979,216</b>

**PROJECTS REQUEST AT BUDGET:**

	0	0	0	0	0	0
<b>TOTAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESERVES</b>	<b>194,343</b>	<b>195,103</b>	<b>195,913</b>	<b>196,773</b>	<b>197,683</b>	<b>979,216</b>

<b>DIST. 22--NORTH FT MYERS</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	270	700	710	720	780	3,180
INTEREST - CONSTRUCTION FUND	130	5	5	5	5	150
Misc SHIP (this fy only)						0
<b>FUND BAL.</b>	<b>96,427</b>	<b>96,327</b>	<b>96,532</b>	<b>96,747</b>	<b>96,972</b>	<b>483,004</b>
<b>REV. TOTAL</b>	<b>96,827</b>	<b>97,032</b>	<b>97,247</b>	<b>97,472</b>	<b>97,757</b>	<b>486,334</b>

**LESS:**

REFUND PRIOR YEAR EXPENSE	500	500	500	500	500	2,500
<b>NET AVAILABLE</b>	<b>96,327</b>	<b>96,532</b>	<b>96,747</b>	<b>96,972</b>	<b>97,257</b>	<b>483,834</b>

**PROJECTS REQUEST AT BUDGET:**

	0	0	0	0	0	0
<b>TOTAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESERVES</b>	<b>96,327</b>	<b>96,532</b>	<b>96,747</b>	<b>96,972</b>	<b>97,257</b>	<b>483,834</b>

**COMMUNITY PARK IMPACT FEE DISTRICTS**

<b>DIST. 23--LEHIGH</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	8,000	8,000	8,200	8,400	8,500	41,100
INTEREST - CONSTRUCTION FUND	600	10	10	10	10	640
Misc SHIP (this fy only)						0
FUND BAL.	4,391,646	2,625,166	2,631,676	2,638,386	2,645,296	14,932,170
REV. TOTAL	4,400,246	2,633,176	2,639,886	2,646,796	2,653,806	14,973,910

**LESS:**

REFUND PRIOR YEAR EXPENSE	1,500	1,500	1,500	1,500	1,500	7,500
NET AVAILABLE	4,398,746	2,631,676	2,638,386	2,645,296	2,652,306	14,966,410

**PROJECTS REQUEST AT BUDGET:**

201865 <i>Lehigh Acquisition &amp; Park Imp</i>	1,773,580	0	0	0	0	1,773,580
TOTAL EXPENDITURES	1,773,580	0	0	0	0	1,773,580
RESERVES	2,625,166	2,631,676	2,638,386	2,645,296	2,652,306	13,192,830

<b>DIST. 24-SOUTH FT. MYERS</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	343	600	610	620	630	2,803
INTEREST - CONSTRUCTION FUND	40	10	10	10	10	80
Misc SHIP (this fy only)						0
FUND BAL.	148,005	93,255	93,365	93,485	93,615	521,724
REV. TOTAL	148,388	93,865	93,985	94,115	94,255	524,607

**LESS:**

REFUND PRIOR YEAR EXPENSE	500	500	500	500	500	2,500
NET AVAILABLE	147,888	93,365	93,485	93,615	93,755	522,107

**PROJECTS REQUEST AT BUDGET:**

201873 <i>Wa-Kehatchee CP</i>	777	0	0	0	0	777
202146 <i>Brooks Park Master Plan Imps</i>	53,856	0	0	0	0	53,856
TOTAL PROJECTS	54,633	0	0	0	0	54,633
RESERVES	93,255	93,365	93,485	93,615	93,755	467,474

**COMMUNITY PARK IMPACT FEE DISTRICTS**

<b>DIST. 25--PINE ISLAND / MATLACHA</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	160	400	410	420	430	1,820
INTEREST - CONSTRUCTION FUND	30	0	0	0	0	30
Misc SHIP (this fy only)						0
FUND BAL.	54,200	32,938	33,138	33,348	33,568	187,194
REV. TOTAL	54,390	33,338	33,548	33,768	33,998	189,044

**LESS:**

REFUND PRIOR YEAR EXPENSE	200	200	200	200	200	1,000
NET AVAILABLE	54,190	33,138	33,348	33,568	33,798	188,044

**PROJECTS REQUEST AT BUDGET:**

201798 <i>Phillips Park</i>	21,252	0	0	0	0	21,252
TOTAL PROJECTS	21,252	0	0	0	0	21,252
RESERVES	32,938	33,138	33,348	33,568	33,798	166,792

<b>DIST. 26--SANIBEL / CAPTIVA</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	20	50	55	60	65	250
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0
Misc SHIP (this fy only)						0
FUND BAL.	6,096	6,016	5,966	5,921	5,881	29,878
REV. TOTAL	6,116	6,066	6,021	5,981	5,946	30,128

**LESS:**

REFUND PRIOR YEAR EXPENSE	100	100	100	100	100	500
NET AVAILABLE	6,016	5,966	5,921	5,881	5,846	29,628

**PROJECTS REQUEST AT BUDGET:**

<i>Playground Equipment</i>		0	0	0	0	0
TOTAL PROJECTS	0	0	0	0	0	0
RESERVES	6,016	5,966	5,921	5,881	5,846	29,628



**COMMUNITY PARK IMPACT FEE DISTRICTS**

<b>DIST. 27--BOCA GRANDE</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	15	25	30	35	40	145
INTEREST - CONSTRUCTION FUND	5	0	0	0	0	5
Misc SHIP (this fy only)						0
FUND BAL.	4,670	4,590	4,515	4,445	4,380	22,600
REV. TOTAL	4,690	4,615	4,545	4,480	4,420	22,750

**LESS:**

REFUND PRIOR YEAR EXPENSE	100	100	100	100	100	500
NET AVAILABLE	4,590	4,515	4,445	4,380	4,320	22,250

**PROJECTS REQUEST AT BUDGET:**

	0	0	0	0	0	0
TOTAL PROJECTS	0	0	0	0	0	0
RESERVES	4,590	4,515	4,445	4,380	4,320	22,250

<b>DIST. 28--ESTERO</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	1,570	2,850	2,900	2,950	3,000	13,270
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0
Misc SHIP (this fy only)						0
FUND BAL.	403,038	404,108	406,458	409,158	411,908	2,034,671
REV. TOTAL	404,608	406,958	409,358	412,108	414,908	2,047,941

**LESS:**

REFUND PRIOR YEAR EXPENSE	500	500	200	200	200	1,600
NET AVAILABLE	404,108	406,458	409,158	411,908	414,708	2,046,341

**PROJECTS REQUEST AT BUDGET:**

	0	0	0	0	0	0
PROJECT TOTAL	0	0	0	0	0	0
RESERVES	404,108	406,458	409,158	411,908	414,708	2,046,341

**COMMUNITY PARK IMPACT FEE DISTRICTS**

<b>DIST. 29--GATEWAY</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	0	0	0	0	0	0
INTEREST	500	950	1,000	1,200	1,300	4,950
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0
Misc SHIP (this fy only)						0
FUND BAL.	132,928	132,928	133,378	133,878	134,578	667,691
<b>REV. TOTAL</b>	<b>133,428</b>	<b>133,878</b>	<b>134,378</b>	<b>135,078</b>	<b>135,878</b>	<b>672,641</b>
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSE	500	500	500	500	500	2,500
<b>NET AVAILABLE</b>	<b>132,928</b>	<b>133,378</b>	<b>133,878</b>	<b>134,578</b>	<b>135,378</b>	<b>670,141</b>
<b>PROJECTS REQUEST AT BUDGET:</b>						
TOTAL PROJECTS	0	0	0	0	0	0
RESERVES	132,928	133,378	133,878	134,578	135,378	670,141

**COMMUNITY PARK IMPACT FEE DISTRICTS  
NEW ORDINANCES**

<b>DIST. - 51 NORTH</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	55,088	90,544	124,889	127,387	129,935	527,842
INTEREST	300	800	1,000	1,500	3,000	6,600
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0
FUND BAL.	112,110	164,437	250,914	370,208	492,351	1,390,020
REV. TOTAL	167,498	255,781	376,803	499,095	625,285	1,924,462
						0
<b>LESS:</b>						0
REFUND PRIOR YEAR EXPENSE	300	300	300	300	300	1,500
LESS 5% OF PROJECTED REVENUES	2,761	4,567	6,294	6,444	6,647	26,714
NET AVAILABLE	164,437	250,914	370,208	492,351	618,339	1,896,249

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0
RESERVES	164,437	250,914	370,208	492,351	618,339	1,896,249

<b>DIST. 52 - EAST</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	83,949	137,959	187,228	190,973	194,792	794,901
INTEREST	550	1,400	2,000	3,500	6,000	13,450
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0
FUND BAL.	259,395	339,397	471,488	651,255	836,004	2,557,539
REV. TOTAL	343,894	478,756	660,716	845,727	1,036,796	3,365,890
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSE	300	300	300	300	300	1,500
LESS 5% OF PROJECTED REVENUES	4,197	6,968	9,461	9,724	10,040	40,390
NET AVAILABLE	339,397	471,488	651,255	836,004	1,026,756	3,324,900

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0
RESERVES	339,397	471,488	651,255	836,004	1,026,756	3,324,900

**COMMUNITY PARK IMPACT FEE DISTRICTS**

<b>DIST. 53 - SOUTH</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	309,352	508,369	701,199	715,223	729,527	2,963,670
INTEREST	1,300	6,500	9,500	10,500	16,000	43,800
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0
FUND BAL.	515,732	810,417	1,299,542	1,974,706	2,664,143	7,264,541
REV. TOTAL	826,384	1,325,286	2,010,241	2,700,429	3,409,671	10,272,011
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSE	500	300	300	300	300	1,700
LESS 5% OF PROJECTED REVENUES	15,467	25,743	35,535	36,286	37,276	150,308
NET AVAILABLE	810,417	1,299,542	1,974,706	2,664,143	3,372,394	10,121,203

**PROJECTS REQUEST AT BUDGET:**

201873 *Wa-Kehatchee CP*

TOTAL PROJECTS	0	0	0	0	0	0
RESERVES	810,417	1,299,542	1,974,706	2,664,143	3,372,394	10,121,203

<b>DIST. 54 - GATEWAY</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	25,553	40,377	55,692	56,806	57,942	236,370
INTEREST	200	625	825	1,025	1,800	4,475
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0
FUND BAL.	67,912	92,388	131,040	184,731	239,670	715,739
REV. TOTAL	93,665	133,390	187,557	242,562	299,412	956,584
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSE	300	300	300	300	300	1,500
LESS 5% OF PROJECTED REVENUES	1,277	2,050	2,826	2,892	2,987	12,032
NET AVAILABLE	92,388	131,040	184,731	239,670	296,425	944,253

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0
RESERVES	92,388	131,040	184,731	239,670	296,425	944,253

**COMMUNITY PARK IMPACT FEE DISTRICTS**

<b>DIST. 55 - SANIBEL</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	500	500	510	520	531	2,561
INTEREST	2	0	0	0	0	2
INTEREST - CONSTRUCTION FUND	0	0	0	0	0	0
FUND BAL.	0	0	475	960	1,454	2,888
<b>REV. TOTAL</b>	<b>502</b>	<b>500</b>	<b>985</b>	<b>1,480</b>	<b>1,984</b>	<b>5,451</b>

**LESS:**

LESS 5% OF PROJECTED REVENUES	25	25	26	26	27	128
<b>NET AVAILABLE</b>	<b>477</b>	<b>475</b>	<b>960</b>	<b>1,454</b>	<b>1,958</b>	<b>5,323</b>

**PROJECTS REQUEST AT BUDGET:**

TOTAL PROJECTS	0	0	0	0	0	0
RESERVES	477	475	960	1,454	1,958	5,323

<b>TOTALS FOR COMMUNITY PARKS</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
TOTAL IMPACT FEES	474,442	777,749	1,069,518	1,090,908	1,112,727	4,525,344
TOTAL INTEREST	13,830	24,150	28,540	32,280	42,945	141,745
TOTAL INTEREST - CONSTRUCTION FUNG	1,075	35	35	35	35	1,215
Misc SHIP (This FY only)						0
TOTAL FUND BAL.	6,862,926	4,996,310	5,753,590	6,793,141	7,856,593	32,262,560
<b>TOTAL REVENUES</b>	<b>7,352,273</b>	<b>5,798,244</b>	<b>6,851,683</b>	<b>7,916,364</b>	<b>9,012,299</b>	<b>36,930,863</b>

**LESS:**

REFUND PRIOR YEAR	4,400	4,400	4,100	4,100	4,100	21,100
TOTAL LESS 5% OF PROJECTED REVENU	28,127	43,754	58,242	59,472	61,076	250,671
<b>TOTAL NET AVAILABLE</b>	<b>7,319,746</b>	<b>5,750,090</b>	<b>6,789,341</b>	<b>7,852,793</b>	<b>8,947,123</b>	<b>36,659,093</b>

**TOTAL PROJECTS INCLUDED IN BUDGET**

201865 <i>Lehigh Acquisition &amp; Park Imp</i>	1,773,580	-	-	-	-	1,773,580
202146 <i>Brooks Park Master Plan Imps</i>	53,856	-	-	-	-	53,856
201873 <i>Wa-Kehatchee CP</i>	777	-	-	-	-	777
201798 <i>Phillips Park</i>	21,252	0	0	0	0	21,252
<i>Playground Equipment</i>		0	0	0	0	0
<b>TOTAL PROJECTS</b>	<b>1,849,465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,849,465</b>
<b>RESERVES</b>	<b>5,470,281</b>	<b>5,750,090</b>	<b>6,789,341</b>	<b>7,852,793</b>	<b>8,947,123</b>	<b>34,809,627</b>

**REGIONAL PARKS IMPACT FEE DISTRICT**

<b>COUNTYWIDE TOTAL</b>	Current					5 YEAR
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	TOTAL
IMPACT FEES	589,437	968,644	1,336,062	1,362,783	1,390,039	5,646,965
INTEREST	0	9,250	18,500	25,000	30,000	82,750
INTEREST - CONSTRUCTION FUND	40	0	0	0	0	40
Misc SHIP (This fy only)						0
FUND BAL.	2,135,990	1,895,410	2,723,104	3,477,466	4,865,049	15,097,018
REV. TOTAL	2,725,467	2,873,304	4,077,666	4,865,249	6,285,088	20,826,773
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSES	500	200	200	200	200	1,300
LESS 5% OF PROJECTED REVENUES	0	0	0	0	0	0
NET AVAILABLE	2,724,967	2,873,104	4,077,466	4,865,049	6,284,888	20,825,473
<b>PROJECTS REQUEST AT BUDGET:</b>						
202153 Caloosahatchee Pk Maint Bldg	497,310	0	0	0	0	497,310
209265 Lakes Park Botanic Garden						0
209266 Terry Park Maint Bldg	42,000					42,000
202154 Greenways	290,247	150,000	600,000	0	0	1,040,247
TOTAL PROJECTS	829,557	150,000	600,000	0	0	1,579,557
RESERVES	1,895,410	2,723,104	3,477,466	4,865,049	6,284,888	19,245,916

**ROADS IMPACT FEE DISTRICT**

<b>DIST. 21--BOCA GRANDE</b>	Current					5 YEAR
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	TOTAL
IMPACT FEES	1,000	1,122	1,144	1,167	1,191	5,624
INTEREST	115	400	450	550	750	2,265
INTEREST - CONSTRUCTION FUND	100	0	0	0	0	100
Misc SHIP (This FY only)						0
FUND BAL.	168,484	61,422	62,868	64,383	66,014	423,171
REV. TOTAL	169,699	62,944	64,462	66,100	67,955	431,160
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSES	0	200	200	200	200	800
LESS 5% OF PROJECTED REVENUES	59	76	80	86	97	398
NET AVAILABLE	169,640	62,868	64,383	66,014	67,858	430,763
<b>PROJECTS:</b>						
206002 Bicycle/Pedestrian Facilities	108,218		0	0	0	108,218
TOTAL PROJECTS	108,218	0	0	0	0	108,218
RESERVES	61,422	62,868	64,383	66,014	67,858	322,545

<b>DIST. 22--NORTH DISTRICT</b>	Current					5 YEAR
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	TOTAL
IMPACT FEES	591,237	971,603	1,340,142	1,366,945	1,394,284	5,664,211
INTEREST	4,000	9,000	9,000	9,000	12,000	43,000
INTEREST - CONSTRUCTION FUND	2,000	100	100	0	0	2,200
Misc SHIP (This FY only)						0
FUND BAL.	6,074,797	1,234,347	1,151,020	1,132,805	2,370,088	11,963,057
<b>REV. TOTAL</b>	<b>6,672,034</b>	<b>2,215,050</b>	<b>2,500,262</b>	<b>2,508,749</b>	<b>3,776,372</b>	<b>17,672,467</b>
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSES	2,000	2,000	2,000	2,000	2,000	10,000
LESS 5% OF PROJECTED REVENUES	29,561	49,030	67,457	68,797	70,314	285,160
<b>NET AVAILABLE</b>	<b>6,642,091</b>	<b>2,166,020</b>	<b>2,432,805</b>	<b>2,439,952</b>	<b>3,706,058</b>	<b>17,386,926</b>
<b>PROJECTS:</b>						
204088 <i>Burnt Store 4L/78 Van Buren</i>	2,866,528		1,300,000			4,166,528
205904 <i>Matlacha Bridge Rep</i>						0
200611 <i>Kismet/Littleton Realignment</i>	930,000	1,015,000				1,945,000
206002 <i>Bicycle/Pedestrian Facilities</i>	1,611,216			69,864	401,716	2,082,796
<b>TOTAL PROJECTS</b>	<b>5,407,744</b>	<b>1,015,000</b>	<b>1,300,000</b>	<b>69,864</b>	<b>401,716</b>	<b>8,194,324</b>
RESERVES	1,234,347	1,151,020	1,132,805	2,370,088	3,304,342	9,192,601

**ROADS IMPACT FEE DISTRICT**

<b>DIST. 23--CENTRAL DISTRICT</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	781,067	1,278,478	1,763,417	1,798,685	1,834,659	7,456,306
INTEREST	4,000	9,000	9,000	12,000	9,000	43,000
INTEREST - CONSTRUCTION FUND	10,000	350	350	350	200	11,250
Misc SHIP (This FY only)	0					0
City of FT Myers Rev Palomino Lane	0					0
<b>FUND BAL.</b>	<b>11,817,712</b>	<b>1,631,544</b>	<b>1,094,319</b>	<b>1,775,540</b>	<b>1,155,652</b>	<b>17,474,767</b>
<b>REV. TOTAL</b>	<b>12,612,779</b>	<b>2,919,372</b>	<b>2,867,086</b>	<b>3,586,575</b>	<b>2,999,511</b>	<b>24,985,324</b>

**LESS:**

REFUND PRIOR YEAR EXPENSES	500	200	200	200	200	1,300
LESS 5% OF PROJECTED REVENUES	39,053	64,374	88,621	90,534	92,183	374,765
<b>NET AVAILABLE</b>	<b>12,573,318</b>	<b>2,854,998</b>	<b>2,778,466</b>	<b>3,496,041</b>	<b>2,907,328</b>	<b>24,610,151</b>

**PROJECTS:**

209249 <i>Colonial Alternatives Analysis</i>	0	0	350,000	0	0	350,000
204072 <i>Ortiz Ave MLK to Lockett</i>	601,464	0	0	0	0	601,464
204100 <i>North Airport Rd Ext West</i>	847,177	0	0	0	0	847,177
204604 <i>Six Mile Cypress Pkwy 4 laning</i>	29,730	0	0	0	0	29,730
205056 <i>Ortiz Ave/SR 80 Lockett</i>	3,134,703	0	0	0	0	3,134,703
205063 <i>Homestead 4L/Sunrise-Alabama</i>	5,478,488	0	0	0	0	5,478,488
205081 <i>Palomino Lane Imp</i>	752,544		0	0	0	752,544
200613 <i>Ortiz 4L/Colonial -MLK</i>	0	1,700,000	0	0	0	1,700,000
204053 <i>Three Oaks Extension North</i>				1,300,000	0	1,300,000
206002 <i>Bicycle/Pedestrian Facilities</i>	97,669	60,679	652,926	1,040,389	431,196	2,282,859
<b>TOTAL PROJECTS</b>	<b>10,941,774</b>	<b>1,760,679</b>	<b>1,002,926</b>	<b>2,340,389</b>	<b>431,196</b>	<b>16,476,964</b>
<b>RESERVES</b>	<b>1,631,544</b>	<b>1,094,319</b>	<b>1,775,540</b>	<b>1,155,652</b>	<b>2,476,132</b>	<b>8,133,186</b>

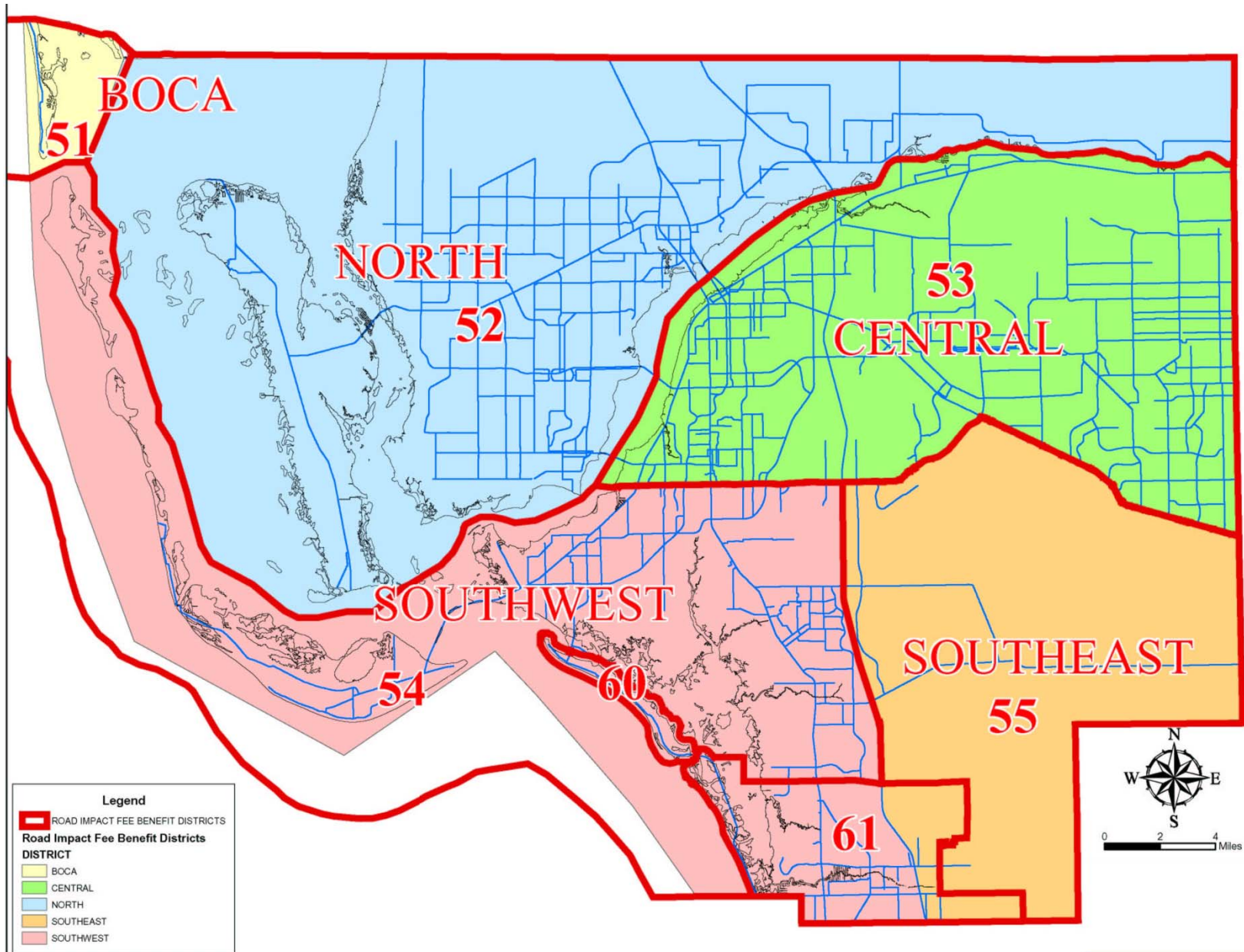


**ROADS IMPACT FEE DISTRICT**

<b>DIST. 24--SOUTHWEST DISTRICT</b>	<b>Current</b>					<b>5 YEAR</b>
	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>TOTAL</b>
IMPACT FEES	948,549	1,558,785	2,150,048	2,193,049	2,236,910	9,087,341
INTEREST	8,000	17,000	25,000	35,000	6,000	91,000
INTEREST - CONSTRUCTION FUND	500	500	0	0	0	1,000
Misc SHIP (This FY only)	0					0
FUND BAL.	3,795,970	3,555,243	4,531,528	6,663,409	1,691,458	20,237,607
<b>REV. TOTAL</b>	<b>4,753,019</b>	<b>5,131,528</b>	<b>6,706,576</b>	<b>8,891,458</b>	<b>3,934,368</b>	<b>29,416,948</b>
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSES	500	200	200	200	200	1,300
LESS 5% OF PROJECTED REVENUES	47,427					47,427
<b>NET AVAILABLE</b>	<b>4,705,155</b>	<b>5,131,528</b>	<b>6,706,576</b>	<b>8,891,458</b>	<b>3,934,368</b>	<b>29,369,084</b>
<b>PROJECTS:</b>						
205067 <i>Estero Blvd. - Phase I</i>	600,000	600,000				1,200,000
204053 <i>Three Oaks Extension North</i>	0	0	0	7,200,000	0	7,200,000
206002 <i>Bicycle/Pedestrian Facilities</i>	549,912		43,167		326,357	919,436
<b>TOTAL PROJECTS</b>	<b>1,149,912</b>	<b>600,000</b>	<b>43,167</b>	<b>7,200,000</b>	<b>326,357</b>	<b>9,319,436</b>
RESERVES	3,555,243	4,531,528	6,663,409	1,691,458	3,608,011	20,049,648

<b>DIST. 25--SOUTHEAST DISTRICT</b>	Current					5 YEAR
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	TOTAL
IMPACT FEES	554,000	911,000	1,282,000	1,307,640	1,333,793	5,388,433
INTEREST	500	4,500	100	100	100	5,300
INTEREST - CONSTRUCTION FUND	60	0	0	0	0	60
Misc SHIP (This FY only)						0
FUND BAL.	686,837	-258,603	611,122	1,829,117	791,175	3,659,646
<b>REV. TOTAL</b>	<b>1,241,397</b>	<b>656,897</b>	<b>1,893,222</b>	<b>3,136,857</b>	<b>2,125,067</b>	<b>9,053,439</b>
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSES	0	200	200	200	200	800
LESS 5% OF PROJECTED REVENUES	0	45,775	64,105	65,387	66,695	241,962
<b>NET AVAILABLE</b>	<b>1,241,397</b>	<b>611,122</b>	<b>1,829,117</b>	<b>3,071,470</b>	<b>2,058,373</b>	<b>8,811,477</b>
<b>PROJECTS:</b>						
205075 <i>Alico Road 4L-Ben Hill-Airport Rd</i>	1,500,000					1,500,000
209245 <i>Alico Road Connector</i>				2,240,868		2,240,868
206002 <i>Bicycle/Pedestrian Facilities</i>				39,427	228,676	268,103
<b>TOTAL PROJECTS</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>2,280,295</b>	<b>228,676</b>	<b>4,008,971</b>
RESERVES	-258,603	611,122	1,829,117	791,175	1,829,697	4,802,506

TOTAL ROAD IMPACT FEE DISTRICT	Current					5 YEAR
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	TOTAL
IMPACT FEES	2,875,853	4,720,988	6,536,751	6,667,486	6,800,836	27,601,915
INTEREST	16,615	39,900	43,550	56,650	27,850	184,565
INTEREST - CONSTRUCTION FUND	12,660	950	450	350	200	14,610
Misc SHIP (This FY only)	0	0	0	0	0	0
FUND BAL.	22,543,800	6,223,953	7,450,857	11,465,252	6,074,386	53,758,248
CONTRIBUTION	0	0	0	0	0	0
<b>REV. TOTAL</b>	<b>25,448,928</b>	<b>10,985,791</b>	<b>14,031,608</b>	<b>18,189,739</b>	<b>12,903,273</b>	<b>81,559,338</b>
<b>LESS:</b>						
REFUND PRIOR YEAR EXPENSES	500	200	200	200	200	1,300
LESS 5% OF PROJECTED REVENUES	116,100	159,255	220,263	224,804	229,289	949,711
<b>NET AVAILABLE</b>	<b>25,332,828</b>	<b>10,826,536</b>	<b>13,811,345</b>	<b>17,964,934</b>	<b>12,673,984</b>	<b>80,609,627</b>
<b>PROJECTS:</b>						
206002 <i>Bicycle/Pedestrian Facilities 21</i>	108,218	0	0	0	0	108,218
200611 <i>Kismet/Littleton Realignment</i>	930,000	1,015,000	0	0	0	1,945,000
204072 <i>Ortiz Ave MLK to Lockett</i>	601,464	0	0	0	0	601,464
204088 <i>Burnt Store 4L/Van Buren</i>	2,866,528	0	1,300,000	0	0	4,166,528
204604 <i>Six Mile Cypress Pkwy 4 Laning</i>	29,730	0	0	0	0	29,730
205056 <i>Ortiz Ave/SR 80 Lockett</i>	3,134,703	0	0	0	0	3,134,703
205081 <i>Palomino Lane Imp</i>	752,544	0	0	0	0	752,544
206002 <i>Bicycle/Pedestrian Facilities 22</i>	1,611,216	0	0	69,864	401,716	2,082,796
200613 <i>Ortiz 4L/Colonial -MLK</i>	0	1,700,000	0	0	0	1,700,000
204100 <i>North Airport Rd Ext West</i>	847,177	0	0	0	0	847,177
205063 <i>Homestead 4L/Sunrise-Alabama</i>	5,478,488	0	0	0	0	5,478,488
206002 <i>Bicycle/Pedestrian Facilities 23</i>	97,669	60,679	652,926	1,040,389	431,196	2,282,859
209249 <i>Colonial Alternatives Analysis</i>	0	0	350,000	0	0	350,000
204053 <i>Three Oaks Extension North</i>	0	0	0	8,500,000	0	8,500,000
205067 <i>Estero Blvd - Phase I</i>	600,000	600,000				1,200,000
206002 <i>Bicycle/Pedestrian Facilities 24</i>	549,912		43,167		326,357	919,436
205075 <i>Alico Rd 4L-Ben Hill-Airport Rd</i>	1,500,000	0	0	0	0	1,500,000
209245 <i>Alico Road Connector</i>	0	0	0	2,240,868	0	2,240,868
206002 <i>Bicycle/Pedestrian Facilities 25</i>	0	0	0	39,427	228,676	268,103
<b>TOTAL PROJECTS</b>	<b>19,107,649</b>	<b>3,375,679</b>	<b>2,346,093</b>	<b>11,890,548</b>	<b>1,387,945</b>	<b>38,107,914</b>
<b>RESERVES</b>	<b>6,223,953</b>	<b>7,450,857</b>	<b>11,465,252</b>	<b>6,074,386</b>	<b>11,286,039</b>	<b>42,500,487</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.

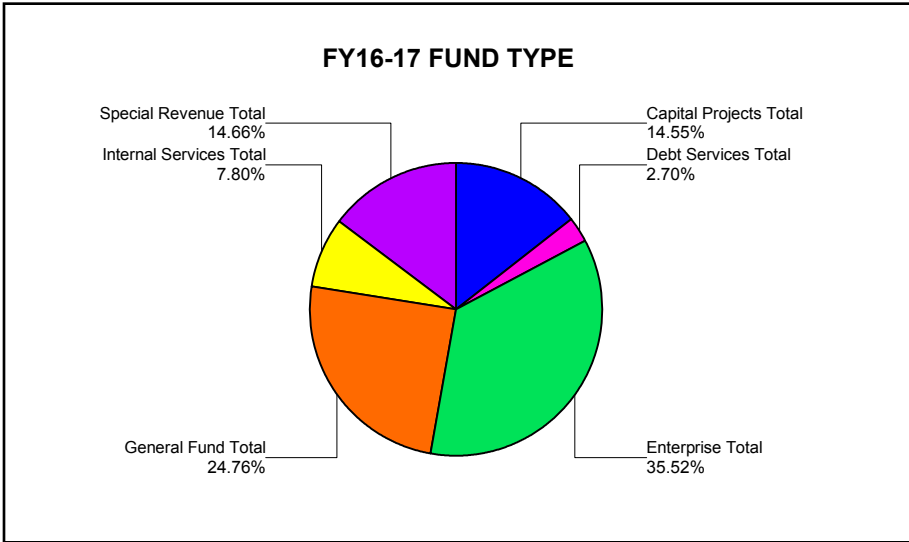
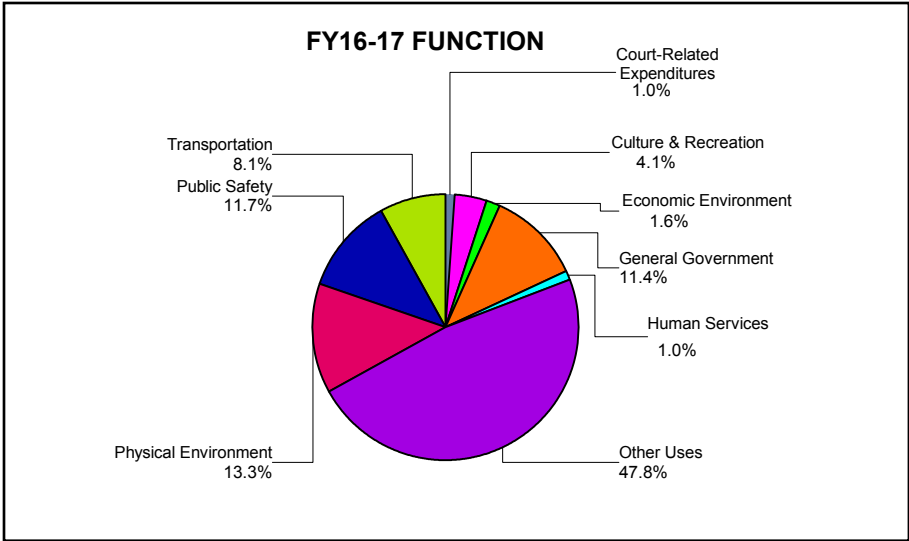
# COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA  
2016 - 2017

FUNCTION	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
General Government	\$ 232,769,617	\$ 229,275,054	\$ 264,755,070
Public Safety	\$ 211,883,864	\$ 228,007,592	\$ 235,963,220
Physical Environment	\$ 183,738,639	\$ 213,658,818	\$ 268,668,018
Transportation	\$ 82,993,330	\$ 100,787,042	\$ 162,774,224
Economic Environment	\$ 26,548,461	\$ 27,378,697	\$ 32,115,298
Human Services	\$ 20,127,422	\$ 21,061,049	\$ 19,712,546
Culture & Recreation	\$ 83,491,246	\$ 70,684,256	\$ 83,510,284
Other Uses	\$ 646,503,296	\$ 484,513,468	\$ 963,023,370
Other Non-Operating	\$ 15,550,566	\$ 14,817,475	\$ 14,111,421
Court-Related Expenditures	\$ 5,707,381	\$ 6,213,973	\$ 6,840,593
Circuit Court- Criminal	\$ 2,206,703	\$ 2,223,207	\$ 2,361,162
Circuit Court - Family	\$ 1,342,634	\$ 1,457,204	\$ 1,632,380
Circuit Court - Juvenile	\$ 2,674,060	\$ 2,397,152	\$ 2,242,854
Circuit Court - Probate	\$ 231,940	\$ 233,444	\$ 241,488
Courts General Operations	\$ 4,189,116	\$ 4,270,460	\$ 4,670,810
County Courts - Criminal	\$ 1,901,031	\$ 1,974,656	\$ 2,043,567
<b>GRAND TOTAL</b>	<b><u>\$ 1,521,859,306</u></b>	<b><u>\$ 1,408,953,547</u></b>	<b><u>\$ 2,064,666,305</u></b>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 366,711,221	\$ 401,691,904	\$ 511,252,662
Special Revenue Fund	\$ 186,145,129	\$ 198,372,480	\$ 302,761,202
Debt Service Fund	\$ 148,351,189	\$ 28,109,065	\$ 55,773,422
Capital Project Fund	\$ 73,202,559	\$ 46,047,929	\$ 300,506,047
Enterprise Fund	\$ 645,868,147	\$ 631,225,163	\$ 733,269,820
Internal Service Fund	\$ 101,581,061	\$ 103,507,006	\$ 161,103,152
<b>GRAND TOTAL</b>	<b><u>\$ 1,521,859,306</u></b>	<b><u>\$ 1,408,953,547</u></b>	<b><u>\$ 2,064,666,305</u></b>

# COUNTY BUDGET BY FUNCTION



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

# GENERAL GOVERNMENT SERVICES

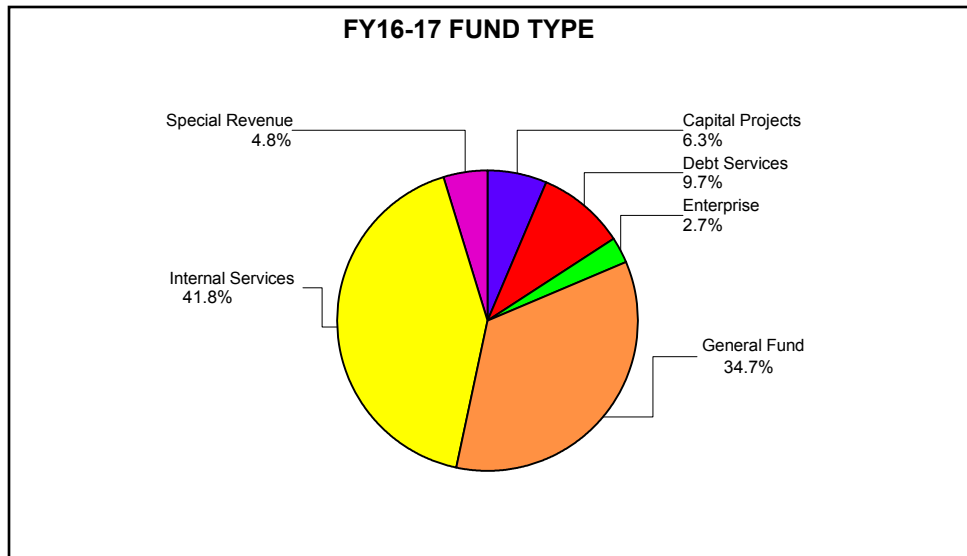
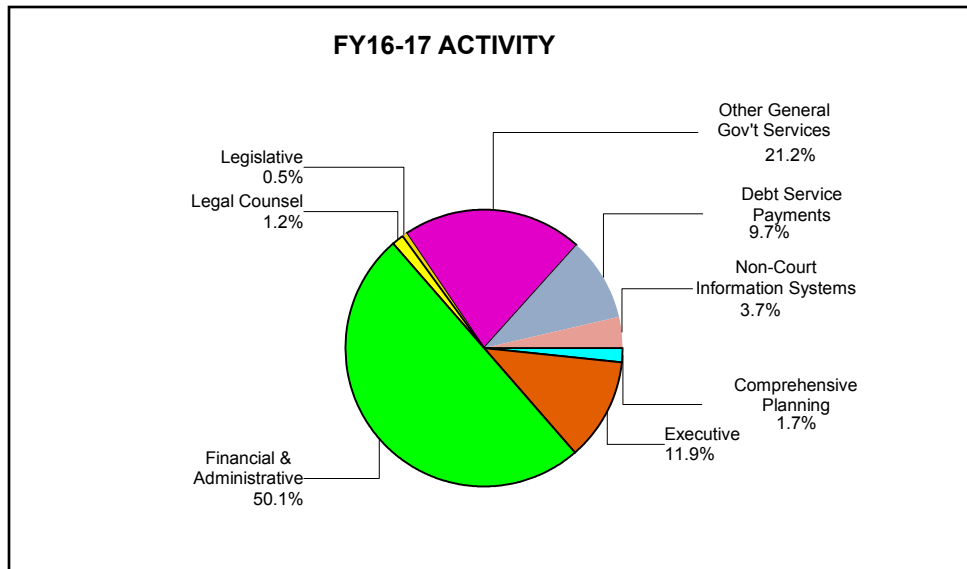
LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,380,609	\$ 1,407,494	\$ 1,445,736
Legal Counsel	\$ 2,815,461	\$ 2,963,936	\$ 3,116,906
Executive	\$ 18,769,832	\$ 29,599,392	\$ 31,489,519
Financial & Administrative	\$ 118,627,289	\$ 123,237,369	\$ 132,654,178
Comprehensive Planning	\$ 4,685,308	\$ 3,970,778	\$ 4,548,858
Non-Court Information Systems	\$ 8,535,045	\$ 8,579,541	\$ 9,795,114
Debt Service Payments	\$ 23,990,132	\$ 16,984,736	\$ 25,591,489
Other General Gov't Services	\$ 53,965,941	\$ 42,531,808	\$ 56,113,270
<b>GRAND TOTAL</b>	<b><u>\$ 232,769,617</u></b>	<b><u>\$ 229,275,054</u></b>	<b><u>\$ 264,755,070</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 83,810,442	\$ 92,986,660	\$ 91,931,824
Special Revenue Fund	\$ 11,617,729	\$ 11,824,945	\$ 12,633,693
Debt Service Fund	\$ 24,345,070	\$ 16,984,736	\$ 25,591,489
Capital Project Fund	\$ 885,181	\$ 4,595,674	\$ 16,651,771
Enterprise Fund	\$ 14,214,914	\$ 3,268,517	\$ 7,259,874
Internal Service Fund	\$ 97,896,281	\$ 99,614,522	\$ 110,686,419
<b>GRAND TOTAL</b>	<b><u>\$ 232,769,617</u></b>	<b><u>\$ 229,275,054</u></b>	<b><u>\$ 264,755,070</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.



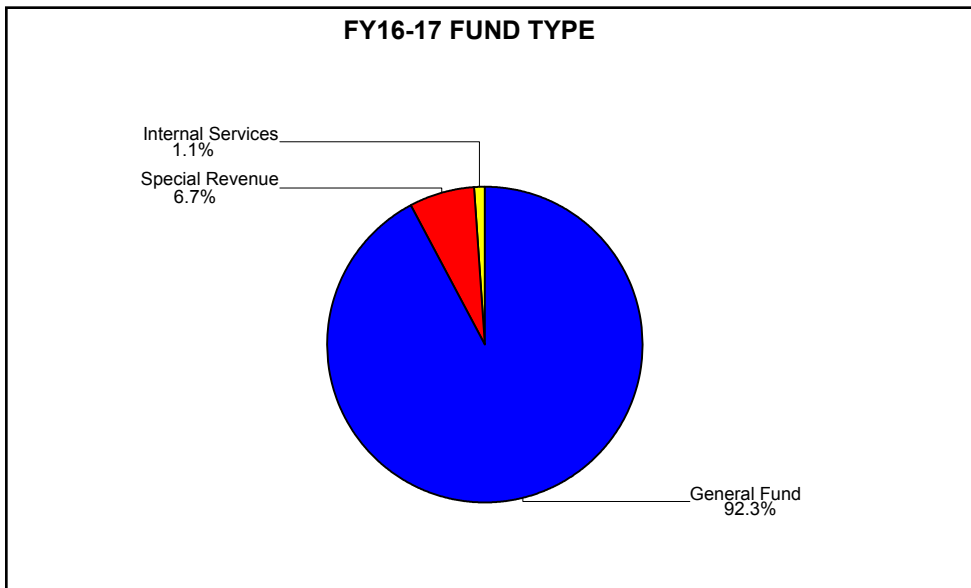
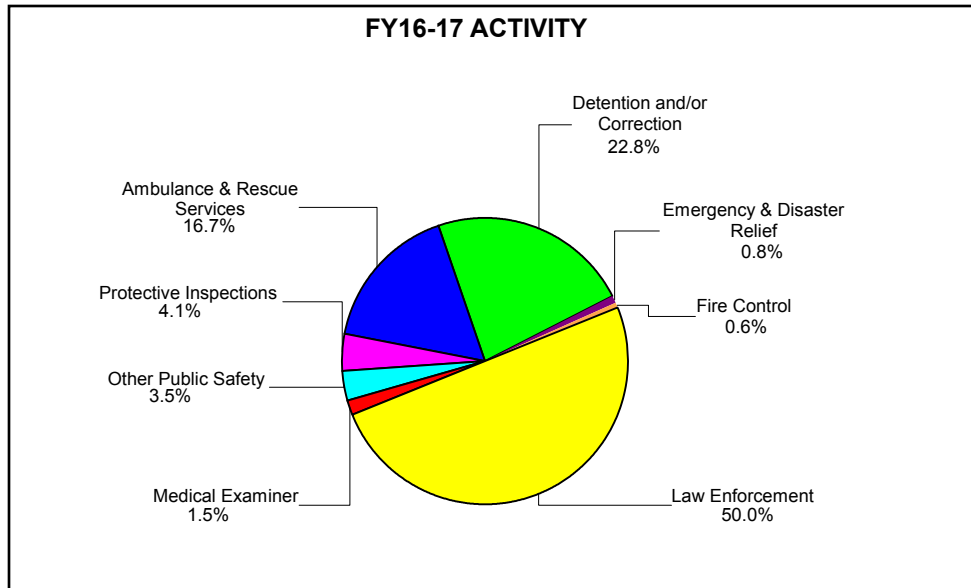
# PUBLIC SAFETY

LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
Law Enforcement	\$ 105,611,527	\$ 116,467,324	\$ 118,008,133
Fire Control	\$ 981,498	\$ 999,492	\$ 1,318,355
Ambulance & Rescue Services	\$ 35,379,604	\$ 37,430,352	\$ 39,304,624
Emergency & Disaster Relief	\$ 2,132,717	\$ 2,009,179	\$ 1,932,853
Medical Examiner	\$ 3,038,683	\$ 3,342,991	\$ 3,631,175
Other Public Safety	\$ 7,707,305	\$ 8,506,732	\$ 8,317,244
Protective Inspections	\$ 7,656,126	\$ 8,590,588	\$ 9,575,222
Detention and/or Correction	\$ 49,376,404	\$ 50,660,934	\$ 53,875,614
<b>GRAND TOTAL</b>	<b><u>\$ 211,883,864</u></b>	<b><u>\$ 228,007,592</u></b>	<b><u>\$ 235,963,220</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 195,962,679	\$ 210,669,355	\$ 217,678,903
Special Revenue Fund	\$ 13,301,800	\$ 14,665,950	\$ 15,722,431
Internal Service Fund	\$ 2,619,385	\$ 2,672,287	\$ 2,561,886
<b>GRAND TOTAL</b>	<b><u>\$ 211,883,864</u></b>	<b><u>\$ 228,007,592</u></b>	<b><u>\$ 235,963,220</u></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

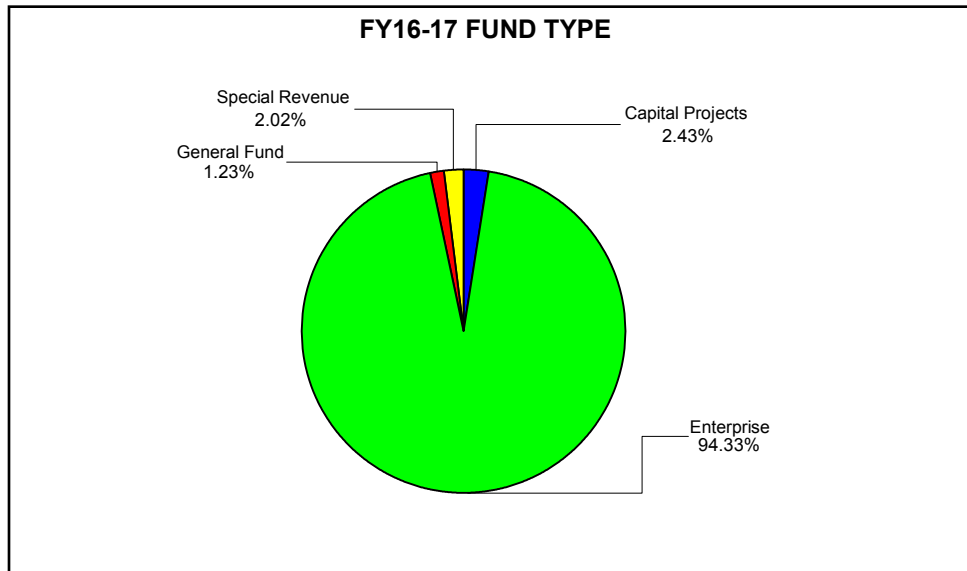
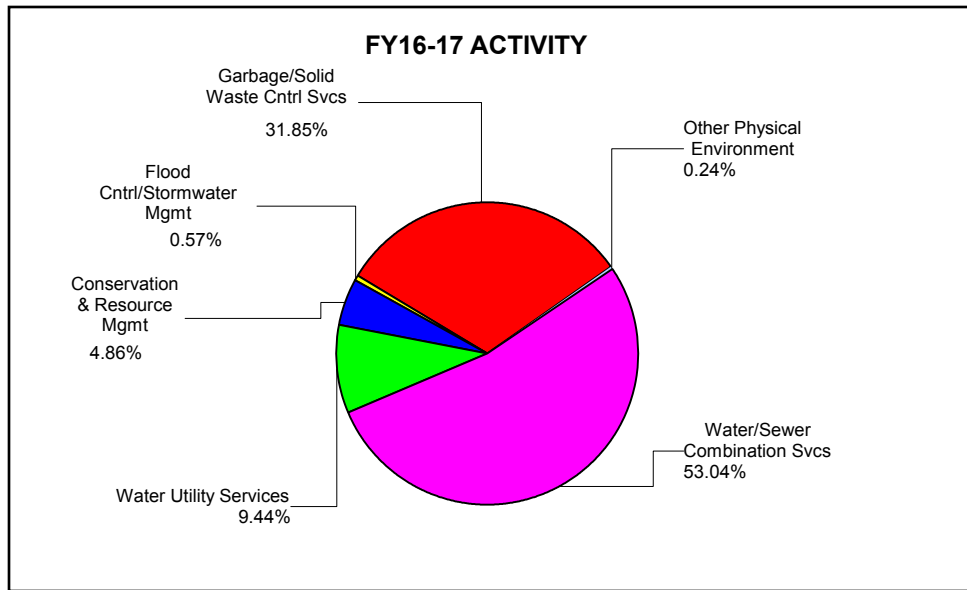
LEE COUNTY - FLORIDA  
2016 - 2017

	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 0	\$ 0	\$ 25,350,000
Garbage/Solid Waste Cntrl Svcs	\$ 81,956,281	\$ 80,694,577	\$ 85,564,761
Water/Sewer Combination Svcs	\$ 88,429,331	\$ 121,455,931	\$ 142,511,807
Conservation & Resource Mgmt	\$ 12,820,359	\$ 10,933,355	\$ 13,067,637
Flood Cntrl/Stormwater Mgmt	\$ 0	\$ 0	\$ 1,520,000
Other Physical Environment	\$ 532,668	\$ 574,955	\$ 653,813
<b>GRAND TOTAL</b>	<b><u>\$ 183,738,639</u></b>	<b><u>\$ 213,658,818</u></b>	<b><u>\$ 268,668,018</u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 6,813,636	\$ 5,187,033	\$ 3,299,807
Special Revenue Fund	\$ 4,899,336	\$ 5,344,806	\$ 5,421,643
Capital Project Fund	\$ 1,640,055	\$ 976,471	\$ 6,520,000
Enterprise Fund	\$ 170,385,612	\$ 202,150,508	\$ 253,426,568
<b>GRAND TOTAL</b>	<b><u>\$ 183,738,639</u></b>	<b><u>\$ 213,658,818</u></b>	<b><u>\$ 268,668,018</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.



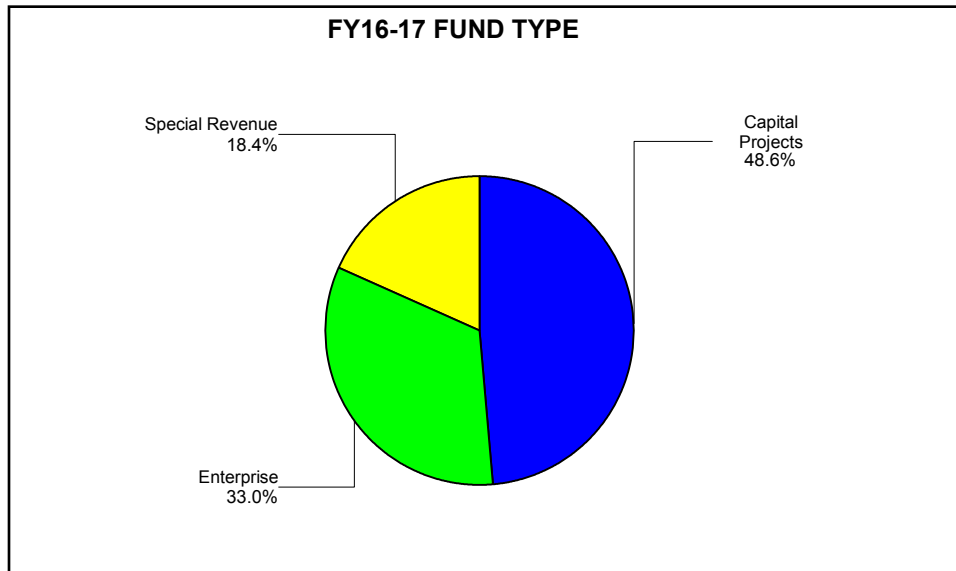
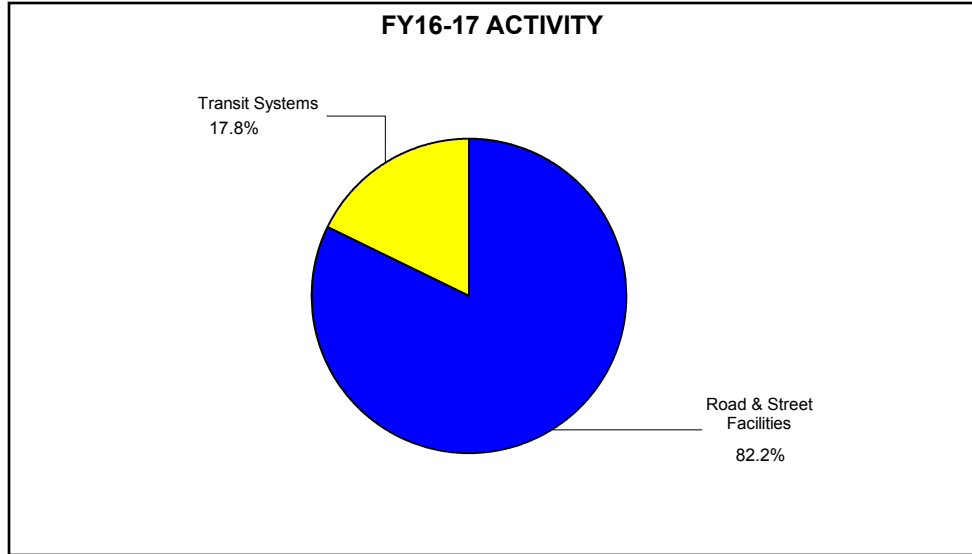
# TRANSPORTATION

LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 58,986,638	\$ 69,377,605	\$ 133,779,315
Transit Systems	\$ 24,006,692	\$ 31,409,437	\$ 28,994,909
<b>GRAND TOTAL</b>	<b><u>\$ 82,993,330</u></b>	<b><u>\$ 100,787,042</u></b>	<b><u>\$ 162,774,224</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 99,837	\$ 82,796	\$ 0
Special Revenue Fund	\$ 27,434,692	\$ 27,877,451	\$ 29,956,808
Capital Project Fund	\$ 11,691,994	\$ 23,385,798	\$ 79,053,008
Enterprise Fund	\$ 43,766,807	\$ 49,440,997	\$ 53,764,408
<b>GRAND TOTAL</b>	<b><u>\$ 82,993,330</u></b>	<b><u>\$ 100,787,042</u></b>	<b><u>\$ 162,774,224</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

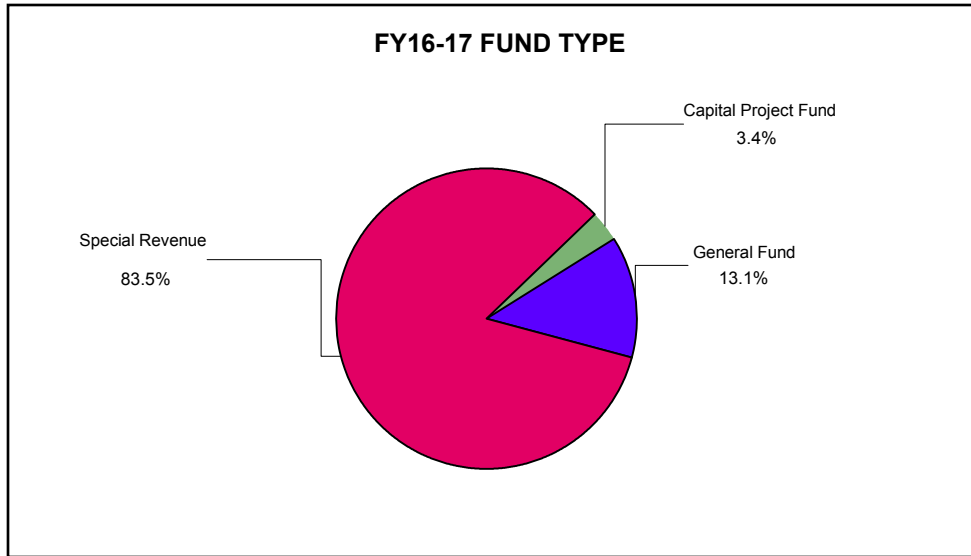
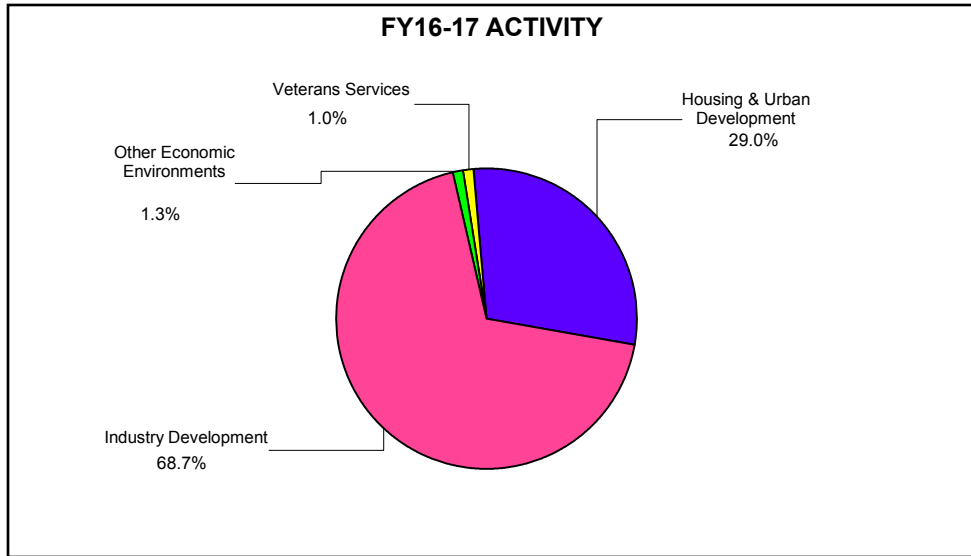
LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
Industry Development	\$ 19,274,862	\$ 20,056,581	\$ 22,054,848
Veterans Services	\$ 87,729	\$ 197,078	\$ 314,875
Housing & Urban Development	\$ 6,664,706	\$ 6,818,556	\$ 9,327,725
Other Economic Environments	\$ 521,164	\$ 306,482	\$ 417,850
<b>GRAND TOTAL</b>	<b><u>\$ 26,548,461</u></b>	<b><u>\$ 27,378,697</u></b>	<b><u>\$ 32,115,298</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 4,697,559	\$ 4,923,408	\$ 4,214,374
Special Revenue Fund	\$ 21,848,360	\$ 22,117,108	\$ 26,814,567
Capital Project Fund	\$ 2,542	\$ 338,181	\$ 1,086,357
<b>GRAND TOTAL</b>	<b><u>\$ 26,548,461</u></b>	<b><u>\$ 27,378,697</u></b>	<b><u>\$ 32,115,298</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.



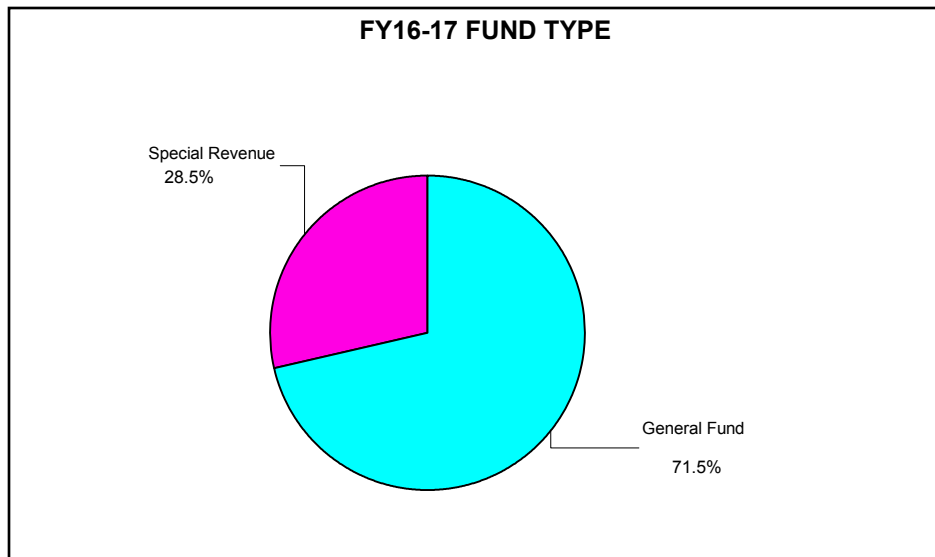
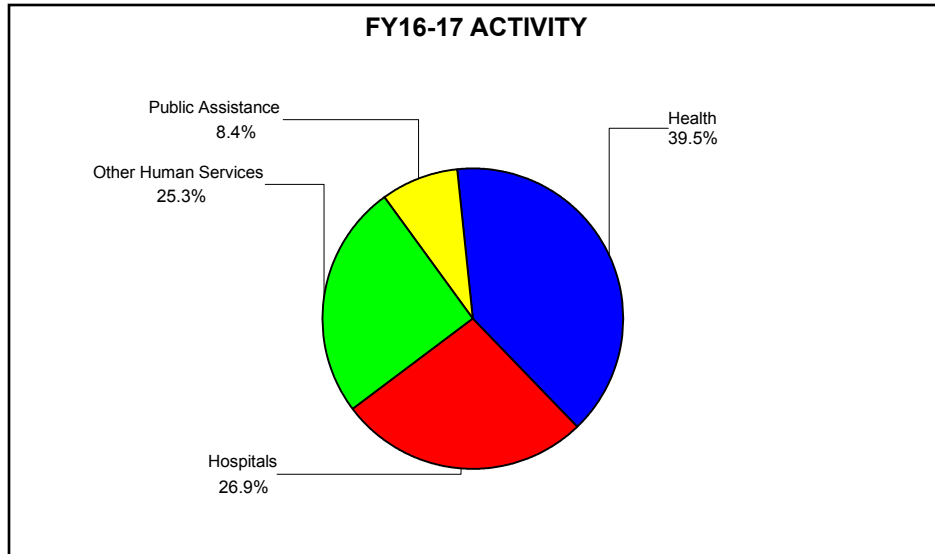
# HUMAN SERVICES

LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
Health	\$ 6,998,873	\$ 7,304,691	\$ 7,786,723
Mental Health	\$ 287,132	\$ 21,429	\$ 0
Public Assistance	\$ 3,634,910	\$ 3,869,022	\$ 1,652,268
Hospitals	\$ 4,899,307	\$ 5,194,772	\$ 5,293,461
Other Human Services	\$ 4,307,200	\$ 4,671,135	\$ 4,980,094
<b>GRAND TOTAL</b>	<b><u>\$ 20,127,422</u></b>	<b><u>\$ 21,061,049</u></b>	<b><u>\$ 19,712,546</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 13,285,959	\$ 13,648,341	\$ 14,085,823
Special Revenue Fund	\$ 6,841,463	\$ 7,412,708	\$ 5,626,723
<b>GRAND TOTAL</b>	<b><u>\$ 20,127,422</u></b>	<b><u>\$ 21,061,049</u></b>	<b><u>\$ 19,712,546</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

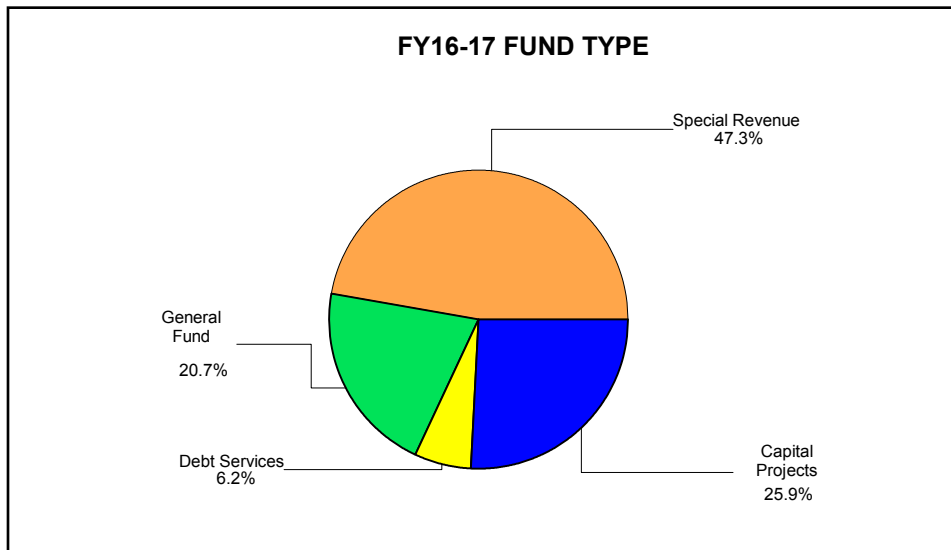
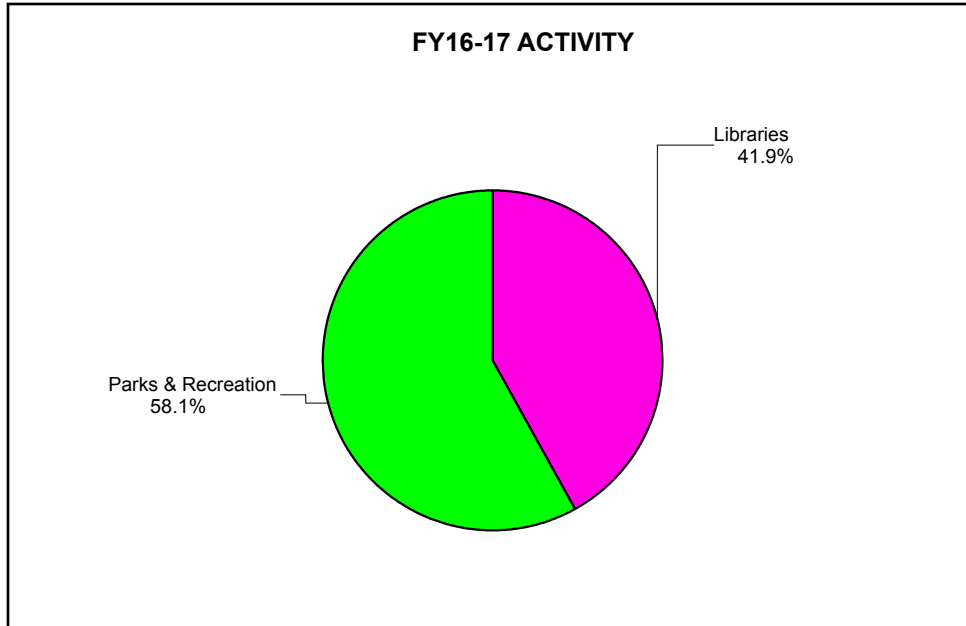
LEE COUNTY - FLORIDA  
2016 - 2017

	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Other General Gov't Services	\$ 0	\$ 160,162	\$ 125,000
Parks & Receptions	\$ 55,563,670	\$ 43,593,602	\$ 48,470,349
Libraries	\$ 25,870,876	\$ 26,930,492	\$ 34,914,935
Other Culture/Recreation	\$ 2,056,700	\$ 0	\$ 0
<b>GRAND TOTAL</b>	<b><u>\$ 83,491,246</u></b>	<b><u>\$ 70,684,256</u></b>	<b><u>\$ 83,510,284</u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 17,577,253	\$ 16,888,920	\$ 17,296,977
Special Revenue Fund	\$ 38,672,214	\$ 38,669,475	\$ 39,464,693
Debt Service Fund	\$ 4,998,564	\$ 5,070,885	\$ 5,141,166
Capital Project Fund	\$ 22,243,215	\$ 10,054,976	\$ 21,607,448
<b>GRAND TOTAL</b>	<b><u>\$ 83,491,246</u></b>	<b><u>\$ 70,684,256</u></b>	<b><u>\$ 83,510,284</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.



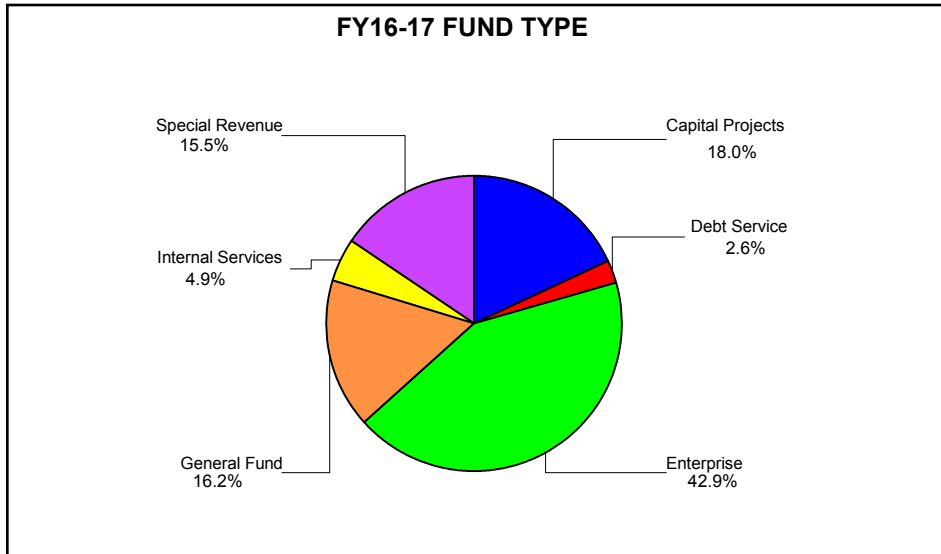
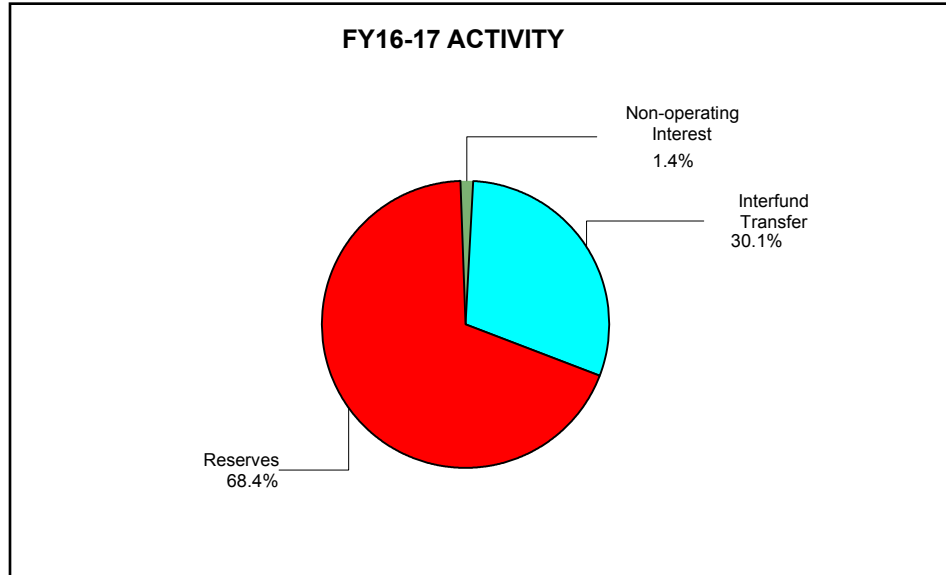
# NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA  
2016 - 2017

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
Capital Lease Acquisition	\$ 1,790,049	\$ 400,264	\$ 0
Pymt-Rfded Bond Escrow Agt	\$ 180,296,039	\$ 76,682,006	\$ 0
Interfund Transfer	\$ 464,417,208	\$ 364,822,592	\$ 294,342,613
Non-operating Interest	\$ 15,550,566	\$ 14,817,475	\$ 14,111,421
Reserves	\$ 0	\$ 0	\$ 668,680,757
<b>GRAND TOTAL</b>	<b><u>\$ 662,053,862</u></b>	<b><u>\$ 456,722,337</u></b>	<b><u>\$ 977,134,791</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 41,074,938	\$ 53,601,066	\$ 158,733,726
Special Revenue Fund	\$ 46,665,588	\$ 55,394,266	\$ 151,099,018
Debt Service Fund	\$ 119,007,555	\$ 6,053,444	\$ 25,040,767
Capital Project Fund	\$ 36,739,572	\$ 6,696,829	\$ 175,587,463
Enterprise Fund	\$ 417,500,814	\$ 333,756,535	\$ 418,818,970
Internal Service Fund	\$ 1,065,395	\$ 1,220,197	\$ 47,854,847
<b>GRAND TOTAL</b>	<b><u>\$ 662,053,862</u></b>	<b><u>\$ 456,722,337</u></b>	<b><u>\$ 977,134,791</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  
2016 - 2017

FUNCTION	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 UNAUDITED <u>ACTUAL</u>	2016 - 2017 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 5,707,381	\$ 6,213,973	\$ 6,840,593
Circuit Court- Criminal	\$ 2,206,703	\$ 2,223,207	\$ 2,361,162
Circuit Court - Family	\$ 1,342,634	\$ 1,457,204	\$ 1,632,380
Circuit Court - Juvenile	\$ 2,674,060	\$ 2,397,152	\$ 2,242,854
Circuit Court - Probate	\$ 231,940	\$ 233,444	\$ 241,488
Courts General Operations	\$ 4,189,116	\$ 4,270,460	\$ 4,670,810
County Courts - Criminal	\$ 1,901,031	\$ 1,974,656	\$ 2,043,567
<b>GRAND TOTAL</b>	<b><u>\$ 18,252,865</u></b>	<b><u>\$ 18,770,096</u></b>	<b><u>\$ 20,032,854</u></b>

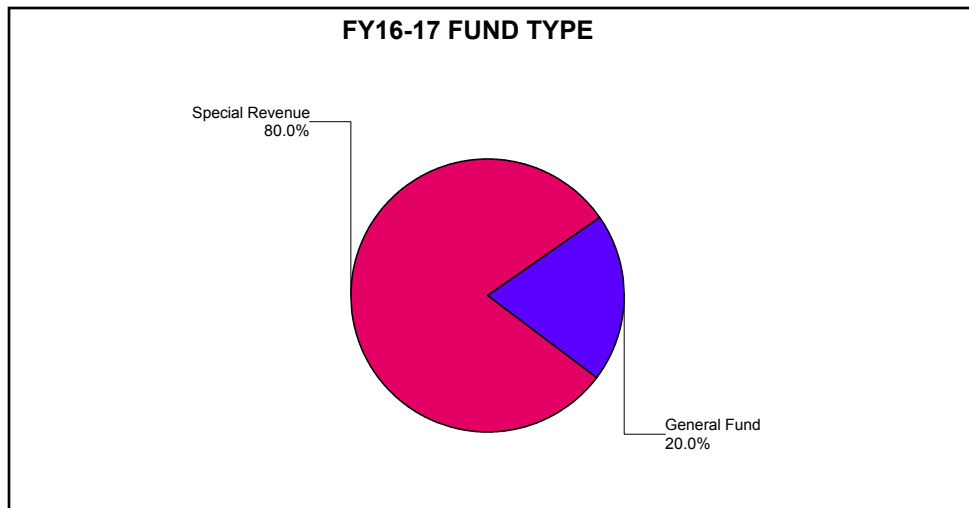
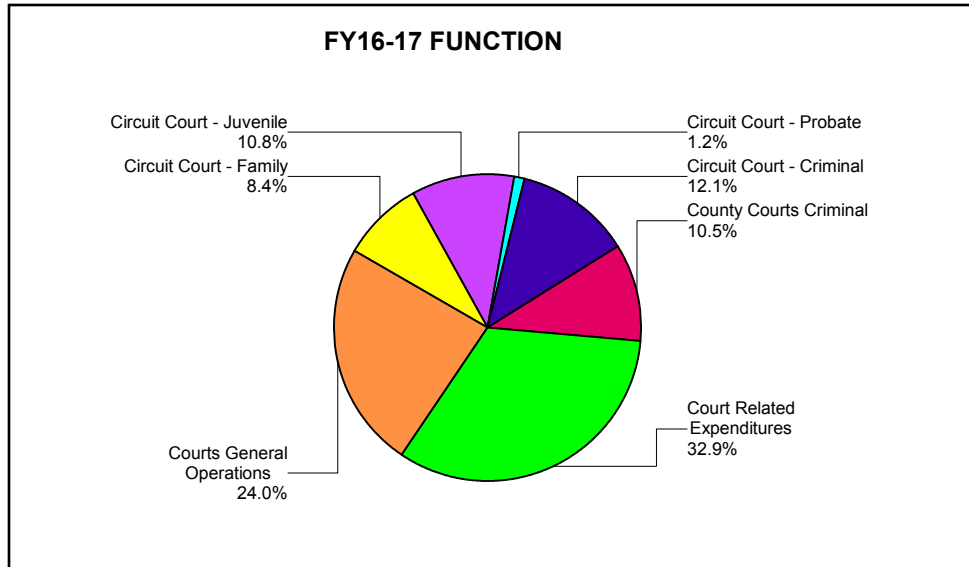
EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,388,918	\$ 3,704,325	\$ 4,011,228
Special Revenue Fund	\$ 14,863,947	\$ 15,065,771	\$ 16,021,626
<b>GRAND TOTAL</b>	<b><u>\$ 18,252,865</u></b>	<b><u>\$ 18,770,096</u></b>	<b><u>\$ 20,032,854</u></b>



## **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.

# COURT RELATED EXPENDITURES



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

# 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 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.

## **FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)**

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 - Preliminary Budget Preparatory Steps**

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

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

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.

### **March – 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.

### **April - May – County Manager Review**

After proposed year budget requests are developed by departments, they are analyzed by the Office of Budget & Management, 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 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 Workshops.



## **BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)**

### **June– Balancing Funds and 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.

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.

### **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.

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

## **BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)**

### **Five-Year Capital Improvement Program**

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

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

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

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

### **Budget Amendment Policy**

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

## 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.

**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.

## **GLOSSARY (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

## **GLOSSARY (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GLOSSARY (continued)**

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

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

**TAX INCREMENT FINANCING (TIF)** - 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.