



# Annual Budget

*FY 2017-2018*



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# **Adopted Budget**

## **Fiscal Year 2017-2018**

### **LEE COUNTY COMMISSION**

**JOHN E. MANNING, District One**  
**CECIL PENDERGRASS, District Two**  
**LARRY KIKER, District Three**  
**BRIAN HAMMAN, District Four**  
**FRANKLIN MANN, District Five**

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### **COUNTY ADMINISTRATION**

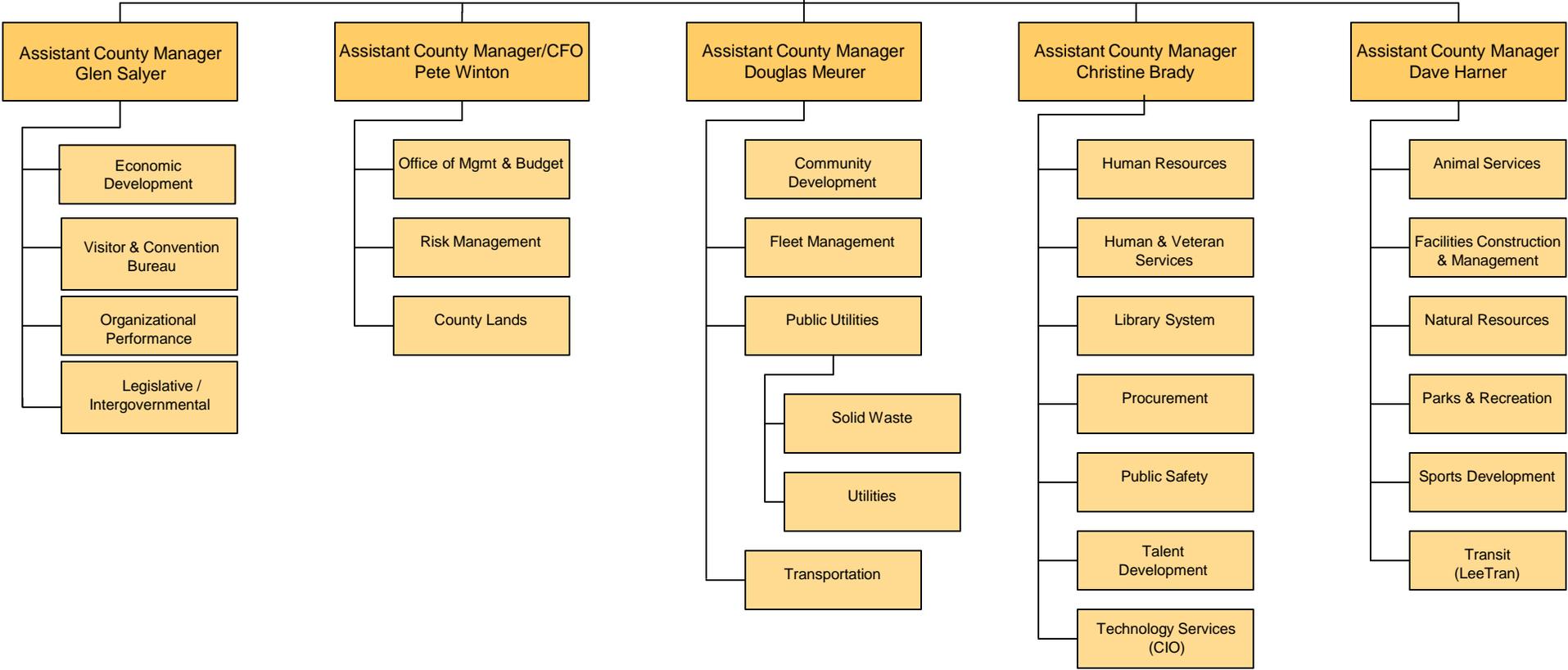
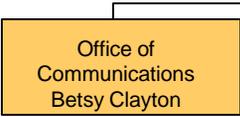
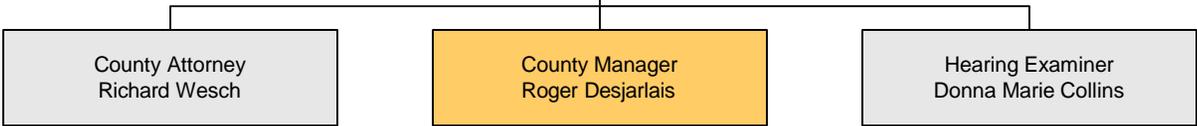
**ROGER DESJARLAIS, County Manager**  
**CHRISTINE BRADY, Assistant County Manager**  
**DAVE HARNER, Assistant County Manager**  
**DOUG MEURER, Assistant County Manager**  
**GLEN SALYER, Assistant County Manager**  
**PETE WINTON, Assistant County Manager/ CFO**

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## **FY2017-18 Budget Book**

**Prepared by Office of Management and Budget**

LEE COUNTY BOARD OF COUNTY COMMISSIONERS



## DIRECTORY

### County Commissioners

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

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

### County Attorney Hearing Examiner

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

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

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

| OFFICE   | DIRECTOR  | PHONE NUMBER   |
|--|---|--|
| <b>Assistant County Manager</b><br>Human Resources<br>Human Services<br>Library System<br>Procurement<br>Public Safety (Interim)<br>Technology Services<br>Veterans Services | <b>Christine Brady</b><br>Vacant<br>Roger Mercado<br>Mindi Simon<br>Mary Tucker<br>Ben Abes, Lee Mayfield<br>Andrew Hunter<br>Roger Mercado | 239-533-2221<br>239-533-2245<br>239-533-7930<br>239-533-4830<br>239-533-5450<br>239-533-3911<br>239-533-2210<br>239-533-7930 |
| <b>Assistant County Manager</b><br>Animal Services<br>Facilities Construction & Design<br>LeeTran (Transit)<br>Natural Resources<br>Parks & Recreation<br>Sports Development | <b>Dave Harner</b><br>Mack Young<br>Ehab Guirguis<br>Steve Myers<br>Roland Ottolini<br>Jesse Lavender<br>Jeff Mielke                        | 239-533-2221<br>239-533-7387<br>239-533-8505<br>239-533-8726<br>239-533-8109<br>239-533-7275<br>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<br/>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 2017 population projection is 698,468. The Fort Myers – Cape Coral MSA reflects a 12.9% difference (increase) from 2010 to 2017.

Of the State's 22 MSA's, the Fort Myers – Cape Coral MSA remains 6<sup>th</sup> in size in 2017.

**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 2017 (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      |
| 2017        | 3.5    | 3.6   | 4.4      |

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<br>Gross Sales | Percent<br>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%             |
| 2016-17     | 24,686,210,302            | 2.17%             |

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 120 schools, 45 elementary, 16 middle, 14 high schools, 17 special centers and community schools, 24 charter schools, 4 K-8 grade schools. There are 93,167 students enrolled for the 2017-2018 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 FY16-17 and FY17-18 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 FY15-16, Unaudited Actual FY16-17, and Adopted Budget for FY17-18 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 SUMMARY

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# PROGRAM BUDGET SUMMARY TOTAL COMPARISON

## (FY16-17 Adopted Budget to FY17-18 Adopted Budget)

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

|  | <b>2016- 2017<br/>Adopted Budget</b> | <b>Percent<br/>Increase or<br/>(Decrease)</b> | <b>2017- 2018<br/>Adopted Budget</b> |
|--|--------------------------------------|---|--------------------------------------|
| <b>OPERATING BUDGETS:</b>                    |                                      |   |                                      |
| BoCC Operating Departments                   | \$ 435,619,059                       | 4.71%   | \$ 456,137,828                       |
| Constitutional Officers and Courts           | 241,006,403                          | 3.19%   | 248,706,146                          |
| Total Operating Budget                       | <u>\$ 676,625,462</u>                | 4.17%   | <u>\$ 704,843,974</u>                |
| <b>CAPITAL BUDGET:</b>                       |                                      |   |                                      |
| Capital Projects                             | \$ 205,252,250                       | (12.86%)                                      | \$ 178,856,772                       |
| Major Maintenance                            | 36,821,049                           | 13.78%  | 41,896,320                           |
| Total Capital Budget                         | <u>\$ 242,073,299</u>                | (8.81%)                                       | <u>\$ 220,753,092</u>                |
| <b>Total Operating &amp; Capital Budgets</b> | <u>\$ 918,698,761</u>                | 0.75%   | <u>\$ 925,597,066</u>                |
| <b>OTHER:</b>                                |                                      |   |                                      |
| Internal Transfers                           | \$ 294,342,613                       | 4.37%   | \$ 307,203,614                       |
| Debt Service                                 | 74,425,875                           | (13.23%)                                      | 64,576,652                           |
| Insurance                                    | 84,219,286                           | 1.66%   | 85,621,528                           |
| Non-Departmental                             | 20,123,339                           | 2.71%   | 20,673,193                           |
| Special Districts                            | 4,175,674                            | 22.10%  | 5,098,453                            |
| Total Other                                  | <u>\$ 477,286,787</u>                | 1.23%   | <u>\$ 483,173,440</u>                |
| Total Operating, Capital & Other:            | <u>\$ 1,395,985,548</u>              | 0.92%   | <u>\$ 1,408,770,506</u>              |
| <b>RESERVES:</b>                             |                                      |   |                                      |
|  | <u>\$ 668,680,757</u>                | 11.07%  | <u>\$ 742,705,356</u>                |
| <b>Total Budget</b>                          | <u><b>\$ 2,064,666,305</b></u>       | 4.20%   | <u><b>\$ 2,151,475,862</b></u>       |

The \$704.8 million operating component of the proposed FY17-18 budget is a 4.17% increase from the prior year. This reflects an increase in County department operations funding of 4.71%, which includes a 3% cost of living pay adjustment. Significant increases include \$4.7 million for Solid Waste (new positions and contract increases due to increased volumes), \$3.3 million for Transportation/Tolls (materials and contract increases), \$2.6 million for Utilities (materials, contracts and vehicles), \$2.4 million for Parks (Conservation 20/20 management), and \$1.6 million for Public Safety (new positions and an on-call pool). Constitutional Officers and Courts increased by 3.19%. Significant increases include \$8 million for law enforcement (Sheriff's Office).

New capital projects for FY17-18 are \$125 million, \$55.9 million of which is Utilities projects and \$41.2 million is Transportation projects. Carryover projects from FY16-17 make up the balance of the \$178.9 million. The major carryovers are for projects that bridge several years including the Bonita Springs and North Fort Myers community libraries, road projects (Burnt Store, Homestead, Alico) and Utilities projects (Three Oaks Wastewater Treatment Plant, and the Advanced Metering System). Major Maintenance (projects costing over \$25,000) increased 13.78% primarily due to the planned reroofing of the Justice Center and renovations for the Court System.

Transfers increased 4.37%. 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 debt and capital projects. Debt Service decreased 13.23% primarily due planned reduction of principal payments. Non-Departmental increased 2.71% due to increases in Medicaid and tax increment payments to city Community Redevelopment districts. Special Districts (MSTBUs) increased 22.1% due to increased installation of Lehigh Acres streetlights and funds to re-dredge Northeast Hurricane Bay

Reserves increased 11.07% due to increases in the 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 2017-2018

| <u>ESTIMATED REVENUES</u>               | <u>GENERAL<br/>FUND</u> | <u>SPECIAL<br/>REVENUE<br/>FUNDS</u> | <u>DEBT<br/>SERVICE<br/>FUNDS</u> | <u>CAPITAL<br/>PROJECTS<br/>FUNDS</u> | <u>ENTERPRISE<br/>FUNDS</u> | <u>INTERNAL<br/>SERVICE<br/>FUNDS</u> | <u>TRUST &amp;<br/>AGENCY<br/>FUNDS</u> | <u>TOTAL</u>            |
|---|-------------------------|--------------------------------------|-----------------------------------|---------------------------------------|-----------------------------|---------------------------------------|---|-------------------------|
| <b><u>CURRENT REVENUES:</u></b>         |                         |                                      |                                   |                                       |                             |                                       |   |                         |
| Ad Valorem Taxes                        | \$ 284,596,710          | \$ 67,918,628                        | \$ 0                              | \$ 0                                  | \$ 2,107,179                | \$ 0                                  | \$ 0                                    | \$ 354,622,517          |
| Other Taxes                             | 0                       | 48,825,000                           | 0                                 | 21,663,518                            | 0                           | 0                                     | 0                                       | 70,488,518              |
| License & Permits                       | 18,200,500              | 15,668,773                           | 0                                 | 360,000                               | 2,328,752                   | 0                                     | 0                                       | 36,558,025              |
| Intergovernmental Revenues              | 63,422,042              | 21,274,807                           | 0                                 | 3,589,019                             | 14,272,336                  | 0                                     | 0                                       | 102,558,204             |
| Charges for Services                    | 30,403,369              | 14,358,143                           | 0                                 | 125,300                               | 240,122,223                 | 94,538,277                            | 0                                       | 379,547,312             |
| Fines & Forfeitures                     | 156,000                 | 1,347,700                            | 0                                 | 0                                     | 1,200,000                   | 450,000                               | 0                                       | 3,153,700               |
| Miscellaneous Revenues                  | 14,114,023              | 4,969,204                            | 21,950                            | 1,304,212                             | 1,858,044                   | 3,088,788                             | 0                                       | 25,356,221              |
| Court Related Revenues                  | 0                       | 3,994,000                            | 0                                 | 0                                     | 0                           | 0                                     | 0                                       | 3,994,000               |
| Non-Revenues                            | 15,791,449              | 36,128,282                           | 25,983,157                        | 42,477,787                            | 250,522,119                 | 4,689,000                             | 0                                       | 375,591,794             |
| Less 5% Anticipated Revenues            | (3,000,000)             | (1,584,391)                          | 0                                 | 0                                     | (2,201,892)                 | 0                                     | 0                                       | (6,786,283)             |
| Total Current Revenues                  | \$ 423,684,093          | \$ 212,900,146                       | \$ 26,005,107                     | \$ 69,519,836                         | \$ 510,208,761              | \$ 102,766,065                        | \$ 0                                    | \$ 1,345,084,008        |
| <b>FUND BALANCE APPROPRIATED</b>        | \$ 100,436,655          | \$ 105,663,537                       | \$ 21,229,405                     | \$ 211,391,855                        | \$ 313,816,828              | \$ 53,853,574                         | \$ 0                                    | \$ 806,391,854          |
| Total Estimated Revenues                | <u>\$ 524,120,748</u>   | <u>\$ 318,563,683</u>                | <u>\$ 47,234,512</u>              | <u>\$ 280,911,691</u>                 | <u>\$ 824,025,589</u>       | <u>\$ 156,619,639</u>                 | <u>\$ 0</u>                             | <u>\$ 2,151,475,862</u> |
| <b><u>APPROPRIATED EXPENDITURES</u></b> |                         |                                      |                                   |                                       |                             |                                       |   |                         |
| <b><u>CURRENT EXPENDITURES:</u></b>     |                         |                                      |                                   |                                       |                             |                                       |   |                         |
| General Government Services             | \$ 100,922,991          | \$ 12,816,727                        | \$ 15,744,553                     | \$ 20,735,500                         | \$ 7,715,337                | \$ 113,549,736                        | \$ 0                                    | \$ 271,484,844          |
| Public Safety                           | 226,793,678             | 16,472,721                           | 0                                 | 0                                     | 0                           | 2,656,489                             | 0                                       | 245,922,888             |
| Physical Environment                    | 3,490,548               | 5,908,354                            | 0                                 | 9,035,000                             | 243,265,269                 | 0                                     | 0                                       | 261,699,171             |
| Transportation                          | 0                       | 33,165,254                           | 0                                 | 65,548,323                            | 53,627,463                  | 0                                     | 0                                       | 152,341,040             |
| Economic Environment                    | 3,759,152               | 27,076,586                           | 0                                 | 784,386                               | 0                           | 0                                     | 0                                       | 31,620,124              |
| Human Services                          | 15,057,277              | 5,793,207                            | 0                                 | 0                                     | 0                           | 0                                     | 0                                       | 20,850,484              |
| Culture/Recreation                      | 18,321,439              | 41,304,500                           | 6,029,114                         | 17,556,812                            | 0                           | 0                                     | 0                                       | 83,211,865              |
| Court Related Services                  | 4,147,031               | 16,727,714                           | 0                                 | 0                                     | 0                           | 0                                     | 0                                       | 20,874,745              |
| Non-Expenditure Disbursements           | 45,578,154              | 55,759,709                           | 3,497,446                         | 4,630,949                             | 197,737,356                 | 0                                     | 0                                       | 307,203,614             |
| Debt Service                            | 0                       | 0                                    | 0                                 | 0                                     | 13,554,045                  | 7,686                                 | 0                                       | 13,561,731              |
| Total Current Expenditures              | \$ 418,070,270          | \$ 215,024,772                       | \$ 25,271,113                     | \$ 118,290,970                        | \$ 515,899,470              | \$ 116,213,911                        | \$ 0                                    | \$ 1,408,770,506        |
| <b>RESERVES</b>                         | \$ 106,050,478          | \$ 103,538,911                       | \$ 21,963,399                     | \$ 162,620,721                        | \$ 308,126,119              | \$ 40,405,728                         | \$ 0                                    | \$ 742,705,356          |
| Total Appropriated Expenditures         | <u>\$ 524,120,748</u>   | <u>\$ 318,563,683</u>                | <u>\$ 47,234,512</u>              | <u>\$ 280,911,691</u>                 | <u>\$ 824,025,589</u>       | <u>\$ 156,619,639</u>                 | <u>\$ 0</u>                             | <u>\$ 2,151,475,862</u> |

## ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

|                             | FY15-16<br>ACTUAL       | FY16-17<br>UNAUDITED<br>ACTUAL | FY17-18<br>ADOPTED      | % CHANGE<br>ESTIMATED<br>TO ADOPTED |
|-----------------------------|-------------------------|--------------------------------|-------------------------|-------------------------------------|
| <u>REVENUES</u>             |                         |                                |                         |                                     |
| Ad Valorem                  | \$ 309,497,418          | \$ 346,193,479                 | \$ 354,622,517          | 2.43%                               |
| Other Taxes                 | 69,673,821              | 89,952,936                     | 70,488,518              | (21.64%)                            |
| Licenses & Permits          | 41,856,613              | 42,429,793                     | 36,558,025              | (13.84%)                            |
| Intergovernmental           | 108,662,787             | 133,488,136                    | 102,558,204             | (23.17%)                            |
| Charges for Services        | 370,524,919             | 434,864,826                    | 379,547,312             | (12.72%)                            |
| Fines & Forfeitures         | 3,732,338               | 3,237,702                      | 3,153,700               | (2.59%)                             |
| Miscellaneous               | 27,598,593              | 31,341,947                     | 25,356,221              | (19.10%)                            |
| Court Cost                  | 3,906,916               | 4,756,746                      | 3,994,000               | (16.04%)                            |
| Internal Services           | 0                       | 0                              | 0                       |                                     |
| Non-Revenues                | 508,943,697             | 459,203,814                    | 375,591,794             | (18.21%)                            |
| Less 5% Anticipated         | 0                       | 0                              | (6,786,283)             |                                     |
| Fund Balance                | 998,118,884             | 1,024,903,360                  | 806,391,854             | (178.68%)                           |
| <b>Total Revenues</b>       | <b>\$ 2,442,515,986</b> | <b>\$ 2,570,372,739</b>        | <b>\$ 2,151,475,862</b> | <b>(16.30%)</b>                     |
| <u>EXPENDITURES</u>         |                         |                                |                         |                                     |
| General Government Services | \$ 236,355,767          | \$ 300,865,876                 | \$ 271,484,844          | (9.77%)                             |
| Public Safety               | 229,489,951             | 277,503,382                    | 245,922,888             | (11.38%)                            |
| Physical Environment        | 213,700,795             | 336,215,069                    | 261,699,171             | (22.16%)                            |
| Transportation              | 100,601,644             | 209,192,886                    | 152,341,040             | (27.18%)                            |
| Economic Environment        | 27,378,697              | 39,144,647                     | 31,620,124              | (19.22%)                            |
| Human Services              | 21,061,049              | 24,311,588                     | 20,850,484              | (14.24%)                            |
| Culture / Recreation        | 70,923,684              | 115,072,002                    | 83,211,865              | (27.69%)                            |
| Court Related               | 6,213,973               | 7,832,384                      | 20,874,745              | 166.52%                             |
| Non-Expenditures            | 497,069,591             | 432,821,797                    | 307,203,614             | (29.02%)                            |
| Debt Service                | 14,817,475              | 21,021,235                     | 13,561,731              | (35.49%)                            |
| Reserves                    | 1,024,903,360           | 806,391,854                    | 742,705,356             | (7.90%)                             |
| <b>Total Expenditures</b>   | <b>\$ 2,442,515,986</b> | <b>\$ 2,570,372,739</b>        | <b>\$ 2,151,475,862</b> | <b>(16.30%)</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, parks, 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.

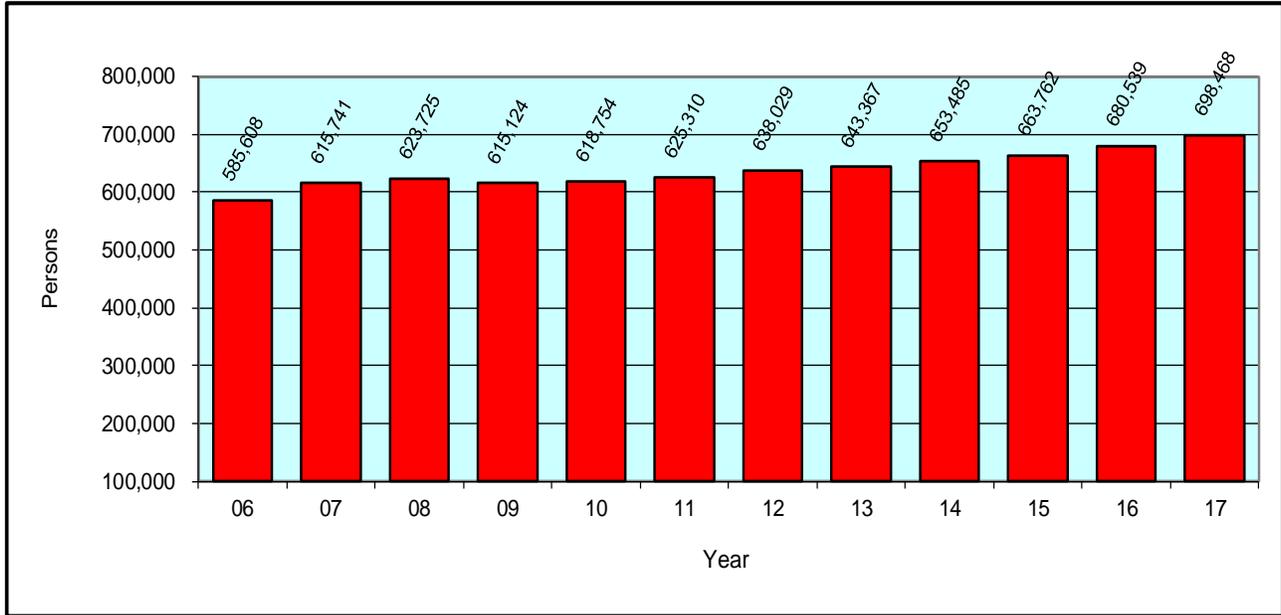
*Property tax* revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used 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 2006 THROUGH 2017



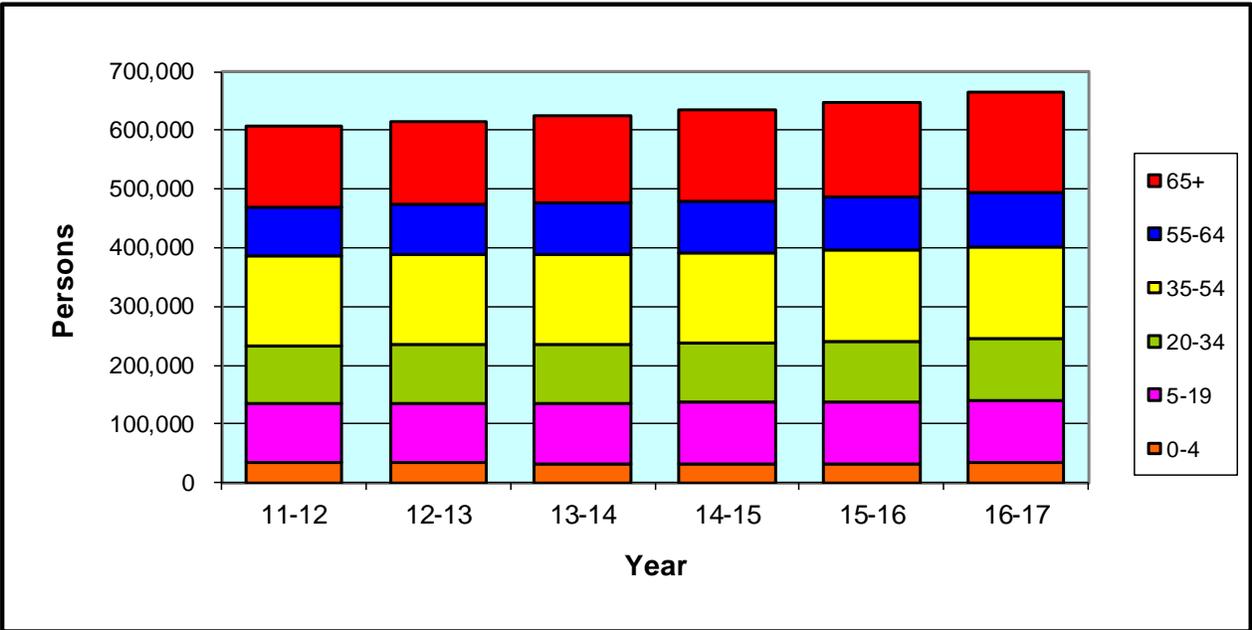
Sources: Bureau of Economic and Demographic Research (BEBR), University of Florida

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 | 2016-2017 | +17,929 |
| 2007-2008 | +7,984  | 2012-2013 | +5,338  |           |         |
| 2008-2009 | -8,601  | 2013-2014 | +10,118 |           |         |
| 2009-2010 | +3,630  | 2014-2015 | +10,277 |           |         |

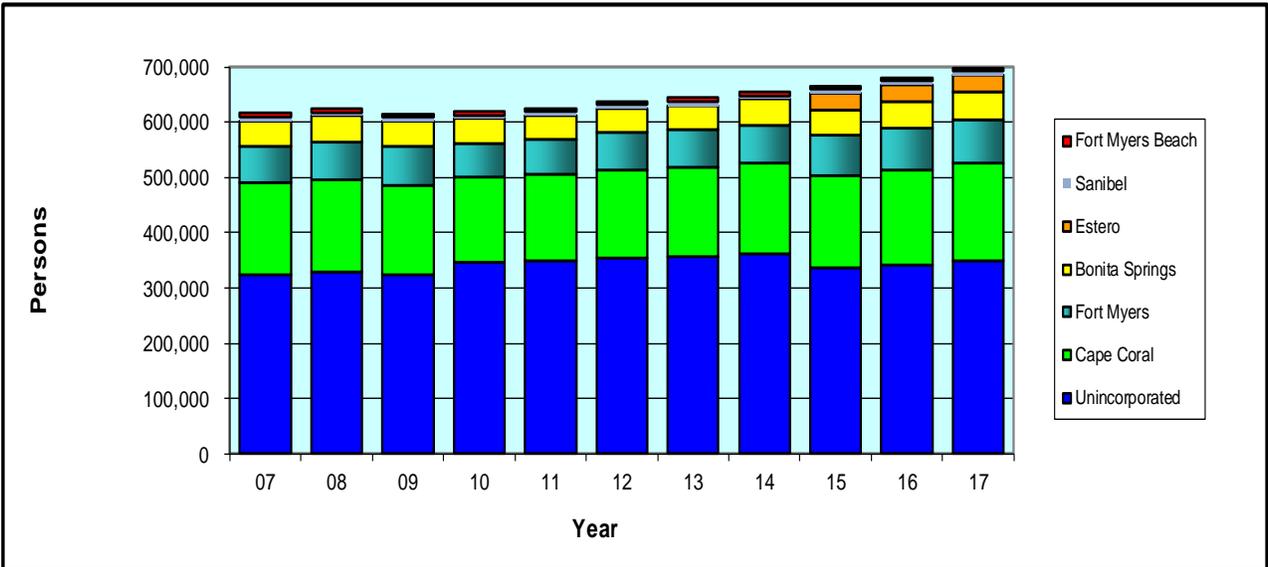
The figures from 2010 to 2012 reflect a relatively small growth trend compared to the period before 2007 and reflects the long term effects on population from the decline in construction activity and home foreclosure activity that occurred especially in 2008 to 2010. The 2017 number is a BEBR projection.

# LEE COUNTY POPULATION PROFILE



Source: United States Census Bureau

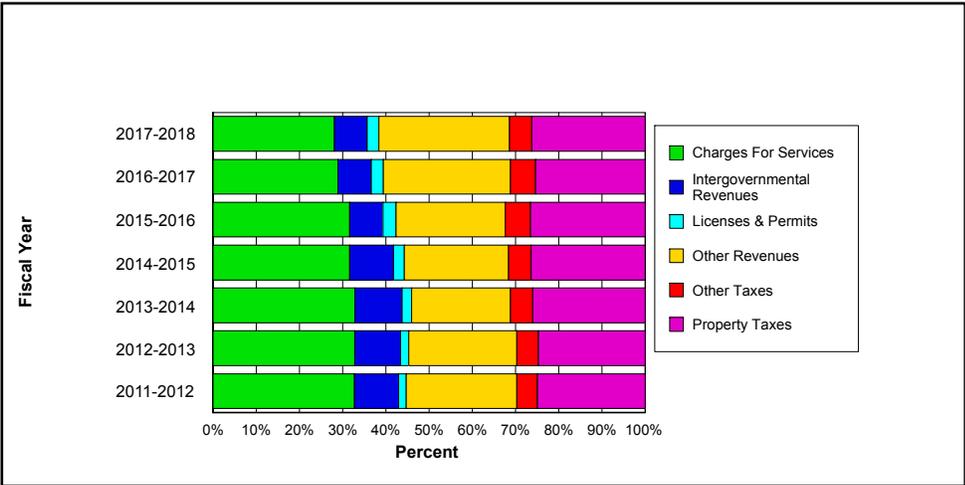
# UNINCORPORATED AND INCORPORATED POPULATION



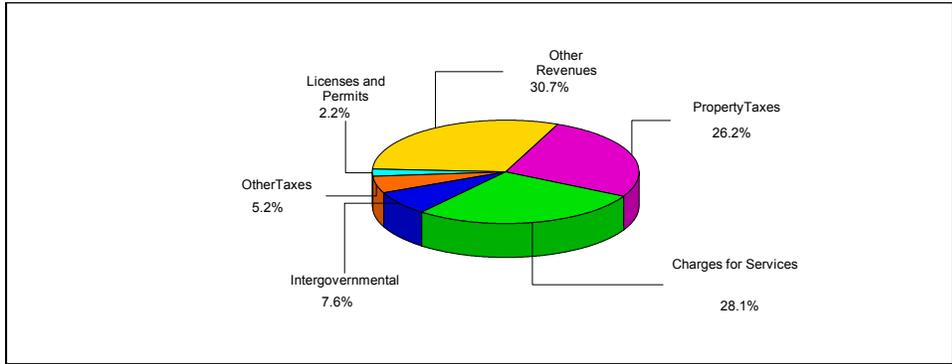
Source: BEBR, University of Florida (2017)

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 FY17-18 (Excludes Transfers and Reserves)



Percentage Distribution for FY17-18

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

| <u>REVENUE TYPE</u>                        | <u>FY17-18 ADOPTED</u>        |                |
|--|-------------------------------|----------------|
| Property Taxes                             | \$354,622,517                 |                |
| Charges for Services                       | 379,547,312                   |                |
| Intergovernmental                          | 102,558,204                   |                |
| Other Taxes                                | 70,488,518                    |                |
| Licenses and Permits                       | 30,215,019                    |                |
| Other Revenues:                            |                               |                |
| Interfund Transfers                        | \$ 307,203,614                |                |
| Interest Earnings                          | 4,967,111                     |                |
| Constitutional Transfers and Misc Revenues | 87,921,919                    |                |
| Impact Fees                                | 6,343,006                     |                |
| Fines & Forfeitures                        | 3,153,700                     |                |
| Court and Related Services                 | 3,994,000                     |                |
| Rent & Royalties                           | 855,371                       |                |
|  | <u>414,438,721</u>            |                |
| Total Current Revenues                     | \$1,351,870,291               | 62.5%          |
| Less 5% Anticipated                        | (6,786,283)                   |                |
| Fund Balance                               | <u>806,391,854</u>            | <u>37.5%</u>   |
| <b>TOTAL ALL REVENUES</b>                  | <b><u>\$2,151,475,862</u></b> | <b>100.00%</b> |

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

Property Taxes account for 26.2% of the current revenues budgeted for FY17-18. The General Fund 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 28.1% of current revenues.

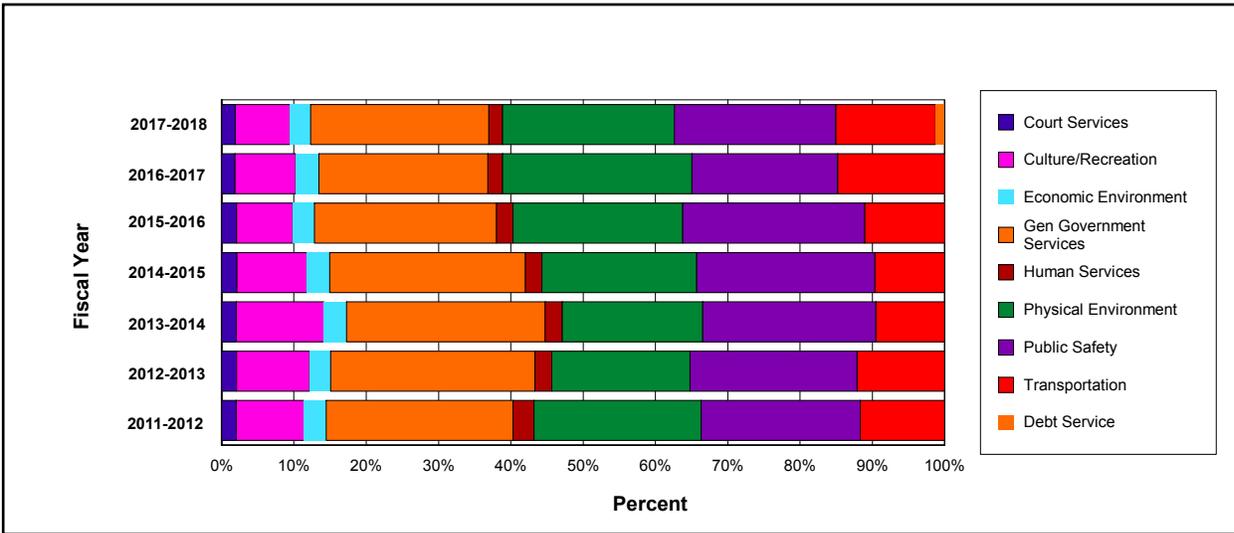
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.6% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.2% of the total current revenues.

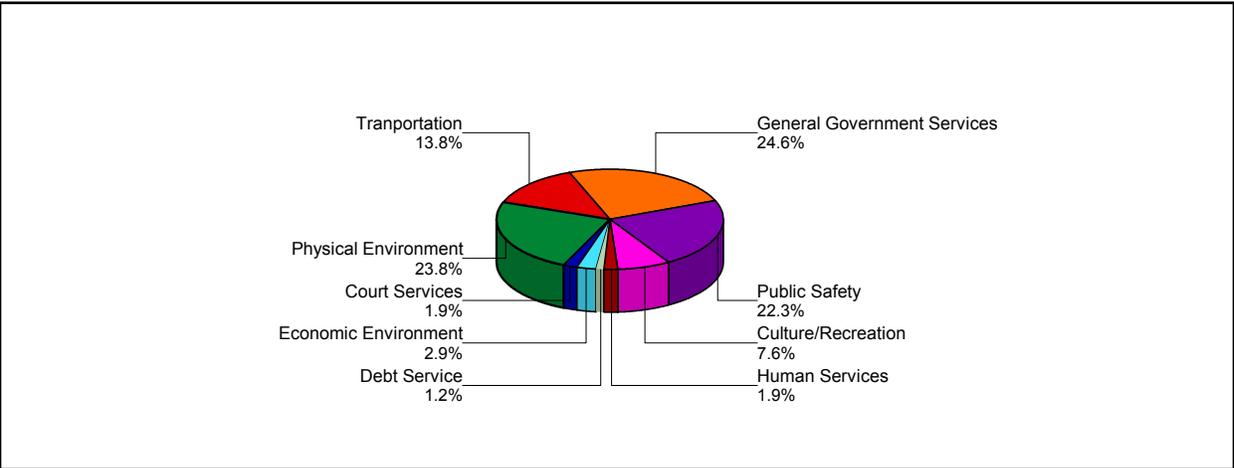
Licenses and Permits are 2.2% of current revenues and consist primarily of building and permit fees.

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

## EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY17-18 (Excludes Transfers and Reserves)



Percentage Distribution for FY17-18 (Excludes Transfers and Reserves)

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

| <u>EXPENDITURE FUNCTION</u> | <u>2017 - 2018</u><br><u>ADOPTED</u> |               |  |
|-----------------------------|--------------------------------------|---------------|--|
| General Government          | \$ 271,484,844                       |               |  |
| Public Safety               | 245,922,888                          |               |  |
| Physical Environment        | 261,699,171                          |               |  |
| Transportation              | 152,341,040                          |               |  |
| Economic Environment        | 31,620,124                           |               |  |
| Human Services              | 20,850,484                           |               |  |
| Culture & Recreation        | 83,211,865                           |               |  |
| Court Services              | 20,874,745                           |               |  |
| Debt Service                | 13,561,731                           |               |  |
| Subtotal                    | \$ 1,101,566,892                     | 51.2%         |  |
| TRANSFERS AND RESERVES      | 1,049,908,970                        | 48.8%         |  |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 2,151,475,862</b>              | <b>100.0%</b> |  |

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

The graph illustrates the historical pattern of expenditures since FY11-12. 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 FY17-18 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY17-18, General Government Services is the largest at 24.6%, followed by Physical Environment at 23.8% and Public Safety at 22.3%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 22.3%.

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

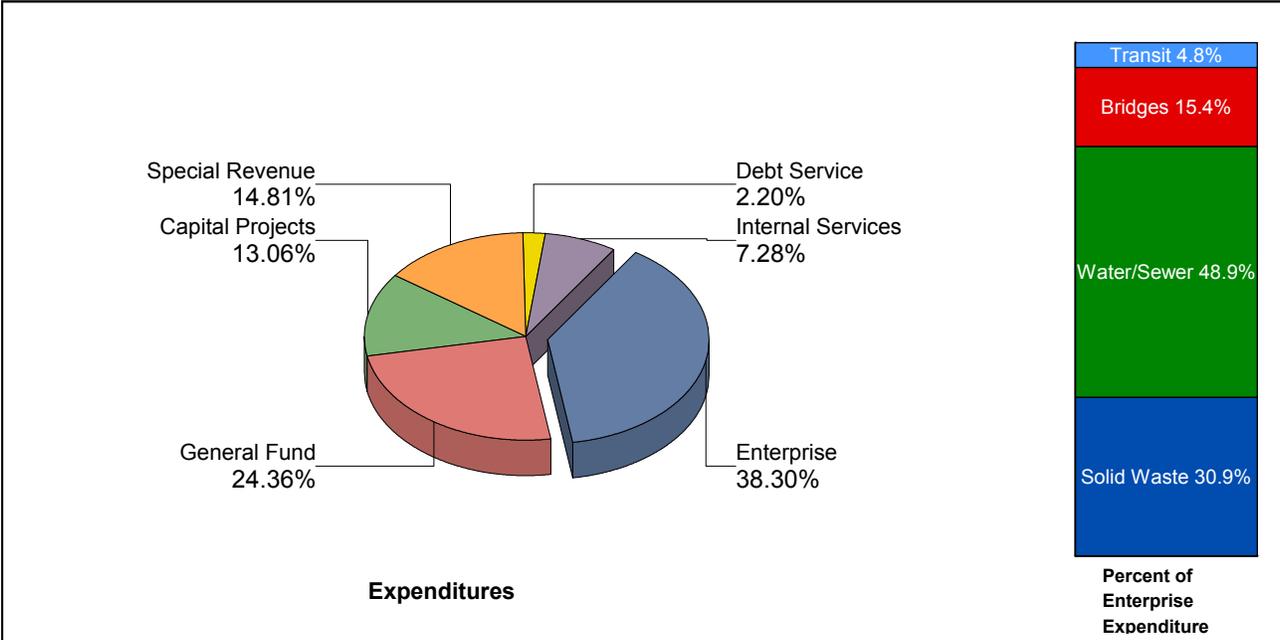
Human Services, including social service support and grant-related programs, represents 1.9% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.6% of the total budget.

Court Services represents 1.9% 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 \$742,705,356 and Interfund Transfers of \$307,203,614 for a total of \$1,049,908,970 or 48.8% of total expenditures.

# EXPENDITURES BY FUND GROUP ALL USES



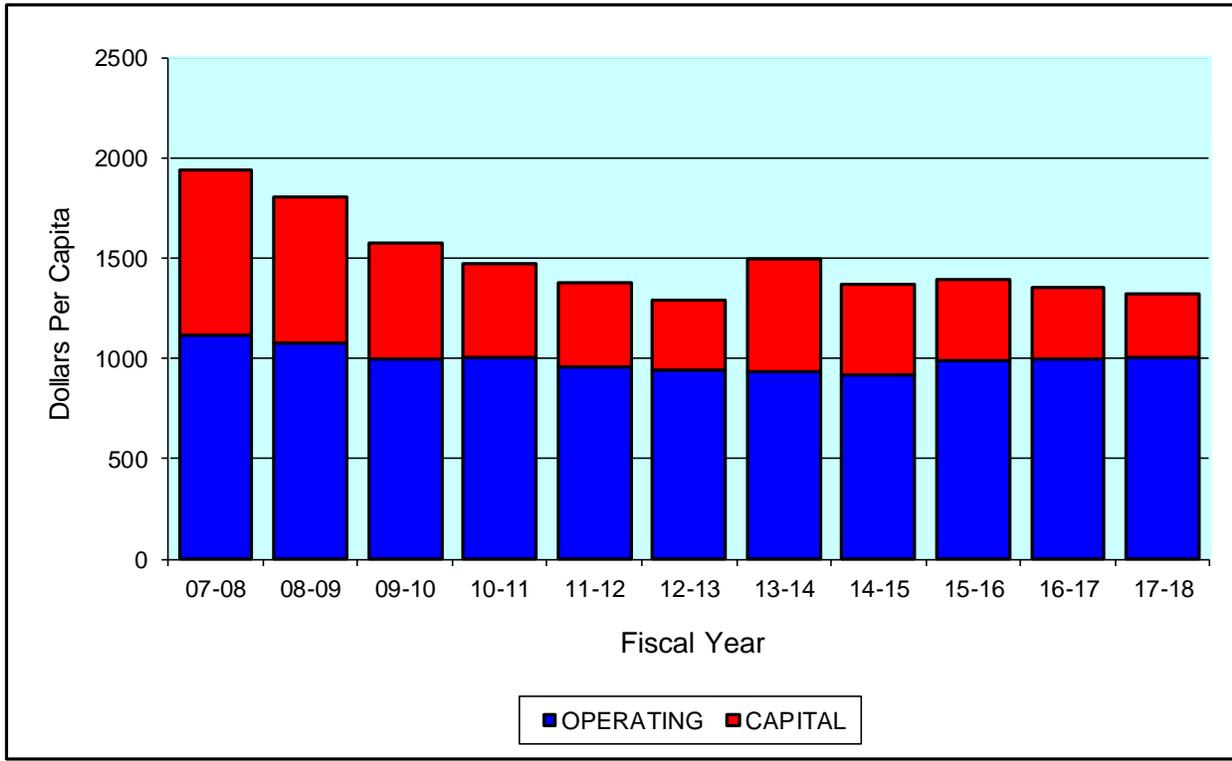
Note: Pie chart percentages may not equal 100% due to rounding of figures.

|                        |              |                         |  |
|------------------------|--------------|-------------------------|--|
| Enterprise             | Solid Waste  | \$ 254,972,971          |  |
|                        | Water/Sewer  | 402,619,544             |  |
|                        | Bridges      | 126,603,576             |  |
|                        | Transit      | 39,829,498              |  |
|                        | Subtotal     | \$ 824,025,589          |  |
| General                |              | 524,120,748             |  |
| Capital Projects       |              | 280,911,691             |  |
| Special Revenue        |              | 318,563,683             |  |
| Debt Service           |              | 47,234,512              |  |
| Internal Service Funds |              | 156,619,639             |  |
| Trust and Agency       |              | 0                       |  |
|                        | <b>TOTAL</b> | <b>\$ 2,151,475,862</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

FY07-08 THROUGH FY17-18



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

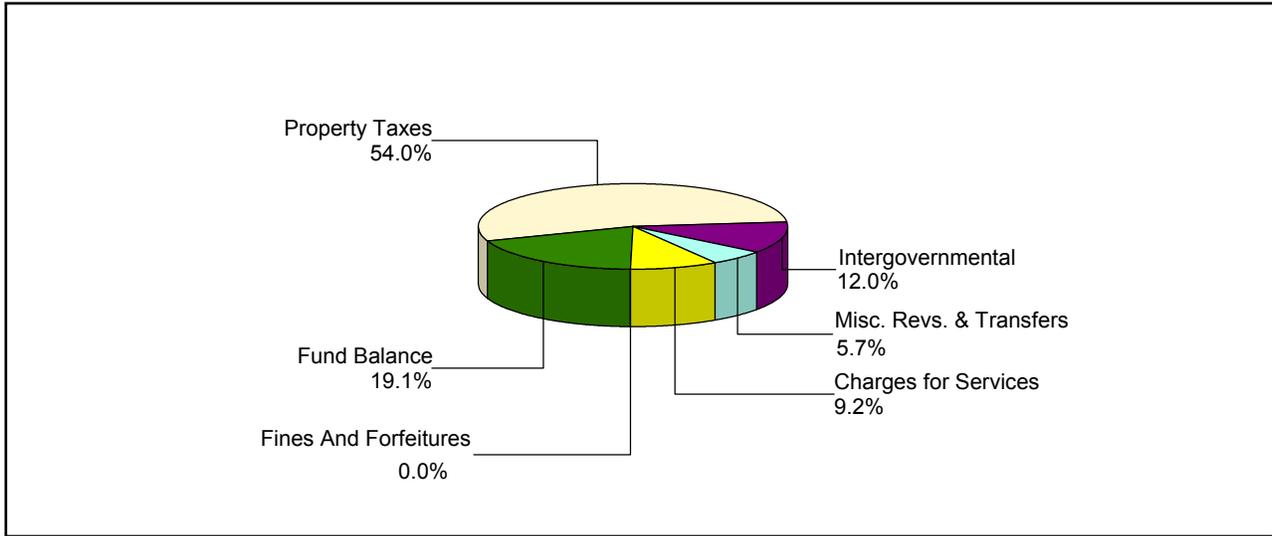
|              | <u>07-08</u>    | <u>08-09</u>    | <u>09-10</u>    | <u>10-11</u>    | <u>11-12</u>    | <u>12-13</u>    | <u>13-14</u>    | <u>14-15</u>    | <u>15-16</u>    | <u>16-17</u>    | <u>17-18</u>    |
|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Operating    | \$ 1,118        | \$ 1,078        | \$ 1,000        | \$ 1,005        | \$ 962          | \$ 946          | \$ 934          | \$ 918          | \$ 989          | \$ 994          | \$ 1,009        |
| Capital      | 818             | 725             | 572             | 467             | 413             | 348             | 564             | 455             | 408             | 356             | 316             |
| <b>TOTAL</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> | <b>\$ 1,325</b> |

Total per capita expenditures reflect a slight increase from FY16-17 to FY17-18.

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. There was a slight increase in FY17-18.

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 through FY17-18.

## GENERAL FUND REVENUE BY CATEGORY



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

|                         | <b>FY12-13<br/>Actual</b> | <b>FY13-14<br/>Actual</b> | <b>FY14-15<br/>Actual</b> | <b>FY15-16<br/>Actual</b> | <b>FY16-17<br/>Unaudited<br/>Actual</b> | <b>FY17-18<br/>Adopted</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---|----------------------------|
| Property Taxes          | \$ 186,791,109            | \$ 219,275,056            | \$ 233,681,163            | \$ 251,043,539            | \$ 265,473,082                          | \$ 284,596,710             |
| Other Taxes             | 0                         | 0                         | 0                         | 0                         | 0                                       | 0                          |
| Intergovernmental       | 60,393,078                | 63,221,389                | 68,971,944                | 70,196,667                | 68,327,610                              | 63,422,042                 |
| Misc Revs & Transfers   | 35,894,650                | 24,773,285                | 29,991,167                | 26,748,557                | 32,806,514                              | 29,905,472                 |
| Charges for Services    | 37,708,699                | 46,467,117                | 48,146,182                | 48,731,739                | 48,427,417                              | 48,603,869                 |
| Fines & Forfeitures     | 148,515                   | 410,397                   | 350,968                   | 300,110                   | 240,191                                 | 156,000                    |
| <b>Current Revenues</b> | <b>\$ 320,936,051</b>     | <b>\$ 354,147,244</b>     | <b>\$ 381,141,424</b>     | <b>\$ 397,020,612</b>     | <b>\$ 415,274,814</b>                   | <b>\$ 426,684,093</b>      |
| Less 5% Anticipated     |                           |                           |                           |                           |   | (3,000,000)                |
| Fund Balance            | 145,222,257               | 109,546,720               | 121,106,355               | 134,598,117               | 131,121,299                             | 100,436,655                |
| <b>TOTAL</b>            | <b>\$ 466,158,308</b>     | <b>\$ 463,693,964</b>     | <b>\$ 502,247,779</b>     | <b>\$ 531,618,729</b>     | <b>\$ 546,396,113</b>                   | <b>\$ 524,120,748</b>      |

The chart reflects adopted FY17-18 revenues in the General Fund. Projected revenues total \$524,120,748. Chart percentages are based on this total. Property Taxes account for 54.0% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 31.1% of Fund Revenues.

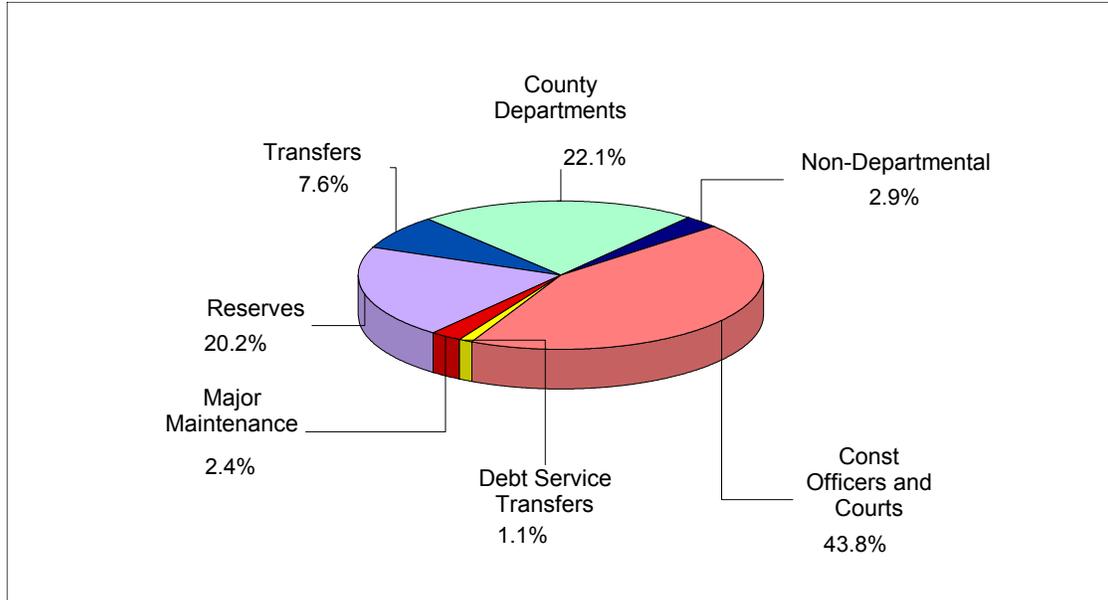
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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>FY12-13</u><br><u>Actual</u> | <u>FY13-14</u><br><u>Actual</u> | <u>FY14-15</u><br><u>Actual</u> | <u>FY15-16</u><br><u>Actual</u> | <u>FY16-17</u><br><u>Unaudited</u><br><u>Actual</u> | <u>FY17-18</u><br><u>Adopted</u> |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|----------------------------------|
| County Departments        | \$ 100,756,055                  | \$ 98,331,363                   | \$ 99,931,585                   | \$ 105,411,841                  | \$ 110,107,127                                      | \$ 115,576,908                   |
| Non-Departmental          | 13,555,786                      | 10,055,295                      | 14,290,357                      | 13,444,828                      | 20,306,506  | 15,081,670                       |
| Const Officers and Courts | 186,436,614                     | 194,162,461                     | 202,016,245                     | 217,851,579                     | 223,488,736   | 229,456,173                      |
| Debt Service Transfers    | 12,381,742                      | 12,319,524                      | 12,308,215                      | 12,430,590                      | 11,991,903  | 5,834,166                        |
| Major Maintenance         | 0                               | 0                               | 0                               | 0                               | 7,227,541   | 12,377,365                       |
| Reserves                  | 0                               | 0                               | 0                               | 0                               | 0   | 106,050,478                      |
| Transfers                 | 21,983,601                      | 18,381,402                      | 28,766,723                      | 41,170,476                      | 52,952,143  | 39,743,988                       |
| <b>TOTAL</b>              | <b><u>\$335,113,798</u></b>     | <b><u>\$ 333,250,045</u></b>    | <b><u>\$ 357,313,125</u></b>    | <b><u>\$ 390,309,314</u></b>    | <b><u>\$ 426,073,956</u></b>                        | <b><u>\$ 524,120,748</u></b>     |

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

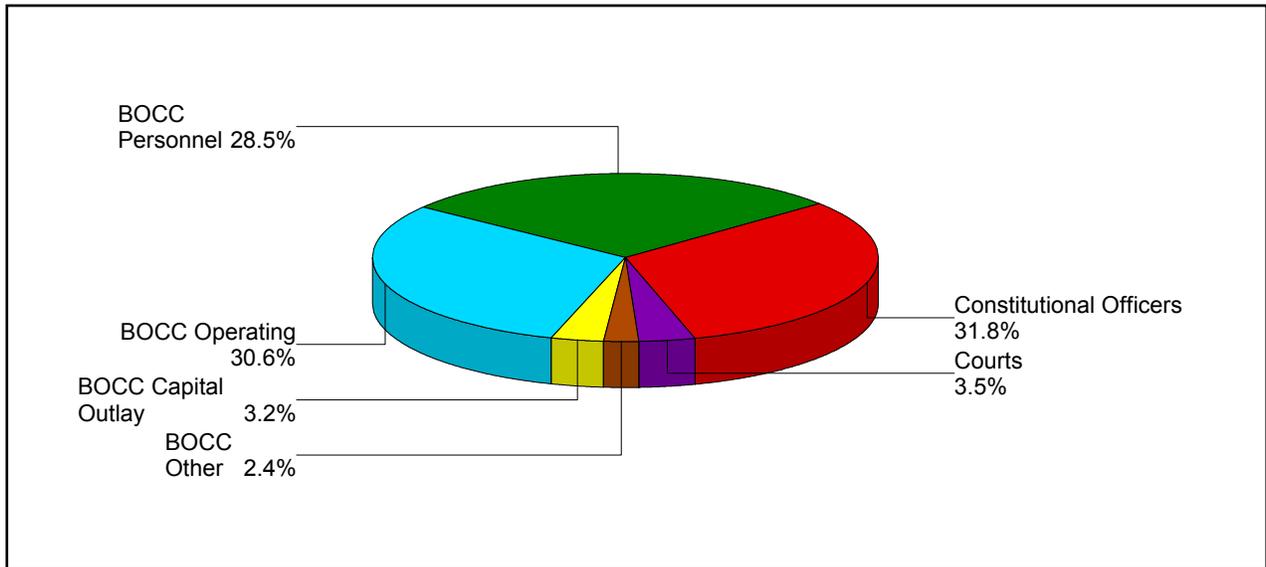
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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                               | \$ 201,089,983     |                       |
| Operating Expenses                      | 215,930,580        |                       |
| Capital Outlay                          | 22,513,616         |                       |
| Other Expenses                          | 16,603,649         |                       |
| <b>Total BoCC Operating Departments</b> | <b>456,137,828</b> | <b>\$</b>             |
| Constitutional Officers                 |                    | 224,173,787           |
| Courts                                  |                    | 24,532,359            |
| <b>Total Operating Expenses</b>         |                    | <b>\$ 704,843,974</b> |

The above chart represents operating expenses for the departments under the Board of County Commissioners as well as Court Services, Public Defender, State Attorney, Medical Examiner, and the Constitutional Officers.

Under the Board of County Commissioners, each department may or may not have expenditures in each category. The section entitled "Personnel" is comprised of all salaries and fringe benefits; "Operating Expenses" are for general operating expenses such as goods and services. "Capital Outlay" is for equipment, vehicles, and library books.

"Other Expenses" refers to principal and interest payments as well as grants and aids to other governments and organizations.

**OPERATING BUDGETS BY DEPARTMENTS  
UNDER THE BOARD OF COUNTY COMMISSIONERS**

| DEPARTMENTS                 | ACTUAL<br>FY12-13     | ACTUAL<br>FY13-14     | ACTUAL<br>FY14-15     | ACTUAL<br>FY15-16     | UNAUDITED<br>ACTUAL<br>FY16-17 | ADOPTED<br>BUDGET<br>FY17-18 |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|------------------------------|
| Animal Services             | 4,533,510             | 4,598,371             | 4,715,246             | 5,030,608             | 5,401,176                      | 5,609,651                    |
| Community Development       | 14,317,442            | 13,481,421            | 14,255,791            | 15,115,261            | 17,136,583                     | 18,410,222                   |
| Construction & Design       | 1,807,358             | 1,797,387             | 2,132,274             | 0                     | 0                              | 0                            |
| County Administration       | 2,608,978             | 2,114,768             | 2,480,422             | 3,442,646             | 5,808,783                      | 4,756,665                    |
| County Attorney             | 2,861,074             | 2,625,215             | 2,815,458             | 2,963,935             | 3,005,634                      | 3,240,854                    |
| County Commission           | 1,218,777             | 1,304,503             | 1,380,608             | 1,407,490             | 1,408,100                      | 1,475,748                    |
| County Lands                | 933,090               | 830,505               | 926,038               | 1,042,172             | 1,003,389                      | 1,196,956                    |
| Economic Development        | 1,219,361             | 995,745               | 915,728               | 1,163,909             | 1,081,634                      | 1,369,982                    |
| Facilities Management       | 11,931,752            | 12,006,986            | 11,869,246            | 14,649,958            | 14,882,193                     | 15,650,142                   |
| Fleet Management            | 9,185,768             | 8,511,820             | 9,763,974             | 11,070,325            | 9,272,383                      | 12,881,871                   |
| GIS Operations              | 674,010               | 565,811               | 605,186               | 684,130               | 762,568                        | 1,005,762                    |
| Hearing Examiner            | 646,775               | 702,573               | 727,212               | 742,727               | 761,248                        | 795,458                      |
| Human Resources             | 1,983,776             | 1,931,619             | 1,919,895             | 2,250,593             | 2,315,726                      | 2,882,318                    |
| Human Services              | 25,517,838            | 25,165,362            | 22,552,830            | 23,111,528            | 24,657,915                     | 23,253,492                   |
| Information Technology      | 11,883,139            | 11,774,599            | 11,642,922            | 11,936,036            | 13,914,130                     | 13,489,750                   |
| Internal Services           | 1,636,727             | 1,581,150             | 619,637               | 683,111               | 851,140                        | 987,790                      |
| Library                     | 24,147,519            | 25,054,945            | 25,378,120            | 26,239,032            | 26,245,700                     | 27,798,503                   |
| Natural Resources           | 4,755,734             | 4,773,638             | 4,916,057             | 5,097,816             | 5,266,815                      | 5,869,426                    |
| Office of Sustainability    | 273,389               | 302,745               | 518,485               | 0                     | 0                              | 0                            |
| Parks and Recreation        | 27,236,798            | 29,736,502            | 30,910,895            | 30,473,389            | 32,227,331                     | 35,207,334                   |
| Procurement Management      | 787,838               | 732,324               | 744,254               | 1,129,934             | 1,574,790                      | 1,874,531                    |
| Public Resources            | 1,349,206             | 1,298,902             | 1,130,104             | 0                     | 0                              | 0                            |
| Public Safety               | 45,440,132            | 43,625,543            | 45,241,809            | 49,450,806            | 49,371,325                     | 51,194,057                   |
| Solid Waste                 | 63,024,782            | 60,402,595            | 65,039,795            | 70,241,438            | 71,270,470                     | 76,054,747                   |
| Sports Development          | 736,669               | 1,015,734             | 1,003,082             | 1,187,053             | 1,085,432                      | 1,252,843                    |
| Transit                     | 35,852,783            | 21,876,677            | 22,686,282            | 30,041,916            | 25,004,646                     | 27,856,709                   |
| Transportation              | 37,513,546            | 37,077,094            | 36,720,348            | 37,667,053            | 38,616,902                     | 43,140,675                   |
| Lee County Utilities        | 51,508,657            | 51,202,104            | 51,953,821            | 53,785,214            | 54,556,117                     | 58,659,805                   |
| Visitor & Convention Bureau | 14,062,285            | 15,711,267            | 17,356,042            | 17,705,615            | 18,805,958                     | 20,222,537                   |
| <b>TOTAL</b>                | <b>\$ 399,648,713</b> | <b>\$ 382,797,905</b> | <b>\$ 392,921,562</b> | <b>\$ 418,313,697</b> | <b>\$ 426,288,087</b>          | <b>\$ 456,137,828</b>        |

# OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

|                                | ACTUAL<br>FY10-11    | ACTUAL<br>FY11-12    | ACTUAL<br>FY12-13    | ACTUAL<br>FY13-14    | ACTUAL<br>FY14-15    | ACTUAL<br>FY15-16    | UNAUDITED<br>ACTUAL<br>FY16-17 | ADOPTED<br>BUDGET<br>FY17-18 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------|------------------------------|
| <b>COURTS</b>                  |                      |                      |                      |                      |                      |                      |                                |                              |
| Court Services                 | \$ 15,107,423        | \$ 14,891,535        | \$ 14,004,207        | \$ 13,138,222        | \$ 13,986,642        | \$ 13,991,397        | \$ 14,323,192                  | \$ 15,723,948                |
| Board Support                  | 1,576,851            | 1,548,792            | 1,490,212            | 1,435,499            | 1,491,337            | 1,468,210            | 1,467,976                      | 1,556,723                    |
| <b>TOTAL</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>\$ 15,459,607</b> | <b>\$ 15,791,168</b>           | <b>\$ 17,280,671</b>         |
| Public Defender                | \$ 794,448           | \$ 853,676           | \$ 898,475           | \$ 974,696           | \$ 997,896           | \$ 1,192,831         | \$ 1,365,659                   | \$ 1,425,933                 |
| State Attorney                 | 1,548,732            | 1,516,602            | 1,572,208            | 1,597,770            | 1,776,989            | 2,117,656            | 2,003,306                      | 2,168,141                    |
| Medical Examiner               | 2,437,800            | 2,483,454            | 2,516,595            | 2,674,177            | 3,038,683            | 3,342,990            | 3,627,280                      | 3,657,614                    |
| <b>TOTAL COURTS</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>\$ 22,113,084</b> | <b>\$ 22,787,413</b>           | <b>\$ 24,532,359</b>         |
| <b>CONSTITUTIONAL OFFICERS</b> |                      |                      |                      |                      |                      |                      |                                |                              |
| Tax Collector                  | \$ 14,755,533        | \$ 14,130,593        | \$ 13,866,745        | \$ 14,604,821        | \$ 15,457,366        | \$ 16,314,426        | \$ 17,246,893                  | \$ 15,102,576                |
| Board Support                  | 1,433,896            | 1,317,169            | 1,367,725            | 1,386,832            | 1,441,303            | 1,416,140            | 1,315,401                      | 1,358,157                    |
| <b>TOTAL</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>\$ 17,730,567</b> | <b>\$ 18,562,294</b>           | <b>\$ 16,460,733</b>         |
| Excess Funds Returned          | \$(8,249,544)        | \$(7,605,759)        | \$(7,042,431)        | \$(6,918,788)        | \$(8,421,167)        | \$(8,560,279)        | \$(9,514,157)                  |                              |
| Clerk to Board                 | \$ 9,611,035         | \$ 8,448,868         | \$ 8,371,665         | \$ 8,456,399         | \$ 8,774,041         | \$ 9,187,541         | \$ 9,844,096                   | \$ 8,990,410                 |
| Board Support                  | 986,024              | 947,098              | 964,989              | 1,023,958            | 1,043,920            | 939,315              | 947,404                        | 945,434                      |
| <b>TOTAL</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>\$ 10,126,856</b> | <b>\$ 10,791,500</b>           | <b>\$ 9,935,844</b>          |
| Excess Funds Returned          | \$(346,767)          | \$(200,092)          | \$(723,460)          | \$(443,761)          | \$(891,640)          | \$(1,234,443)        | \$(527,711)                    |                              |
| Property Appraiser             | \$ 8,601,584         | \$ 7,943,635         | \$ 7,754,726         | \$ 7,834,157         | \$ 7,841,409         | \$ 7,864,459         | \$ 7,785,224                   | \$ 7,731,683                 |
| Board Support                  | 2,517,075            | 2,374,996            | 2,220,618            | 2,277,446            | 2,202,188            | 2,194,393            | 2,230,319                      | 2,041,158                    |
| <b>TOTAL</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>\$ 10,058,853</b> | <b>\$ 10,015,542</b>           | <b>\$ 9,772,841</b>          |
| Excess Funds Returned          | \$(1,055,977)        | \$(1,109,490)        | \$(525,456)          | \$(825,041)          | \$(1,131,575)        | \$(622,054)          | \$(1,655,861)                  |                              |
| Supervisor of Elections        | \$ 4,968,138         | \$ 6,420,458         | \$ 6,227,658         | \$ 7,184,647         | \$ 6,756,022         | \$ 8,962,450         | \$ 8,016,447                   | \$ 8,245,941                 |
| Board Support                  | 759,726              | 717,087              | 677,127              | 786,177              | 818,276              | 667,710              | 564,144                        | 457,785                      |
| <b>TOTAL</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>\$ 9,630,160</b>  | <b>\$ 8,580,591</b>            | <b>\$ 8,703,726</b>          |
| Excess Funds Returned          | \$(1,297,811)        | \$(1,856,369)        | \$(580,380)          | \$(380,563)          | \$(73,175)           | \$(35,156)           | \$(1,229,461)                  |                              |

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

|   | <u>ACTUAL</u><br><u>FY10-11</u> | <u>ACTUAL</u><br><u>FY11-12</u> | <u>ACTUAL</u><br><u>FY12-13</u> | <u>ACTUAL</u><br><u>FY13-14</u> | <u>ACTUAL</u><br><u>FY14-15</u> | <u>ACTUAL</u><br><u>FY15-16</u> | <u>UNAUDITED</u><br><u>ACTUAL</u><br><u>FY16-17</u> | <u>ADOPTED</u><br><u>BUDGET</u><br><u>FY17-18</u> |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|---|
| <b>SHERIFF:</b>                                 |                                 |                                 |                                 |                                 |                                 |                                 |   |   |
| Sheriff Disb-Law Enforcement                    | \$ 97,697,148                   | \$ 92,390,669                   | \$ 89,375,093                   | \$ 93,261,675                   | \$ 99,777,961                   | \$ 109,496,202                  | \$ 112,034,479                                      | \$ 117,596,875                                    |
| Sheriff Disb-Correct                            | 51,633,582                      | 49,423,717                      | 48,109,671                      | 49,325,793                      | 49,376,404                      | 50,660,934                      | 54,465,521  | 56,894,720  |
| Board Support                                   | 5,291,294                       | 5,111,405                       | 5,346,138                       | 5,115,747                       | 5,259,068                       | 4,862,379                       | 5,019,974   | 4,809,048   |
| Trust & Agency                                  | 434,717                         | 394,256                         | 215,220                         | 155,000                         | 325,000                         | 403,500                         | 670,000   | 0   |
| <b>TOTAL</b>                                    | <b>\$ 155,056,740</b>           | <b>\$ 147,320,047</b>           | <b>\$ 143,046,122</b>           | <b>\$ 147,858,215</b>           | <b>\$ 154,738,433</b>           | <b>\$ 165,423,015</b>           | <b>\$ 172,189,974</b>                               | <b>\$ 179,300,643</b>                             |
| Excess Funds Returned                           | \$(3,407,039)                   | \$(258,257)                     | \$(322,035)                     | \$(19,208)                      | \$(973,278)                     | \$(42,726)                      | \$(49,541)  |   |
| <b>Total Excess Funds Returned</b>              | <b>\$(14,357,138)</b>           | <b>\$(11,029,967)</b>           | <b>\$(9,193,761)</b>            | <b>\$(8,587,360)</b>            | <b>\$(11,490,837)</b>           | <b>\$(10,494,658)</b>           | <b>\$(12,976,731)</b>                               |   |
| <b>TOTAL CONSTITUTIONAL OFFICERS</b>            | <b>\$ 198,689,750</b>           | <b>\$ 189,619,949</b>           | <b>\$ 184,497,375</b>           | <b>\$ 191,412,652</b>           | <b>\$ 199,072,959</b>           | <b>\$ 212,969,451</b>           | <b>\$ 220,139,902</b>                               | <b>\$ 224,173,787</b>                             |
| <b>TOTAL COURTS AND CONSTITUTIONAL OFFICERS</b> | <b>\$ 220,155,004</b>           | <b>\$ 210,914,008</b>           | <b>\$ 204,979,072</b>           | <b>\$ 211,233,017</b>           | <b>\$ 220,364,506</b>           | <b>\$ 235,082,535</b>           | <b>\$ 242,927,315</b>                               | <b>\$ 248,706,146</b>                             |

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

|  |                       |                       |                       |                       |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| TOTAL COURTS AND CONSTITUTIONAL OFFICERS | <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>\$ 235,082,535</u> | <u>\$ 242,927,315</u> | <u>\$ 248,706,146</u> |
| TOTAL DEPARTMENTS                        | <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>\$ 418,313,697</u> | <u>\$ 426,288,087</u> | <u>\$ 456,137,828</u> |
| TOTAL OPERATING                          | <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>\$ 653,396,232</u> | <u>\$ 669,215,402</u> | <u>\$ 704,843,974</u> |

# DEBT SERVICE

## The Big Picture

As of September 30, 2017, Lee County had \$528,593,000 in outstanding principal from bonded debt. This may be divided into the following categories:

|                         |    |                    |
|-------------------------|----|--------------------|
| General Government Debt | \$ | 193,633,000        |
| Enterprise Debt:        |    |                    |
| Solid Waste             |    | 60,925,000         |
| Transportation          |    | 132,765,000        |
| Utilities               |    | <u>141,270,000</u> |
| TOTAL                   | \$ | <u>528,593,000</u> |

The County has \$40.2 million in loans from the Florida State Revolving Loan program. Other programs used for loans in future projects are the 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, 2017**

Lee County Utilities has two new projects under the State of Florida Revolving Loan program: Three Oaks Oxidation and Advanced Metering Information Systems that upon completion will be added to the outstanding debt financing program.

## TAXABLE PROPERTY VALUES

### FY90-91 THROUGH FY17-18

| Fiscal Year | Countywide<br>(In Billions) | Annual<br>Percent<br>Change | Unincorporated<br>MSTU<br>(in Billions) | Annual<br>Percent<br>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%                        |
| 17-18       | 74,047                      | 9.0%                        | 29,906                                  | 9.7%                        |

### Countywide

Since FY90-91, the countywide taxable valuation has grown approximately \$51.2 billion. The countywide valuation certified on October 13, 2017 was \$74,047,167,107 representing a 9.0% increase from 2016. Residential land use accounts for 86.4% of taxable value followed by 10.5% for commercial, 1.8% for industrial, 0.3% Agricultural and 1.0% for all others in 2017. This general pattern has been consistent for many years.

### Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 13, 2017 was \$29,905,690,645, an 9.7% increase from 2016. 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

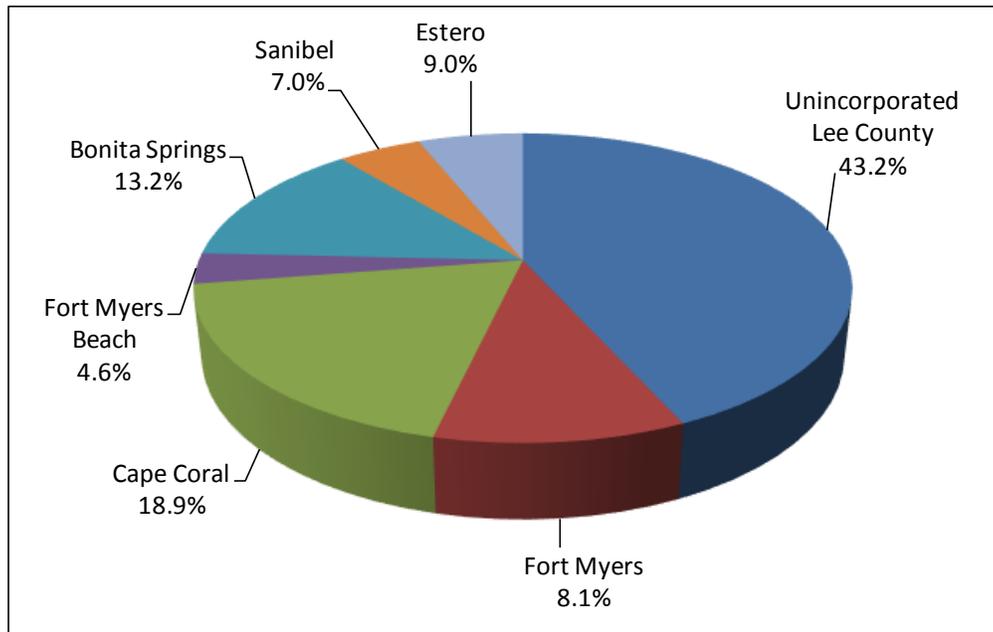
|               |      | Countywide<br>(in millions) |                     |                                  | Unincorporated MSTU<br>(in millions) |                     |                                  |
|---------------|------|-----------------------------|---------------------|----------------------------------|--------------------------------------|---------------------|----------------------------------|
| From          | To   | Net "New"<br>Taxable        | Existing<br>Taxable | Total<br>Increase/<br>(Decrease) | Net "New"<br>Taxable                 | Existing<br>Taxable | Total<br>Increase/<br>(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                          |
| 2017          | 2018 | 1,754.3                     | 4,334.9             | 6,089.2                          | 625.9                                | 2,006.3             | 2,632.2                          |
| <b>Total:</b> |      | <b>\$41,493.5</b>           | <b>\$18,041.0</b>   | <b>\$59,534.5</b>                | <b>\$17,358.6</b>                    | <b>\$3,568.5</b>    | <b>\$20,927.1</b>                |

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

The Countywide figures for 2017-2018 reflect a five straight years of an increase in taxable value after decreases for five consecutive years. There was a net "new" taxable value of \$1,754.3 million and an increase in existing taxable value of \$4,334.9 million for a total valuation increase of \$6,089.2 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.

## FY17-18 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 2017 taxable value (FY17-18) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 13, 2017:

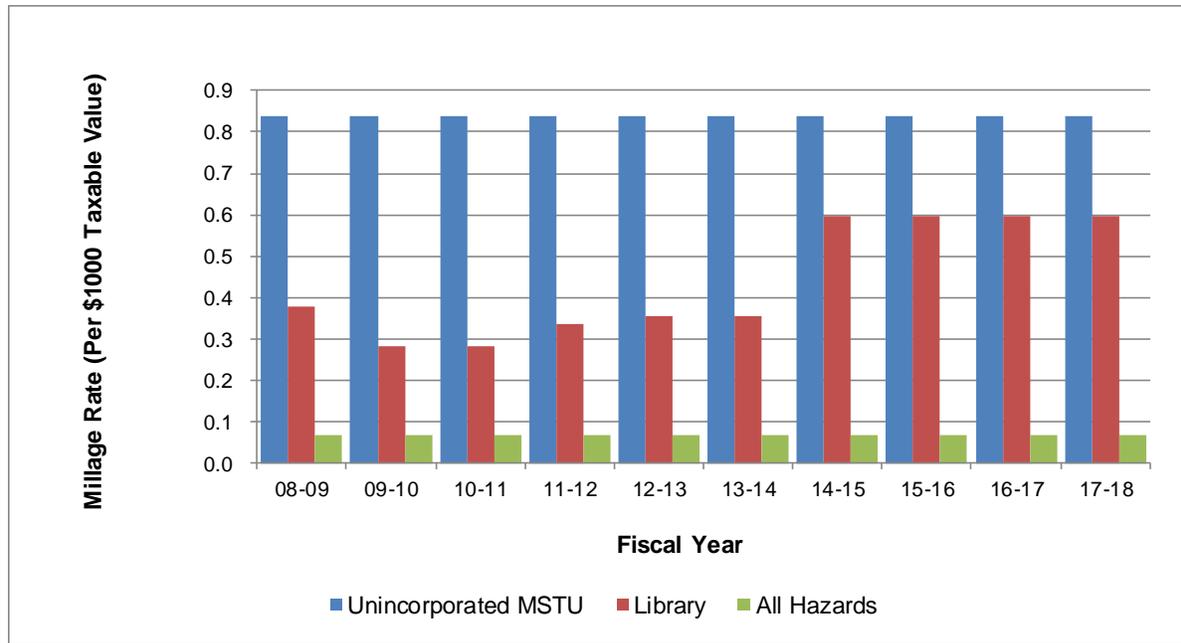
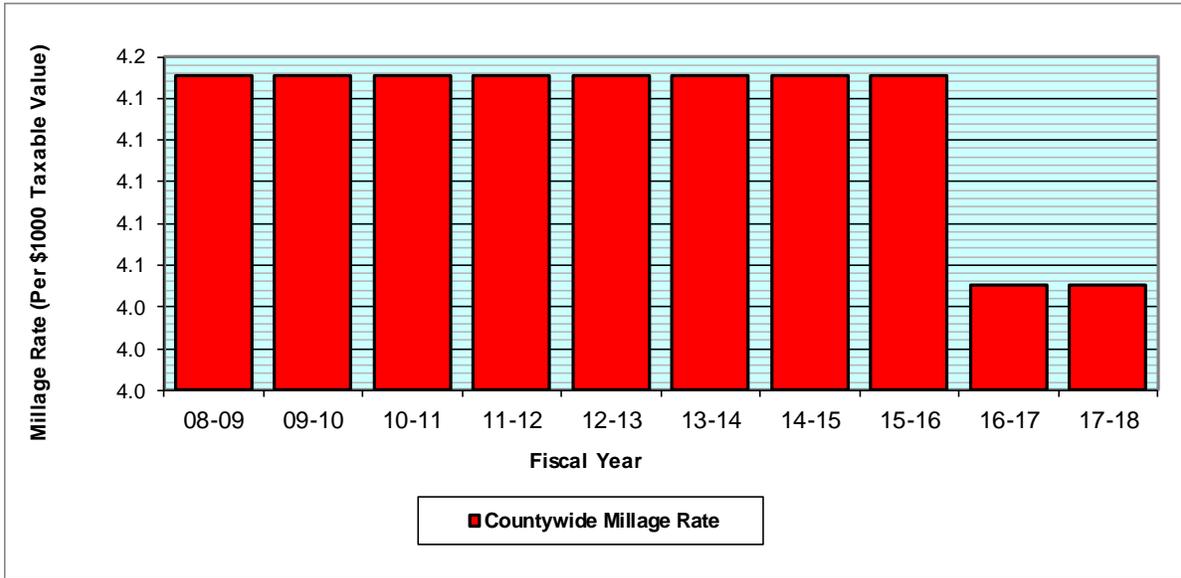
|                           |           |                             |
|---------------------------|-----------|-----------------------------|
| Unincorporated Lee County | \$        | 2,632,213,269               |
| Fort Myers                |           | 635,735,633                 |
| Cape Coral                |           | 1,148,962,606               |
| Fort Myers Beach          |           | 194,903,250                 |
| Bonita Springs            |           | 806,369,767                 |
| Sanibel                   |           | 296,985,268                 |
| Estero                    |           | 373,966,386                 |
| <b>TOTAL</b>              | <b>\$</b> | <b><u>6,089,136,179</u></b> |

Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY15-16 to FY16-17 and FY16-17 to FY17-18 with the percentage change:

| <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></b> | <b>100.0%</b> |
| <b>FY16-17 to FY17-18</b> |           |                             |               |
| Unincorporated Lee County | \$        | 2,632,213,269               | 43.2%         |
| Fort Myers                |           | 635,735,633                 | 10.4%         |
| Cape Coral                |           | 1,148,962,606               | 18.9%         |
| Fort Myers Beach          |           | 194,903,250                 | 3.2%          |
| Bonita Springs            |           | 806,369,767                 | 13.2%         |
| Sanibel                   |           | 296,985,268                 | 4.9%          |
| Estero                    |           | 373,966,386                 | 6.1%          |
| <b>TOTAL</b>              | <b>\$</b> | <b><u>6,089,136,179</u></b> | <b>100.0%</b> |

# PROPERTY TAX RATES

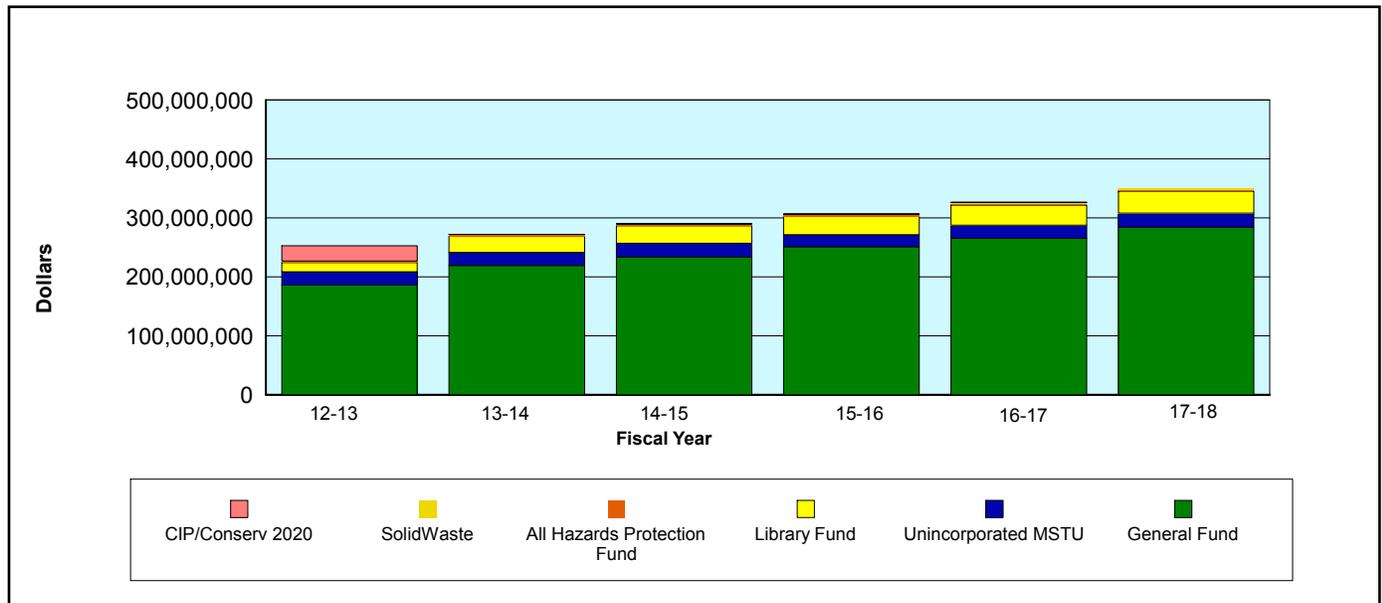
## FY08-09 THROUGH FY17-18



|                        | FY08-09       | FY09-10       | FY10-11       | FY11-12       | FY12-13       | FY13-14        | FY14-15        | FY15-16        | FY16-17        | FY17-18        |
|------------------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
|                        | <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        | 4.1506         | 4.1506         | 4.1506         | 4.0506         | 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>0.0000*</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         | 4.0506         | 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                | 0.2844        | 0.2844        | 0.3383        | 0.3541        | 0.3541        | 0.5956         | 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 FY12-13 THROUGH FY17-18



|                             | FY12-13<br>Actual     | FY13-14<br>Actual     | FY14-15<br>Actual     | FY15-16<br>Actual     | FY16-17<br>Unaudited<br>Actual | FY17-18<br>Adopted    |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|-----------------------|
| <b>COUNTYWIDE</b>           |                       |                       |                       |                       |                                |                       |
| General Fund                | \$ 186,791,109        | \$ 219,275,056        | \$ 233,681,163        | \$ 251,043,539        | \$ 265,473,082                 | \$ 284,596,710        |
| Capital Improvement         | 0                     | 0                     | 0                     | 0                     | 0                              | 0 *                   |
| Conservation 2020           | 25,585,041            | 74,531                | 32,669                | 25,187                | 17,717                         | 0                     |
| <b>SUBTOTAL</b>             | <b>\$ 212,376,151</b> | <b>\$ 219,349,588</b> | <b>\$ 233,713,833</b> | <b>\$ 251,068,725</b> | <b>\$ 265,490,799</b>          | <b>\$ 284,596,710</b> |
| <b>OTHER</b>                |                       |                       |                       |                       |                                |                       |
| Unincorporated MSTU Fund    | \$ 21,600,316         | \$ 22,214,902         | \$ 23,413,717         | \$ 20,454,578         | \$ 22,110,419                  | \$ 23,752,737         |
| Library Fund                | 15,737,845            | 27,410,202            | 29,274,064            | 31,515,403            | 34,240,937                     | 36,826,723            |
| All Hazards Protection Fund | 2,381,460             | 2,470,029             | 2,623,431             | 2,431,746             | 2,631,047                      | 2,828,761             |
| Solid Waste                 | 561,052               | 568,491               | 584,481               | 1,256,502             | 1,863,771                      | 2,107,179             |
| <b>SUBTOTAL</b>             | <b>\$ 40,280,674</b>  | <b>\$ 52,663,624</b>  | <b>\$ 55,895,692</b>  | <b>\$ 55,658,228</b>  | <b>\$ 60,846,174</b>           | <b>\$ 65,515,400</b>  |
| <b>GRAND TOTAL</b>          | <b>\$ 252,656,825</b> | <b>\$ 272,013,212</b> | <b>\$ 289,609,525</b> | <b>\$ 306,726,954</b> | <b>\$ 326,336,973</b>          | <b>\$ 350,112,110</b> |

For General, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY17-18, property taxes are 54.3% of the General Fund. The Library Fund relies upon 77.4% of its revenue from property taxes. The Unincorporated MSTU Fund receives 36.4% of its revenue from property taxes. The All Hazards Protection Fund receives 35.8% 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.

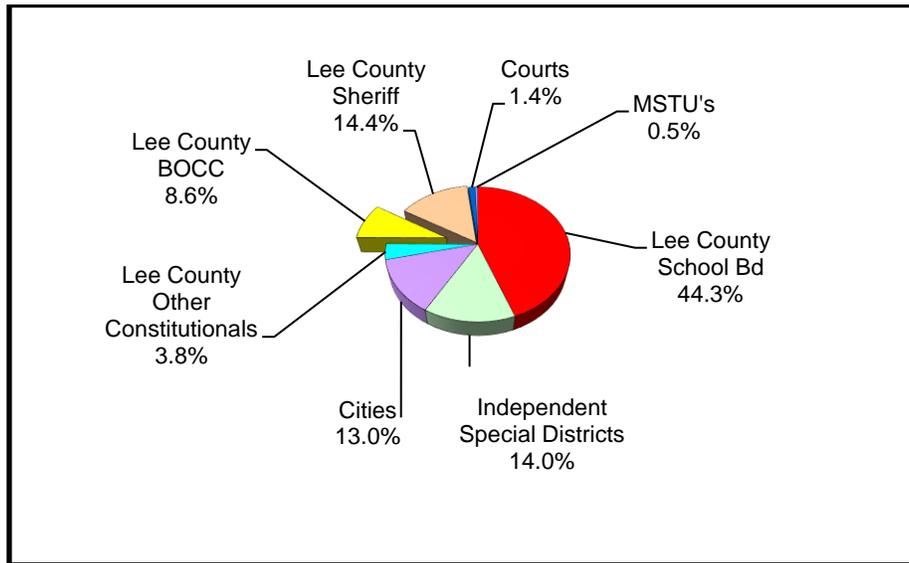
\*Conservation 2020 Fund has been included in the General Fund since FY13-14.

## ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

| <u>Taxing Authority</u>                                | <u>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>FY17-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <u>Countywide Millages:</u>                            | <u>Millage</u> |
| General  | 3.6506         | 3.6506         | 3.6506         | 3.6506         | 3.6506         | 3.6506         | 4.1506         | 4.1506         | 4.1506         | 4.0506         | 4.0506         |
| Capital Outlay   | 0.0000         | 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         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         |
| <b>TOTAL COUNTYWIDE</b>                                | <b>4.1506</b>  | <b>4.0506</b>  | <b>4.0506</b>  |
| <u>Misc. Non-Countywide Millages:</u>                  |                |                |                |                |                |                |                |                |                |                |                |
| Library  | 0.3792         | 0.2844         | 0.2844         | 0.3383         | 0.3541         | 0.3541         | 0.5956         | 0.5956         | 0.5956         | 0.5956         | 0.5956         |
| Unincorporated Area MSTU                               | 0.8398         | 0.8398         | 0.8398         | 0.8398         | 0.8398         | 0.8398         | 0.8398         | 0.8398         | 0.8398         | 0.8398         | 0.8398         |
| All Hazards Protection                                 | 0.0693         | 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>1.2883</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>  | <b>1.5047</b>  |
| <u>Sewer &amp; Solid Waste Districts &amp; MSTU's:</u> |                |                |                |                |                |                |                |                |                |                |                |
| Gasparilla Solid Waste MSTU                            | 0.0422         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         |
| Cape Coral Solid Waste MSTU                            | 0.1157         | 0.1001         | 0.2086         | 0.2029         | 0.1292         | 0.0646         | 0.0616         | 0.0585         | 0.1170         | 0.1602         | 0.1681         |
| Winkler Safe Neighborhood MSTU                         | 1.7617         | 1.7617         | 2.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         |
| NE Hurricane Bay MSTU                                  | 0.5604         | 0.5604         | 0.7601         | 0.8290         | 0.7969         | 0.8911         | 0.7105         | 0.5043         | 0.4570         | 0.4151         | 0.2793         |
| Upper Captiva MSTU                                     | 0.7302         | 0.7302         | 0.6374         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         |
| <u>Fire Protection Dist. MSTU's:</u>                   |                |                |                |                |                |                |                |                |                |                |                |
| Burnt Store  | 0.9554         | 0.9554         | 1.5947         | 1.9027         | 2.0212         | 2.0212         | 2.2824         | 2.1212         | 2.0214         | 2.8588         | 3.0000         |
| Maravilla  | 3.0000         | 3.0000         | 3.0000         | 4.0000         | 4.0000         | 4.7000         | 4.5000         | 4.5000         | 4.0000         | 4.0000         | 3.9000         |
| Useppa   | 1.6724         | 1.6724         | 2.6595         | 2.3000         | 2.3000         | 2.5109         | 3.1380         | 2.8806         | 2.7931         | 2.6424         | 2.7029         |
| <u>Lighting &amp; Special Improvement Districts:</u>   |                |                |                |                |                |                |                |                |                |                |                |
| Alabama Groves SLD                                     | 0.2616         | 0.1880         | 0.6946         | 1.0150         | 1.2243         | 0.8313         | 0.9393         | 0.9684         | 0.8592         | 0.9033         | 0.7107         |
| Bayshore Estates SLD                                   | 0.8587         | 0.8377         | 1.1699         | 2.3144         | 2.3002         | 2.3818         | 2.1532         | 2.0933         | 2.1912         | 2.1910         | 1.7662         |
| Billy Creek Commerce Center SLD                        | 0.1116         | 0.1116         | 0.2259         | 0.2637         | 0.2632         | 0.3184         | 0.2965         | 0.3143         | 0.3371         | 0.3930         | 0.3461         |
| Birkdale SLD   | 0.1512         | 0.1512         | 0.2920         | 0.5513         | 0.5204         | 0.5542         | 0.4805         | 0.3973         | 0.4335         | 0.3723         | 0.3059         |
| Charleston Park SLD                                    | 0.2873         | 0.2873         | 2.7300         | 1.9095         | 2.0635         | 2.3119         | 1.8876         | 1.9068         | 1.8746         | 2.0675         | 1.9506         |
| Cypress Lake SLD                                       | 0.2456         | 0.2236         | 0.3220         | 0.4799         | 0.4671         | 0.4820         | 0.4746         | 0.5712         | 0.4995         | 0.5000         | 0.4526         |
| Daughtrey's Creek SLD                                  | 0.3460         | 0.3460         | 0.6297         | 0.7928         | 0.7491         | 0.8604         | 0.7811         | 0.7850         | 0.8124         | 0.8641         | 0.8381         |

| <u>Taxing Authority</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>FY 17-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| <u>Countywide Millages:</u>                          | <u>Millage</u>  | <u>Millage</u>  |
| <u>Lighting &amp; Special Improvement Districts:</u> |                |                |                |                |                |                |                |                |                |                 |                 |
| Flamingo Bay SLD                                     | 0.2217         | 0.1913         | 0.2668         | 0.4788         | 0.5301         | 0.4544         | 0.4552         | 0.4132         | 0.4428         | 0.3986          | 0.3686          |
| Fort Myers Shores SLD                                | 0.1317         | 0.0250         | 0.0490         | 0.2770         | 0.3269         | 0.3085         | 0.3404         | 0.2952         | 0.3220         | 0.3216          | 0.2187          |
| Fort Myers Villas SLD                                | 0.1217         | 0.1217         | 0.3994         | 0.3658         | 0.4580         | 0.3898         | 0.3083         | 0.3238         | 0.3392         | 0.3889          | 0.2028          |
| Gasparilla Island SLD                                | 0.0422         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000          | 0.0000          |
| Harlem Heights SLD                                   | 0.2904         | 0.2904         | 0.4295         | 0.5507         | 0.5546         | 0.6333         | 0.7490         | 1.0361         | 1.0301         | 1.2291          | 1.1779          |
| Heiman/Apollo SLD                                    | 0.3546         | 0.3546         | 1.9025         | 2.8607         | 3.8449         | 3.1139         | 3.3952         | 2.9251         | 2.5194         | 2.6325          | 2.1891          |
| Hendry Creek SLD                                     | 0.2265         | 0.2265         | 0.2351         | 0.2926         | 0.3180         | 0.3058         | 0.4034         | 0.3572         | 0.3854         | 0.4162          | 0.3625          |
| Iona Gardens SLD                                     | 0.2796         | 0.2796         | 0.6501         | 0.7549         | 0.7594         | 0.7834         | 0.7747         | 0.8292         | 0.8059         | 0.8595          | 0.7164          |
| Lehigh Acres SLD                                     | 0.0557         | 0.0557         | 0.1845         | 0.3934         | 0.4171         | 0.4212         | 0.4588         | 0.6103         | 0.3921         | 0.7455          | 0.7455          |
| Lochmoor Village SLD                                 | 0.3304         | 0.3304         | 0.8452         | 0.9335         | 0.9249         | 0.8762         | 0.7433         | 0.7888         | 0.7856         | 0.7628          | 0.6188          |
| McGregor Isles Dredging                              | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.3705         | 0.3705         | 0.3614         | 0.3995          | 0.3860          |
| MidMetro Industrial Park Spec Improvemnt             | 0.0397         | 0.0142         | 0.1232         | 0.2476         | 0.3226         | 0.1799         | 0.0938         | 0.3632         | 0.2287         | 0.2388          | 0.3870          |
| Mobile Haven SLD                                     | 0.4748         | 0.4748         | 0.7150         | 0.7478         | 0.8766         | 0.7848         | 0.8876         | 0.8125         | 0.8638         | 0.8598          | 0.6809          |
| Morse Shores SLD                                     | 0.1772         | 0.1772         | 0.3437         | 0.6610         | 0.5526         | 0.5742         | 0.5905         | 0.5127         | 0.4953         | 0.4923          | 0.5036          |
| North Fort Myers SLD                                 | 0.0552         | 0.0552         | 0.0152         | 0.1061         | 0.1341         | 0.2801         | 0.2370         | 0.2171         | 0.1569         | 0.1958          | 0.1820          |
| Page Park SLD  | 0.1671         | 0.1671         | 0.3466         | 0.5794         | 0.4375         | 0.5069         | 0.4950         | 0.6345         | 0.4814         | 0.4606          | 0.7967          |
| Palmetto Point Light MSTU                            | 0.2541         | 0.2541         | 0.1457         | 0.2089         | 0.2484         | 0.2252         | 0.2057         | 0.4385         | 0.2788         | 0.1456          | 0.3622          |
| Palm Beach Blvd S1 PHI MSTU                          | 0.1920         | 0.0397         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000          | 0.0000          |
| Palm Beach Blvd S1 PH3 MSTU                          | 0.1511         | 0.0397         | 0.0000         | 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         | 0.0090         | 0.0088         | 0.0076         | 0.0000         | 0.0000         | 0.0000          | 0.0000          |
| Palmona Park SLD                                     | 0.5292         | 0.0982         | 0.7797         | 0.9903         | 1.7499         | 1.7499         | 1.5457         | 1.6583         | 1.6259         | 1.7499          | 1.6263          |
| Pine Manor SLD                                       | 0.2330         | 0.0559         | 0.4206         | 1.4948         | 1.7887         | 1.2755         | 1.0210         | 0.9987         | 1.0762         | 0.9046          | 0.8075          |
| Port Edison SLD                                      | 0.2056         | 0.2056         | 0.5687         | 0.7013         | 0.7740         | 0.6784         | 0.5123         | 0.5565         | 0.6409         | 0.5595          | 0.4693          |
| Riverdale Shores Improvement                         | 1.4981         | 1.4981         | 1.1951         | 1.9669         | 1.3367         | 0.6371         | 0.6137         | 0.7301         | 0.2017         | 0.7270          | 1.0043          |
| Russell Park SLD                                     | 0.2517         | 0.1858         | 0.4785         | 0.8860         | 0.9927         | 1.0571         | 1.0647         | 1.0834         | 0.9735         | 0.9268          | 0.8430          |
| San Carlos Island SLD                                | 0.0245         | 0.0245         | 0.0351         | 0.0411         | 0.0605         | 0.0661         | 0.0575         | 0.0635         | 0.0549         | 0.0650          | 0.0572          |
| San Carlos Special Improvement                       | 0.1801         | 0.1801         | 0.3725         | 0.4211         | 0.4613         | 0.5241         | 0.2772         | 0.2510         | 0.2025         | 0.2678          | 0.2678          |
| Skyline SLD  | 0.0751         | 0.0647         | 0.1367         | 0.1766         | 0.2070         | 0.1846         | 0.2074         | 0.1650         | 0.1975         | 0.1498          | 0.1335          |
| St. Jude Harbor                                      | 0.0767         | 0.0767         | 0.2582         | 0.2852         | 0.3126         | 0.3119         | 0.2979         | 0.2520         | 0.3236         | 0.2835          | 0.2524          |
| Tanglewood Spec Improvement                          | 0.7137         | 0.1347         | 0.6121         | 0.5999         | 0.8910         | 0.8159         | 0.7364         | 0.5850         | 0.8673         | 1.0000          | 1.0000          |
| Town & River Spec Improvement                        | 0.2231         | 0.2231         | 0.2878         | 0.2412         | 0.2175         | 0.2073         | 0.3717         | 0.3266         | 0.2947         | 0.3899          | 0.2781          |
| Trailwinds SLD                                       | 0.1719         | 0.1719         | 0.4536         | 0.8197         | 0.7524         | 0.6556         | 0.8991         | 0.8562         | 0.7371         | 0.7399          | 0.6912          |
| Tropic Isles SLD                                     | 0.3249         | 0.3249         | 1.6372         | 1.6049         | 1.3085         | 1.0446         | 1.0190         | 0.9424         | 0.9783         | 0.8111          | 0.6315          |
| Villa Palms SLD                                      | 0.2441         | 0.2441         | 0.8701         | 0.7980         | 0.8766         | 0.7765         | 0.8260         | 0.8101         | 0.8392         | 0.8866          | 0.7526          |
| Villa Pines SLD                                      | 0.1960         | 0.1734         | 0.2248         | 0.2223         | 0.2582         | 0.2880         | 0.3253         | 0.3160         | 0.3003         | 0.2907          | 0.2708          |
| Waterway Estates SLD                                 | 0.1626         | 0.1508         | 0.3772         | 0.5322         | 0.5584         | 0.4638         | 0.3959         | 0.3968         | 0.4368         | 0.3066          | 0.3068          |
| Waterway Shores SLD                                  | 0.2987         | 0.2987         | 0.9312         | 0.8349         | 1.2276         | 1.1898         | 0.9499         | 1.0473         | 1.0249         | 0.9227          | 0.7651          |
| Whiskey Creek Spec Improvement                       | 0.7534         | 0.6915         | 1.0000         | 0.9989         | 0.9727         | 0.9802         | 0.9662         | 0.9773         | 0.9999         | 0.9999          | 0.9999          |

## FY17-18 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2017-2018 Total Property Tax is \$1,274,117,195  
 2017 Tax Roll – Excluding Non Ad-Valorem Assessments  
 Source: Lee County Property Appraiser – Tax Roll Certified October 13, 2017

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 (28.8%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 28.8% among the BoCC and Constitutional Officers assumes that all expenditures are assigned to property tax revenues after subtracting revenues generated by those departments. Based upon that assumption, the Board of County Commissioners would expect to receive 9.8%, Courts 1.4% and the Constitutional Officers other than the Sheriff would be allocated 3.5% from property taxes. The Lee County Sheriff would receive 14.1%. 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 \$115,094,127 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 (\$42,019,535). Also not included are penalties of \$491,360. 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 \$1,389,700,779.

# 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

### 2017 PROPERTY TAXES (FY17-18)

|   | 17-18<br>MILLAGE<br>RATE | FT<br>MYERS    | CAPE<br>CORAL  | SANIBEL        | BONITA<br>SPRINGS | FT MYERS<br>BEACH | VILLAGE<br>OF ESTERO | UNINCORP<br>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 *                       | 4.4310                   | 1,108          | 1,108          | 1,108          | 1,108             | 1,108             | 1,108                | 1,108                |
| PUBLIC SCHOOL - LOCAL BOARD *                     | 2.2480                   | 562            | 562            | 562            | 562               | 562               | 562                  | 562                  |
| <b>CITIES</b>                                     |                          |                |                |                |                   |                   |                      |                      |
| CITY OF FORT MYERS                                | 8.6500                   | 1,946          | 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 *                     | 0.1681                   | 0              | 42             | 0              | 0                 | 0                 | 0                    | 0                    |
| CITY OF SANIBEL                                   | 1.9139                   | 0              | 0              | 431            | 0                 | 0                 | 0                    | 0                    |
| SANIBEL - SEWER VOTED DEBT SERVICE                | 0.1813                   | 0              | 0              | 41             | 0                 | 0                 | 0                    | 0                    |
| SANIBEL - LAND ACQUISITION DEBT SERVICE           | 0.0690                   | 0              | 0              | 16             | 0                 | 0                 | 0                    | 0                    |
| SANIBEL - REC CENTR VOTED DEBT SERVICE            | 0.1155                   | 0              | 0              | 26             | 0                 | 0                 | 0                    | 0                    |
| CITY OF BONITA SPRINGS                            | 0.8173                   | 0              | 0              | 0              | 184               | 0                 | 0                    | 0                    |
| TOWN OF FORT MYERS BEACH                          | 0.8700                   | 0              | 0              | 0              | 0                 | 196               | 0                    | 0                    |
| VILLAGE OF ESTERO                                 | 0.7798                   | 0              | 0              | 0              | 0                 | 0                 | 175                  | 0                    |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>              |                          |                |                |                |                   |                   |                      |                      |
| WEST COAST INLAND WATERWAY<br>(WCIND)             | 0.0394                   | 9              | 9              | 9              | 9                 | 9                 | 9                    | 9                    |
| SOUTH FLORIDA WATER<br>MANAGEMENT DISTRICT (LEVY) | 0.1275                   | 29             | 29             | 29             | 29                | 29                | 29                   | 29                   |
| SOUTH FLORIDA WATER MGT<br>(EVERGLADES RESTOR)    | 0.0441                   | 10             | 10             | 10             | 10                | 10                | 10                   | 10                   |
| SOUTH FLORIDA WATER MGT<br>(OKEECHOBEE BASIN)     | 0.1384                   | 31             | 31             | 31             | 31                | 31                | 31                   | 31                   |
| LEE CTY HYACINTH CONTROL **                       | 0.0248                   | 7              | 7              | 7              | 7                 | 7                 | 7                    | 7                    |
| LEE CTY MOSQUITO CONTROL **                       | 0.2800                   | 77             | 77             | 77             | 77                | 77                | 77                   | 77                   |
| <b>TOTAL</b>                                      |                          | <b>\$4,824</b> | <b>\$4,454</b> | <b>\$3,257</b> | <b>\$3,061</b>    | <b>\$2,939</b>    | <b>\$3,053</b>       | <b>\$3,082</b>       |
| <b>PERCENTAGE SUMMARY</b>                         |                          |                |                |                |                   |                   |                      |                      |
| LEE COUNTY COMMISSION                             |                          | 22%            | 24%            | 28%            | 34%               | 31%               | 34%                  | 41%                  |
| SCHOOL DISTRICT OF LEE COUNTY                     |                          | 35%            | 37%            | 51%            | 55%               | 57%               | 55%                  | 54%                  |
| CITIES  |                          | 40%            | 35%            | 16%            | 6%                | 7%                | 6%                   | 0%                   |
| INDEPENDENT SPECIAL DISTRICTS                     |                          | 3%             | 4%             | 5%             | 5%                | 6%                | 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 22% of the total tax bill for Fort Myers, 24% for Cape Coral, 28% for Sanibel, 34% for Bonita Springs, 31% for the Town of Fort Myers Beach and 34% for the Village of Estero. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 35% in Fort Myers to 57% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 54%.

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.

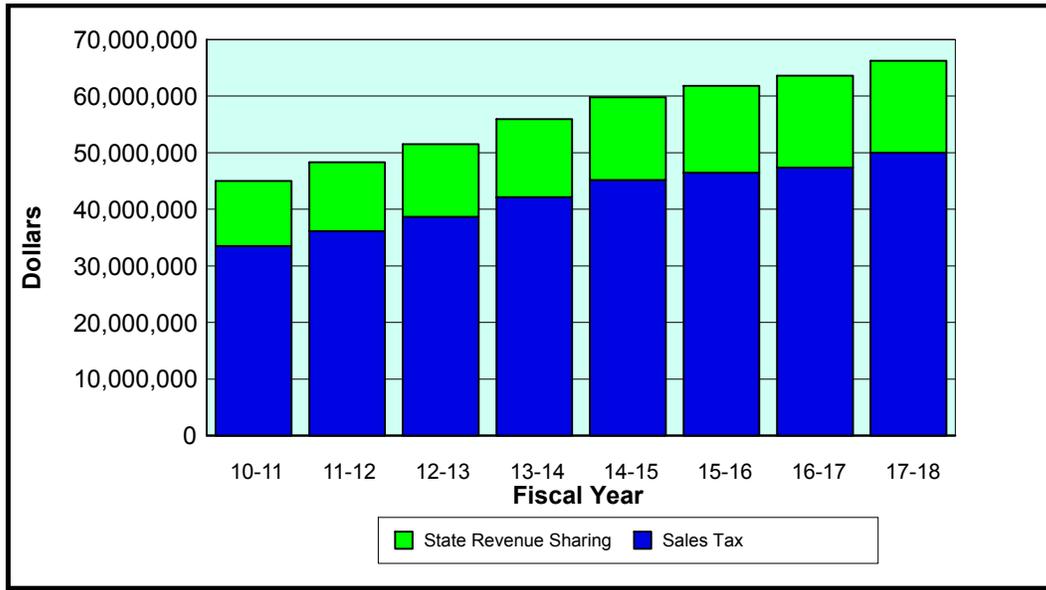
The Lee County Hyacinth Control and Mosquito Control Districts are not subject to the homestead exemption. These districts were established by the Florida Legislature and at that time it was determined that the services that these districts provide benefit all properties without discrimination.

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 2017 Property Tax information certified by the Property Appraiser on October 13, 2017.

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

FY10-11 THROUGH FY17-18



|                   | FY10-11<br>Actual    | FY11-12<br>Actual    | FY12-13<br>Actual    | FY13-14<br>Actual    | FY14-15<br>Actual    | FY15-16<br>Actual    | FY16-17<br>Unaudited<br>Actual | FY17-18<br>Adopted   |
|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------|----------------------|
| Sales Tax         | \$ 33,544,826        | \$ 36,129,946        | \$ 38,654,071        | \$ 42,131,369        | \$ 45,163,659        | \$ 46,441,231        | \$ 47,350,177                  | \$ 50,000,000        |
| State Rev Sharing | 11,437,371           | 12,174,383           | 12,820,628           | 13,807,249           | 14,641,807           | 15,380,245           | 16,241,617                     | 16,200,000           |
| <b>TOTAL</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>\$ 63,591,794</b>           | <b>\$ 66,200,000</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.

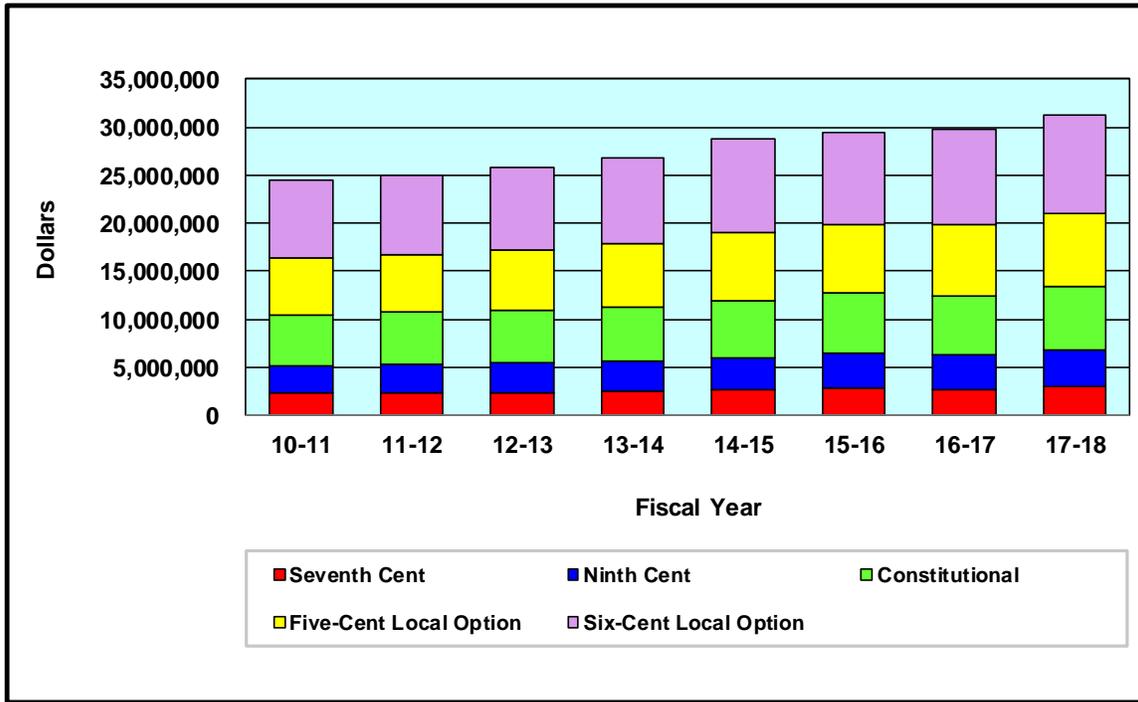
## Sales Tax

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 FY10-11 THROUGH FY17-18



|                               | FY10-11<br>Actual   | FY11-12<br>Actual   | FY12-13<br>Actual   | FY13-14<br>Actual   | FY14-15<br>Actual   | FY15-16<br>Actual   | FY16-17<br>Adopted  | FY17-18<br>Adopted  |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Seventh Cent</b>           | \$2,289,279         | \$2,357,848         | \$2,393,180         | \$2,458,537         | \$2,610,839         | \$2,782,166         | \$2,715,272         | \$2,951,322         |
| <b>Ninth Cent</b>             | 2,931,172           | 2,914,997           | 3,059,332           | 3,161,526           | 3,438,654           | 3,634,098           | 3,576,200           | 3,855,051           |
| <b>Constitutional</b>         | 5,240,184           | 5,445,520           | 5,420,374           | 5,699,910           | 5,955,200           | 6,295,244           | 6,193,408           | 6,677,995           |
| <b>Five-Cent Local Option</b> | 6,006,403           | 6,027,262           | 6,356,088           | 6,616,170           | 7,096,415           | 7,115,734           | 7,380,271           | 7,601,679           |
| <b>Six-Cent Local Option</b>  | 8,094,668           | 8,173,756           | 8,576,486           | 8,838,458           | 9,621,784           | 9,653,807           | 10,006,655          | 10,206,788          |
| <b>TOTAL</b>                  | <b>\$24,561,706</b> | <b>\$24,919,383</b> | <b>\$25,805,460</b> | <b>\$26,774,601</b> | <b>\$28,722,892</b> | <b>\$29,481,049</b> | <b>\$29,871,806</b> | <b>\$31,292,835</b> |

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

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

The **Ninth Cent Gas Tax** is used for transportation capital projects.

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

## LEE COUNTY GAS TAX REVENUES (continued)

The **Five-Cent Local Option Gas Tax** collection began in January, 1994 and is currently being collected and shared locally between the County and municipalities based upon interlocal agreements. Lee County's portion is distributed between capital projects and toward various debt service obligations. The Five-Cent Local Option Gas Tax can only be used for capital improvements related to the County's Comprehensive Plan. Beginning in FY96-97 the Town of Fort Myers Beach, in FY00-01 the City of Bonita Springs and in FY15-16 the Village of Estero, all began receiving an allocation out of Lee County's portion.

The **Six-Cent Local Option Gas Tax** is currently being collected and shared locally between municipalities based upon interlocal agreements; a portion of this tax supports transit (LeeTran). Similar to the Five-Cent Local Option Gas Tax 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% |
|----------------------------------|------------|------|

|                              |   |            |
|------------------------------|---|------------|
| <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% |
|-----------------------------|------------|------|

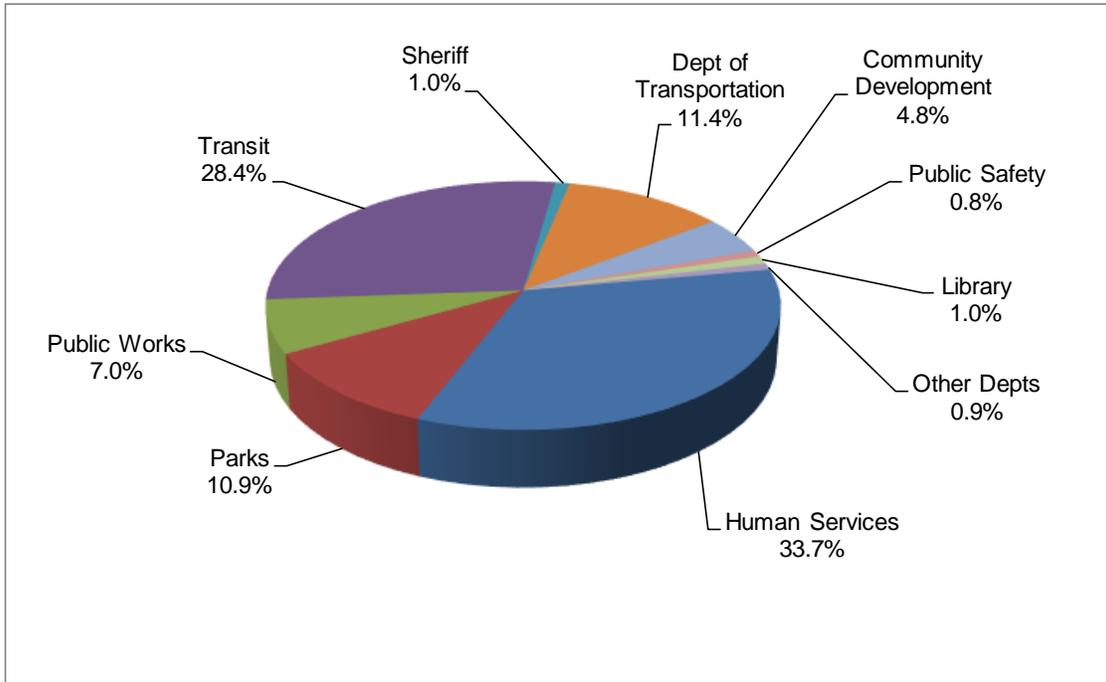
| <b>Local Option (11 cents )</b>                    | <b>Allocation<br/>(Effective FY17-18)</b>        |               |
|--|--|---------------|
|  | <b>(After State Deductions for Dealer Costs)</b> |               |
| 5-Cent & 6-Cent                                    |  |               |
| (From 1984 to 1989,<br>only 4 cents was allocated) | Cape Coral                                       | 24.95%        |
|  | Sanibel  | 5.00%         |
|  | Fort Myers                                       | 14.00%        |
|  | Fort Myers Beach                                 | 1.17%         |
|  | Bonita Springs                                   | 4.54%         |
|  | Village of Estero                                | 2.54%         |
|  | Lee County                                       | <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.

**FY16-17 GRANTS  
ADMINISTERED THROUGH  
COUNTY DEPARTMENTS**



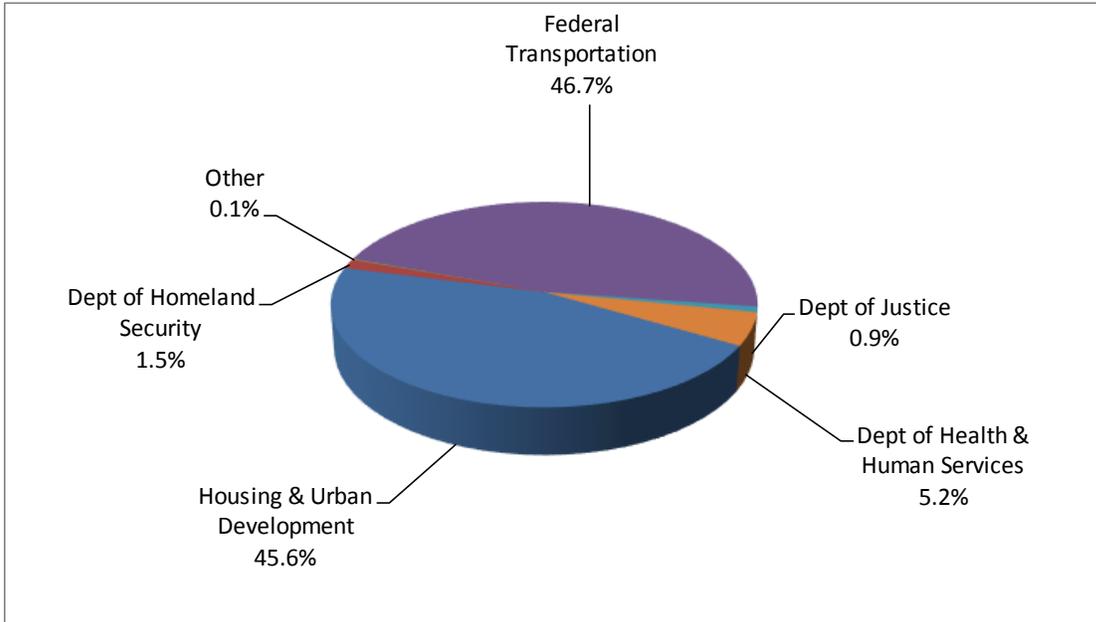
Note: Pie chart percentages may not equal 100% due to rounding of figures.

**Total: \$139,527,281**

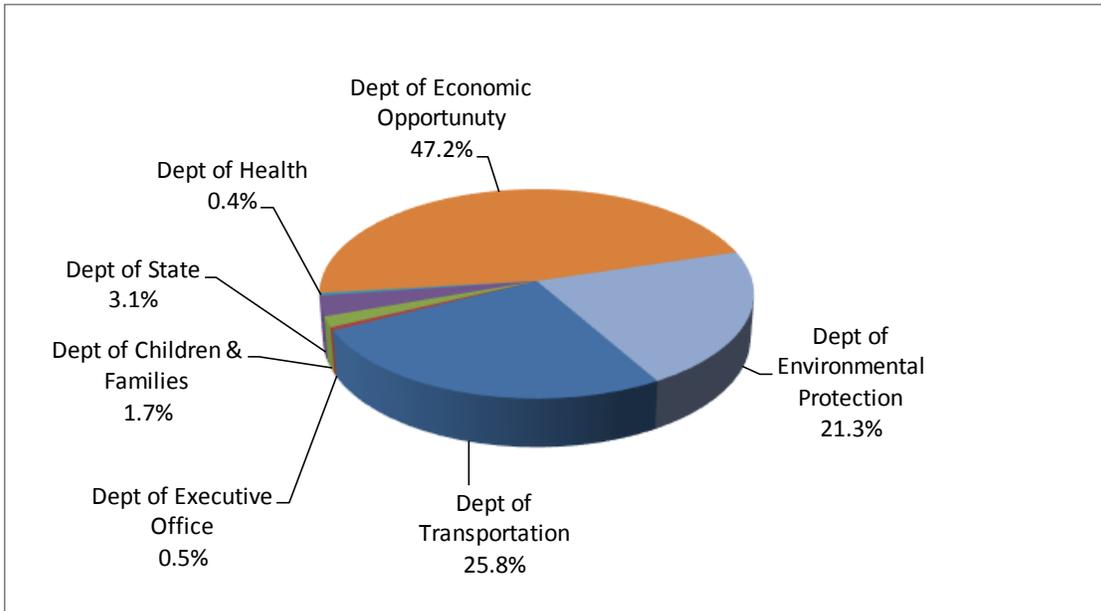
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 93 active (including multi-year) grants in FY16-17 totaling \$139,527,281. Grants totaling \$93,401,202 came from 6 Federal agencies, and grants totaling \$46,125,779 came from 8 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

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

### ACTIVE FEDERAL GRANTS IN FY16-17 FOR LEE COUNTY

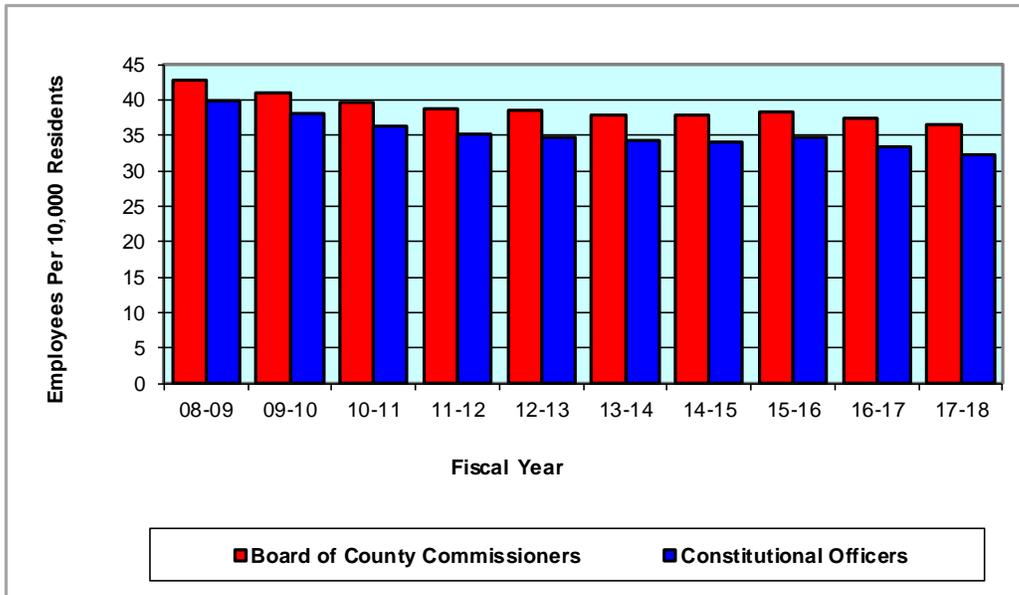


### ACTIVE STATE GRANTS IN FY16-17 FOR LEE COUNTY



# LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS

FY08-09 THROUGH FY17-18



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, 26 positions added in FY16-17 and 25 positions added in FY17-18.

### Constitutional Officers

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. In FY16-17, there was a net decrease of 11 employees and a net decrease of 6 employees in FY17-18.

| Fiscal Year                   | Employees per 10,000 Residents |       |       |       |       |       |       |       |       |       |
|-------------------------------|--------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                               | 08-09                          | 09-10 | 10-11 | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 |
| Board of County Commissioners | 42.8                           | 41.1  | 39.7  | 38.7  | 38.6  | 37.8  | 37.8  | 38.3  | 37.4  | 36.5  |
| Constitutional Officers       | 39.9                           | 38.2  | 36.3  | 35.1  | 34.7  | 34.2  | 34    | 34.8  | 33.5  | 32.2  |
| Total                         | 82.7                           | 79.3  | 76.0  | 73.8  | 73.3  | 72.0  | 71.8  | 73.0  | 70.9  | 68.7  |

## POSITION SUMMARY BY DEPARTMENT

| FISCAL YEAR                 | 16-17        | 17-18     | 17-18     | 17-18    | 17-18        | 17-18        | 17-18        |
|-----------------------------|--------------|-----------|-----------|----------|--------------|--------------|--------------|
| Department                  | ADOPTED      | ADDED     | TRANSFERS | DELETED  | UNDER FUNDED | TOTAL FUNDED | PROPOSED     |
| Animal Services             | 57           |           | 1         |          |              | 58           | 58           |
| Community Development       | 145          |           | 1         |          | (1)          | 145          | 146          |
| Construction & Design       | 0            |           |           |          |              | 0            | 0            |
| County Administration       | 29           | 1         | 2         |          |              | 32           | 32           |
| County Attorney             | 22           |           |           |          | (1)          | 21           | 22           |
| County Commissioners        | 11           |           |           |          |              | 11           | 11           |
| County Lands                | 10           |           | 1         |          |              | 11           | 11           |
| Economic Development        | 9            |           | (1)       |          |              | 8            | 8            |
| Environmental Policy Mgmt   | 0            |           |           |          |              | 0            | 0            |
| Facilities                  | 140          |           | (5)       |          |              | 135          | 135          |
| Fleet Management            | 32           |           | (1)       |          |              | 31           | 31           |
| GIS                         | 5            |           |           |          |              | 5            | 5            |
| Hearing Examiner            | 5            |           |           |          |              | 5            | 5            |
| Human Resources             | 28           |           |           |          | (1)          | 27           | 28           |
| Human Services              | 58           |           | 1         |          | (1)          | 58           | 59           |
| Internal Services           | 11           |           |           |          |              | 11           | 11           |
| Library                     | 254          |           | (1)       |          |              | 253          | 253          |
| Natural Resources           | 49           |           | (1)       |          | (1)          | 47           | 48           |
| Parks & Recreation          | 252          | 2         |           |          |              | 254          | 254          |
| Public Resources            | 0            |           |           |          |              | 0            | 0            |
| Public Safety               | 383          | 9         | (1)       |          |              | 391          | 391          |
| Procurement                 | 15           | 2         | 1         |          |              | 18           | 18           |
| Office of Sustainability    | 0            |           |           |          |              | 0            | 0            |
| Solid Waste                 | 105          | 7         |           |          |              | 112          | 112          |
| Sports Development          | 4            |           |           |          |              | 4            | 4            |
| Technology Services         | 5            |           | 3         |          |              | 8            | 8            |
| Transit                     | 267          |           | 1         |          | (1)          | 267          | 268          |
| Transportation              | 323          |           | (1)       |          |              | 322          | 322          |
| Utilities                   | 274          | 4         |           |          |              | 278          | 278          |
| Visitor & Convention Bureau | 33           |           |           |          |              | 33           | 33           |
| <b>GRAND TOTAL</b>          | <u>2,526</u> | <u>25</u> | <u>0</u>  | <u>0</u> | <u>(6)</u>   | <u>2,545</u> | <u>2,551</u> |

## **MAJOR MAINTENANCE PROGRAM**

The Major Maintenance Program projects are classified as operating expenses rather than capital expenses, because the work consists of repairs and renovations to existing assets. The Major Maintenance Program also includes funding to other entities as pass through for maintenance/renovations. Major maintenance projects are a minimum of \$25,000, with the exception of pass through funding. Projects funded with grant dollars from South Florida Water Management District (SFWMD), West Coast Inland Navigational District (WCIND), and state and federal agencies are considered pass through funding.

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

MAJOR MAINTENANCE FY 17/18 - FY 21/22

| PROJECT TITLE            | Funding     |    | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of Feb 2017 | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total |
|--------------------------|-------------|----|------------------------------------|--------------------------|-------------------------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| <b>COMMUNITY DEV</b>     |             |    |                                    |                          |                         |                      |                          |                          |                          |                          |                         |                         |
| Environmental Mitigation | 40400700100 | GF | 179,751                            | 58,334                   | 106,508                 | 14,587               | 58,334                   | 58,334                   | 58,334                   | 58,334                   | 66,667                  | 300,003                 |
| Environmental Mitigation | 40400730700 | GT | 881,795                            | 58,333                   | 117,657                 | 16,638               | 58,333                   | 58,333                   | 58,333                   | 58,333                   | 66,667                  | 299,999                 |
| Environmental Mitigation | 40400748730 | E  | 163,944                            | 58,333                   | 108,106                 | 9,293                | 58,333                   | 58,333                   | 58,333                   | 58,333                   | 66,666                  | 299,998                 |
| <b>TOTAL</b>             |             |    | <b>1,225,491</b>                   | <b>175,000</b>           | <b>332,271</b>          | <b>40,518</b>        | <b>175,000</b>           | <b>175,000</b>           | <b>175,000</b>           | <b>175,000</b>           | <b>200,000</b>          | <b>900,000</b>          |

**COUNTY LANDS TOTAL**

|                                |             |    |                  |                |                |                |                |                |                |                |                |                  |
|--------------------------------|-------------|----|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| County Held Tax Certificates   | 40882800100 | GF | 71,397           | 50,000         | 50,000         |                | 50,000         | 50,000         | 50,000         | 50,000         | 50,000         | 250,000          |
| Cty Owned Real Prop Assessment | 40882900100 | GF | 1,477,065        | 220,000        | 220,000        | 215,677        | 260,000        | 260,000        | 260,000        | 260,000        | 260,000        | 1,300,000        |
| <b>TOTAL</b>                   |             |    | <b>1,548,463</b> | <b>270,000</b> | <b>270,000</b> | <b>215,677</b> | <b>310,000</b> | <b>310,000</b> | <b>310,000</b> | <b>310,000</b> | <b>310,000</b> | <b>1,550,000</b> |

**DOT**

|  |                |     |                   |                  |                   |                  |                   |                   |                   |                   |                   |                   |
|--|----------------|-----|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| ADA Plan Implementation                  | 40607930700    | GT  | 355,971           | 250,000          | 394,029           | 62,746           | 250,000           | 250,000           | 250,000           | 250,000           | 250,000           | 1,250,000         |
| Master Bridge Project                    | 40571430700    | GT  | 7,876,765         | 436,995          | 436,995           | 0                | 554,460           | 555,000           | 580,000           | 620,000           | 590,000           | 2,899,460         |
| Master Signal Project                    | 40671330700    | GT  | 8,610,712         | 1,500,000        | 1,878,846         | 70,963           | 1,500,000         | 1,500,000         | 1,500,000         | 1,500,000         | 1,500,000         | 7,500,000         |
| Midpoint/LeeWay Facil Painting           | 40676142133/35 | ST  |                   |                  |                   |                  | 950,000           |                   |                   |                   |                   | 950,000           |
| Overhead Sign Structures Eval            | 40894430700    | GT  |                   | 130,000          | 260,000           |                  | 130,000           | 130,000           | 130,000           | 130,000           | 130,000           | 650,000           |
| Road Resurface Rebuild Program           | 40468330700    | GT  | 41,768,982        | 4,000,000        | 7,368,776         | 2,263,039        | 4,000,000         | 4,000,000         | 4,000,000         | 4,000,000         | 4,000,000         | 20,000,000        |
| Road Resurface/Rebuild Program-Del Prado | 40095130700    | GT  |                   |                  |                   |                  | 1,150,000         | 1,150,000         | 1,150,000         | 1,150,000         |                   | 4,600,000         |
| Lehigh Rd Resurface Rebid Prg            | 44671530700    | GIF |                   |                  |                   |                  | 5,000,000         | 5,000,000         | 5,000,000         | 5,000,000         | 5,000,000         | 25,000,000        |
| Roadway Beautification                   | 44602430700    | GIF |                   | 100,000          | 100,000           |                  | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           | 500,000           |
| Roadway Lighting Upgrade                 | 40608030700    | GT  |                   | 450,000          | 450,000           | 69               | 450,000           | 450,000           | 450,000           | 450,000           | 450,000           | 2,250,000         |
| Signal Network                           | 40671430700    | GT  |                   | 120,000          | 120,000           | 63,859           | 120,000           | 120,000           | 120,000           | 120,000           | 120,000           | 600,000           |
| Signal Maintenance Upgrades              | 40667030700    | GT  | 1,034,659         | 350,000          | 522,431           | 73,304           | 350,000           | 350,000           | 350,000           | 350,000           | 350,000           | 1,750,000         |
| Sign Replacement Program                 | 40676330700    | GT  | 100,000           | 150,000          | 150,000           | 0                | 150,000           | 150,000           | 150,000           | 150,000           | 150,000           | 750,000           |
| Traffic Signal Technology                | 40095030700    | GT  |                   |                  |                   |                  | 250,000           | 250,000           | 250,000           | 250,000           | 250,000           | 1,250,000         |
| <b>TOTAL</b>                             |                |     | <b>59,747,088</b> | <b>7,486,995</b> | <b>11,681,077</b> | <b>2,533,979</b> | <b>14,954,460</b> | <b>14,005,000</b> | <b>14,030,000</b> | <b>14,070,000</b> | <b>12,890,000</b> | <b>69,949,460</b> |

**NATURAL RESOURCES**

|                                |             |      |                   |                  |                  |                |                  |                  |                  |                  |                  |                   |
|--------------------------------|-------------|------|-------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Blind Pass Eco Zone            | 40309130101 | Tour | 2,357,079         | 1,150,000        | 1,439,519        | 28,302         | 50,000           | 50,000           | 50,000           | 100,000          | 1,000,000        | 1,250,000         |
| Bonita Beach Renourishment     | 40303900100 | GF   | 1,077,642         | 0                | 48,958           | 1,287          |                  |                  | 15,538           |                  |                  | 15,538            |
| Bonita Beach Renourishment     | 40303930101 | Tour | 1,229,971         | 0                | 62,000           | 1,611          |                  |                  | 19,462           | 225,000          | 2,500,000        | 2,744,462         |
| Captiva Renourishment          | 40306130101 | Tour | 7,081,375         | 0                | 18,626           | 0              |                  |                  |                  | 6,500,000        |                  | 6,500,000         |
| CW Boat Ramp Repair            | 40864200100 | GF   | 65,055            | 10,000           | 20,000           | 0              | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 50,000            |
| CW Boat Ramp Repairs           | 40864230104 | Boat | 52,930            | 50,000           | 51,680           | 1,950          | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           | 250,000           |
| CW Boating Improvement Program | 40320730104 | Boat |                   | 200,000          | 200,000          |                | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 1,000,000         |
| Gasparilla Isl Bch Restoration | 40302330101 | Tour | 5,322,522         | 100,000          | 100,000          | 0              | 100,000          | 65,000           | 65,000           | 65,000           | 65,000           | 360,000           |
| Lovers Key Bch Restoration     | 40302430101 | Tour | 594,656           | 16,000           | 315,750          | 0              |                  |                  |                  | 16,000           | 500,000          | 516,000           |
| Maintenance Dredging           | 40854400100 | GF   | 131,598           | 30,000           | 30,000           | 0              | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           | 150,000           |
| Surface Water Management Plan  | 40098315500 | MSTU | 1,000,424         | 250,000          | 293,417          | 53,163         | 550,000          | 250,000          | 250,000          | 250,000          | 250,000          | 1,550,000         |
| Uninc LC Clean & Snag Program  | 40855815500 | MSTU | 1,200,111         | 280,000          | 411,684          | 119,594        | 280,000          | 280,000          | 280,000          | 280,000          | 280,000          | 1,400,000         |
| Uninc LC Filter Marsh & BMP    | 40313315500 | MSTU | 1,140,387         | 400,000          | 479,127          | 56,291         | 400,000          | 400,000          | 400,000          | 400,000          | 400,000          | 2,000,000         |
| Uninc LC Neighbor Imp Prg      | 40851415500 | MSTU | 1,065,674         | 250,000          | 293,803          | 49,790         | 250,000          | 250,000          | 250,000          | 250,000          | 250,000          | 1,250,000         |
| <b>TOTAL</b>                   |             |      | <b>22,319,423</b> | <b>2,736,000</b> | <b>3,764,564</b> | <b>311,989</b> | <b>1,920,000</b> | <b>1,585,000</b> | <b>1,620,000</b> | <b>8,376,000</b> | <b>5,535,000</b> | <b>19,036,000</b> |

| PROJECT TITLE                  | Funding     |      | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of Feb 2017 | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total |
|--------------------------------|-------------|------|------------------------------------|--------------------------|-------------------------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| <b>PARKS &amp; REC</b>         |             |      |                                    |                          |                         |                      |                          |                          |                          |                          |                         |                         |
| County Wide Park Improvements  | 40214100100 | GF   | 2,020,800                          | 700,000                  | 700,000                 | 76,207               | 850,000                  | 850,000                  | 900,000                  | 900,000                  | 950,000                 | 4,450,000               |
| N. Ft. Myers Park Improvements | 40164100100 | GF   |                                    |                          |                         |                      |                          | 100,000                  |                          |                          |                         | 100,000                 |
| Parks Restrooms Upgrades       | 40160200100 | GF   |                                    |                          |                         |                      |                          |                          | 160,000                  | 90,000                   |                         | 250,000                 |
| Pool Improvements              | 40167400100 | GF   | 1,034,937                          | 50,000                   | 50,000                  | 45,860               | 150,000                  | 50,000                   | 150,000                  | 50,000                   | 150,000                 | 550,000                 |
| Pool Maintenance & Repairs     | 40182300100 | GF   | 432,931                            | 40,000                   | 40,000                  | 20,334               | 40,000                   | 40,000                   | 40,000                   | 40,000                   | 40,000                  | 200,000                 |
| Replacement Parking Machines   | 40183400100 | GF   | 362,055                            | 20,000                   | 20,000                  | 0                    | 20,000                   | 20,000                   | 70,000                   | 70,000                   | 70,000                  | 250,000                 |
| Stadium R & R - JetBlue Park   | 40159930102 | Tour | 331,380                            | 125,000                  | 125,978                 | 35,840               | 125,000                  | 125,000                  | 125,000                  | 125,000                  | 125,000                 | 625,000                 |
| Stadium R & R -Hammond Stadium | 40173430102 | Tour | 309,860                            | 120,000                  | 269,431                 | 602                  | 120,000                  | 120,000                  | 120,000                  | 120,000                  | 120,000                 | 600,000                 |
| Stadiums Maint & Improvements  | 40212200100 | GF   | 587,038                            | 56,100                   | 121,334                 | 0                    | 33,750                   | 433,400                  | 30,100                   | 39,800                   | 56,100                  | 593,150                 |
| Stadiums Maint & Improvements  | 40212230102 | Tour | 6,013,243                          | 750,500                  | 823,537                 | 115,541              | 1,601,310                | 688,278                  | 1,121,250                | 608,000                  | 699,500                 | 4,718,338               |
| Stadiums Maint & Improvements  | 40212230111 | Tour | 361,642                            | 150,000                  | 290,970                 | 49,587               | 150,000                  | 150,000                  |                          |                          |                         | 300,000                 |
| Veterans Skateboard Park       | 40215500100 | GF   |                                    | 0                        | 0                       |                      | 250,000                  |                          |                          |                          |                         | 250,000                 |
| <b>TOTAL</b>                   |             |      | <b>19,583,414</b>                  | <b>2,311,600</b>         | <b>2,838,346</b>        | <b>343,971</b>       | <b>3,340,060</b>         | <b>2,576,678</b>         | <b>2,716,350</b>         | <b>2,042,800</b>         | <b>2,210,600</b>        | <b>12,886,488</b>       |

**SOLID WASTE**

|                               |             |   |                |          |                  |               |                |                |                |                |                |                  |
|-------------------------------|-------------|---|----------------|----------|------------------|---------------|----------------|----------------|----------------|----------------|----------------|------------------|
| R&R - Asphalt Repairs         | 40094540120 | E |                |          |                  |               | 115,000        | 115,000        | 115,000        | 115,000        | 115,000        | 575,000          |
| C&D Facility Improvements     | 40094640120 | E |                |          |                  |               | 175,000        |                |                |                |                | 175,000          |
| R&R - C&D Facility            | 40094240120 | E |                |          |                  |               | 92,500         | 92,500         | 92,500         | 92,500         | 92,500         | 462,500          |
| R&R - Church Road             | 40094440120 | E |                |          |                  |               |                | 100,000        |                |                |                | 100,000          |
| R&R - Compost Equipment       | 40094340120 | E |                |          |                  |               | 88,000         | 80,000         | 80,000         | 80,000         | 80,000         | 408,000          |
| R&R - Lndfl Leachate Sys Main | 40094140120 | E |                |          |                  |               | 38,000         | 38,000         | 38,000         | 38,000         | 38,000         | 190,000          |
| R&R - Recycling Equipment     | 40094040120 | E |                |          |                  |               | 80,000         |                | 45,000         | 45,000         |                | 170,000          |
| R&R - Recycling Facility      | 40093940120 | E | 768,476        |          | 1,476,483        | 54,781        | 90,000         | 35,000         | 35,000         | 35,000         | 35,000         | 230,000          |
| <b>TOTAL</b>                  |             |   | <b>768,476</b> | <b>-</b> | <b>1,476,483</b> | <b>54,781</b> | <b>678,500</b> | <b>460,500</b> | <b>405,500</b> | <b>405,500</b> | <b>360,500</b> | <b>2,310,500</b> |

**UTILITIES**

|                                |             |   |                   |                  |                  |                |                  |                  |                  |                  |                  |                   |
|--------------------------------|-------------|---|-------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Plant Demolitions              | 40711548730 | E |                   |                  |                  |                |                  | 250,000          | 1,000,000        | 1,500,000        |                  | 2,750,000         |
| Wastewater Coll Rehab & Replac | 40730948720 | E | 3,346,515         | 500,000          | 762,414          | 176,651        | 700,000          | 700,000          | 700,000          | 700,000          | 700,000          | 3,500,000         |
| Water Dist Rehab & Replacement | 40744348720 | E | 2,575,639         | 350,000          | 350,000          | 38,031         | 350,000          | 350,000          | 350,000          | 350,000          | 350,000          | 1,750,000         |
| Water Treat. Plant Rehab/Repla | 40760348720 | E | 2,970,056         | 439,100          | 439,100          | 17,500         | 416,500          | 405,100          | 412,000          | 560,000          | 510,000          | 2,303,600         |
| Well Rehab & Replacement       | 40761648720 | E | 623,471           | 902,000          | 902,000          | 13,950         | 875,000          | 200,000          | 200,000          | 200,000          | 200,000          | 1,675,000         |
| WWTP Rehab & Replacement       | 40731748720 | E | 2,692,996         | 574,000          | 795,897          | 252,631        | 573,000          | 689,500          | 725,000          | 947,500          | 675,000          | 3,610,000         |
| <b>TOTAL</b>                   |             |   | <b>12,208,676</b> | <b>2,765,100</b> | <b>3,249,411</b> | <b>498,764</b> | <b>2,914,500</b> | <b>2,594,600</b> | <b>3,387,000</b> | <b>4,257,500</b> | <b>2,435,000</b> | <b>15,588,600</b> |

| PROJECT TITLE                             | Funding     |    | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of Feb 2017 | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total |
|---|-------------|----|------------------------------------|--------------------------|-------------------------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| <b>FACILITIES</b>                         |             |    |                                    |                          |                         |                      |                          |                          |                          |                          |                         |                         |
| Admin Bldg & Site Renovations             | 40890800100 | GF |                                    |                          |                         |                      |                          | 25,750                   |                          | 26,523                   |                         | 52,273                  |
| Admin Bldg Fresh Air Unit                 | 40896200100 | GF |                                    |                          |                         |                      |                          |                          |                          |                          | 80,000                  | 80,000                  |
| Admin Building Duct Repl                  | 40896400100 | GF |                                    |                          |                         |                      |                          |                          | 50,000                   |                          |                         | 50,000                  |
| Admin East Chiller Replacement            | 40886600100 | GF | 149,236                            |                          |                         |                      | 200,000                  |                          |                          |                          |                         | 200,000                 |
| Buckingham Comm Pk Lights                 | 40215100100 | GF |                                    |                          |                         |                      | 150,000                  |                          |                          |                          | 300,000                 | 450,000                 |
| CD/PW Chiller Pit Pump Rep                | 40160100100 | GF |                                    |                          |                         |                      | 150,000                  |                          |                          |                          |                         | 150,000                 |
| Civic Center Maintenance                  | 40893300100 | GF |                                    | 100,000                  | 200,000                 | 99,054               | 103,000                  | 106,090                  | 109,273                  | 112,551                  | 115,928                 | 546,842                 |
| Cnty/City Annex Seal Ext Windo            | 40891500100 | GF |                                    |                          |                         |                      |                          | 75,000                   |                          |                          |                         | 75,000                  |
| CW ADA Compliance                         | 40883913841 | S  | 152,277                            | 13,432                   | 22,536                  | 750                  | 8,000                    | 8,000                    | 8,000                    | 8,000                    | 8,000                   | 40,000                  |
| CW Asphalt Parking Lots                   | 40867300100 | GF | 1,009,079                          | 301,800                  | 351,221                 | 55,882               | 250,000                  | 257,500                  | 265,225                  | 273,182                  | 281,377                 | 1,327,284               |
| CW Asphalt Parking Lots -Libraries        | 40867314800 | L  | 133,262                            | 75,000                   | 75,000                  | 2,345                | 25,000                   | 53,026                   | 30,457                   | 118,220                  | 28,138                  | 254,841                 |
| CW Boardwalk Repair                       | 40182500100 | GF | 681,640                            | 130,000                  | 130,000                 | 23,984               | 90,000                   | 100,000                  | 103,000                  | 106,090                  | 109,273                 | 508,363                 |
| CW Building Maintenance                   | 40870000100 | GF | 5,397,637                          | 600,000                  | 855,649                 | 138,952              | 700,000                  | 721,000                  | 750,000                  | 772,500                  | 795,675                 | 3,739,175               |
| CW Canvass Awnings Replace                | 40891600100 | GF | 27,762                             | 60,000                   | 60,000                  | 16                   | 61,800                   | 63,654                   | 65,564                   | 67,531                   | 69,556                  | 328,105                 |
| CW Electrical Improvements                | 40886100100 | GF | 239,509                            | 115,000                  | 145,098                 | 11,898               | 186,310                  | 110,000                  | 103,000                  | 106,090                  | 109,272                 | 614,672                 |
| CW Electrical Imps - Libraries            | 40886114800 | L  |                                    |                          |                         |                      | 2,000                    | 17,060                   | 52,122                   | 27,185                   | 2,251                   | 100,618                 |
| CW Elevator Upgrade/Maint                 | 40879600100 | GF | 659,063                            | 40,000                   | 62,492                  | 10,475               | 41,200                   | 42,436                   | 43,709                   | 45,020                   | 46,370                  | 218,735                 |
| CW Exterior Paint/Recoat                  | 40896800100 | GF | 1,128,168                          | 169,654                  | 178,805                 | 9,151                | 243,471                  | 226,120                  | 216,314                  | 288,764                  | 269,322                 | 1,243,991               |
| CW Exterior Paint/Recoat - Libraries      | 40896814800 | L  | 94,291                             | 16,497                   | 16,497                  |                      | 38,760                   | 66,756                   | 48,013                   | 156,494                  | 37,589                  | 347,612                 |
| CW Fire Alarm Sys & Pumps                 | 40886200100 | GF | 169,777                            | 250,000                  | 345,167                 | 107,554              | 257,500                  | 260,000                  | 267,800                  | 270,000                  | 278,100                 | 1,333,400               |
| CW Fire Alarm Sys & Pumps - Libraries     | 40886214800 | L  |                                    |                          |                         |                      | 75,000                   | 77,250                   | 79,568                   | 81,955                   | 84,413                  | 398,186                 |
| CW Flooring Replacement                   | 40874300100 | GF | 1,697,645                          | 600,000                  | 744,468                 | 124,705              | 648,500                  | 780,045                  | 945,636                  | 1,223,276                | 550,000                 | 4,147,457               |
| CW Flooring Replacement - Libraries       | 40874314800 | L  | 294,005                            | 28,000                   | 103,000                 |                      | 105,300                  | 197,609                  | 30,927                   | 156,255                  | 111,592                 | 601,683                 |
| CW Fuel Facilities                        | 40866100100 | GF | 1,375,696                          |                          | 4,879                   | 1,878                | 40,000                   | 41,200                   | 42,436                   | 43,709                   | 45,020                  | 212,365                 |
| CW Generator Maint & Repl                 | 40870800100 | GF | 1,094,997                          | 300,000                  | 400,579                 |                      |                          |                          | 250,000                  | 100,000                  |                         | 350,000                 |
| CW HVAC Replacement & Control             | 40897100100 | GF | 836,725                            | 246,000                  | 272,400                 | 50,672               | 109,000                  | 263,159                  | 231,250                  | 426,450                  | 176,350                 | 1,206,209               |
| CW HVAC Replacement & Control - Libraries | 40897114800 | L  | 366,406                            | 336,000                  | 479,549                 | 1,132                | 308,000                  | 150,300                  | 230,000                  | 35,450                   | 289,000                 | 1,012,750               |
| CW Indoor Air QC & Remedation             | 40867500100 | GF | 339,694                            | 70,000                   | 105,235                 | 34,672               | 72,100                   | 74,263                   | 76,491                   | 78,786                   | 86,945                  | 388,585                 |
| CW Irrigation & Plumbing                  | 40879400100 | GF | 1,399,960                          | 160,000                  | 160,000                 | 26,524               | 300,000                  | 247,000                  | 454,350                  | 177,067                  | 570,171                 | 1,748,588               |
| CW Irrigation & Plumbing - Libraries      | 40879414800 | L  | 1,584                              | 7,000                    | 7,000                   |                      | 7,000                    | 20,513                   | 5,788                    | 6,078                    | 6,381                   | 45,760                  |
| CW LED Lighting Upgrades                  | 40896000100 | GF |                                    |                          |                         |                      | 50,000                   | 51,500                   | 53,045                   | 100,000                  | 103,000                 | 357,545                 |
| CW Library Misc Main - Libraries          | 40892614800 | L  | 26,899                             | 50,000                   | 73,101                  | 4,936                | 50,000                   | 51,500                   | 53,045                   | 54,636                   | 56,274                  | 265,455                 |
| CW Modular Furniture/Panels               | 40863900100 | GF | 599,159                            | 100,000                  | 100,000                 | 709                  | 50,000                   | 51,500                   | 53,045                   | 54,636                   | 56,275                  | 265,456                 |
| CW Reroofing Projects/Repl                | 40860300100 | GF | 3,658,275                          | 150,000                  | 330,872                 | 96,697               | 427,400                  | 360,000                  | 266,400                  | 173,500                  | 160,500                 | 1,387,800               |
| CW Reroofing Projects/Repl - Libraries    | 40860314800 | L  | 127,486                            | 60,000                   | 60,000                  |                      | 15,450                   | 15,913                   | 16,390                   | 33,881                   | 17,387                  | 99,021                  |
| Downtown Jail Plumbing                    | 40893400100 | GF | 22,500                             | 100,000                  | 168,430                 | 71,184               | 103,000                  | 106,090                  | 109,273                  | 112,551                  | 115,927                 | 546,841                 |
| Downtown Parking Lots Lighting            | 40163800100 | GF |                                    |                          |                         |                      | 60,000                   |                          |                          |                          |                         | 60,000                  |
| Human Services Air Handlr Repl            | 40895000100 | GF |                                    |                          |                         |                      |                          | 200,000                  |                          |                          |                         | 200,000                 |
| Jail Chiller Replacements                 | 40894900100 | GF |                                    |                          |                         |                      |                          |                          |                          | 700,000                  |                         | 700,000                 |
| Jail Sprung HVAC Replacement              | 40894800100 | GF |                                    |                          |                         |                      |                          |                          |                          | 580,000                  |                         | 580,000                 |
| Jail Sprung Units Reskin                  | 40891800100 | GF |                                    |                          |                         |                      |                          | 655,000                  |                          |                          |                         | 655,000                 |
| Justice Ctr Air Handler Units             | 40865500100 | GF | 938,307                            | 100,000                  | 100,000                 | 3,147                | 103,000                  | 110,000                  | 100,000                  | 50,000                   | 51,500                  | 414,500                 |
| Justice Ctr BAS Energy Upgrade            | 40871200100 | GF | 512,877                            | 75,000                   | 76,716                  |                      | 77,250                   | 79,568                   | 81,955                   | 84,413                   | 86,945                  | 410,131                 |
| Justice Ctr Central Ice Tanks             | 40894700100 | GF |                                    |                          |                         |                      |                          |                          |                          |                          | 300,000                 | 300,000                 |
| Justice Ctr Chillers Repl                 | 40890100100 | GF |                                    |                          |                         |                      |                          | 500,000                  |                          |                          |                         | 500,000                 |
| Justice Ctr Proper Roof Replac            | 40892100100 | GF |                                    | 150,000                  | 150,000                 |                      | 1,950,000                |                          |                          |                          |                         | 1,950,000               |
| CW Building Renovations                   | 40896300100 | GF | 21,935,584                         | 0                        | 2,344,531               | 338,571              | 2,950,000                | 2,000,000                | 2,400,000                | 500,000                  |                         | 7,850,000               |

| PROJECT TITLE                         | Funding     |    | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of Feb 2017 | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total |
|---------------------------------------|-------------|----|------------------------------------|--------------------------|-------------------------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| <b>FACILITIES Continued</b>           |             |    |                                    |                          |                         |                      |                          |                          |                          |                          |                         |                         |
| Justice Ctr Security                  | 40894100100 | GF |                                    | 75,000                   | 225,000                 | 1,875                | 77,250                   | 79,568                   | 81,955                   | 84,413                   | 86,945                  | 410,131                 |
| Lakes Park Piling Replacement         | 40215000100 | GF |                                    |                          |                         |                      |                          |                          |                          |                          | 500,000                 | 500,000                 |
| Melvin Morgan Cplx HVAC Rep           | 40164000100 | GF |                                    |                          |                         |                      | 150,000                  | 154,500                  | 159,135                  | 163,909                  |                         | 627,544                 |
| Minor Remodeling Projects             | 40860700100 | GF | 2,332,936                          | 150,000                  | 244,607                 | 7,815                | 154,500                  | 159,135                  | 163,909                  | 168,826                  | 173,891                 | 820,261                 |
| Old Courthouse Air Hndlr Units        | 40894600100 | GF |                                    |                          |                         |                      |                          |                          |                          | 50,000                   |                         | 50,000                  |
| Old Courthouse Window Repair          | 40875600100 | GF | 119,587                            | 25,000                   | 45,000                  |                      |                          | 27,000                   |                          | 30,000                   |                         | 57,000                  |
| Parking Lot Toll Eq Repl              | 40894500100 | GF |                                    |                          |                         |                      | 35,000                   | 35,000                   |                          |                          |                         | 70,000                  |
| Sheriff Buildings Improvements        | 40894200100 | GF | 4,045,541                          | 700,000                  | 1,060,542               | 28,355               | 835,000                  | 587,000                  | 599,360                  | 912,091                  | 655,204                 | 3,588,655               |
| <b>TOTAL</b>                          |             |    | <b>51,567,565</b>                  | <b>5,353,383</b>         | <b>9,698,374</b>        | <b>1,252,932</b>     | <b>11,259,791</b>        | <b>9,207,005</b>         | <b>8,596,435</b>         | <b>8,560,032</b>         | <b>6,814,571</b>        | <b>44,437,834</b>       |
| <b>Technology Services</b>            |             |    |                                    |                          |                         |                      |                          |                          |                          |                          |                         |                         |
| Information Tech Office Consolidation | 40323051500 |    | 0                                  |                          | 400,000                 |                      | 372,908                  | 0                        |                          |                          |                         | 372,908                 |
| <b>TOTAL</b>                          |             |    | <b>0</b>                           | <b>0</b>                 | <b>400,000</b>          | <b>0</b>             | <b>372,908</b>           | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                | <b>372,908</b>          |
| <b>GRAND TOTAL</b>                    |             |    | <b>168,968,596</b>                 | <b>21,098,078</b>        | <b>33,710,526</b>       | <b>5,252,610</b>     | <b>35,925,219</b>        | <b>30,913,783</b>        | <b>31,240,285</b>        | <b>38,196,832</b>        | <b>30,755,671</b>       | <b>167,031,790</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 FY15-16 actual expenses, FY16-17 unaudited actuals, and FY17-18 adopted budget by division.

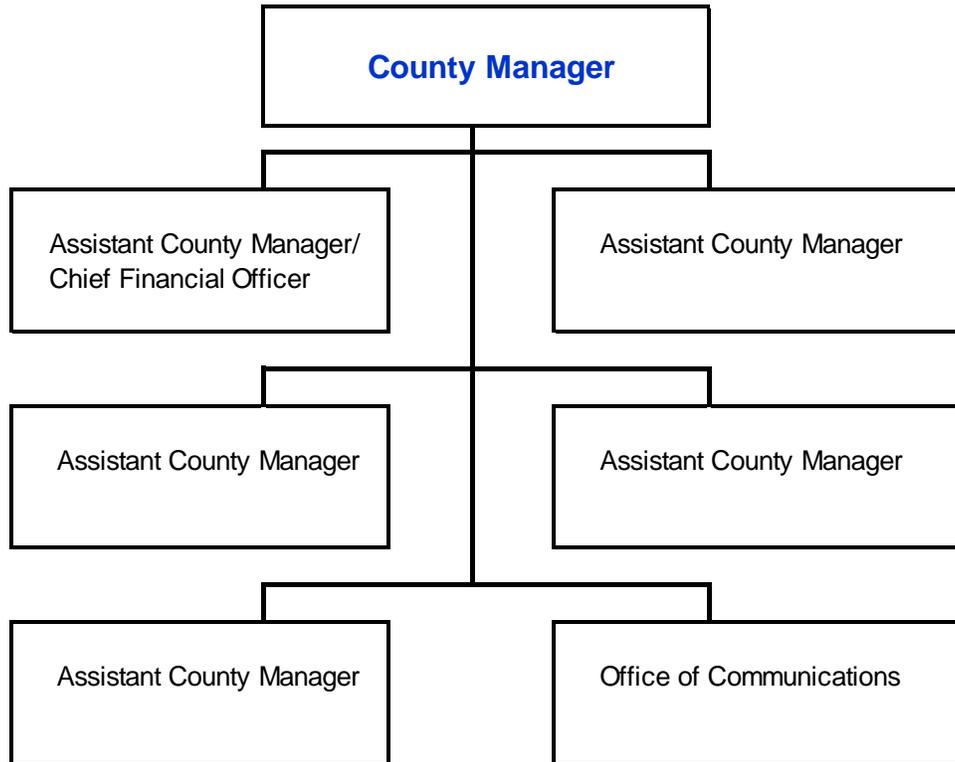
## County Commissioners

LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br><u>UNAUDITED</u><br><u>ACTUAL</u> | 2017 - 2018<br><u>ADOPTED</u> |
|------------------------------------|------------------------------|--|-------------------------------|
| County Commissioners               |                              |  |                               |
| Board of County Commissioners      | \$ 1,407,494                 | \$ 1,408,100                                     | \$ 1,475,748                  |
| <b>Total</b>                       | <b>\$ 1,407,494</b>          | <b>\$ 1,408,100</b>                              | <b>\$ 1,475,748</b>           |
| County Manager                     |                              |  |                               |
| County Manager                     | \$ 2,396,116                 | \$ 2,872,689                                     | \$ 2,566,700                  |
| Cty Admin Communications           | \$ 0                         | \$ 1   | \$ 363,336                    |
| <b>Total</b>                       | <b>\$ 2,396,116</b>          | <b>\$ 2,872,690</b>                              | <b>\$ 2,930,036</b>           |
| County Attorney                    |                              |  |                               |
| Legal Counsel                      | \$ 2,961,520                 | \$ 3,005,634                                     | \$ 3,238,404                  |
| Special Master Process             | \$ 2,416                     | \$ 0   | \$ 2,450                      |
| <b>Total</b>                       | <b>\$ 2,963,936</b>          | <b>\$ 3,005,634</b>                              | <b>\$ 3,240,854</b>           |
| Hearing Examiner                   |                              |  |                               |
| Hearing Examiner                   | \$ 742,727                   | \$ 761,248                                       | \$ 795,458                    |
| <b>Total</b>                       | <b>\$ 742,727</b>            | <b>\$ 761,248</b>                                | <b>\$ 795,458</b>             |
| <b>GRAND TOTAL</b>                 | <b>\$ 7,510,273</b>          | <b>\$ 8,047,672</b>                              | <b>\$ 8,442,096</b>           |
| <u>EXPENDITURES BY FUND TYPE</u>   |                              |  |                               |
| General Fund                       | \$ 6,765,130                 | \$ 7,286,424                                     | \$ 7,644,188                  |
| Special Revenue Fund               | \$ 745,143                   | \$ 761,248                                       | \$ 797,908                    |
| <b>GRAND TOTAL</b>                 | <b>\$ 7,510,273</b>          | <b>\$ 8,047,672</b>                              | <b>\$ 8,442,096</b>           |



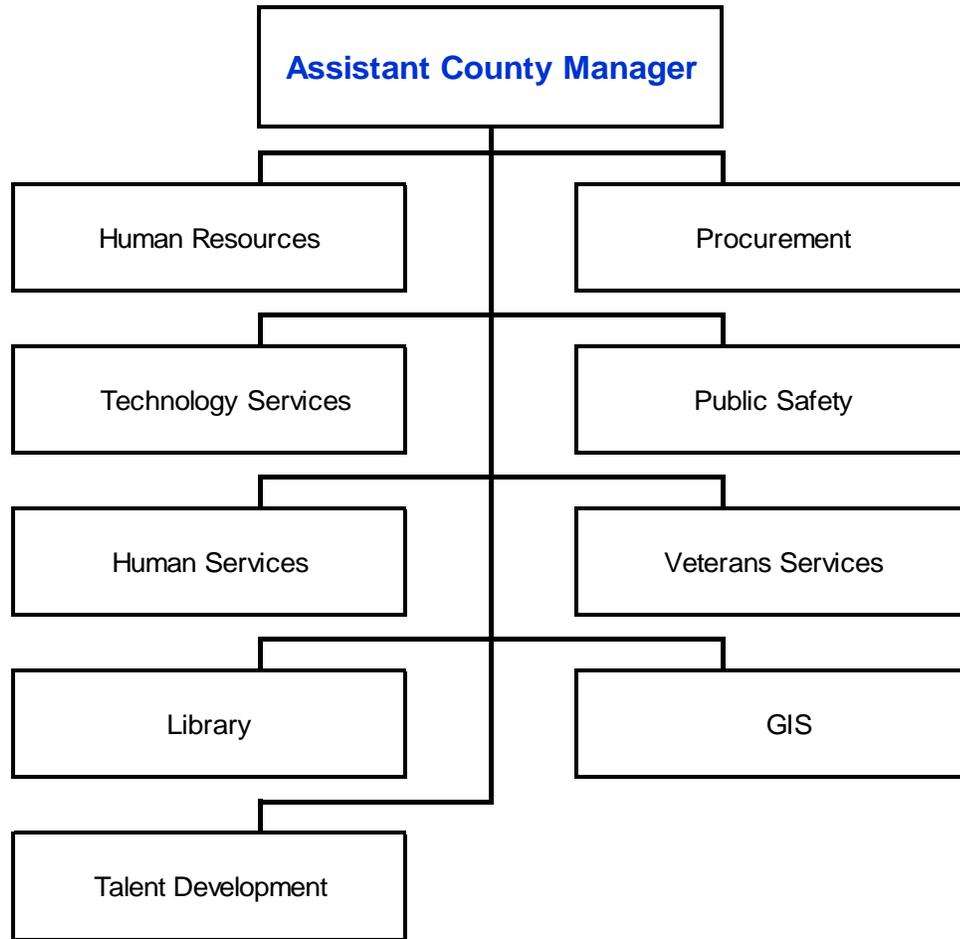
# COUNTY MANAGER



**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.

**Talent Development** is an internal department that serves Lee County employees through learning and development opportunities. Employee development strengthens the service provided both internally and to the public.

# Assistant County Manager

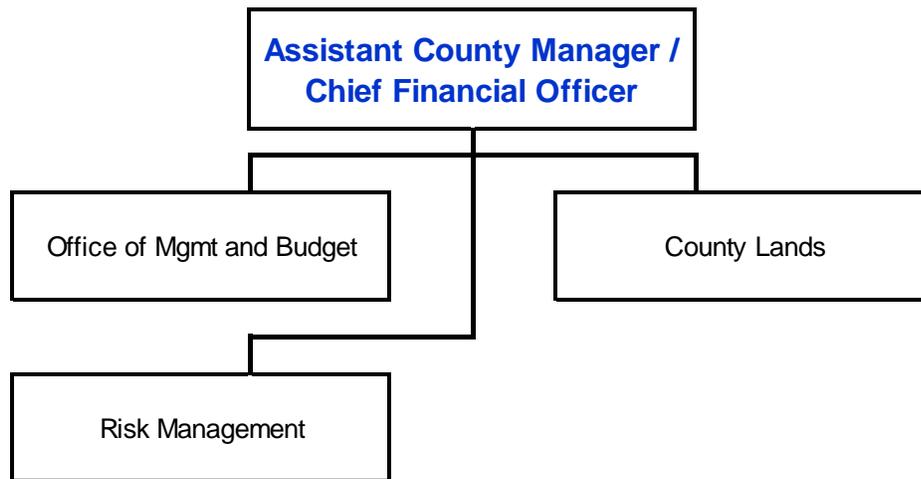
LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | <u>2015 - 2016</u><br><u>ACTUAL</u> | <u>2016 - 2017</u><br><u>UNAUDITED</u><br><u>ACTUAL</u> | <u>2017 - 2018</u><br><u>ADOPTED</u> |
|------------------------------------|-------------------------------------|---|--------------------------------------|
| County Manager                     |                                     |   |                                      |
| Cty Adm Talent Development         | \$ 0                                | \$ 26   | \$ 370,339                           |
| Veterans Services                  | \$ 197,078                          | \$ 0  | \$ 0                                 |
| <b>Total</b>                       | <u>\$ 197,078</u>                   | <u>\$ 26</u>  | <u>\$ 370,339</u>                    |
| Human Services                     |                                     |   |                                      |
| Human Svcs Fiscal Mgmt.            | \$ 352,379                          | \$ 365,642  | \$ 553,236                           |
| Neighborhood Bldg Program          | \$ 306,482                          | \$ 354,866  | \$ 479,466                           |
| Human Svcs Admin/Clerical          | \$ 738,271                          | \$ 674,671  | \$ 766,989                           |
| Veterans Services                  | \$ 0                                | \$ 256,574  | \$ 314,953                           |
| Neighborhood Improvements          | \$ 3,765,399                        | \$ 5,284,948  | \$ 4,803,264                         |
| Administration & Housing Asst      | \$ 221,516                          | \$ 309,806  | \$ 110,000                           |
| Housing Services/General           | \$ 1,692,864                        | \$ 1,596,047  | \$ 834,751                           |
| Homeowner Assistance               | \$ 4,180                            | \$ 410  | \$ 150,000                           |
| State Mandated Programs            | \$ 5,194,772                        | \$ 5,239,222  | \$ 5,482,451                         |
| State Health Programs              | \$ 214,177                          | \$ 403,365  | \$ 137,500                           |
| Family Services Unit Program       | \$ 1,517,457                        | \$ 1,665,824  | \$ 2,096,475                         |
| Supportive Housing Program         | \$ 2,158,817                        | \$ 1,590,348  | \$ 30,800                            |
| Non Grant Donations                | \$ 371,364                          | \$ 300,851  | \$ 146,378                           |
| Partnering For Results             | \$ 4,299,771                        | \$ 4,344,519  | \$ 5,061,363                         |
| <b>Total</b>                       | <u>\$ 20,837,449</u>                | <u>\$ 22,387,093</u>                                    | <u>\$ 20,967,626</u>                 |
| State Health Programs              |                                     |   |                                      |
| State Health Programs              | \$ 2,274,085                        | \$ 2,270,826  | \$ 2,285,866                         |
| <b>Total</b>                       | <u>\$ 2,274,085</u>                 | <u>\$ 2,270,826</u>                                     | <u>\$ 2,285,866</u>                  |
| Procurement Management             |                                     |   |                                      |
| Procurement Management             | \$ 1,129,931                        | \$ 1,574,789  | \$ 1,874,531                         |
| <b>Total</b>                       | <u>\$ 1,129,931</u>                 | <u>\$ 1,574,789</u>                                     | <u>\$ 1,874,531</u>                  |
| Technology Services                |                                     |   |                                      |
| Telephones                         | \$ 3,605,518                        | \$ 3,715,215  | \$ 3,714,952                         |
| Data Processing                    | \$ 7,895,412                        | \$ 9,593,723  | \$ 9,258,208                         |
| Public Resources                   | \$ 435,104                          | \$ 605,192  | \$ 516,590                           |
| <b>Total</b>                       | <u>\$ 11,936,034</u>                | <u>\$ 13,914,130</u>                                    | <u>\$ 13,489,750</u>                 |
| Human Resources                    |                                     |   |                                      |
| Human Resources                    | \$ 2,150,661                        | \$ 2,249,359  | \$ 2,882,318                         |
| Human Resources - Training         | \$ 99,933                           | \$ 66,368   | \$ 0                                 |
| <b>Total</b>                       | <u>\$ 2,250,594</u>                 | <u>\$ 2,315,727</u>                                     | <u>\$ 2,882,318</u>                  |
| Public Safety                      |                                     |   |                                      |
| Fire Protection                    | \$ 22,188                           | \$ 22,188   | \$ 22,619                            |
| Emergency Mgmt Operations          | \$ 592,642                          | \$ 535,358  | \$ 143,241                           |
| All Hazards Protections            | \$ 1,659,599                        | \$ 1,792,112  | \$ 1,819,215                         |
| Emergency Response                 | \$ 34,248,348                       | \$ 35,836,001   | \$ 37,018,846                        |

**ASSISTANT COUNTY MANAGER (continued)**

| <u>DEPARTMENT/DIVISION/PROGRAM</u>   | <u>2015 - 2016<br/>ACTUAL</u> | <u>2016 - 2017<br/>UNAUDITED<br/>ACTUAL</u> | <u>2017 - 2018<br/>ADOPTED</u> |
|--------------------------------------|-------------------------------|---|--------------------------------|
| Emergency Dispatching                | \$ 3,182,004                  | \$ 3,509,607                                | \$ 3,635,264                   |
| E911 Implementation                  | \$ 4,398,719                  | \$ 2,275,350                                | \$ 2,860,313                   |
| Govt Communications Network          | \$ 2,672,287                  | \$ 2,471,816                                | \$ 2,656,489                   |
| Pub Safety-Logistics                 | \$ 2,675,023                  | \$ 2,928,900                                | \$ 3,038,070                   |
| <b>Total</b>                         | <u>\$ 49,450,810</u>          | <u>\$ 49,371,332</u>                        | <u>\$ 51,194,057</u>           |
| Library                              |                               |   |                                |
| Library Services                     | \$ 26,239,034                 | \$ 26,245,706                               | \$ 27,798,503                  |
| <b>Total</b>                         | <u>\$ 26,239,034</u>          | <u>\$ 26,245,706</u>                        | <u>\$ 27,798,503</u>           |
| GIS Operations                       |                               |   |                                |
| GIS Operations                       | \$ 684,129                    | \$ 762,567                                  | \$ 1,005,762                   |
| <b>Total</b>                         | <u>\$ 684,129</u>             | <u>\$ 762,567</u>                           | <u>\$ 1,005,762</u>            |
| <b>GRAND TOTAL</b>                   | <u><b>\$ 114,999,144</b></u>  | <u><b>\$ 118,842,196</b></u>                | <u><b>\$ 121,868,752</b></u>   |
| <br><u>EXPENDITURES BY FUND TYPE</u> |                               |   |                                |
| General Fund                         | \$ 62,937,961                 | \$ 65,991,053                               | \$ 68,163,291                  |
| Special Revenue Fund                 | \$ 36,669,785                 | \$ 34,792,170                               | \$ 36,203,084                  |
| Capital Project Fund                 | \$ 338,181                    | \$ 1,432,308                                | \$ 784,386                     |
| Enterprise Fund                      | \$ 0                          | \$ 0  | \$ 0                           |
| Internal Service Fund                | \$ 15,053,217                 | \$ 16,626,665                               | \$ 16,717,991                  |
| <b>GRAND TOTAL</b>                   | <u><b>\$ 114,999,144</b></u>  | <u><b>\$ 118,842,196</b></u>                | <u><b>\$ 121,868,752</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

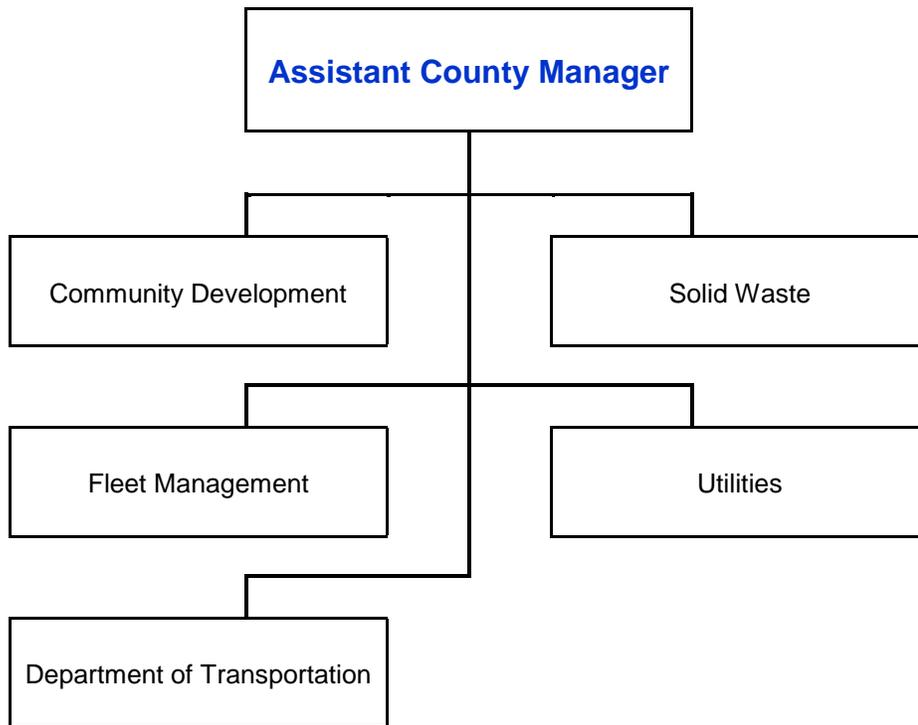
LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br><u>ADOPTED</u> |
|------------------------------------|------------------------------|---|-------------------------------|
| County Lands                       |                              |   |                               |
| County Lands                       | \$ 1,042,174                 | \$ 1,003,388                              | \$ 1,196,956                  |
| <b>Total</b>                       | <b>\$ 1,042,174</b>          | <b>\$ 1,003,388</b>                       | <b>\$ 1,196,956</b>           |
| County Manager                     |                              |   |                               |
| Office of Mgmt. & Budget           | \$ 452,986                   | \$ 2,559,130                              | \$ 630,914                    |
| MSTBU Services                     | \$ 0                         | \$ 1                                      | \$ 322,752                    |
| Risk Mgmt Administration           | \$ 396,467                   | \$ 376,933                                | \$ 502,624                    |
| <b>Total</b>                       | <b>\$ 849,453</b>            | <b>\$ 2,936,064</b>                       | <b>\$ 1,456,290</b>           |
| <b>GRAND TOTAL</b>                 | <b>\$ 1,891,627</b>          | <b>\$ 3,939,452</b>                       | <b>\$ 2,653,246</b>           |

### EXPENDITURES BY FUND TYPE

|                       |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|
| General Fund          | \$ 1,433,127        | \$ 1,951,280        | \$ 1,723,278        |
| Special Revenue Fund  | \$ 0                | \$ 1,091,534        | \$ 322,752          |
| Capital Project Fund  | \$ 62,033           | \$ 73,750           | \$ 104,592          |
| Enterprise Fund       | \$ 0                | \$ 445,673          | \$ 0                |
| Internal Service Fund | \$ 396,467          | \$ 377,215          | \$ 502,624          |
| <b>GRAND TOTAL</b>    | <b>\$ 1,891,627</b> | <b>\$ 3,939,452</b> | <b>\$ 2,653,246</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  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | <u>2015 - 2016</u><br><u>ACTUAL</u> | <u>2016 - 2017</u><br><u>UNAUDITED</u><br><u>ACTUAL</u> | <u>2017 - 2018</u><br><u>ADOPTED</u> |
|------------------------------------|-------------------------------------|---|--------------------------------------|
| Rezoning and DRI                   |                                     |   |                                      |
| Rezoning & DRI's                   | \$ 1,113,817                        | \$ 1,173,335  | \$ 1,099,054                         |
| <b>Total</b>                       | <b>\$ 1,113,817</b>                 | <b>\$ 1,173,335</b>                                     | <b>\$ 1,099,054</b>                  |
| Planning                           |                                     |   |                                      |
| DCD - Planning                     | \$ 1,194,869                        | \$ 1,240,253  | \$ 1,464,631                         |
| Transfer Development Rights        | \$ 0                                | \$ 0  | \$ 50,000                            |
| DOT Eng. - Planning                | \$ 0                                | \$ 509,343  | \$ 415,090                           |
| Administration & Housing Asst      | \$ 1,134,597                        | \$ 2,021,072  | \$ 2,082,328                         |
| <b>Total</b>                       | <b>\$ 2,329,466</b>                 | <b>\$ 3,770,668</b>                                     | <b>\$ 4,012,049</b>                  |
| Environmental Sciences             |                                     |   |                                      |
| DCD Plan Env Svcs                  | \$ 322,281                          | \$ 0  | \$ 0                                 |
| <b>Total</b>                       | <b>\$ 322,281</b>                   | <b>\$ 0</b>   | <b>\$ 0</b>                          |
| Developmental Services             |                                     |   |                                      |
| Development Review                 | \$ 1,339,811                        | \$ 1,558,452  | \$ 1,673,971                         |
| Zoning Review                      | \$ 326,609                          | \$ 308,346  | \$ 266,814                           |
| Permit Issuance                    | \$ 1,537,399                        | \$ 1,489,142  | \$ 1,853,222                         |
| Building Inspections               | \$ 3,201,544                        | \$ 3,599,388  | \$ 4,160,651                         |
| Code Enforcement                   | \$ 2,191,071                        | \$ 2,245,091  | \$ 2,447,861                         |
| Plans Review                       | \$ 1,333,965                        | \$ 1,578,459  | \$ 1,578,937                         |
| <b>Total</b>                       | <b>\$ 9,930,399</b>                 | <b>\$ 10,778,878</b>                                    | <b>\$ 11,981,456</b>                 |
| Admin & Support                    |                                     |   |                                      |
| DCD Admin & Support                | \$ 1,419,303                        | \$ 1,413,695  | \$ 1,317,663                         |
| <b>Total</b>                       | <b>\$ 1,419,303</b>                 | <b>\$ 1,413,695</b>                                     | <b>\$ 1,317,663</b>                  |
| PW/DCD Internal Services           |                                     |   |                                      |
| Internal Services Fiscal           | \$ 683,112                          | \$ 851,140  | \$ 987,790                           |
| <b>Total</b>                       | <b>\$ 683,112</b>                   | <b>\$ 851,140</b>                                       | <b>\$ 987,790</b>                    |
| Solid Waste                        |                                     |   |                                      |
| Right of Way Cleanup               | \$ 521,816                          | \$ 530,108  | \$ 361,311                           |
| Solid Waste Operations             | \$ 25,323,445                       | \$ 25,706,585   | \$ 26,528,218                        |
| Recycling                          | \$ 2,229,672                        | \$ 2,421,599  | \$ 2,448,260                         |
| Disposal Facilities                | \$ 35,488,784                       | \$ 35,856,354   | \$ 37,613,689                        |
| Solid Waste Control                | \$ 0                                | \$ 0  | \$ 3,040                             |
| Hendry Co. Transfer Stations       | \$ 1,039,177                        | \$ 1,091,637  | \$ 1,122,777                         |
| Lee/Hendry Landfill                | \$ 5,638,546                        | \$ 5,676,178  | \$ 4,916,287                         |
| Solid Waste Fleet                  | \$ 0                                | \$(11,977)  | \$ 3,061,165                         |
| <b>Total</b>                       | <b>\$ 70,241,440</b>                | <b>\$ 71,270,484</b>                                    | <b>\$ 76,054,747</b>                 |
| Utilities                          |                                     |   |                                      |
| LCU - WW Treat - Waterway Est      | \$ 19,904                           | \$ 20,515   | \$ 0                                 |
| LCU - WW Treat Fiesta Village      | \$ 1,834,089                        | \$ 1,977,902  | \$ 2,054,835                         |
| LCU Water Prod Waterway Est        | \$ 42,490                           | \$ 0  | \$ 0                                 |

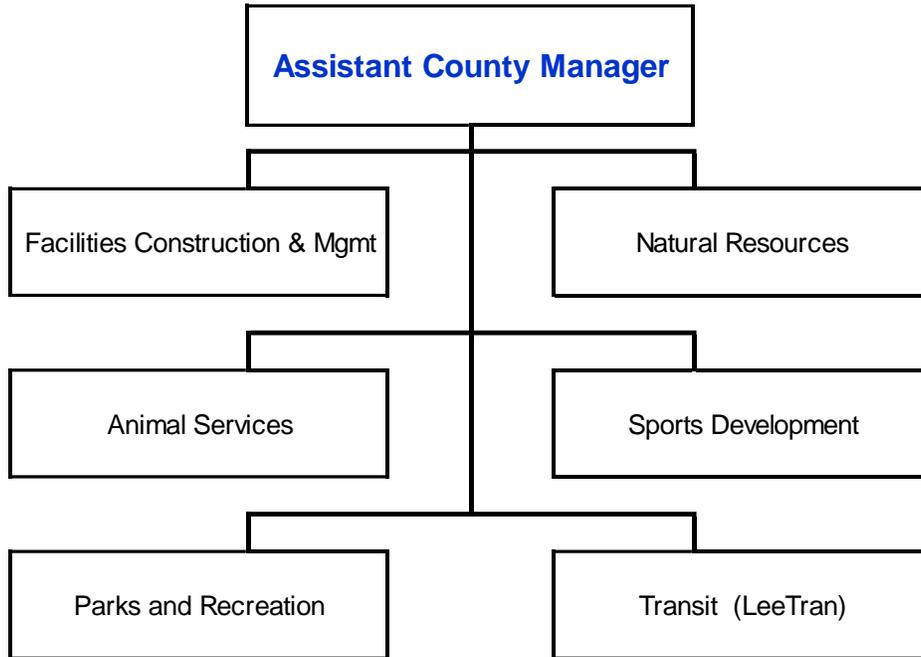
**ASSISTANT COUNTY MANAGER (continued)**

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | <u>2015 - 2016</u><br><u>ACTUAL</u> | <u>2016 - 2017</u><br><u>UNAUDITED</u><br><u>ACTUAL</u> | <u>2017 - 2018</u><br><u>ADOPTED</u> |
|------------------------------------|-------------------------------------|---|--------------------------------------|
| LCU Water Prod Green Meadows       | \$ 2,616,354                        | \$ 2,760,257  | \$ 2,912,615                         |
| Water Prod - Pine Woods            | \$ 1,668,919                        | \$ 1,647,264  | \$ 1,714,097                         |
| WW Treatment - San Carlos          | \$ 10,269                           | \$ 0  | \$ 0                                 |
| WW Treatment - Three Oaks          | \$ 1,624,638                        | \$ 1,644,659  | \$ 1,590,555                         |
| Water Production - Olga            | \$ 1,469,101                        | \$ 1,483,468  | \$ 1,534,571                         |
| Water Distribution                 | \$ 3,804,669                        | \$ 3,996,555  | \$ 4,013,831                         |
| LCU - CFM WW Treatmnt Cntrct       | \$ 8,072,819                        | \$ 7,633,371  | \$ 8,500,000                         |
| Wastewater Collection              | \$ 4,917,918                        | \$ 4,969,042  | \$ 5,664,359                         |
| LCU - System Maintenance           | \$ 2,161,340                        | \$ 2,189,190  | \$ 2,421,172                         |
| LCU - Highpoint WWTP               | \$ 19,490                           | \$ 21,095   | \$ 17,200                            |
| LCU - WW Treatment FMB             | \$ 1,848,578                        | \$ 1,927,155  | \$ 1,881,816                         |
| LCU - WWTP Pine Island             | \$ 616,634                          | \$ 573,115  | \$ 542,282                           |
| LCU - Gateway WWTP                 | \$ 956,097                          | \$ 1,022,596  | \$ 984,656                           |
| LCU - Sewer Operations             | \$ 383,701                          | \$ 348,630  | \$ 375,456                           |
| LCU - Instrum/Electrical Maint     | \$ 2,355,104                        | \$ 2,331,203  | \$ 2,386,676                         |
| LCU - Water Operations             | \$ 393,787                          | \$ 366,178  | \$ 445,268                           |
| LCU - Admin                        | \$ 1,629,899                        | \$ 1,248,862  | \$ 1,610,759                         |
| Utilities Engineering              | \$ 2,526,332                        | \$ 2,871,665  | \$ 3,441,838                         |
| Water Meter Service                | \$ 2,360,854                        | \$ 2,231,069  | \$ 2,599,165                         |
| LCU - Customer Services            | \$ 3,124,496                        | \$ 3,817,736  | \$ 4,192,489                         |
| Water Production - Corkscrew       | \$ 3,305,124                        | \$ 3,382,966  | \$ 3,426,607                         |
| LCU - Detar Support Svcs           | \$ 528,302                          | \$ 579,755  | \$ 622,859                           |
| Water/Sewer General                | \$ 15                               | \$ 84,264   | \$ 250,000                           |
| Utilities-Water Prod-North Lee     | \$ 2,184,758                        | \$ 2,463,937  | \$ 2,213,940                         |
| Locates Inspections                | \$ 594,590                          | \$ 564,138  | \$ 652,303                           |
| Industrial Pretreatment            | \$ 122,972                          | \$ 51,927   | \$ 10,842                            |
| Utilities - Fiscal                 | \$ 608,788                          | \$ 621,882  | \$ 642,614                           |
| LCU - FGUA WW Interlocal NFM       | \$ 1,983,176                        | \$ 1,725,731  | \$ 1,957,000                         |
| <b>Total</b>                       | <u>\$ 53,785,207</u>                | <u>\$ 54,556,127</u>                                    | <u>\$ 58,659,805</u>                 |
| DOT - Operations                   |                                     |   |                                      |
| Canal Maintenance                  | \$ 2,039,197                        | \$ 2,120,965  | \$ 2,019,476                         |
| Landscape Maintenance              | \$ 3,898,368                        | \$ 3,802,952  | \$ 4,399,742                         |
| Roadway Maintenance                | \$ 10,470,752                       | \$ 10,624,333   | \$ 11,141,265                        |
| Bridge Maintenance                 | \$ 1,393,612                        | \$ 1,388,101  | \$ 1,639,731                         |
| <b>Total</b>                       | <u>\$ 17,801,929</u>                | <u>\$ 17,936,351</u>                                    | <u>\$ 19,200,214</u>                 |
| DOT - Traffic                      |                                     |   |                                      |
| Traffic - Signs & Markings         | \$ 2,768,883                        | \$ 2,630,824  | \$ 2,866,526                         |
| Traffic - Signal Systems           | \$ 4,624,978                        | \$ 5,364,673  | \$ 5,762,431                         |
| <b>Total</b>                       | <u>\$ 7,393,861</u>                 | <u>\$ 7,995,497</u>                                     | <u>\$ 8,628,957</u>                  |
| Toll Facilities                    |                                     |   |                                      |
| Toll Facilities R&R                | \$ 14,506                           | \$ 101,059  | \$ 500,000                           |
| Toll Bridge Operations             | \$ 8,997,494                        | \$ 9,276,234  | \$ 11,315,214                        |
| <b>Total</b>                       | <u>\$ 9,012,000</u>                 | <u>\$ 9,377,293</u>                                     | <u>\$ 11,815,214</u>                 |

**ASSISTANT COUNTY MANAGER (continued)**

| <u>DEPARTMENT/DIVISION/PROGRAM</u>   | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br><u>UNAUDITED</u><br><u>ACTUAL</u> | 2017 - 2018<br><u>ADOPTED</u> |
|--------------------------------------|------------------------------|--|-------------------------------|
| Transportation Engineering           |                              |  |                               |
| DOT Administration                   | \$ 922,750                   | \$ 965,509                                       | \$ 959,587                    |
| DOT Eng. - Planning                  | \$ 543,252                   | \$ 37,882  | \$ 0                          |
| DOT Eng. - Construction              | \$ 1,121,905                 | \$ 1,106,811                                     | \$ 1,174,180                  |
| DOT Eng. - Design                    | \$ 871,367                   | \$ 1,197,566                                     | \$ 1,362,523                  |
| <b>Total</b>                         | <u>\$ 3,459,274</u>          | <u>\$ 3,307,768</u>                              | <u>\$ 3,496,290</u>           |
| Fleet Management                     |                              |  |                               |
| Rolling & Motorized Equipment        | \$ 11,070,324                | \$ 9,272,381                                     | \$ 12,881,871                 |
| <b>Total</b>                         | <u>\$ 11,070,324</u>         | <u>\$ 9,272,381</u>                              | <u>\$ 12,881,871</u>          |
| <b>GRAND TOTAL</b>                   | <u><b>\$ 188,562,413</b></u> | <u><b>\$ 191,703,617</b></u>                     | <u><b>\$ 210,135,110</b></u>  |
| <br><u>EXPENDITURES BY FUND TYPE</u> |                              |  |                               |
| General Fund                         | \$ 683,112                   | \$ 851,140                                       | \$ 987,790                    |
| Special Revenue Fund                 | \$ 43,770,330                | \$ 46,376,192                                    | \$ 49,735,683                 |
| Enterprise Fund                      | \$ 133,038,647               | \$ 135,203,904                                   | \$ 146,529,766                |
| Internal Service Fund                | \$ 11,070,324                | \$ 9,272,381                                     | \$ 12,881,871                 |
| <b>GRAND TOTAL</b>                   | <u><b>\$ 188,562,413</b></u> | <u><b>\$ 191,703,617</b></u>                     | <u><b>\$ 210,135,110</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

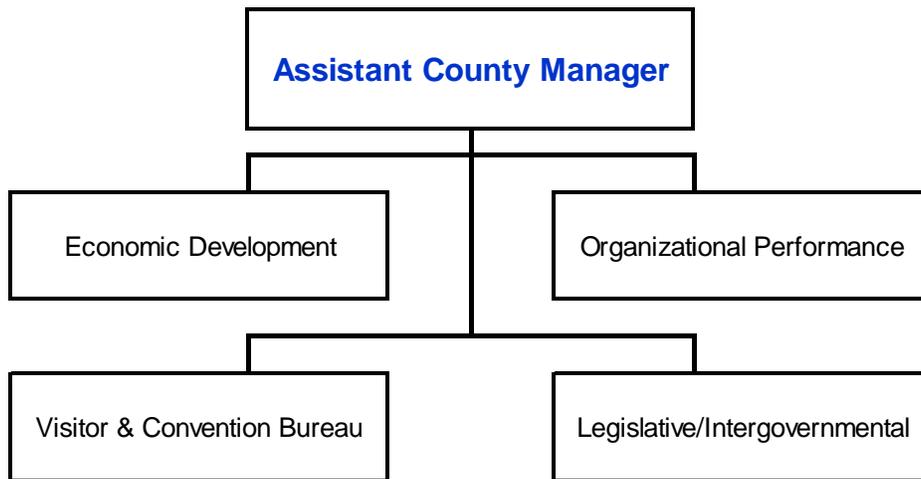
LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u>   | <u>2015 - 2016</u><br><u>ACTUAL</u> | <u>2016 - 2017</u><br><u>UNAUDITED</u><br><u>ACTUAL</u> | <u>2017 - 2018</u><br><u>ADOPTED</u> |
|--------------------------------------|-------------------------------------|---|--------------------------------------|
| <b>Parks &amp; Recreation</b>        |                                     |   |                                      |
| Parks & Recreation Operations        | \$ 23,141,634                       | \$ 24,678,016   | \$ 26,703,605                        |
| Florida Community Trust              | \$ 122,466                          | \$ 214,124  | \$ 0                                 |
| Sports Complexes                     | \$ 7,209,297                        | \$ 7,335,200  | \$ 8,503,729                         |
| <b>Total</b>                         | <u>\$ 30,473,397</u>                | <u>\$ 32,227,340</u>                                    | <u>\$ 35,207,334</u>                 |
| <b>Transit</b>                       |                                     |   |                                      |
| Fixed Route Service                  | \$ 30,041,926                       | \$ 24,977,514   | \$ 24,351,467                        |
| Transportation                       | \$ 0                                | \$ 27,137   | \$ 3,505,242                         |
| <b>Total</b>                         | <u>\$ 30,041,926</u>                | <u>\$ 25,004,651</u>                                    | <u>\$ 27,856,709</u>                 |
| <b>Sports Development</b>            |                                     |   |                                      |
| Economic Development                 | \$ 1,187,056                        | \$ 1,085,432  | \$ 1,252,843                         |
| <b>Total</b>                         | <u>\$ 1,187,056</u>                 | <u>\$ 1,085,432</u>                                     | <u>\$ 1,252,843</u>                  |
| <b>Natural Resources</b>             |                                     |   |                                      |
| Marine Svcs / Marine Sciences        | \$ 647,910                          | \$ 627,748  | \$ 726,938                           |
| Manatee Conservation                 | \$ 9,600                            | \$ 6,040  | \$ 15,000                            |
| Ground Water Mgmt                    | \$ 728,594                          | \$ 714,973  | \$ 844,541                           |
| Environmental Lab                    | \$ 1,410,859                        | \$ 1,502,889  | \$ 1,642,054                         |
| Pollutant Storage Tanks              | \$ 197,546                          | \$ 230,955  | \$ 247,015                           |
| Surface Water Mgmt                   | \$ 1,528,359                        | \$ 1,562,130  | \$ 1,646,224                         |
| Small Quantity Generator             | \$ 574,955                          | \$ 622,083  | \$ 747,654                           |
| <b>Total</b>                         | <u>\$ 5,097,823</u>                 | <u>\$ 5,266,818</u>                                     | <u>\$ 5,869,426</u>                  |
| <b>Facilities Construction Mgmt.</b> |                                     |   |                                      |
| Facilities Services                  | \$ 14,442,715                       | \$ 14,598,205   | \$ 15,650,142                        |
| MSTBU Services                       | \$ 207,251                          | \$ 283,995  | \$ 0                                 |
| <b>Total</b>                         | <u>\$ 14,649,966</u>                | <u>\$ 14,882,200</u>                                    | <u>\$ 15,650,142</u>                 |
| <b>Animal Services</b>               |                                     |   |                                      |
| Animal Svcs-Shelter Operations       | \$ 2,317,778                        | \$ 2,587,929  | \$ 2,637,043                         |
| Animal Svcs -Field Operations        | \$ 1,518,754                        | \$ 1,536,561  | \$ 1,628,800                         |
| Animal Svcs- Spay & Neuter           | \$ 1,194,074                        | \$ 1,276,689  | \$ 1,343,808                         |
| <b>Total</b>                         | <u>\$ 5,030,606</u>                 | <u>\$ 5,401,179</u>                                     | <u>\$ 5,609,651</u>                  |
| <b>GRAND TOTAL</b>                   | <u><b>\$ 86,480,774</b></u>         | <u><b>\$ 83,867,620</b></u>                             | <u><b>\$ 91,446,105</b></u>          |

**ASSISTANT COUNTY MANAGER (continued)**

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br><u>UNAUDITED</u><br><u>ACTUAL</u> | 2017 - 2018<br><u>ADOPTED</u> |
|------------------------------------|------------------------------|--|-------------------------------|
| <u>EXPENDITURES BY FUND TYPE</u>   |                              |  |                               |
| General Fund                       | \$ 32,428,600                | \$ 32,949,639                                    | \$ 35,688,379                 |
| Special Revenue Fund               | \$ 20,495,334                | \$ 20,999,859                                    | \$ 22,150,859                 |
| Capital Project Fund               | \$ 3,514,914                 | \$ 4,913,471                                     | \$ 5,750,158                  |
| Enterprise Fund                    | \$ 30,041,926                | \$ 25,004,651                                    | \$ 27,856,709                 |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 86,480,774</u></b>  | <b><u>\$ 83,867,620</u></b>                      | <b><u>\$ 91,446,105</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.

**Organizational Performance** program's mission is to improve operations countywide, enhance transparency and increase efficiency and accountability.

## Assistant County Manager

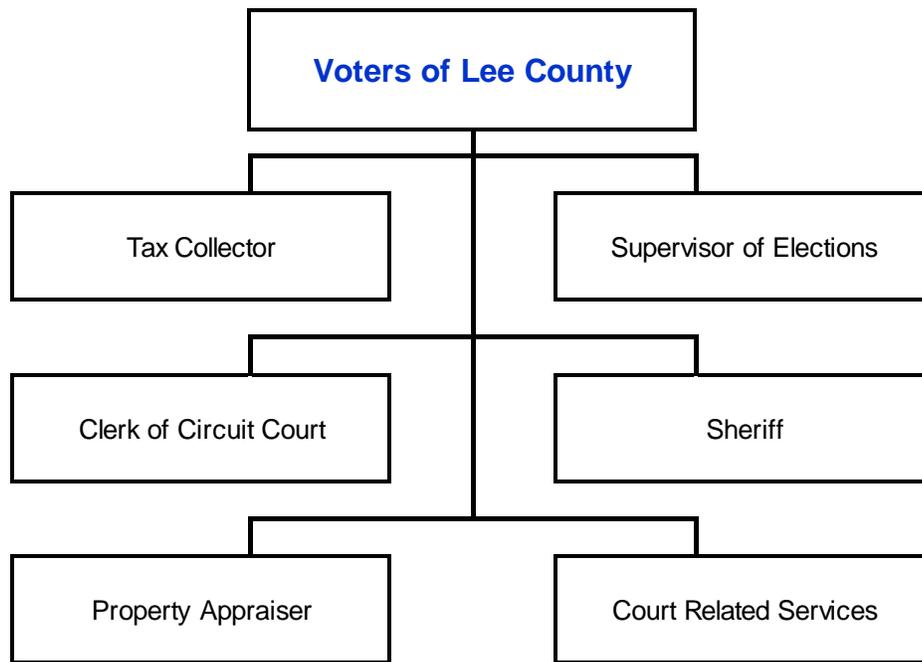
LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br><u>UNAUDITED</u><br><u>ACTUAL</u> | 2017 - 2018<br><u>ADOPTED</u> |
|------------------------------------|------------------------------|--|-------------------------------|
| Visitor & Convention Bureau        |                              |  |                               |
| Capital Planning                   | \$ 163,892                   | \$ 203,502                                       | \$ 153,612                    |
| Attraction Marketing               | \$ 350,000                   | \$ 350,000                                       | \$ 500,000                    |
| Visitor & Convention Bureau        | <u>\$ 17,191,722</u>         | <u>\$ 18,252,457</u>                             | <u>\$ 19,568,925</u>          |
| <b>Total</b>                       | <b>\$ 17,705,614</b>         | <b>\$ 18,805,959</b>                             | <b>\$ 20,222,537</b>          |
| Economic Development               |                              |  |                               |
| Economic Development               | <u>\$ 1,163,911</u>          | <u>\$ 1,081,636</u>                              | <u>\$ 1,369,982</u>           |
| <b>Total</b>                       | <b>\$ 1,163,911</b>          | <b>\$ 1,081,636</b>                              | <b>\$ 1,369,982</b>           |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 18,869,525</u></b>  | <b><u>\$ 19,887,595</u></b>                      | <b><u>\$ 21,592,519</u></b>   |

### EXPENDITURES BY FUND TYPE

|                      |                             |                             |                             |
|----------------------|-----------------------------|-----------------------------|-----------------------------|
| General Fund         | \$ 1,163,911                | \$ 1,081,636                | \$ 1,369,982                |
| Special Revenue Fund | <u>\$ 17,705,614</u>        | <u>\$ 18,805,959</u>        | <u>\$ 20,222,537</u>        |
| <b>GRAND TOTAL</b>   | <b><u>\$ 18,869,525</u></b> | <b><u>\$ 19,887,595</u></b> | <b><u>\$ 21,592,519</u></b> |

## COURTS AND CONSTITUTIONAL OFFICERS



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

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

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

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

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

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

# Courts and Constitutional Officers

LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | <u>2015 - 2016</u><br><u>ACTUAL</u> | <u>2016 - 2017</u><br><u>UNAUDITED</u><br><u>ACTUAL</u> | <u>2017 - 2018</u><br><u>ADOPTED</u> |
|------------------------------------|-------------------------------------|---|--------------------------------------|
| <b>Tax Collector</b>               |                                     |   |                                      |
| Support to Tax Collector           | \$ 1,416,141                        | \$ 1,315,401  | \$ 1,358,157                         |
| Tax Collect. Fund Collect Fees     | \$ 16,314,426                       | \$ 17,246,894   | \$ 15,102,576                        |
| <b>Total</b>                       | <u>\$ 17,730,567</u>                | <u>\$ 18,562,295</u>                                    | <u>\$ 16,460,733</u>                 |
| <b>Clerk to the Board</b>          |                                     |   |                                      |
| Support to Clerk to Board          | \$ 939,313                          | \$ 947,403  | \$ 945,434                           |
| Finance & Internal Audit           | \$ 7,998,197                        | \$ 8,654,759  | \$ 8,990,410                         |
| VCB - Audit                        | \$ 1,189,344                        | \$ 1,189,337  | \$ 0                                 |
| <b>Total</b>                       | <u>\$ 10,126,854</u>                | <u>\$ 10,791,499</u>                                    | <u>\$ 9,935,844</u>                  |
| <b>Property Appraiser</b>          |                                     |   |                                      |
| Support to Property Appraiser      | \$ 2,194,395                        | \$ 2,230,319  | \$ 2,041,158                         |
| Prop Appr. Fund Collect Fees       | \$ 7,864,459                        | \$ 7,785,226  | \$ 7,731,683                         |
| <b>Total</b>                       | <u>\$ 10,058,854</u>                | <u>\$ 10,015,545</u>                                    | <u>\$ 9,772,841</u>                  |
| <b>Supervisor of Elections</b>     |                                     |   |                                      |
| Support to Supervisor of Elect     | \$ 667,711                          | \$ 564,145  | \$ 457,785                           |
| Supervisor of Elections            | \$ 8,962,450                        | \$ 8,016,447  | \$ 8,245,941                         |
| <b>Total</b>                       | <u>\$ 9,630,161</u>                 | <u>\$ 8,580,592</u>                                     | <u>\$ 8,703,726</u>                  |
| <b>Sheriff</b>                     |                                     |   |                                      |
| Sheriff Disbursement               | \$ 102,256,263                      | \$ 102,615,371  | \$ 108,013,824                       |
| Support to Sheriff                 | \$ 4,862,381                        | \$ 5,023,223  | \$ 4,809,048                         |
| Law Enforcement Trust              | \$ 407,432                          | \$ 670,000  | \$ 0                                 |
| Sheriff - Jail Disbursement        | \$ 50,660,934                       | \$ 54,465,521   | \$ 56,894,720                        |
| Sheriff - Court Support            | \$ 8,941,248                        | \$ 9,565,393  | \$ 9,583,051                         |
| <b>Total</b>                       | <u>\$ 167,128,258</u>               | <u>\$ 172,339,508</u>                                   | <u>\$ 179,300,643</u>                |
| <b>Court Related Programs</b>      |                                     |   |                                      |
| Court Administration               | \$ 1,074,260                        | \$ 1,109,111  | \$ 1,293,584                         |
| Court Admin - Support              | \$ 1,468,210                        | \$ 1,480,002  | \$ 1,556,723                         |
| Pretrial Services                  | \$ 2,223,207                        | \$ 2,314,776  | \$ 2,404,083                         |
| Mediation Ordinance                | \$ 137,458                          | \$ 136,156  | \$ 143,971                           |
| Family Court Services              | \$ 925,236                          | \$ 1,013,370  | \$ 1,081,453                         |
| Domestic Violence                  | \$ 394,510                          | \$ 392,388  | \$ 456,473                           |
| Public Def Conflicts- Juvenile     | \$ 0                                | \$ 0  | \$ 1,000                             |
| Juvenile Arbitration               | \$ 3,430                            | \$ 2,409  | \$ 5,009                             |
| Teen Court                         | \$ 133,619                          | \$ 133,722  | \$ 139,802                           |
| Public Guardian                    | \$ 233,444                          | \$ 235,888  | \$ 241,488                           |
| Courthouse Security                | \$ 1,228,586                        | \$ 1,344,790  | \$ 1,348,574                         |
| CJIS                               | \$ 1,168,216                        | \$ 1,391,698  | \$ 1,880,651                         |
| Court Technology                   | \$ 1,130,223                        | \$ 1,176,509  | \$ 1,326,432                         |
| Law library                        | \$ 196,982                          | \$ 186,662  | \$ 233,222                           |
| Probation                          | \$ 1,974,656                        | \$ 2,004,602  | \$ 2,066,569                         |
| Courthouse Facilities              | \$ 361,019                          | \$ 350,595  | \$ 405,153                           |
| <b>Total</b>                       | <u>\$ 12,653,056</u>                | <u>\$ 13,272,678</u>                                    | <u>\$ 14,584,187</u>                 |

**COURTS AND CONSTITUTIONAL OFFICERS (continued)**

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br><u>UNAUDITED<br/>ACTUAL</u> | 2017 - 2018<br><u>ADOPTED</u> |
|------------------------------------|------------------------------|--|-------------------------------|
| Public Defender                    |                              |  |                               |
| Support to Public Defender         | \$ 1,192,829                 | \$ 1,365,659                               | \$ 1,425,933                  |
| <b>Total</b>                       | <b>\$ 1,192,829</b>          | <b>\$ 1,365,659</b>                        | <b>\$ 1,425,933</b>           |
| State Attorney                     |                              |  |                               |
| State Attorney                     | \$ 2,117,655                 | \$ 2,003,306                               | \$ 2,168,141                  |
| <b>Total</b>                       | <b>\$ 2,117,655</b>          | <b>\$ 2,003,306</b>                        | <b>\$ 2,168,141</b>           |
| Medical Examiner                   |                              |  |                               |
| Support to Medical Examiner        | \$ 158,267                   | \$ 167,329                                 | \$ 174,621                    |
| Medical Examiner                   | \$ 3,184,724                 | \$ 3,459,951                               | \$ 3,482,993                  |
| <b>Total</b>                       | <b>\$ 3,342,991</b>          | <b>\$ 3,627,280</b>                        | <b>\$ 3,657,614</b>           |
| Legal Aid & Juvenile Detention     |                              |  |                               |
| Juvi Predispo Detention            | \$ 2,025,781                 | \$ 1,682,694                               | \$ 1,800,000                  |
| Legal Aid                          | \$ 546,453                   | \$ 554,650                                 | \$ 562,970                    |
| <b>Total</b>                       | <b>\$ 2,572,234</b>          | <b>\$ 2,237,344</b>                        | <b>\$ 2,362,970</b>           |
| Guardian Ad Litem                  |                              |  |                               |
| Guardian Ad Litem                  | \$ 234,322                   | \$ 293,172                                 | \$ 333,514                    |
| <b>Total</b>                       | <b>\$ 234,322</b>            | <b>\$ 293,172</b>                          | <b>\$ 333,514</b>             |
| <b>GRAND TOTAL</b>                 | <b>\$ 236,787,781</b>        | <b>\$ 243,088,878</b>                      | <b>\$ 248,706,146</b>         |

EXPENDITURES BY FUND TYPE

|                      |                       |                       |                       |
|----------------------|-----------------------|-----------------------|-----------------------|
| General Fund         | \$ 217,851,579        | \$ 223,488,736        | \$ 229,456,173        |
| Special Revenue Fund | \$ 18,285,568         | \$ 18,923,539         | \$ 18,546,544         |
| Capital Project Fund | \$ 550                | \$ 355                | \$ 0                  |
| Enterprise Fund      | \$ 650,084            | \$ 676,248            | \$ 703,429            |
| <b>GRAND TOTAL</b>   | <b>\$ 236,787,781</b> | <b>\$ 243,088,878</b> | <b>\$ 248,706,146</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   | Capital Improvements Element                       |
| Traffic Circulation Element   | Conservation Element                               |
| Mass Transit Element  | Coastal Management Element                         |
| Sanitary Sewer, Solid Waste, Drainage,<br>Potable Water, and Natural Groundwater<br>Aquifer Recharge Elements | Housing Element                                    |
| Intergovernmental Coordination Element  | Ports, Aviation, and Related<br>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 17/18 – 21/22 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 FY17-18, 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. FY17-18 Community Park Impact Fee revenue is anticipated to be \$777,749, 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 FY17-18, Regional Park Impact Fee revenue is anticipated to be \$968,644, 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 FY17-18 is anticipated to be \$4,414,113, 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 FY17-18 Capital Improvement Program.

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

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

### **Revenue Bonds**

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

### **Gas Tax Bonds**

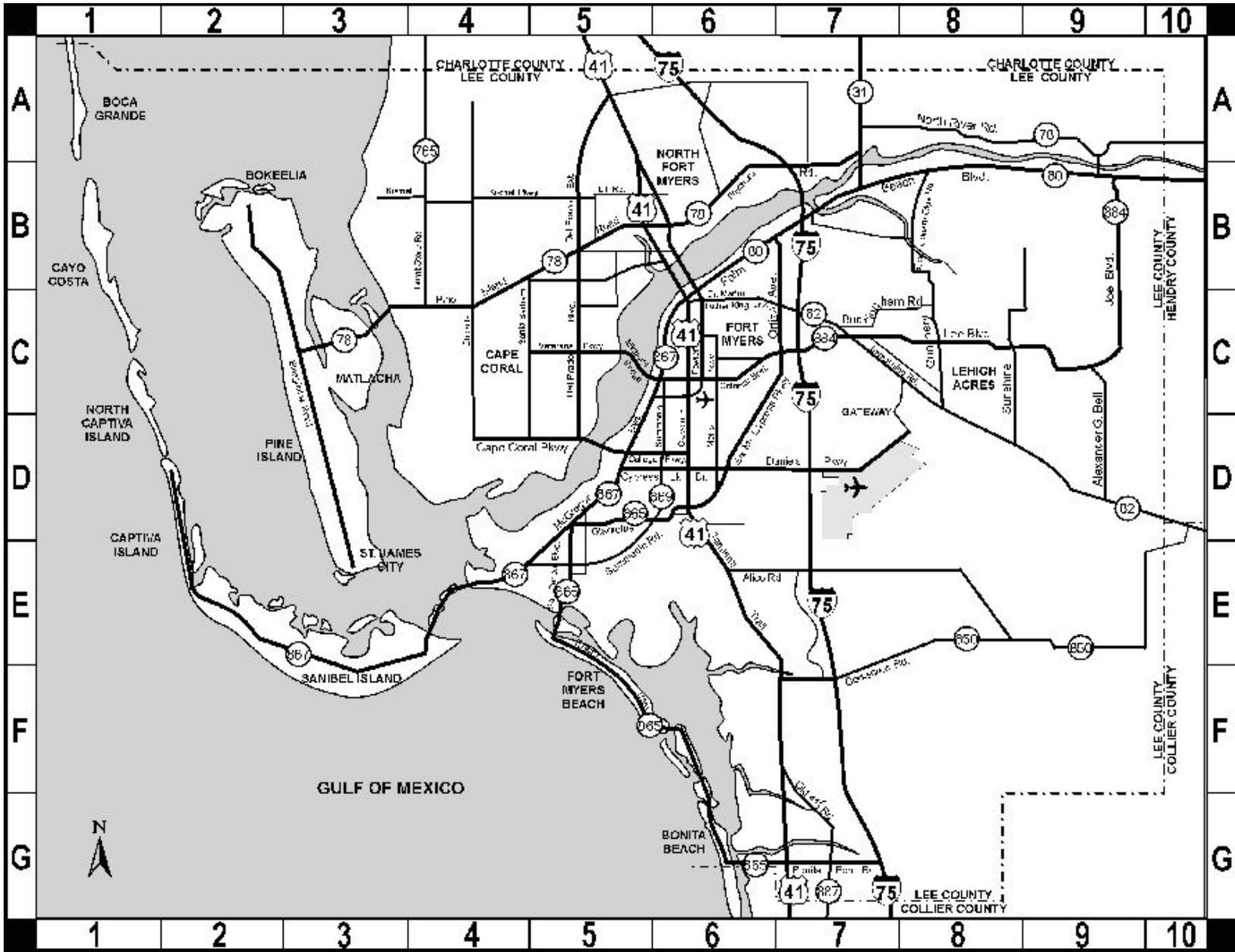
The County receives various gas tax revenues from the State. The monies can be pledged to bond issues. The Voted (Ninth-Cent) Gas Tax, the County (Seventh Cent) Gas Tax, and the Constitutional Gas Tax are pledged as part of a Non-Ad Valorem associated with the Midpoint Memorial Bridge.

## **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.



CAPITAL IMPROVEMENT PROGRAM DETAILED REPORT

Fund Codes: A=Advalorem; D=Debt Finance; E=Enterprise; G=Grant; GT=Gas Tax; I=Impact Fees; L=Library Advalorem; T=TDC; S=Special;M=MSTBU; ST=Surplus Tolls; GIF=Growth Inc Funding; CON=Contribution;

| COMMUNITY DEVELOPMENT                         |                        |              |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |                    |                  |
|---|------------------------|--------------|------------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------------|------------------|
| *Updated removal of Public Safety project.    |                        |              |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |                    |                  |
| Project Title                                 | Project Account Number | Funding Code | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of August 2017 | Second Carryover Request | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total | 6-10 Year Proposed | Project Total    |
| Corkscrew Rd Wildlife Overpass                | 20501013802            | S            |                                    |                          |                         |                         |                          | 1,175,272                |                          |                          |                          |                         | 1,175,272               |                    | 1,175,272        |
| Wild Turkey Str Env Mitigation - General Fund | 20500930100            | A            |                                    |                          |                         |                         |                          |                          |                          |                          | 133,910                  |                         | 133,910                 | 267,820            | 401,730          |
| Wild Turkey Str Env Mitigation - DOT          | 20500930700            | GT           |                                    |                          |                         |                         |                          |                          |                          |                          | 133,909                  |                         | 133,909                 | 267,818            | 401,727          |
| Wild Turkey Str Env Mitigation - Utilities    | 20500948730            | E            |                                    |                          |                         |                         |                          |                          |                          |                          | 133,909                  |                         | 133,909                 | 267,818            | 401,727          |
| <b>COMMUNITY DEVELOPMENT TOTAL</b>            |                        |              |                                    |                          |                         |                         |                          | <b>1,175,272</b>         |                          |                          | <b>401,728</b>           |                         | <b>1,577,000</b>        | <b>803,456</b>     | <b>2,380,456</b> |

| LIBRARY                              |                        |      |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |                    |                   |
|--------------------------------------|------------------------|------|------------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------------|-------------------|
| Project Title                        | Project Account Number | Code | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of August 2017 | Second Carryover Request | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total | 6-10 Year Proposed | Project Total     |
| 20100634800 - Bonita Springs Library | 20100634800            | L    | 56,657                             | 3,989,790                | 10,496,117              | 582,799                 |                          | 3,547,226                |                          |                          |                          |                         | 3,547,226               |                    | 14,100,000        |
| 20100534800 - North Ft Myers Library | 20100534800            | L    | 322,128                            | 3,989,790                | 10,869,395              | 524,306                 |                          | 1,308,477                |                          |                          |                          |                         | 1,308,477               |                    | 12,500,000        |
| <b>LIBRARY TOTAL</b>                 |                        |      | <b>378,785</b>                     | <b>7,979,580</b>         | <b>21,365,512</b>       |                         |                          | <b>4,855,703</b>         |                          |                          |                          |                         | <b>4,855,703</b>        |                    | <b>26,600,000</b> |

| PARKS & REC                   |                        |           |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |                    |                  |
|-------------------------------|------------------------|-----------|------------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------------|------------------|
| Project Title                 | Project Account Number | Fund Code | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of August 2017 | Second Carryover Request | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total | 6-10 Year Proposed | Project Total    |
| Wa-Ke Hatchee CP Lighting     | 20179738653            | I         |                                    |                          |                         |                         |                          | 300,000                  |                          |                          |                          |                         | 300,000                 |                    | 300,000          |
| Matanzas Pass Bdwlk Expansion | 20062930101            |           |                                    |                          |                         |                         |                          | 35,000                   |                          |                          |                          |                         | 35,000                  |                    |                  |
| Lynn Hall Pk Bdwlk & Dune     | 20927130101            |           |                                    |                          |                         |                         |                          | 423,540                  |                          |                          |                          |                         | 423,540                 |                    |                  |
| Lehigh Acres Greenways        | 20215438700            | I         | 9,753                              | 150,000                  | 290,247                 | -                       | 0                        |                          | 200,000                  | 1,500,000                |                          |                         | 1,700,000               |                    | 2,000,000        |
| <b>PARKS TOTAL</b>            |                        |           | <b>9,753</b>                       | <b>150,000</b>           | <b>290,247</b>          | <b>0</b>                | <b>0</b>                 | <b>758,540</b>           | <b>200,000</b>           | <b>1,500,000</b>         | <b>0</b>                 | <b>0</b>                | <b>2,458,540</b>        | <b>0</b>           | <b>2,300,000</b> |

| NATURAL RESOURCES                                  |                        |           |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |                    |                   |
|--|------------------------|-----------|------------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------------|-------------------|
| Project Title                                      | Project Account Number | Fund Code | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of August 2017 | Second Carryover Request | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total | 6-10 Year Proposed | Project Total     |
| Bob Janes Restoration Project <b>NEW</b>           | 20859930100            | A         |                                    |                          |                         |                         |                          | 300,000                  |                          |                          |                          |                         | 300,000                 |                    | 300,000           |
| Caloosahatchee Canal L-3 Rehabilitation <b>NEW</b> | 20860030100            | A         |                                    |                          |                         |                         |                          | 200,000                  | 300,000                  |                          |                          |                         | 500,000                 |                    | 500,000           |
| Caloosahatchee TMDL Compl                          | 20858830100            | A         | 454,419                            | 2,000,000                | 2,447,250               | 121,678                 |                          | 2,000,000                |                          |                          |                          |                         | 2,000,000               | -                  | 4,901,669         |
| Deep Lagoon Hydro Presv Rest                       | 20851730100            | A         |                                    | 400,000                  | 400,000                 | 14,565                  |                          |                          | 2,600,000                |                          |                          |                         | 2,600,000               |                    | 3,000,000         |
| Hendry Crk W Branch WQ Improv                      | 20857230100            | A         | 33,073                             |                          | 166,926                 | 28,665                  |                          |                          |                          | 850,000                  |                          |                         | 850,000                 |                    | 1,049,999         |
|  | 22857230100            | G         |                                    |                          |                         |                         |                          |                          |                          | 475,000                  |                          |                         | 475,000                 |                    | 475,000           |
| Lakes Pk Littoral Zone Pjt                         | 20851830100            | A         |                                    |                          | 200,000                 | 32,998                  |                          | 850,000                  |                          |                          |                          |                         | 850,000                 |                    | 1,050,000         |
| Nalle Grade Stormwater Park                        | 20856730100/30150      | A         | 400,001                            |                          |                         |                         |                          | 3,000,000                |                          |                          |                          |                         | 3,000,000               |                    | 3,400,001         |
| Powell Ck/Old Brdg Pk Restortation <b>NEW</b>      | 20860130100            | A         |                                    |                          |                         |                         |                          | 200,000                  |                          |                          |                          |                         | 200,000                 |                    | 200,000           |
|  | 20855730100            | A         |                                    |                          | 200,000                 |                         |                          |                          | 50,000                   |                          |                          |                         | 50,000                  |                    | 250,000           |
| Sunniland/9 Mile Run Drainage                      | 22855730100            | G         |                                    |                          |                         |                         |                          |                          | 300,000                  |                          |                          |                         | 300,000                 |                    | 300,000           |
| <b>NATURAL RESOURCES TOTAL</b>                     |                        |           | <b>887,493</b>                     | <b>2,400,000</b>         | <b>3,414,176</b>        | <b>197,905</b>          |                          | <b>6,550,000</b>         | <b>3,250,000</b>         | <b>1,325,000</b>         |                          |                         | <b>11,125,000</b>       | <b>0</b>           | <b>15,426,669</b> |

| SOLID WASTE   |                |           |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |                  |                   |
|---|----------------|-----------|------------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|------------------|-------------------|
| Project Title Title   | Project Number | Fund Code | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of August 2017 | Second Carryover Request | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total | 6-10 Years       | Project Total     |
| LaBelle Transfer Station Exp                                      | 20062440132    | E         |                                    |                          |                         |                         |                          | 1,000,000                | 3,500,000                |                          |                          |                         | 4,500,000               |                  | 4,500,000         |
| Recycling Equip Improvement (Previously under Recycling Facility) | 20091740132    | E         |                                    | 0                        | 65,000                  |                         |                          | 2,000,000                |                          |                          |                          |                         | 2,000,000               |                  | 2,065,000         |
| Landfill Gas Collection System                                    | 20093640132    | E         |                                    |                          |                         |                         |                          | 200,000                  | 3,250,000                |                          |                          |                         | 3,450,000               |                  | 3,450,000         |
| HCW Flammable Storage Bld NEW                                     | 20095440132    | E         |                                    |                          |                         |                         |                          |                          |                          | 75,000                   |                          |                         | 75,000                  |                  | 75,000            |
| Fleet Storage Building NEW  | 20095540132    | E         |                                    |                          |                         |                         |                          | 480,000                  |                          |                          |                          |                         | 480,000                 |                  | 480,000           |
| C&D Facility Improvements (previously under WTE Campus Imps)      | 20095740132    | E         |                                    |                          |                         |                         |                          | 175,000                  |                          |                          |                          |                         | 175,000                 |                  |                   |
| Ash Separation (Previously under WTE Campus Imps)                 | 20095840132    | E         |                                    |                          | 1,500,000               |                         |                          |                          | 1,500,000                |                          |                          |                         | 1,500,000               |                  | 3,000,000         |
| Glass Processing (Previously under WTE Campus Imps)               | 20096040132    | E         |                                    |                          |                         |                         |                          | 1,800,000                |                          |                          |                          |                         | 1,800,000               |                  | 1,800,000         |
| WTE Transfer Station Imps (Previously under WTE Campus Imps)      | 20096140132    | E         |                                    |                          |                         |                         |                          |                          | 650,000                  |                          |                          |                         | 650,000                 |                  | 650,000           |
| Landfill Phase Expansion 2022                                     | 20095640132    | E         |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         | 0                       | 1,500,000        | 1,500,000         |
| Burner Retrofit (Previously under WTE Campus Imps)                | 20095940132    | E         |                                    |                          | 500,000                 |                         |                          |                          |                          |                          |                          |                         | 0                       |                  |                   |
| <b>SOLID WASTE TOTAL</b>  |                |           | <b>0</b>                           | <b>0</b>                 | <b>2,065,000</b>        | <b>0</b>                | <b>0</b>                 | <b>5,655,000</b>         | <b>8,900,000</b>         | <b>75,000</b>            | <b>0</b>                 | <b>0</b>                | <b>14,630,000</b>       | <b>1,500,000</b> | <b>17,520,000</b> |

\*Note Due to Bond changes we are separating out some projects for tracking purposes.  
FY 16/17 Funds will also be separated out during FY17/18 Carryovers individually.

| TRANSIT                       |                |           |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |            |                   |
|-------------------------------|----------------|-----------|------------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|------------|-------------------|
| Project Title Title           | Project Number | Fund Code | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of August 2017 | Second Carryover Request | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total | 6-10 Years | Project Total     |
| South Co. Park & Ride         | 21889448640    | Grant     |                                    | 0                        | 1,564,625               |                         |                          | 500,000                  | 500,000                  | 2,091,723                |                          |                         | 3,091,723               |            |                   |
|                               | 20889430100    | GF        | 9,850                              |                          | 1,561,525               | 6,700                   |                          |                          |                          |                          |                          |                         |                         |            |                   |
|                               | 22889448640    | Grant     |                                    | 0                        |                         | 0                       |                          | 500,101                  | 500,101                  | 0                        |                          |                         | 1,000,202               |            | 7,227,925         |
| Bus Pads, Shelters & Pulloffs | 21886448640    | Grant     | 2,373,756                          | 0                        | 194,451                 | 6,761                   |                          | 2,459,804                |                          |                          |                          |                         | 2,459,804               |            | 5,028,011         |
| # Not assigned                | Rosa Parks     |           |                                    |                          |                         |                         |                          | 6,000,000                |                          |                          |                          |                         | 6,000,000               |            | 6,000,000         |
| <b>TRANSIT TOTAL</b>          |                |           | <b>2,383,606</b>                   | <b>0</b>                 | <b>3,320,601</b>        | <b>13,461</b>           | <b>0</b>                 | <b>9,459,905</b>         | <b>1,000,101</b>         | <b>2,091,723</b>         | <b>0</b>                 | <b>0</b>                | <b>12,551,729</b>       | <b>0</b>   | <b>18,255,936</b> |

DOT

| Project Title                  | Project Account Number | Fund Code | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of August 2017 | Second Carryover Request | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total | 6-10 Year Proposed | Project Total      |            |           |  |
|--------------------------------|------------------------|-----------|------------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------------|--------------------|------------|-----------|--|
| Alico Rd 4L-Ben Hill-Airport R | 24507530700            | GIF       | 1,707,504                          | 14,800,000               | 13,177,657              | 161,198                 | -276,826                 |                          | 540,000                  |                          |                          |                         | 540,000                 |                    | 16,389,732         |            |           |  |
| Alico Road Connector           | 20924538825            | I         |                                    |                          |                         |                         |                          |                          |                          | 2,240,686                |                          |                         | 2,240,686               | 67,135,000         | 69,375,686         |            |           |  |
| Bicycle/Pedestrian Facilities  | Prior Impact Fee       | I         | 18,923,777                         |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |                    | 18,923,777         |            |           |  |
|                                | 20600238822            | I         |                                    | 1,414,216                | 1,611,216               | 35,195                  |                          |                          |                          | 72,778                   | 677,116                  | 451,879                 | 1,201,773               |                    | 2,812,989          |            |           |  |
|                                | 20600238823            | I         |                                    | 57,794                   | 97,669                  | 44,504                  |                          | 747,929                  | 349,390                  | 1,202,789                | 1,620,780                |                         |                         | 3,920,888          |                    | 4,018,557  |           |  |
|                                | 20600238824            | I         |                                    | 124,015                  | 549,912                 | 361,609                 |                          |                          | 45,545                   | 340,031                  | 588,079                  | 926,058                 |                         | 1,899,713          |                    | 2,449,625  |           |  |
|                                | 20600238825            | I         |                                    |                          |                         |                         |                          |                          |                          |                          |                          | 218,680                 |                         | 256,712            |                    | 256,712    |           |  |
| 20600230700                    | GT                     |           | 1,739,618                          | 2,187,668                | 218,447                 |                         | 1,506,966                | 3,264,324                |                          | 868,165                  |                          | 5,639,455               |                         | 7,827,123          |                    |            |           |  |
| Big Carlos Pass Bridge Replace | 20572430720            | ST        |                                    |                          | 8,500,000               | 319,987                 |                          |                          |                          |                          | 21,210,820               |                         | 21,210,820              |                    | #####              |            |           |  |
|                                | State Grant            | G         |                                    |                          |                         |                         |                          |                          |                          |                          | 25,000,000               |                         | 25,000,000              |                    |                    |            |           |  |
| Burnt Store 4L/78-Van Buren    | 20408830721            | ST        | 20,023,276                         | 5,900,000                | 21,216,058              | 5,561,187               | -420,000                 |                          | 8,412,070                |                          |                          |                         | 8,412,070               |                    |                    |            |           |  |
|                                | 24408830700            | GIF       |                                    |                          |                         |                         |                          |                          |                          |                          | 1,290,000                |                         | 1,290,000               |                    |                    |            |           |  |
|                                | State Grant            | ST        |                                    |                          |                         |                         |                          |                          | 657,754                  | 3,500,180                |                          |                         |                         |                    |                    |            | 4,157,934 |  |
| Cape Coral Bdg WP Span Repl    | 20924830721            |           |                                    |                          |                         |                         |                          |                          |                          |                          | 7,800,000                |                         | 10,700,000              | 86,500,000         | 97,200,000         |            |           |  |
| Colonial Blvd Alt Analysis     | 20924938823            | I         |                                    |                          |                         |                         |                          | 350,000                  |                          |                          |                          |                         | 350,000                 |                    | 350,000            |            |           |  |
| Estero Blvd - Phase I          | 20506730700            | GT        | 7,358,741                          | 3,564,000                | 17,705,689              | 6,330,385               |                          | 17,295,000               |                          | 11,718,034               |                          |                         | 29,013,034              |                    |                    |            |           |  |
|                                | 20506730720            | ST        |                                    |                          |                         |                         |                          |                          |                          | 9,000,000                |                          |                         |                         | 9,000,000          |                    | 67,829,430 |           |  |
|                                | State Grant            | G         |                                    |                          |                         |                         |                          |                          |                          |                          | 2,651,966                |                         |                         | 2,651,966          |                    |            |           |  |
|                                | 20506738824            | I         |                                    |                          | 600,000                 |                         |                          | 1,500,000                |                          |                          |                          |                         |                         | 1,500,000          |                    |            |           |  |
| Gunnery Rd 8th St Imps         | 20924630700            | GT        |                                    | 50,000                   | 110,000                 |                         |                          | 1,484,760                |                          |                          |                          |                         | 1,484,760               |                    | 1,594,760          |            |           |  |
| Hickory Bridge Replacement     | 20508330720            | ST        |                                    |                          |                         |                         |                          |                          |                          | 3,800,000                |                          |                         | 3,800,000               | 34,800,000         | 38,600,000         |            |           |  |
| Homestead 4L/Sunrise-Alabama   | 20/24506330700         | GIF       | 3,881,894                          |                          | 23,138,808              | 370,140                 |                          |                          | 690,000                  |                          |                          |                         | 690,000                 |                    | 32,871,935         |            |           |  |
| Kismet/Littleton Realignment   | 20061130700            | CONT      |                                    | 1,610,000                | 1,180,000               |                         |                          | 1,725,000                |                          |                          |                          |                         | 1,725,000               |                    |                    |            |           |  |
|                                | 20061138822            | I         |                                    |                          | 930,000                 | 39,325                  |                          | 1,725,000                |                          |                          |                          |                         |                         | 1,725,000          |                    | 5,060,000  |           |  |
| Lee Blvd Traffic Signals       | 20063730700            | GT        |                                    |                          |                         |                         |                          | 150,000                  | 400,000                  |                          | 150,000                  | 400,000                 | 1,100,000               |                    | 1,100,000          |            |           |  |
| Littleton Road                 | 20502830700            | GT        |                                    |                          |                         | 2,475                   |                          |                          |                          |                          | 11,500,000               | 19,910,000              | 31,410,000              |                    |                    |            |           |  |
|                                | 20502838822            | I         |                                    |                          |                         |                         |                          |                          | 1,250,000                | 1,500,000                |                          |                         | 2,750,000               | 400,000            | 34,560,000         |            |           |  |
| N Airport Rd Extension West    | 20410030700            | GT        | 449,024                            |                          | 4,540,977               | 6,247                   |                          | 200,000                  |                          |                          |                          |                         | 200,000                 |                    | 5,190,001          |            |           |  |
| Ortiz 4L/Colonial - MLK        | 20061338823            | I         |                                    |                          |                         |                         |                          | 1,800,000                |                          | 500,000                  |                          |                         | 2,300,000               |                    |                    |            |           |  |
|                                | 20061330700            | GT        |                                    |                          |                         |                         |                          |                          |                          | 8,016,311                |                          |                         | 8,016,311               |                    | 16,019,000         |            |           |  |
|                                | 24061330700            | GIF       |                                    |                          |                         |                         |                          |                          |                          | 1,001,000                |                          | 519,000                 | 1,520,000               |                    |                    |            |           |  |
|                                | 25061330700            | BP        |                                    |                          |                         |                         |                          |                          | 550,000                  | 3,632,689                |                          |                         | 4,182,689               |                    |                    |            |           |  |
| Ortiz Ave MLK to Lockett       | 20407238823            | I         | 9,205,887                          |                          | 599,794                 | 36                      |                          |                          |                          |                          |                          | 555,000                 | 555,000                 | 17,939,000         | 28,299,681         |            |           |  |
| Signal System ATMS Upgrade     | 20675930700            | GT        | 3,641,785                          | 750,000                  | 882,258                 | 462,142                 |                          | 750,000                  | 750,000                  | 750,000                  | 750,000                  | 750,000                 | 3,750,000               |                    | 8,274,043          |            |           |  |
| Sunshine Blvd/8th St SW Rounda | 20061430700            | GT        |                                    |                          |                         |                         |                          | 200,000                  | 300,000                  |                          | 700,000                  |                         | 1,200,000               |                    |                    |            |           |  |
|                                | 24061430700            | GT        |                                    |                          |                         |                         |                          |                          |                          |                          |                          | 37,500                  | 37,500                  |                    | 1,237,500          |            |           |  |
| Three Oaks Extension North     | 20405330700            | GT        |                                    | 5,579,388                | 5,579,388               | 38,217                  |                          |                          |                          | 15,710,000               |                          |                         | 15,710,000              |                    |                    |            |           |  |
|                                | 20405338823            | I         | 7,047,727                          |                          |                         |                         |                          |                          |                          | 1,300,000                |                          |                         | 1,300,000               |                    |                    |            |           |  |
|                                | 20405338824            | I         |                                    |                          |                         |                         |                          |                          |                          | 7,200,000                |                          |                         | 7,200,000               |                    |                    |            |           |  |
|                                | 24405330700            | GIF       |                                    |                          | 9,800,000               | 9,800,000               | 210                      |                          | 7,670,511                |                          | 11,900,000               |                         | 1,050,000               | 20,620,511         |                    |            |           |  |
| 20581842133                    | ST                     |           |                                    | 30,000                   | 82,196                  | 12,235                  |                          | 30,000                   | 30,000                   | 30,000                   | 30,000                   | 30,000                  | 150,000                 |                    | 1,200,000          |            |           |  |
| Toll Interoperability          | 20581842135            | ST        | 39,020                             | 120,000                  | 328,784                 | 48,941                  |                          | 120,000                  | 120,000                  | 120,000                  | 120,000                  | 120,000                 | 600,000                 |                    |                    |            |           |  |
|                                | 20061542133            | ST        |                                    | 650,000                  | 650,000                 |                         |                          | 650,000                  |                          |                          |                          |                         | 650,000                 |                    | 6,500,000          |            |           |  |
| Toll System Replacement        | 20061542135            | ST        |                                    | 2,600,000                | 2,600,000               |                         |                          | 2,600,000                |                          |                          |                          |                         | 2,600,000               |                    |                    |            |           |  |
|                                |                        | ST        |                                    |                          |                         |                         |                          |                          |                          |                          |                          |                         |                         |                    |                    |            |           |  |
| <b>DOT TOTAL</b>               |                        |           | <b>72,278,635</b>                  | <b>48,789,031</b>        | <b>116,068,074</b>      | <b>14,012,479</b>       | <b>-696,826</b>          | <b>41,162,920</b>        | <b>23,101,509</b>        | <b>78,924,316</b>        | <b>76,323,640</b>        | <b>24,749,437</b>       | <b>244,261,822</b>      | <b>206,774,000</b> | <b>644,588,335</b> |            |           |  |

\*Grants listed above have not been received.

**UTILITIES**

| Project Title                             | Project Number | Fund Code | All Project Cost prior to FY 16/17 | FY 16-17 Original Budget | CURRENT BUDGET FY 16-17 | Spent as of August 2017 | Second Carryover Request | FY 17-18 Proposed Budget | FY 18-19 Proposed Budget | FY 19/20 Proposed Budget | FY 20/21 Proposed Budget | FY21/22 Proposed Budget | Five Year Project Total | 6-10 Years | Project Total |
|---|----------------|-----------|------------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|------------|---------------|
| Alico Rd 4L WM Rel-Ben Hill to            | 20761448730    | E         | 67,713                             |                          | 137,327                 | 19,980                  | -7,520                   | 3,750,000                |                          |                          |                          |                         | 3,750,000               |            | 3,947,520     |
| Bayshore Rd WM (Samville N41)             | 20063248712    | E         |                                    |                          |                         |                         |                          |                          |                          | 500,000                  | 3,000,000                |                         | 3,500,000               |            | 3,500,000     |
| Ben Hill Griffin FM Improve S             | 20733448713    | E         |                                    | 250,000                  | 250,000                 |                         | -250,000                 | 275,000                  | 275,000                  | 5,445,000                |                          |                         | 5,995,000               |            | 5,995,000     |
| Carriage Village WM Replacemen <b>NEW</b> | 20064048730    | E         |                                    |                          |                         |                         |                          | 187,000                  | 1,224,168                |                          |                          |                         | 1,411,168               |            | 1,411,168     |
| Corkscrew ASR Pipe Replacement <b>NEW</b> | 20064248730    | E         |                                    |                          |                         |                         |                          |                          |                          | 1,369,662                |                          |                         | 1,369,662               |            | 1,369,662     |
| Corkscrew Prod Well Panel Repl            | 20762248720    | E         |                                    |                          | 300,000                 |                         | -300,000                 | 363,000                  | 2,389,200                |                          |                          |                         | 2,752,200               |            | 2,752,200     |
| Del Prado Water Main Replace              | 20760648720    | E         |                                    |                          |                         |                         |                          |                          |                          | 200,000                  | 1,500,000                |                         | 1,700,000               |            | 1,700,000     |
| DOT Proj Utility Relocations              | 20741648730    | E         | 2,537,456                          |                          | 94,069                  | 19,564                  | -5,822                   | 100,000                  |                          |                          |                          |                         | 100,000                 |            | 2,725,703     |
| Electrical Equip Upgrd&Repl               | 20742948730    | E         | 3,789,208                          | 374,000                  | 765,645                 | 339,168                 | -71,552                  | 400,000                  | 420,000                  | 390,000                  | 170,000                  | 170,000                 | 1,550,000               | 850,000    | 6,883,301     |
| Estero Blvd Force Main Relocat            | 20732648730    | E         | 3,448,264                          | 1,760,000                | 13,882,632              | 3,561,695               |                          | 3,520,000                | 3,520,000                |                          |                          |                         | 7,040,000               |            | 24,370,896    |
| Fiddlesticks Water Main Rep               | 20745848720    | E         |                                    | 1,650,166                | 1,650,166               |                         | -1,370,000               | 2,366,045                | 2,300,000                |                          |                          |                         | 4,666,045               |            | 4,946,211     |
| Fiesta Village Swr Coll Sys Im            | 20729348713    | E         | 37,512                             | 950,000                  | 950,000                 |                         | -950,000                 |                          |                          |                          |                          | 165,000                 | 165,000                 | 1,045,000  | 1,247,512     |
| Fiesta Village WWTP Ctl Upg               | 20925048730    | E         |                                    |                          | 75,630                  | 35,140                  |                          |                          |                          | 850,000                  |                          |                         | 850,000                 |            | 925,630       |
| Fiesta Village WWTP Deep Well             | 20925148730    | E         |                                    |                          |                         |                         |                          |                          | 1,980,000                | 7,590,000                |                          |                         | 9,570,000               |            | 9,570,000     |
| Fiesta Village WWTP Filter Ctr            | 20745948730    | E         |                                    | 1,370,000                | 1,370,000               |                         |                          | 1,370,000                |                          |                          |                          |                         | 1,370,000               |            | 2,740,000     |
| Fiesta Village WWTP Rm Upgrd              | 20061648730    | E         |                                    | 300,000                  | 300,000                 |                         | -300,000                 | 330,000                  | 110,000                  | 4,757,500                |                          |                         | 5,197,500               |            | 5,197,500     |
| Fiesta Village WWTP Sludge Hau            | 20745048730    | E         |                                    | 1,350,000                | 1,350,000               |                         | -1,000,000               | 1,975,000                |                          |                          |                          |                         | 1,975,000               |            | 2,325,000     |
| FMB Deep Injection Well #2                | 20061748730    | E         |                                    |                          |                         |                         |                          |                          | 1,650,000                | 6,600,000                |                          |                         | 8,250,000               |            | 8,250,000     |
| FMB Main Switchgear Repl                  | 20062648720    | E         |                                    |                          |                         |                         |                          |                          |                          |                          |                          | 200,000                 | 200,000                 | 2,800,000  | 3,000,000     |
| FMB WWTP EQ Tank Replacement              | 20061948720    | E         |                                    |                          |                         |                         |                          |                          |                          | 480,000                  | 8,200,000                |                         | 8,680,000               |            | 8,680,000     |
| Gateway WWTP Sludge Roof Rep              | 20062048730    | E         |                                    | 150,000                  | 150,000                 |                         | -150,000                 | 150,000                  |                          |                          |                          |                         | 150,000                 |            | 150,000       |
| Gibson Circle WM Improvements <b>NEW</b>  | 20063948730    | E         |                                    |                          |                         |                         |                          |                          | 100,000                  | 700,000                  |                          |                         | 800,000                 |            | 800,000       |
| Green Meadows 2nd Deep Inj                | 20746148730    | E         |                                    |                          |                         |                         |                          |                          |                          | 5,160,000                |                          |                         | 5,160,000               |            | 5,160,000     |
| Hancock Brg WM Improvements               | 20746248730    | E         |                                    | 120,000                  | 120,000                 |                         |                          | 745,000                  |                          |                          |                          |                         | 745,000                 |            | 865,000       |
| Hurricane Bay Bg Scour Prot               | 20063448730    | E         |                                    | 176,000                  | 176,000                 |                         | -176,000                 | 176,000                  | 1,175,000                |                          |                          |                         | 1,351,000               |            | 1,351,000     |
| Inflow & Infiltration Improv              | 20724748720    | E         | 9,152,390                          | 500,000                  | 637,048                 | 555,980                 | -17,556                  | 500,000                  | 500,000                  | 500,000                  | 500,000                  | 500,000                 | 2,500,000               | 2,500,000  | 14,771,882    |
| Instrument. Upgrds & Imp                  | 20743048730    | E         | 1,851,615                          | 110,000                  | 125,027                 | 85,749                  |                          | 140,000                  | 120,000                  | 140,000                  | 120,000                  | 140,000                 | 660,000                 | 640,000    | 3,276,642     |
| LCU Generator Replace/Improve             | 20744448730    | E         | 1,545,544                          | 150,000                  | 173,727                 | 77,827                  |                          | 190,000                  | 290,000                  | 235,000                  | 150,000                  | 600,000                 | 1,465,000               | 1,100,000  | 4,284,271     |
| Mariana Ave WM Rep                        | 20927248720    | E         |                                    | 500,000                  | 500,000                 |                         | -500,000                 | 500,000                  |                          |                          |                          |                         | 500,000                 |            | 500,000       |
| Master Lift Sta 7716 Improve              | 20733548713    | E         | 191                                | 1,425,000                | 1,425,000               | 16,138                  | -1,050,000               | 2,040,000                |                          |                          |                          |                         | 2,040,000               |            | 2,415,191     |
| Master Pump Station 6600 Upgrd <b>NEW</b> | 20063848730    | E         |                                    |                          |                         |                         |                          | 70,000                   | 475,000                  |                          |                          |                         | 545,000                 |            | 545,000       |
| McGregor Blvd FM & WM Replacem            | 20745348720    | E         | 850,380                            |                          | 130,897                 |                         |                          |                          |                          |                          |                          | 500,000                 | 500,000                 |            | 1,481,277     |
| McGregor-Tanglewood Force Main            | 20062148720    | E         |                                    | 440,000                  | 440,000                 |                         | -440,000                 | 484,000                  | 3,190,000                |                          |                          |                         | 3,674,000               |            | 3,674,000     |
| New Post Rd WM Improvements               | 20746448720    | E         |                                    | 430,000                  | 430,000                 | 55,699                  |                          | 775,000                  | 2,075,000                |                          |                          |                         | 2,850,000               |            | 3,280,000     |
| NLC WTP Deep Injection Well Ba            | 20761848730    | E         |                                    | 5,350,000                | 5,350,000               | 301,894                 | -3,576,626               | 6,850,000                |                          |                          |                          |                         | 6,850,000               |            | 8,623,374     |
| NLC WTP Expansion to 15 MGD               | 20063348712    | E         |                                    |                          |                         |                         |                          |                          | 2,500,000                |                          | 2,500,000                |                         | 5,000,000               |            | 30,000,000    |
|   | 20063348730    | E         |                                    |                          |                         |                         |                          |                          |                          |                          | 25,000,000               |                         | 25,000,000              |            |               |
| NLC WTP Wellfield Expansion to            | 20761948712    | E         |                                    |                          |                         |                         |                          |                          | 2,300,000                |                          |                          |                         | 2,300,000               |            |               |
|   | 20761948730    | E         |                                    |                          |                         |                         |                          | 475,000                  |                          |                          | 10,600,000               |                         | 11,075,000              |            | 13,677,763    |
|   | 20761948735    | E         | 2,763                              |                          |                         | 0                       |                          |                          | 300,000                  |                          |                          |                         | 300,000                 |            |               |
| North Tamiami 24" WM                      | 20063548712    | E         |                                    |                          |                         |                         |                          |                          |                          | 800,000                  | 4,800,000                |                         | 5,600,000               |            | 5,600,000     |
| North-South 30" WM-SR 80                  | 20062848730    | E         |                                    |                          |                         |                         |                          |                          |                          |                          | 4,000,000                | 12,100,000              | 16,100,000              | 12,100,000 | 28,200,000    |
| Olga WTP MCC Replacement                  | 20926748720    | E         | 9,967                              |                          | 159,248                 | 159,248                 |                          | 250,000                  |                          |                          |                          |                         | 250,000                 |            | 419,215       |
| Operations Bldg Replacement               | 20745448730    | E         | 23,347                             | 1,527,000                | 1,578,653               | 10,950                  |                          | 16,500,000               |                          |                          |                          |                         | 16,500,000              |            | 18,102,000    |
| Orange Grove WM Pondella                  | 20926848712    | E         |                                    | 100,000                  | 100,000                 |                         |                          | 1,500,000                |                          |                          |                          |                         | 1,500,000               |            | 1,600,000     |
| Page Park Wtrline Improv                  | 20712748730    | E         | 3,198,954                          | 0                        | 4,356,932               | -3                      | -6,200                   | 1,200,000                |                          |                          |                          |                         | 1,200,000               |            | 8,749,686     |
| Pine Isl WWTP Deep Bed Sand               | 20746548730    | E         |                                    |                          |                         |                         |                          |                          |                          |                          |                          | 100,000                 | 100,000                 | 650,000    | 750,000       |
| Pine Ridge FM-FMB WWTP Gulf               | 20926948720    | E         |                                    | 200,000                  | 200,000                 |                         | -200,000                 | 220,000                  | 220,000                  | 1,686,300                |                          |                         | 2,126,300               |            | 2,126,300     |





WORKING COPY OF IMPACT FEE PROJECTIONS REPORT

|                                 | FY 16/17 BUDGET    | 45% 6 mths/100%<br>6 mths plus 2% | 100% plus 2%     | 100% plus 2%     | 100% plus 2%     | 100% plus 2%     | 100% plus 2%     |                   |
|---------------------------------|--------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|                                 | Actual<br>FY 15/16 | Current<br>FY 16/17               | FY 17/18         | FY 18/19         | FY 19/20         | FY 20/21         | FY 21/22         | 5 YEAR<br>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          | 58,695             | 55,088                            | 90,544           | 124,889          | 127,387          | 129,935          | 132,533          | 605,288           |
| 18652 - East District           | 177,153            | 83,949                            | 137,959          | 187,228          | 190,973          | 194,792          | 198,688          | 909,639           |
| 18653 - South District          | 214,626            | 309,352                           | 508,369          | 701,199          | 715,223          | 729,527          | 744,118          | 3,398,436         |
| 18654 - Gateway                 | 42,922             | 25,553                            | 40,377           | 55,692           | 56,806           | 57,942           | 59,101           | 269,918           |
| 18655 - Sanibel                 |                    | 500                               | 500              | 510              | 520              | 531              | 541              | 2,602             |
| <b>TOTAL</b>                    | <b>493,397</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>1,134,981</b> | <b>5,185,883</b>  |
| <b>REGIONAL PARK DISTRICT</b>   |                    |                                   |                  |                  |                  |                  |                  |                   |
| 18700 - County Wide             | 758,427            | 589,437                           | 968,644          | 1,336,062        | 1,362,783        | 1,390,039        | 1,417,840        | 6,475,368         |
| <b>TOTAL</b>                    | <b>758,427</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>1,417,840</b> | <b>6,475,368</b>  |
| <b>ROAD DISTRICTS</b>           |                    |                                   |                  |                  |                  |                  |                  |                   |
| 18821 - Boca Grande             | 0                  | 1,000                             | 1,122            | 1,144            | 1,167            | 1,191            | 1,214            | 5,839             |
| 18822 - North                   | 645,226            | 591,237                           | 971,603          | 1,340,142        | 1,366,945        | 1,394,284        | 1,422,169        | 6,495,143         |
| 18823 - Central                 | 1,690,196          | 781,067                           | 1,278,478        | 1,763,417        | 1,798,685        | 1,834,659        | 1,871,352        | 8,546,592         |
| 18824 - Southwest               | 1,335,180          | 948,549                           | 1,558,785        | 2,150,048        | 2,193,049        | 2,236,910        | 2,281,648        | 10,420,440        |
| 18825 - Southeast               | 76,388             | 554,000                           | 911,000          | 1,282,000        | 1,307,640        | 1,333,793        | 1,360,469        | 6,194,901         |
| <b>TOTAL</b>                    | <b>3,746,990</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>6,936,853</b> | <b>31,662,915</b> |

**COMMUNITY PARK IMPACT FEE DISTRICTS**

| <b><i>DIST. 21--FORT MYERS / ALVA</i></b> | Current        |                |                |                |                |                | 5 YEAR         |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|   | FY 16/17       | FY 17/18       | FY 18/19       | FY 19/20       | FY 20/21       | FY 21/22       | TOTAL          |
| IMPACT FEES                               | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| INTEREST                                  | 600            | 1,250          | 1,300          | 1,350          | 1,400          | 1,450          | 6,750          |
| INTEREST - CONSTRUCTION FUND              | 270            | 10             | 10             | 10             | 10             | 10             | 50             |
| Misc SHIP (this fy only)                  |                |                |                |                |                |                |                |
| FUND BAL.                                 | 193,977        | 194,347        | 195,107        | 195,917        | 196,777        | 197,687        | 194,347        |
| <b>TOTAL</b>                              | <b>194,847</b> | <b>195,607</b> | <b>196,417</b> | <b>197,277</b> | <b>198,187</b> | <b>199,147</b> | <b>201,147</b> |
| <b>LESS:</b>                              |                |                |                |                |                |                |                |
| REFUND PRIOR YEAR EXPENSE                 | 500            | 500            | 500            | 500            | 500            | 500            | 2,500          |
| <b>NET AVAILABLE</b>                      | <b>194,347</b> | <b>195,107</b> | <b>195,917</b> | <b>196,777</b> | <b>197,687</b> | <b>198,647</b> | <b>198,647</b> |
| <b>PROJECTS REQUEST AT BUDGET:</b>        |                |                |                |                |                |                |                |
|   | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>TOTAL PROJECTS</b>                     | <b>0</b>       |
| RESERVES                                  | 194,347        | 195,107        | 195,917        | 196,777        | 197,687        | 198,647        | 198,647        |
|   |                |                |                |                |                |                |                |
| <b><i>DIST. 22--NORTH FT MYERS</i></b>    | Current        |                |                |                |                |                | 5 YEAR         |
|   | FY 16/17       | FY 17/18       | FY 18/19       | FY 19/20       | FY 20/21       | FY 21/22       | TOTAL          |
| IMPACT FEES                               | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| INTEREST                                  | 270            | 700            | 710            | 720            | 780            | 790            | 3,700          |
| INTEREST - CONSTRUCTION FUND              | 130            | 5              | 5              | 5              | 5              | 0              | 20             |
| Misc SHIP (this fy only)                  |                |                |                |                |                |                |                |
| FUND BAL.                                 | 96,427         | 96,327         | 96,532         | 96,747         | 96,972         | 97,257         | 96,327         |
| <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>98,047</b>  | <b>100,047</b> |
| <b>LESS:</b>                              |                |                |                |                |                |                |                |
| REFUND PRIOR YEAR EXPENSE                 | 500            | 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>97,547</b>  | <b>97,547</b>  |
| <b>PROJECTS REQUEST AT BUDGET:</b>        |                |                |                |                |                |                |                |
|   | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>TOTAL PROJECTS</b>                     | <b>0</b>       |
| RESERVES                                  | 96,327         | 96,532         | 96,747         | 96,972         | 97,257         | 97,547         | 97,547         |

**COMMUNITY PARK IMPACT FEE DISTRICTS**

|   | Current<br>FY 16/17 |           |           |           |           |           | 5 YEAR          |
|---|---------------------|-----------|-----------|-----------|-----------|-----------|-----------------|
|   |                     | FY 17/18  | FY 18/19  | FY 19/20  | FY 20/21  | FY 21/22  | TOTAL           |
| <b>DIST. 23--LEHIGH</b>                         |                     |           |           |           |           |           |                 |
| IMPACT FEES                                     | 0                   | 0         | 0         | 0         | 0         | 0         | 0               |
| INTEREST  | 8,000               | 8,000     | 8,200     | 8,400     | 8,500     | 8,600     | 41,700          |
| INTEREST - CONSTRUCTION FUND                    | 600                 | 10        | 10        | 10        | 10        | 10        | 50              |
| Misc SHIP (this fy only)                        |                     |           |           |           |           |           |                 |
| FUND BAL.                                       | 4,384,170           | 2,625,166 | 2,631,676 | 2,638,386 | 2,645,296 | 2,652,306 | 2,625,166       |
| REV. TOTAL                                      | 4,392,770           | 2,633,176 | 2,639,886 | 2,646,796 | 2,653,806 | 2,660,916 | 2,666,916       |
| <b>LESS:</b>                                    |                     |           |           |           |           |           |                 |
| REFUND PRIOR YEAR EXPENSE                       | 1,500               | 1,500     | 1,500     | 1,500     | 1,500     | 1,500     | 7,500           |
| NET AVAILABLE                                   | 4,391,270           | 2,631,676 | 2,638,386 | 2,645,296 | 2,652,306 | 2,659,416 | 2,659,416       |
| <b>PROJECTS REQUEST AT BUDGET:</b>              |                     |           |           |           |           |           |                 |
| 201865 <i>Lehigh Acquisition &amp; Park Imp</i> | 1,766,104           | 0         | 0         | 0         | 0         | 0         | 0               |
| TOTAL EXPENDITURES                              | 1,766,104           | 0         | 0         | 0         | 0         | 0         | 0               |
| RESERVES  | 2,625,166           | 2,631,676 | 2,638,386 | 2,645,296 | 2,652,306 | 2,659,416 | 2,659,416       |
|   |                     |           |           |           |           |           |                 |
|   | Current<br>FY 16/17 |           |           |           |           |           | 5 YEAR<br>TOTAL |
| <b>DIST. 24-SOUTH FT. MYERS</b>                 |                     |           |           |           |           |           |                 |
| IMPACT FEES                                     | 0                   | 0         | 0         | 0         | 0         | 0         | 0               |
| INTEREST  | 343                 | 600       | 610       | 620       | 630       | 20        | 2,480           |
| INTEREST - CONSTRUCTION FUND                    | 40                  | 10        | 10        | 10        | 10        | 10        | 50              |
| Misc SHIP (this fy only)                        |                     |           |           |           |           |           |                 |
| FUND BAL.                                       | 148,005             | 94,032    | 94,142    | 94,262    | 94,392    | 94,532    | 94,032          |
| REV. TOTAL                                      | 148,388             | 94,642    | 94,762    | 94,892    | 95,032    | 94,562    | 96,562          |
| <b>LESS:</b>                                    |                     |           |           |           |           |           |                 |
| REFUND PRIOR YEAR EXPENSE                       | 500                 | 500       | 500       | 500       | 500       | 500       | 2,500           |
| NET AVAILABLE                                   | 147,888             | 94,142    | 94,262    | 94,392    | 94,532    | 94,062    | 94,062          |
| <b>PROJECTS REQUEST AT BUDGET:</b>              |                     |           |           |           |           |           |                 |
| 201873 <i>Wa-Kehatchee CP</i>                   |                     | 0         | 0         | 0         | 0         | 90,000    | 90,000          |
| 202146 <i>Brooks Park Master Plan Imps</i>      | 53,856              | 0         | 0         | 0         | 0         | 0         | 0               |
| TOTAL PROJECTS                                  | 53,856              | 0         | 0         | 0         | 0         | 90,000    | 90,000          |
| RESERVES  | 94,032              | 94,142    | 94,262    | 94,392    | 94,532    | 4,062     | 4,062           |

**COMMUNITY PARK IMPACT FEE DISTRICTS**

|   | Current<br>FY 16/17 |          |          |          |          |          | 5 YEAR |
|---|---------------------|----------|----------|----------|----------|----------|--------|
|   |                     | FY 17/18 | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | TOTAL  |
| <b>DIST. 25--PINE ISLAND / MATLACHA</b> |                     |          |          |          |          |          |        |
| IMPACT FEES                             | 0                   | 0        | 0        | 0        | 0        | 0        | 0      |
| INTEREST                                | 160                 | 400      | 410      | 420      | 430      | 440      | 2,100  |
| INTEREST - CONSTRUCTION FUND            | 30                  | 0        | 0        | 0        | 0        | 0        | 0      |
| Misc SHIP (this fy only)                |                     |          |          |          |          |          |        |
| FUND BAL.                               | 52,946              | 32,939   | 33,139   | 33,349   | 33,569   | 33,799   | 32,939 |
| REV. TOTAL                              | 53,136              | 33,339   | 33,549   | 33,769   | 33,999   | 34,239   | 35,039 |
| <b>LESS:</b>                            |                     |          |          |          |          |          |        |
| REFUND PRIOR YEAR EXPENSE               | 200                 | 200      | 200      | 200      | 200      | 200      | 1,000  |
| NET AVAILABLE                           | 52,936              | 33,139   | 33,349   | 33,569   | 33,799   | 34,039   | 34,039 |
| <b>PROJECTS REQUEST AT BUDGET:</b>      |                     |          |          |          |          |          |        |
| 201798 <i>Phillips Park</i>             | 19,997              | 0        | 0        | 0        | 0        | 0        | 0      |
| TOTAL PROJECTS                          | 19,997              | 0        | 0        | 0        | 0        | 0        | 0      |
| RESERVES                                | 32,939              | 33,139   | 33,349   | 33,569   | 33,799   | 34,039   | 34,039 |
| <b>DIST. 26--SANIBEL / CAPTIVA</b>      |                     |          |          |          |          |          |        |
| IMPACT FEES                             | 0                   | 0        | 0        | 0        | 0        | 0        | 0      |
| INTEREST                                | 20                  | 50       | 55       | 60       | 65       | 70       | 300    |
| INTEREST - CONSTRUCTION FUND            | 0                   | 0        | 0        | 0        | 0        | 0        | 0      |
| Misc SHIP (this fy only)                |                     |          |          |          |          |          |        |
| FUND BAL.                               | 6,096               | 6,016    | 5,966    | 5,921    | 5,881    | 5,846    | 6,016  |
| REV. TOTAL                              | 6,116               | 6,066    | 6,021    | 5,981    | 5,946    | 5,916    | 6,316  |
| <b>LESS:</b>                            |                     |          |          |          |          |          |        |
| REFUND PRIOR YEAR EXPENSE               | 100                 | 100      | 100      | 100      | 100      | 100      | 500    |
| NET AVAILABLE                           | 6,016               | 5,966    | 5,921    | 5,881    | 5,846    | 5,816    | 5,816  |
| <b>PROJECTS REQUEST AT BUDGET:</b>      |                     |          |          |          |          |          |        |
| <i>Playground Equipment</i>             |                     | 0        | 0        | 0        | 0        | 0        | 0      |
| TOTAL PROJECTS                          | 0                   | 0        | 0        | 0        | 0        | 0        | 0      |
| RESERVES                                | 6,016               | 5,966    | 5,921    | 5,881    | 5,846    | 5,816    | 5,816  |



**COMMUNITY PARK IMPACT FEE DISTRICTS**

| <b>DIST. 29--GATEWAY</b>           | Current  |          |          |          |          |          | 5 YEAR  |
|------------------------------------|----------|----------|----------|----------|----------|----------|---------|
|                                    | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | TOTAL   |
| IMPACT FEES                        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
| INTEREST                           | 500      | 950      | 1,000    | 1,200    | 1,300    | 1,400    | 5,850   |
| INTEREST - CONSTRUCTION FUND       | 0        | 0        | 0        | 0        | 0        |          | 0       |
| Misc SHIP (this fy only)           |          |          |          |          |          |          |         |
| FUND BAL.                          | 132,928  | 132,928  | 133,378  | 133,878  | 134,578  | 135,378  | 132,928 |
| REV. TOTAL                         | 133,428  | 133,878  | 134,378  | 135,078  | 135,878  | 136,778  | 138,778 |
| <b>LESS:</b>                       |          |          |          |          |          |          |         |
| REFUND PRIOR YEAR EXPENSE          | 500      | 500      | 500      | 500      | 500      | 500      | 2,500   |
| NET AVAILABLE                      | 132,928  | 133,378  | 133,878  | 134,578  | 135,378  | 136,278  | 136,278 |
| <b>PROJECTS REQUEST AT BUDGET:</b> |          |          |          |          |          |          |         |
| TOTAL PROJECTS                     | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
| RESERVES                           | 132,928  | 133,378  | 133,878  | 134,578  | 135,378  | 136,278  | 136,278 |

**COMMUNITY PARK IMPACT FEE DISTRICTS  
NEW ORDINANCES**

| <b>DIST. - 51 NORTH</b>       | Current  |          |          |          |          |          | 5 YEAR  |
|-------------------------------|----------|----------|----------|----------|----------|----------|---------|
|                               | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | TOTAL   |
| IMPACT FEES                   | 55,088   | 90,544   | 124,889  | 127,387  | 129,935  | 132,533  | 605,288 |
| INTEREST                      | 300      | 800      | 1,000    | 1,500    | 3,000    | 3,500    | 9,800   |
| INTEREST - CONSTRUCTION FUND  | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
| FUND BAL.                     | 112,110  | 164,437  | 250,914  | 370,208  | 492,351  | 618,339  | 164,437 |
| REV. TOTAL                    | 167,498  | 255,781  | 376,803  | 499,095  | 625,285  | 754,372  | 779,525 |
| <b>LESS:</b>                  |          |          |          |          |          |          |         |
| REFUND PRIOR YEAR EXPENSE     | 300      | 300      | 300      | 300      | 300      | 300      | 1,500   |
| LESS 5% OF PROJECTED REVENUES | 2,761    | 4,567    | 6,294    | 6,444    | 6,647    | 6,802    | 30,754  |
| NET AVAILABLE                 | 164,437  | 250,914  | 370,208  | 492,351  | 618,339  | 747,270  | 747,270 |

**PROJECTS REQUEST AT BUDGET:**

|                |         |         |         |         |         |         |         |
|----------------|---------|---------|---------|---------|---------|---------|---------|
| TOTAL PROJECTS | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| RESERVES       | 164,437 | 250,914 | 370,208 | 492,351 | 618,339 | 747,270 | 747,270 |

| <b>DIST. 52 - EAST</b>        | Current  |          |          |          |           |           | 5 YEAR    |
|-------------------------------|----------|----------|----------|----------|-----------|-----------|-----------|
|                               | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | FY 20/21  | FY 21/22  | TOTAL     |
| IMPACT FEES                   | 83,949   | 137,959  | 187,228  | 190,973  | 194,792   | 198,688   | 909,639   |
| INTEREST                      | 550      | 1,400    | 2,000    | 3,500    | 6,000     | 8,000     | 20,900    |
| INTEREST - CONSTRUCTION FUND  | 0        | 0        | 0        | 0        | 0         | 0         | 0         |
| FUND BAL.                     | 259,395  | 339,397  | 471,488  | 650,955  | 835,404   | 1,025,856 | 339,397   |
| REV. TOTAL                    | 343,894  | 478,756  | 660,716  | 845,427  | 1,036,196 | 1,232,544 | 1,269,936 |
| <b>LESS:</b>                  |          |          |          |          |           |           |           |
| REFUND PRIOR YEAR EXPENSE     | 300      | 300      | 300      | 300      | 300       | 300       | 1,500     |
| LESS 5% OF PROJECTED REVENUES | 4,197    | 6,968    | 9,461    | 9,724    | 10,040    | 10,334    | 46,527    |
| NET AVAILABLE                 | 339,397  | 471,488  | 650,955  | 835,404  | 1,025,856 | 1,221,909 | 1,221,909 |

**PROJECTS REQUEST AT BUDGET:**

|                |         |         |         |         |           |           |           |
|----------------|---------|---------|---------|---------|-----------|-----------|-----------|
| TOTAL PROJECTS | 0       | 0       | 0       | 0       | 0         | 0         | 0         |
| RESERVES       | 339,397 | 471,488 | 650,955 | 835,404 | 1,025,856 | 1,221,909 | 1,221,909 |

**COMMUNITY PARK IMPACT FEE DISTRICTS**

| <b>DIST. 53 - SOUTH</b>       | Current  |           |           |           |           |           | 5 YEAR    |
|-------------------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                               | FY 16/17 | FY 17/18  | FY 18/19  | FY 19/20  | FY 20/21  | FY 21/22  | TOTAL     |
| IMPACT FEES                   | 309,352  | 508,369   | 701,199   | 715,223   | 729,527   | 744,118   | 3,398,436 |
| INTEREST                      | 1,300    | 6,500     | 9,500     | 10,500    | 16,000    | 19,000    | 61,500    |
| INTEREST - CONSTRUCTION FUND  | 0        | 0         | 0         | 0         | 0         | 0         | 0         |
| FUND BAL.                     | 515,732  | 810,417   | 1,299,243 | 1,974,107 | 2,663,243 | 3,371,194 | 810,417   |
| REV. TOTAL                    | 826,384  | 1,325,286 | 2,009,942 | 2,699,830 | 3,408,771 | 4,134,312 | 4,270,353 |
| <b>LESS:</b>                  |          |           |           |           |           |           |           |
| REFUND PRIOR YEAR EXPENSE     | 500      | 300       | 300       | 300       | 300       | 300       | 1,500     |
| LESS 5% OF PROJECTED REVENUES | 15,467   | 25,743    | 35,535    | 36,286    | 37,276    | 38,156    | 172,997   |
| NET AVAILABLE                 | 810,417  | 1,299,243 | 1,974,107 | 2,663,243 | 3,371,194 | 4,095,857 | 4,095,857 |

**PROJECTS REQUEST AT BUDGET:**

2E+05 *Wa-Kehatchee CP*

|                |         |           |           |           |           |           |           |
|----------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|
| TOTAL PROJECTS | 0       | 0         | 0         | 0         | 0         | 0         | 0         |
| RESERVES       | 810,417 | 1,299,243 | 1,974,107 | 2,663,243 | 3,371,194 | 4,095,857 | 4,095,857 |

| <b>DIST. 54 - GATEWAY</b>     | Current  |          |          |          |          |          | 5 YEAR  |
|-------------------------------|----------|----------|----------|----------|----------|----------|---------|
|                               | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | TOTAL   |
| IMPACT FEES                   | 25,553   | 40,377   | 55,692   | 56,806   | 57,942   | 59,101   | 269,918 |
| INTEREST                      | 200      | 625      | 825      | 1,025    | 1,800    | 2,300    | 6,575   |
| INTEREST - CONSTRUCTION FUND  | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
| FUND BAL.                     | 67,912   | 92,088   | 130,740  | 184,131  | 238,770  | 295,225  | 92,088  |
| REV. TOTAL                    | 93,665   | 133,090  | 187,257  | 241,962  | 298,512  | 356,626  | 368,581 |
| <b>LESS:</b>                  |          |          |          |          |          |          |         |
| REFUND PRIOR YEAR EXPENSE     | 300      | 300      | 300      | 300      | 300      | 300      | 1,500   |
| LESS 5% OF PROJECTED REVENUES | 1,277    | 2,050    | 2,826    | 2,892    | 2,987    | 3,070    | 13,825  |
| NET AVAILABLE                 | 92,088   | 130,740  | 184,131  | 238,770  | 295,225  | 353,256  | 353,256 |

**PROJECTS REQUEST AT BUDGET:**

|                |        |         |         |         |         |         |         |
|----------------|--------|---------|---------|---------|---------|---------|---------|
| TOTAL PROJECTS | 0      | 0       | 0       | 0       | 0       | 0       | 0       |
| RESERVES       | 92,088 | 130,740 | 184,131 | 238,770 | 295,225 | 353,256 | 353,256 |

**COMMUNITY PARK IMPACT FEE DISTRICTS**

| <b>DIST. 55 - SANIBEL</b>    | Current<br>FY 16/17 |          |          |          |          |          | 5 YEAR |
|------------------------------|---------------------|----------|----------|----------|----------|----------|--------|
|                              |                     | FY 17/18 | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | TOTAL  |
| IMPACT FEES                  | 500                 | 500      | 510      | 520      | 531      | 541      | 2,602  |
| INTEREST                     | 2                   | 0        | 0        | 0        | 0        |          | 0      |
| INTEREST - CONSTRUCTION FUND | 0                   | 0        | 0        | 0        | 0        | 0        | 0      |
| FUND BAL.                    | 0                   | 477      | 952      | 1,437    | 1,931    | 2,435    | 477    |
| REV. TOTAL                   | 502                 | 977      | 1,462    | 1,957    | 2,461    | 2,976    | 3,079  |

**LESS:**

|                               |     |     |       |       |       |       |       |
|-------------------------------|-----|-----|-------|-------|-------|-------|-------|
| LESS 5% OF PROJECTED REVENUES | 25  | 25  | 26    | 26    | 27    | 27    | 130   |
| NET AVAILABLE                 | 477 | 952 | 1,437 | 1,931 | 2,435 | 2,949 | 2,949 |

**PROJECTS REQUEST AT BUDGET:**

|                |     |     |       |       |       |       |       |
|----------------|-----|-----|-------|-------|-------|-------|-------|
| TOTAL PROJECTS | 0   | 0   | 0     | 0     | 0     | 0     | 0     |
| RESERVES       | 477 | 952 | 1,437 | 1,931 | 2,435 | 2,949 | 2,949 |

| <b>TOTALS FOR COMMUNITY PARKS</b>  | Current<br>FY 16/17 | FY 17/18  | FY 18/19  | FY 19/20  | FY 20/21  | FY 21/22   | 5 YEAR<br>TOTAL |
|------------------------------------|---------------------|-----------|-----------|-----------|-----------|------------|-----------------|
| TOTAL IMPACT FEES                  | 474,442             | 777,749   | 1,069,518 | 1,090,908 | 1,112,727 | 1,134,981  | 5,185,883       |
| TOTAL INTEREST                     | 13,830              | 24,150    | 28,540    | 32,280    | 42,945    | 48,665     | 176,580         |
| TOTAL INTEREST - CONSTRUCTION FUND | 1,075               | 35        | 35        | 35        | 35        | 30         | 170             |
| Misc SHIP (This FY only)           | 0                   | 0         | 0         | 0         | 0         | 0          | 0               |
| TOTAL FUND BAL.                    | 6,377,406           | 4,997,269 | 5,754,249 | 6,792,900 | 7,855,452 | 8,948,882  | 4,997,269       |
| TOTAL REVENUES                     | 6,866,753           | 5,799,203 | 6,852,342 | 7,916,123 | 9,011,158 | 10,132,558 | 10,359,902      |

**LESS:**

|                                     |           |           |           |           |           |            |            |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| REFUND PRIOR YEAR                   | 5,800     | 5,600     | 5,300     | 5,300     | 5,300     | 5,300      | 26,800     |
| TOTAL LESS 5% OF PROJECTED REVENUES | 23,727    | 39,354    | 54,142    | 55,372    | 56,976    | 58,389     | 264,233    |
| TOTAL NET AVAILABLE                 | 6,837,226 | 5,754,249 | 6,792,900 | 7,855,452 | 8,948,882 | 10,068,869 | 10,068,869 |

**TOTAL PROJECTS INCLUDED IN BUDGET**

|   |           |           |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 201865 <i>Lehigh Acquisition &amp; Park Imp</i> | 1,766,104 | -         | -         | -         | -         | -         | 0         |
| 202146 <i>Brooks Park Master Plan Imps</i>      | 53,856    | -         | -         | -         | -         | -         | 0         |
| 201873 <i>Wa-Kehatchee CP</i>                   | -         | -         | -         | -         | -         | 300,000   | 300,000   |
| 201798 <i>Phillips Park</i>                     | 19,997    | 0         | 0         | 0         | 0         | 0         | 0         |
| <i>Playground Equipment</i>                     |           | 0         | 0         | 0         | 0         | 0         | 0         |
| TOTAL PROJECTS                                  | 1,839,957 | 0         | 0         | 0         | 0         | 300,000   | 300,000   |
| RESERVES  | 4,997,269 | 5,754,249 | 6,792,900 | 7,855,452 | 8,948,882 | 9,768,869 | 9,768,869 |

**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  | FY 21/22  | TOTAL     |
| IMPACT FEES                                | 589,437   | 968,644   | 1,336,062 | 1,362,783 | 1,390,039 | 1,417,840 | 6,475,368 |
| INTEREST                                   | 1,000     | 9,250     | 18,500    | 25,000    | 30,000    | 40,000    | 122,750   |
| INTEREST - CONSTRUCTION FUND               | 40        | 0         | 0         | 0         | 0         | 0         | 0         |
| Misc SHIP (This fy only)                   |           |           |           |           |           |           | 0         |
| FUND BAL.                                  | 2,135,990 | 1,896,410 | 2,724,104 | 3,478,466 | 4,866,049 | 6,285,888 | 1,896,410 |
| REV. TOTAL                                 | 2,726,467 | 2,874,304 | 4,078,666 | 4,866,249 | 6,286,088 | 7,743,728 | 8,494,528 |
| <b>LESS:</b>                               |           |           |           |           |           |           |           |
| REFUND PRIOR YEAR EXPENSES                 | 500       | 200       | 200       | 200       | 200       | 200       | 1,000     |
| LESS 5% OF PROJECTED REVENUES              | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| NET AVAILABLE                              | 2,725,967 | 2,874,104 | 4,078,466 | 4,866,049 | 6,285,888 | 7,743,528 | 8,493,528 |
| <b>PROJECTS REQUEST AT BUDGET:</b>         |           |           |           |           |           |           |           |
| 202153 <i>Caloosahatchee Pk Maint Bldg</i> | 497,310   | 0         | 0         | 0         | 0         | 0         | 0         |
| 209265 <i>Lakes Park Botanic Garden</i>    |           |           |           |           |           |           | 0         |
| 209266 <i>Terry Park Maint Bldg</i>        | 42,000    |           |           |           |           |           |           |
| 202154 <i>Greenways</i>                    | 290,247   | 150,000   | 600,000   | 0         | 0         | 0         | 750,000   |
| TOTAL PROJECTS                             | 829,557   | 150,000   | 600,000   | 0         | 0         | 0         | 750,000   |
| RESERVES                                   | 1,896,410 | 2,724,104 | 3,478,466 | 4,866,049 | 6,285,888 | 7,743,528 | 7,743,528 |

**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 | FY 21/22 | TOTAL  |
| IMPACT FEES                                 | 1,000    | 1,122    | 1,144    | 1,167    | 1,191    | 1,214    | 5,839  |
| INTEREST                                    | 115      | 400      | 450      | 550      | 750      | 950      | 3,100  |
| INTEREST - CONSTRUCTION FUND                | 100      | 0        | 0        | 0        | 0        | 0        | 0      |
| Misc SHIP (This FY only)                    |          |          |          |          |          |          | 0      |
| FUND BAL.                                   | 168,484  | 37,422   | 38,668   | 39,983   | 41,414   | 43,058   | 37,422 |
| REV. TOTAL                                  | 169,699  | 38,944   | 40,262   | 41,700   | 43,355   | 45,222   | 46,361 |
| <b>LESS:</b>                                |          |          |          |          |          |          |        |
| REFUND PRIOR YEAR EXPENSES                  | 0        | 200      | 200      | 200      | 200      | 200      | 1,000  |
| LESS 5% OF PROJECTED REVENUES               | 59       | 76       | 80       | 86       | 97       | 108      | 447    |
| NET AVAILABLE                               | 169,640  | 38,668   | 39,983   | 41,414   | 43,058   | 44,914   | 44,914 |
| <b>PROJECTS:</b>                            |          |          |          |          |          |          |        |
| 206002 <i>Bicycle/Pedestrian Facilities</i> | 132,218  |          | 0        | 0        | 0        | 0        | 0      |
| TOTAL PROJECTS                              | 132,218  | 0        | 0        | 0        | 0        | 0        | 0      |
| RESERVES                                    | 37,422   | 38,668   | 39,983   | 41,414   | 43,058   | 44,914   | 44,914 |

| <b>DIST. 22--NORTH DISTRICT</b>             | Current   |           |           |           |           |           | 5 YEAR    |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|   | FY 16/17  | FY 17/18  | FY 18/19  | FY 19/20  | FY 20/21  | FY 21/22  | TOTAL     |
| IMPACT FEES                                 | 591,237   | 971,603   | 1,340,142 | 1,366,945 | 1,394,284 | 1,422,169 | 6,495,143 |
| INTEREST                                    | 4,000     | 9,000     | 9,000     | 9,000     | 12,000    | 18,000    | 57,000    |
| INTEREST - CONSTRUCTION FUND                | 2,000     | 100       | 100       | 0         | 0         | 0         | 200       |
| Misc SHIP (This FY only)                    |           |           |           |           |           |           |           |
| FUND BAL.                                   | 6,074,797 | 1,232,729 | 1,147,402 | 1,127,187 | 2,362,470 | 3,294,724 | 1,232,729 |
| REV. TOTAL                                  | 6,672,034 | 2,213,432 | 2,496,644 | 2,503,132 | 3,768,754 | 4,734,893 | 7,785,072 |
| <b>LESS:</b>                                |           |           |           |           |           |           |           |
| REFUND PRIOR YEAR EXPENSES                  | 2,000     | 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    | 72,008    | 327,607   |
| NET AVAILABLE                               | 6,640,473 | 2,162,402 | 2,427,187 | 2,432,334 | 3,696,440 | 4,660,885 | 7,447,465 |
| <b>PROJECTS:</b>                            |           |           |           |           |           |           |           |
| 204088 <i>Burnt Store 4L/78 Van Buren</i>   | 2,866,528 |           | 1,300,000 |           |           |           | 1,300,000 |
| 205904 <i>Matlacha Bridge Rep</i>           |           |           |           |           |           |           |           |
| 200611 <i>Kismet/Littleton Realignment</i>  | 930,000   | 1,015,000 |           |           |           |           | 1,015,000 |
| 206002 <i>Bicycle/Pedestrian Facilities</i> | 1,611,216 |           |           | 69,864    | 401,716   |           | 471,580   |
| TOTAL PROJECTS                              | 5,407,744 | 1,015,000 | 1,300,000 | 69,864    | 401,716   | 0         | 2,786,580 |
| RESERVES                                    | 1,232,729 | 1,147,402 | 1,127,187 | 2,362,470 | 3,294,724 | 4,660,885 | 4,660,885 |

**ROADS IMPACT FEE DISTRICT**

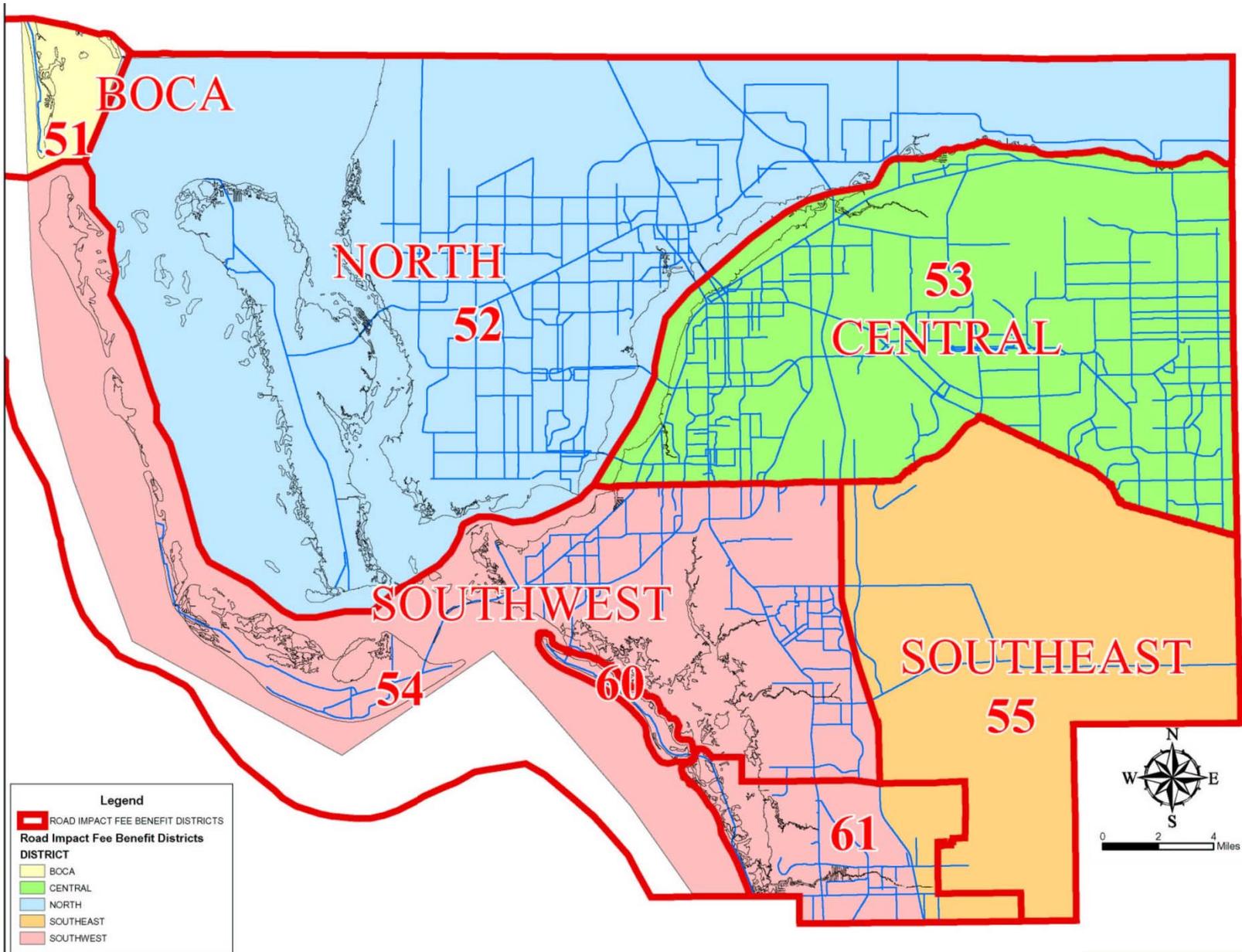
|  | Current<br>FY 16/17 | FY 17/18         | FY 18/19         | FY 19/20         | FY 20/21         | FY 21/22         | 5 YEAR<br>TOTAL   |
|--|---------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>DIST. 23--CENTRAL DISTRICT</b>            |                     |                  |                  |                  |                  |                  |                   |
| IMPACT FEES                                  | 781,067             | 1,278,478        | 1,763,417        | 1,798,685        | 1,834,659        | 1,871,352        | 8,546,592         |
| INTEREST                                     | 4,000               | 9,000            | 9,000            | 12,000           | 9,000            | 14,000           | 53,000            |
| INTEREST - CONSTRUCTION FUND                 | 10,000              | 350              | 350              | 350              | 200              | 0                | 1,250             |
| Misc SHIP (This FY only)                     | 0                   |                  |                  |                  |                  |                  |                   |
| City of FT Myers Rev Palomino Lane           | 0                   |                  |                  |                  |                  |                  |                   |
| FUND BAL.                                    | 11,513,517          | 2,447,645        | 1,170,899        | 2,201,919        | 1,581,831        | 2,902,111        | 2,447,645         |
| <b>REV. TOTAL</b>                            | <b>12,308,584</b>   | <b>3,735,473</b> | <b>2,943,666</b> | <b>4,012,955</b> | <b>3,425,690</b> | <b>4,787,464</b> | <b>11,048,487</b> |
| <b>LESS:</b>                                 |                     |                  |                  |                  |                  |                  |                   |
| REFUND PRIOR YEAR EXPENSES                   | 500                 | 200              | 200              | 200              | 200              | 200              | 1,000             |
| LESS 5% OF PROJECTED REVENUES                | 39,053              | 64,374           | 88,621           | 90,534           | 92,183           | 94,268           | 429,980           |
| <b>NET AVAILABLE</b>                         | <b>12,269,031</b>   | <b>3,670,899</b> | <b>2,854,845</b> | <b>3,922,220</b> | <b>3,333,307</b> | <b>4,692,996</b> | <b>10,617,507</b> |
| <b>PROJECTS:</b>                             |                     |                  |                  |                  |                  |                  |                   |
| 209249 <i>Colonial Alternatives Analysis</i> | 0                   | 350,000          | 0                | 0                | 0                | 0                | 350,000           |
| 204072 <i>Ortiz Ave MLK to Lockett</i>       | 599,794             | 0                | 0                | 0                | 0                | 0                | 0                 |
| 204100 <i>North Airport Rd Ext West</i>      | 845,977             | 0                | 0                | 0                | 0                | 0                | 0                 |
| 204604 <i>Six Mile Cypress Pkwy 4 laning</i> | 0                   | 0                | 0                | 0                | 0                | 0                | 0                 |
| 205056 <i>Ortiz Ave/SR 80 Lockett</i>        | 3,134,703           | 0                | 0                | 0                | 0                | 0                | 0                 |
| 205063 <i>Homestead 4L/Sunrise-Alabama</i>   | 5,161,233           | 0                | 0                | 0                | 0                | 0                | 0                 |
| 205081 <i>Palomino Lane Imp</i>              | 39,804              |                  | 0                | 0                | 0                | 0                | 0                 |
| 200613 <i>Ortiz 4L/Colonial -MLK</i>         | 0                   | 1,800,000        | 0                | 0                | 0                | 0                | 1,800,000         |
| 204053 <i>Three Oaks Extension North</i>     |                     |                  |                  | 1,300,000        | 0                | 0                | 1,300,000         |
| 206002 <i>Bicycle/Pedestrian Facilities</i>  | 39,875              | 350,000          | 652,926          | 1,040,389        | 431,196          | 0                | 2,474,511         |
| <b>TOTAL PROJECTS</b>                        | <b>9,821,386</b>    | <b>2,500,000</b> | <b>652,926</b>   | <b>2,340,389</b> | <b>431,196</b>   | <b>0</b>         | <b>5,924,511</b>  |
| <b>RESERVES</b>                              | <b>2,447,645</b>    | <b>1,170,899</b> | <b>2,201,919</b> | <b>1,581,831</b> | <b>2,902,111</b> | <b>4,692,996</b> | <b>4,692,996</b>  |

**ROADS IMPACT FEE DISTRICT**

| <b>DIST. 24--SOUTHWEST DISTRICT</b>         | Current   |           |           |           |           |           | 5 YEAR     |
|---|-----------|-----------|-----------|-----------|-----------|-----------|------------|
|   | FY 16/17  | FY 17/18  | FY 18/19  | FY 19/20  | FY 20/21  | FY 21/22  | TOTAL      |
| IMPACT FEES                                 | 948,549   | 1,558,785 | 2,150,048 | 2,193,049 | 2,236,910 | 2,281,648 | 10,420,440 |
| INTEREST                                    | 8,000     | 17,000    | 25,000    | 35,000    | 6,000     | 9,000     | 92,000     |
| INTEREST - CONSTRUCTION FUND                | 500       | 500       | 0         | 0         | 0         | 0         | 500        |
| Misc SHIP (This FY only)                    | 0         |           |           |           |           |           | 0          |
| FUND BAL.                                   | 3,795,969 | 3,555,179 | 4,531,264 | 6,662,945 | 1,690,794 | 3,607,147 | 3,555,179  |
| REV. TOTAL                                  | 4,753,018 | 5,131,464 | 6,706,312 | 8,890,994 | 3,933,704 | 5,897,795 | 14,068,119 |
| <b>LESS:</b>                                |           |           |           |           |           |           |            |
| REFUND PRIOR YEAR EXPENSES                  | 500       | 200       | 200       | 200       | 200       | 200       | 1,000      |
| LESS 5% OF PROJECTED REVENUES               | 47,427    |           |           |           |           |           | 0          |
| NET AVAILABLE                               | 4,705,091 | 5,131,264 | 6,706,112 | 8,890,794 | 3,933,504 | 5,897,595 | 14,067,119 |
| <b>PROJECTS:</b>                            |           |           |           |           |           |           |            |
| 205067 <i>Estero Blvd. - Phase I</i>        | 600,000   | 600,000   |           |           |           |           | 600,000    |
| 204053 <i>Three Oaks Extension North</i>    | 0         | 0         | 0         | 7,200,000 | 0         | 0         | 7,200,000  |
| 206002 <i>Bicycle/Pedestrian Facilities</i> | 549,912   |           | 43,167    |           | 326,357   |           | 369,524    |
| TOTAL PROJECTS                              | 1,149,912 | 600,000   | 43,167    | 7,200,000 | 326,357   | 0         | 8,169,524  |
| RESERVES                                    | 3,555,179 | 4,531,264 | 6,662,945 | 1,690,794 | 3,607,147 | 5,897,595 | 5,897,595  |

| <b>DIST. 25--SOUTHEAST DISTRICT</b>             | Current   |          |           |           |           |           | 5 YEAR    |
|---|-----------|----------|-----------|-----------|-----------|-----------|-----------|
|   | FY 16/17  | FY 17/18 | FY 18/19  | FY 19/20  | FY 20/21  | FY 21/22  | TOTAL     |
| IMPACT FEES                                     | 554,000   | 911,000  | 1,282,000 | 1,307,640 | 1,333,793 | 1,360,469 | 6,194,901 |
| INTEREST  | 500       | 4,500    | 100       | 100       | 100       | 0         | 4,800     |
| INTEREST - CONSTRUCTION FUND                    | 60        | 0        | 0         | 0         | 0         | 0         | 0         |
| Misc SHIP (This FY only)                        |           |          |           |           |           |           | 0         |
| FUND BAL.                                       | 686,837   | -535,429 | 334,096   | 1,551,891 | 513,749   | 1,552,071 | -535,429  |
| REV. TOTAL                                      | 1,241,397 | 380,071  | 1,616,196 | 2,859,631 | 1,847,642 | 2,912,540 | 5,664,272 |
| <b>LESS:</b>                                    |           |          |           |           |           |           |           |
| REFUND PRIOR YEAR EXPENSES                      | 0         | 200      | 200       | 200       | 200       | 200       | 1,000     |
| LESS 5% OF PROJECTED REVENUES                   | 0         | 45,775   | 64,105    | 65,387    | 66,695    | 68,023    | 309,985   |
| NET AVAILABLE                                   | 1,241,397 | 334,096  | 1,551,891 | 2,794,044 | 1,780,747 | 2,844,316 | 5,353,287 |
| <b>PROJECTS:</b>                                |           |          |           |           |           |           |           |
| 205075 <i>Alico Road 4L-Ben Hill-Airport Rd</i> | 1,776,826 |          |           |           |           |           | 0         |
| 209245 <i>Alico Road Connector</i>              |           |          |           | 2,240,868 |           |           | 2,240,868 |
| 206002 <i>Bicycle/Pedestrian Facilities</i>     |           |          |           | 39,427    | 228,676   |           | 268,103   |
| TOTAL PROJECTS                                  | 1,776,826 | 0        | 0         | 2,280,295 | 228,676   | 0         | 2,508,971 |
| RESERVES  | -535,429  | 334,096  | 1,551,891 | 513,749   | 1,552,071 | 2,844,316 | 2,844,316 |

| TOTAL ROAD IMPACT FEE DISTRICT                 | Current    |            |            |            |            |            | 5 YEAR     |
|--|------------|------------|------------|------------|------------|------------|------------|
|  | FY 16/17   | FY 17/18   | FY 18/19   | FY 19/20   | FY 20/21   | FY 21/22   | TOTAL      |
| IMPACT FEES                                    | 2,875,853  | 4,720,988  | 6,536,751  | 6,667,486  | 6,800,836  | 6,936,853  | 31,662,915 |
| INTEREST                                       | 16,615     | 39,900     | 43,550     | 56,650     | 27,850     | 41,950     | 209,900    |
| INTEREST - CONSTRUCTION FUND                   | 12,660     | 950        | 450        | 350        | 200        | 0          | 1,950      |
| Misc SHIP (This FY only)                       | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| FUND BAL.                                      | 22,239,604 | 6,737,546  | 7,222,329  | 11,583,925 | 6,190,259  | 11,399,111 | 6,737,546  |
| CONTRIBUTION                                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| REV. TOTAL                                     | 25,144,732 | 11,499,384 | 13,803,080 | 18,308,411 | 13,019,145 | 18,377,914 | 38,612,311 |
| <b>LESS:</b>                                   |            |            |            |            |            |            |            |
| REFUND PRIOR YEAR EXPENSES                     | 500        | 200        | 200        | 200        | 200        | 200        | 1,000      |
| LESS 5% OF PROJECTED REVENUES                  | 116,100    | 159,255    | 220,263    | 224,804    | 229,289    | 234,408    | 1,068,019  |
| NET AVAILABLE                                  | 25,028,132 | 11,339,929 | 13,582,618 | 18,083,407 | 12,789,656 | 18,143,306 | 37,543,292 |
| <b>PROJECTS:</b>                               |            |            |            |            |            |            |            |
| 206002 <i>Bicycle/Pedestrian Facilities 21</i> | 132,218    | 0          | 0          | 0          | 0          | 0          | 0          |
| 200611 <i>Kismet/Littleton Realignment</i>     | 930,000    | 1,015,000  | 0          | 0          | 0          | 0          | 1,015,000  |
| 204072 <i>Ortiz Ave MLK to Luckett</i>         | 599,794    | 0          | 0          | 0          | 0          | 0          | 0          |
| 204088 <i>Burnt Store 4L/Van Buren</i>         | 2,866,528  | 0          | 1,300,000  | 0          | 0          | 0          | 1,300,000  |
| 204604 <i>Six Mile Cypress Pkwy 4 Laning</i>   | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 205056 <i>Ortiz Ave/SR 80 Luckett</i>          | 3,134,703  | 0          | 0          | 0          | 0          | 0          | 0          |
| 205081 <i>Palomino Lane Imp</i>                | 39,804     | 0          | 0          | 0          | 0          | 0          | 0          |
| 206002 <i>Bicycle/Pedestrian Facilities 22</i> | 1,611,216  | 0          | 0          | 69,864     | 401,716    | 0          | 471,580    |
| 200613 <i>Ortiz 4L/Colonial -MLK</i>           | 0          | 1,800,000  | 0          | 0          | 0          | 0          | 1,800,000  |
| 204100 <i>North Airport Rd Ext West</i>        | 845,977    | 0          | 0          | 0          | 0          | 0          | 0          |
| 205063 <i>Homestead 4L/Sunrise-Alabama</i>     | 5,161,233  | 0          | 0          | 0          | 0          | 0          | 0          |
| 206002 <i>Bicycle/Pedestrian Facilities 23</i> | 39,875     | 350,000    | 652,926    | 1,040,389  | 431,196    | 0          | 2,474,511  |
| 209249 <i>Colonial Alternatives Analysis</i>   | 0          | 350,000    | 0          | 0          | 0          | 0          | 350,000    |
| 204053 <i>Three Oaks Extension North</i>       | 0          | 0          | 0          | 8,500,000  | 0          | 0          | 8,500,000  |
| 205067 <i>Estero Blvd - Phase I</i>            | 600,000    | 600,000    |            |            |            |            | 600,000    |
| 206002 <i>Bicycle/Pedestrian Facilities 24</i> | 549,912    |            | 43,167     |            | 326,357    |            | 369,524    |
| 205075 <i>Alico Rd 4L-Ben Hill-Airport Rd</i>  | 1,776,826  | 0          | 0          | 0          | 0          | 0          | 0          |
| 209245 <i>Alico Road Connector</i>             | 0          | 0          | 0          | 2,240,868  | 0          | 0          | 2,240,868  |
| 206002 <i>Bicycle/Pedestrian Facilities 25</i> | 0          | 0          | 0          | 39,427     | 228,676    | 0          | 268,103    |
| TOTAL PROJECTS                                 | 18,288,086 | 4,115,000  | 1,996,093  | 11,890,548 | 1,387,945  | 0          | 19,389,586 |
| RESERVES                                       | 6,737,546  | 7,222,329  | 11,583,925 | 6,190,259  | 11,399,111 | 18,140,706 | 18,140,706 |



# 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.

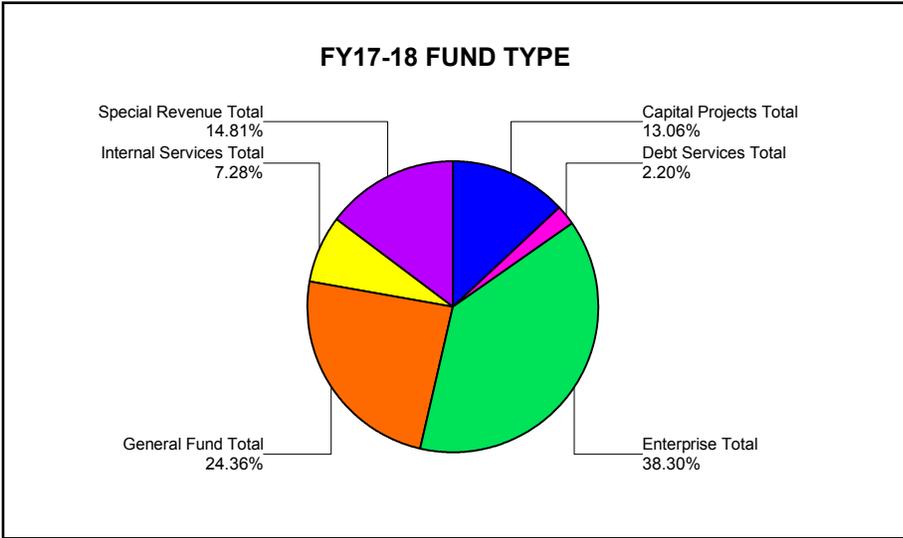
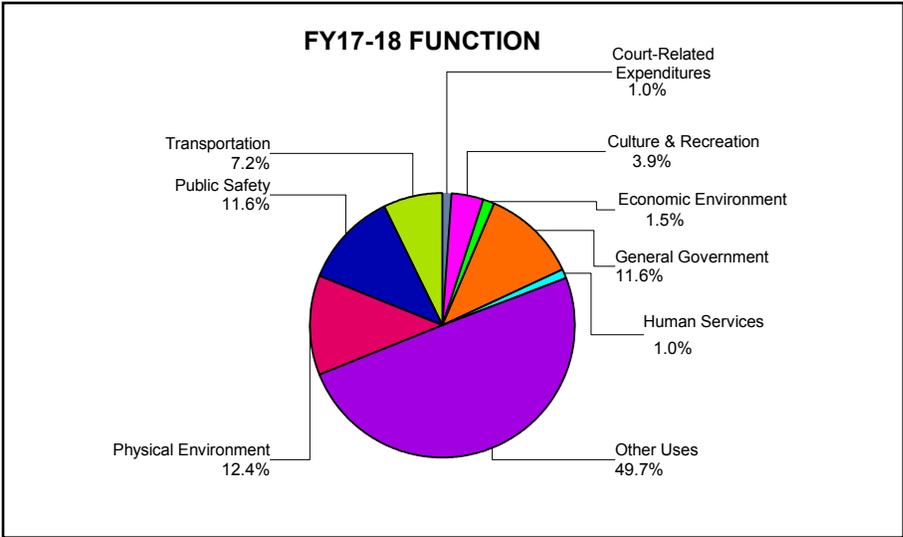
## COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA  
2017 - 2018

| FUNCTION                   | 2015 - 2016<br><u>ACTUAL</u>   | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|----------------------------|--------------------------------|---|---|
| General Government         | \$ 229,275,054                 | \$ 256,790,192                            | \$ 271,484,844                          |
| Public Safety              | \$ 229,489,951                 | \$ 235,855,882                            | \$ 245,922,888                          |
| Physical Environment       | \$ 213,700,795                 | \$ 240,187,613                            | \$ 261,699,171                          |
| Transportation             | \$ 100,689,742                 | \$ 106,989,574                            | \$ 152,341,040                          |
| Economic Environment       | \$ 27,378,697                  | \$ 30,796,750                             | \$ 31,620,124                           |
| Human Services             | \$ 21,061,049                  | \$ 21,216,134                             | \$ 20,850,484                           |
| Culture & Recreation       | \$ 70,923,684                  | \$ 72,098,053                             | \$ 83,211,865                           |
| Other Uses                 | \$ 484,513,468                 | \$ 336,349,151                            | \$ 1,049,908,970                        |
| Other Non-Operating        | \$ 14,817,475                  | \$ 14,245,273                             | \$ 13,561,731                           |
| Court-Related Expenditures | \$ 6,213,973                   | \$ 6,308,673                              | \$ 6,849,534                            |
| Circuit Court- Criminal    | \$ 2,223,207                   | \$ 2,314,776                              | \$ 2,404,083                            |
| Circuit Court - Family     | \$ 1,457,204                   | \$ 1,541,914                              | \$ 1,681,897                            |
| Circuit Court - Juvenile   | \$ 2,397,152                   | \$ 2,111,997                              | \$ 2,279,325                            |
| Circuit Court - Probate    | \$ 233,444                     | \$ 235,888                                | \$ 241,488                              |
| Courts General Operations  | \$ 4,270,460                   | \$ 4,654,309                              | \$ 5,351,849                            |
| County Courts - Criminal   | \$ 1,974,656                   | \$ 2,004,602                              | \$ 2,066,569                            |
| <b>GRAND TOTAL</b>         | <b><u>\$ 1,410,620,011</u></b> | <b><u>\$ 1,333,700,781</u></b>            | <b><u>\$ 2,151,475,862</u></b>          |

| FUNCTION BY FUND TYPE | <u>ACTUAL</u>                  | UNAUDITED<br><u>ACTUAL</u>     | ADOPTED<br><u>BUDGET</u>       |
|-----------------------|--------------------------------|--------------------------------|--------------------------------|
| General Fund          | \$ 401,906,081                 | \$ 426,078,001                 | \$ 524,120,748                 |
| Special Revenue Fund  | \$ 199,640,662                 | \$ 217,842,336                 | \$ 318,563,683                 |
| Debt Service Fund     | \$ 28,109,065                  | \$ 36,864,659                  | \$ 47,234,512                  |
| Capital Project Fund  | \$ 46,232,034                  | \$ 80,775,616                  | \$ 280,911,691                 |
| Enterprise Fund       | \$ 631,225,163                 | \$ 454,772,107                 | \$ 824,025,589                 |
| Internal Service Fund | \$ 103,507,006                 | \$ 117,368,062                 | \$ 156,619,639                 |
| <b>GRAND TOTAL</b>    | <b><u>\$ 1,410,620,011</u></b> | <b><u>\$ 1,333,700,781</u></b> | <b><u>\$ 2,151,475,862</u></b> |

# COUNTY BUDGET BY FUNCTION



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

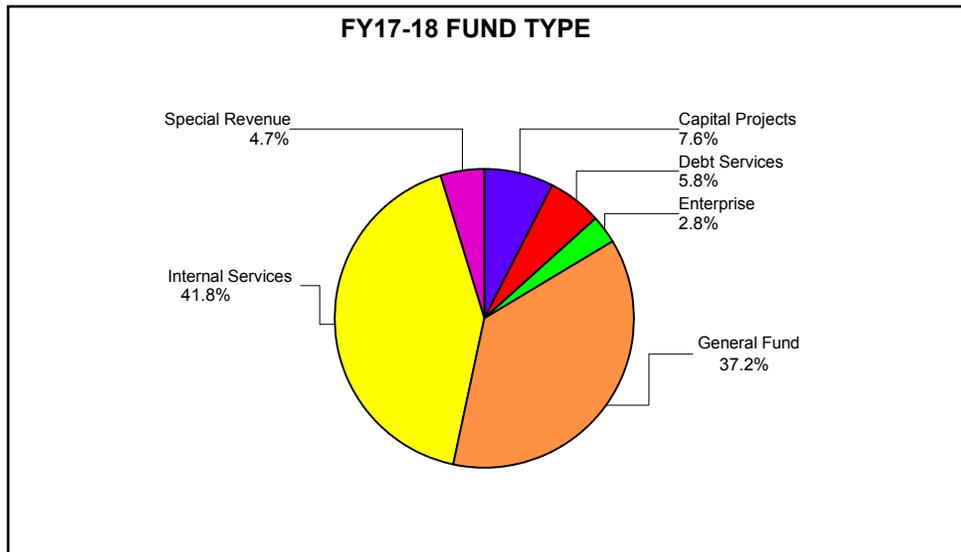
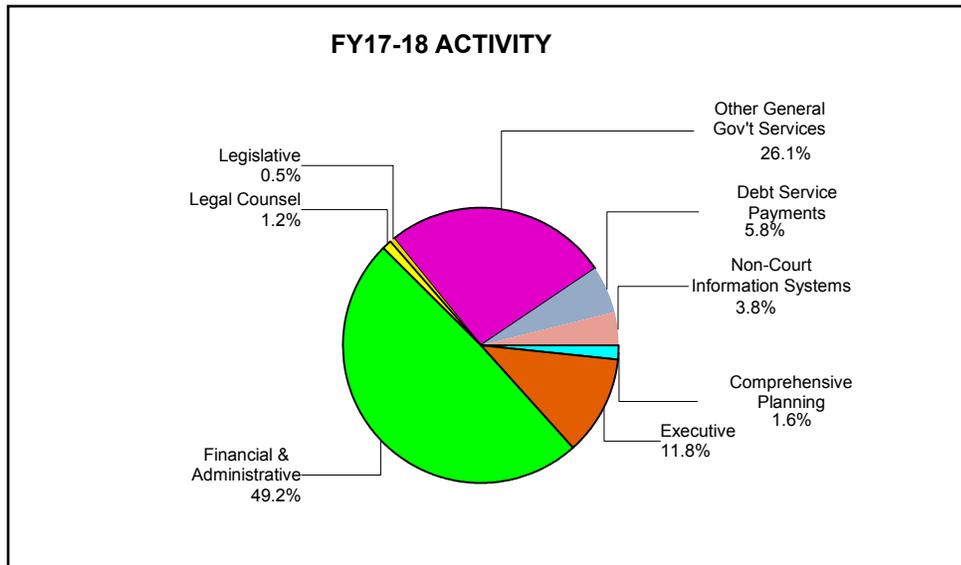
# GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|------------------------------------|------------------------------|---|---|
| Legislative                        | \$ 1,407,494                 | \$ 1,408,100                              | \$ 1,475,748                            |
| Legal Counsel                      | \$ 2,963,936                 | \$ 3,005,634                              | \$ 3,240,854                            |
| Executive                          | \$ 29,599,392                | \$ 30,888,179                             | \$ 31,992,383                           |
| Financial & Administrative         | \$ 123,237,369               | \$ 134,596,034                            | \$ 133,534,521                          |
| Comprehensive Planning             | \$ 3,970,778                 | \$ 3,972,040                              | \$ 4,287,656                            |
| Non-Court Information Systems      | \$ 8,579,541                 | \$ 10,356,290                             | \$ 10,263,970                           |
| Debt Service Payments              | \$ 16,984,736                | \$ 25,703,086                             | \$ 15,744,553                           |
| Other General Gov't Services       | \$ 42,531,808                | \$ 46,860,829                             | \$ 70,945,159                           |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 229,275,054</u></b> | <b><u>\$ 256,790,192</u></b>              | <b><u>\$ 271,484,844</u></b>            |

| <u>EXPENDITURES BY FUND TYPE</u> | <u>ACTUAL</u>                | UNAUDITED<br><u>ACTUAL</u>   | ADOPTED<br><u>BUDGET</u>     |
|----------------------------------|------------------------------|------------------------------|------------------------------|
| General Fund                     | \$ 92,986,660                | \$ 99,764,891                | \$ 100,922,991               |
| Special Revenue Fund             | \$ 11,824,945                | \$ 13,078,087                | \$ 12,816,727                |
| Debt Service Fund                | \$ 16,984,736                | \$ 25,703,086                | \$ 15,744,553                |
| Capital Project Fund             | \$ 4,595,674                 | \$ 5,759,475                 | \$ 20,735,500                |
| Enterprise Fund                  | \$ 3,268,517                 | \$ 4,254,087                 | \$ 7,715,337                 |
| Internal Service Fund            | \$ 99,614,522                | \$ 108,230,566               | \$ 113,549,736               |
| <b>GRAND TOTAL</b>               | <b><u>\$ 229,275,054</u></b> | <b><u>\$ 256,790,192</u></b> | <b><u>\$ 271,484,844</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.



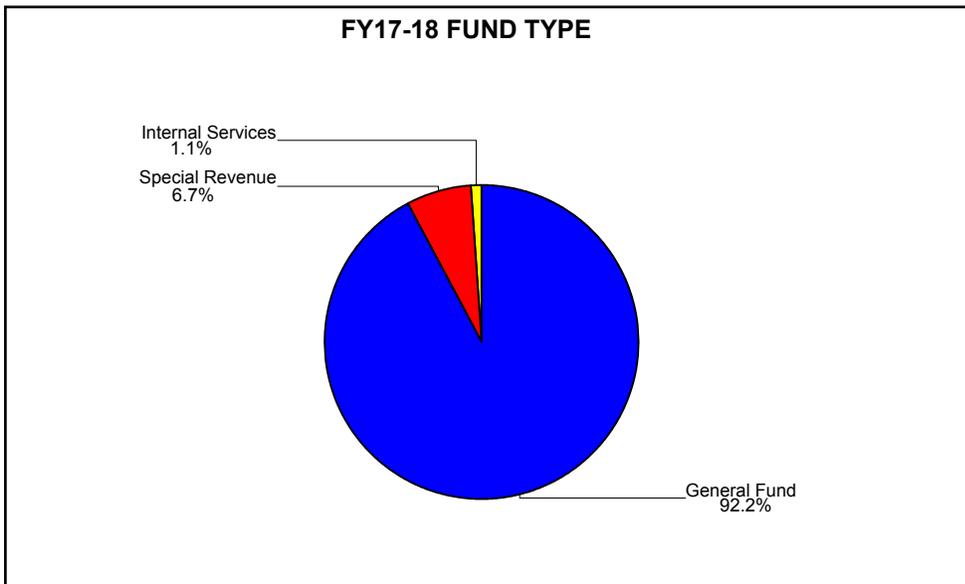
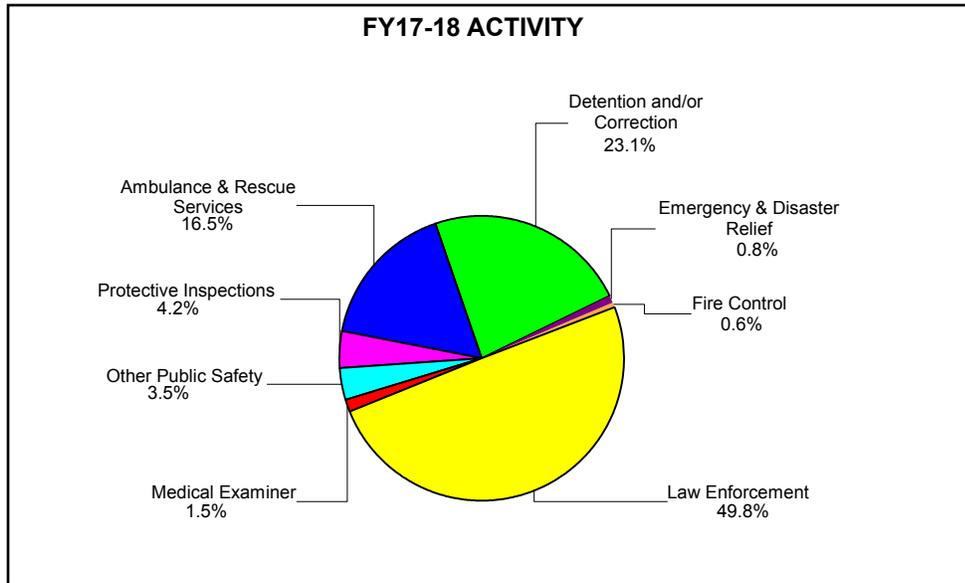
# PUBLIC SAFETY

LEE COUNTY - FLORIDA  
2017 - 2018

|                                    | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|------------------------------------|------------------------------|---|---|
| <u>DEPARTMENT/DIVISION/PROGRAM</u> |                              |   |   |
| Law Enforcement                    | \$ 116,467,324               | \$ 117,873,987                            | \$ 122,405,923                          |
| Fire Control                       | \$ 999,492                   | \$ 1,319,524                              | \$ 1,485,708                            |
| Ambulance & Rescue Services        | \$ 37,430,352                | \$ 39,345,608                             | \$ 40,654,110                           |
| Emergency & Disaster Relief        | \$ 2,009,179                 | \$ 2,156,960                              | \$ 1,962,456                            |
| Medical Examiner                   | \$ 3,342,991                 | \$ 3,627,280                              | \$ 3,657,614                            |
| Other Public Safety                | \$ 9,989,091                 | \$ 7,846,576                              | \$ 8,554,872                            |
| Protective Inspections             | \$ 8,590,588                 | \$ 9,220,426                              | \$ 10,307,485                           |
| Detention and/or Correction        | \$ 50,660,934                | \$ 54,465,521                             | \$ 56,894,720                           |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 229,489,951</u></b> | <b><u>\$ 235,855,882</u></b>              | <b><u>\$ 245,922,888</u></b>            |

|                                  | <u>ACTUAL</u>                | UNAUDITED<br><u>ACTUAL</u>   | ADOPTED<br><u>BUDGET</u>     |
|----------------------------------|------------------------------|------------------------------|------------------------------|
| <u>EXPENDITURES BY FUND TYPE</u> |                              |                              |                              |
| General Fund                     | \$ 210,669,355               | \$ 218,006,106               | \$ 226,793,678               |
| Special Revenue Fund             | \$ 16,148,309                | \$ 15,377,960                | \$ 16,472,721                |
| Internal Service Fund            | \$ 2,672,287                 | \$ 2,471,816                 | \$ 2,656,489                 |
| <b>GRAND TOTAL</b>               | <b><u>\$ 229,489,951</u></b> | <b><u>\$ 235,855,882</u></b> | <b><u>\$ 245,922,888</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.



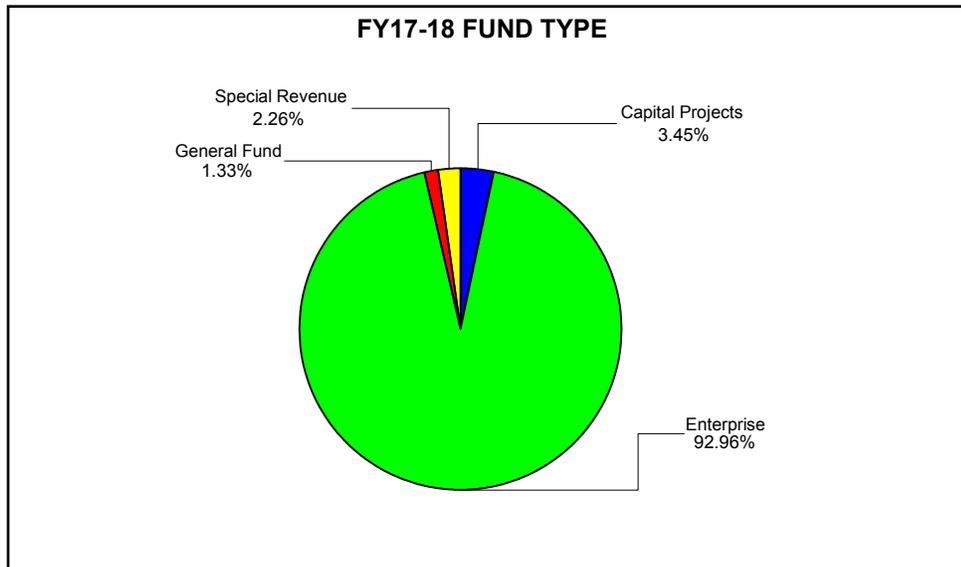
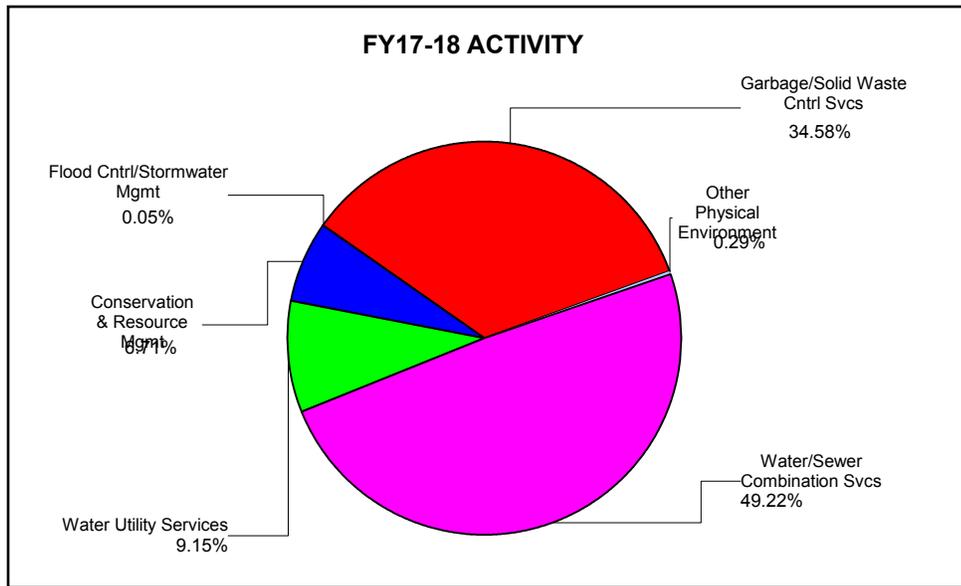
# PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA  
2017 - 2018

|                                    | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|------------------------------------|------------------------------|---|---|
| <u>DEPARTMENT/DIVISION/PROGRAM</u> |                              |   |   |
| Water Utility Services             | \$ 0                         | \$ 0                                      | \$ 23,952,687                           |
| Garbage/Solid Waste Cntrl Svcs     | \$ 80,694,577                | \$ 78,077,792                             | \$ 90,494,821                           |
| Water/Sewer Combination Svcs       | \$ 121,455,931               | \$ 149,610,141                            | \$ 128,817,761                          |
| Conservation & Resource Mgmt       | \$ 10,975,332                | \$ 11,867,617                             | \$ 17,551,248                           |
| Flood Cntrl/Stormwater Mgmt        | \$ 0                         | \$ 9,980                                  | \$ 135,000                              |
| Other Physical Environment         | \$ 574,955                   | \$ 622,083                                | \$ 747,654                              |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 213,700,795</u></b> | <b><u>\$ 240,187,613</u></b>              | <b><u>\$ 261,699,171</u></b>            |

|                                  | <u>ACTUAL</u>                | UNAUDITED<br><u>ACTUAL</u>   | ADOPTED<br><u>BUDGET</u>     |
|----------------------------------|------------------------------|------------------------------|------------------------------|
| <u>EXPENDITURES BY FUND TYPE</u> |                              |                              |                              |
| General Fund                     | \$ 5,187,033                 | \$ 4,466,493                 | \$ 3,490,548                 |
| Special Revenue Fund             | \$ 5,344,806                 | \$ 5,303,523                 | \$ 5,908,354                 |
| Capital Project Fund             | \$ 1,018,448                 | \$ 2,729,664                 | \$ 9,035,000                 |
| Enterprise Fund                  | \$ 202,150,508               | \$ 227,687,933               | \$ 243,265,269               |
| <b>GRAND TOTAL</b>               | <b><u>\$ 213,700,795</u></b> | <b><u>\$ 240,187,613</u></b> | <b><u>\$ 261,699,171</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.



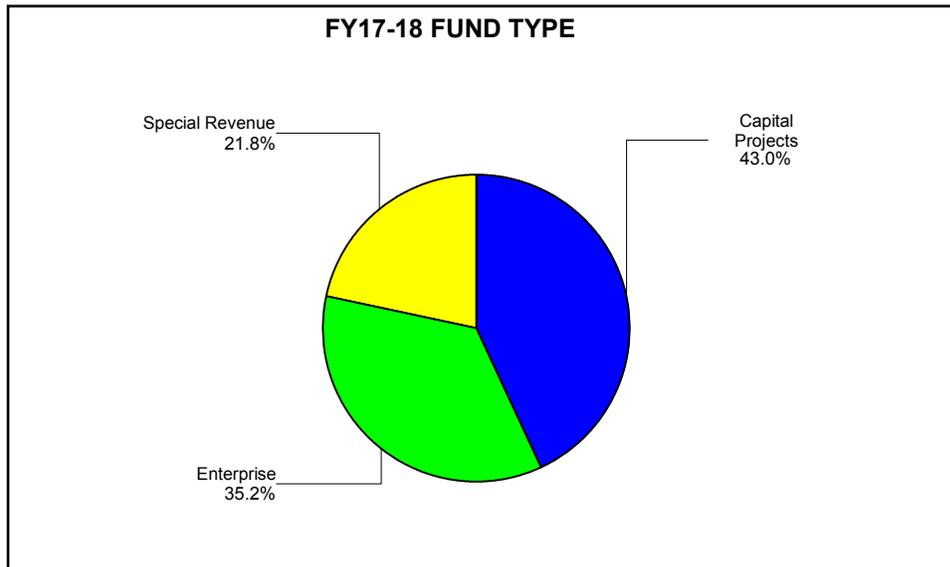
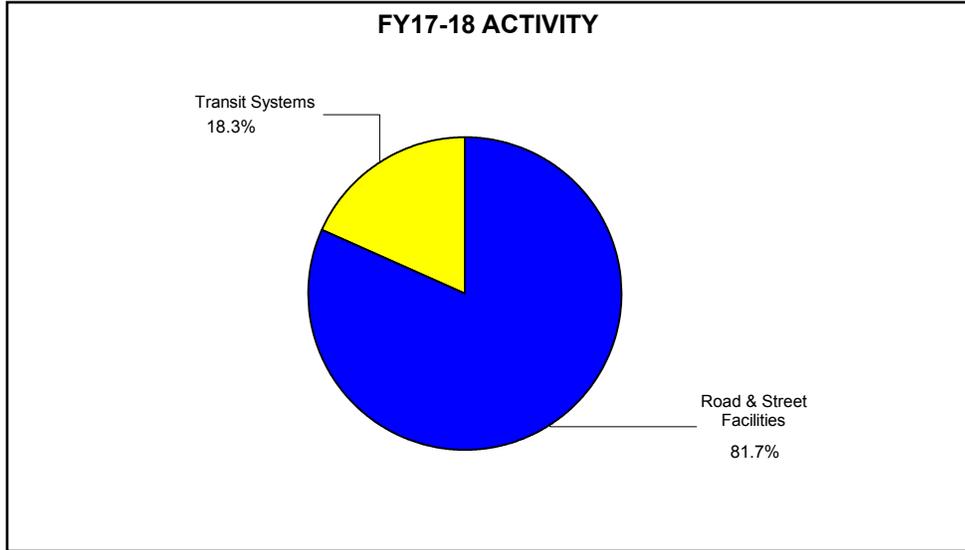
# TRANSPORTATION

LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|------------------------------------|------------------------------|---|---|
| Road & Street Facilities           | \$ 69,280,305                | \$ 81,395,729                             | \$ 124,484,331                          |
| Transit Systems                    | \$ 31,409,437                | \$ 25,593,845                             | \$ 27,856,709                           |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 100,689,742</u></b> | <b><u>\$ 106,989,574</u></b>              | <b><u>\$ 152,341,040</u></b>            |

| <u>EXPENDITURES BY FUND TYPE</u> | <u>ACTUAL</u>                | UNAUDITED<br><u>ACTUAL</u>   | ADOPTED<br><u>BUDGET</u>     |
|----------------------------------|------------------------------|------------------------------|------------------------------|
| General Fund                     | \$ 82,796                    | \$ 67,922                    | \$ 0                         |
| Special Revenue Fund             | \$ 27,877,451                | \$ 28,951,241                | \$ 33,165,254                |
| Capital Project Fund             | \$ 23,288,498                | \$ 33,459,532                | \$ 65,548,323                |
| Enterprise Fund                  | \$ 49,440,997                | \$ 44,510,879                | \$ 53,627,463                |
| <b>GRAND TOTAL</b>               | <b><u>\$ 100,689,742</u></b> | <b><u>\$ 106,989,574</u></b> | <b><u>\$ 152,341,040</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.



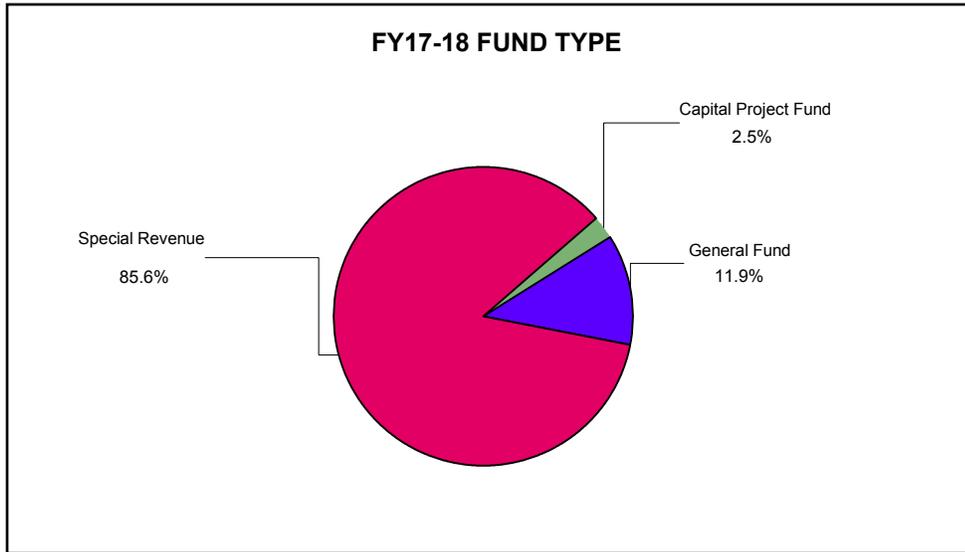
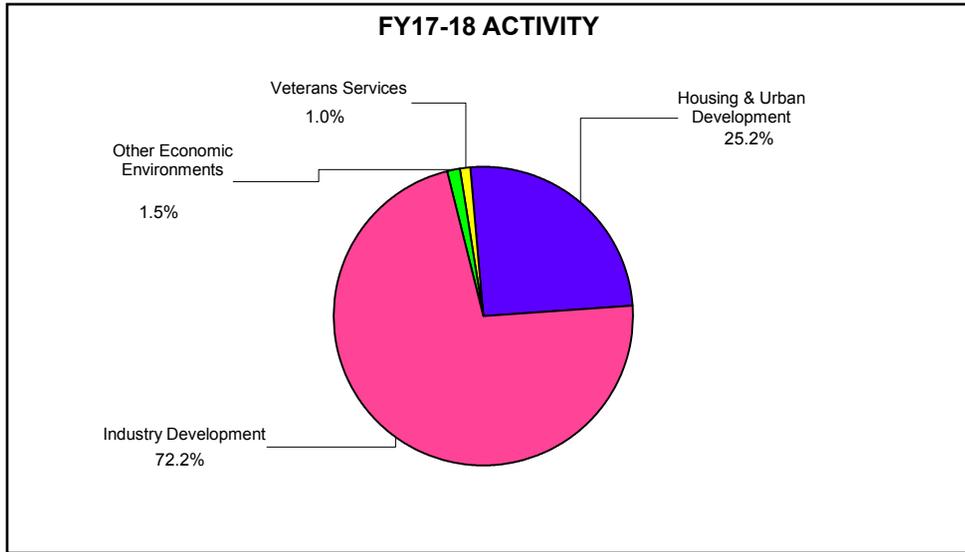
# ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|------------------------------------|------------------------------|---|---|
| Industry Development               | \$ 20,056,581                | \$ 20,973,027                             | \$ 22,845,362                           |
| Veterans Services                  | \$ 197,078                   | \$ 256,574                                | \$ 314,953                              |
| Housing & Urban Development        | \$ 6,818,556                 | \$ 9,212,283                              | \$ 7,980,343                            |
| Other Economic Environments        | \$ 306,482                   | \$ 354,866                                | \$ 479,466                              |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 27,378,697</u></b>  | <b><u>\$ 30,796,750</u></b>               | <b><u>\$ 31,620,124</u></b>             |

| <u>EXPENDITURES BY FUND TYPE</u> | <u>ACTUAL</u>               | UNAUDITED<br><u>ACTUAL</u>  | ADOPTED<br><u>BUDGET</u>    |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|
| General Fund                     | \$ 4,923,408                | \$ 4,696,078                | \$ 3,759,152                |
| Special Revenue Fund             | \$ 22,117,108               | \$ 24,668,364               | \$ 27,076,586               |
| Capital Project Fund             | \$ 338,181                  | \$ 1,432,308                | \$ 784,386                  |
| <b>GRAND TOTAL</b>               | <b><u>\$ 27,378,697</u></b> | <b><u>\$ 30,796,750</u></b> | <b><u>\$ 31,620,124</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.



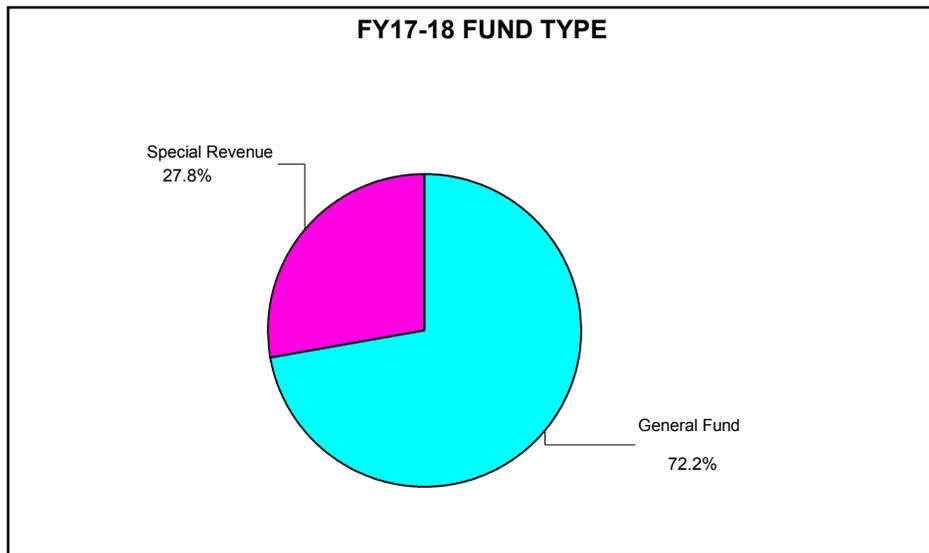
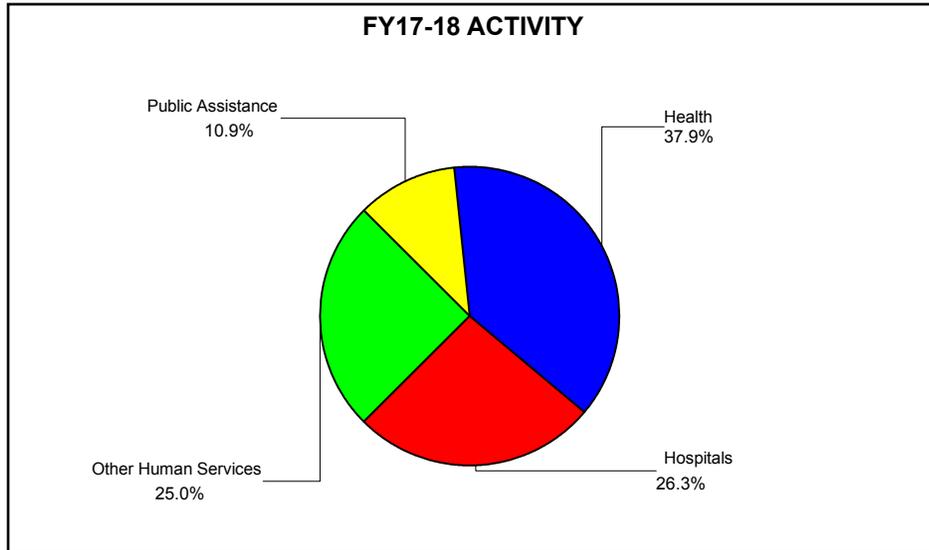
# HUMAN SERVICES

LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|------------------------------------|------------------------------|---|---|
| Health                             | \$ 7,304,691                 | \$ 7,672,005                              | \$ 7,895,517                            |
| Mental Health                      | \$ 21,429                    | \$ 0                                      | \$ 0                                    |
| Public Assistance                  | \$ 3,869,022                 | \$ 3,659,537                              | \$ 2,264,775                            |
| Hospitals                          | \$ 5,194,772                 | \$ 5,239,222                              | \$ 5,482,451                            |
| Other Human Services               | \$ 4,671,135                 | \$ 4,645,370                              | \$ 5,207,741                            |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 21,061,049</u></b>  | <b><u>\$ 21,216,134</u></b>               | <b><u>\$ 20,850,484</u></b>             |

| <u>EXPENDITURES BY FUND TYPE</u> | <u>ACTUAL</u>               | UNAUDITED<br><u>ACTUAL</u>  | ADOPTED<br><u>BUDGET</u>    |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|
| General Fund                     | \$ 13,862,518               | \$ 14,214,590               | \$ 15,057,277               |
| Special Revenue Fund             | \$ 7,198,531                | \$ 7,001,544                | \$ 5,793,207                |
| <b>GRAND TOTAL</b>               | <b><u>\$ 21,061,049</u></b> | <b><u>\$ 21,216,134</u></b> | <b><u>\$ 20,850,484</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.



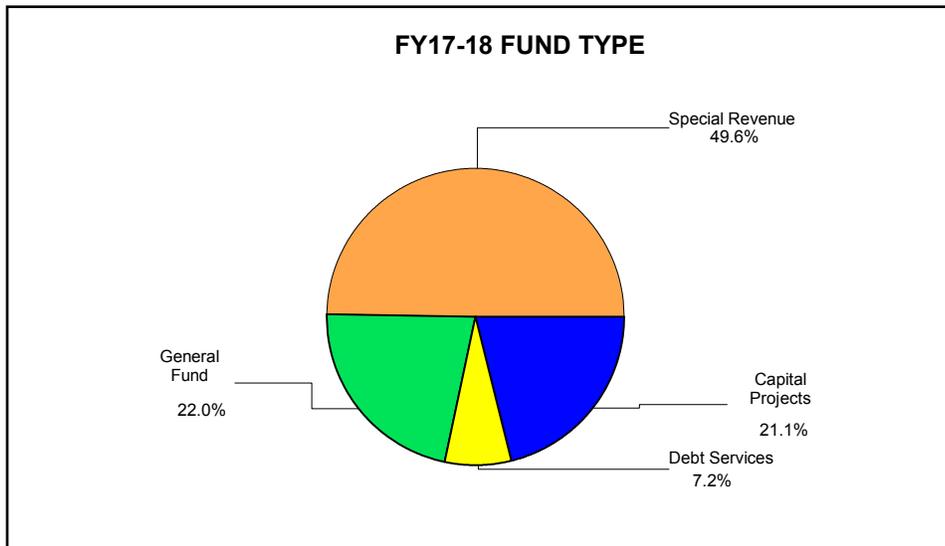
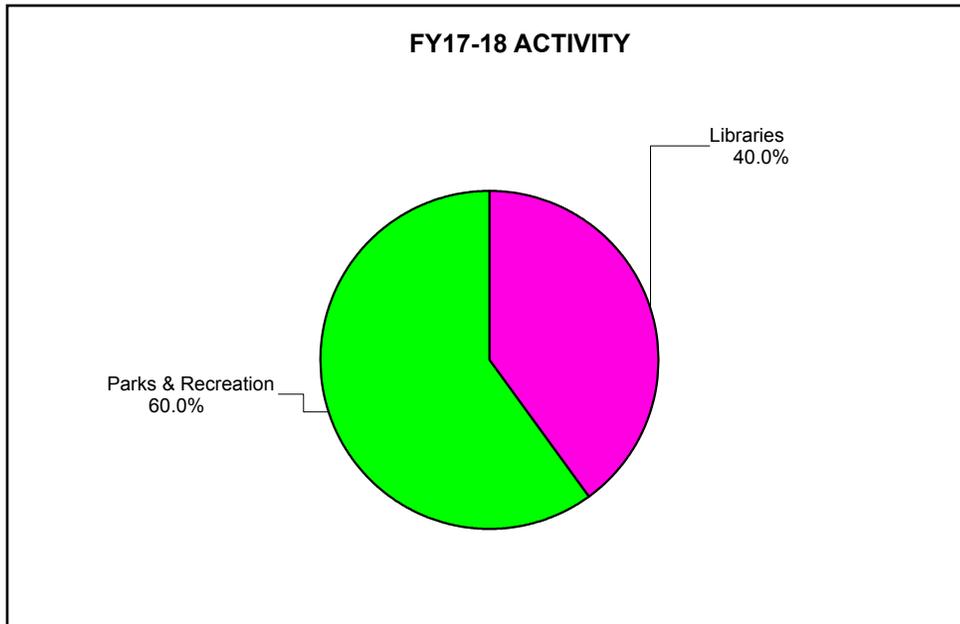
# CULTURE AND RECREATION

LEE COUNTY - FLORIDA  
2017 - 2018

| <u>DEPARTMENT/DIVISION/PROGRAM</u> | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|------------------------------------|------------------------------|---|---|
| Financial & Administrative         | \$ 0                         | \$ 63,967                                 | \$ 0                                    |
| Parks & Recreations                | \$ 43,833,030                | \$ 44,130,921                             | \$ 49,931,149                           |
| Libraries                          | \$ 27,090,654                | \$ 27,903,165                             | \$ 33,280,716                           |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 70,923,684</u></b>  | <b><u>\$ 72,098,053</u></b>               | <b><u>\$ 83,211,865</u></b>             |

| <u>EXPENDITURES BY FUND TYPE</u> | <u>ACTUAL</u>               | UNAUDITED<br><u>ACTUAL</u>  | ADOPTED<br><u>BUDGET</u>    |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|
| General Fund                     | \$ 16,888,920               | \$ 16,092,688               | \$ 18,321,439               |
| Special Revenue Fund             | \$ 38,669,475               | \$ 38,632,475               | \$ 41,304,500               |
| Debt Service Fund                | \$ 5,070,885                | \$ 5,140,985                | \$ 6,029,114                |
| Capital Project Fund             | \$ 10,294,404               | \$ 12,231,905               | \$ 17,556,812               |
| <b>GRAND TOTAL</b>               | <b><u>\$ 70,923,684</u></b> | <b><u>\$ 72,098,053</u></b> | <b><u>\$ 83,211,865</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.



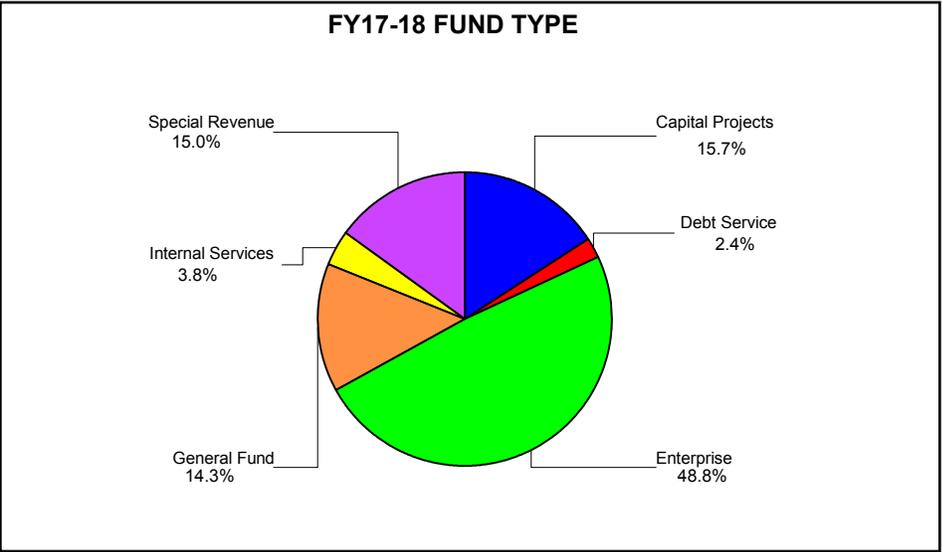
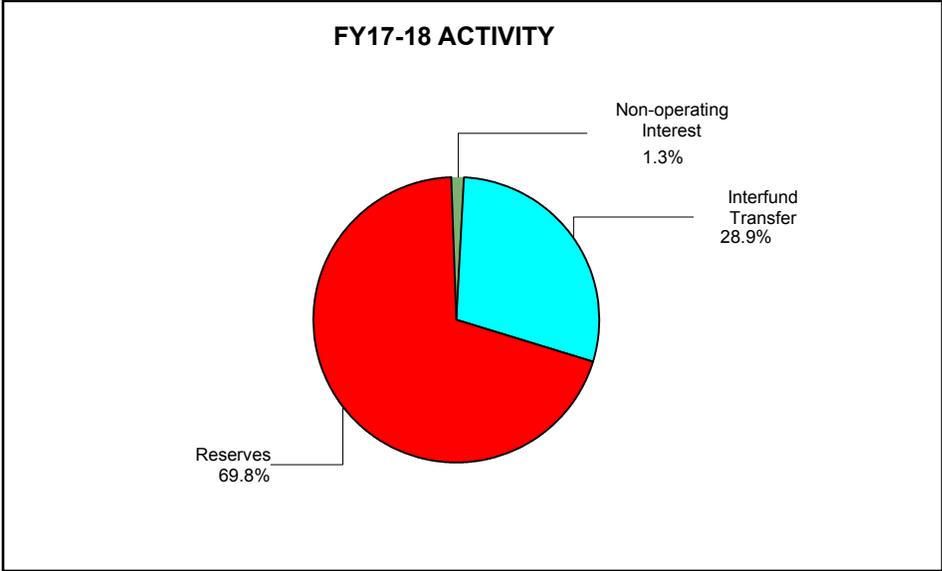
# NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA  
2017 - 2018

|                                    | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|------------------------------------|------------------------------|---|---|
| <u>DEPARTMENT/DIVISION/PROGRAM</u> |                              |   |   |
| Capital Lease Acquisition          | \$ 400,264                   | \$ 0                                      | \$ 0                                    |
| Pymt-Rfded Bond Escrow Agt         | \$ 76,682,006                | \$ 0                                      | \$ 0                                    |
| Interfund Transfer                 | \$ 407,431,198               | \$ 335,064,833                            | \$ 307,203,614                          |
| Non-operating Interest             | \$ 14,817,475                | \$ 14,245,273                             | \$ 13,561,731                           |
| Reserves                           | \$ 0                         | \$ 1,284,318                              | \$ 742,705,356                          |
| <b>GRAND TOTAL</b>                 | <b><u>\$ 499,330,943</u></b> | <b><u>\$ 350,594,424</u></b>              | <b><u>\$ 1,063,470,701</u></b>          |

|                                  | <u>ACTUAL</u>                | UNAUDITED<br><u>ACTUAL</u>   | ADOPTED<br><u>BUDGET</u>       |
|----------------------------------|------------------------------|------------------------------|--------------------------------|
| <u>EXPENDITURES BY FUND TYPE</u> |                              |                              |                                |
| General Fund                     | \$ 53,601,066                | \$ 64,944,046                | \$ 151,628,632                 |
| Special Revenue Fund             | \$ 55,394,266                | \$ 69,482,170                | \$ 159,298,620                 |
| Debt Service Fund                | \$ 6,053,444                 | \$ 6,020,588                 | \$ 25,460,845                  |
| Capital Project Fund             | \$ 6,696,829                 | \$ 25,162,732                | \$ 167,251,670                 |
| Enterprise Fund                  | \$ 376,365,141               | \$ 178,319,208               | \$ 519,417,520                 |
| Internal Service Fund            | \$ 1,220,197                 | \$ 6,665,680                 | \$ 40,413,414                  |
| <b>GRAND TOTAL</b>               | <b><u>\$ 499,330,943</u></b> | <b><u>\$ 350,594,424</u></b> | <b><u>\$ 1,063,470,701</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  
2017 - 2018

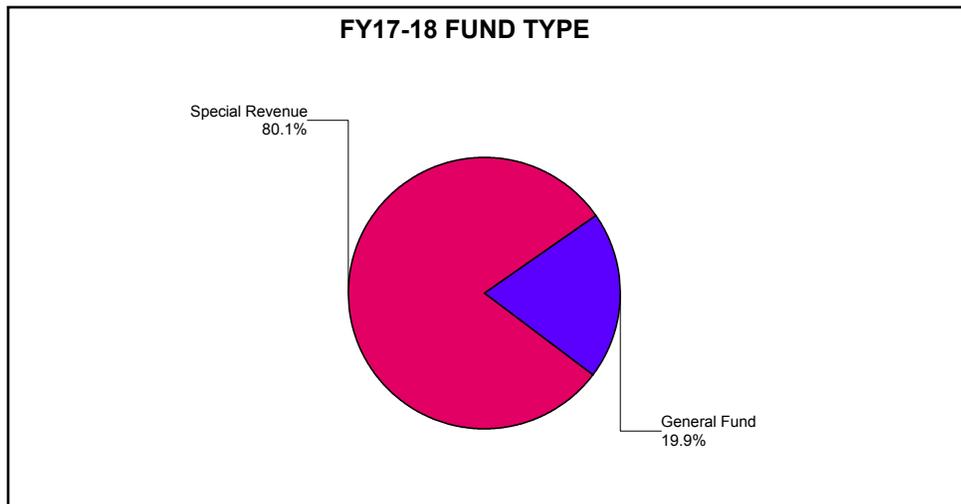
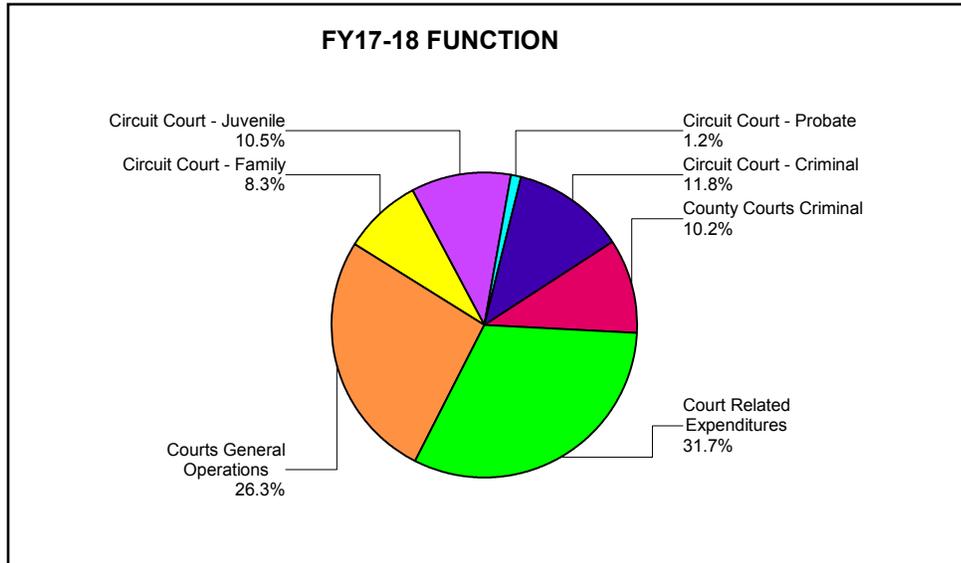
| FUNCTION                   | 2015 - 2016<br><u>ACTUAL</u> | 2016 - 2017<br>UNAUDITED<br><u>ACTUAL</u> | 2017 - 2018<br>ADOPTED<br><u>BUDGET</u> |
|----------------------------|------------------------------|---|---|
| Court-Related Expenditures | \$ 6,213,973                 | \$ 6,308,673                              | \$ 6,849,534                            |
| Circuit Court- Criminal    | \$ 2,223,207                 | \$ 2,314,776                              | \$ 2,404,083                            |
| Circuit Court - Family     | \$ 1,457,204                 | \$ 1,541,914                              | \$ 1,681,897                            |
| Circuit Court - Juvenile   | \$ 2,397,152                 | \$ 2,111,997                              | \$ 2,279,325                            |
| Circuit Court - Probate    | \$ 233,444                   | \$ 235,888                                | \$ 241,488                              |
| Courts General Operations  | \$ 4,270,460                 | \$ 4,654,309                              | \$ 5,351,849                            |
| County Courts - Criminal   | \$ 1,974,656                 | \$ 2,004,602                              | \$ 2,066,569                            |
| <b>GRAND TOTAL</b>         | <b><u>\$ 18,770,096</u></b>  | <b><u>\$ 19,172,159</u></b>               | <b><u>\$ 20,874,745</u></b>             |

| EXPENDITURES BY FUND TYPE | <u>ACTUAL</u>               | UNAUDITED<br><u>ACTUAL</u>  | ADOPTED<br><u>BUDGET</u>    |
|---------------------------|-----------------------------|-----------------------------|-----------------------------|
| General Fund              | \$ 3,704,325                | \$ 3,825,187                | \$ 4,147,031                |
| Special Revenue Fund      | \$ 15,065,771               | \$ 15,346,972               | \$ 16,727,714               |
| <b>GRAND TOTAL</b>        | <b><u>\$ 18,770,096</u></b> | <b><u>\$ 19,172,159</u></b> | <b><u>\$ 20,874,745</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.