

Lee County



# LEE COUNTY

FY10-11 Budget Update

December 6, 2010

# Where We Are

- Two months into new fiscal year (Oct. and Nov.)
  - Static vs. Dynamic budget process (monthly updates planned)
- Two key components of budget equation
  - June 1: Tax base estimate
  - Nov. 30: Actual fund balances vs. What was budgeted
- Re-Projections of Fund Balances
- Fiscal Approach in Coming Year
  - Using up capacity
  - Constitutionals
  - Proactive Action Steps



# Fund Balances

- 10-1-2010 Budgeted vs. Actual
- General Fund
  - Undesignated Reserves: \$139 million vs. \$149 million
- Unincorporated MSTU: \$71 million vs. \$74 million
- Library Fund: \$16 million vs. \$16 million
- All Hazards Fund: \$6 million vs. \$3 million
- Reasons?
  - Careful Expenditure Management
  - Cuts throughout year
  - Recapture in August
  - Reduction of carryovers (absorb in current budget)





## General Fund - 3.6506 mills

	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Beginning Fund Balance	277,430,555	241,650,289	169,910,081	119,855,530
<u>Revenues</u>				
Ad Valorem @ 95%	228,933,328	193,303,602	193,303,602	193,303,602
Other Revenues *	139,445,662	133,894,150	133,894,150	133,894,150
Less 5% Anticipated Receipts	0	(2,941,203)	(2,941,203)	(2,941,203)
Transfer From Vehicle Replacement	0	14,000,000	0	0
<b>Total Revenues</b>	<b>368,378,990</b>	<b>338,256,549</b>	<b>324,256,549</b>	<b>324,256,549</b>
<u>Expenditures</u>				
Operating Departments	103,661,884	105,822,067	102,781,819	102,781,819
Constitutional Officers	202,384,947	194,628,120	194,628,120	194,628,120
Courts and Court Related	14,506,894	14,104,405	14,104,405	14,104,405
Major Maintenance *	17,629,371	34,716,964	17,277,500	18,681,000
Grants *	17,977,725	15,282,093	8,931,148	8,931,148
Algenol Biofuel Agreement	6,000,000	4,000,000	0	0
Non-Departmental & Transfers	41,998,435	33,643,108	33,643,108	33,643,108
Proposed Road Loans/Payments	0	7,800,000	2,945,000	3,750,000
<b>Total Expenditures</b>	<b>404,159,256</b>	<b>409,996,757</b>	<b>374,311,100</b>	<b>376,519,600</b>
<u>Ending Reserves</u>				
<b>Reserves Undesignated</b>	<b>176,325,390</b>	<b>148,533,120</b>	<b>101,423,569</b>	<b>52,910,518</b>
Res for Economic Incentive	804,989	804,989	804,989	804,989
Res for Economic Opportunities	17,350,000	13,350,000	13,350,000	13,350,000
Revolving Loan - Roads	12,169,910	7,221,972	4,276,972	526,972
Res for Community Corrections	10,000,000	0	0	0
Reserve for OPEB	25,000,000	0	0	0
<b>Total Ending Reserves</b>	<b>241,650,289</b>	<b>169,910,081</b>	<b>119,855,530</b>	<b>67,592,479</b>

\* In FY11-12, included are the proposed Major Maintenance and Grant carryovers.

July 1 Property Values for FY 10-11 = \$54,819,859,704

Note: Ad Valorem Revenue assumes a rollup millage rate in FY 11-12 and FY 12-13

**Unincorporated MSTU - .8398 mills**

	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Beginning Fund Balance	20,323,565	27,346,215	73,873,800	62,401,385
<b>Revenues</b>				
Ad Valorem @ 95%	26,846,949	22,587,632	22,587,632	22,200,500
Other Revenues *	36,592,777	77,592,777	19,592,777	19,592,777
Less 5% Anticipated Receipts	0	(673,885)	(673,885)	(673,885)
<b>Total Revenues</b>	<b>63,439,726</b>	<b>99,506,524</b>	<b>41,506,524</b>	<b>41,119,392</b>
<b>Expenditures</b>				
Operating Departments	28,617,866	28,870,013	28,870,013	28,870,013
Non-Departmental & Transfers	27,799,210	24,108,926	24,108,926	24,108,926
<b>Total Expenditures</b>	<b>56,417,076</b>	<b>52,978,939</b>	<b>52,978,939</b>	<b>52,978,939</b>
<b>Ending Reserves</b>				
<b>Reserves</b>	<b>27,346,215</b>	<b>73,873,800</b>	<b>62,401,385</b>	<b>50,541,838</b>
Total Ending Reserves	27,346,215	73,873,800	62,401,385	50,541,838

\* FY 09-10 includes \$17,000,000 and FY 10-11 includes \$58,000,000 for repayment of Red Sox loan.

Note: Ad Valorem Revenue assumes a rollup millage rate in FY 11-12 and FY 12-13.





<b>Library - .3383 mills</b>				
	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Beginning Fund Balance	46,273,637	38,306,816	16,671,645	8,339,726
<u>Revenues</u>				
Ad Valorem @ 95%	15,658,547	15,567,936	15,567,936	15,567,936
Other Revenues	2,306,928	827,600	827,600	827,600
Less 5% Anticipated Receipts	0	(41,620)	(41,620)	(41,620)
Total Revenues	17,965,475	16,353,916	16,353,916	16,353,916
<u>Expenditures</u>				
Operating Departments	25,932,296	24,535,835	24,535,835	24,535,835
Non-Departmental & Transfers *	0	13,453,252	150,000	150,000
Total Expenditures	25,932,296	37,989,087	24,685,835	24,685,835
<u>Ending Reserves</u>				
<b>Reserves</b>	<b>38,306,816</b>	<b>16,671,645</b>	<b>8,339,726</b>	<b>7,807</b>
Total Ending Reserves	38,306,816	16,671,645	8,339,726	7,807
* In FY 10-11, included is \$13,303,252 for a transfer to fund the Downtown Library capital project.				
July 1 Property Values for FY 10-11 = \$47,862,902,053				
Note: Ad Valorem Revenue assumes a rollup millage rate in FY 11-12 and FY 12-13				



**All Hazards Protection - .0693 mills**

	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Beginning Fund Balance	10,386,177	4,957,535	2,902,112	4,121,216
<u>Revenues</u>				
Ad Valorem @ 95%	2,925,306	2,448,412	2,448,412	2,448,412
Other Revenues	169,130	88,000	88,000	88,000
Less 5% Anticipated Receipts	0	(4,400)	(4,400)	(4,400)
<b>Total Revenues</b>	<b>3,094,436</b>	<b>2,532,012</b>	<b>2,532,012</b>	<b>2,532,012</b>
<u>Expenditures</u>				
Operating Departments	2,214,896	820,266	745,739	745,739
Non-Departmental & Transfers *	6,308,182	3,767,169	567,169	567,169
<b>Total Expenditures</b>	<b>8,523,078</b>	<b>4,587,435</b>	<b>1,312,908</b>	<b>1,312,908</b>
<u>Ending Reserves</u>				
<b>Reserves</b>	<b>4,957,535</b>	<b>2,902,112</b>	<b>4,121,216</b>	<b>5,340,320</b>
<b>Total Ending Reserves</b>	<b>4,957,535</b>	<b>2,902,112</b>	<b>4,121,216</b>	<b>5,340,320</b>
* FY 09-10 and FY 10-11 include \$5,630,000 and \$3,200,000, respectively, for a transfer to fund the EOC capital project.				
Note: Ad Valorem Revenue assumes a rollup millage rate in FY 11-12 and FY 12-13				

# Current Fiscal Approach

- This is a THREE-YEAR Balancing Approach
  - Balance between acceptable fund balances and continuing deficit subsidies
- We are using up capacity (i.e. getting as far down the road as possible)
- Position Count
  - 2,858 in 2007 to 2,445 in 2011 ( ↓ 413)
- Cuts to Date – positions eliminated; pay/benefits cuts; energy; leases; contracts; travel; library hours; bus schedules; equipment
- The revenue side will have to play a role at some point
  - Whether it is the economy
    - Positive Signs in tax base and/or other revenues
  - Or tax rates and/or other fees
    - 2010 – Fort Myers ↑ 1 mill; School District ↑ 0.5 mills; Fort Myers Beach ↑ 1/10 mill
    - 2009 – Cape Coral ↑ 3 mills; School District ↑ 0.6 mills





## POSITION SUMMARY BY DEPARTMENT

Department/Division/Program	FY09-10	FY09-10	FY09-10	FY10-11	FY10-11	FY10-11
	<u>ADOPTED</u>	<u>DELETED</u>	<u>NEW</u>	<u>ADOPTED</u>	<u>UNFUNDED</u>	<u>TOTAL FUNDED</u>
Animal Services	45		0	45		45
Community Development	145	(1)	0	144		144
Construction & Design	136	(2)	0	134		134
County Administration	30		0	30		30
County Attorney	31		0	31	(3)	28
County Commissioners	10		0	10		10
County Lands	13	(1)	0	12		12
Economic Development	15		0	15		15
Fleet Management	32		0	32	(1)	31
Hearing Examiner	6	(1)	0	5		5
Human Resources	23	(1)	0	22	(1)	21
Human Services	56		0	56	(1)	55
Information Technology	1		0	1		1
Internal Services	27	(1)	0	26		26
Library	249		0	249		249
Natural Resources	53	(3)	0	50	(1)	49
Parks & Recreation	251		0	251	(15)	236
Public Resources	16		0	16		16
Public Safety	367	(3)	0	364	(13)	351
Purchasing	9	(1)	0	8	(1)	7
Office of Sustainability	1		0	1		1
Solid Waste	72		0	72		72
Sports Development	3		0	3		3
Transit	257	(3)	0	254	(2)	252
Transportation	394	(39)	0	355		355
Utilities	274		0	274	(1)	273
Visitor & Convention Bureau	24		0	24		24
<b>GRAND TOTAL</b>	<u>2,540</u>	<u>(56)</u>	<u>0</u>	<u>2,484</u>	<u>(39)</u>	<u>2,445</u>



## POSITION SUMMARY BY DEPARTMENT

<u>Department/Division/Program</u>	FY08-09 <u>ADOPTED</u>	FY09-10 <u>DELETED</u>	FY09-10 <u>NEW</u>	FY09-10 <u>ADOPTED</u>
Animal Services	46	(1)	0	45
Community Development	187	(42)	0	145
Construction & Design	141	(5)	0	136
County Administration	32	(2)	0	30
County Attorney	31	0	0	31
County Commissioners	10	0	0	10
County Lands	13	0	0	13
Economic Development	15	0	0	15
Fleet Management	32	0	0	32
Hearing Examiner	5	0	1	6
Human Resources	24	(1)	0	23
Human Services	54	(1)	3	56
Information Technology	1	0	0	1
Internal Services	28	(1)	0	27
Library	258	(9)	0	249
Natural Resources	54	(1)	0	53
Parks & Recreation	255	(6)	2	251
Public Resources	17	(1)	0	16
Public Safety	392	(25)	0	367
Purchasing	9	0	0	9
Smart Growth	1	0	0	1
Solid Waste	72	0	0	72
Sports Development	3	0	0	3
Transit	257	0	0	257
Transportation	398	(4)	0	394
Utilities	274	0	0	274
Visitor & Convention Bureau	24	0	0	24
<b>GRAND TOTAL</b>	<u>2,633</u>	<u>(99)</u>	<u>6</u>	<u>2,540</u>

Lee County



## POSITION SUMMARY BY DEPARTMENT

<u>Department/Division/Program</u>	<u>FY07-08 ADOPTED</u>	<u>FY08-09 DELETED</u>	<u>FY08-09 NEW</u>	<u>FY08-09 ADOPTED</u>
Animal Services	46	0	0	46
Community Development	261	(74)	0	187
Comm. Dev/Public Works Fiscal Pool	14	0	0	14
Construction & Design	149	(8)	0	141
County Manager/Admin Services	60	(3)	0	57
County Attorney	33	(2)	0	31
County Commissioners	10	0	0	10
County Lands	14	(1)	0	13
Economic Development	16	(1)	0	15
Fleet Management	33	(1)	0	32
Hearing Examiner	5	0	1	6
Human Services	55	(1)	0	54
Library	282	(24)	0	258
Natural Resources	56	(2)	0	54
Parks & Recreation	280	(25)	0	255
Public Resources	18	(1)	0	17
Public Safety	400	(8)	0	392
Public Works Admin/Contracts	15	(1)	0	14
Purchasing	10	(1)	0	9
Smart Growth	1	0	0	1
Solid Waste	71	0	0	71
Sports Authority	3	0	0	3
Transit	257	0	0	257
Transportation	433	(35)	0	398
Utilities	284	(10)	0	274
Visitor & Convention Bureau	24	0	0	24
<b>GRAND TOTAL</b>	<b><u>2,830</u></b>	<b><u>(198)</u></b>	<b><u>1</u></b>	<b><u>2,633</u></b>



## POSITION SUMMARY BY DEPARTMENT

<u>Department/Division/Program</u>	<u>FY06-07 ADOPTED</u>	<u>FY06-07 CHANGES</u>	<u>FY07-08 DELETED</u>	<u>FY07-08 NEW</u>	<u>FY07-08 ADOPTED</u>
Animal Services	43	0	0	3	46
Community Development	296	0	(35)	0	261
Comm. Dev/Public Works Fiscal Pool	14	0	0	0	14
Construction & Design	146	0	0	3	149
County Manager/Admin Services	60	0	0	0	60
County Attorney	33	0	0	0	33
County Commissioners	10	0	0	0	10
County Lands	14	0	0	0	14
Economic Development	16	0	0	0	16
Fleet Management	33	0	0	0	33
Hearing Examiner	5	0	0	0	5
Human Services	55	0	0	0	55
Library	282	0	0	0	282
Natural Resources	57	0	(1)	0	56
Parks & Recreation	278	0	0	2	280
Public Resources	18	0	0	0	18
Public Safety	401	0	(1)	0	400
Public Works Admin/Contracts	14	1	0	0	15
Purchasing	10	0	0	0	10
Smart Growth	1	0	0	0	1
Solid Waste	71	0	0	0	71
Sports Authority	3	0	0	0	3
Transit	254	3	0	0	257
Transportation	436	0	(3)	0	433
Utilities	284	0	0	0	284
Visitor & Convention Bureau	24	0	0	0	24
<b>GRAND TOTAL</b>	<u><u>2,858</u></u>	<u><u>4</u></u>	<u><u>(40)</u></u>	<u><u>8</u></u>	<u><u>2,830</u></u>

Lee County



## OPERATING AND CAPITAL BUDGETS - 4-YEAR COMPARISON

	Adopted Budget FY 07-08	% Increase or Decrease	Adopted Budget FY 08-09	% Increase or Decrease	Adopted Budget FY 09-10	% Increase or Decrease	Adopted Budget FY 10-11	Total Reduction	Total Reduction Percentage
<b><u>OPERATING BUDGETS:</u></b>									
BoCC Operating Departments	457,278,727	-3.18%	442,721,874	-4.89%	421,094,644	-4.75%	401,111,160	56,167,567	-12.28%
Constitutional Officers & Courts	238,966,972	-0.15%	238,598,725	-3.22%	230,916,276	-4.29%	221,018,577	17,948,395	-7.51%
Total Operating Budgets	696,245,699	-2.14%	681,320,599	-4.30%	652,010,920	-4.58%	622,129,737	74,115,962	-10.65%
<b><u>CAPITAL BUDGET:</u></b>									
Capital Projects	510,504,636	-10.29%	457,991,949	-23.17%	351,867,417	-17.95%	288,695,973	221,808,663	-43.45%
 Total Operating & Capital Budgets	 1,206,750,335	 -5.59%	 1,139,312,548	 -11.89%	 1,003,878,337	 -9.27%	 910,825,710	 295,924,625	 -24.52%



**BoCC Expenditure Budgets  
(Through November 2010 - 16.7%)**

Department	Adopted Budget FY 10-11	Amended Budget FY 10-11	Actual To-Date FY 10-11	% Actual Of Amended Budget FY 10-11	Adopted Budget FY 09-10	Amended Budget FY 09-10	Actual To-Date FY 09-10	% Actual Of Amended Budget FY 09-10	Adopted Budget FY 08-09	Amended Budget FY 08-09	Actual FY 08-09	% Actual Of Amended Budget FY 08-09
<i>Operating Without Grants</i>												
KL - Animal Services	3,786,280	3,808,280	477,059	12.5%	3,689,142	3,734,142	3,880,684	103.9%	3,959,813	4,027,813	3,850,618	95.6%
L* - Community Development	16,386,775	16,386,775	2,070,749	12.6%	17,887,263	24,953,493	19,691,280	78.9%	25,201,294	31,663,146	22,600,573	71.4%
QB - Construction & Design	1,108,996	2,131,952	269,612	12.6%	1,208,686	1,199,039	1,174,097	97.9%	1,311,116	1,311,116	1,203,745	91.8%
BB - County Administration	3,095,744	3,095,744	385,863	12.5%	3,388,439	3,196,251	3,049,436	95.4%	3,712,311	3,712,311	3,632,294	97.8%
DB - County Attorney	3,521,934	3,521,934	433,025	12.3%	3,722,829	3,543,327	3,392,124	95.7%	3,968,635	3,968,635	3,574,342	90.1%
AB - County Commissioners	1,193,832	1,193,832	157,934	13.2%	1,203,933	1,203,933	1,132,340	94.1%	1,181,047	1,184,547	1,209,777	102.1%
KM - County Lands	1,026,637	1,026,637	132,167	12.9%	1,139,657	1,072,214	1,057,202	98.6%	1,213,716	1,213,716	1,115,319	91.9%
KJ - Economic Development	1,539,620	1,539,620	225,912	14.7%	1,627,030	2,291,982	2,241,503	97.8%	1,730,473	1,776,423	1,671,040	94.1%
QC - Facilities Management	12,871,887	11,848,931	1,561,144	13.2%	14,464,612	13,328,608	12,982,158	97.4%	15,653,258	15,653,258	14,587,627	93.2%
JB - Fleet Management	10,638,435	10,638,435	967,167	9.1%	11,620,562	13,654,270	10,469,382	76.7%	14,059,874	15,645,521	9,680,748	61.9%
KP - GIS Operations	886,517	886,517	75,509	8.5%								
KK - Hearing Examiner	664,884	664,884	71,348	10.7%	759,790	759,790	727,351	95.7%	806,971	806,971	755,806	93.7%
KE - Human Resources	2,081,821	2,081,821	248,141	11.9%	2,213,596	2,065,154	2,097,603	101.6%	2,604,387	2,604,387	2,263,353	86.9%
F* - Human Services	21,469,684	21,469,684	1,008,913	4.7%	20,745,328	21,301,115	20,508,242	96.3%	20,689,150	21,528,723	20,026,277	93.0%
KC - ITG	12,247,446	12,247,446	991,902	8.1%	14,240,907	13,372,837	11,994,339	89.7%	14,880,511	14,880,511	13,588,678	91.3%
NB - Internal Services	1,648,486	1,648,486	250,348	15.2%	2,195,137	2,067,709	2,063,530	99.8%	2,404,085	2,404,085	2,235,651	93.0%
KG - Library	23,972,778	23,993,978	3,338,616	13.9%	25,125,629	25,477,978	24,303,022	95.4%	27,798,926	29,006,384	26,520,267	91.4%
OC - Natural Resources	4,984,237	4,984,237	596,831	12.0%	5,599,195	5,492,919	5,293,231	96.4%	6,096,938	6,427,942	5,843,806	90.9%
KN - Office of Sustainability	268,533	268,533	20,838	7.8%	304,151	304,151	166,294	54.7%	366,671	366,671	274,199	74.8%
KH - Parks & Recreation	25,031,507	25,531,507	2,784,885	10.9%	26,819,188	26,998,641	25,212,289	93.4%	30,407,367	33,819,106	29,415,340	87.0%
KB - Procurement Management	1,129,771	1,129,771	113,483	10.0%	758,634	705,845	688,181	97.5%	832,628	832,628	714,083	85.8%
KD - Public Resources	1,839,419	1,839,419	216,495	11.8%	2,012,651	1,874,019	1,810,665	96.6%	2,267,334	2,267,334	1,948,638	85.9%
KF - Public Safety	41,556,636	44,596,884	7,931,509	17.8%	45,140,224	43,807,693	43,392,513	99.1%	50,451,556	54,360,219	48,139,655	88.6%
OB - Solid Waste	61,735,865	61,735,865	4,015,188	6.5%	57,246,720	58,551,671	57,450,986	98.1%	58,645,916	59,148,147	57,870,310	97.8%
KO - Sports Development	795,720	795,720	91,453	11.5%	728,984	728,984	723,920	99.3%	743,861	763,997	713,643	93.4%
P* - Transportation	40,698,739	40,698,739	5,287,545	13.0%	46,152,598	44,203,964	42,729,720	96.7%	50,801,658	51,343,498	47,190,596	91.9%
KI - Transit	20,319,921	20,319,921	2,467,595	12.1%	20,157,306	20,759,614	20,584,972	99.2%	22,356,812	24,051,419	19,465,940	80.9%
OD - Utilities	55,841,781	55,841,781	4,965,455	8.9%	56,269,294	56,813,995	53,959,168	95.0%	59,595,659	60,166,341	55,521,555	92.3%
HB - VCB	12,580,137	12,580,137	1,136,975	9.0%	12,650,295	13,900,295	12,939,406	93.1%	12,653,535	12,653,535	11,974,074	94.6%
<b>TOTAL OPERATING W/O GRANTS</b>	<b>384,924,022</b>	<b>388,507,470</b>	<b>42,293,659</b>	<b>10.9%</b>	<b>399,071,780</b>	<b>407,362,933</b>	<b>385,715,636</b>	<b>94.7%</b>	<b>436,395,502</b>	<b>457,588,384</b>	<b>407,587,954</b>	<b>89.1%</b>
<i>Grants &amp; Transit Capital</i>												
L* - Community Development						1,702	1,702	100.0%	977,929		696,512	71.2%
F* - Human Services	13,854,983	13,946,983	1,010,749	7.2%	20,909,379	37,091,860	23,671,311	63.8%	5,161,306	35,260,333	8,732,312	24.8%
KG - Library		9,995	46,570	465.9%		1,490,562	1,218,174	81.7%		1,490,662	611,615	41.0%
OC - Natural Resources						63,636	63,635	100.0%		83,636	20,000	23.9%
KH - Parks & Recreation			2,619			4,696,816	437,300	9.3%		5,385,661	687,253	12.8%
KF - Public Safety	438,813	450,856	34,075	7.6%	168,879	3,740,701	900,809	24.1%	18,354	3,239,005	733,861	22.7%
P* - Transportation	1,578,736	1,578,736	35,234	2.2%		3,046,600	1,352,279	44.4%				
KI - Transit	314,606	314,606	261,738	83.2%	944,606	9,812,416	4,281,213	43.6%	1,146,712	9,729,362	3,868,784	39.8%
<b>TOTAL GRANTS &amp; TRANSIT CAPITAL</b>	<b>16,187,138</b>	<b>16,301,176</b>	<b>1,390,983</b>	<b>8.5%</b>	<b>22,022,864</b>	<b>59,944,293</b>	<b>31,926,423</b>	<b>53.3%</b>	<b>6,326,372</b>	<b>56,166,588</b>	<b>15,350,337</b>	<b>27.3%</b>
<b>GRAND TOTAL</b>	<b>401,111,160</b>	<b>404,808,646</b>	<b>43,684,642</b>	<b>10.8%</b>	<b>421,094,644</b>	<b>467,307,226</b>	<b>417,642,059</b>	<b>89.4%</b>	<b>442,721,874</b>	<b>513,754,972</b>	<b>422,938,292</b>	<b>82.3%</b>





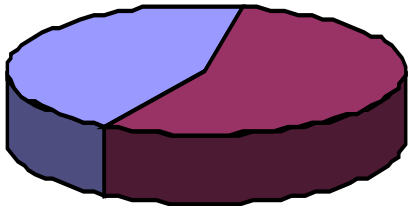
County Ad Valorem Taxes

Company	Business Unit	Object Account	Sub	Description	Adopted Budget 10-11	Actual 09-10	Actual 08-09	Actual 07-08
00100 - General Fund	GC5000000100 - Non Dept - Revenues	311100	9000	Ad Valorem Taxes	-193,303,603	-228,933,328	-296,961,134	-338,851,616
14800 - Lee County Libraries	GC5000014800 - Non Dept - Revenues	311100	9000	Ad Valorem Taxes	-15,567,936	-15,658,547	-20,728,102	-31,643,437
15500 - Unincorporated Area MSTU	GC5000015500 - Non Dept - Revenues	311100	9000	Ad Valorem Taxes	-22,587,632	-26,846,949	-35,076,451	-38,797,123
18200 - All Hazards Protection	GC5000018200 - Non Dept - Revenues	311100	9000	Ad Valorem Taxes	-2,448,412	-2,925,306	-3,949,541	-4,611,250
30103 - Cap Imp-Conservation 2020	GC5000030103 - Non Dept - Revenues	311100	9000	Ad Valorem Taxes	-26,475,593	-31,370,656	-40,680,952	-46,416,627
<b>OPERATING BUDGET TOTAL:</b>					<b>-260,383,176</b>	<b>-305,734,786</b>	<b>-397,396,180</b>	<b>-460,320,052</b>

# General Fund

BoCC Operating  
49%

Constitutionals &  
Courts  
51%



(in millions)

Constitutionals & Courts	\$ 208.9	51%
BoCC Operating Departments	\$ 116.4	49%
Major Maintenance	\$ 34.7	
Debt Service	\$ 12.0	
Grants	\$ 15.3	
Non-department/transfers	\$ 14.7	
Road Loan Payments	\$ 7.8	







GENERAL FUND

FY 2010-11

(in millions)

Constitutionals & Courts

Sheriff	\$ 154.4	(1.37 mills)	
Tax Collector	14.5		
Property Appraiser	10.0		
Courts	10.0		
Clerk	10.0		
Supervisor of Elec.	5.7		
Medical Ex.	2.5		
State Atty.	1.0		
Public Def.	0.6		
Other	0.2		
	<u>\$ 208.9</u>	51.0%	(1.86 mills)

BoCC Operating Departments

Public Safety	\$ 39.3		
Human Services	21.3		
Facilities	11.8		
LeeTran	10.9		
Parks (Regional)	11.4		
Other (14 depts.)	21.7		
	<u>\$ 116.4</u>	28.4%	

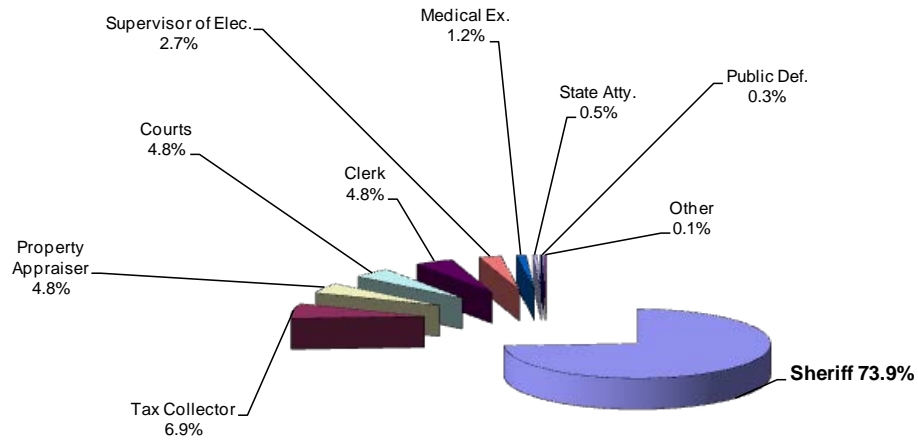
Major Maintenance*	\$ 34.7	8.5%	
Debt Service	\$ 12.0	2.9%	
Grants*	\$ 15.3	3.7%	
Non-departmental/transfers	\$ 14.7	3.6%	
Road Loan Payments	<u>\$ 7.8</u>	<u>1.9%</u>	
<b>TOTAL GENERAL FUND</b>	<u><u>\$ 409.8</u></u>	<u><u>100.0%</u></u>	(3.65 mills)

\*Figures include preliminary carryovers amounts.

# General Fund



## Constitutionals & Courts = 51 %



Lee County



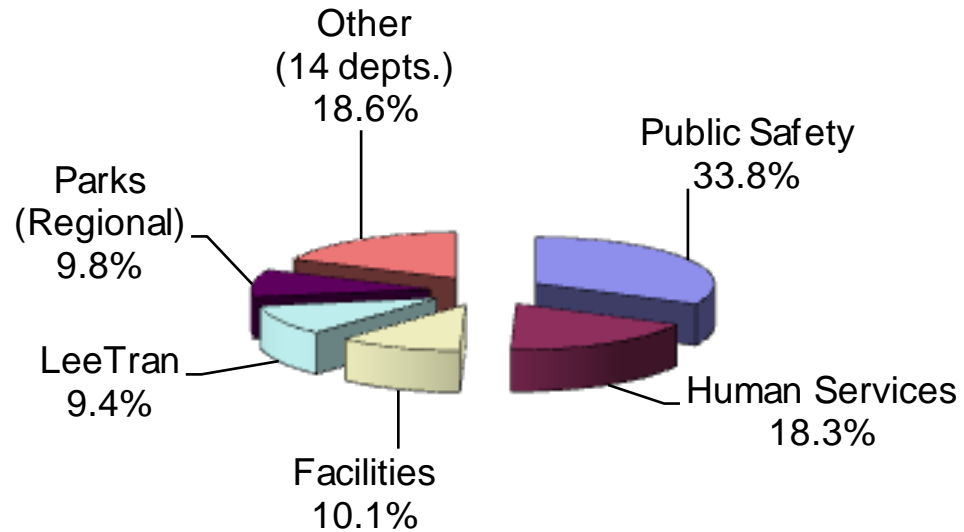
# General Fund

Other 21%

Const'l's  
& Courts  
51%

BoCC 28%

## BoCC Operating Departments = 28%



Lee County



**County Funding Responsibility of  
Constitutional Offices  
FY10-11**

	<u>Adopted Budget FY10-11</u>	<u>County Funded (%)</u>	<u>Returned to County (%)</u>	<u>Budget Approval</u>
<b>Tax Collector</b>	\$ 16,349,180	100%*	100.0%	FL Dept of Revenue
<b>Property Appraiser</b>	\$ 11,001,579	100%*	100.0%	FL Dept of Revenue
<b>Sheriff</b>	\$ 155,425,612	100.0%	100.0%	BoCC
<b>Clerk to the Board (non-court related)</b>	\$ 10,606,286	100.0%	100.0%	BoCC
<b>Supervisor of Elections</b>	\$ 5,733,127	100.0%	100.0%	BoCC

\* County funding is 100% minus fees assessed and collected from other millage levying taxing authorities. Fees charged by these Constitutional Offices are calculated as the percentage of the levied district's total to the total taxes levied for all district's.

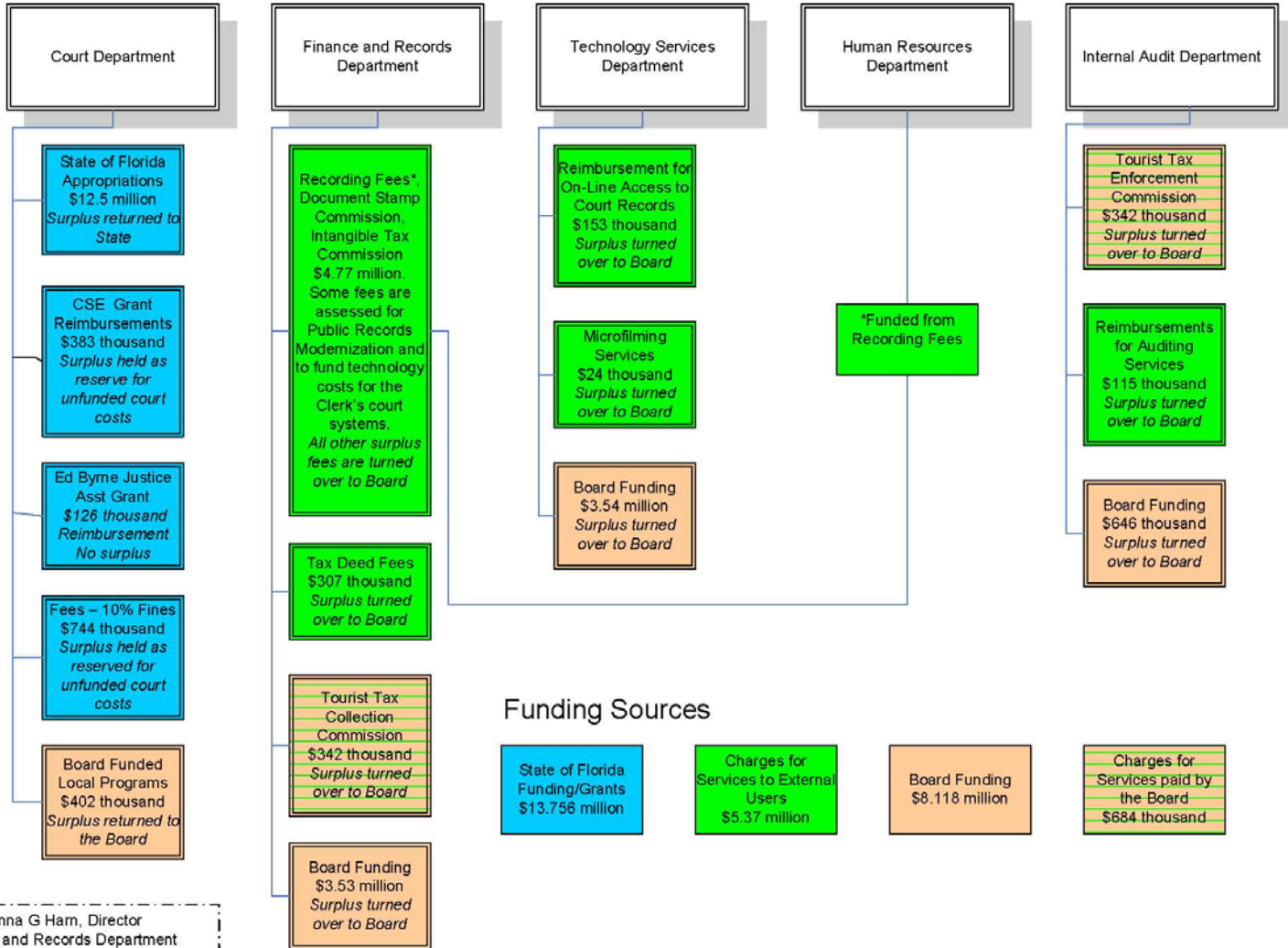


### Constitutional Offices Expenditures and Excess Fees Returned to the Board of County Commissions

	Current Budget FY 10-11	Actual-to-Date FY 09-10	Actual FY 08-09	Actual FY 07-08	Actual FY 06-07	Actual FY 05-06	Actual FY 04-05
<b>Clerk to the Board</b>							
Expenses	9,510,313	8,801,391	8,534,395	8,222,258	7,986,785	7,855,413	5,917,741
Excess Fees Returned	-	(263,200)	(44,715)	(55,987)	(3,011,756)	(10,724,821)	(8,860,885)
<b>Sheriff</b>							
Expenses	150,358,031	157,043,506	155,485,542	155,173,295	138,579,402	123,066,989	107,664,575
Excess Fees Returned	(140,000)	(2,549,106)	(4,604,799)	(378,402)	(900,168)	(1,122,839)	(541,674)
<b>Property Appraiser</b>							
Expenses	8,650,904	8,805,878	9,112,287	9,794,258	9,488,673	8,133,474	6,800,050
Excess Fees Returned	(501,350)	(682,142)	(736,090)	(1,443,118)	(1,888,969)	(1,066,229)	(747,849)
<b>Tax Collector</b>							
Expenses	14,861,920	16,512,339	20,108,592	22,698,728	21,949,913	17,758,863	14,576,545
Excess Fees Returned	(9,011,783)	(11,535,235)	(14,454,740)	(18,510,685)	(17,277,714)	(11,279,847)	(10,469,023)
<b>Supervisor of Elections</b>							
Transfers	4,968,138	4,962,620	5,230,020	5,601,035	5,872,500	5,148,100	4,482,650
Excess Fees Returned	(50,000)	(1,106,627)	(350,888)	(1,016,485)	(1,585,539)	(652,230)	(711,366)
<b>Totals</b>							
Expenses/Transfers	188,349,306	196,125,734	198,470,836	201,489,574	183,877,273	161,962,839	139,441,561
Excess Fees Returned	(9,703,133)	(16,136,310)	(20,191,231)	(21,404,677)	(24,664,145)	(24,845,965)	(21,330,798)

# Clerk of Court Departments and their Associated Funding Sources

Surplus : Funding and Fees collected in excess of current fiscal year needs.  
 The Clerk is to return any surplus to either the State of Florida (State) or the Board of County Commissioners (County) within a specified time frame after the end of each entity's fiscal year

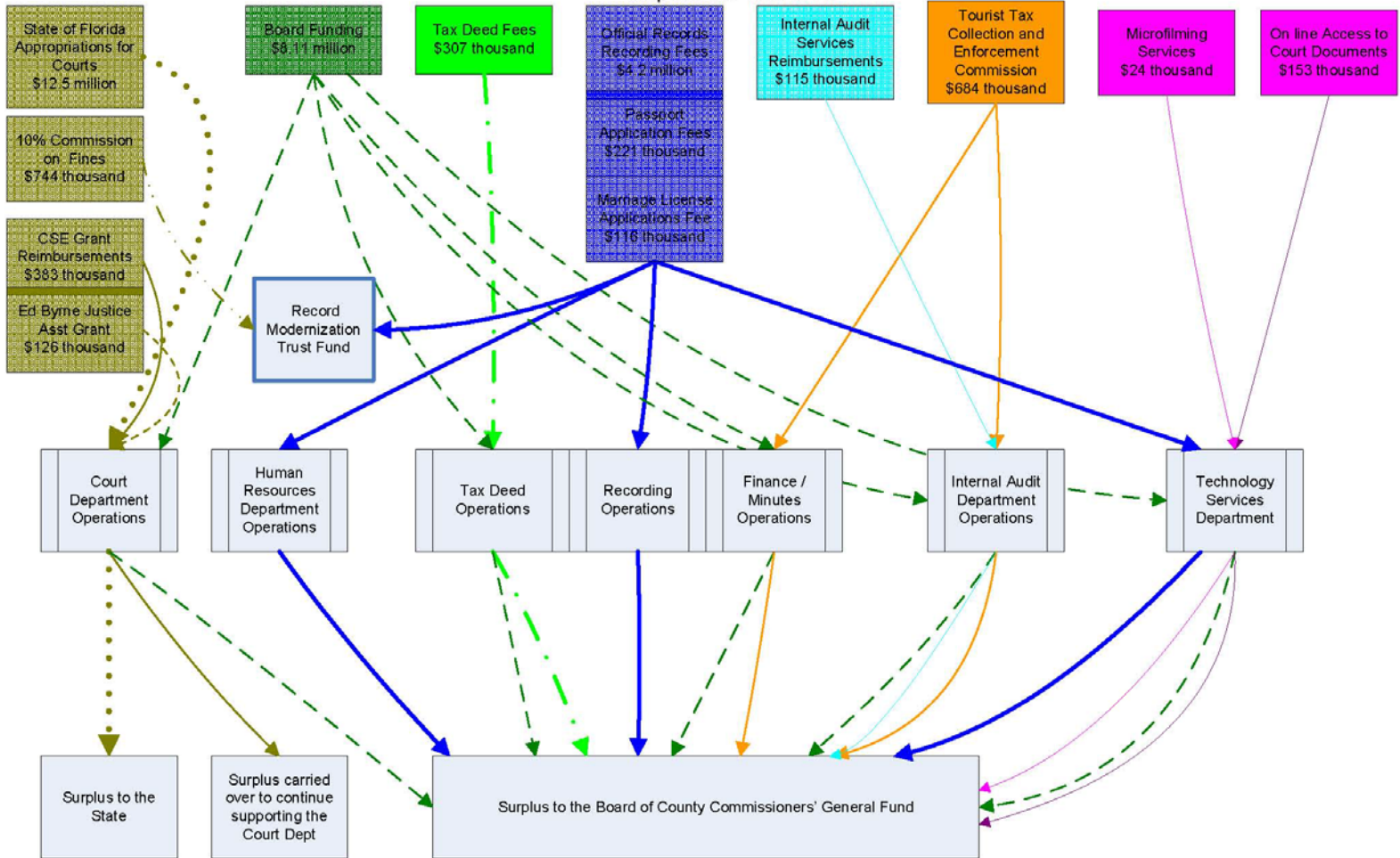


Lee County



# Lee County Clerk's Office Revenue Sources and Uses

September 30, 2010



Donna G Harn, Director  
Finance and Records Dept  
Lee County Clerk's Office



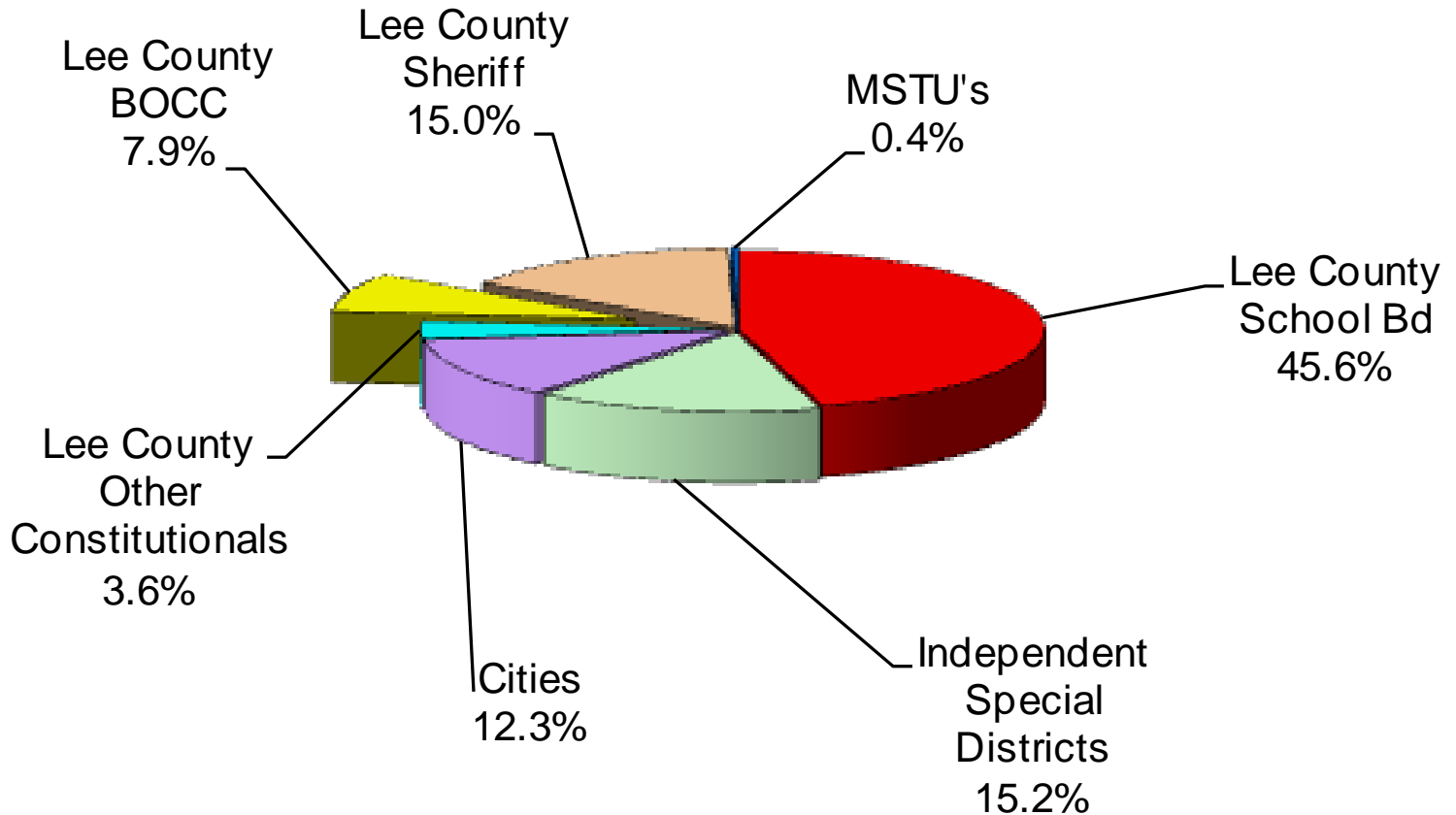
# Action Steps

- Constitutionals – Separate General Fund Millage for “Illustrative” Purposes
- Elimination of Transit Subsidy
- Adjustment of Sheriff’s Millage
- What comes under Conservation Maintenance Projects
- Benefits Review (February)
  - Long-term cost reductions
  - Emphasis on healthier workforce
  - OPEB modeling
- Review of Fees and Charges (March)
  - State legislative offices
- Continuing Salary Surveys
- Further discussion and analysis of any discretionary spending





# FY10-11 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Lee County



Comparison of Millage Rates

	FY10-11	FY09-10	FY08-09	FY07-08	FY06-07
Countywide Millage Rate*	4.1506	4.1506	4.1506	4.1506	4.4752
City of Fort Myers	8.4000	7.4000	7.1634	6.2560	6.8000
City of Cape Coral**	7.9702	7.9702	4.7698	4.7698	4.8787
City of Sanibel***	2.1561	2.1561	2.1561	2.1966	2.5000
City of Bonita Springs	0.8273	0.8273	0.8273	0.7244	0.7919
Town of Fort Myers Beach	0.9144	0.8187	0.7093	0.6053	0.6096
Lee County School Board****	8.0150	7.5080	6.8680	6.9600	7.0420

Notes:

\*Countywide Millage Rate includes General Fund, Capital Outlay and Conservation 2020

\*\*Excludes Debt Service and Solid Waste MSTU

\*\*\*Sanibel Millage Rate does not include Sewer voted Debt Service, Land Acquisition and Recreation Center Debt Service

\*\*\*\*Includes both State Law and Local Board millages

Percent Annual Change

	FY 09-10 to FY10-11	FY 08-09 to FY09-10	FY 07-08 to FY08-09	FY 06-07 to FY07-08
Countywide Millage Rate*	0.0000	0.0000	0.0000	-7.2533
City of Fort Myers	13.5135	3.3029	14.5045	-8.0000
City of Cape Coral**	0.0000	67.0972	0.0000	-2.2322
City of Sanibel***	0.0000	0.0000	-1.8438	-12.1360
City of Bonita Springs	0.0000	0.0000	14.2049	-8.5238
Town of Fort Myers Beach	11.6893	15.4237	17.1816	-0.7054
Lee County School Board****	6.7528	9.3186	-1.3218	-1.1644



# Budget Updates Schedule

- December Status Update/Fund Re-Projections  
Conservation 20/20
- January Transit Issues (Transit Task Force)  
Parks Programs & Partnering for Results
- February Health Plan Finances & Wellness Initiatives  
Constitutionals
- March Review of Revenues
- April Review of Six-Month Spending Patterns
- May General Fund Departmental Updates
- June Tax Base Estimate and Re-Projections
- July TRIM Notice Rates
- August FY2011-12 Budget
- September FY2011-12 Budget Adoption

Lee County

