

The background of the cover features a close-up of a white calculator on the left, a yellow pencil with a sharpened tip pointing towards the center on the right, and a colorful geometric pattern of overlapping triangles in shades of blue, orange, red, and green at the bottom. The overall scene is set against a blurred background of documents and folders.

LEE COUNTY, FLORIDA REVENUE MANUAL

**FISCAL YEAR
2008-2009**

LEE COUNTY COMMISSION

RAY JUDAH
Chairman, District Three

TAMMARA HALL
Vice-Chairman, District Four

ROBERT P. JANES, District One

BRIAN BIGELOW, District Two

FRANK MANN, District Five

COUNTY ADMINISTRATION

DONALD D. STILWELL
County Manager

WILLIAM H. HAMMOND
Deputy County Manager

HOLLY SCHWARTZ
Assistant County Manager

PETE WINTON
Assistant County Manager

JAMES LAVENDER
Public Works Director

DEPARTMENT OF ADMINISTRATIVE SERVICES

DINAH LEWIS
Administrative
Services Director

JAMES B. LEWIN
Fiscal Analyst



FOREWORD

This is the Fiscal Year 2008-2009 edition of the Lee County Revenue Manual. This document describes the primary revenue categories as prescribed by the Uniformed Accounting System of the State of Florida. The majority of the document includes detailed information about selected revenue sources within these broad categories. The factual and statistical detail will provide considerable information about the legislative history; the fund to which the monies are deposited; sources, uses, and current rates; how the revenue is collected, exemptions, the revenue collector; thirteen years of history (Fiscal Years 84-85 to 06-07); one year of estimates (Fiscal Year 07-08); and, two years of projections (Fiscal Years 08-09 to 09-10).

The FY07-08 estimate is an unaudited actual figure. The FY08-09 figure is either the budgeted figure for that year or a newer estimate based upon collection history.

Additional pages examine historical trends, factors that influence collections, and the basis for projections.

A special thank you to personnel in the County departments that contributed information for this book.

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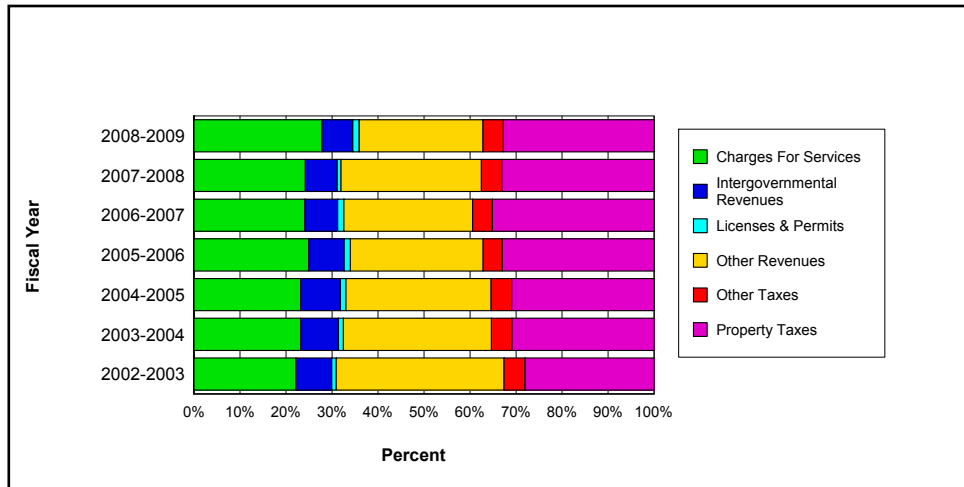
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Section One

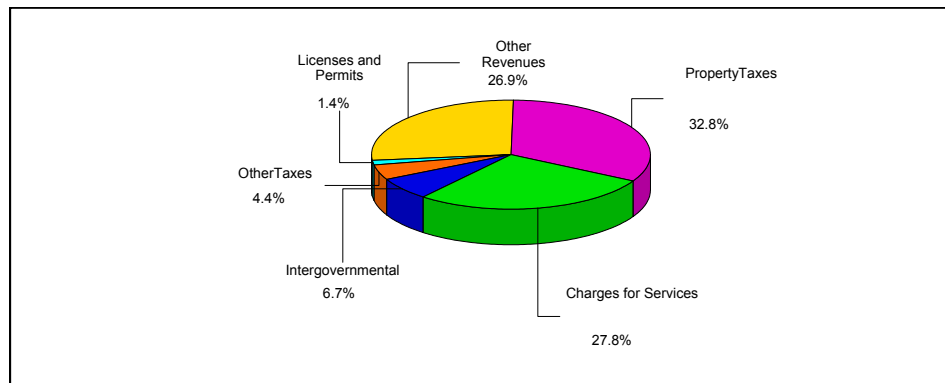
Description of Major Revenue Categories

This section of the **Revenue Manual** examines the composition of the major revenue categories that are included in the Fiscal Year (FY) 08-09 Adopted Lee County Operating Budget. These include Revenues By Category for All Sources and General Fund Revenue by Category. In addition, historical data is provided in graphs that describe the period FY00-01 to FY06-07 and estimated actuals (not audited) for FY07-08.

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY08-09 (Excludes Transfers and Reserves)



Percentage Distribution for FY08-09

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

<u>REVENUE TYPE</u>	<u>FY08-09 ADOPTED</u>	
Property Taxes	\$398,347,890	
Charges for Services	338,083,361	
Intergovernmental	81,559,114	
Other Taxes	53,689,164	
Licenses and Permits	16,906,325	
Other Revenues:		
Interfund Transfers	\$ 220,700,258	
Interest Earnings	39,174,509	
Constitutional Transfers and Misc Revenues	43,430,018	
Impact Fees	14,263,508	
Fines & Forfeitures	2,194,800	
Court and Related Services	6,140,778	
Rent & Royalties	1,205,757	
	<u>327,109,628</u>	
Total Current Revenues	\$1,215,695,482	51.5%
Less 5% Anticipated	(18,720,322)	
Fund Balance	<u>1,125,826,546</u>	<u>48.5%</u>
TOTAL ALL REVENUES	<u>\$2,322,801,706</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 32.8% of the current revenues budgeted for FY08-09. The General Fund now includes Capital Improvement projects. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund, Conservation 2020 and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 27.8% of current revenues.

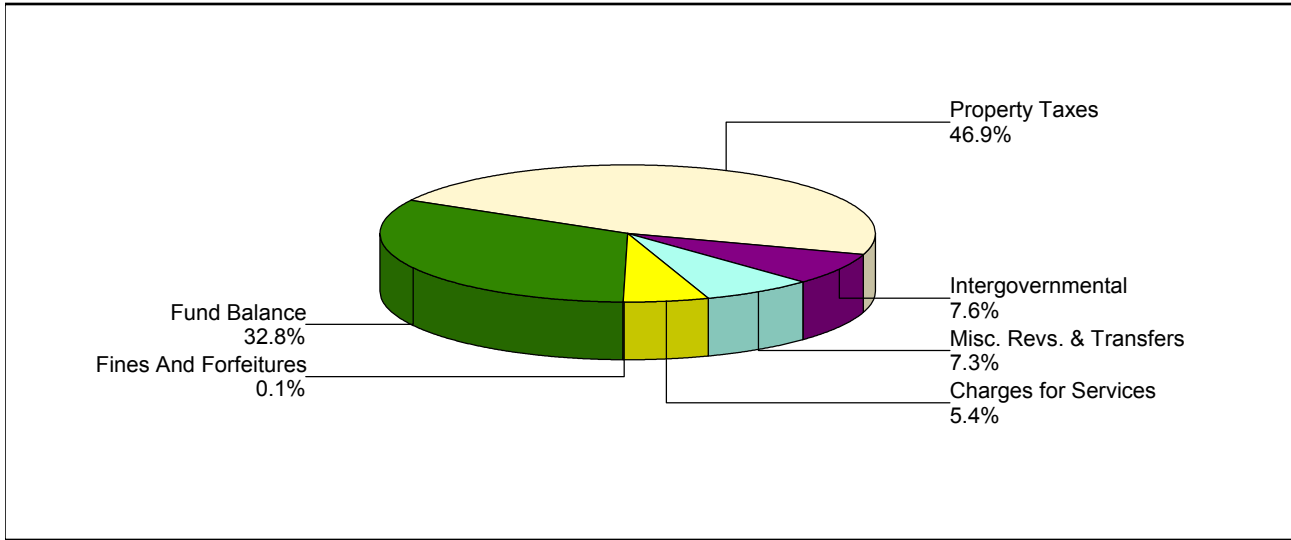
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 6.7% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.4% of the total current revenues.

Licenses and Permits are 1.4% 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 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.

GENERAL FUND REVENUE BY CATEGORY



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

	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
	Actual	Actual	Actual	Actual	Unaudited Actual	Adopted
Property Taxes	\$ 179,562,040	\$ 206,267,176	\$ 242,820,191	\$ 304,408,451	\$ 338,317,050	\$ 294,293,977
Other Taxes	6,031,210	6,911,941	8,835,607	9,352,357	8,231,145	0
Intergovernmental	45,906,641	52,868,990	58,352,830	60,574,788	53,173,629	47,494,005
Misc Revs & Transfers	34,724,700	52,151,300	83,682,395	86,790,625	63,682,193	45,662,187
Charges for Services	20,147,458	26,756,265	30,641,481	22,455,091	25,146,417	33,826,222
Fines & Forfeitures	2,508,382	525,099	792,068	667,299	231,968	503,000
Current Revenues	\$ 288,880,431	\$ 345,480,771	\$ 425,124,572	\$ 484,248,611	\$ 488,782,402	\$ 421,779,391
Less 5% Anticipated						(5,613,978)
Fund Balance	67,368,407	91,521,611	137,676,936	153,791,498	182,017,958	205,511,345
TOTAL	\$ 356,248,838	\$ 437,002,382	\$ 562,801,508	\$ 638,040,109	\$ 670,800,360	\$ 621,676,758

The chart reflects adopted FY08-09 revenues in the General Fund. Projected revenues total \$627,290,736. Chart percentages are based on this total. Property Taxes account for 46.9% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 40.3% of Fund Revenues. A change in the state uniform chart of accounts reclassified FPL Franchise Fees from Other Taxes to Licenses and Permits.

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.

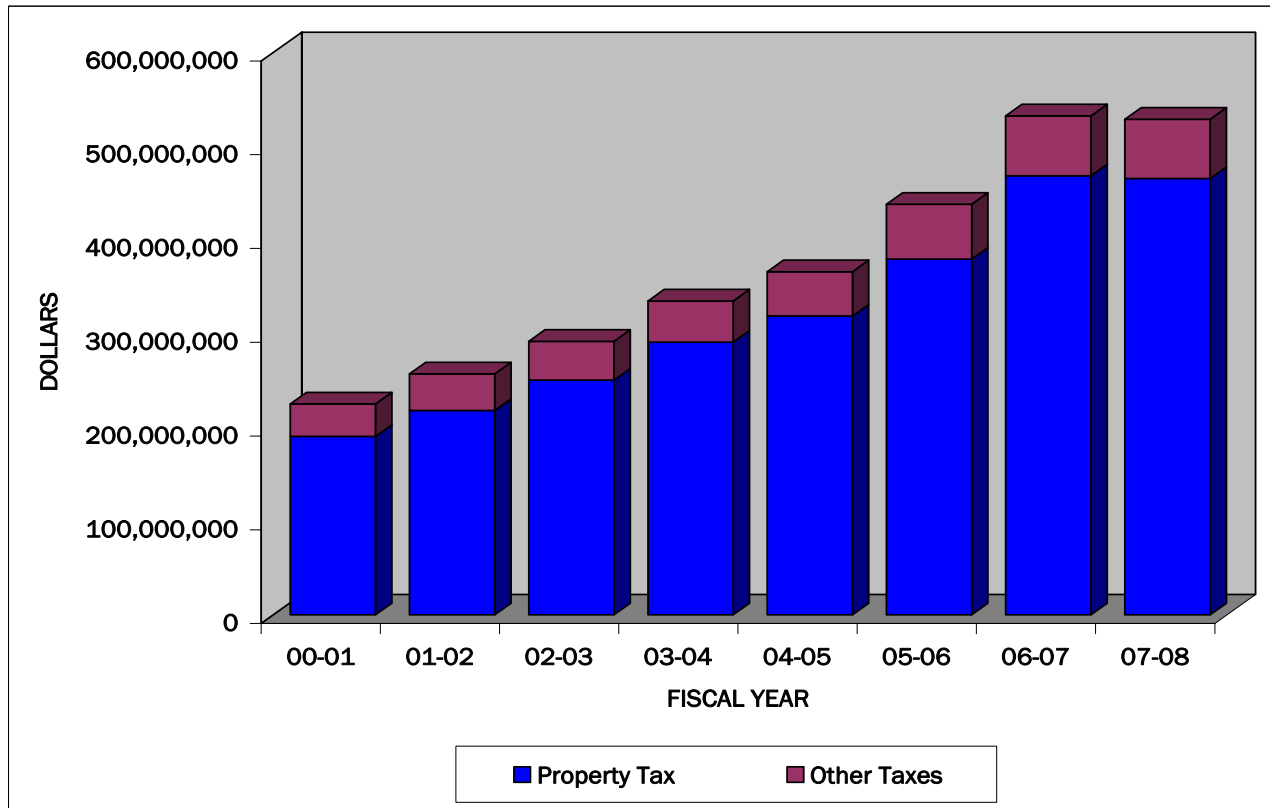
Charges for Services include licenses and permit fees in addition to rental, parking, and other miscellaneous fees.

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.



TAX REVENUES – ACTUAL COLLECTIONS



Property Tax

General, Capital Improvement and Conservation 2020 are countywide taxes. The Unincorporated MSTU, Library and All Hazards Property Taxes are major non-countywide property taxes. In addition there are a wide variety of special district property taxes (Sewer and Solid Waste Districts and Municipal Service Taxing Units (MSTU's), Fire Protection District MSTU's and Lighting and Special Improvement Districts. The largest revenues among these taxes are the Countywide Property Taxes. Overall changes in valuation are listed below.

<u>Fiscal Year</u>	<u>Countywide (In Billions)</u>	<u>Percent Change</u>	<u>Unincorporated (In Billions)</u>	<u>Percent Change</u>
85-86	9.620	18.7	5.970	19.2
86-87	10.733	11.5	6.673	11.8
87-88	11.874	10.6	7.230	8.4
88-89	12.548	5.7	7.806	8.0
89-90	14.543	15.9	8.979	15.0
90-91	16.773	15.3	10.233	14.0
91-92	18.421	9.8	11.255	10.0
92-93	18.844	2.3	11.628	3.3
93-94	19.382	2.9	12.082	3.9
94-95	19.916	2.8	12.560	4.0
95-96	20.647	3.7	13.167	4.8
96-97	21.323	3.3	12.687	(3.6)
97-98	22.197	4.1	13.426	5.8
98-99	23.374	5.3	14.348	6.9
99-00	25.257	8.1	15.703	9.4

00-01	27.919	10.5	14.024	(10.7)
01-02	31.878	14.1	16.009	14.1
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)

The Millage Rate is calculated by first determining the total taxable value of a given district. That figure is divided by 1,000 to represent the value of one mill in that area. For example, one mill of countywide valuation in FY08-09 (using the October, 2008 finalized figure) is equivalent to \$84,528,427 in taxes, based on a taxable valuation of \$84,528,427,863.

The valuation for the Unincorporated MSTU in FY96-97 was affected by the exclusion of the Town of Fort Myers Beach, which removed a portion of properties from taxation that were formerly unincorporated. The incorporation of Bonita Springs resulted in a 10.7% reduction from FY99-00 to FY00-01. Since that time, valuation from both new construction and appreciation of existing improvements resulted in continuing annual increases in valuation accelerating dramatically in FY05-06 (+27.4%) and FY06-07 (+39.5%).

The reduction in real estate activity resulting from unsold inventory and tightening of credit helped to lower the growth rate to only 10.7% in FY07-08.

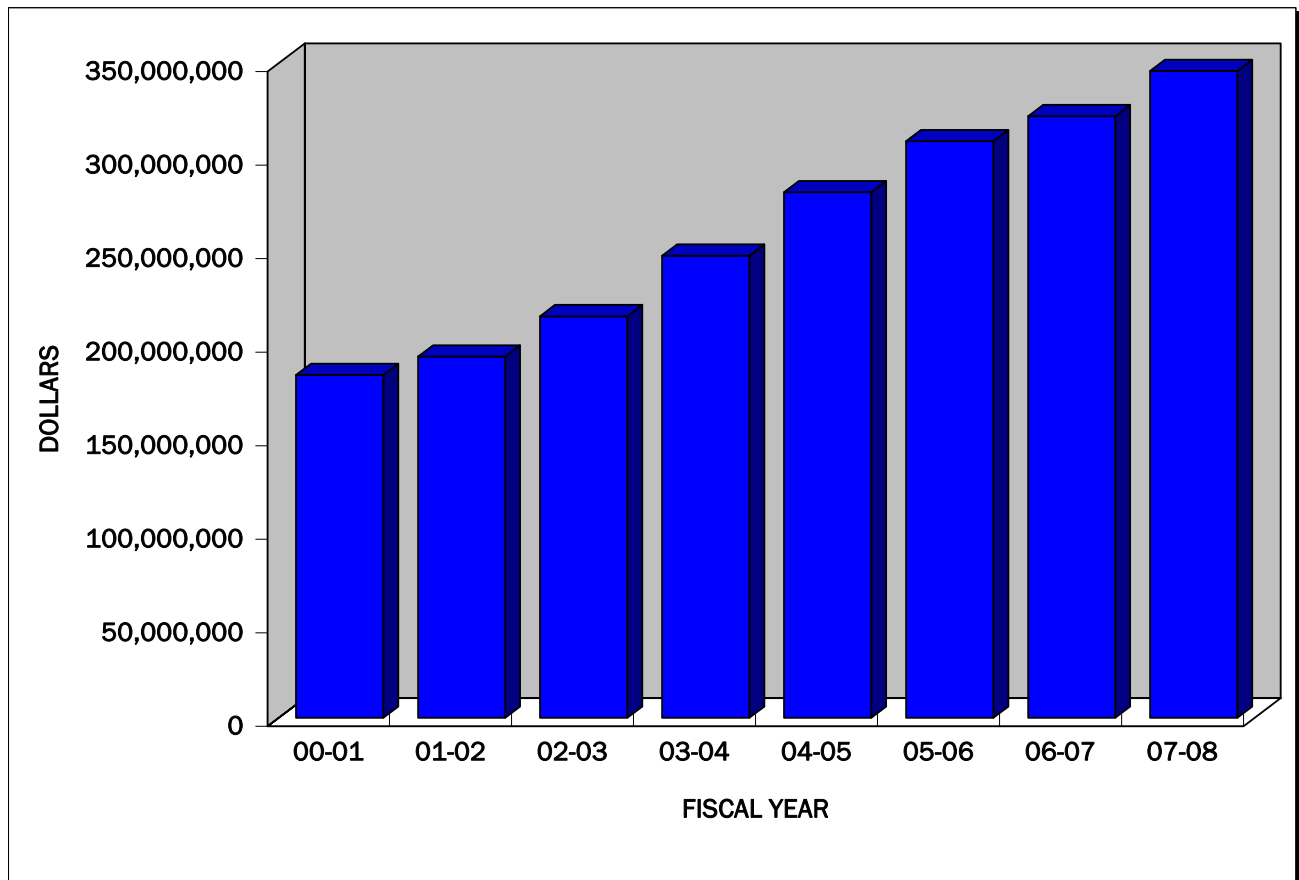
For the first time in recent memory, in 2008 for the FY08-09 budget, the overall county valuation declined by 12.4% and the Unincorporated MSTU declined by 9.7%.

Other Taxes

This category includes the Tourist Tax, 9th-Cent Gas Tax, Five and Six-Cent Local Option Gas Tax, Communications Services Tax, Solid Waste and Electrical Franchise Fees. The sources are quite varied. There are other gas taxes which are considered to be "intergovernmental revenues."

The county receives the gas taxes after collection by the State. Monthly reimbursement to the county occurs after State administrative fees are deducted. Franchise fees are paid by garbage haulers who conduct business in the county, and are related to activity levels (tonnage of trash). Tourist Tax is a 5% tax on hotel use in Lee County.

CHARGES FOR SERVICES – ACTUAL COLLECTIONS

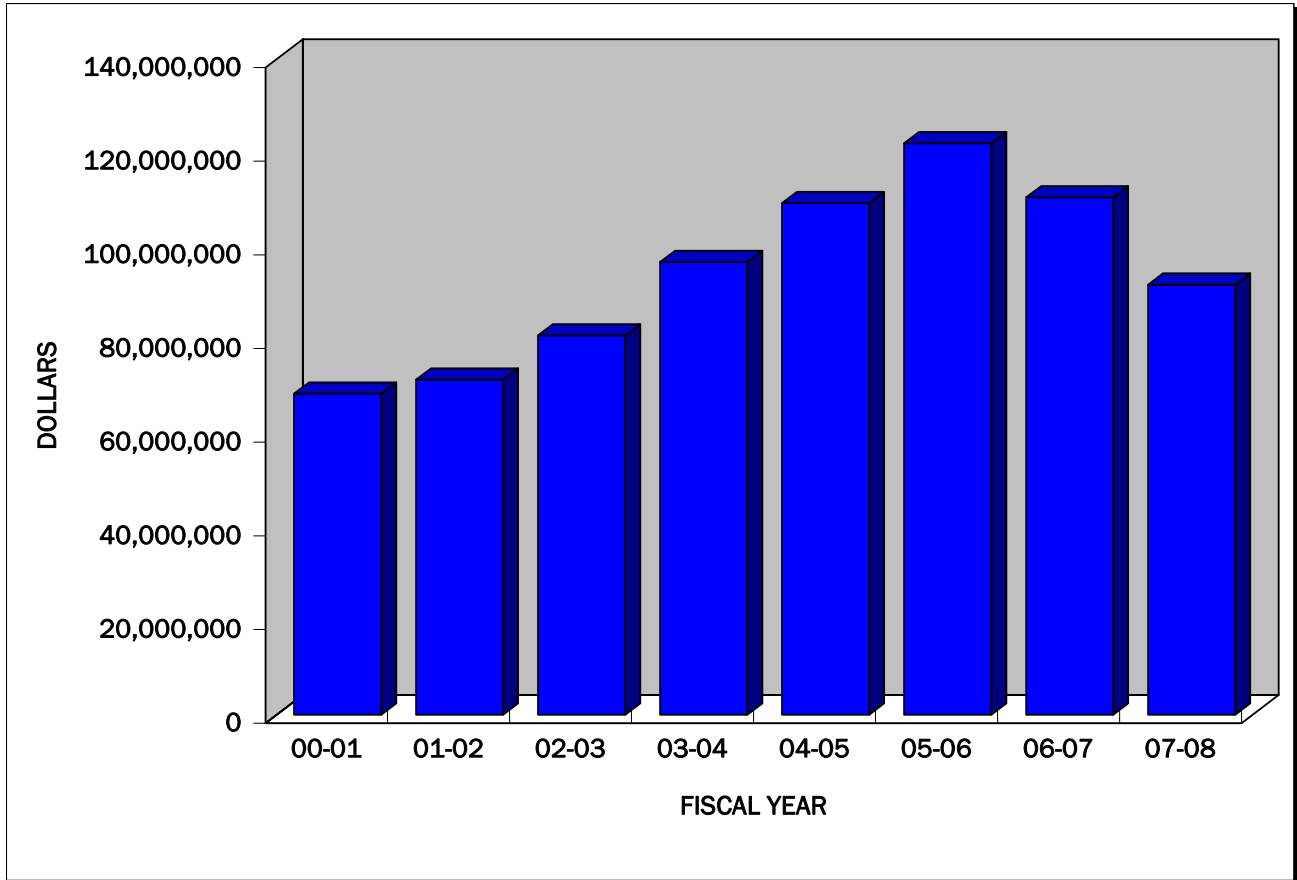


There are numerous operations that require users to pay for services. Among the many governmental revenue sources are development review and zoning fees, fees for the tax collector to process bills, court fees, boat registration fees, ambulance service fees, stadium revenues, and E-911 fees.

The enterprise revenues include charges generated by transit (LeeTran), water and sewer charges, tolls from the three bridges, solid waste fees.

The chart shows a consistently increasing trend in revenues especially after FY02-03.

INTERGOVERNMENTAL REVENUES ACTUAL COLLECTIONS

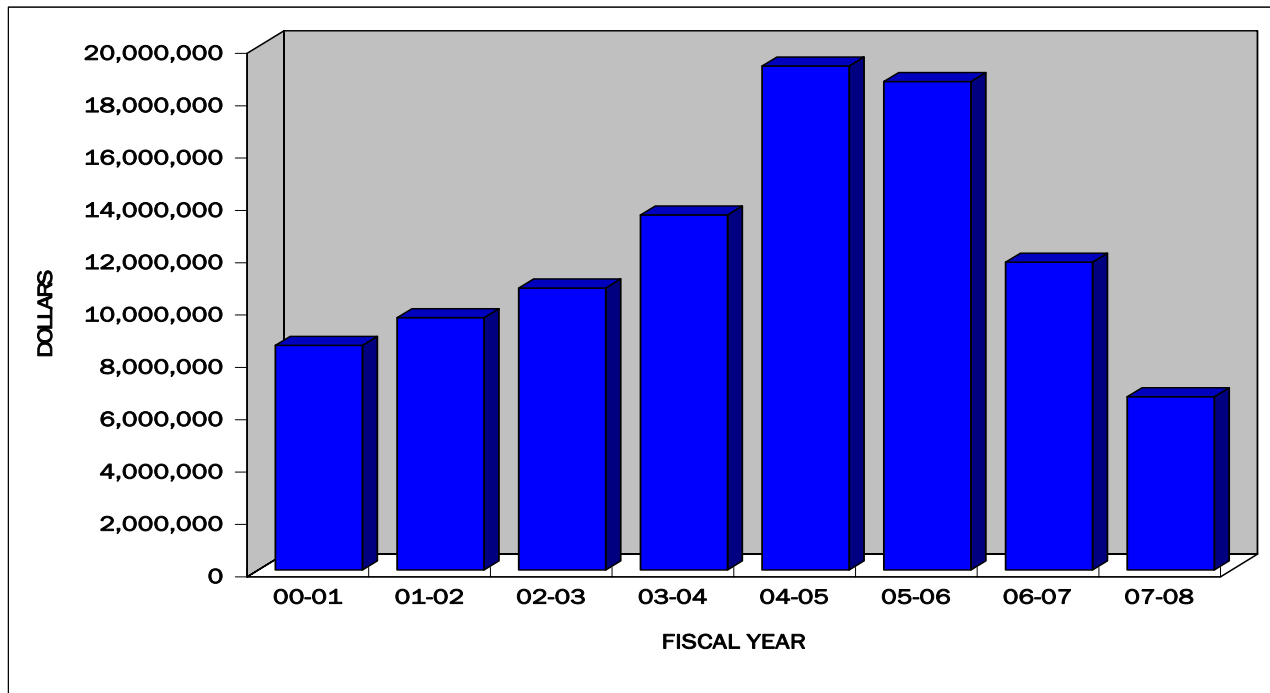


State Sales Tax and State Revenue Sharing are an important contribution toward Intergovernmental Revenues (i.e., funds transferred from one governmental agency to another – usually State and Federal to county). However, other major revenue types in this category include Transit Operating and Capital Subsidies,, Community Development Block Grant, HOME (rental rehabilitation) funds, Constitutional Gas Tax (5th and 6th-Cent), 7th-Cent Gas Tax, West Coast Inland Navigational District revenues, Mobile Home, Alcoholic Beverage and Racing Taxes, and all Federal/State grants.

Fluctuations in overall revenues received are a result of changes in grant and other “one-time” revenues. The major revenue sources, such as sales tax and gas taxes, had consistently increased since FY00-01 until FY06-07 when reductions in sales tax and gas taxes began to appear. Those revenues continued to decline in FY07-08.

Many of these particular revenues are discussed individually in more detail within the body of the **FY08-09 Revenue Manual**.

LICENSES & PERMITS – ACTUAL COLLECTIONS



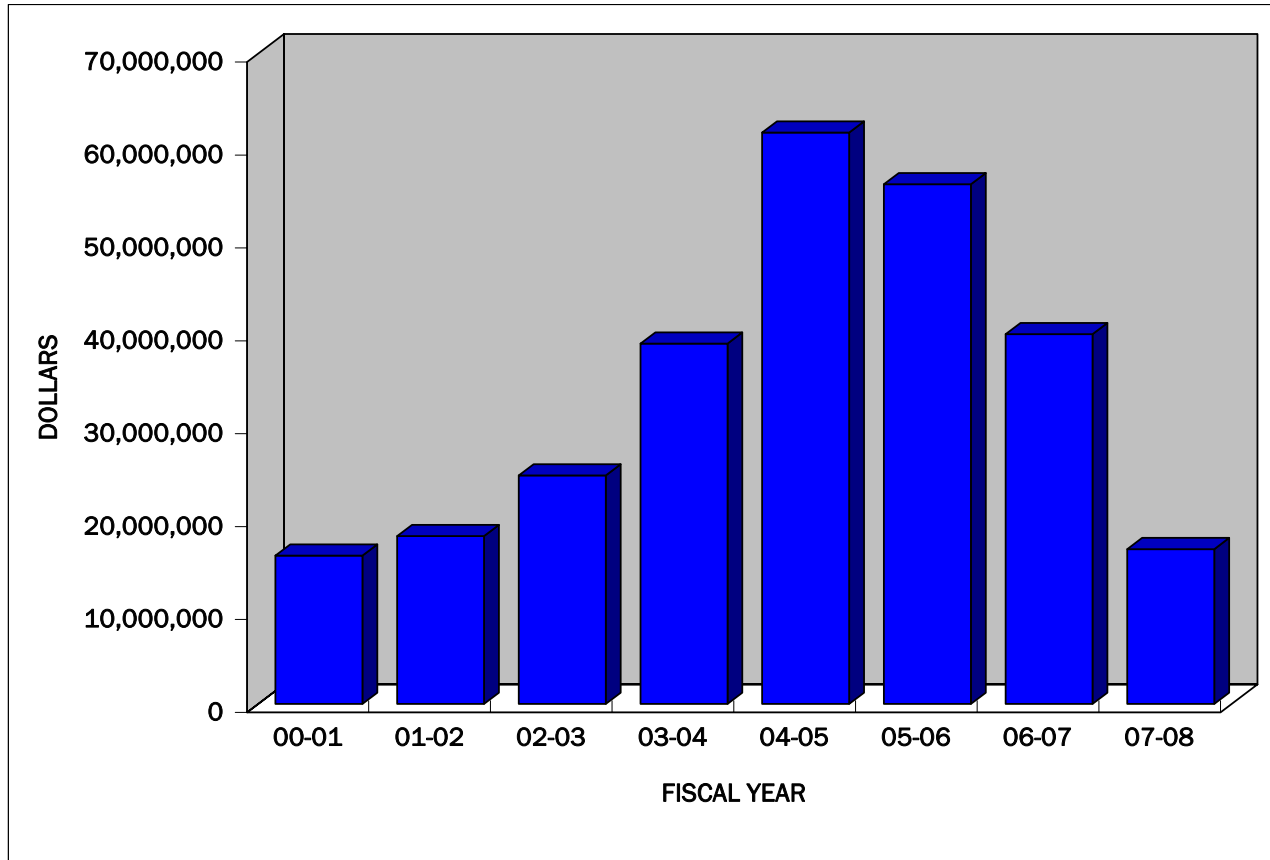
Licenses and Permits represent the various fees collected for such activities as contractor and occupational licenses, roofing, plumbing, electrical, and well permits. These monies are used to fund the operating costs of functions associated with enforcing codes and building regulations. Also included are Solid Waste Franchise Fees.

The following changes in number of building permits is noted below:

<u>Calendar Year</u>	<u>Permits Issued</u>
1990	12,181
1991	10,779
1992	10,498
1993	11,828
1994	11,994
1995	12,150
1996	12,656
1997	12,675
1998	12,596
1999	13,141
2000	13,319
2001	14,543
2002	16,275
2003	14,372
2004	18,634
2005	26,585
2006	26,501
2007	20,951
2008	11,176

The lack of growth in 2006 over 2005 and reduction in growth in 2007 & 2008 reflects the changing economic conditions in real estate and construction.

IMPACT FEES – ACTUAL COLLECTIONS



Impact Fees are imposed upon new development to cover the demands upon services that will be generated by population growth. The major uses of impact fees are for fire, roads, schools, community parks, regional parks, and emergency medical services (EMS). Fire and school impact fees are passed through the County to their respective districts but not collected as County revenue. *Therefore, the chart shows Roads (including collections for Bonita Springs), EMS, regional and community parks but not fire or school impact fees.* The funds are used to provide capital facilities in the specific impact fee districts in which the fees are generated. The extraordinary growth levels in FY04-05 and FY05-06 led to high impact fee growth especially in roads. A major downturn resulting from a slowdown in real estate economic activity is reflected in sizable reductions beginning in FY06-07 and accelerated in FY07-08.

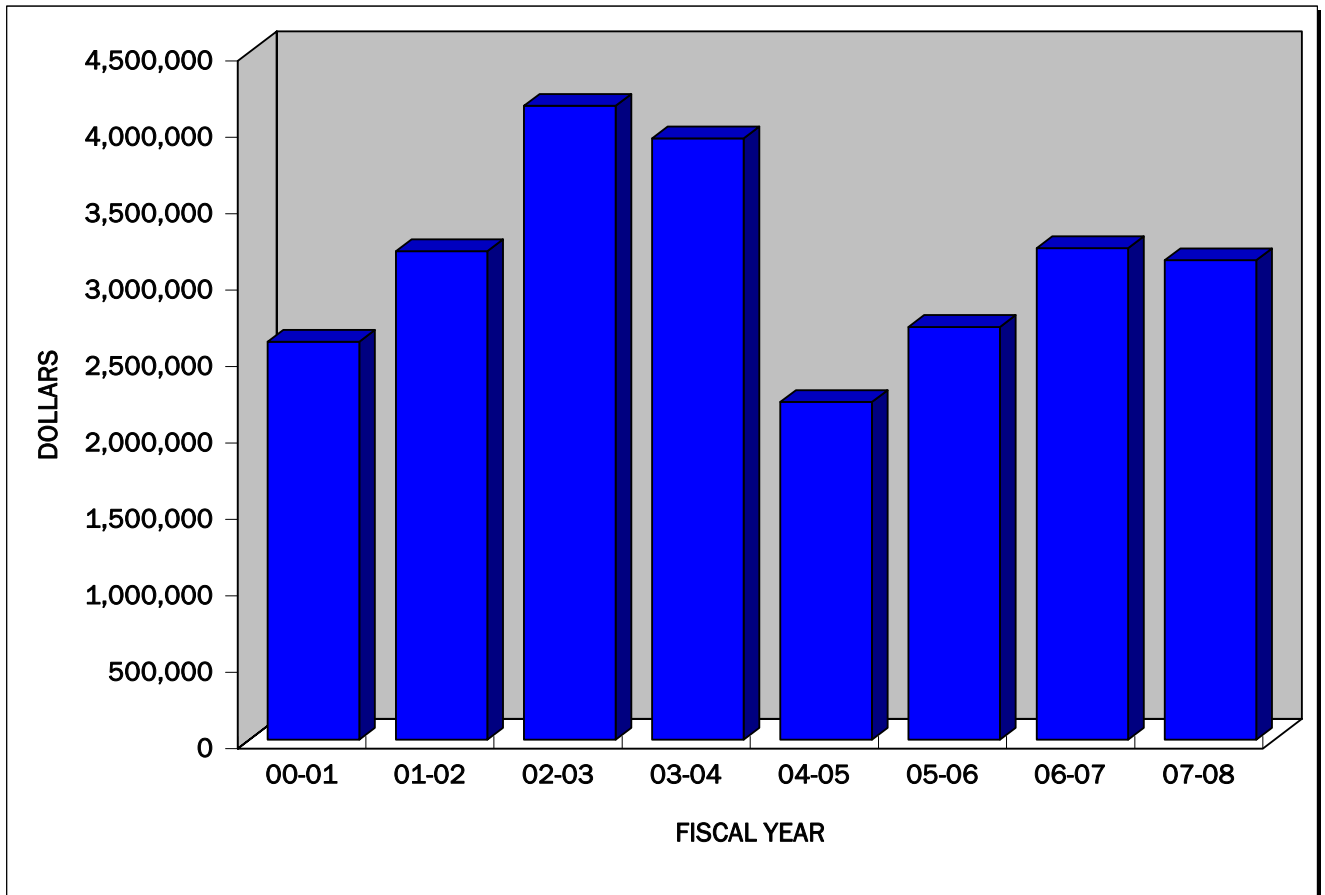
A detailed summary for the period Fiscal Year 2000-2001 to Fiscal Year 2007-2008 follows:

IMPACT FEE COLLECTIONS BY TYPE							
FISCAL YEAR	ROADS	COMMUNITY PARKS	EMS	REGIONAL PARKS	TOTAL EXCLUDING FIRE & SCHOOLS	FIRE	SCHOOLS
00-01	14,251,477	3,191,716	144,642	1,386,774	15,968,439	2,196,949	0
01-02	16,112,281	3,487,400	239,871	2,513,691	18,070,592	2,511,371	10,911,056
02-03	19,045,918	4,712,771	274,861	3,139,274	24,609,644	2,970,681	20,440,792
03-04	31,612,696	6,272,247	348,595	4,271,564	38,801,316	4,640,241	31,801,271
04-05	49,131,161	10,178,669	446,459	7,046,478	61,511,032	7,149,696	44,721,515
05-06	44,873,694	9,487,740	433,943	8,083,061	55,935,336	6,636,654	53,061,420
06-07	35,591,916	3,500,578	766,177	3,007,031	39,806,226	4,195,016	23,595,190
07-08	15,026,615	763,233	238,425	645,558	16,673,831	878,650	3,907,299

These figures in the graph do not include fire or school impact fees.

The revenues are discussed in more detail in the **FY08-09 Revenue Manual**.

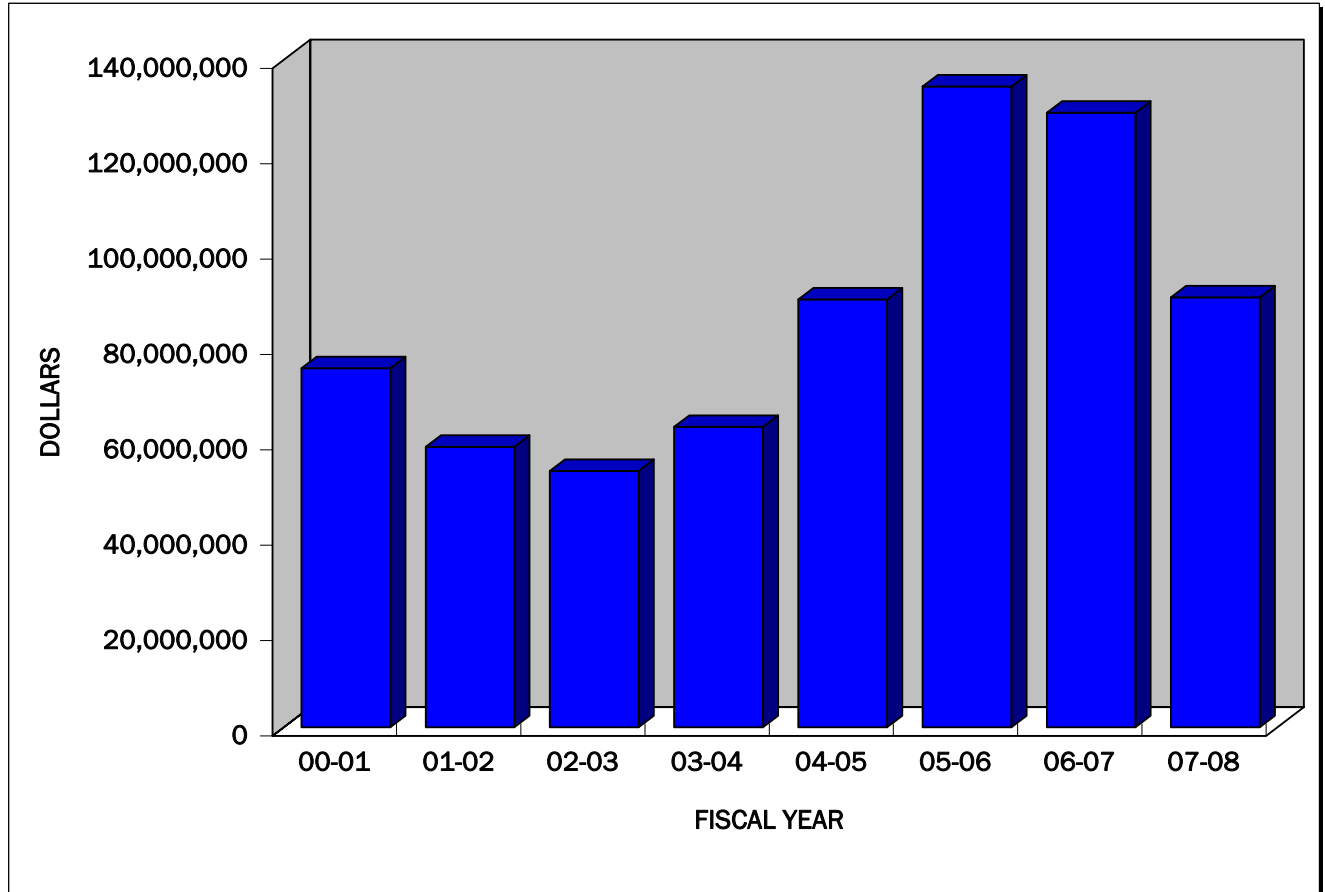
FINES & FORFEITURES – ACTUAL COLLECTIONS



Revenues from this category are primarily related to confiscated property, library fines, violations of county ordinances and other fines & forfeitures.

The specific revenues are discussed in more detail within the **FY08-09 Revenue Manual's** Fines and Forfeitures section.

MISCELLANEOUS REVENUES (EXCLUDING IMPACT FEES) ACTUAL COLLECTIONS



There are a number of revenues, which are categorized by the State as Miscellaneous revenues. One of the largest revenue categories is interest earnings. This includes interest earned from principal placed into investments, repos, and trustee accounts. Most of these funds are generated from bond sales whose principal has not yet been expended on construction projects, and from tax receipts invested by the Clerk's Finance Division.

Other categories include rents ad royalties, auction proceeds, insurance proceeds, State Housing Initiative Partnership (SHIP) contributions and interdepartmental revenues (transfers to and from various departmental accounts).

Impact fees are classified as Miscellaneous Revenues but have been removed from the figures and classified separately in a previous chart.

Section Two

Presentation of Detailed Analysis of Major County Revenues

Explanation of the Statistical Information Provided

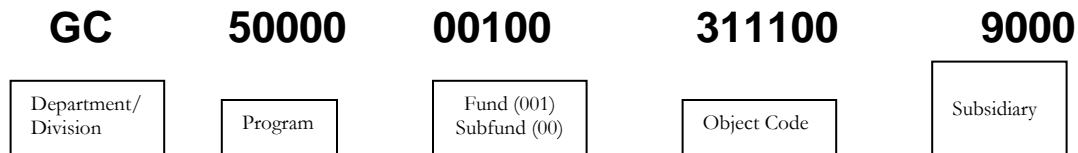
Revenue Description:	Description of Type of Revenue
Legal Authorization for Collection:	Resolution, Ordinance, etc., that Authorizes Collection of the Revenue.
Fund and Account Number:	Numerical Location to which Revenues are Deposited (see next page)
Source:	From Whom the Revenues are Generated
Use:	Purposes for Which the Revenues are Spent
Fee Schedule:	Rate Classifications Upon Which Revenue is Based
Method of Payment:	How Revenue is Remitted
Frequency of Collection:	How Often Revenue is Paid
Exemptions:	Any Situations that Allow for Non-Payment or Reduction
Expiration:	Date Upon Which Revenue Authorization Expires (if applicable)
Special Requirements:	Any Legal Requirements Necessary Prior to Revenue Collection, Such as Public Hearings
Revenue Collector:	Agency Responsible for Collection

The information presented in the section, "Understanding the Account Number" reflects J.D. Edwards "One World" structure for identifying accounts. This system became effective in November, 1998 and combined two separate systems - the Board of County Commissioners' IBM system, and the Clerk of Circuit Court's Hewlett Packard (HP) system.

The J.D. Edwards system subscribes to the State of Florida's Chart of Accounts nomenclature, but is based upon the concept of "business units." Although elements of the numbering system from the older systems may be found in the account string, many new features are now available.

Understanding the Account Number

The account string is divided into a series of different numerical groups connected by hyphens. Using the account number for "Property Tax General" (GC5000000100.311100.9000) as an example, the following classifications are noted.



A "subledger" can also be added up to eight places. That number can link a specific revenue to a type of expenditure providing a direct relationship between these two major categories. Emphasis in this book is upon the "Fund/Subfund".

Fund Groups are as follows:

- 001 General Fund
- 100 Special Revenue Funds
- 200 Debt Service Funds
- 300 Capital Project Funds
- 400 Enterprise Funds (Including Enterprise Debt Service)
- 500 Internal Service Funds
- 600 Trust and Agency Funds
- 800 Clearing Funds – Not Interest Earnings

Revenue Classification Program Numbers that follow are based upon the 2009 Edition of the State of Florida Uniform Accounting System Manual.

(Note: X's indicate further subdivision not necessarily shown)

- 31X.XXX Taxes
 - 311.000 Ad Valorem Taxes
 - 312.XXX Sales, Use, and Gas Taxes
 - 314.XXX Utility Service Taxes
 - 315.000 Communication Services Taxes
 - 316.XXX Local Business Tax
 - 319.000 Other Taxes

- 32X.XXX Licenses & Permits
 - 322.000 Building Permits
 - 323.XXX Franchise Fees
 - 324.XXX Impact Fees
 - 325.XXX Special Assessments
 - 329.000 Other Licenses, Fees, and Permits

- 33X.XXX Intergovernmental Revenues
 - 331.XXX Federal Grants
 - 333.XXX Federal Payments in Lieu of Taxes
 - 334.XXX State Grants
 - 335.XXX State Shared Revenues
 - 336.000 State Payments in Lieu of Taxes
 - 337.XXX Grants from Other Local Units
 - 338.000 Shared Revenues from Other Local Units
 - 339.000 Payments from Other Local Units in Lieu of Taxes

- 34X.XXX Charges for Services
 - 341.XXX General Government (Not Court Related)
 - 342.XXX Public Safety
 - 343.XXX Physical Environment
 - 344.XXX Transportation (User Fees)
 - 345.XXX Economic Environment
 - 346.XXX Human Services
 - 347.XXX Culture/Recreation
 - 348.XXX Court Related Revenues
 - 349.000 Other Charges for Services (Not Court Related)

- 35X.XXX Judgments, Fines and Forfeitures

- 36X.XXX Miscellaneous Revenues
 - 361.XXX Interest and Other Earnings
 - 362.000 Rents and Royalties
 - 364.000 Disposition of Fixed Assets
 - 365.000 Sales of Surplus Materials and Scrap
 - 366.000 Contributions and Donations from Private Sources
 - 367.000 Licenses
 - 368.000 Pension Fund Contributions
 - 369.XXX Other Miscellaneous Revenues

38X.XXX	Other Sources	
	381.000	Intergovernmental Interfund Transfers
	382.000	Contribution from Enterprise Operations
	383.000	Installment Purchases Proceeds/Capital Lease Inception
	384.000	Debt Proceeds
	385.000	Proceeds of Refunding Bonds
	386.XXX	Intergovernmental Transfer from Constitutional Fee Officers
	387.XXX	Article V
	388.XXX	Proceeds of General Capital Asset Dispositions
	389.XXX	Proprietary Non-Operating Sources
	390.000	Depreciation on Fixed Assets Acquired with Contributed Capital

PROPERTY TAXES

Property taxes include charges levied by the local unit of government against the income, and wealth of a person (natural or corporate). The major categories include separate millages for Countywide Operations, Capital Improvements, Library, Unincorporated Countywide Municipal Services Taxing Unit and All Hazards Protection.

PROPERTY TAX-COUNTYWIDE OPERATIONS GENERAL FUND

REVENUE DESCRIPTION: Ad valorem tax based upon the assessment of the taxable value of property in Lee County.

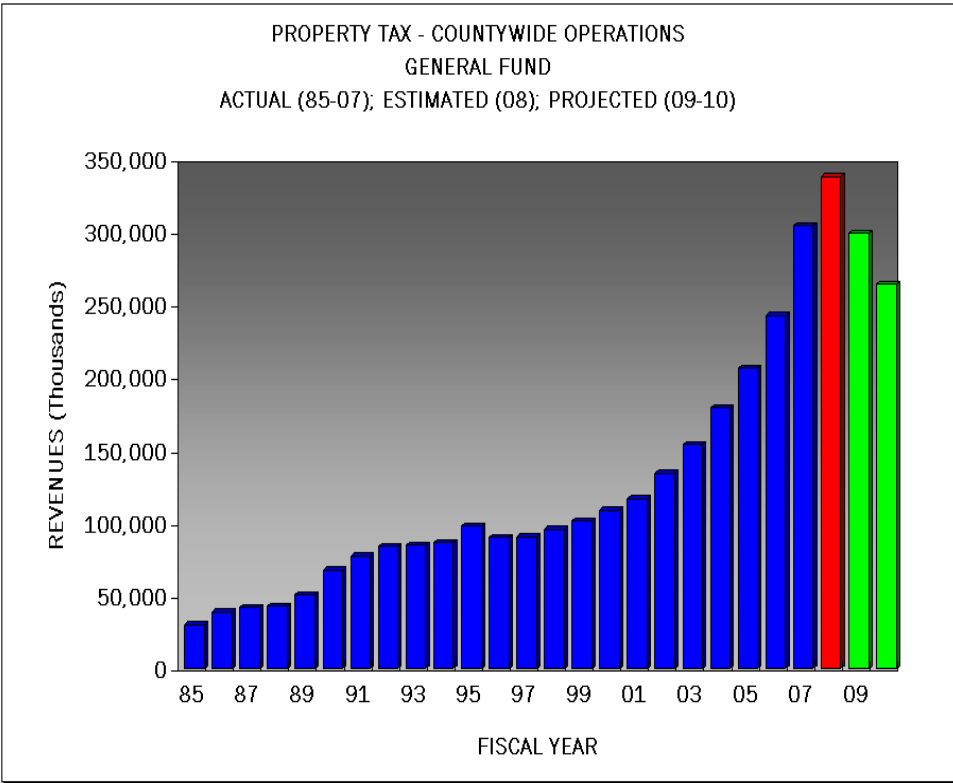
LEGAL AUTHORIZATION FOR COLLECTION: Florida Statute 200.065; Resolution 08-09-48 for current millage.

FUND: General Fund
ACCOUNT NUMBER: GC5000000100.311100.9000

SOURCE: Lee County Property Owners
USE: All General Purposes

FEE SCHEDULE: 3.6506 per \$1,000 of taxable value of property for Fiscal Year 2008-09
METHOD OF PAYMENT: Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit.
FREQUENCY OF COLLECTION: Current year property taxes are received from December through April. A discount of 4% is granted for immediate payment.
EXEMPTIONS: Numerous exemptions exist. Especially note Chapter 196, Florida Statutes use of \$50,000 Homestead Exemption.
EXPIRATION: Tax assessed annually by the Board of County Commissioners.
SPECIAL REQUIREMENTS: Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065.
REVENUE COLLECTOR: Tax Collector/Recorded by Clerk of Circuit Court, Finance Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Fiscal Year	(\$000)	Percent Change
84-85	30,272	
85-86	38,771	28.1
86-87	41,940	8.2
87-88	43,009	2.5
88-89	50,961	18.5
89-90	67,907	33.3
90-91	77,267	13.8
91-92	84,231	9.0
92-93	84,749	0.6
93-94	86,813	2.4
94-95	98,012	12.9
95-96	89,899	-8.3
96-97	90,719	0.9
97-98	95,956	5.8
98-99	101,275	5.5
99-00	109,078	7.7
00-01	116,876	7.1
01-02	134,229	14.8
02-03	153,815	14.6
03-04	179,562	16.7
04-05	206,267	14.9
05-06	242,820	17.7
06-07	304,408	25.4
07-08	338,317	11.1
08-09	299,025	-11.6
09-10	264,296	-11.6

PROPERTY TAX-COUNTYWIDE OPERATIONS GENERAL FUND

DISCUSSION

Changes in millage rates and taxable value from FY87-88 to FY08-09 are listed in the following table:

Fiscal Year	Millage Rate	Adjustment	Percent Change in Taxable Value
1987-88	3.841		10.6
1988-89	4.141	0.3000	5.7
1989-90	4.885	0.7440	15.9
1990-91	4.785	-0.1000	15.3
1991-92	4.785	0.0000	9.8
1992-93	4.685	-0.1000	2.3
1993-94	4.685	0.0000	2.9
1994-95	5.1501	0.4651	2.8
1995-96	4.5751	-0.5750	3.7
1996-97	4.4751	-0.1000	3.3
1997-98	4.4751	0.0000	4.1
1998-99	4.4751	0.0000	5.3
1999-00	4.4751	0.0000	8.1
2000-01	4.3277	-0.1474	10.5
2001-02	4.3277	0.0000	14.2
2002-03	4.3277	0.0000	15.8
2003-04	4.3277	0.0000	17.0
2004-05	4.2612	-0.0665	16.4
2005-06	3.9332	-0.3280	27.5
2006-07	3.5216	-0.4116	40.0
2007-08	3.6506	0.1290	7.6
2008-09	3.6506	0.0000	-12.4

HISTORICAL PERSPECTIVE

Property tax revenue is a function of annual change in assessments, and the setting of millage by County Commissioners and, most recently, laws approved by the Florida legislature. This section highlights selected specific changes in millage rates.

The .5750 reduction in the chart above from FY94-95 to FY95-96 is the result of a .4050 mill elimination of the Solid Waste levy, and a .1700 mill shift from the General Fund to the Unincorporated MSTU, in response to the municipalities' concerns regarding dual taxation.

The figures for 1985-2001 on the previous page reflect actual collections. The 1995 revenue increase of 12.9% reflects revenue growth caused primarily by the millage increase from 4.6850 to 5.1501. This increase helped to fund, in part, solid waste operations in lieu of special assessments. That levy was removed in FY96 with a resulting decline in revenue.

In FY95-96, 0.3700 mills was shifted from Countywide to Unincorporated MSTU to reflect a concern expressed by municipalities that certain county facilities (especially regional parks) costs were being borne by city residents, who were already paying for city parks and recreation.

In FY96-97, the millage rate was reduced by 0.1000 mills reflecting an additional shift from the Countywide to Unincorporated MSTU. Between FY96-97 and FY99-00, the millage rate remained unchanged as the growth in taxable value accelerated at an increasing rate reaching 10.5% for FY00-01. The millage rate was lowered by 0.1474 mills for

PROPERTY TAX-COUNTYWIDE OPERATIONS

GENERAL FUND

FY00-01 to reflect the disposition of the remainder of the taxpayer's relief fund to voters. The taxpayer's relief fund was established during the FY99-00 budget hearing in September, 1999 when the Sheriff's budget was in dispute. The dispute was eventually resolved after the Sheriff's budget was appealed to the Governor's Cabinet in Spring, 2000. At the final budget hearing in September, 2000 for the FY00-01 budget, the BOCC returned the remaining dollars in the fund through the millage reduction.

For FY01-02 and through FY03-04, the millage rate remained unchanged at 4.3277. Taxable value continued to increase in excess of 10% annually.

The millage rate was reduced to 4.2612 for FY04-05 and to 3.9332 in FY05-06 reflecting a decision by the BoCC to provide a reduction on tax levied in light of the unprecedented growth in new construction and taxable value.

In FY06-07, taxable value increased by a record 40% and the millage rate was further reduced to 3.5216.

ACTION BY THE FLORIDA LEGISLATURE FOR FY07-08

Responding to taxpayer concern about increasing property taxes, the Florida Legislature on June 14, 2007 approved HB 1B which provided specific requirements that restricted the growth of property tax revenues. For Lee County, a growth limitation of 93% of the "roll back" millage rate plus new construction and other adjustments to value was placed on property tax revenues that could be collected in FY07-08. The "roll back" rate represents a millage rate which when multiplied by the FY07-08 taxable value will not yield any more revenue than the collections authorized for FY06-07. Because virtually all of the growth in taxable value between FY06-07 and FY07-08 was in new construction, it was possible to add 7% back to the 93% reduction resulting in virtually no growth in overall property tax revenue in FY07-08. The ability to exceed these growth limitations was related to the vote of the governing body.

It was also decided to eliminate the capital improvements millage for FY07-08 and move the revenues into the General Fund. Therefore a millage rate for FY07-08 of 3.6506 was adopted.

The legislature also authorized a special election for January 29, 2008 which contained several constitutional amendments that affect property tax collections:

1. Increase the \$25,000 homestead exemption by another \$25,000 for properties which a total taxable value of at least \$75,000. The \$25,000 to \$50,000 increment would still be taxable.
2. Allow the portability of "Save Our Homes" up to \$500,000.
3. Cap growth in non homesteaded property at 10%.

These proposals were approved by the voters.

PROPERTY TAXES FOR FY08-09 and FY 09-10

The effect of the constitutional amendments as well as more difficult economic conditions resulted in a decline in property values from \$96.488 billion to \$84.528 billion for a reduction of 12.4%. The millage rate of 3.6506 was not changed resulting in an estimated FY08-09 budget of \$294,293,977.

Based upon an analysis of FY08-09 collections through March, 2009, an estimate of \$299,025,000 is suggested. If the magnitude of change that occurred between FY07-08 and FY08-09 continues with no adjustment in the millage rate for the next fiscal year, then the FY09-10 projected revenue would be \$264,296,000.

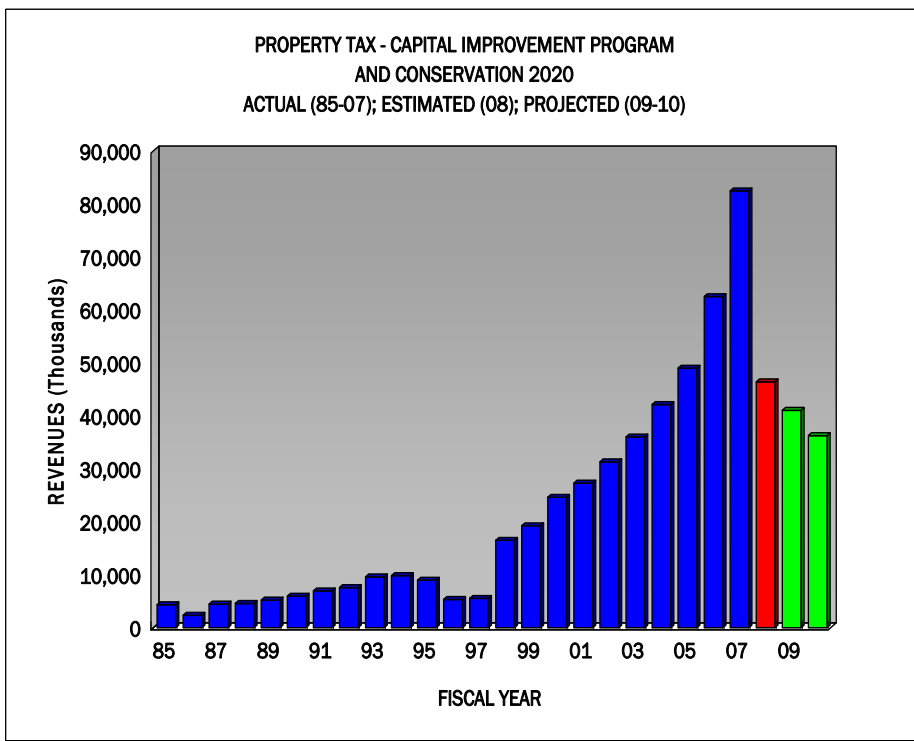
These figures are closely monitored on a monthly basis. A major determination for FY09-10 will be changes in the assessment of property values.



PROPERTY TAX – CAPITAL IMPROVEMENTS INCLUDING CONSERVATION 2020

REVENUE DESCRIPTION:	Ad valorem tax based upon the assessment of the taxable value of property in Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 200.065; Resolution 08-09-48 for current millage
FUND:	Capital Fund Conservation 20/20
ACCOUNT NUMBER:	GC5000030100.311100.9000 GC5000030103.311100.9000
SOURCE:	Lee County Property Owners
USE:	Capital Improvement Projects such as acquisition of and improvements to parks, libraries, and other public facilities.
FEE SCHEDULE:	0.0000 per \$1,000 of taxable value of property for Capital Imp 0.5000 per \$1,000 of taxable value of property for Conserv 2020
METHOD OF PAYMENT	Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit.
FREQUENCY OF COLLECTION:	Current year property taxes are received from December through April. Discount of 4% is granted for immediate payment.
EXEMPTIONS:	Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes regarding use of \$50,000 Homestead Exemption.
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065.
REVENUE COLLECTOR:	Tax Collector/recorded by Clerk of Circuit Court – Finance Dept.

FISCAL HISTORY AND REVENUE PROJECTIONS



Fiscal Year	(\$000)	Percent Change
84-85	4,361	
85-86	2,373	-45.6
86-87	4,488	89.1
87-88	4,604	2.6
88-89	5,245	13.9
89-90	5,989	14.2
90-91	6,984	16.6
91-92	7,605	8.9
92-93	9,613	26.4
93-94	9,857	2.5
94-95	8,991	-8.8
95-96	5,359	-40.4
96-97	5,546	3.5
97-98	16,515	197.8
98-99	19,267	16.7
99-00	24,642	27.9
00-01	27,315	10.8
01-02	31,323	14.7
02-03	36,021	15.0
03-04	42,122	16.9
04-05	48,994	16.3
05-06	62,491	27.5
06-07	82,460	32.0
07-08	46,417	-43.7
08-09	41,040	-11.6
09-10	36,286	-11.6

PROPERTY TAX – CAPITAL IMPROVEMENTS INCLUDING CONSERVATION 2020

DISCUSSION

HISTORICAL PERSPECTIVE

Property tax revenue is a function of annual change in assessments, the setting of millage by County Commissioners and, most recently, laws approved by the Florida legislature. This section highlights specific changes in millage rates for Capital Improvements and Conservation 2020.

A. 0.021 millage rate increase occurred from FY87-88 to FY88-89. No further changes occurred until FY92-93. The 0.2 mills set aside for the Flint Pen Strand expired in FY91-92. The Board of County Commissioners retained 0.1 mills of that total to help offset budget deficits caused by substantial reductions in assessed value growth. The other 0.1 mill was transferred to the Property Tax – Capital Improvement Program to begin to build a reserve for expenditures associated with Florida Gulf Coast University. The millage rate was reduced by 0.060 mills from FY93-94 to FY94-95, reflecting a decline in capital projects to be funded from property taxes.

In FY95-96, a dramatic reduction of 0.2000 mills occurred because of a policy change that park projects were no longer to be funded from CIP property taxes (only from impact fees and tourist development funds). This policy resulted in a surplus of funds in reserves that are available for projects. In addition, it was the intent to reduce overall property tax millage, and one method was to lower capital improvement property taxes.

The substantial increase in growth beginning in FY98 is the result of implementing a voter approved millage of 0.5000 for Conservation 2020 – the purchase of environmentally sensitive lands. For FY97-98, this new millage brought in \$10.5 million in revenues. The balance came from CIP reserves in FY97-98. The implementation of Conservation 2020 resulted in a 198% increase in revenues. The millage increased from 0.2720 to .7720.

On September 23, 1998, the Board of County Commissioners voted to increase the Capital Improvement millage by 0.0812 mills in FY98-99 for the first year of a seven-year financing plan to pay for installation of an 800 MHZ radio system. The system cost \$10.9 million but was repaid over a seven-year period at an annual cost of \$1,794,510. Interest charges were estimated to be \$1,661,571 in excess of the purchase price. The \$10.8 million from property taxes is part of an estimated total cost of \$13.3 million. The system was paid off in FY05-06.

The FY98-99 millage increased for the CIP portion from 0.2720 to 0.3532 to accommodate the 800 MHZ radio system. In FY99-00, the CIP portion of the millage was again raised from 0.3532 to 0.5124 to provide increased levels for reserves which had become unacceptably low.

Millage rates for Capital Improvements remained unchanged from FY99-00 to FY05-06. In FY06-07 the millage rate was reduced to 0.4536 as a result of an increase of 40% in taxable value.

For FY07-08 the Board of County Commissioners did not levy a capital improvement millage and chose to move those revenues into the General Fund. Any potential new capital funds from property taxes would have to be transferred from the General Fund. During this period, existing capital project moneys will be spent down through construction and eventual completion of projects. The Conservation 2020 Fund millage rate remained unchanged for FY07-08 at 0.5000 mills.

PROJECTION OF FUNDS FOR FY08-09 and FY09-10

The taxable value upon which this revenue collection is based declined 12.4%. Revenues collected in FY07-08 were \$41,416,627 but the budget was established for FY08-09 at \$40,308,000. The millage rate remained unchanged at 0.5000 for Conservation 2020 and 0.0000 for the Capital Fund.

Based upon an analysis of FY08-09 collections through March, 2009, an estimate of \$41,040,000 is suggested. If the magnitude of change that occurred between FY07-08 and FY09-10 projected revenue would be \$36,286,000.

These figures are closely monitored on a monthly basis. A major determination for FY09-10 will be changes in the assessment of property values.

PROPERTY TAX – CAPITAL IMPROVEMENTS INCLUDING CONSERVATION 2020

The following chart details actual revenue collections beginning in FY99-00 through FY07-08 and the FY08-09 budget separately detailing Conservation 2020 and Capital Improvements:

	Conservation 2020 (\$000)	Capital Improvements (\$000)
99-00	12,170	12,472
00-01	13,490	13,824
01-02	15,470	15,853
02-03	17,790	18,231
03-04	20,803	21,319
04-05	24,197	24,797
05-06	30,863	31,628
06-07	43,236	39,224
07-08	46,417	00000
08-09 (Budget)	40,308	00000



PROPERTY TAX - LIBRARY

REVENUE DESCRIPTION: Ad valorem tax based upon the assessment of the taxable value of property in Lee County.

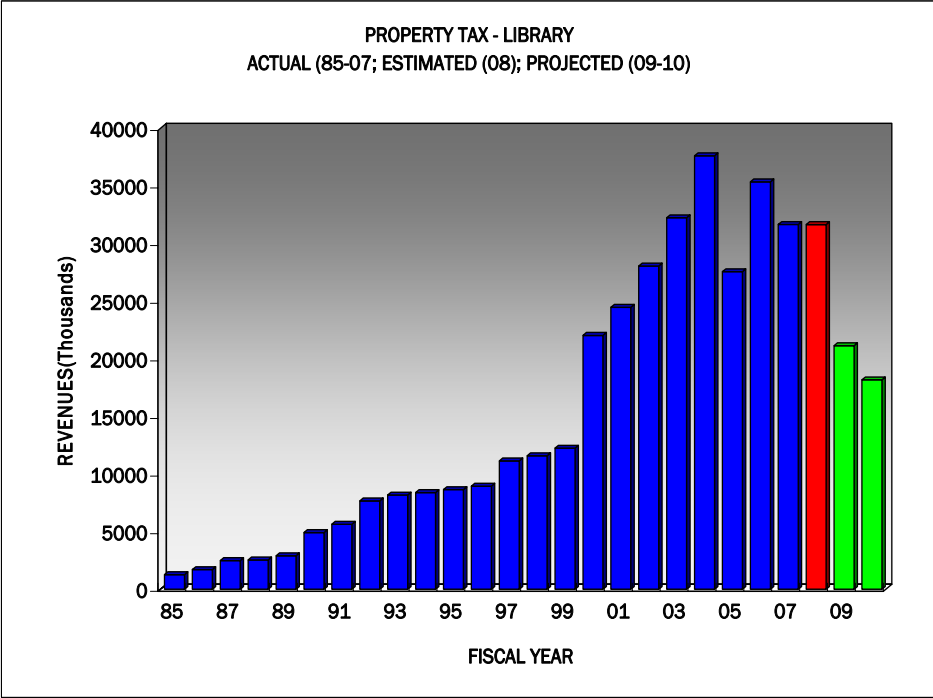
LEGAL AUTHORIZATION FOR COLLECTION: Florida Statute 200.065; Res. 08-09-49 for current millage.

FUND: Library Fund
ACCOUNT NUMBER: GC5000014800.311100.9000

SOURCE: Lee County Property Owners
USE: Library Operations

FEE SCHEDULE: 0.2844 per \$1000 of taxable value of property in selected areas of unincorporated Lee County.
METHOD OF PAYMENT: Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit
FREQUENCY OF COLLECTION: Current year property taxes are received from December through April. A discount of 4% is granted for immediate payment.
EXEMPTIONS: Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes, regarding use of \$50,000 Homestead Exemption.
EXPIRATION: None
SPECIAL REQUIREMENTS: Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065.
REVENUE COLLECTOR: Tax Collector/recorded by Clerk of Circuit Court, Finance Dept.

FISCAL HISTORY AND REVENUE PROJECTIONS



Fiscal Year	(\$000)	Percent Change
84-85	1,269	
85-86	1,707	34.5
86-87	2,484	45.5
87-88	2,542	2.3
88-89	2,906	14.3
89-90	4,920	69.3
90-91	5,642	14.7
91-92	7,669	35.9
92-93	8,177	6.6
93-94	8,388	2.6
94-95	8,649	3.1
95-96	8,947	3.4
96-97	11,138	24.5
97-98	11,579	4.0
98-99	12,242	5.7
99-00	22,031	80.0
00-01	24,471	11.1
01-02	28,047	14.6
02-03	32,233	14.9
03-04	37,617	16.7
04-05	27,560	-26.7
05-06	35,354	28.3
06-07	31,650	-10.5
07-08	31,643	0.0
08-09	21,130	-33.2
09-10	18,172	-14.0

PROPERTY TAX - LIBRARY

DISCUSSION

Property tax revenue is a function of annual change in assessments, the setting of millage by County Commissioners and most recently, laws approved by the Florida legislature. This section highlights selected specific changes in millage rates.

There have been several millage adjustments over the FY84-85 to FY91-92 period. The rate increased 0.60 mills from FY85-86 to FY86-87; was reduced .014 mills from FY86-87 to FY87-88; raised .013 mills from FY87-88 to FY88-89; and raised another .115 mills from FY88-89 to FY89-90. In FY89-90 and FY90-91, the millage remained stable. However, in FY91-92, the millage was increased .089 mills and again raised .018 mills from FY91-92 to FY92-93. These millage adjustments helped to meet the operating needs of an expanding library system. There was no millage change between FY92-93 and FY96-97.

The Library Millage was raised in FY97 to 0.5755 from 0.4766. The revenue from the increase was used to open two new facilities – the Jupiter Hammon Library in the Dunbar neighborhood; and the South County Regional Library near the Three Oaks community. The same millage level was retained in FY98 and FY99. In FY99-00, the millage was raised to 0.9630 to accommodate construction of new libraries in Lehigh Acres and the expansion of the Cape Coral Library. No change in millage occurred from FY99-00 to FY03-04. However, the millage was reduced to 0.6055 which is the present level.

The county also has an interlocal agreement with the City of Sanibel. Through an interlocal agreement dated January 29, 1992, the county has agreed to disburse to the City of Sanibel up to 77% of the library taxes collected from the property owners of the City of Sanibel. Those monies are to be used only to maintain and operate the library within the city limits. Capital expenditures may also be funded from these monies. In FY01-02, monies through this interlocal agreement totaled \$1,913,778, \$2,160,671 in FY02-03, \$2,368,089 in FY03-04, \$1,574,204 in FY04-05 and \$1,510,673 in FY05-06. In FY06-07, Sanibel created its own separate library district.

The Town of Fort Myers Beach has a separate independent library district with a millage rate of 0.4719, which is expected to generate \$2,174,461 from property taxes in FY07-08 (at 100% collection rate).

The millage rate was reduced from 0.9630 to 0.6055 in FY04-05 to reflect completion of funding for several major capital projects. That millage rate was maintained in FY05-06 but reduced in FY06-07 to 0.4085 mills as a result of a 40% increase in taxable value and further reduced to 0.3972 in FY07-08.

PROJECTING PROPERTY TAXES FOR FY08-09 and FY09-10

The taxable value for the library declined from \$86,757,018,720 in FY07-08 to \$75,652,454,310 in FY08-09 for a 12.8% reduction. Based upon anticipated expenditures for the Library System, the millage rate was reduced from 0.3792 to 0.2844. The estimated revenues for FY08-09 is \$21,130,000 compared to collections of \$31,643,436 in FY07-08.

Based upon an analysis of FY08-09 collections through March, 2009, an estimate of \$21,129,750 is suggested. If the magnitude of change that occurred between FY07-08 and FY08-09 continues (excluding the reduction in millage rate that occurred) with no adjustment in the millage rate for next fiscal year, then the FY09-10 projected revenue would be \$18,171,600.

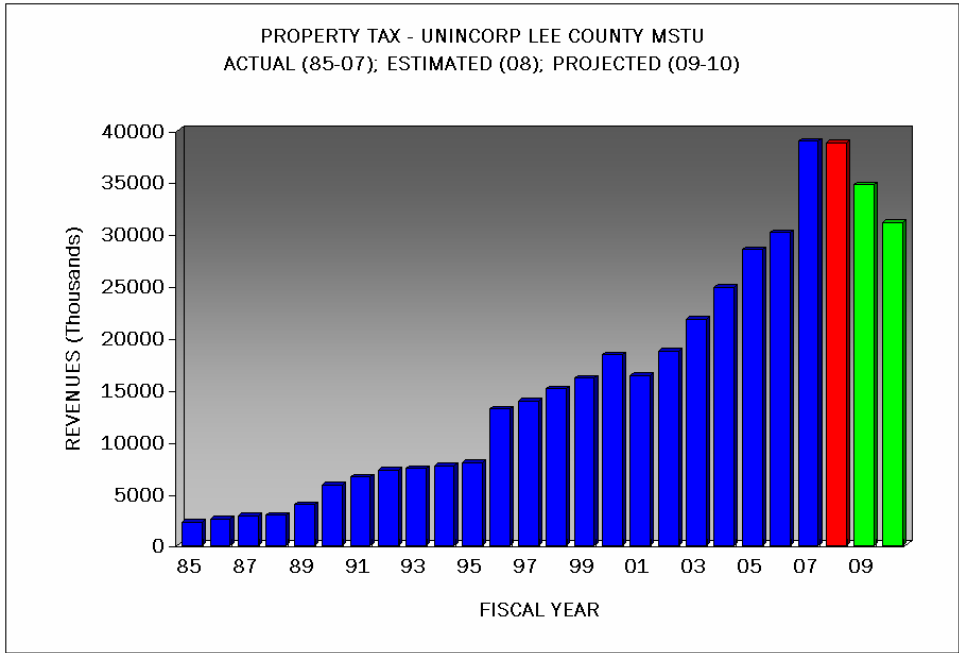
These figures are closely monitored on a monthly basis. A major determination for FY09-10 will be changes in the assessment of property values.

PROPERTY TAX

UNINCORPORATED LEE COUNTY MSTU

REVENUE DESCRIPTION:	Ad valorem tax based upon the assessment of the taxable value of property in unincorporated Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 200.065; Resolution 08-09-50 for current millage.
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.311100.9000
SOURCE: USE:	Lee County property owners. Provides services to the Unincorporated areas of Lee County within the MSTU Fund.
FEE SCHEDULE:	0.8398 per \$1000 of taxable value of property in Unincorporated Lee County
METHOD OF PAYMENT:	Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit.
FREQUENCY OF COLLECTION:	Current year property taxes are received from December through April. A discount of 4% is granted for immediate payment.
EXEMPTIONS:	Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes, regarding use of \$50,000 Homestead Exemption.
EXPIRATION:	None.
SPECIAL REQUIREMENTS:	Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065.
REVENUE COLLECTOR:	Tax Collector/recorded by Clerk of Circuit Court – Finance Dept.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	2,237	
85-86	2,537	13.4
86-87	2,874	13.3
87-88	2,916	1.5
88-89	3,906	34.0
89-90	5,822	49.1
90-01	6,617	13.7
91-92	7,255	9.6
92-93	7,435	2.5
93-94	7,677	3.3
94-95	7,980	3.9
95-96	13,137	64.6
96-97	13,915	5.9
97-98	15,071	8.3
98-99	16,085	6.7
99-00	18,344	14.0
00-01	16,366	-10.8
01-02	18,741	14.5
02-03	21,782	16.2
03-04	24,863	14.1
04-05	28,511	14.7
05-06	30,106	5.6
06-07	38,938	29.3
07-08	38,797	-0.4
08-09	34,749	-10.4
09-10	31,122	-10.4

PROPERTY TAX

UNINCORPORATED LEE COUNTY MSTU

DISCUSSION

Property tax revenue is a function of annual change in assessments, the setting of millage by County Commissioners and, most recently, laws approved by the Florida legislature. This section highlights selected specific changes in millage rates and the effect of the incorporation of Fort Myers Beach and Bonita Springs upon this revenue source.

Between FY84-85 and FY90-91, annual taxable valuation for the Unincorporated MSTU increased an average of 12%. The 1991-92 economic recession was a factor that led to dramatic changes in FY91-92. Assessed value for the Unincorporated MSTU in FY91-92 rose 10% over FY90-91, followed by only a 3.3% increase in value for FY92-93 over FY91-92. The growth rate for FY92-93 to FY93-94 was 3.9%, 4.0% from FY93-94 to FY94-95 followed by a 4.8% growth rate from FY94-95 to FY95-96. FY96-97's taxable value declined by 3.6% reflecting the creation of the Town of Fort Myers Beach. However, the taxable value increased by 5.8% in FY97-98 over FY96-97 recovering the loss incurred by the removal of Fort Myers Beach assessments plus an additional \$259 million in value. The taxable value continued to increase annually through FY00. The effect of the incorporation of Bonita Springs resulted in a 10.7% decline in valuation for FY00-01 for Unincorporated Lee County.

Prior to FY89-90, there were a variety of millage changes in the Unincorporated MSTU Fund, ranging from a low of .4400 in FY85-86, to a high of .5160 in FY88-89. In FY89-90, the millage rate was set at .6704 and, through FY94-95, did not change. However, in FY95-96, the rate was increased by 0.3900 in response to a concern from municipalities that city residents were being taxed for certain county services in the General Fund, but not receiving the benefits. In response to this concern, the General Fund millage was reduced, and the Unincorporated MSTU millage increased. In addition, .0200 mills were shifted from the All Hazards to the Unincorporated MSTU. Those millage increases explain the 65% growth increase from FY94-95 to FY95-96. The millage rate was increased again in FY96-97 by 0.1000 as a result of a shift from General Fund millage and 0.0510 from FY98-99 to FY99-00 in order to pay for intersection improvements and alleviate road congestion. The millage rate did not change from FY99-00 to FY04-05. It was reduced in FY05-06 to 1.0028 and to 0.9300 in FY06-07 both reflecting reductions to help mitigate large increases in taxable value during those years.

This revenue is used to provide operating funds for county services that are comparable to certain activities provided by cities. Included are: Development Review, Environmental Sciences, Zoning, analysis of Developments of Regional Impact, Codes and Building Services, Construction Licensing, Building and Zoning inspections, plans review, and Community Redevelopment Area operations. This property tax supplements user fees that are also charged for many of these services. Property owners within the cities of Bonita Springs, Cape Coral, Fort Myers, Sanibel, and the Town of Fort Myers Beach do not pay this property tax.

The figures for FY84-85 to FY06-07 reflect actual collections. The collections for FY06-07 were the highest level of receipts ever recorded and reflect rebounds from reductions in FY96-97 due to the incorporation of the Town of Fort Myers Beach and in FY00-01 due to the incorporation of the City of Bonita Springs along with substantial growth in taxable value. Estimated revenues for FY07-08 were similar to FY06-07.

PROJECTING PROPERTY TAXES FOR FY08-09 and FY09-10

The Unincorporated MSTU taxable value declined from \$48.128 billion in FY07-08 to \$43.473 in FY08-09 for a decline of 9.7%. The millage rate for FY08-09 remained unchanged from FY07-08 at 0.8398. Based upon this information, the FY08-09 revenue budget was set at \$34,850,156 or about \$4,000,000 below the previous year.

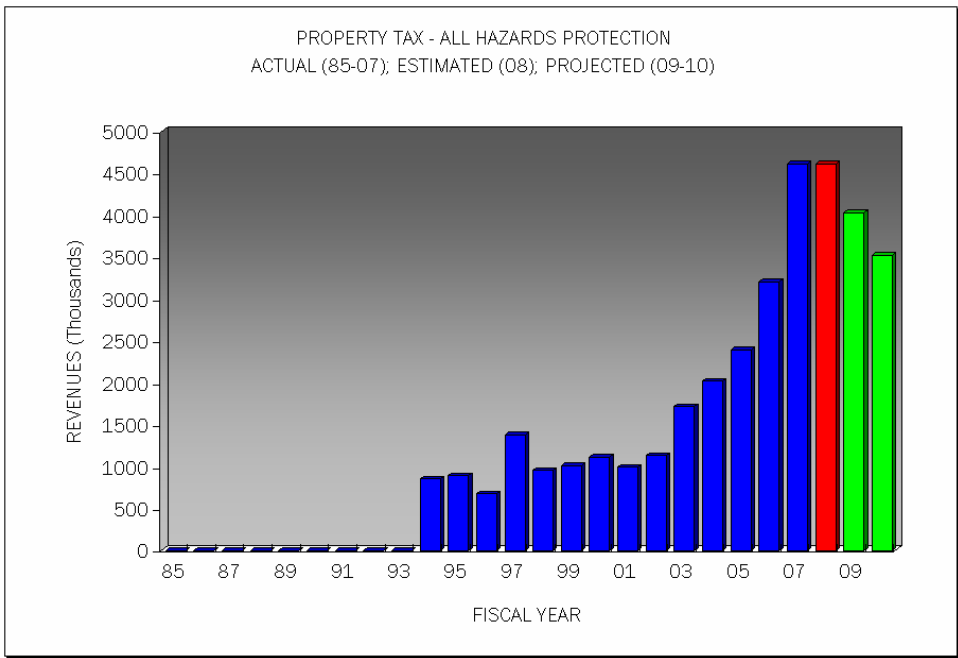
Based upon an analysis of FY08-09 collections through March, 2009, an estimate of \$34,749,000 is suggested. If the magnitude of change that occurred between FY07-08 and FY08-09 continues with no adjustment in the millage rate for next fiscal year, then the FY09-10 projected revenue would be \$31,122,000.

These figures are closely monitored on a monthly basis. A major determination for FY09-10 will be changes in the assessment of property values.

PROPERTY TAX - ALL HAZARDS PROTECTION (UNINCORPORATED)

REVENUE DESCRIPTION:	Ad valorem tax based upon the assessment of the taxable value of property in unincorporated Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 200.065; Resolution 08-09-51 for current millage
FUND: ACCOUNT NUMBER	Hazardous Response GC5000018200.311100.9000
SOURCE: USE:	Lee County property owners. Monies for training, planning materials to implement an incident command system, equipment purchase to remove fuel spills from water and the upgrade of two school facilities as special care centers for the frail and handicapped. Funds are also used for upgrading facilities for use as hurricane shelters.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	0.0693 per \$1,000 of taxable value of property. Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit. Current year property taxes are received from December through April. A discount of 4% is granted for immediate payment. Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes, regarding use of \$50,000 Homestead Exemption. None. Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065. Tax Collector/recorded by Clerk of Circuit Court – Finance Dept.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	854	0.0
94-95	890	4.2
95-96	679	-23.7
96-97	1,381	103.4
97-98	953	-31.0
98-99	1015	6.5
99-00	1111	9.5
00-01	991	-10.8
01-02	1134	14.4
02-03	1714	51.1
03-04	2021	17.9
04-05	2392	18.4
05-06	3204	33.9
06-07	4611	43.9
07-08	4611	0.0
08-09	4028	-12.6
09-10	3519	-12.6

PROPERTY TAX - ALL HAZARDS PROTECTION (UNINCORPORATED)

DISCUSSION

Property tax revenue is a function of annual change in assessments, the setting of millage by the Board of County Commissioners and, more recently, laws approved by the Florida legislature. *The area taxed was the same as the Lee County Unincorporated MSTU (only unincorporated areas of the county) until FY02-03 when the City of Cape Coral chose to levy the tax.* This section highlights selected specific changes in millage rates.

The All Hazards Protection District is a collection of taxes from all properties in Unincorporated Lee County. This was a new property tax authorized but never implemented until FY93-94. In FY95-96, the millage rate was lowered by .0200 due to a surplus in the account. The millage rate was raised in FY96-97 by 0.0596 mills to 0.1129 in order to raise the fund level that was depleted by the flooding that occurred during Summer, 1996. In FY97-98, the millage was lowered by 0.0396 mills to .0733 where it remained through FY06-07. However, revenue reductions in FY95-96 and FY00-01 were the result of the incorporations of the Town of Fort Myers Beach in 1996 and the City of Bonita Springs in 2000.

The Board of County Commissioners at its September 20, 2000 budget hearing decided to change the funding for three hurricane shelter projects from the All Hazards Fund to the General Fund. These projects include Dunbar High School Improvements, East County Middle School improvements and Faith Assembly Church improvements for a total cost of \$505,000. Emphasis continues to be placed upon using this funding source for the provision of hurricane shelters.

Beginning in FY02-03, the City of Cape Coral was assessed for the All Hazards Fund. The funds are collected by Lee County with Cape Coral's portion estimated to be 27% for FY07-08. The addition of Cape Coral accounts for the large increase from FY01-02 to FY02-03. Revenues from FY03-04 through FY06-07 continued to grow due to increases in taxable value.

PROJECTING PROPERTY TAXES FOR FY08-09 AND FY09-10

The taxable value for the All Hazards Taxing District which includes the City of Cape Coral declined from \$69,150,758,138 in FY07-08 to \$59,207,614,510. With no change in the millage rate for FY08-09, the valuation reduction led to a projected 15% reduction in revenue resulting in a budget of \$3,914,825 for FY08-09.

Based upon an analysis of FY08-09 collections through March, 2009, an estimate of \$4,028,000 is suggested. If the magnitude of change that occurred between FY07-08 and FY08-09 continues with no adjustment in the millage rate for next fiscal year, then the FY09-10 projected revenue would be \$3,519,000.

These figures are closely monitored on a monthly basis. A major determination for FY09-10 will be changes in the assessment of property values.



OTHER TAXES

Other taxes include charges levied by the local unit of government against the income, and wealth of a person (natural or corporate) that are not ad-valorem (property taxes). Specific types of taxes include 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, five and six cent local option gas taxes.

Franchise fees are also included. These are fees 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.

LEE COUNTY TOURIST TAX

REVENUE DESCRIPTION: Revenue is derived from tax on Hotel/Motel/Apartment/Condominium/Resort/Mobile Home Parks, etc. for occupancy less than six (6) months.

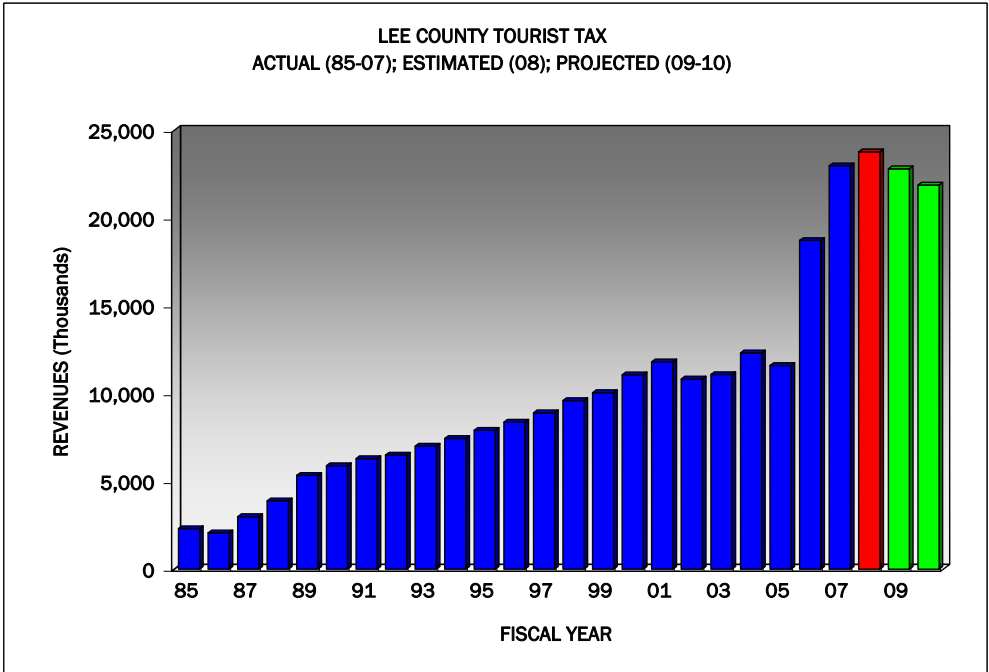
LEGAL AUTHORIZATION FOR COLLECTION: 1987 H.B. 453; Florida Statutes 125.0104
Lee County Ordinances 82-33; 85-44; 88-1; 88-2 ,07-28 (10/23/07)

FUND: Tourist Tax
ACCOUNT NUMBER: GC5000017400.312100.9000

SOURCE: Tax on hotel/motel/condominium accommodations
USE: Monies are distributed as follows: **(See Discussion for more Info.)**
33.0% - Beach Improvements (Acct. #GC5810130101.381000.917400)
13.4% - Debt Service Payments for the Lee County Stadium (Acct. #GC5810122660.381000.917400)
53.6% - Operation of the Visitor & Convention Bureau (Acct. #GC5000017400.312100.9000)

FEE SCHEDULE: Rental fee of 5% assessed upon any living quarter for a period less than six (6) months, raised from 3% effective January, 2006.
METHOD OF PAYMENT: Payment made directly by establishment to Tax Collector
FREQUENCY OF COLLECTION: Monthly
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIRMENTS: Percentage distribution described above under "Use"
REVENUE COLLECTOR: Enforcement is administered by Clerk of Circuit Court and Internal Auditor.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	2,313	
85-86	2,066	-10.7
86-87	2,994	44.9
87-88	3,892	30.0
88-89	5,345	37.3
89-90	5,897	10.3
90-91	6,300	6.8
91-92	6,500	3.2
92-93	7,011	7.9
93-94	7,448	6.2
94-95	7,914	6.3
95-96	8,375	5.8
96-97	8,909	6.4
97-98	9,606	7.8
98-99	10,055	4.7
99-00	11,077	10.2
00-01	11,815	6.7
01-02	10,834	-8.3
02-03	11,089	2.4
03-04	12,318	11.1
04-05	11,603	-5.8
05-06	18,728	61.4
06-07	22,986	22.7
07-08	23,778	3.4
08-09	22,812	-4.1
09-10	21,885	-4.1

LEE COUNTY TOURIST TAX

DISCUSSION

Tourist Tax is generated from a 5% charge on “room charges” within the broader base of taxable sales from transient rental facilities. Subject to these taxes are most rents, leases, or lets which have been contracted for periods of six months or less; or, living accommodations in hotels, motels, apartment houses, rooming houses, mobile home parks, etc. Statewide, the room charges have averaged 70% of taxable sales. However, Lee County has averaged a higher level due to the large number of persons who reside in the area for an extended period of time up to six months. An increased fee from 2% to 3% in May, 1988, along with local responsibility for collections, has resulted in higher revenues, beginning in 1989. In January, 2006 the tax was raised from 3 to 5%.

The 1990-1992 period was a difficult economic time for both Florida and the United States. The economic recession was especially difficult on the finance, real estate, and construction sectors of the economy. These sectors are very important factors in Florida’s economy. However, the tourist industry, as reflected in tax monies, sustained itself well in Lee County during this time. The growth in revenue continued during the early 1990’s although at a reduced rate. The lowest growth rate was 3.2% from FY90-91 to FY91-92. The growth rate resumed a higher level for FY92-93 and reached its highest level in FY99-00 at 10.2%.

The September 11, 2001 terrorist attacks occurred at the very end of FY00-01. The reduction in travel is seen in the revenue figures for FY01-02. However, the losses in Lee County was less than in other areas such as Central Florida where there is greater dependence upon tourists arriving by air. Revenues in FY02-03 increased over the previous year but did not rebound to the FY00-01 level.

The substantial revenue growth in tourist taxes has allowed a “surplus” to develop in the 13.4% allocation for debt service. Excess revenues may be used once debt service is paid for tourist related activities within the scope of the ordinance that established the tourist tax. Revenues in FY07-08 specifically designated to be transferred for other uses included:

\$ 288,388	For personnel at the Lee County Sports Complex and Stadium Insurance
\$1,074,610	To fund the Sports Authority and an attractions marketing program
<u>\$ 280,000</u>	For maintenance/renewal and replacement :
	Lee County Sports Complex - \$160,000
	City of Palms Park - \$120,000
\$1,642,998	Total

FY05-06 includes nine months of the highest rate (5%) and are reflected in the substantial growth. FY06-07 was the first full year at the 5% rate with revenue collections (\$22.9 million) that were 22.7% above FY05-06 and 98.1% above FY04-05. FY07-08 revenues grew at a modest 3.4%. FY08-09 was budgeted at \$22,325,000. this figure may be adjusted as revenues are received during the year. FY09-10 is projected at the same level as FY08-09.

The Effect of Hurricane Charley

On Friday, August 13, 2004, Hurricane Charley hit southwest Florida, the first major storm to strike the area in 44 years. This Category 4 hurricane with winds in excess of 140MPH unleashed its greatest damage on Punta Gorda and Port Charlotte upon landfall in Charlotte Harbor in Charlotte County. However, hurricane force winds affected much of Lee County including Fort Myers and Cape Coral. The barrier islands of Sanibel – Captiva, North Captiva, Pine Island and Fort Myers Beach were especially affected by hurricane force winds, rain and storm surge.

The barrier islands are major contributors to tourist tax revenue. The storm struck with six weeks remaining in the FY03-04 fiscal year. By the end of August, 2004, \$11.5 million had been collected in tourist taxes. The total collections for FY03-04 reached approximately \$12.0 million. Although tourist activity diminished for the remainder of FY03-04, many of the hotel rooms were occupied by persons associated with such activities as the restoration of electricity and the provision of aid from state and Federal sources as a result of the storm.

Revenues for FY04-05 reached \$11.6 million but was below FY03-04. One factor to consider was the length of time that resorts, hotels and condominiums (especially on the barrier islands) needed to repair damage. Another factor was the effect of an advertising campaign to promote the area as once again open for business”. In addition, Hurricane Wilma affected the area in October, 2005 and the effect of other hurricanes like Katrina created a summer “hurricane perception” along the entire gulf coast. The major tourism season begins after Thanksgiving and extends generally to Easter.

LEE COUNTY TOURIST TAX

DISCUSSION

Changes in the Allocation of the Tourist Tax

On October 21, 2008, the Tourist Development Council authorized a reallocation of the Tourist Tax. It approved the increase of the debt service portion from 13.4% to up to 20% (one penny of five pennies) to be allocated for "baseball". This was done primarily to allow consideration of a proposal to construct a new spring training facility for the Boston Red Sox but to also continue to retire the debt on the Lee County Sports Complex and provide maintenance funds for both the Hammond Stadium and the City of Palms Park.

On October 28, 2008, the Board of County Commissioners approved an agreement to build a new spring training facility for the Boston Red Sox by 2013. Contingent upon funding is the use of the debt portion of the tax to provide funding. The agreement is for thirty years with two ten year extensions.

On December 5, 2008 the Tourist Development Council recommended revising the revenue distribution as follows:

26.4% - Beach Improvements
20.0% - Costs Relative to Baseball Including Remaining Debt Service on the Hammond Stadium, Stadium Renovations and payment toward Interfund Loan Used for Construction of a new Stadium for the Boston Red Sox
53.6% - Operation of the Visitor & Convention Bureau
100.0%

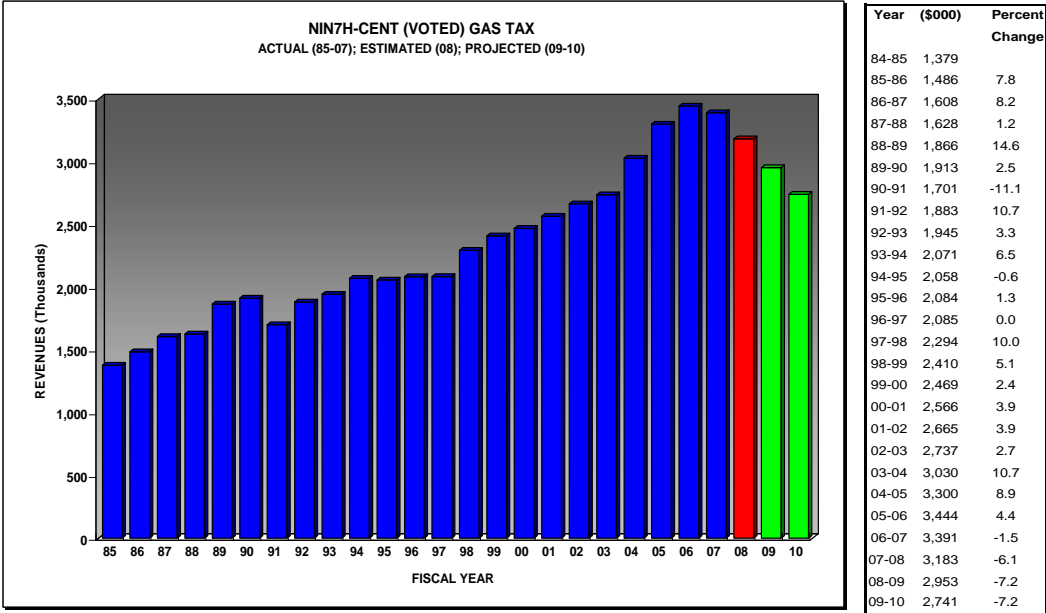
On January 13, 2009, the Board of County Commissioners approved a new Tourist Tax Ordinance 09-01 that redistributes the tourist tax receipts based upon this distribution.



NINTH-CENT (VOTED) GAS TAX

REVENUE DESCRIPTION:	This revenue is a one-cent tax on motor fuels sold in Lee County
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 336.021, Florida Statutes Ordinance No. 81-11-5. Approved in a November 4, 1981 referendum effective in January, 1982.
FUND:	1990 Road Improvement Revenue Bonds (in August, 1993 became Road Improvement Refunding Revenue Bonds, Series 1993, as a result of refunding). Series 1993 Bonds were refunded at the Road Improvement Revenue Bonds, Series 2003. <i>The bonds were paid off on October 1, 2008.</i>
ACCOUNT NUMBER:	GC5000022561.312300.9000
SOURCE:	Tax on motor fuels from the State of Florida
USE:	Debt service for the Road Improvement Refunding Revenue Bonds, Series 1993, with the balance of the funds deposited into the Transportation Trust Fund.
FEE SCHEDULE:	1-cent per gallon of motor fuel
METHOD OF PAYMENT:	Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 1.4% deal collection allowances and 7.3% in State Administrative Fees. Monies are allocated 100% to Lee County.
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Voted by countywide referendum, effective January, 1982.
REVENUE COLLECTOR:	Funds remitted from Florida Department of Revenue are wired into the Pooled Cash bank account.

FISCAL HISTORY AND REVENUE PROJECTIONS



NINTH-CENT (VOTED) GAS TAX

DISCUSSION

The 1992 legislative session officially renamed the Voted Gas Tax as the Ninth-Cent Gas Tax. Historical collections reveal variability with increases until 1990. Administrative procedures at the state level result in collections at the local retail level. The funds are deposited into the Ninth-Cent Gas Tax Trust Fund.

Thirty-five counties levy the Ninth-Cent (Voted) Gas Tax, but they are not required to share the proceeds with municipalities. However, some of the counties that levy the Ninth-Cent Gas Tax do have interlocal agreements with their municipalities. Lee County does not share proceeds from this revenue source with the cities.

There are no deductions for general revenue service charges or refunds. However, a dealer collection allowance is provided for in s. 366.021(1), F.S.

Section 336.021(1) requires that proceeds from the Ninth-Cent Gas Tax be used toward the costs of establishing, operating, and maintaining a transportation system.

Projects from the debt service on the Series 1990 Road Improvement Bonds included East Terry Extension, Pine Ridge Road, College Parkway Widening, Six-Mile Cypress Parkway widening, and a portion of Gladiolus Drive. Excess funds above debt service are transferred into the Transportation Trust Fund (175-1520-381000-2310-000-0000-00) for transportation departmental operations. The balance of the Ninth-Cent (Voted Gas Tax) is a pledged non-ad valorem revenue to a series of bond issues.

On August 5, 1993, the Series 1990 Road Improvement Revenue Bonds were refunded to take advantage of lower interest rates. The Ninth-Cent Gas Tax became the sole pledge to this, and the term of the bonds was reduced to fifteen years. The estimated debt service rose from a maximum of \$955,000 annually to \$1,101,690, with a coverage ratio in excess of 1.35. The Seventh-Cent Gas Tax was removed as a pledged revenue.

On October 31, 2003, the Series 1993 Debt was refunded as the Road Improvement Revenue Bonds, Series 2003 – Bank Note from Wachovia Bank. The debt was fully repaid on October 1, 2008.

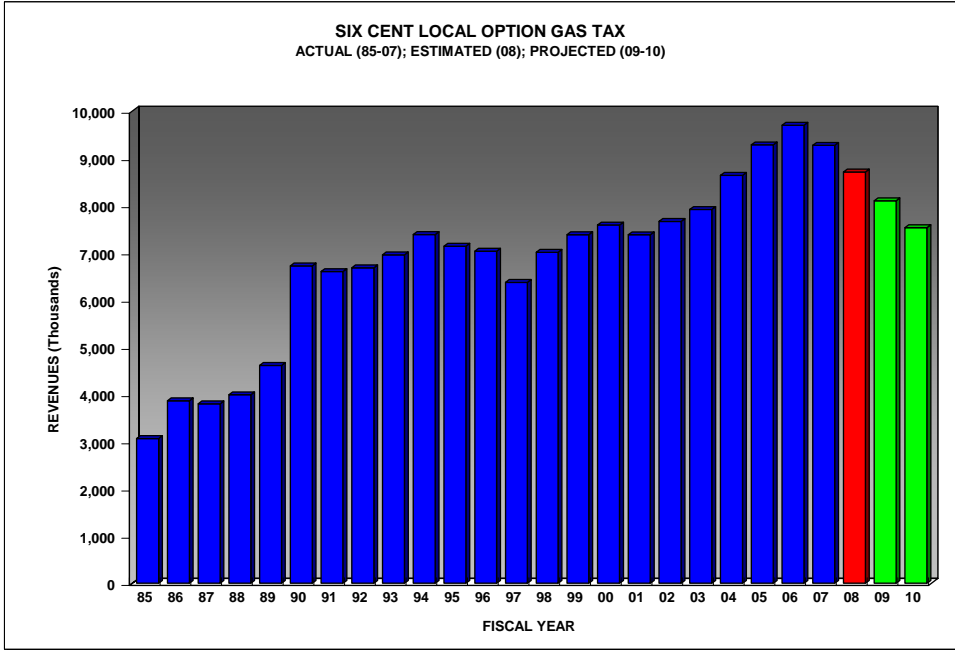
Although this tax had not been so severely affected by the advent of increased administrative fees, the economic recession affected collections in FY90-91. Collections in FY91-92 improved in conjunction with increased gallon usage. Revenue growth in FY92-93 and FY93-94 averaged 4.9% but then slowed to virtually no growth in FY94-95 to FY96-97. The FY97-98 figures increased 10% possibly due to audit adjustments from the previous year in addition to growth. That was followed by slower rates of growth in FY98-99 and FY99-00. During the period through FY05-06, revenues continued to increase. A slight decline occurred in FY06-07.

The FY07-08 figures revealed a 6.1% decline over the previous year. The revenues for FY08-09 and FY09-10 do not include any growth in revenues based upon changeable cost per gallon (which had dropped in Fall, 2008 compared to mid Summer, 2008) and the effect of the economy upon driving habits (reduced business; less disposal income for travel). The figures for FY08-09 reflect actual collections through March, 2009 and a continuation of revenue trends from FY07-08 to FY08-09 forward to FY09-10. These figures are monitored very closely and if any major changes will result in a revision to these figures.

SIX-CENT LOCAL OPTION GAS TAX

REVENUE DESCRIPTION:	This revenue is a six-cent tax on motor fuels sold in Lee County. The tax rate was raised from 4 cents to 6 cents in the summer of 1989.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statutes 336.025; Chapters 90-110 and 90-132, Laws of Florida Ordinance 89-21
FUND: ACCOUNT NUMBER:	1993 & 1997 Series Six-Cent Local Option Gas Tax Bonds GC5000021260.312410.9000
SOURCE: USE:	Tax on motor fuels from the State of Florida The entire six cents is pledged to the 1993 Series Gas Tax Bonds and 1997 Series Gas Tax Bonds. However, only two cents is actually used for debt service. The balance goes to the Transportation Capital Improvement Fund, where it is informally earmarked for Road Resurfacing and Rehabilitation.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	6 cents per gallon on motor fuels sold Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 2% in administrative fees, and 1.4% dealer collection allowances. For FY07-08, monies are allocated to cities and Lee County through an interlocal agreement as follows: City of Cape Coral – 25.52%; City of Sanibel – 5.00%; City of Fort Myers – 14.00%; Town of Fort Myers Beach – 1.27%, City of Bonita Springs – 4.75% and Lee County – 49.46%. Monthly None Tax is effective for 30 years from authorization (Expires Aug 21, 2019). The Local Option Gas Tax may be imposed by the Board of County Commissioners if an interlocal agreement is established. The maximum levy is 6 cents. Funds remitted from Florida Department of Revenue are wired into the Pooled Cash bank account.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	3,064	
85-86	3,868	26.2
86-87	3,804	-1.7
87-88	3,992	4.9
88-89	4,617	15.7
89-90	6,722	45.6
90-91	6,602	-1.8
91-92	6,684	1.2
92-93	6,957	4.1
93-94	7,389	6.2
94-95	7,141	-3.4
95-96	7,036	-1.5
96-97	6,372	-9.4
97-98	7,011	10.0
98-99	7,386	5.3
99-00	7,588	2.7
00-01	7,383	-2.7
01-02	7,666	3.8
02-03	7,919	3.3
03-04	8,642	9.1
04-05	9,287	7.5
05-06	9,702	4.5
06-07	9,276	-4.4
07-08	8,713	-6.1
08-09	8,101	-7.0
09-10	7,533	-7.0

SIX-CENT LOCAL OPTION GAS TAX

DISCUSSION

Background

Ordinance 84-15 imposed a four-cent local option gas tax in 1984 that expired on August 31, 1989. Ordinance 89-21 imposed a six-cent local option gas tax on June 21, 1989. It became effective September 1, 1989 and expires on August 31, 2019.

The Six-Cent Local Option Gas Tax is pledged to the Local Option Gas Tax Series 1993 and 1997 bond issues. Both are a refunding of the Series 1989 Local Option Gas Tax Bonds. These bonds provided \$38.7 million for the widening of Daniels Parkway, Cypress Lake Drive, Colonial Boulevard Extension, Metro Parkway widening to four lanes, Pine Island Road, Boca Grande, and Bonita Beach Road.

The 1985-1989 collection history reflects a somewhat erratic pattern. After a considerable increase from 1985 to 1986, there was no growth in 1987, and only a 5% increase in 1988. The gains in 1989 and 1990 reflect the effect of an increase in the tax from 4 cents to 6 cents per gallon, which occurred in mid-year, 1989. The economic recession reduced collections in 1991 and 1992.

Pursuant to 336.025 (2)(b), F.S., dealer collection fees are assessed at a composite rate of 1.4%. The Local Option Gas Tax Trust Fund is subject to 7.3% general revenue service charge, per S. 215.20, F.S.

Agreements with Fort Myers and Sanibel

Various interlocal agreements with the cities regarding distribution have been initiated and amended. For the cities of Fort Myers and Sanibel, the controlling interlocal agreements were entered into and executed on May 31, 1989 (C-890601). Both interlocals are identical with renegotiation available on March 1, 2009 and expiration on August 31, 2019.

Agreement with Cape Coral

For the City of Cape Coral, an interlocal agreement was executed on May 31, 1989. However, it was modified twice (August 30, 1993 and June 27, 1994) with a revision to the expiration now set for December 31, 2023 (C-930835). In August, 1993, an agreement was approved which reduced the County's allocation, and increased Cape Coral's allocation by 2% annually in FY94-95 and FY95-96. Beginning in FY96-97 and thereafter every five years, distribution was to be determined by the population, as set forth by the Metropolitan Planning Organization's permanent population figures. The FY94-95, FY95-96 and FY96-97 Lee County Board of County Commissioners' revenues declined because of this agreement.

On June 19, 1996, the Board of County Commissioners agreed to allocate an additional 2.3% of the county's portion to the City of Cape Coral, in accordance with a long-term agreement that requires the FY96-97 local option gas tax distribution to be based upon an agreed population allocation. This further reduced the County's portion.

In July 2002, the increase in Cape Coral's population resulted in a further reduction to Lee County's allocation to 50.8%. This was effective in FY02-03. The most recent adjustment was in May, 2006 for FY06-07 in which Cape Coral's percentage increased from 23.80% to 25.52%. That adjustment is in place for five years (through FY10-11).

Agreement with Fort Myers Beach

On April 17, 1996, the Board of County Commissioners agreed to give 2.31% of its county allocation to the Town of Fort Myers Beach. This was based upon a broad based interpretation of "Transportation Expenditures" as part of a formula discussed in F.S. 336.025 (4) (b). The change was effective in FY96-97. This further reduced the County's portion. In 2002, the BOCC authorized negotiations with Fort Myers Beach to revise the allocation based upon a 50/50 split between centerline miles and population. The effect was to reduce the Fort Myers Beach allocation to 1.27%. However, the differential was to be held by Lee County for use to improve transportation on Fort Myers Beach through FY07-08. The agreement with Fort Myers Beach expired on September 30, 2008. A new agreement was approved on March 3, 2009 which reduced Fort Myers Beach's allocation from 1.27% to 1.02%. That new agreement expires in 2013.

Allocation to LeeTran

On January 19, 1994, the Board of County Commissioners agreed to dedicate one-half cent of the six cents toward transit (Lee Tran) in order to help alleviate an increasing operating deficit. Ten percent of the proceeds from the Five-Cent Local Option Gas Tax were dedicated to transit for FY94-95 and FY95-96. In March, 1996, the transit allocation was made permanent, with a review requirement every five years. However, because of limitations in the use of the five-cent (for capital projects only), the revenue is deducted from the six-cent allocation.

SIX-CENT LOCAL OPTION GAS TAX

Agreement with Bonita Springs

On January 1, 2000 the City of Bonita Springs was incorporated. After much discussion, the City of Bonita Springs and the County initiated an interlocal agreement utilizing a 50/50 split between population and centerline miles with evaluation after 2 ½ years. The interlocal was effective in October, 2000 and the 2½ year evaluation occurred further reducing the Lee County allocation and raising the Bonita Springs distribution. The most recent adjustment approved on June 20, 2006 for five years (through FY10-11) began in FY06-07 reducing the allocation from 5.05% to 4.75%. The most recent changes lowered the unincorporated County allocation to 49.46%.

Six-Cent Local Option Gas Tax Projections

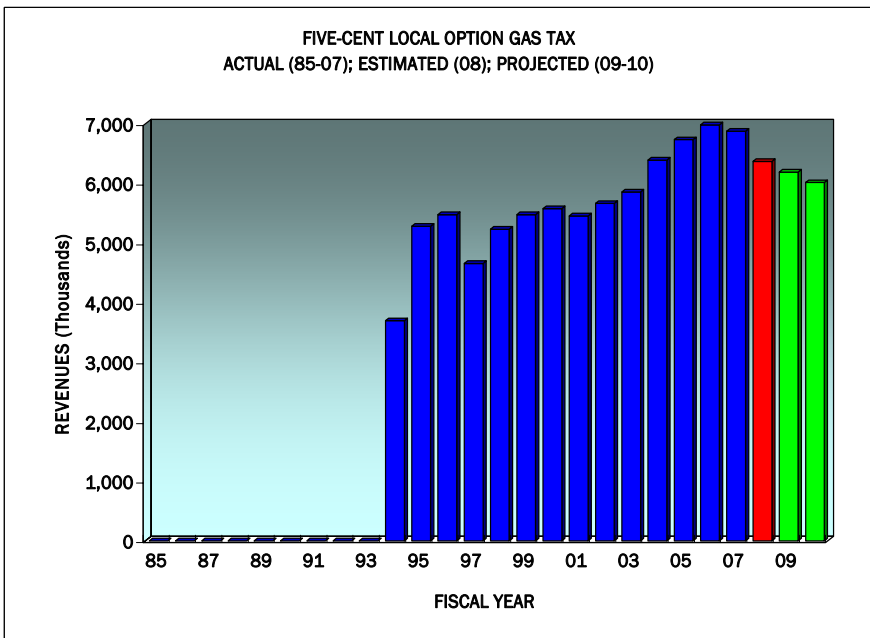
The FY07-08 figures resulted in a 6.1% reduction over the previous year. Figures for FY08-09 and FY09-10 are expected to decline compared to FY07-08.



FIVE-CENT LOCAL OPTION GAS TAX

REVENUE DESCRIPTION:	This Revenue is a Five-Cent Tax on Motor Fuels Sold in Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statutes 336.025(1)(b); Chapters 93-206 Laws of Florida; Lee County Ordinance No. 93-28
FUND: ACCOUNT NUMBER:	Countywide Trans. Capital Projects; Midpoint Bridge Corridor Debt Service GC5000030701.312410.9001 and GC5000030700.312410.9001
SOURCE: USE:	Tax on Motor Fuels from the State of Florida The monies are split in the same proportion as the Six-Cent Local Option Gas Tax (see below). Lee County's 49.46% is apportioned on a 50/50 basis between capital projects countywide (non-corridor) and the East/West Corridor associated with construction of the Midpoint Memorial Bridge. The "Corridor" funds are dedicated to debt service toward the Five-Cent Local Option Gas Tax Revenue Bonds, Series 1995. These funds are being used to improve the roadways and intersections leading to the Midpoint Memorial Bridge. <i>The tax became effective in January 1994.</i> The law requires that the monies be used to meet the requirements of the capital improvements of the adopted plan. The funds cannot be used for operating purposes.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	5-Cents Per Gallon on Motor Fuels Sold Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 2% in administrative fees, and 1.4% dealer collection allowances. For FY07-08, monies are allocated to cities and Lee County through an interlocal agreement as follows; City of Cape Coral – 25.52%; City of Sanibel – 5.0%; City of Fort Myers – 14.0%; Town of Fort Myers Beach – 1.27%, City of Bonita Springs – 4.75% and Lee County – 49.46%. Monthly None Tax is effective 30 years from authorization (Expires Dec 31, 2023). The Local Option Gas Tax may be imposed by the Board of County Commissioners if an interlocal agreement is established. The maximum levy is 5-cents. Funds remitted from Florida Department of Revenue are wired into the Pooled Cash Bank Account.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	3,692	0.0
94-95	5,278	43.0
95-96	5,474	3.7
96-97	4,653	-15.0
97-98	5,230	12.4
98-99	5,474	4.7
99-00	5,574	1.8
00-01	5,450	-2.2
01-02	5,661	3.9
02-03	5,851	3.4
03-04	6,388	9.2
04-05	6,731	5.4
05-06	6,978	3.7
06-07	6,874	-1.5
07-08	6,364	-7.4
08-09	6,186	-2.8
09-10	6,012	-2.8

FIVE-CENT LOCAL OPTION GAS TAX

DISCUSSION

Background

In April 1993, the Florida Legislature approved a bill, which would allow county governments to raise gas taxes. The new bill supplements Statute 336.025 by allowing counties to impose up to a 5-cent Local Option Gas Tax, in addition to the existing 6-cent Local Option Gas Tax. The tax may be levied by ordinance or by referendum. The ability to implement this new gas tax (an amendment to F.S. 336.025) became effective July 1, 1993. The procedures for sharing any monies with the cities through an interlocal agreement are the same as the existing Local Option Gas Tax. The new 5-cents is subject to the same fees and charges as the existing Local Option Gas Tax. The tax was approved by the Board of County Commissioners on October 20, 1993 (Ordinance 93-28). It became effective on January 1, 1994 and expires in 2024.

These monies are to be used only for transportation expenditures needed to meet the requirements of the capital improvement element of an adopted comprehensive plan.

Although the five cent local option gas tax was approved after the six cent local option gas tax, all interlocal agreements apply to both gas taxes.

Agreements with Fort Myers and Sanibel

Various interlocal agreements with the cities regarding distribution have been initiated and amended. For the cities of Fort Myers and Sanibel, the controlling interlocal agreements were entered into and executed on May 31, 1989 (C-890601). Both interlocals are identical with renegotiation available on March 1, 2009 and expiration on August 31, 2019.

Agreement with Cape Coral

For the City of Cape Coral, an interlocal agreement was executed on May 31, 1989. However, it was modified twice (August 30, 1993 and June 27, 1994) with a revision to the expiration now set for December 31, 2023 (C-930835). In August, 1993, an agreement was approved which reduced the County's allocation, and increased Cape Coral's allocation by 2% annually in FY94-95 and FY95-96. Beginning in FY96-97 and thereafter every five years, distribution was to be determined by the population, as set forth by the Metropolitan Planning Organization's permanent population figures. The FY94-95, FY95-96 and FY96-97 Lee County Board of County Commissioners' revenues declined because of this agreement.

On June 19, 1996, the Board of County Commissioners agreed to allocate an additional 2.3% of the county's portion to the City of Cape Coral, in accordance with a long-term agreement that requires the FY96-97 local option gas tax distribution to be based upon an agreed population allocation. This further reduced the County's portion.

In July 2002, the increase in Cape Coral's population resulted in a further reduction to Lee County's allocation to 50.8%. This was effective in FY02-03. The most recent adjustment was in May, 2006 for FY06-07 in which Cape Coral's percentage increased from 23.80% to 25.52%. That adjustment is in place for five years (through FY10-11).

Agreement with Fort Myers Beach

On April 17, 1996, the Board of County Commissioners agreed to give 2.31% of its county allocation to the Town of Fort Myers Beach. This was based upon a broad based interpretation of "Transportation Expenditures" as part of a formula discussed in F.S. 336.025 (4) (b). The change was effective in FY96-97. This further reduced the County's portion. In 2002, the BOCC authorized negotiations with Fort Myers Beach to revise the allocation based upon a 50/50 split between centerline miles and population. The effect was to reduce the Fort Myers Beach allocation to 1.27%. However, the differential was to be held by Lee County for use to improve transportation on Fort Myers Beach through FY07-08. A new agreement was approved on March 3, 2009 which reduced Fort Myers Beach allocation from 1.27% to 1.02%. That new agreement expires in 2013.

Allocation to LeeTran

On January 19, 1994, the Board of County Commissioners agreed to dedicate one-half cent of the six cents toward transit (Lee Tran) in order to help alleviate an increasing operating deficit. Ten percent of the proceeds from the Five-Cent Local Option Gas Tax were dedicated to transit for FY94-95 and FY95-96. In March, 1996, the transit allocation was made permanent, with a review requirement every five years. However, because of limitations in the use of the five-cent (for capital projects only), the revenue is deducted from the six-cent allocation.

FIVE-CENT LOCAL OPTION GAS TAX

Agreement with Bonita Springs

On January 1, 2000 the City of Bonita Springs was incorporated. After much discussion, the City of Bonita Springs and the County initiated an interlocal agreement utilizing a 50/50 split between population and centerline miles with evaluation after 2 ½ years. The interlocal was effective in October, 2000 and the 2½ year evaluation occurred further reducing the Lee County allocation and raising the Bonita Springs distribution. The most recent adjustment approved on June 20, 2006 for five years (through FY10-11) began in FY06-07 reducing the allocation from 5.05% to 4.75%. The most recent changes lowered the unincorporated County allocation to 49.46%.

Five-Cent Local Option Gas Tax Projections

FY07-08 revenues declined 7.4% over the previous year. FY08-09 revenues are expected to continue a decline. Figures for FY09-10 should be about the same as in FY08-09. The economic changes in the country as well as the volatile price of gasoline are the major factors that will influence driving habits and eventual usage. These figures are monitored very closely and if any major changes will result in a revision to these figures.



CONSTITUTIONAL (5TH/6TH CENT) GAS TAX

REVENUE DESCRIPTION: This revenue is a two-cent tax on motor fuels sold in Lee County.

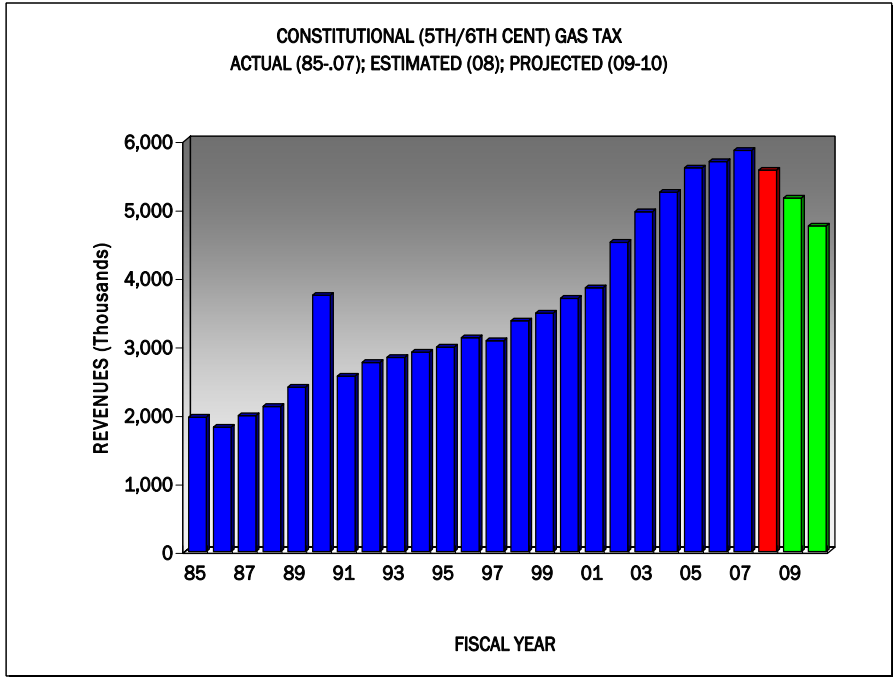
LEGAL AUTHORIZATION FOR COLLECTION: Chapters 20-6.41 and 206.47, Florida Statutes

FUND: Transportation Improvements
ACCOUNT NUMBER: PC5400017500.335421.9000

SOURCE: Florida Department of Revenue
USE: Transportation Capital Projects. Original intent was for revenues to cover necessary debt service managed by the Florida Board of Administration (frequently called the 80% portion), with the balance distributed to county governments. Only the 1973 Road/Bridge Bond Issue (Matanzas Pass and Hurricane Bay Bridges) was being retired. These bonds were paid off in 2002. Therefore, the balance is available for capital projects, or for transportation operations. In FY96, the revenue was dedicated to fund transportation operating costs. To determine distribution, a formula composed of three elements (area, population, and collection) is calculated annually. After subtracting debt service (80% portion), the balance is one of the pledged non-ad valorem revenues.

FEE SCHEDULE: 2-Cents Per Gallon of Motor Fuel
METHOD OF PAYMENT: Fuel dealers submit tax to State. State redistributes to cities and counties
FREQUENCY OF COLLECTION: Monthly
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIREMENTS: None
REVENUE COLLECTOR: Funds remitted from Florida Department of Revenue are wired into the Pooled cash bank account.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	1,962	
85-86	1,817	-7.4
86-87	1,985	9.2
87-88	2,119	6.8
88-89	2,401	13.3
89-90	3,743	55.9
90-91	2,562	-31.6
91-92	2,761	7.8
92-93	2,835	2.7
93-94	2,912	2.7
94-95	2,986	2.5
95-96	3,122	4.6
96-97	3,079	-1.4
97-98	3,369	9.4
98-99	3,482	3.4
99-00	3,697	6.2
00-01	3,851	4.2
01-02	4,515	17.2
02-03	4,961	9.9
03-04	5,246	5.7
04-05	5,602	6.8
05-06	5,693	1.6
06-07	5,857	2.9
07-08	5,568	-4.9
08-09	5,161	-7.3
09-10	4,754	-7.9

CONSTITUTIONAL (5TH/6TH CENT) GAS TAX

DISCUSSION

The Constitutional Gas Tax's revenues are tied to projected statewide motor fuel collections and a distribution factor that relates to size, population, and gallons purchased. Lee County's tourism and population growth lend themselves well to increased levels of funding from this source. With the exception of a small decline in FY85-86, these monies grew consistently until FY90-91. In FY89-90 the county received a settlement, paid by the Department of Revenue in Leon County and the State Board of Administration vs. Department of Revenue (Case No. 84-628), in which it was found that the six (6) percent service charge deducted from the Constitutional Gas Tax was unconstitutional as provided for in Chapter 83-339., Laws of Florida. This affected the next several years (through FY92-93) of revenue collection.

Until FY97-98, the state's administration costs were taken entirely from the 7th-Cent (County) Gas Tax. Beginning in FY98, the administrative costs were shared by the other gas taxes, including the Constitutional Gas Tax. The debt service portion originally deducted for the Matanzas Pass and Hurricane Bay Bridges was retired in 2002. Once the bonds were paid, the state began to remit those funds (approximately \$715,000 annually) to the County. Those additional funds began in FY01-02 and resulted in a 17.2% revenue increase in that year.

Constitutional (5th/6th Cent) Gas Tax Projections

The FY07-08 revenues declined 4.9% over the previous year indicating the effect of the economy. The FY08-09 figure indicates a decline but the monthly review of gas tax receipts may result in further adjustments both to the FY08-09 estimate and to the FY09-10 projection.

COUNTY (7TH-CENT) GAS TAX

REVENUE DESCRIPTION: This revenue is a one-cent tax on motor fuels sold in Lee County. Projects from the debt service on the Series 1990.

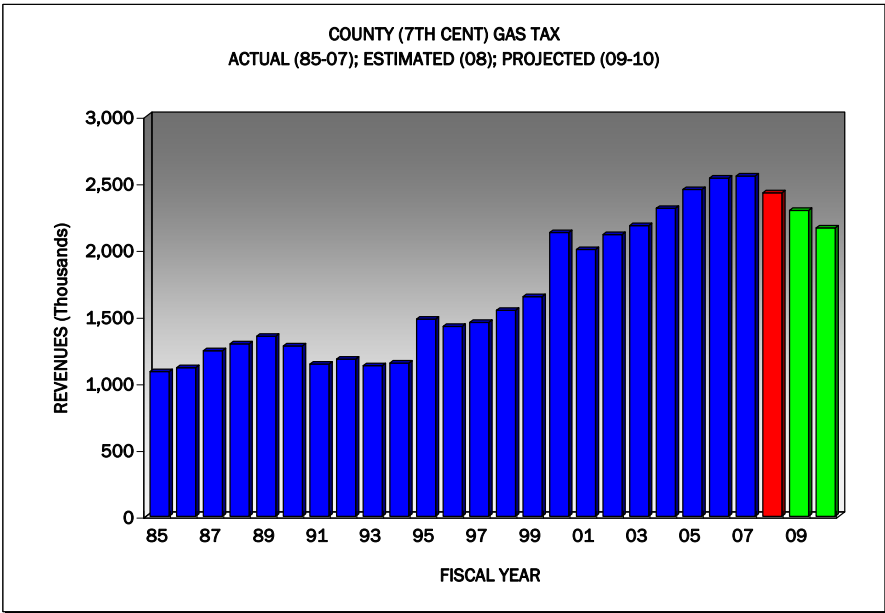
LEGAL AUTHORIZATION FOR COLLECTION: Chapter 206.41(1) and 206.60, Florida Statutes

FUND:
ACCOUNT NUMBER: PC5400017500.335440.9000

SOURCE: Tax on motor fuels from the State of Florida
USE: Originally the County Gas Tax was pledged to Debt service for the Series 1990 Road Improvement Bonds. Projects from the Series 1990 Road Improvement Bonds include East Terry Extension, Pine Ridge Road, College Parkway Widening, Six-Mile Cypress Parkway Widening, and a portion of Gladiolus Drive. The Debt service was originally paid from the Ninth-Cent Gas Tax. The 1990 Road Improvement Revenue Bonds were refinanced on August 5, 1993, and the county gas tax pledge was removed. All the monies go directly to Fund 175 for transportation operations. The legislative intent of the County Gas Tax was to reduce the burden of ad valorem taxes (F.S. 206.60{6}).

FEE SCHEDULE: One-cent per gallon of motor fuel
METHOD OF PAYMENT: Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 7.3% in administrative fees, and 1.3% in dealer collection allowances. Remaining funds are allocated 100% to Lee County.
FREQUENCY OF COLLECTION: Monthly
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIREMENTS: Voted by countywide referendum – effective January, 1982.
REVENUE COLLECTOR: Funds remitted from Florida Department of Revenue are wired into the Pooled Cash bank account.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	1,086	
85-86	1,115	2.7
86-87	1,242	11.4
87-88	1,293	4.1
88-89	1,350	4.4
89-90	1,278	-5.3
90-91	1,142	-10.6
91-92	1,179	3.2
92-93	1,130	-4.2
93-94	1,150	1.8
94-95	1,479	28.6
95-96	1,425	-3.7
96-97	1,455	2.1
97-98	1,545	6.2
98-99	1,647	6.6
99-00	2,128	29.2
00-01	2,001	-6.0
01-02	2,113	5.6
02-03	2,180	3.2
03-04	2,310	6.0
04-05	2,451	6.1
05-06	2,536	3.5
06-07	2,552	0.6
07-08	2,426	-4.9
08-09	2,294	-5.4
09-10	2,163	-5.7

COUNTY (7TH-CENT) GAS TAX

DISCUSSION

The county gas tax is levied on motor fuel and special fuel at the rate of one-cent per gallon imposed at the wholesale level.

The chart indicates the rather erratic history of collections. The effects of the economic recession and increasing administrative fees imposed from the Department of Revenue led to revenue declines in FY89-90 and FY90-91. State Department of Revenue administrative fees have become an increasing burden. The Department of Office of Tax Research provided the following information in the Legislative Committee on Intergovernmental Relations' (LCIR) Local Government Financial Handbook, October, 2007 (pages 37-38), to describe the administrative and distribution process:

The DOR deducts the General Revenue Service charge pursuant to s.215.20, F.S. and transfers the service charge proceeds to the State's General Revenue Fund. Additionally the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax: however, the deduction shall not exceed 2% of collections.

The DOR shall distribute monthly the amount allocated to each county in the same manner as the Constitutional Fuel Tax. The allocation formula is comprised of three components: a geographic area component, a population component, and a collection component. A distribution factor based on these three allocation components, is calculated annually for each county in the form of weighted county-to state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

A county's estimated distribution is determined via the following steps. First, a county's **distribution factor** is calculated as the sum of the following three allocation components:

$$\frac{1}{4} \times \frac{\text{County Area}}{\text{State Area}}$$

$$\frac{1}{4} \times \frac{\text{County Population}}{\text{State Population}}$$

$$\frac{1}{2} \times \frac{\text{Total Tax Collected on County Retail Sales and Use in Prior Fiscal Year}}{\text{Total Tax Collected Statewide on Retail Sales and Use in Prior Fiscal Year}}$$

The calculation of the population component is based on the most recent federal census figures. The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30 for each fiscal year.

Second, a county's **monthly distribution** is calculated as follows:

$$\text{Monthly Statewide County Fuel Tax Receipts} \times \text{County's Distribution Factor}$$

The Department of Revenue until 1998 deducted (except for the Local Option Gas Tax) its total costs of administering all highway fuel taxes from the proceeds of the County (7th Cent) Gas Tax.

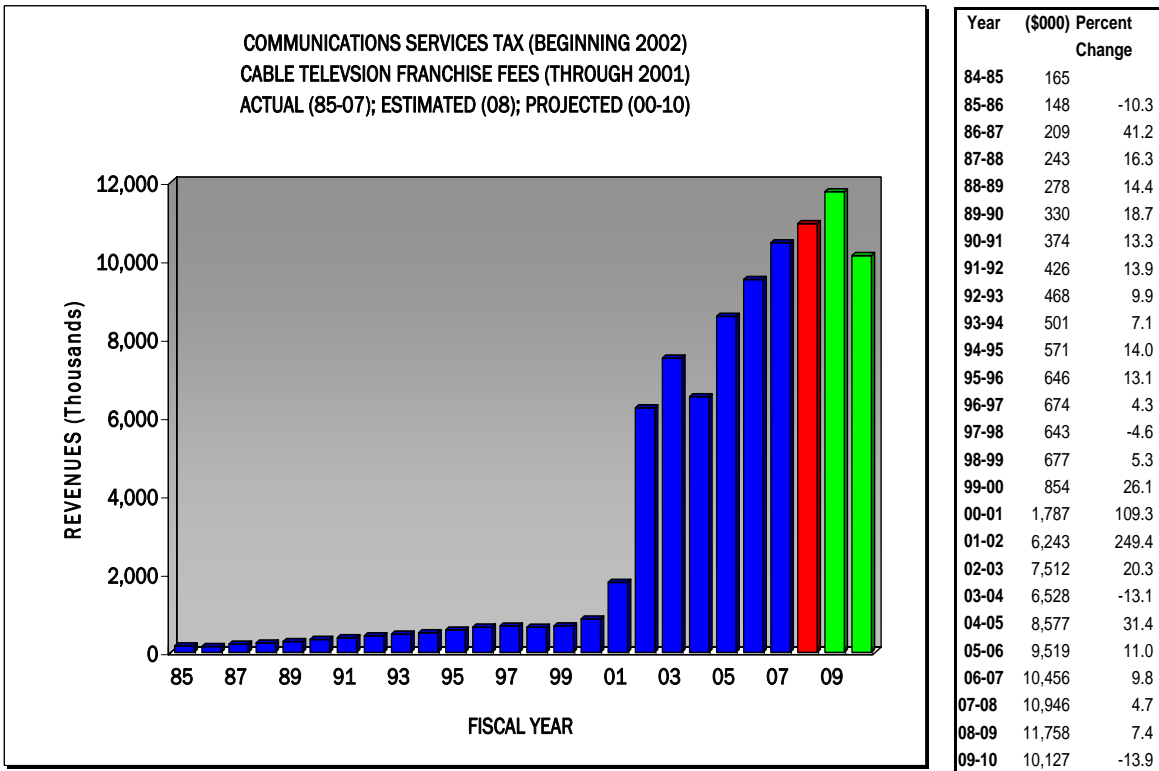
County (7th –Cent) Gas Tax Projections

The FY07-08 revenues resulted in \$2.4 million or a 5% reduction in revenues over the previous year. The projections do not include any significant growth in revenues based the economy and driving habits. These figures are monitored very closely and if any major changes will result in a revision to these figures.

COMMUNICATIONS SERVICES TAX (BEGINNING 2002) CABLE FRANCHISE FEES (THROUGH 2001)

REVENUE DESCRIPTION:	Revenue is generated from a tax on usage of communication devices including cellular and land line phones, satellite and cable television
LEGAL AUTHORIZATION FOR COLLECTION:	BOCC Resolutions 01-06-54 and 01-06-55
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.313500.9000 Cable Franchise Fees GC5000015500.315000.9001 Communications Services Tax
SOURCE: USE:	Monthly use of communication devices Monies are used for operations funded from the Municipal Services Taxing Unit Fund 15500. However, cable franchise fees are pledged toward debt service as non-ad valorem revenue.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS:	3.61% tax on monthly usage – effective January 1, 2004. Payment by customer to vendor; Vendor remits to state and state submits payment to County. Monthly None

FISCAL HISTORY AND REVENUE PROJECTIONS



COMMUNICATIONS SERVICES TAX (BEGINNING 2002) CABLE FRANCHISE FEES (THROUGH 2001)

DISCUSSION

Cable television franchise fees have been continuously increasing as a source of revenue since 1987. Current providers of cable service in unincorporated Lee County pay either a 2% or 5% franchise fee. The fee has been remitted as a basis of gross revenues. The percentage has been increased to 5% for any cable companies beginning service, or renewals. However, major legislative changes have occurred in 2000.

The 2000 Florida Legislature approved the Communications Service Tax Simplification (SB1338/HB2415). Effective October 1, 2001, it repeals most state and local taxes and fees on communications services and replaces them with a new "simplified communications services tax". The following local taxes and fees on communications services were repealed: local option sales taxes, Public Service Tax, telephone franchise fees and cable franchise fees. These taxes and fees were replaced with a new state and local tax on communications services. On October 1, 2001, Lee County no longer collected its own cable franchise fees. The new tax applies to cellular and land line phones, cable television and satellite receivers. The FY01-02 increase of 249% in revenues from FY00-01 reflects the implementation of the communications services tax broadening collections from only cable to virtually all forms of communications.

The Florida Department of Revenue (DOR) collects the local taxes within a taxing jurisdiction at a conversion rate set by the governing body of a county or municipality. The local tax revenues are for communications services delivered or billed within a specific area and not for revenues collected on a statewide basis and returned pursuant to a formula. DOR administrative charges are limited to one percent.

Surveys were completed during the FY00-01 fiscal year and the Department of Revenue provided revenue estimates by city and county. The history of collections since FY01-02 shows considerable variance and is a reflective of a change in the revenue related to the services delivered - not the number of customers as had been the case with the cable franchise fees.

The database has gradually been improved so that addresses are assigned to the correct jurisdictions.

Through September 30, 2002, the tax was set at 5.42% of monthly usage to reflect then months of coverage. Effective October 1, 2002 the rate was reduced to 5.10% of monthly usage to account for a full year of collections.

The Board of County Commissioners decided to reevaluate the rate once a full year of collections was received. Based upon that information, the rate was reduced to 3.61% effective January 1, 2004. Revenue declined by 13.1% in FY03-04 as a result of the rate reduction. After an FY04-05 gain the percentage growth began to decline and has continued to do so through FY07-08. For FY08-09, a revenue increase is expected because of a one time adjustment in November 2008 that resulted in additional revenue due to changes in the Communications Services Tax database maintained by the Florida Department of Revenue. If there were no more significant database changes in 2009 or 2010, the FY09-10 revenue projection would be reduced.

SOLID WASTE FRANCHISE FEES

REVENUE DESCRIPTION: Solid Waste Franchise fees are generated from an assessment of 5.5% upon the greater of all gross revenues received, or all charges invoiced by the hauler less disposal costs paid to the County. An exception is for Boca Grande, where it remained at 4.5% through FY04, and then was discontinued.

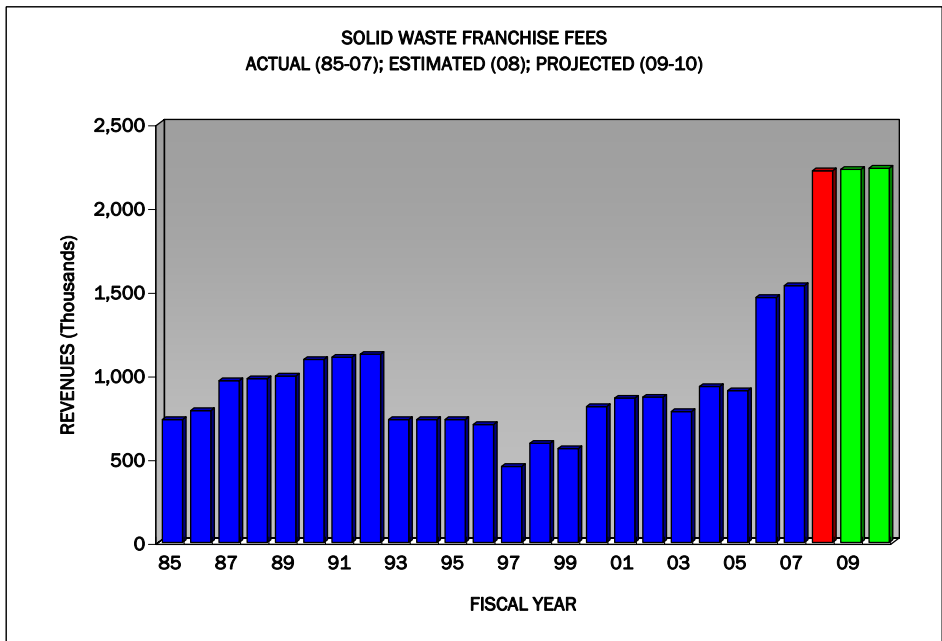
LEGAL AUTHORIZATION FOR COLLECTION: Solid Waste franchise collection agreements with haulers.

FUND: Solid Waste
ACCOUNT NUMBER: OB5340040102.323700.9000

SOURCE: Solid Waste franchise haulers
USE: Monies were initially used to retire a 1972 bond issue that provided funds for renovation to the County Courthouse. That bond issue was paid off in FY99-00. The balance of the funds not needed for debt service was transferred to the Capital Solid Waste Fund. For the year ending September 30, 1993, it was transferred at year's end from Fund 207 to the General Fund. Beginning in FY93-94, the revenues were transferred directly from Fund 207 to the Solid Waste Management Fund. Finally, when the bond issue was repaid in FY99-00, these funds went directly into the Solid Waste Management Fund.

FEE SCHEDULE: 5.5% of gross receipts for collection services from Solid Waste franchise haulers as of October 1, 2005.
METHOD OF PAYMENT: Check from each hauler
FREQUENCY OF COLLECTION: Monthly
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIREMENTS: Franchise fees representing revenue from Bonita Springs and Fort Myers Beach are transferred quarterly to these respective cities.
REVENUE COLLECTOR: Solid Waste Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	734	
85-86	788	7.4
86-87	966	22.6
87-88	978	1.2
88-89	994	1.6
89-90	1,093	10.0
90-91	1,106	1.2
91-92	1,124	1.6
92-93	734	-34.7
93-94	734	0.0
94-95	734	0.0
95-96	704	-4.1
96-97	454	-35.5
97-98	592	30.4
98-99	561	-5.2
99-00	812	44.7
00-01	862	6.2
01-02	868	0.7
02-03	782	-9.9
03-04	931	19.1
04-05	907	-2.6
05-06	1,463	61.3
06-07	1,534	4.9
07-08	2,220	44.7
08-09	2,228	0.4
09-10	2,235	0.3

SOLID WASTE FRANCHISE FEES

DISCUSSION

Franchise fees increased from 5.0% to 5.5% in the new hauling contracts effective October 1, 2000. Collection charge increases; higher franchise fee percentages, population growth and increased collection fees will reflect higher franchise fee revenues.

In 1992, the Solid Waste Franchise Fees increased 1.6% over 1991. The 1993 figure showed a decline from 1992 because several monthly checks from the haulers for August and September, 1993 were not received during FY92-93, and were posted to FY93-94. Had those checks been received in a timely manner to be posted to the correct fiscal year, growth would have been approximately 1.5 to 2.0% for FY92-93 of FY91-92.

A major change occurred for FY95-96 as a result of a change in selection of the haulers. In April, 1995, bids were sought from companies to provide hauling services in each of the five collection areas. The bidding process replaced a former method of negotiating a price. The competitive bidding resulted in a lower cost and, subsequently, lower franchise fees beginning in FY95-96. The contracts were for a period of five years. New contracts were awarded during 2000 that resulted in awards to a new group of haulers. The increase in the franchise fee from 5.0% to 5.5% is reflected in 13.4% growth from FY99-00 to FY00-01.

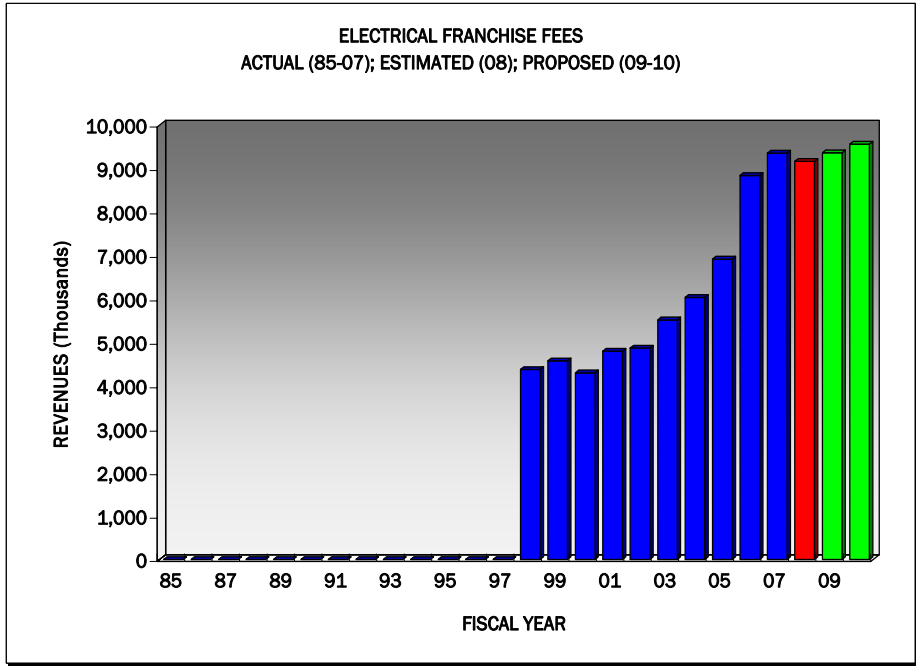
New hauling contracts resulting from competitive bids took effect August, 2005.

Figures for FY08-09 & FY09-10 are based upon collection trends through March, 2009 and a projection for FY09-10.

ELECTRICAL FRANCHISE FEES

REVENUE DESCRIPTION:	Revenues generated from franchise rights granted to Florida Power and Light to utilize county roads, streets, alleys, bridges, easements, rights-of-way and other public places to supply electricity and other electric utility related services.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 97-15; Approved August 12, 1997
FUND: ACCOUNT NUMBER:	General Fund GC5000000100.323100.9000
SOURCE: USE:	Customers of Florida Power and Light General County Operations
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	3% of gross revenues Paid by Customer to FPL; FPL remits funds to County Monthly None 20 Years with one additional 10-year extension None Clerk of Circuit Court – Finance Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	N/A	
85-86	N/A	0.0
86-87	N/A	0.0
87-88	N/A	0.0
88-89	N/A	0.0
89-90	N/A	0.0
90-91	N/A	0.0
91-92	N/A	0.0
92-93	N/A	0.0
93-94	N/A	0.0
94-95	N/A	0.0
95-96	N/A	0.0
96-97	N/A	0.0
97-98	4,373	100.0
98-99	4,572	4.6
99-00	4,295	-6.1
00-01	4,793	11.6
01-02	4,866	1.5
02-03	5,515	13.3
03-04	6,031	9.4
04-05	6,912	14.6
05-06	8,836	27.8
06-07	9,352	5.8
07-08	9,161	-2.0
08-09	9,358	2.2
09-10	9,558	2.1

ELECTRICAL FRANCHISE FEES

DISCUSSION

On August 12, 1997 the Board of County Commissioners approved imposition of a new franchise fee for customers of Florida Power and Light in Unincorporated Lee County. The revenues derived from this franchise are a "pass-through" because Florida Statutes and the Administrative Rules of the Florida Public Service Commission allows electric power providers to pass governmentally-imposed charges on the utility to their customers as part of the rates, as an identified line item charge on the utility bill.

The franchise provides for an initial fee of 3% of FPL's gross revenues (as adjusted) from its unincorporated Lee County electric power sales, for the first five years of the franchise. The franchise fee after the first five years may then be increased by the Board of County Commissioners up to an additional 1.5%, for a total of 4.5%, for the balance of the term of the franchise. The franchise is granted for a 20-year period with one additional 10-year extension upon the written concurrence of Lee County. The franchise allows FPL to construct, operate and maintain in, under, upon, along over and across the present and future roads, streets, alleys, bridges, easements, rights-of-way and other public places throughout all of the unincorporated area to construct and maintain electric light and power facilities, including conduits, poles, wires, transmission and distribution lines and all other related facilities.

The revenue for FY98-99 reflects one full year of collections and is a 4.6% increase over FY97-98. However, the incorporation of Bonita Springs reduced the unincorporated service area from which FPL would generate these revenues effective April 15, 2000. The 6.1% reduction from FY98-99 to FY99-00 reflects a combination of the incorporation of Bonita Springs and population growth in the unincorporated portion of the County (which lessened the revenue reduction). Revenues continued to grow in subsequent years at varying rates with the greatest increases in FY04-05 and FY05-06. The rate of growth slowed in FY06-07 and declined in FY07-08 by 2%.



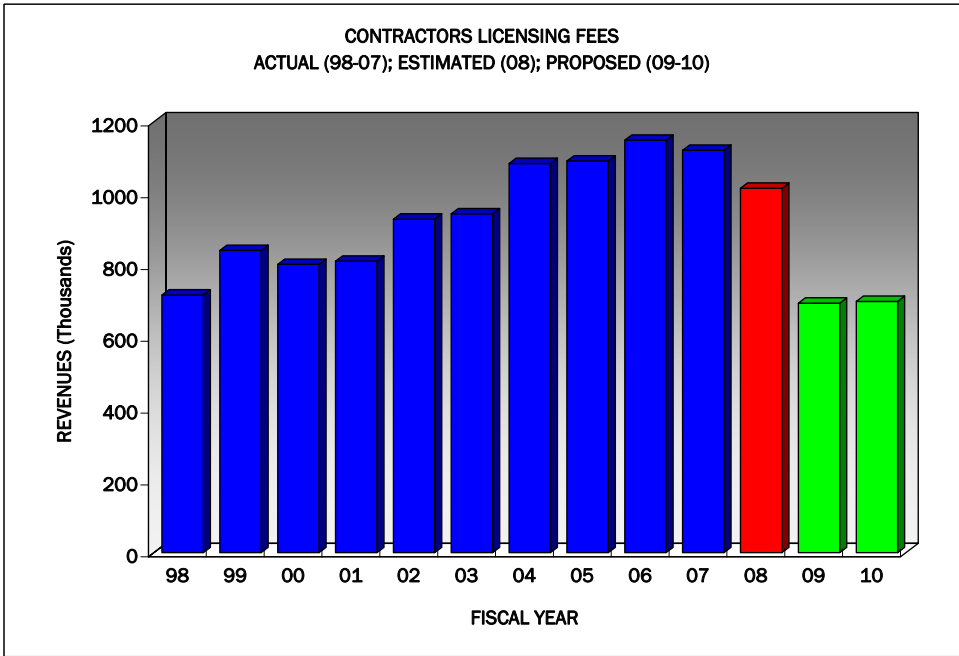
LICENSES AND PERMITS

Included are revenues derived from the issuance of local licenses and permits. Within this category are professional building permits and other licenses and permits (e.g. electrical, roofing, air conditioning and plumbing).

CONTRACTOR'S LICENSING FEES

REVENUE DESCRIPTION:	Each contractor doing business is required to be licensed to operate. Fees for contractors certification and state registration are included.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 03-03-35; 04-07-07 Approved 03-25-03; 07-21-04
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.321000.9001 (formerly Object Code 316000)
SOURCE: USE:	Lee County contractors Funds are used to partially fund operating costs of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Licensing fees are set by type – see list on opposite page Payment is made at time license is applied for, or when renewed Renewal for certification occurs from September 1 st to September 30 th of each year. None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
97-98	718	
98-99	842	17.3
99-00	803	-4.6
00-01	812	1.1
01-02	929	14.4
02-03	944	1.6
03-04	1,084	14.8
04-05	1,091	0.6
05-06	1,149	5.3
06-07	1,121	-2.4
07-08	1,015	-9.5
08-09	695	-31.5
09-10	700	0.7

CONTRACTORS LICENSING FEES

DISCUSSION

Contractor licenses are issued to construction related businesses as a right to operate in the County. After impressive revenue gains in the late 1980's, this revenue source remained relatively stable until peaking in FY06-07. A revenue decline is expected in the current weak building market.

The following fees are currently in place:

Licensing

General, Building and Residential Contractor	\$100
Air Conditioning, Class A, B, C	\$90
Swimming Pool, Class A, B, C	\$90
Roofing Contractor	\$90
Mechanical Contractor	\$90
Sheet Metal Contractor	\$90
Master Electrician	\$90
Master Plumber	\$90
All Specialty Trades	\$90
All Journeymen	\$18
Inactive Certificate	
Delinquency Fee	
All Trades –Journeyman (Voluntary Inactive)	
August/September	\$90
October	\$105
November	\$110
December	\$115
January	\$120
February	\$125
March	\$130
General (GC0; Building (BC), Residential (RC)	
August/September	\$100
October	\$115
November	\$120
December	\$125
January	\$130
February	\$135
March	\$140

After March 31st, renewal is authorized only by Lee County Construction Board.

Licensing Exams

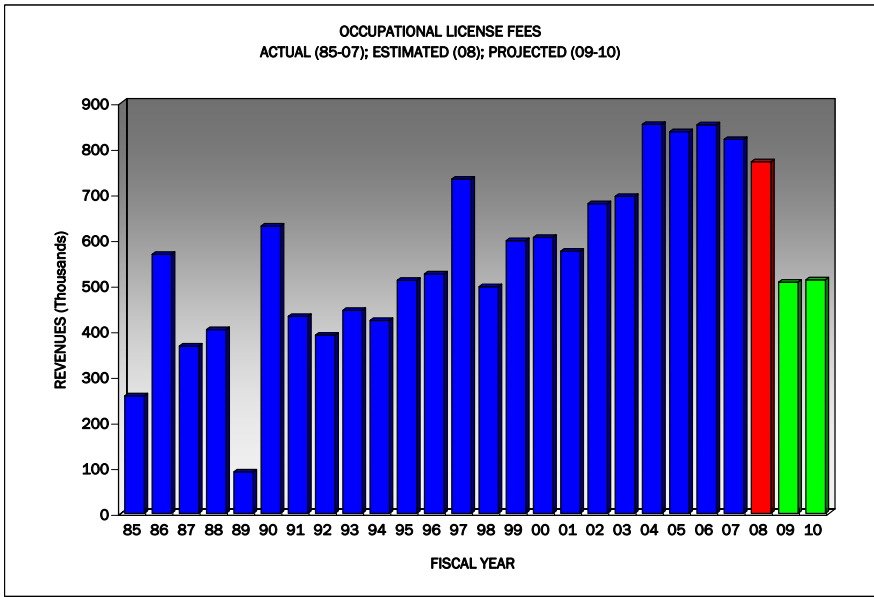
Two Hour Business and Law Exam	\$30
Three Hour Trade Exam	\$50
Three Hour General Specialty	\$60
Six Hour Technical Electrical (Master Electrician)	\$60
Arrange for Special Block Test in Gainesville, FL	\$25
Arrange for Special Review	\$10
Arrange for Written Review	\$10

Included in these revenues are occupational licenses, contractor certification and state registration.

LOCAL BUSINESS TAX

REVENUE DESCRIPTION:	Each business in Lee County pays a fee to the county for the right to operate. Revenue was formerly known as Occupational License Fees. This is a specific category within "Contractor's Licensing Fees".
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 205, Florida Statutes Ordinances 87-16 (8/4/87); 86-20 81-39 (8/26/81); 95-23 (11-1-95) and 07-02 (2-13-07)
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.316000.9002
SOURCE: USE:	All businesses operating in Lee County Funds are used to partially fund operating costs of the Codes and Building Services Division.
FEE SCHEDULE: METHOD OF PAYMENT:	Licensing fees are set by type. License fee is collected by the Tax Collector, who remits to the Clerk of Circuit Court – Finance Division after the Tax Collector's budget for this function is deducted.
FREQUENCY OF COLLECTION:	Payment is received annually, usually in the month of August.
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Tax Collector

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	258	
85-86	568	120.2
86-87	367	-35.4
87-88	403	9.8
88-89	91	-77.4
89-90	630	592.3
90-91	432	-31.4
91-92	391	-9.5
92-93	445	13.8
93-94	423	-4.9
94-95	511	20.8
95-96	525	2.7
96-97	733	39.6
97-98	497	-32.2
98-99	598	20.3
99-00	605	1.2
00-01	575	-5.0
01-02	679	18.1
02-03	695	2.4
03-04	853	22.7
04-05	837	-1.9
05-06	852	1.8
06-07	820	-3.8
07-08	771	-6.0
08-09	507	-34.2
09-10	512	1.0

LOCAL BUSINESS TAX

DISCUSSION

The actual collections as shown in the graph appear to reflect cyclical movements in revenue, but are really the result of a change in accounting from actual monthly collections to modified accrual basis. A more correct representation reflects a continuous growth in this revenue, as new businesses have continued to move into Lee County, and existing businesses pay their annual renewal fees.

In 1995, the county amended its Occupational License Ordinance to simplify the many classifications that existed. The new revenue determination was number of employees. However, professional licenses were still issued individually. The study that led to the classifications was the result of State legislation that allowed counties and cities the right to form Equity Study Committees and make recommendations to its legislative body. The outcome was ordinance 95-23. In 1995, collections of the Hazardous Waste surcharge was added to the occupational license process.

In 2006, a new Equity Study Committee was created with the goal to revise the occupational license ordinance to improve public compliance, modernize processes and address certain administrative issues for an eventual joint issuance of both county and city licenses when applicable. The commission voted on July 13, 2006 to send the recommendations to the Board of County Commissioners. These were approved by the Board of County Commissioners on February 13, 2007.

The current fee structure effective March 1, 2007 (Ordinance 07-02) is as follows:

<u>Employees</u>	<u>Yearly Rate</u>
Flat Rate Regardless of No. of Employees	\$30
One half year fee applies to Local Business Tax Receipts Commencing April through June	\$15
One fourth (1/4) year fee applies for Local Business Tax Receipts commencing July through September	\$7.50
 <u>Professional Licenses, Business and Occupations</u>	 \$30

Data on Business Tax Receipts issued for the past fifteen years is as follows:

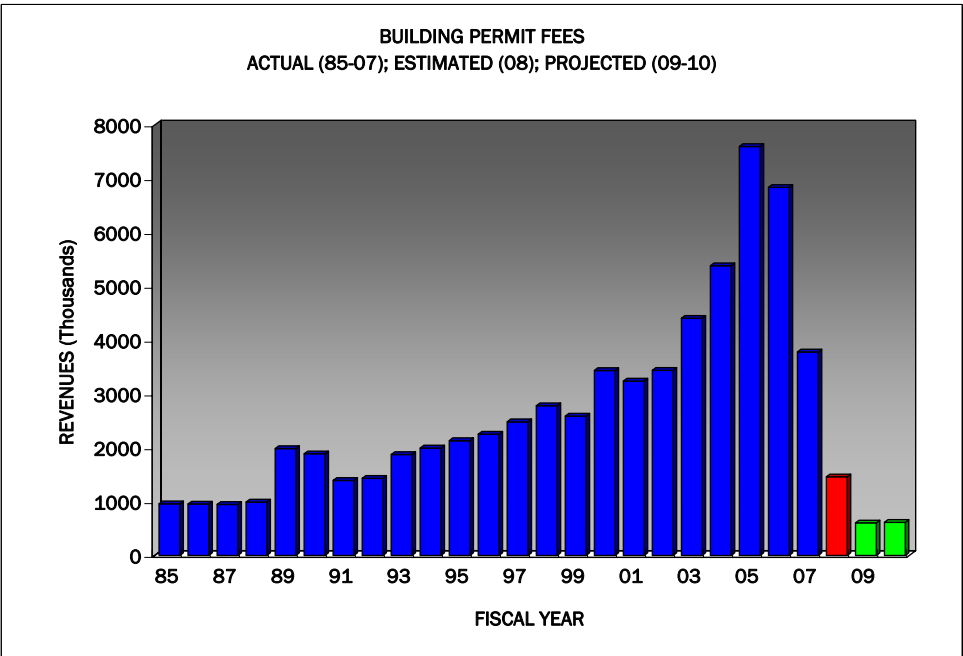
<i>Year</i>	<i>No. Business Tax Receipts</i>	<i>Percent Change</i>
FY93-94	24,557	
FY94-95	21,624	(9.5)
FY95-96	24,052	12.6
FY96-97	24,707	2.7
FY97-98	23,968	(3.0)
FY98-99	24,146	0.7
FY99-00	29,459	22.0
FY00-01	30,929	5.0
FY01-02	31,555	2.0
FY02-03	34,776	10.2
FY03-04	36,671	5.4
FY04-05	29,726	(18.9)
FY05-06	31,780	6.9
FY06-07	36,355	14.4
FY07-08	35,812	(1.5)

The Tax Collector's budget to issue Business Tax Receipts for FY08-09 was \$507,000. The costs to fund the budget are shared with unincorporated Lee County and the cities according to population. The estimates for FY08-09 reflect an anticipated reduction in revenues due to the economy and FY09-10 suggests a minimal increase. These revenues must be monitored closely as the number of businesses ceasing operation and new businesses opening change each year.

BUILDING PERMIT FEES

REVENUE DESCRIPTION:	A fee on all types of proposed construction projects based upon the suggested value of the construction.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 02-01-95; 03-09-105; 04-07-07 Approval Dates: 03-01-95; 09-30-03; 07-24-04.
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9001
SOURCE: USE:	Applicants for building permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
FEE SCHEDULE:	Permit fees are set according to proposed type of improvement – see External Fees and Charges Manual for a complete list.
METHOD OF PAYMENT:	Payment made directly to department
FREQUENCY OF COLLECTION:	Payment made upon application for permit
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	960	
85-86	954	-0.6
86-87	946	-0.8
87-88	990	4.7
88-89	1,985	100.5
89-90	1,888	-4.9
90-91	1,393	-26.2
91-92	1,432	2.8
92-93	1,874	30.9
93-94	1,996	6.5
94-95	2,133	6.9
95-96	2,253	5.6
96-97	2,483	10.2
97-98	2,783	12.1
98-99	2,589	-7.0
99-00	3,436	32.7
00-01	3,238	-5.8
01-02	3,440	6.2
02-03	4,407	28.1
03-04	5,384	22.2
04-05	7,599	41.1
05-06	6,839	-10.0
06-07	3,781	-44.7
07-08	1,461	-61.4
08-09	604	-58.7
09-10	616	2.0

BUILDING PERMIT FEES

DISCUSSION

Between FY85 and FY88, Building permit fees averaged between \$950,000 and \$1,000,000. A rate study in 1988 led to an increase in fees, and a subsequent revenue increase of 100%. This occurred even though the number of permits issued resulted in a 10.8% drop over calendar year 1989.

Following is a listing of building permits issued between 1990 and 2008:

Calendar Year	Number of Permits	Annual Percent Change
1990	12,181	
1991	10,779	-11.05%
1992	10,498	-2.61%
1993	11,828	12.67%
1994	11,994	1.40%
1995	12,150	1.30%
1996	12,656	4.16%
1997	12,675	0.15%
1998	12,596	-0.62%
1999	13,141	4.33%
2000	13,319	1.35%
2001	14,543	9.19%
2002	16,275	11.91%
2003	14,342	-11.88%
2004	18,634	29.93%
2005	26,585	42.67%
2006	26,501	-0.30%
2007	20,951	-20.94%
2008	11,176	-46.66%

The effects of the early 1990's economic recession can be seen in the decline in the number of permits for 1991 and 1992. However, a considerable increase occurred in 1993, followed by growth each year except for a minimal decline in 1998. In 1994 fees were increased. Increases occurred after 1999 with an especially notable increase between 2003 and 2004.

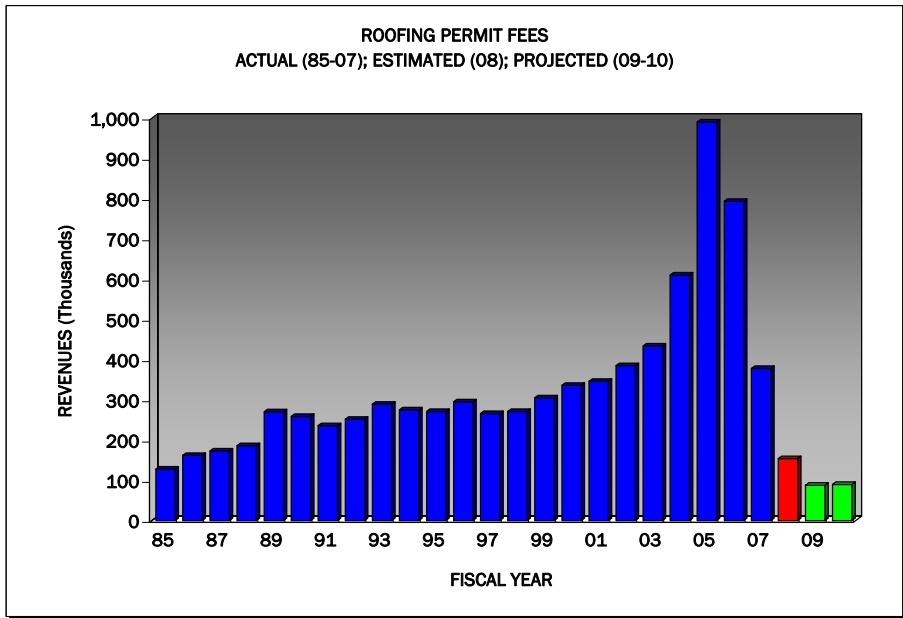
Although increases occurred through the 1990's and 2000 to 2002, the explosive permit growth in 2005 and 2006 is unprecedented. The annual number of permits issued grew 100% from 2000 to 2006. That trend has now been reversed.

For a complete listing of all building permit fees, see Section II-B-1 of the External Fees and Charges Manual.

ROOFING PERMIT FEES

REVENUE DESCRIPTION:	A fee for all types of roofing construction including new and re-roofing construction.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 03-09-105; 04-07-07
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9003
SOURCE: USE:	Applicants for roofing permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Commercial - \$75; Residential - \$35 Fee collected at time of application for a roofing permit Payment made upon application for permit None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	128	
85-86	162	26.6
86-87	173	6.8
87-88	186	7.5
88-89	270	45.2
89-90	259	-4.1
90-91	236	-8.9
91-92	252	6.8
92-93	289	14.7
93-94	275	-4.8
94-95	271	-1.5
95-96	295	8.9
96-97	266	-9.8
97-98	271	1.9
98-99	305	12.5
99-00	336	10.2
00-01	346	3.0
01-02	385	11.3
02-03	434	12.7
03-04	610	40.6
04-05	990	62.3
05-06	793	-19.9
06-07	378	-52.3
07-08	154	-59.3
08-09	88	-42.9
09-10	90	2.3

ROOFING PERMIT FEES

DISCUSSION

Roofing permit revenues increased substantially in FY85-86 over FY84-85, and did not rise significantly again until FY88-89. The 45% increase in FY88-89 was due to an increase in fees, even though the number of permits remained unchanged. For the years 1990 and 1991, roofing permit activity remained essentially unchanged with 6,204 permits in 1990, and 6,199 permits in 1991. In calendar year 1992, 6,514 roofing permits were issued. This figure is an improvement of 5.1% over 1991. This sustained level of activity occurred even though new construction activity declined in the area. This lack of decline in the number of permits is probably a reflection of roofing permits issued as part of renovation projects from 1991 to 1992. In 1993, 7,548 roofing permits were issued, followed by 6,736 permits in 1994, and 7,049 permits in 1995.

Revenues for the FY91-90 to FY91-92 period reflect small declines (4% in FY89-90 compared to FY88-89; 9% in FY90-91 compared to FY89-90), followed by a 6.8% increase in FY91-92 over FY90-91. In FY92-93, fees grew by \$37,000 or 14.7% over FY91-92, but declined over the next two successive years. Changes were relatively small over the next several years until FY98-99 when a 12.5% increase occurred. Revenues have continued to grow until peaking in FY04-05.

Following is a listing of roofing permits issued between 1990 and 2008:

Calendar Year	Number of Permits	Percent Change
1990	6,204	
1991	6,199	-0.1%
1992	6,514	5.1%
1993	7,548	15.9%
1994	6,736	-10.8%
1995	7,049	4.6%
1996	7,264	3.1%
1997	6,484	-10.7%
1998	7,021	8.3%
1999	7,424	5.7%
2000	8,839	19.1%
2001	8,416	-4.8%
2002	9,750	15.9%
2003	11,584	18.8%
2004	19,214	65.9%
2005	24,592	28.0%
2006	17,523	-28.7%
2007	7,929	-54.8%
2008	3,606	-54.5%

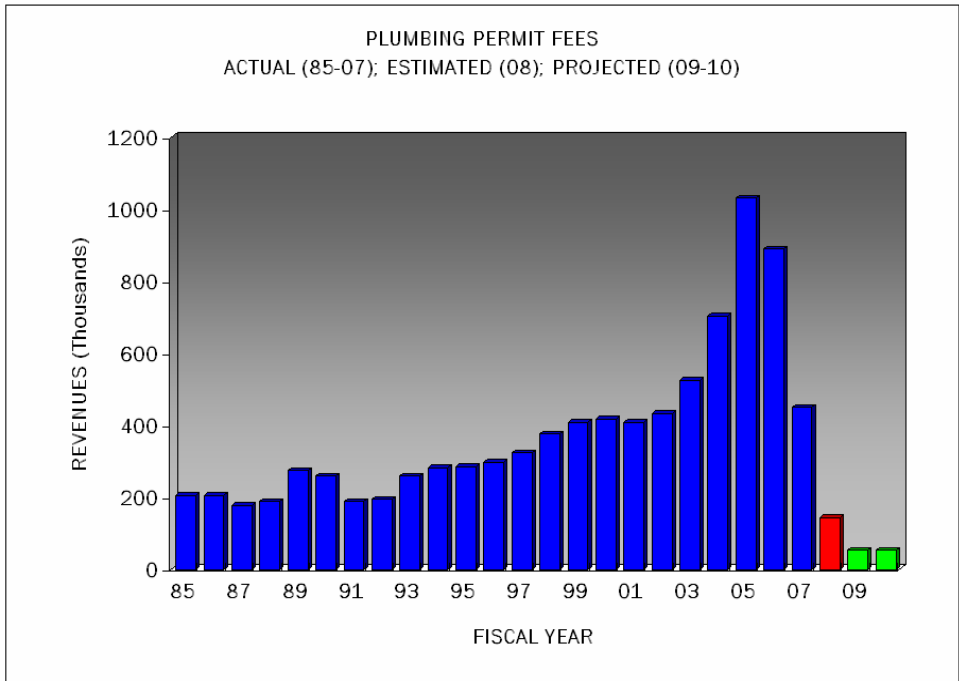
The historical and projected activity reflects cyclical movement in construction activity, as well as the continuous need for roof replacements on existing buildings. The differences in trends between revenues collected and the number of roofing permits issued relates to different fees charged for residential and commercial permits.

Figures for 2004 & 2005 are a reflection of an unprecedented level of growth and roofing repairs/replacement needed due to the 2004 & 2005 hurricanes (especially Charley). Figures dropped 59.3% in FY07-08 from the previous year indicating the decline in construction.

PLUMBING PERMIT FEES

REVENUE DESCRIPTION:	A fee for the installation of all types of plumbing, including fire protection systems.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 02-01-95; 03-09-105; 04-07-07 Approval dates: 03-01-95; 09-30-03; 07-24-04.
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9004
SOURCE: USE:	Applicants for plumbing permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Fees established by type of plumbing job – see opposite page for detail Fee collected at time of application for the plumbing permit Payment made upon application for permit None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	206	
85-86	206	0.0
86-87	178	-13.6
87-88	188	5.6
88-89	275	46.3
89-90	259	-5.8
90-91	189	-27.0
91-92	194	2.6
92-93	259	33.5
93-94	282	8.9
94-95	285	1.1
95-96	297	4.2
96-97	324	9.1
97-98	376	16.0
98-99	408	8.5
99-00	418	2.5
00-01	408	-2.4
01-02	433	6.1
02-03	525	21.2
03-04	703	33.9
04-05	1,029	46.4
05-06	889	-13.6
06-07	449	-49.5
07-08	144	-67.9
08-09	53	-63.2
09-10	54	1.9

PLUMBING PERMIT FEES

DISCUSSION

From FY84-85 to FY87-88, plumbing permit fees varied by a maximum of only \$28,000. A fee study resulted in rate increases, and a 46% growth in revenues between 1988 and 1989 even though actual plumbing permits declined 5.3% over the same period of time. In FY89-90, revenue declined by almost 6% over FY88-89, followed by a 27% decline in FY90-91 over FY89-90, as the effects of the economic recession became more apparent. Revenue remained stable in FY91-92 with little growth. For the FY92-93 period, there was a dramatic increase in revenue of 33.5%, or \$65,000 over FY91-92. That was followed by an 8.9% growth in FY93-94, and virtually no change for FY94-95. FY95-96 showed a 4.2% increase; FY96-97 increased 9.1%. However, reductions occurred during FY00-01 and FY01-02. (FY02-03 and FY03-04 resulted in unprecedented growth in the number of permits). This pattern reflects the cyclical aspects of the building industry. Since reaching its peak in FY04-05, the revenues have declined.

The following table illustrates changes in calendar year plumbing permit activity between 1990 and 2008:

Calendar Year	Number of Permits	Percent Change
1990	3,268	
1991	2,655	-18.8%
1992	2,850	7.3%
1993	3,481	22.1%
1994	3,716	6.8%
1995	3,189	-14.2%
1996	3,648	14.4%
1997	3,620	-0.8%
1998	4,023	11.1%
1999	4,693	16.7%
2000	5,353	14.1%
2001	4,694	-12.3%
2002	5,229	11.4%
2003	6,547	25.2%
2004	9,644	47.3%
2005	13,355	38.5%
2006	9,834	-26.4%
2007	4,217	-57.1%
2008	1,443	-65.8%

ELECTRICAL PERMIT FEES

REVENUE DESCRIPTION: A fee for electrical installation in all types of construction. Fee is based upon amperage.

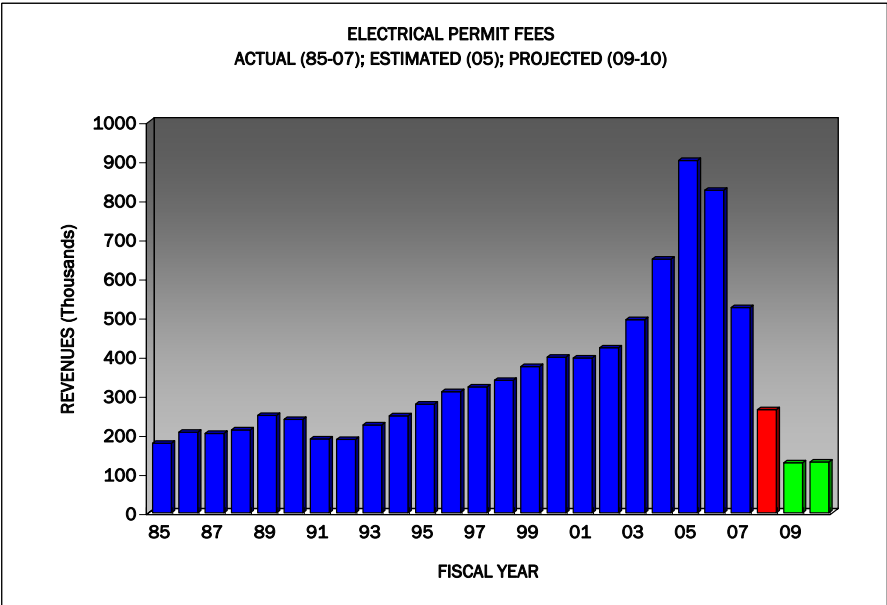
LEGAL AUTHORIZATION FOR COLLECTION: Ordinance 85-45; 87-9; 87-17
Approval dates: 10/23/87; 3/18/87; 8/11/87; 9/7/88; 02-01-95 (effective 3/1/95)

FUND: Municipal Services Taxing Unit (MSTU)
ACCOUNT NUMBER: LC5240015501.322000.9005

SOURCE: Applicants for electrical permits
USE: Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.

FEE SCHEDULE: New, additions, or alterations to commercial or residential structures \$.15 per amp; minimum of \$40
METHOD OF PAYMENT: Fee collected at time of application for the electrical permit
FREQUENCY OF COLLECTION: Payment made upon application for permit
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIREMENTS: None
REVENUE COLLECTOR: Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	178	
85-86	206	15.7
86-87	203	-1.5
87-88	212	4.4
88-89	249	17.5
89-90	239	-4.0
90-91	189	-20.9
91-92	188	-0.5
92-93	225	19.7
93-94	248	10.2
94-95	278	12.1
95-96	310	11.5
96-97	322	3.9
97-98	339	5.3
98-99	374	10.3
99-00	398	6.4
00-01	396	-0.5
01-02	422	6.6
02-03	494	17.1
03-04	649	31.4
04-05	901	38.8
05-06	825	-8.4
06-07	525	-36.4
07-08	264	-49.7
08-09	128	-51.5
09-10	130	1.6

ELECTRICAL PERMIT FEES

DISCUSSION

Electrical permit fees have been consistent over the FY84-85 to FY87-88 period, providing an average of \$200,000 over the historical period. In FY88-89, revenues increased by 17.5% from the previous year. However, the effects of the recession began to be noticed in consistent declines in revenue for FY89-90 over FY88-89 (04.0%); and FY90-91 over FY89-90 (=20.9%). Revenues for FY91-92 over FY90-91 remained virtually unchanged. These figures indicate a considerable reduction in electrical permit revenue during the recessionary period of 1991-1992. As with many other permit fees, FY92-93 was a better year for revenues than FY91-92, with a 19.7% gain. Double digit gains were also noted in FY93-94 to FY95-96. The pace of activity slowed in FY96-97. Fees continued to grow through FY99-00. FY02-03 and FY03-04 reflected the tremendous growth in construction during this period. The pace of growth began to slow after FY05-06. Revenue figures are based upon fiscal year.

Actual electrical permits issued by calendar year between 1990 and 2008 were as follows:

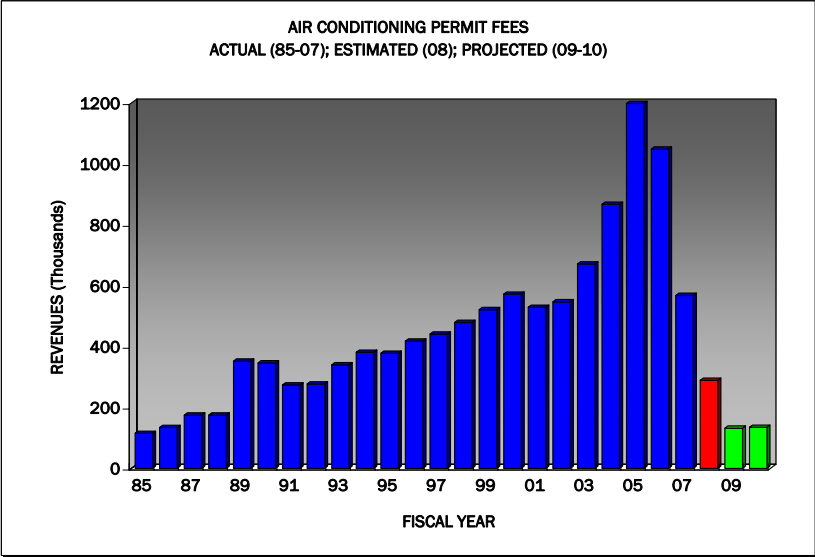
Calendar Year	Number of Permits	Percent Change
1990	6,671	
1991	5,601	-16.0%
1992	5,822	3.9%
1993	6,925	18.9%
1994	7,210	4.1%
1995	6,738	-6.5%
1996	7,107	5.5%
1997	7,152	0.6%
1998	7,514	5.1%
1999	7,973	6.1%
2000	8,654	8.5%
2001	8,664	0.1%
2002	9,295	7.3%
2003	11,196	20.5%
2004	15,360	37.2%
2005	19,915	29.7%
2006	16,796	-15.7%
2007	9,922	-40.9%
2008	5,474	-44.8%

The pattern of permit activity is erratic.

AIR CONDITIONING PERMIT FEES

REVENUE DESCRIPTION:	A fee for the installation of air conditioning in all types of construction
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 85-45; 87-9; 87-17 Approval dates: 10/23/87; 3/18/87; 8/11/87; 9/7/88; 02-01-95 (effective 3/1/95)
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9006
SOURCE: USE:	Applicants for air conditioning permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Fee established by type of air conditioning job – see schedule on opposite page. Fee collected at time of application for the electrical permit Payment made upon application for permit None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	115	
85-86	134	16.5
86-87	175	30.6
87-88	175	0.0
88-89	352	101.1
89-90	346	-1.7
90-91	274	-20.8
91-92	277	1.1
92-93	340	22.7
93-94	381	12.1
94-95	378	-0.8
95-96	418	10.6
96-97	441	5.5
97-98	479	8.6
98-99	521	8.8
99-00	572	9.8
00-01	529	-7.5
01-02	547	3.4
02-03	671	22.7
03-04	867	29.2
04-05	1,198	38.2
05-06	1,048	-12.5
06-07	568	-45.8
07-08	289	-49.1
08-09	132	-54.3
09-10	135	2.3

AIR CONDITIONING PERMIT FEES

During the FY84-85 to FY87-88 period, the growth in air conditioning fees ranged from as much as 30% in one year (FY85-86 to FY86-87), to no growth (FY86-87 to FY87-88). A restructuring of fees led to a 101% gain in FY88-89, even though actual air conditioning permits declined 6.3% from calendar year 1988 to calendar year 1989. Calendar year 1990 permits showed an additional 3.9% reduction over calendar year 1989.

Reflecting the decline in actual air conditioning permit applications, revenues in FY89-90 fell almost 2% over FY88-89. Revenues continued a downward trend in FY90-91, falling over 20% over FY89-90; and, FY91-92's monies from this source declined another 2.6%. The FY89-90 to FY91-92 figures reflect the decline in permit activity associated with the economic recession. Monies increased almost 23% in FY92-93.

In FY93-94, revenues continued to grow, but at a lesser rate of 12.1%. Revenues in FY94-95 were about the same as FY93-94. However, there was a 10% increase in FY95-96 over FY94-95. The rate of increase declined over the FY95-96 during the FY96-97 to FY99-00 period. As with many other permit fees FY03-04 and FY04-05 showed dramatic growth. After FY04-05, a decline in revenues began and accelerated in FY06-07 and FY07-08.

The following table illustrates changes in calendar year air conditioning permit activity between 1990 and 2008:

Calendar Year	Number of Permits	Percent Change
1990	6,145	
1991	5,337	-13.1%
1992	5,360	0.4%
1993	6,191	15.5%
1994	6,707	8.3%
1995	6,463	-3.6%
1996	7,502	16.1%
1997	7,247	-3.4%
1998	7,731	6.7%
1999	7,889	2.0%
2000	8,745	10.9%
2001	7,973	-8.8%
2002	8,366	4.9%
2003	10,994	31.4%
2004	14,306	30.1%
2005	18,688	30.6%
2006	14,308	-23.4%
2007	8,179	-42.8%
2008	5,084	-37.8%

BUILDING PLAN REVIEW FEES

DISCUSSION

Building plan review fees averaged \$289,250 over the FY85-FY88 period, but soared 143% in FY88-89 to \$776,000 as a result of fee increases. During this same period on a calendar year basis, plan review requests in 1989 were 7.8% below 1988.

The revenue pattern generally reflects the building plan review activity. After a surge of monies due to the fee increase, revenues fell almost 21% in FY89-90, 16.4% in FY90-91, remained essentially unchanged from FY90-91 to 1992, and surged almost 22% in FY92-93 over FY91-92. Plan review is a function of construction activity, and the economic recession of 1990-92 had an effect on the strength of this revenue. This revenue is somewhat more "independent" from other development fees because it represents county time spent on review of plans that may or may not actually be constructed. FY92-93 was a very good year; FY93-94 revenues increased 5.6%, and the upward trend continued with a 4.1% gain. Revenues continued to grow through FY97-98. Beginning in FY98-99 the revenue pattern was erratic although overall dollar amounts increased during the period through FY01-02. Considerable declines occurred in FY06-07 and FY07-08.

Summary of Building Plan reviews by calendar year since 1990:

Calendar Year	Number of Reviews	Percent Change
1990	13,070	
1991	11,473	-12.2%
1992	11,154	-2.8%
1993	13,415	20.3%
1994	11,699	-12.8%
1995	11,218	-4.1%
1996	13,930	24.2%
1997	14,396	3.3%
1998	13,906	-3.4%
1999	14,005	0.7%
2000	11,115	-20.6%
2001	14,466	30.1%
2002	17,026	17.7%
2003	19,595	15.1%
2004	24,276	23.9%
2005	33,464	37.8%
2006	31,484	-5.9%
2007	19,441	-38.3%
2008	11,248	-42.1%

The early 90's recession is notable in the figures for 1991 and 1992. Figures rose in 1993 and declined during 1994 and 1995. However, big gains occurred in 1996. Growth in the number of reviews continued in 1997, declined in 1998 and were stable in 1999. Following 1999 reviews declined in 2000 but increased consistently from 2000 to 2005 before declining in 2006 and 2007.



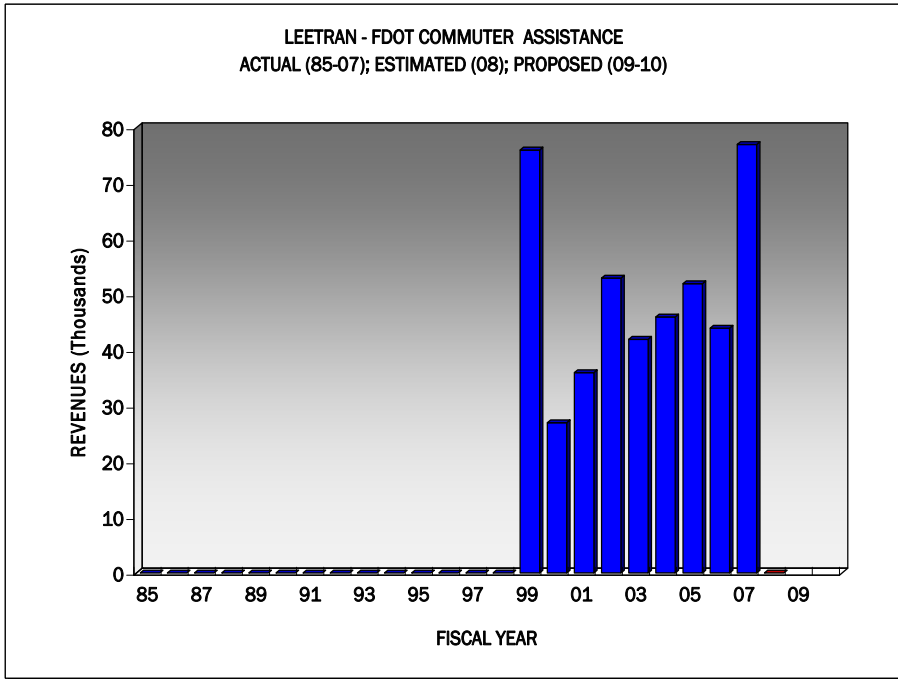
INTERGOVERNMENTAL REVENUES

Included are 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 local government half-cent sales tax, county revenue sharing, Community Development Block Grant, mobile home licenses, alcoholic beverage licenses, racing tax, and Department of Transportation Funds for LeeTRAN.

LEETRAN FDOT COMMUTER ASSISTANCE

<i>REVENUE DESCRIPTION:</i>	A State grant to provide capital and operating assistance to public transit systems for the operation of the Commuter Assistance Program.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Florida Statute Chapter 341, Florida Department of Transportation
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Ride Sharing Grant KI5440148600.334420.9007 & 9008
<i>SOURCE:</i> <i>USE:</i>	Florida Department of Transportation Participation in eligible marketing and administrative expenses for providing commuter assistance information in Lee County.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i>	50% State; 50% County By allocation to Lee County by FDOT Reimbursement basis None March 31, 2006

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	0	0.0
95-96	0	0.0
96-97	0	0.0
97-98	0	0.0
98-99	76	100.0
99-00	27	-64.5
00-01	36	33.3
01-02	53	47.2
02-03	42	-20.8
03-04	46	9.5
04-05	52	13.0
05-06	44	-15.4
06-07	77	75.0
06-07	0	-100.0
07-08	0	0.0
08-09	0	0.0
09-10	0	0.0

LEETRAN

FDOT COMMUTER ASSISTANCE

DISCUSSION

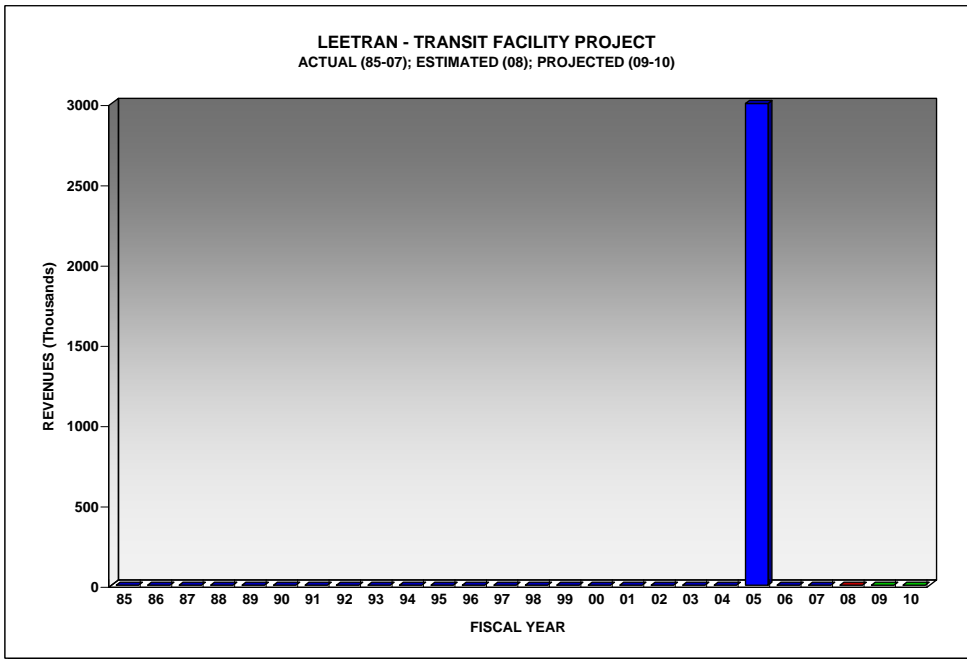
The State of Florida had provided funds to Lee County to promote commuter assistance. The program encouraged public-private partnerships to provide brokerage services to employers and individuals for carpools, vanpools and coordinates other systems designed to increase vehicle occupancy. The Commuter Assistance Program included an education campaign that promotes traffic congestion mitigation and transportation demand management initiatives and the operation of vanpool and guaranteed ride home programs. The current program is complete and the new program is being transferred to the state for regional implementation.

LEETRAN

FDOT AND FTA CAPITAL ASSISTANCE FOR TRANSIT FACILITY PROJECT

<i>REVENUE DESCRIPTION:</i>	State and federal grants for development of a new transit facility.
<i>LEGAL AUTHORIZATION</i>	Florida Statute Chapter 341, Florida Department of Transportation US Department of Transportation, Federal Transit Administration
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Transit Facility CIP Project 20873548640.XXXXXX
<i>SOURCE:</i> <i>USE:</i>	State and federal participation in the eligible capital expenditures associated with the planning, design, acquisition, site development and/or construction expenses for the development of a new transit operations, administration and maintenance facility.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i>	FTA 100%; State 50%, County 50% Discretionary Reimbursement Basis None September 30, 2027

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
85-86	0	
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	0	0.0
95-96	0	0.0
96-97	0	0.0
97-98	0	0.0
98-99	0	0.0
99-00	0	0.0
00-01	0	0.0
01-02	0	0.0
02-03	0	0.0
03-04	0	0.0
04-05	0	0.0
05-06	3,000	0.0
06-07	0	(1.0)
07-08	0	0.0
08-09	0	0.0
09-10	0	0.0

LEETRAN

FDOT AND FTA CAPITAL ASSISTANCE FOR TRANSIT FACILITY PROJECT

DISCUSSION

Funding from the State of Florida and the US Department of Transportation Federal Transit Administration for the development of a new transit operations, administration and maintenance facility. Provides for eligible costs related to the planning, design, acquisition, site development, and/or construction expenses for development of a transit facility for LeeTran. Project is in the development stage and has funding commitments totaling \$21,936,122.00 for the project in the form of actual Federal (Federal Transit Administration – FTA) and state grants as well as county matching funds. The grants are received on a reimbursable basis after expenditure of funds.

Following is a listing of the funding.

Intermodal Grant - STATE	\$629,459
Matching County Funds - COUNTY	\$629,459
Transportation Regional Incentive Program (TRIP) – Grant STATE	\$3,000,000
Local Match - COUNTY	\$3,000,000
State Infrastructure Bank (SIB) Loan - STATE	\$3,000,000*
FTA 5307 and 5309 Funds (no match required) - FEDERAL	\$11,141,131
TOTAL	\$21,400,049

The State Infrastructure Bank Loan will be repaid in five installments of \$600,000 beginning in FY07-08. The loan will be repaid in FY11-12.

State, federal and required local matching funds dedicated to the program brings the total amount of dedicated funding for the project to over \$21 million.

* The chart indicates the SIB Loan received to date.

LEETRAN

FTA - USC SECTION 5307

REVENUE DESCRIPTION: A federal grant to provide for capital and limited operating expenses to mass transit systems.

LEGAL AUTHORIZATION FOR COLLECTION: TEA-21 Transportation Equity Act for the 21st Century
Name changed from UMTA to FTA in 1991

FUND: Transit System Operating and Capital Fund
ACCOUNT NUMBER: KI5440148600.331420.9005 (Prior)
KI5440148600.331420.9006 (Current)

SOURCE: Federal Transit Administration
USE: Capital and operating expenditures for LeeTran transit system. Funds not spent during the fiscal year to which they were allocated will be rolled into the next fiscal year. Capital funds are anticipated to be used within four years (year of allocation plus three years).

FEE SCHEDULE: 80% federal; 20% local match (private and city/county contribution) for capital funds; or 80% federal, 20% soft match (toll credits) for capital funds; 50% federal/50% local match for operating funds; 90% federal; 10% local match for ADA or Clean Air Act projects.

METHOD OF PAYMENT: By allocation to Lee County from FTA, based upon a formula based in part upon US Census figures.

FREQUENCY OF COLLECTION: Reimbursement basis

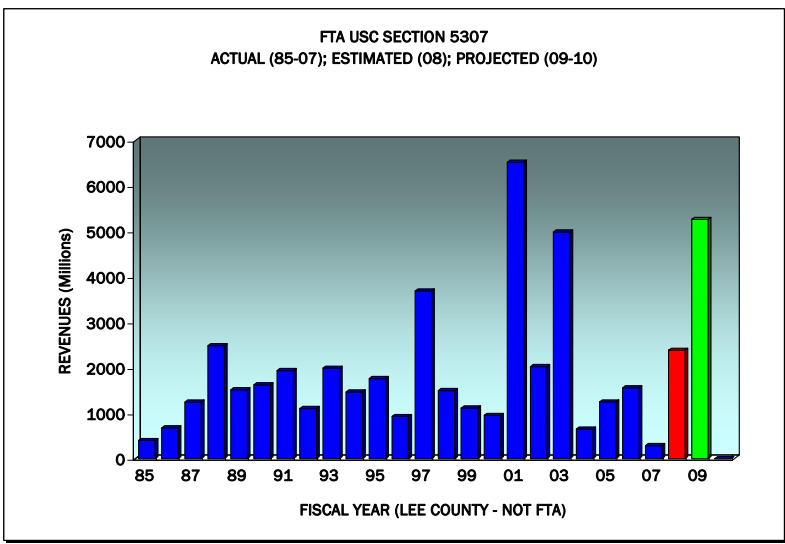
EXEMPTIONS: None

EXPIRATION: Grant year + three years

SPECIAL REQUIREMENTS: Meet federal guidelines as a recipient agency

REVENUE COLLECTOR: LeeTran Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	401	
85-86	681	69.8
86-87	1,247	83.1
87-88	2,485	99.3
88-89	1,516	-39.0
89-90	1,628	7.4
90-91	1,940	19.2
91-92	1,105	-43.0
92-93	1,992	80.3
93-94	1,469	-26.3
94-95	1,763	20.0
95-96	931	-47.2
96-97	3,691	296.5
97-98	1,499	-59.4
98-99	1,116	-25.6
99-00	955	-14.4
00-01	6,523	583.0
01-02	2,028	-68.9
02-03	4,987	145.9
03-04	654	-86.9
04-05	1,250	91.1
05-06	1,558	24.6
06-07	288	-81.5
07-08	2,385	100.0
08-09	5,266	120.8
09-10	TBD	0.0

LEETRAN

FTA - USC SECTION 5307

DISCUSSION

The FTA USC Section 5307 allocates funding to urbanized areas based on a formula approved by congress under the transportation act. The formula includes consideration for population size and statistical reporting data collected by the National Transit Database. The federal government allows State of Florida eligible recipients to match the 20% required contribution with toll revenue credits, which must be requested and approved by FDOT. FY09-10 revenue projections are unknown at this time.

The grant provides for capital expenses related to the operating of transit services in Lee County.

LEETRAN

FTA - USC SECTION 5311

REVENUE DESCRIPTION: A federal grant to provide rural capital and operating assistance to eligible recipients who operate public transportation services in non-urban areas.

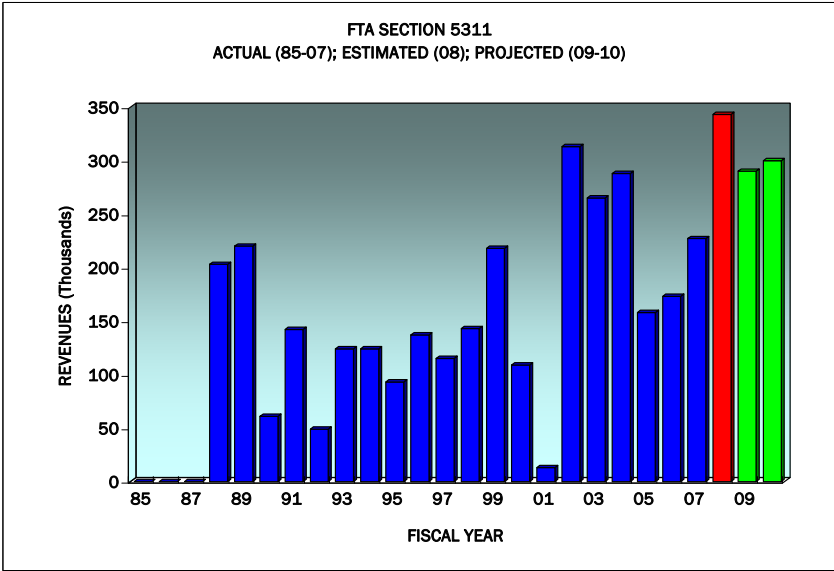
LEGAL AUTHORIZATION Federal Transit Act of 1991, TEA-21 Transportation Equity Act administered through the Florida Department of Transportation
FOR COLLECTION: Name changed from UMTA to FTA in 1991

FUND: Transit System Operating and Capital Fund
ACCOUNT NUMBER: KI5440148600.331420.9001 (Prior)
 KI5440148600.331420.9002 (Current)

SOURCE: Federal Transit Administration
USE: Operating expenditures for routes operating in designated rural areas of Lee County.

FEE SCHEDULE: 80% Federal; 10% State; 10% County:
METHOD OF PAYMENT: By allocation to Lee County from Florida Governor's Apportionment
FREQUENCY OF COLLECTION: Reimbursement basis
EXEMPTIONS: None
EXPIRATION: Grant year for operating funds; grant year + three years for capital funds
SPECIAL REQUIREMENTS: Meet federal guidelines as a recipient agency
REVENUE COLLECTOR: LeeTran Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	N/A	
85-86	N/A	0.0
86-87	N/A	0.0
87-88	203	100.0
88-89	220	8.4
89-90	61	-72.3
90-91	142	132.8
91-92	49	-65.5
92-93	124	153.1
93-94	124	0.0
94-95	93	-25.0
95-96	137	47.3
96-97	115	-16.1
97-98	143	24.3
98-99	218	52.4
99-00	109	-50.0
00-01	13	-88.1
01-02	313	2307.7
02-03	265	-15.3
03-04	288	8.7
04-05	158	-45.1
05-06	173	9.5
06-07	227	31.2
07-08	343	51.1
08-09	290	-15.5
09-10	300	3.4

LEETRAN

FTA - USC SECTION 5311

DISCUSSION

The Section 5311 Non-urbanized Area Formula Program provided Federal operating or capital assistance to eligible recipients who operate or contract public transportation services in non-urbanized areas. Eligible recipients may use annual allocations to offset operational expenses of public transportation service operating in rural areas or can elect to use all or part of their annual allocation to buy vehicles or capital equipment.

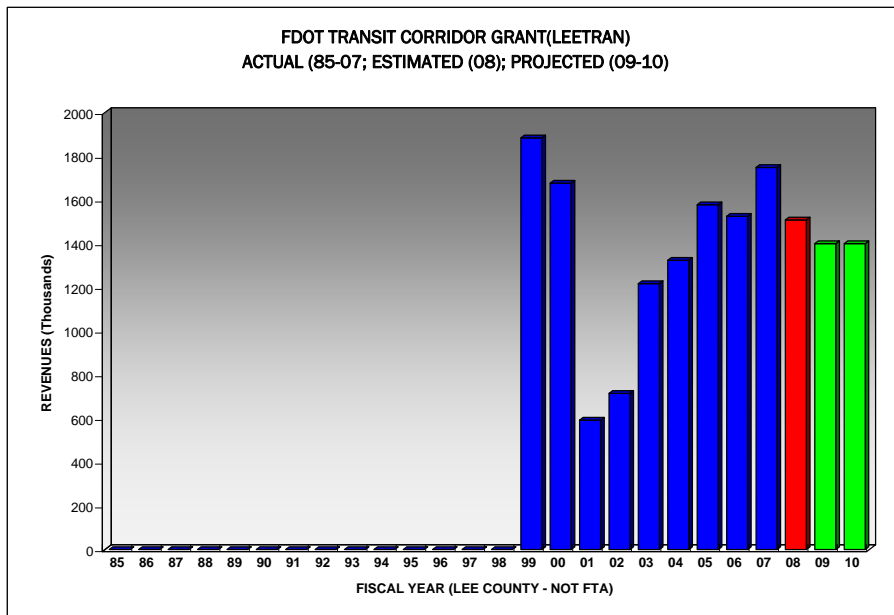
The Federal government allocates funds by formula to the State of Florida each year for the Section 5311 program. FDOT has been designated by the Governor to administer the program.

LEETRAN

FDOT - TRANSIT CORRIDOR

REVENUE DESCRIPTION:	A State grant to relieve congestion and improve capacity within an identified transportation corridor.
LEGAL AUTHORIZATION FOR COLLECTION:	FL Statute Chapter 341; Florida Department of Transportation
FUND: ACCOUNT NUMBER:	Transit Corridor Operating K15440148600.334420.9009 & 9010
SOURCE: USE:	FDOT Participation in the eligible operating costs of the US41 transit corridor Service operated by LeeTran.
FEE SCHEDULE:	50% State; 50% County
METHOD OF PAYMENT:	Specifically identified by way of appropriation request as part of the planned improvements on each transportation corridor.
FREQUENCY OF COLLECTION:	Reimbursement basis
EXEMPTIONS:	None
EXPIRATION:	Grant year of operation.
SPECIAL REQUIREMENTS:	Meet State guidelines as a recipient agency
REVENUE COLLECTOR:	LeeTran Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	0	0.0
95-96	0	0.0
96-97	0	0.0
97-98	0	0.0
98-99	1,884	100.0
99-00	1,677	-11.0
00-01	592	-64.7
01-02	715	20.8
02-03	1,217	70.2
03-04	1,324	8.8
04-05	1,578	19.2
05-06	1,525	-3.4
06-07	1,749	14.7
07-08	1,508	-13.8
08-09	1,400	-7.2
09-10	1,400	0.0

LEETRAN

FDOT - TRANSIT CORRIDOR

DISCUSSION

In 1997 FDOT provided \$8,264,881 in funding for transit services along the US41 north-south corridor. Commencing in 2002 the state provided \$1.4 million annually for four years in a dollar for dollar match to fund operating expenses along the corridor.

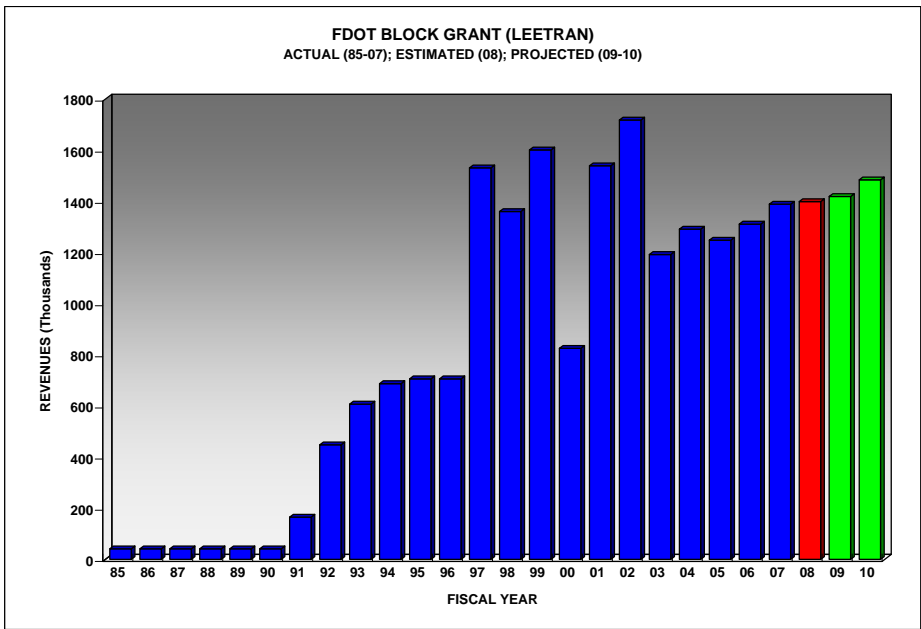
Continued funding of this project is expected as ridership continues sustained increases.

LEETRAN

FDOT - BLOCK GRANT

REVENUE DESCRIPTION:	A State grant to provide operating assistance to public transit systems.
LEGAL AUTHORIZATION FOR COLLECTION:	FL Statute Chapter 341; Florida Department of Transportation
FUND: ACCOUNT NUMBER:	Transit System Operating KI5440148600.334420.9005 & 9006
SOURCE: USE:	Florida Department of Transportation Participation in eligible operation expenses associated with the delivery of public transportation services in Lee County.
FEE SCHEDULE:	50% State; 50% County
METHOD OF PAYMENT:	By allocation based upon population, passenger trips, and passenger miles
FREQUENCY OF COLLECTION:	Reimbursement basis
EXEMPTIONS:	None
EXPIRATION:	Grant year
SPECIAL REQUIREMENTS:	Meet State guidelines as a recipient agency
REVENUE COLLECTOR:	LeeTran Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	41	
85-86	41	0.0
86-87	41	0.0
87-88	41	0.0
88-8	41	0.0
89-90	41	0.0
90-91	165	302.4
91-92	448	171.5
92-93	607	35.5
93-94	687	13.2
94-95	706	2.8
95-96	706	0.0
96-97	1,531	116.9
97-98	1,360	-11.2
98-99	1,601	17.7
99-00	825	-48.5
00-01	1,539	86.5
01-02	1,718	11.6
02-03	1,192	-30.6
03-04	1,291	8.3
04-05	1,248	-3.3
05-06	1,311	5.0
06-07	1,389	5.9
07-08	1,399	0.7
08-09	1,419	1.4
09-10	1,484	4.6

LEETRAN FDOT - BLOCK GRANT

DISCUSSION

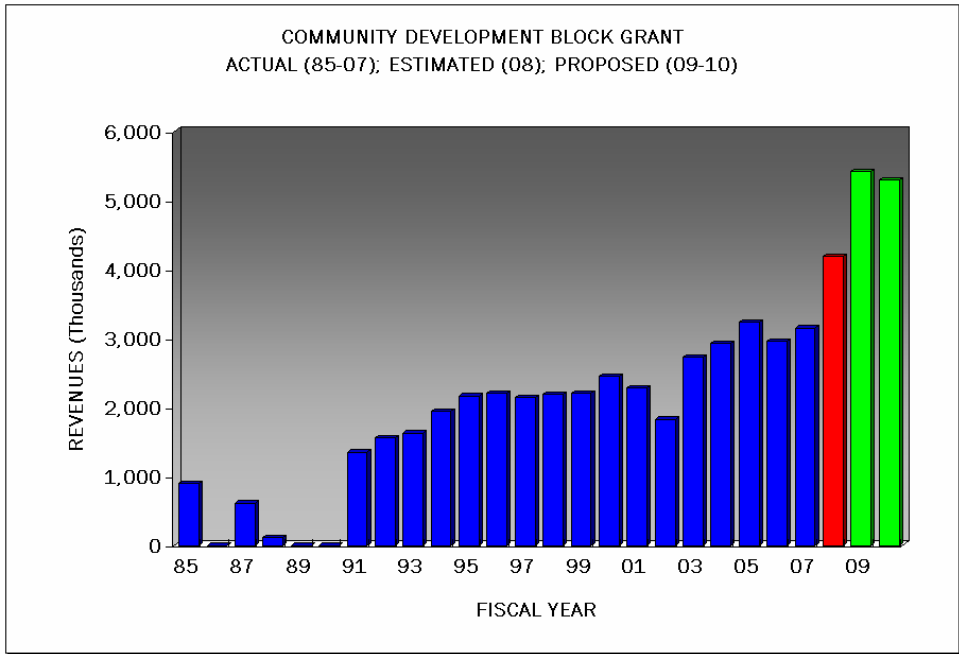
Historically, funds from the State of Florida for transit have been allocated annually. Allocations are formula based on population, passenger trips and passenger miles. As Lee County's population continues to grow, greater system usage has occurred reflecting in increased funding for this program.

The match 50% fund is made available from the Local Option Gas Tax dedicated for mass transit and revenues from the General Fund.

COMMUNITY DEVELOPMENT BLOCK GRANT

REVENUE DESCRIPTION:	Entitlement grant from HUD for benefit of low and moderate-income persons in unincorporated Lee County, Town of Fort Myers Beach, City of Bonita Springs and City of Sanibel.
LEGAL AUTHORIZATION	Grant agreement between Department of Housing and Urban Development and Lee County.
FUND: ACCOUNT NUMBER:	Community Dev Block Grant (CDBG) Assistance – Entitlement Grant 11XXXX13920.331540.9XXX
SOURCE: USE:	Federal grant from Department of Housing and Urban Development Various activities include neighborhood revitalization of low and moderate income existing housing and related neighborhood public services.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	None Funds remitted from HUD are wired into the pooled cash bank account Depends upon project requirements – project costs are reimbursed None Annual application process – project monies roll over each year Must disburse grant monies within 5 days of receipt Department of Human Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	899	
85-86	0	-100.0
86-87	614	100.0
87-88	116	-81.1
88-89	0	-100.0
89-90	0	0.0
90-91	1,353	100.0
91-92	1,554	14.9
92-93	1,628	4.8
93-94	1,944	19.4
94-95	2,166	11.4
95-96	2,204	1.8
96-97	2,142	-2.8
97-98	2,188	2.1
98-99	2,198	0.5
99-00	2,447	0.0
00-01	2,276	-7.0
01-02	1,825	-19.8
02-03	2,722	49.2
03-04	2,923	7.4
04-05	3,230	10.5
05-06	2,957	-8.5
06-07	3,146	6.4
07-08	4,185	33.0
08-09	5,413	29.3
09-10	5,283	-2.4

COMMUNITY DEVELOPMENT BLOCK GRANT

DISCUSSION

FY90-91 marked the first year that Lee County had become an Entitlement Community. The county is currently in the eighteenth year of entitlements. The monies listed on the summary with the chart and graph represent REIMBURSEMENT amounts. Monies are reimbursed upon expenditure. Projections for FY08-09 and FY09-10 are based upon The Federal government's Department of Housing and Urban Development (HUD)'s formulae calculations. Each year's projects are listed below with the budgeted amount:

CDBG YEAR 1

HUD FY 90 - GRANT #B90-UC-12-0013
 BOCC FY91 - Contract #C-911044 Board Date 10/24/90

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 118,000.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 161,900.00
	HOUSING REHABILITATION	\$ 574,012.00
	TEMPORARY RELOCATION	\$ 2,884.00
	DEMOLITION	\$ 15,000.00
	AFFORDABLE HOUSING (DESIGN/SITE PREP-CTY PROGRAM)	\$ 100,000.00
	HARLEM HEIGHTS PARKWAY	\$ 30,116.00
SUBRECIPIENT	SANIBEL LAND ACQUISITION	\$ 100,000.00
	ACT	\$ 85,000.00
	BONITA SPRINGS REHAB	\$ 26,284.00
	LEEDCO (REVOLVING LOAN FUND)	\$ 100,000.00
	CHARLESTON PARK (PARK/BALLFIELD & DAYCARE)	\$ 40,000.00
TOTAL		\$ 1,353,196.00

CDBG YEAR 2

HUD FY 91 - GRANT #B91-UC-12-0013
 BOCC FY92 - Contract #170 Board Date 11/06/91

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 171,000.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 152,599.00
	HOUSING REHABILITATION	\$ 339,322.00
	TEMPORARY RELOCATION	\$ 11,378.00
	DIRECT HOMEOWNERS ASSISTANCE	\$ 100,000.00
	DEMOLITION	\$ 17,000.00
	HARLEM HEIGHTS PROPOSED PARKWAY	\$ 193,775.00
SUBRECIPIENT	CHARLESTON PARK (RENOVATIONS TO DAYCARE CFR)	\$ 54,000.00
	SANIBEL (PLAYGROUND)	\$ 7,005.00
	LEEDCO (REVOLVING LOAN FUND)	\$ 100,000.00
	LEEDCO (ADMINISTRATIVE EXPENSES)	\$ 60,000.00
	FAMILY HEALTH CENTER	\$ 57,000.00
	LEE ASSOCIATION OF RETARDED CITIZENS (LARC)	\$ 107,000.00
	LEE MENTAL HEALTH	\$ 107,000.00
	SERENITY CENTER	\$ 47,950.00
	SW FLORIDA CENTER FOR INDEPENDENT LIVING	\$ 21,000.00
	HARLEM HEIGHTS NEIGHBORHOOD ASSOCIATION	\$ 2,045.00
HARLEM HEIGHTS NEIGHBORHOOD DISTRICT	\$ 4,184.00	
SOURCE OF LIGHT AND HOPE (FROM LEEDCO)	\$ 2,060.00	
TOTAL		\$ 1,554,318.00

CDBG YEAR 3

HUD FY 92– GRANT #B92 -UC-12-00113 BOCC FY 93 – Contract #175 - Board Date 11/04/92
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	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 189,619.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 165,000.00
	HARLEM HEIGHTS PARKWAY	\$ 67,915.00
	REHABILITATION	\$ 303,645.00
	DEMOLITION	\$ 20,000.00
	JUVENILE COMMITMENT FACILITY (JCF)	\$ 172,509.00
	AFFORDABLE HOUSING – ATKINSON PROPERTY	\$ 12,796.00
SUBRECIPIENT	LARC	\$ 115,000.00
	SERENITY CENTER	\$ 68,814.00
	SWFCIL	\$ 31,119.00
	AIDS TASK FORCE	\$ 101,124.00
	HOUSING DEVELOPMENT CORP	\$ 100,200.00
	LEE COUNTY HOUSING AUTHORITY	\$ 23,325.00
	LEEDCO	\$ 142,000.00
	HARLEM HEIGHTS NEIGHBORHOOD DISTRICT	\$ 9,842.00
	HEALTHY START	\$ 32,918.00
	SOURCE OF LIGHT AND HOPE (FROM LEEDCO)	\$ 72,414.00
	DUNBAR SIDEWALKS (PHASE 2)	\$ 159.00
	TOTAL	\$ 1,628,399.00

CDBG YEAR 4

HUD FY 93– GRANT #B93 -UC-12-00113 BOCC FY 94 – Contract #176 - Board Date 11/10/93
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	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 194,619.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 192,000.00
	HARLEM HEIGHTS PARKWAY	\$ 168,947.00
	REHABILITATION	\$ 351,354.00
	TEMPORARY RELOCATION	\$ 13,564.00
	DEMOLITION	\$ 17,564.00
SUBRECIPIENT	CITY OF SANIBEL	\$ 129,000.00
	SERENITY CENTER	\$ 7,470.00
	AIDS TASK FORCE	\$ 74,633.00
	LEEDCO	\$ 254,700.00
	DOWNS SYNDROME ASSOCIATION	\$ 43,118.00
	SALVATION ARMY	\$ 109,900.00
	SENIOR FRIENDSHIP CENTER	\$ 45,000.00
	IMPACT FOR DEVELOPMENT	\$ 18,865.00
	AFFORDABLE HOUSING HOMESTEAD PROGRAM	\$ 9,771.00
	PINE MANOR NEIGHBORHOOD DISTRICT	\$ 1,500.00
	PAGE PARK NEIGHBORHOOD DISTRICT	\$ 7,363.00
	CHARLESTON PARK AFFORDABLE HOUSING ACTIVITIES	\$ 4,750.00

DUNBAR DRAINAGE DITCH	\$	4,000.00
HEALTHY START	\$	5,302.00
EASTER SEALS	\$	17,125.00
GULF COAST CENTER	\$	257,800.00
LEE MENTAL HEALTH CENTER (GRAND LANDINGS)	\$	10,000.00
DUNBAR SIDEWALKS (PHASE 2)	\$	5,514.00
PAGE PARK SIDEWALKS	\$	637.00
TOTAL	\$	1,944,496.00

CDBG YEAR 5

HUD FY 94 - GRANT #B94-UC-12-0013 BOCC FY95 - Contract #177 - Board Date 11/16/94
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	<u>PROJECT NAME</u>		<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$	177,000.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$	252,000.00
	HARLEM HEIGHTS PARKWAY	\$	273,549.00
	REHABILITATION	\$	692,617.00
	TEMPORARY RELOCATION	\$	18,480.00
	DEMOLITION	\$	22,520.00
SUBRECIPIENT	CHARLESTON PARK PLAYGROUND	\$	14,941.00
	LARC	\$	64,500.00
	LEE COUNTY HDC	\$	89,214.00
	LEE COUNTY HOUSING AUTHORITY	\$	38,730.00
	LEEDCO (ADMINISTRATION)	\$	133,688.00
	LEEDCO (MICRO-LOAN)	\$	30,000.00
	SW FLORIDA ADDICTION SERVICES	\$	100,000.00
	AFFORDABLE HOUSING HOMESTEAD PROGRAM	\$	25,000.00
	PINE MANOR	\$	6,550.00
	HARLEM HEIGHTS NEIGHBORHOOD DISTRICT	\$	6,071.00
	PAGE PARK NIEGHBORHOOD DISTRICT	\$	30,000.00
	PAGE PARK NDC BUS SHELTER	\$	6,000.00
	CHARLESTON PARK AFFORDABLE HOUSING ACTIVITIES	\$	31,329.00
	DUNBAR BUS BENCHES	\$	5,331.00
	DUNBAR DRAINAGE DITCH (FROM LEEDCO ADMIN)	\$	48,659.00
	HARLEM HEIGHTS SIDEWALKS	\$	72,566.00
	SOURCE OF LIGHT AND HOPE DEVELOPMENT CENTER	\$	26,183.00
	DUNBAR SIDEWALKS (PHASE 2)	\$	1,239.00
	PINE MANOR SIDEWALKS	\$	450.00
	TOTAL	\$	2,166,617.00

CDBG YEAR 6

HUD FY 95 - GRANT #B95-UC-12-0013 BOCC FY96 - Board Date 11/01/95
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	<u>PROJECT NAME</u>		<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$	336,000.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$	150,000.00
	REHABILITATION	\$	518,660.00
	REHABILITATION PROGRAM INCOME	\$	8,652.00
	DEMOLITION	\$	20,000.00
SUBRECIPIENT	HARLEM HEIGHTS PARKWAY	\$	333,272.00
	HDC (AFFORDABLE HOUSING)	\$	143,105.00
	AFFORDABLE HOUSING HOMESTEAD PROGRAM	\$	50,000.00
	SALES PROCEEDS (WAGNER)	\$	12,428.00
	HARLEM HEIGHTS NEIGHBORHOOD DISTRICT	\$	4,984.00
	DUNBAR DRAINAGE DITCH	\$	94,067.00
	CHARLESTON PARK AFFORDABLE HOUSING ACTIVITIES	\$	45,000.00
	CHARLESTON PARK WATER & SEPTIC IMPROVEMENT	\$	23,618.00
	CHARLESTON PARK COUNTY PARK IMPROVEMENT	\$	31,228.00
	HARLEM HEIGHTS HOUSING (HDC / SANIBEL)	\$	68,908.00
	CHARLESTON PARK COMMUNITY CENTER IMPROVEMENTS	\$	6,078.00
	HARLEM HEIGHTS SIDEWALKS	\$	104,530.00
	SOURCE OF LIGHT AND HOPE DEVELOPMENT CENTER	\$	23,663.00
	DUNBAR SIDEWALKS (PHASE 2)	\$	127,020.00
	CHARLESTON PARK SIDEWALKS	\$	62,660.00
	CITY OF SANIBEL-ADA ACCESSIBILITY	\$	40,192.00
	TOTAL	\$	2,204,065.00

CDBG YEAR 7

HUD FY 96- GRANT #B96 -UC-12-00113 BOCC FY 97 - Board Date 11/06/96
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	<u>PROJECT NAME</u>		<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$	360,680.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$	145,000.00
	OWNER HOUSING REHABILITATION	\$	214,798.00
	PROGRAM INCOME	\$	19,642.00
	TEMPORARY RELOCATION	\$	18,000.00
	DEMOLITION	\$	35,000.00
	AFFORDABLE HOUSING HOMESTEAD PROGRAM	\$	165,000.00
SUBRECIPIENT	BIG BROTHERS, BIG SISTERS	\$	3,710.00
	LARC	\$	3,710.00
	NEW HOUSING CONSTRUCTION - HDC	\$	85,000.00
	SW FLORIDA ADDICTION SERVICES	\$	67,536.00
	DUNBAR INFRASTRUCTURE	\$	174,130.00
	CHARLESTON PARK AFFORDABLE HOUSING ACTIVITIES	\$	70,000.00
	CHARLESTON PARK HOUSING REHAB	\$	33,071.00
HARLEM HEIGHTS SIDEWALKS	\$	50,150.00	

HARLEM HEIGHTS HOUSING CONSTRUCTION	\$	74,000.00
CITY OF SANIBEL (SEWER ASSESS/CASA MARIPOSA	\$	99,518.00
CHARLESTON PARK HOUSING & COUNSELING – HDC	\$	13,284.00
SOCIAL SERVICES FAMILY SELF-SUFFICIENCY	\$	45,000.00
PINE MANOR PUBLIC SAFETY	\$	9,453.00
LEE COUNTY EXTENSION SERVICES	\$	78,044.00
LEE COUNTY – EQUAL OPPORTUNITY	\$	47,230.00
LEE MENTAL HEALTH CENTER (GRAND LANDINGS)	\$	140,000.00
COPS AHEAD	\$	74,258.00
DUNBAR SIDEWALKS (PHASE 2)	\$	89,612.00
PINE MANOR SIDEWALKS	\$	547.00
CHARLESTON PARK COMM ASSET MAPPING/NB	\$	19,787.00
CITY OF SANIBEL - ADA ACCESSIBILITY	\$	6,482.00

TOTAL \$ 2,142,642.00

CDBG YEAR 8

HUD FY 97– GRANT #B97 -UC-12-00113
BOCC FY 98 – Board Date 10/28/97

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 213,976.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 150,000.00
	OWNER HOUSING REHABILITATION	\$ 384,068.00
	PROGRAM INCOME	\$ 91,193.00
	DEMOLITION	\$ 30,000.00
SUBRECIPIENT	ACT	\$ 32,490.00
	LCHDC-SUPPORTIVE HOUSING	\$ 27,311.00
	CHILD CARE OF SOUTHWEST FLORIDA	\$ 82,880.00
	PINE MANOR NEIGHBORHOOD IMPROVEMENTS	\$ 10,651.00
	PAGE PARK NEIGHBORHOOD IMPROVEMENTS	\$ 24,065.00
	CHARLESTON PARK AFFORDABLE HOUSING ACTIVITIES	\$ 187,445.00
	CHAS PARK AFFORDABLE HOUSING-PROGRAM INCOME	\$ 48,075.00
	HARLEM HEIGHTS SIDEWALKS	\$ 951.00
	CITY OF SANIBEL (SEWER ASSESSMENTS)	\$ 104,850.00
	LEE COUNTY – HUMAN RELATIONS	\$ 25,179.00
	SOURCE OF LIGHT AND HOPE	\$ 13,488.00
	DUNBAR SIDEWALKS	\$ 160,918.00
	HARLEM HEIGHTS COMMUNITY PARK BUILDING	\$ 170,954.00
	PINE MANOR LAND AND BUILDING ACQUISITION	\$ 14,175.00
	PARTNERSHIP IN HOUSING	\$ 52,150.00
	OUR MOTHER’S HOME	\$ 82,880.00
	LEE COUNTY BREAST SCREENING PROGRAM	\$ 12,430.00
	PAGE PARK SIDEWALKS	\$ 148,420.00
	PINE MANOR SIDEWALKS	\$ 110,894.00
	PINE MANOR CODE ENFORCEMENT	\$ 56,825.00

TOTAL \$ 2,236,268.00

CDBG YEAR 9

HUD FY 98 – GRANT #B98-UC-12-00113
BOCC FY 99 – Board Date 11/17/98

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 268,341.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 160,000.00
	OWNER HOUSING REHABILITATION	\$ 248,946.00
	OWNER HOUSING REHAB-PROGRAM INCOME	\$ 116,492.00
	TEMPORARY RELOCATION	\$ 10,913.00
	DEMOLITION	\$ 56,241.00
SUBRECIPIENT	BIG BROTHERS, BIG SISTERS	\$ 28,112.00
	CITY OF SANIBEL – LAND ACQUISITION	\$ 103,000.00
	LARC	\$ 28,113.00
	SWFAS	\$ 86,342.00
	PINE MANOR NEIGHBORHOOD IMPROVEMENTS	\$ 13,257.00
	CHARLESTON PARK NDC – AFFORDABLE HOUSING	\$ 31,414.00
	GULF COAST CTR WHEELCHAIR ACCESSIBILITY ACTV	\$ 26,665.00
	HARLEM HEIGHTS SIDEWALKS	\$ 5,618.00
	DUNBAR SIDEWALKS	\$ 200,000.00
	HARLEM HEIGHTS COMMUNITY PARK BUILDING	\$ 79,302.00
	PINE MANOR LAND AND BUILDING ACQUISITION	\$ 36,743.00
	LEE COUNTY BREAST SCREENING PROGRAM	\$ 12,430.00
	PAGE PARK SIDEWALKS	\$ 148,600.00
	PINE MANOR SIDEWALKS	\$ 150,000.00
	CHARLESTON PARK COMM ASSET MAPPING/NB	\$ 64,800.00
	IDA S. BAKER VILLAGE CENTER	\$ 100,000.00
	PHOENIX RAPE TRAUMA CENTER	\$ 74,810.00
	WGPU-FM RADIO READING SERVICE	\$ 22,862.00
	PRESBYTERIAN HOMES RENOVATIONS	\$ 32,975.00
	CHARESTON PARK SIDEWALKS	\$ 54,200.00
	HARLEM HEIGHTS NEIGHBORHOOD BUILDING PROGRAM	\$ 15,080.00
	CHARLESTON PARK NEIGHBORHOOD IMPROVEMENTS	\$ 2,236.00
	TOTAL	

CDBG YEAR 10

HUD FY 99 – GRANT #B99-UC-12-00113
BOCC FY 00 – Board Date 11/23/99

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 190,500.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 225,000.00
	ACQUISITION	\$ 6,218.00
	OWNER HOUSING REHABILITATION	\$ 273,838.00
	OWNER HOUSING REHABILITATION-PROGRAM INCOME	\$ 35,343.00
	DEMOLITION	\$ 53,236.00
	AFFORDABLE HOUSING HOMESTEAD PROGRAM	\$ 74,944.00
SUBRECIPIENT	BIG BROTHERS, BIG SISTERS	\$ 50,000.00

CHARLESTON PARK RECREATION FACILITY IMPR	\$	3,579.00
CITY OF SANIBEL – LAND ACQUISITION	\$	52,000.00
LARC	\$	50,000.00
RCC HOMELESS ENHANCEMENT PROGRAM	\$	28,035.00
LCHDC-SUPPORTIVE HOUSING	\$	20,000.00
SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$	48,729.00
CHARLESTON PARK COMMUNITY CFR IMPROVEMENTS	\$	13,546.00
HARLEM HEIGHTS SIDEWALKS	\$	185,000.00
DUNBAR SIDEWALKS	\$	85,000.00
PAGE PARK SIDEWALKS	\$	209,500.00
PINE MANOR SIDEWALKS	\$	144,500.00
CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$	81,421.00
IDA S. BAKER VILLAGE CENTER	\$	100,000.00
CHARESTON PARK SIDEWALKS	\$	71,454.00
PINE MANOR CODE ENFORCEMENT	\$	40,500.00
CITY OF SANIBEL - ADA ACCESSIBILITY	\$	51,000.00
CHARLESTON PARK ACCESS ROAD	\$	15,000.00
TOTAL	\$	2,108,343.00

CDBG YEAR 11

HUD FY 00 – GRANT #B00-UC-12-00113
BOCC FY 01 – Board Date 12/12/00

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 374,500.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 225,000.00
	OWNER HOUSING REHABILITATION	\$ 289,000.00
	OWNER HOUSING REHAB-PROGRAM INCOME	\$ 110,751.00
	TEMPORARY RELOCATION	\$ 6,000.00
	DEMOLITION	\$ 30,000.00
SUBRECIPIENT		
	CHARLESTON PARK TRAFFIC CIRCULATION IMPR.	\$ 12,232.00
	CHARLESTON PARK RECREATION FACILITY IMPR.	\$ 20,817.00
	CHARLESTON PARK BUS SHELTERS	\$ 19,050.00
	CITY OF SANIBEL WATER & SEWER	\$ 30,211.00
	LCHDC-SUPPORTIVE HOUSING	\$ 50,000.00
	PINE MANOR NEIGHBORHOOD BUILDING	\$ 50,000.00
	SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$ 50,000.00
	CHARLESTON PARK COMMUNITY CENTER IMPR.	\$ 74,371.00
	HARLEM HEIGHTS SIDEWALKS	\$ 100,000.00
	HARLEM HEIGHTS NDC AFFORDABLE HOUSING	\$ 15,789.00
	DUNBAR SIDEWALKS	\$ 150,155.00
	PAGE PARK SIDEWALKS	\$ 128,536.00
	PINE MANOR SIDEWALKS	\$ 124,263.00
	CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$ 45,763.00
	IDA S. BAKER VILLAGE CENTER	\$ 100,000.00
	CHARLESTON PARK SIDEWALKS	\$ 9,149.00
	PINE MANOR CODE ENFORCEMENT	\$ 44,500.00

HARLEM HEIGHTS NEIGHBORHOOD BUILDING	\$	50,000.00
CITY OF SANIBEL-ADA ACCESSIBILITY	\$	73,789.00
CHARLESTON PARK ACCESS ROAD	\$	11,875.00
TOTAL	\$	2,195,751.00

CDBG YEAR 12

HUD FY 01 – GRANT #B01-UC-12-00113
BOCC FY 02 – Board Date 10/08/02

	<u>PROJECT NAME</u>		<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$	78,000.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$	225,000.00
	ACQUISITION	\$	55,000.00
	ACQUISITION - PROGRAM INCOME	\$	29,532.00
	OWNER HOUSING REHABILITATION	\$	248,065.00
	DUNBAR REHAB	\$	69,470.00
	DEMOLITION	\$	44,634.00
SUBRECIPIENT	CHARLESTON PARK TRAFFIC CIRCULATION IMPROVEMENT	\$	702.00
	CHARLESTON PARK RECREATION FACILITY IMPROVEMENT	\$	21,664.00
	PINE MANOR ACQUISITION AND RENOVATION	\$	90,000.00
	LCHDC-SUPPORTIVE HOUSING	\$	47,277.00
	DUNBAR AFFORDABLE HOUSING	\$	10,896.00
	PAGE PARK NEIGHBORHOOD IMPROVEMENTS	\$	900.00
	SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$	99,666.00
	CHARLESTON PARK COMMUNITY CENTER IMPR.	\$	61,733.00
	HARLEM HEIGHTS SIDEWALKS	\$	52,785.00
	HARLEM HEIGHTS AFFORDABLE HOUSING	\$	40,000.00
	DUNBAR NEIGHBORHOOD IMPROVEMENTS	\$	10,871.00
	DUNBAR SIDEWALKS	\$	108,968.00
	PAGE PARK SIDEWALKS	\$	204,397.00
	PINE MANOR SIDEWALKS	\$	111,101.00
	IDA S. BAKER VILLAGE CENTER	\$	99,992.00
	CHARLESTON PARK SIDEWALKS	\$	45,632.00
	PINE MANOR CODE ENFORCEMENT	\$	50,000.00
	HARLEM HEIGHTS NEIGHBORHOOD BUILDING	\$	65,080.00
	CITY OF SANIBEL - ADA ACCESSIBILITY	\$	108,500.00
	PAGE PARK COMMUNITY BUILDING	\$	3,425.00
	PALOMA PARK NEIGHBORHOOD BUILDING	\$	10,000.00
	PALOMA PARK NEIGHBORHOOD IMPROVEMENTS	\$	50,000.00
	PINE MANOR LAND & BLDG ACQ-PROGRAM INCOME	\$	47,062.00
	SUNCOAST NEIGHBORHOOD BUILDING	\$	100,000.00
	PALOMA PARK BUS SHELTERS	\$	40,000.00
	CHARLESTON PARK RESTROOM CONSTRUCTION	\$	11,052.00
	CHARLESTON PARK CODE ENFORCEMENT	\$	1,190.00
	TOTAL	\$	2,242,594.00

CDBG YEAR 13

HUD FY 02 – GRANT #B02-UC-12-00113 BOCC FY 03 – Board Date 11/26/02
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	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 262,902.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 100,000.00
	ACQUISITION	\$ 140,000.00
	PROGRAM INCOME	\$ 152,000.00
	OWNER HOUSING REHABILITATION	\$ 284,762.00
	OWNER HOUSING REHAB - PROGRAM INCOME	\$ 133,595.00
	DUNBAR REHAB	\$ 11,318.00
	TEMPORARY RELOCATION	\$ 15,000.00
	DEMOLITION	\$ 24,238.00
SUBRECIPIENT		
	CHARLESTON PARK RECREATION FACILITY IMPROVEMENT	\$ 167,936.00
	PINE MANOR ACQUISITION AND RENOVATION	\$ 130,000.00
	HARLEM HEIGHTS NEIGHBORHOOD IMPROVEMENTS	\$ 11,100.00
	PINE MANOR NEIGHBORHOOD BUILDING	\$ 12,000.00
	SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$ 100,000.00
	CHARLESTON PARK COMMUNITY CENTER IMPROVEMENT	\$ 10,575.00
	HARLEM HEIGHTS SIDEWALKS	\$ 89,363.00
	DUNBAR SIDEWALKS	\$ 258,849.00
	PAGE PARK SIDEWALKS	\$ 173,167.00
	PINE MANOR SIDEWALKS	\$ 71,987.00
	CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$ 34,000.00
	PINE MANOR CODE ENFORCEMENT	\$ 25,000.00
	PAGE PARK NEIGHBORHOOD BUILDING	\$ 15,000.00
	BONITA SPRINGS PUBLIC FACILITIES	\$ 48,500.00
	BONITA SPRINGS HOUSING REHAB	\$ 48,500.00
	FORT MYERS BEACH PUBLIC SERVICE	\$ 24,000.00
	FORT MYERS BEACH HOUSING REHAB	\$ 24,000.00
	SANIBEL PUBLIC FACILITIES	\$ 27,000.00
	PHASE II NEEDS ASSESSMENT	\$ 50,000.00
	PAGE PARK COMMUNITY BUILDING	\$ 19,654.00
	CHARLESTON PARK RESTROOM CONSTRUCTION	\$ 4,723.00
	CHARLESTON PARK CODE ENFORCEMENT	\$ 4,426.00
	TOTAL	\$ 2,473,595.00

CDBG YEAR 14

HUD FY 03 - GRANT #b03-uc-12-0013
BOCC FY 04 - Board Date 12/09/03

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 278,333.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 161,040.00
	ACQUISITION	\$ 99,984.00
	ACQUISITION - PROGRAM INCOME	\$ 199,734.00
	OWNER HOUSING REHABILITATION	\$ 138,016.00
	OWNER HOUSING REHAB -PROGRAM INCOME	\$ 327,937.00
	TEMPORARY RELOCATION	\$ 20,000.00
	DEMOLITION	\$ 60,000.00
	DEMOLITION PROGRAM INCOME	\$ 45,000.00
SUBRECIPIENT	CHARLESTON PARK TRAFFIC CIRCULATION IMPR.	\$ 2,070.00
	CHARLESTON PARK RECREATION FACILITY IMPR.	\$ 156,923.00
	PINE MANOR ACQUISITION AND RENOVATION	\$ 44,879.00
	SUPPORTIVE HOUSING	\$ 326,960.00
	PROGRAM INCOME	\$ 2,568.00
	HARLEM HEIGHTS NEIGHBORHOOD IMPROVEMENTS	\$ 1,864.00
	PINE MANOR NEIGHBORHOOD BUILDING	\$ 45,368.00
	SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$ 66,667.00
	CHARLESTON PARK COMMUNITY CENTER IMPROVEMENTS	\$ 3,825.00
	PAGE PARK SIDEWALKS	\$ 72,983.00
	PINE MANOR SIDEWALKS	\$ 68,541.00
	CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$ 26,235.00
	PINEMANOR CODE ENFORCEMENT	\$ 68,052.00
	BONITA SPRINGS PUBLIC FACILITIES	\$ 148,500.00
	BONITA SPRINGS HOUSING REHAB	\$ 148,500.00
	FORT MYERS BEACH PUBLIC SERVICE	\$ 25,000.00
	FORT MYERS BEACH HOUSING REHAB	\$ 25,000.00
	FM BEACH HOUSING REHAB-PROGRAM INCOME	\$ 7,600.00
	SANIBEL PUBLIC FACILITIES	\$ 29,000.00
	PAGE PARK COMMUNITY BUILDING	\$ 55,277.00
	PALMONA PARK NEIGHBORHOOD BUILDING	\$ 17,182.00
	PALMONA PARK NEIGHBORHOOD IMPROVEMENTS	\$ 50,000.00
	SUNCOAST ESTATES NEIGHBORHOOD BLDG PROGRAM	\$ 45,000.00
	SUNCOAST ESTATES BUS SHELTERS	\$ 55,856.00
	SUNCOAST ESTATES COMMUNITY BUILDING SITE	\$ 4,775.00
	PALMONA PARK CULVERT PROJECT	\$ 100,000.00
	PALMONA PARK BUS SHELTERS	\$ 3,531.00
	HARLEM HEIGHTS CULTURAL ARTS CENTER	\$ 172,610.00
	CHARLESTON PARK RESTROOM FACILITY	\$ 43.00
	SUNCOAST ESTATES CODE ENFORCEMENT	\$ 63,969.00
	PALMONA PARK COMMUNITY CENTER	\$ 1,017.00
		TOTAL

CDBG YEAR 15

HUD FY 04 - GRANT #B04-UC-12-0013
BOCC FY 05 - Board Date 11-16-04

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 388,466.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 250,000.00
	ACQUISTION	\$ 500.00
	ACQUISTION-PROGRAM INCOME	\$ 111,796.00
	OWNER HOUSING REHABILITATION	\$ 145,137.00
	OWNER HOUSING REHABILITATION-PROGRAM INCOME	\$ 268,221.00
	TEMPORARY RELOCATION	\$ 12,000.00
	TEMPORARY RELOCATION-PROGRAM INCOME	\$ 56,929.00
	DEMOLITION	\$ 44,000.00
SUBRECIPIENT	PINE MANOR ACQUISITION AND RENOVATION	\$ 60,422.00
	HARLEM HEIGHTS NEIGHBORHOOD IMPROVEMENT	\$ 13,791.00
	PINE MANOR NEIGHBORHOOD BUILDING	\$ 48,620.00
	SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$ 66,667.00
	DOWN PAYMENT ASSISTANCE	\$ 197,755.00
	HARLEM HEIGHTS SIDEWALKS	\$ 139,619.00
	PAGE PARK SIDEWALKS	\$ 114,840.00
	PINE MANOR SIDEWALKS	\$ 100,024.00
	CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$ 76,200.00
	PINE MANOR CODE ENFORCEMENT	\$ 34,034.00
	HARLEM HEIGHTS NEIGHBORHOOD BUILDING	\$ 35,200.00
	PAGE PARK NEIGHBORHOOD BUILDING	\$ 12,760.00
	BONITA SPRINGS PUBLIC FACILITIES	\$ 249,350.00
	BONITA SPRINGS PUBLIC FAC-PROGRAM INCOME	\$ 9,285.00
	BONITA SPRINGS HOUSING REHAB	\$ 38,228.00
	FORT MYERS BEACH PUBLIC SERVICE	\$ 48,106.00
	SANIBEL PUBLIC FACILITIES	\$ 27,791.00
	PALMONA PARK NEIGHBORHOOD BUILDING	\$ 26,070.00
	SUNCOAST ESTATSES COMMUNITY BUILDING SITE	\$ 217,269.00
	HARLEM HEIGHTS CULTURAL ARTS CENTER	\$ 67,390.00
	SUNCOAST ESTATSES CODE ENFORCEMENT	\$ 6,031.00
	PALMONA PARK COMMUNITY CENTER	\$ 109,399.00
PALMONA PARK SIDEWALKS	<u>\$ 38,331.00</u>	
	TOTAL	\$ 3,014,231.00

CDBG YEAR 16

HUD FY 05 - GRANT #B05-UC-12-0013
BOCC FY 06 - Board Date 12/13/05

	<u>PROJECT NAME</u>	<u>BUDGETED</u>	
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 489,884.00	
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 320,000.00	
	ACQUISTION	\$ 4,292.00	
	ACQUISTION-PROGRAM INCOME	\$ 100,000.00	
	OWNER HOUSING REHABILITATION	\$ 130,640.00	
	OWNER HOUSING REHABILITATION-PROGRAM INCOME	\$ 165,992.00	
	TEMPORARY RELOCATION	\$ 7,320.00	
	TEMPORARY RELOCATION-PROGRAM INCOME	\$ 60,000.00	
		DEMOLITION	\$ 30,000.00

SUBRECIPIENT

PINE MANOR ACQUISITION AND RENOVATION	\$	128,868.00
PINE MANOR NEIGHBORHOOD BUILDING	\$	30,000.00
SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$	66,666.00
CHARLESTON PARK COMMUNITY CENTER IMPROVEMENTS	\$	4,434.00
HARLEM HEIGHTS SIDEWALKS	\$	103,953.00
SUNCOAST ESTATES NEIGHBORHOOD IMPROVEMENTS	\$	39,890.00
PAGE PARK SIDEWALKS	\$	79,830.00
CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$	101,656.00
CHARLESTON PARK SIDEWALKS	\$	7,161.00
PINE MANOR CODE ENFORCEMENT	\$	72,000.00
HARLEM HEIGHTS NEIGHBORHOOD BUILDING	\$	65,000.00
PAGE PARK NEIGHBORHOOD BUILDING	\$	15,000.00
BONITA SPRINGS PUBLIC FACILITIES	\$	252,854.00
BONITA SPRINGS PUBLIC FAC-PROGRAM INCOME	\$	9,945.00
FORY MYERS BEACH PUBLIC SERVICE	\$	41,665.00
PALMONA PARK NEIGHBORHOOD BUILDING	\$	66,500.00
PINE MANOR LAND & BLDG ACQ - PROGRAM INCOME	\$	57,237.00
SUNCOAST ESTATSES NEIGHBORHOOD BUILDING	\$	49,000.00
SUNCOAST ESTATES CODE ENFORCEMENT	\$	70,000.00
CHARLESTON PARK CODE ENFORCEMENT	\$	35,764.00
SANIBEL HISTORIC FACILITY PRESERVATION	\$	23,368.00
PAGE PARK CODE ENFORCEMENT	\$	26,900.00
PALOMA PARK CODE ENFORCEMENT	\$	26,950.00
HOMELESS SERVICE	\$	33,334.00
SUNCOAST ESTATES WATER MAIN PROJECT	\$	54,138.00
PALMONA PARK SIDEWALKS	\$	<u>72,355.00</u>
TOTAL	\$	2,842,596.00

CDBG YEAR 17

HUD FY 06 - GRANT #B06-UC-12-0013 BOCC FY 07 - Board Date 12/12/06

	<u>PROJECT NAME</u>		<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$	396,721.00
	URBAN COUNTY ADMINISTRATION	\$	47,384.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$	300,000.00
	ACQUISTION-PROGRAM INCOME	\$	127,575.00
	OWNER HOUSING REHABILITATION	\$	92,576.00
	OWNER HOUSING REHABILITATION-PROGRAM INCOME	\$	294,125.00
	TEMPORARY RELOCATION	\$	10,000.00
	TEMPORARY RELOCATION-PROGRAM INCOME	\$	10,000.00
	DEMOLITION	\$	30,000.00

SUBRECIPIENT

PINE MANOR ACQUISITION AND RENOVATION	\$	12,918.00
PINE MANOR NEIGHBORHOOD BUILDING	\$	23,000.00
SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$	60,000.00
HARLEM HEIGHTS SIDEWALKS	\$	114,992.00
SUNCOAST ESTATES NEIGHBORHOOD IMPROVEMENTS	\$	31,306.00
PAGE PARK SIDEWALKS	\$	54,514.00
PINE MANOR SIDEWALKS	\$	102,484.00
CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$	87,000.00
CHARLESTON PARK SIDEWALKS	\$	12,248.00
PINE MANOR CODE ENFORCEMENT	\$	72,000.00
HARLEM HEIGHTS NEIGHBORHOOD BUILDING	\$	38,331.00
PAGE PARK NEIGHBORHOOD BUILDING	\$	30,000.00
BONITA SPRINGS PUBLIC FACILITIES	\$	213,347.00
BONITA SPRINGS PUBLIC FAC-PROGRAM INCOME	\$	17,446.00
FORY MYERS BEACH PUBLIC SERVICE	\$	35,339.00
SANIBEL PUBLIC FACILITIES	\$	19,824.00
PINE MANOR LAND & BLDG ACQ - PROGRAM INCOME	\$	16,500.00
SUNCOAST ESTATES COMMUNITY BUILDING SITE	\$	161,021.00
CHARLESTON PARK CODE ENFORCEMENT	\$	36,000.00
PAGE PARK CODE ENFORCEMENT	\$	26,000.00
PALOMA PARK CODE ENFORCEMENT	\$	29,904.00
HOMELESS SERVICE	\$	64,000.00
PALMONA PARK SIDEWALKS	\$	119,614.00
		<hr/>
TOTAL	\$	2,686,169.00

CDBG YEAR 18

HUD FY 07 - GRANT #B07-UC-12-0013 BOCC FY 08 - Board Date 10/30/07

	<u>PROJECT NAME</u>		<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$	388,093.00
	URBAN COUNTY ADMINISTRATION	\$	47,825.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$	75,000.00
	OWNER HOUSING REHABILITATION	\$	280,000.00
	TEMPORARY RELOCATION	\$	7,000.00
	DEMOLITION	\$	18,000.00

SUBRECIPIENT

PINE MANOR NEIGHBORHOOD BUILDING	\$	40,780.00
SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$	50,000.00
HARLEM HEIGHTS SIDEWALKS	\$	120,901.00
SUNCOAST ESTATES NEIGHBORHOOD IMPROVEMENTS	\$	73,440.00
PAGE PARK SIDEWALKS	\$	72,358.00
PINE MANOR SIDEWALKS	\$	98,906.00
CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$	34,325.00
CHARLESTON PARK SIDEWALKS	\$	54,809.00
PINE MANOR CODE ENFORCEMENT	\$	78,700.00
HARLEM HEIGHTS NEIGHBORHOOD BUILDING	\$	38,918.00
PAGE PARK NEIGHBORHOOD BUILDING	\$	28,041.00
BONITA SPRINGS PUBLIC FACILITIES	\$	216,213.00
FORT MYERS BEACH PUBLIC SERVICE	\$	35,210.00
SANIBEL PUBLIC FACILITIES	\$	19,583.00
PALMONA PARK NEIGHBORHOOD BUILDING	\$	27,940.00
SUNCOAST ESTATES NEIGHBORHOOD BUILDING	\$	49,071.00
CHARLESTON PARK RESTROOM FACILITY	\$	22,324.00
SUNCOAST ESTATES CODE ENFORCEMENT	\$	79,000.00
CHARLESTON PARK CODE ENFORCEMENT	\$	29,500.00
PAGE PARK CODE ENFORCEMENT	\$	14,750.00
PALOMA PARK CODE ENFORCEMENT	\$	29,500.00
HOMELESS SERVICE	\$	50,000.00
PALMONA PARK SIDEWALKS	\$	<u>99,401.00</u>

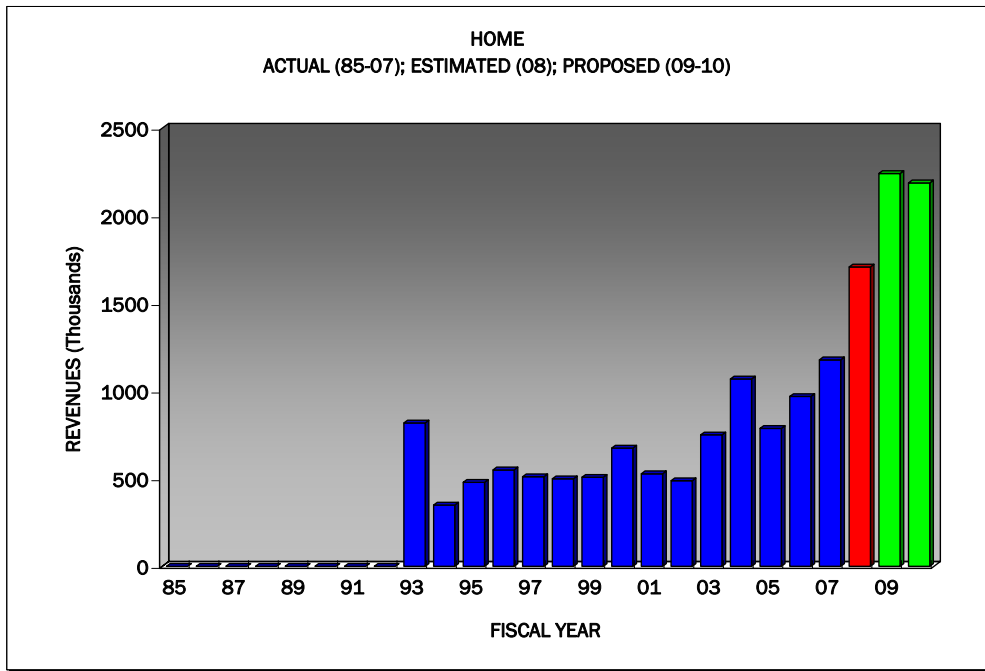
TOTAL \$ 2,179,588.00



HOME

REVENUE DESCRIPTION:	Entitlement grant from HUD for benefit of low and moderate-income persons in unincorporated Lee County, Fort Myers Beach, Bonita Springs and Sanibel.
LEGAL AUTHORIZATION	Grant agreement between Department of Housing and Urban Development and Lee County.
FUND: ACCOUNT NUMBER:	HOME Assistance – Entitlement Grant 11XXXX13921.331570.9XXX
SOURCE: USE:	Federal grant from Department of Housing and Urban Development Various activities include neighborhood revitalization of low and moderate income existing housing, neighborhood rehabilitation, and direct homeownership assistance.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	None Funds remitted from HUD are wired into the pooled cash bank account Depends upon project requirements – project costs are reimbursed None Annual application process – project monies roll over each year Must disburse grant monies within 5 days of receipt Department of Human Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	818	0.0
93-94	350	-57.2
94-95	479	36.9
95-96	550	14.8
96-97	511	-7.1
97-98	499	-2.3
98-99	508	1.8
99-00	675	32.9
00-01	528	-21.8
01-02	488	-7.6
02-03	750	53.7
03-04	1,069	42.5
04-05	787	-26.4
05-06	969	23.1
06-07	1,178	21.6
07-08	1,708	45.0
08-09	2,241	31.2
09-10	2,188	-2.4

HOME

DISCUSSION

FY92-93 marked the first year that Lee County had become a recipient of HOME funds. The county is currently in the sixteenth year of entitlements. Projections for FY08-09 and FY09-10 are based upon the Federal Department of Housing and Urban Development (HUD)'s formulae calculations. The figures on the summary page with chart and graph are reimbursement amounts. Each year's projects are listed below with the budgeted amounts:

HOME YEAR 1

HUD FY 92- GRANT #m92-UC-12-0210
BOCC FY 93 - Contract #C-92062 Board Date 06/24/92

<u>PROJECT NAME</u>	<u>BUDGETED</u>
REHABILITATION	\$ 106,889.00
FIRST-TIME HOMEBUYERS	\$ 93,111.00
LEEDCO	\$ 170,235.00
LEE COUNTY HDC	\$ 233,250.00
BONITA SPRINGS HDC	\$ 93,615.00
AFFORDABLE HOUSING - ATKINSON PROPERTY	\$ 68,074.00
PROGRAM ADMINISTRATION	\$ 52,900.00
TOTAL	\$ 818,074.00

HOME YEAR 2

HUD FY 93 - GRANT #M93-UC-12-0210
BOCC FY94 - Contract #C-930607 - Board Date 06-02-93

<u>PROJECT NAME</u>	<u>BUDGETED</u>
REHABILITATION	\$ 94,172.00
FIRST-TIME HOME BUILDERS	\$ 26,693.00
BONITA SPRINGS HDC	\$ 185,385.00
LEEDCO	\$ 8,750.00
AFFORDALE HOUSING - ATKINSON PROPERTY	\$ 35,000.00
TOTAL	\$ 350,000.00

HOME YEAR 3

HUD FY 94 - GRANT #M94-UC-12-0210
BOCC FY 95 - Contract #C-9040603 - Board Date 06-01-94

<u>PROJECT NAME</u>	<u>BUDGETED</u>
AFFORDABLE HOUSING - ATKINSON PROPERTY	\$ 337,000.00
LEEDCO	\$ 9,243.00
LEE COUNTY HDC	\$ 20,757.00
LEE COUNTY HDC	\$ 65,000.00
PROGRAM ADMINISTRATION	\$ 47,000.00
TOTAL	\$ 479,000.00

HOME YEAR 4

HUD FY 95 - GRANT #M95-UC-12-0210
BOCC FY 96 - Contract #180 - Board Date 11-01-95

<u>PROJECT NAME</u>	<u>BUDGETED</u>
REHABILITATION	\$ 150,000.00
DIRECT HOMEOWNERSHIP ASSISTANCE	\$ 100,000.00
LEE COUNTY HDC	\$ 212,600.00
LEE COUNTY HDC (LEEDCO PROGRAM INCOME)	\$ 36,094.00
PROGRAM ADMINISTRATION	\$ 51,400.00
TOTAL	\$ 550,094.00

HOME YEAR 5

HUD FY 96 - GRANT #M96-UC-12-0210
BOCC FY 97 - Contract #181 - Board Date 11/06/96

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROGRAM ADMINISTRATION	\$ 26,100.00
HARLEM HEIGHTS HOUSING CONSTRUCTION ACTIVITIES	\$ 50,000.00
OWNER HOUSING REHAB	\$ 75.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 299,925.00
AFFORDABLE HOUSING - HDC	\$ 109,350.00
HDC - CHDO OPERATING	\$ 25,550.00
TOTAL	\$ 511,000.00

HOME YEAR 6

HUD FY 97 - GRANT #M97-UC-12-0210
BOCC FY 98 - Contract #183 - Board Date 10/28/97

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROGRAM ADMINISTRATION	\$ 9,000.00
PROJECT DELIVERY	\$ 35,000.00
REHAB	\$ 52,150.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 300,000.00
PROGRAM INCOME	\$ 35,568.00
CHDO HOUSING CONSTRUCTION	\$ 75,000.00
CHDO OPERATING	\$ 24,850.00
TOTAL	\$ 531,568.00

HOME YEAR 7

HUD FY 98 - GRANT #M98-UC-12-0210
BOCC FY 99 - Contract #278 - Board Date 11/17/98

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 52,100.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 368,900.00
PROGRAM INCOME	\$ 24,864.00
DUNBAR INDUSTRIAL ACTION DEVELOPMENT	\$ 100,000.00
TOTAL	\$ 545,864.00

HOME YEAR 8

HUD FY 99 - GRANT #M99-UC-12-0210
BOCC FY 00 - Contract #1034 - Board Date 11/23/99

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 56,000.00
REHABILITATION	\$ 50,000.00
LEE COUNTY HDC	\$ 62,000.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 332,000.00
PROGRAM INCOME	\$ 31,058.00
DUNBAR INDUSTRIAL ACTION DEVELOPMENT	\$ 62,000.00
TOTAL	\$ 593,058.00

HOME YEAR 9

HUD FY 00 - GRANT #M00-UC-12-0210
BOCC FY 01 - Board Date 12/12/00

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 56,000.00
LEE COUNTY HDC	\$ 99,281.00
BONITA SPRINGS DHC	\$ 45,641.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 329,000.00
PROGRAM INCOME	\$ 58,457.00
DUNBAR INDUSTRIAL ACTION DEVELOPMENT	\$ 76,719.00
TOTAL	\$ 665,098.00

HOME YEAR 10

HUD FY 01 - GRANT #M01-8C-12-0210
BOCC FY 02 - Board Date 01/06/02

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 62,000.00
REHABILITATION	\$ 52,000.00
LEE COUNTY HDC	\$ 60,000.00
BONITA SPRINGS HDC	\$ 60,000.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 100,000.00
PROGRAM INCOME	\$ 63,575.00
DUMBAR INDUSTRIAL ACTION DEVELOPMENT	\$ 60,000.00
CONSTRUCTION FOR SUPPORTIVE HOUSING PROJECTS	\$ 230,000.00
TOTAL	\$ 687,575.00

HOME YEAR 11

HUD FY0 02 - GRANT #M02-8C-12-0210
BOCC FY 03 - Board Date 11/26/02

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 57,000.00
LEE COUNTY HDC	\$ 52,000.00
PROGRAM INCOME	\$ 36,719.00
BONITA SPRINGS HDC	\$ 48,000.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 297,277.00
PROGRAM INCOME	\$ 110,912.00
CONSTRUCTION FOR SUPPORTIVE HOUSING PROJECT	\$ 164,723.00
TOTAL	\$ 766,631.00

HOME YEAR 12

HUD FY 03 - GRANT #M03-UC-12-0210
BOCC FY 04 - Board Date 12/09/03

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 80,891.00
REHABILITATION	\$ 110,000.00
LEE COUNTY HDC	\$ 61,054.00
BONITA SPRINGS HDC	\$ 61,054.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 501,054.00
PROGRAM INCOME	\$ 221,388.00
TOTAL	\$ 1,035,441.00

HOME YEAR 13

HUD FY04 - GRANT #M04-UC-12-0210
BOCC FY 05 - Board Date 11/16/04

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 85,000.00
LEE COUNTY HDC	\$ 50,750.00
SUPPORTIVE HOUSING	\$ 300,000.00
BONITA SPRINGS HDC	\$ 40,500.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 302,245.00
PROGRAM INCOME + RECAPTURED FUNDS - DHA	\$ 613,228.00
DIAD	\$ 30,750.00
ADDI / DPA	\$ 90,645.00
TOTAL	\$ 1,513,118.00

HOME YEAR 14

HUD FY05 - GRANT #M05-UC-12-0210
BOCC FY 06 - Board Date 12/13/05

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 78,105.00
LEE COUNTY HDC	\$ 80,862.00
SUPPORTIVE HOUSING	\$ 300,000.00
PROGRAM INCOME - SUPPORTIVE HOUSING	\$ 141,261.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 284,947.00
PROGRAM INCOME - DHA	\$ 350,000.00
CHDO	\$ 37,138.00
ADDI / DPA	\$ 27,978.00
TOTAL	\$ 1,300,291.00

HOME YEAR 15

HUD FY 06 - GRANT #M06-UC-12-0210
BOCC FY 07 - Board Date 12/12+B24/06

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 73,544.00
ACQUISTION	\$ 251,580.00
PROGRAM INCOME-ACQUISITION	\$ 50,000.00
LEE COUNTY HDC	\$ 50,316.00
BONITA SPRINGS HDC	\$ 60,000.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 300,000.00
PROGRAM INCOME - DHA	\$ 268,467.00
ADDI / DPA	\$ 13,961.00
TOTAL	\$ 1,067,868.00

HOME YEAR 16

HUD FY 07 - GRANT #M07-UC-12-0210
BOCC FY 08 - Baord Date 10/30/07

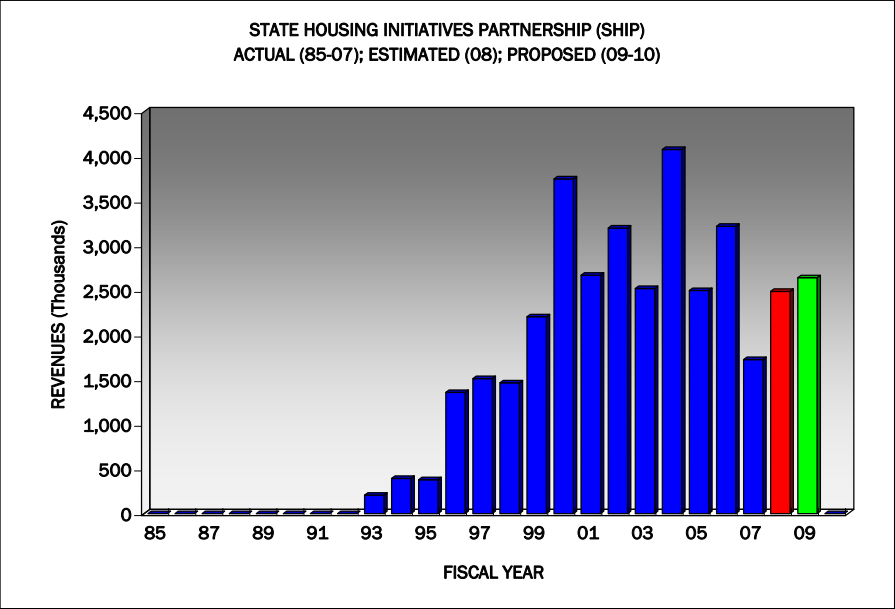
	<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY		\$ 70,836.00
SUPPORTIVE HOUSING		\$ 231,270.00
DIRECT HOME OWNERSHIP ASSISTANCE		\$ 300,000.00
CHDO		\$ 106,254.00
ADDI / DPA		\$ 13,619.00
	TOTAL	\$ 721,979.00



STATE HOUSING INITIATIVES PARTNERSHIP (SHIP)

REVENUE DESCRIPTION:	Grant from the State of Florida (Florida Housing Finance Corporation) For the benefit of very low, low and moderate income households in Unincorporated Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Section 420.907 Florida Statutes; Chapter 67-37 Florida Administrative Code
FUND:	SHIP Local Government Housing Trust Fund
ACCOUNT NUMBER:	LB5540513801.335501.9001
SOURCE:	State of Florida
USE:	Provide funds and technical assistance to create local housing partnerships, expand the production of and preserve affordable housing.
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Funds from the State of Florida are wired into the pooled cash bank account and transferred to the SHIP Trust Fund
FREQUENCY OF COLLECTION:	Funds are distributed by the State throughout the year, as they are collected.
EXEMPTIONS:	None
EXPIRATION:	Not Applicable
SPECIAL REQUIREMENTS:	Not Applicable
REVENUE COLLECTOR:	Planning Division, Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	207	0.0
93-94	395	0.0
94-95	381	0.0
95-96	1,358	0.0
96-97	1,512	0.0
97-98	1,465	0.0
98-99	2,205	50.5
99-00	3,748	70.0
00-01	2,670	-28.8
01-02	3,199	19.8
02-03	2,521	-21.2
03-04	4,079	61.8
04-05	2,499	-38.7
05-06	3,218	28.8
06-07	1,725	-46.4
07-08	2,489	44.3
08-09	2,642	6.1
09-10	N/A	

STATE HOUSING INITIATIVES PARTNERSHIP (SHIP)

DISCUSSION

INTRODUCTION

The SHIP program is administered by the Lee County Department of Community Development, which also oversees the local government comprehensive plan, zoning, permitting, and environmental resources services. Lee County's SHIP program provides funding and technical assistance to non-profit housing development organizations and down payment/closing cost assistance to qualified homebuyers. The provision of affordable housing in unincorporated Lee County is a program priority. However, at times, with approval from the Board of County Commissioners SHIP funds may be used to provide funding for affordable housing projects within Lee County's municipalities. The Lee County Affordable Housing Advisory Committee, which is comprised of members of various professions of fields of interest each with a relevance to affordable housing needs, makes recommendations to the Board of County Commissioners about the implementation of the SHIP program.

The effective period of the latest Housing Assistance Plan will be for three years from July 1, 2008 to June 30, 2011. It is the intent of Lee County to actively develop its program through an annual review process with annual reports delivered to the Florida Housing Finance Corporation (state agency in Tallahassee) by September 15, of each year.

CREATING LOCAL HOUSING PARTNERSHIPS

Lee County. The county provides funding to various non-profit organizations. The county has in place an expedited system for processing permits for affordable housing. The county provides technical assistance in permitting, project review and resource allocation to affordable housing providers. The county evaluates the direction of its efforts in affordable housing after conducting public meetings, workshops and studies and analyzing the degree of need, the inventory or programs available and appropriate allocation of resources.

Non-profit Sponsors. Lee County's public/private affordable housing partnership relies on IRS recognized (such as 501.c.3) non-profit affordable housing providers to carry out the majority of SHIP assisted affordable housing production. Non-profit affordable housing providers must specialize in housing, construction, community development, or supported housing for people with special needs. In selecting non-profit affordable housing providers, Lee County considers an organization's mission, capacity, experience, financial stability, type of program, client base, ability to meet SHIP requirements, participation in the WAGES program as employers, and other qualifications. Community Housing Development Organizations or CHDO's are an example of the type of organization that may be eligible to sponsor housing initiatives.

Construction Industry. Local builders cooperate by building at a fixed price for two, three and four bedroom homes. Many donate labor and materials for construction of affordable housing. Lee County has worked diligently with the construction industry to greatly reduce permitting time and to expedite affordable housing projects where needed.

Financial Institutions. Lee County's private lending institutions have partnered and continue to foster partnerships with affordable housing providers that receive SHIP funding in order to meet the Community Reinvestment Act requirement to provide loans to low income citizens.

FUTURE REVENUES

The level of future revenues for FY09-10 is currently unknown. Adjustments will be made once the State sets forth a level of future funding.

COUNTY REVENUE SHARING

REVENUE DESCRIPTION:	The Florida Revenue Sharing Act of 1972 was an effort to ensure revenue parity among cities and counties. Monies are returned to counties in accordance with apportionment formulae that relate to county population, unincorporated county population, and county sales tax collections from the previous year. These figures are related to State totals. First and second guarantees have been established to provide a level of minimum return to the counties. The first guarantee is pledged non-ad valorem revenue.
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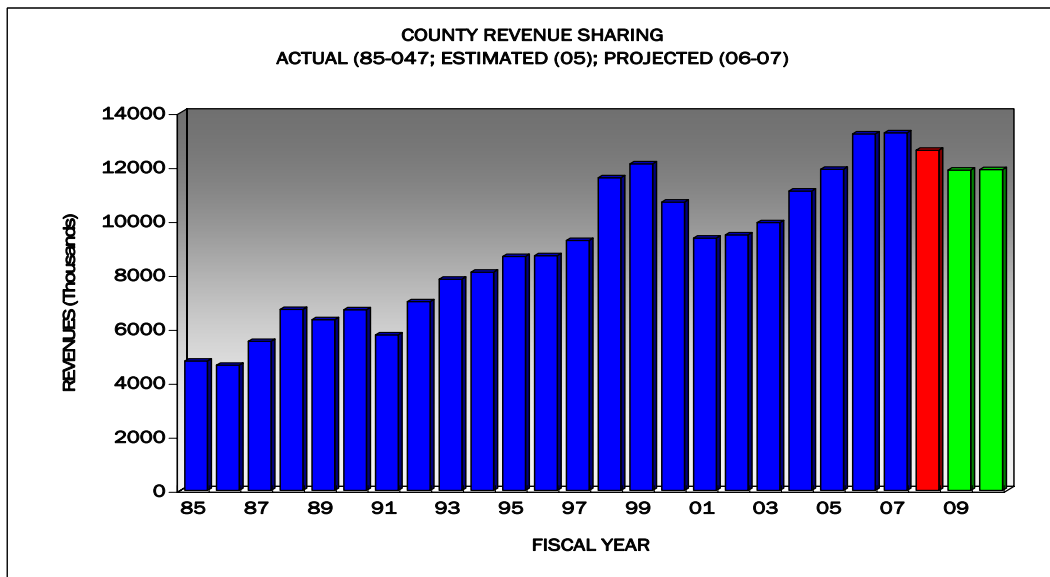
LEGAL AUTHORIZATION FOR COLLECTION:	Section 218.215, Florida Statutes See Chapters 92-184/92-319 for 1992 Legislative Revisions
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FUND:	Unincorporated MSTU (15500) General Fund (00100)
ACCOUNT NUMBER:	GC5000015500.335120.9000-40%;GC5000000100.335120.9000-60%

SOURCE:	State remits monies from cigarette tax and net intangibles tax to county revenue sharing program
USE:	Monies are used for county operations

FEE SCHEDULE:	Annual amount determined by State of Florida and paid in equal installments. A "true-up" adjustment is made in June of each year.
METHOD OF PAYMENT:	State remits directly
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Annual series of tests must be met, pursuant to Florida Statute 218.23
REVENUE COLLECTOR:	Funds remitted from Florida Department of Revenue are wired into the pooled cash bank account of the Clerk of Circuit Court – Finance Department.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	4,800	
85-86	4,648	-3.2
86-87	5,529	19.0
87-88	6,715	21.5
88-89	6,332	-5.7
89-90	6,700	5.8
90-91	5,772	-13.9
91-92	7,002	21.3
92-93	7,837	11.9
93-94	8,098	3.3
94-95	8,677	7.1
95-96	8,706	0.3
96-97	9,273	6.5
97-98	11,596	25.1
98-99	12,112	4.4
99-00	10,693	-11.7
00-01	9,362	-12.4
01-02	9,479	1.2
02-03	9,932	4.8
03-04	11,102	11.8
04-05	11,910	7.3
05-06	13,222	11.0
06-07	13,264	0.3
07-08	12,615	-4.9
08-09	11,882	-5.8
09-10	11,900	0.2

COUNTY REVENUE SHARING

DISCUSSION

The State Revenue Sharing Program with counties includes revenues derived from 2.9% of net cigarette tax collections (5% of total county revenue sharing), and 35.3% of net intangible tax collections (95% of county revenue sharing). Service charges of 7.3% are assessed against each fund, along with a 0.9% deduction for administrative costs against the Cigarette Tax Collection Trust Fund.

The distribution of funds is divided into three portions:

1. First Guaranteed Entitlement – Monies equal to the aggregate amount the county received from the State in FY71-72. Monies are a pledged non-ad valorem revenue (Lee County - \$578,772)
2. Second Guaranteed Entitlement – Monies equal to the aggregate amount the county received from the State in FY81-82. (Lee County - \$1,764,708)
3. Growth Money – The balance of funds that are adjusted. These funds are most affected by the following formulae: (Lee County - Varies Annually)

Part I County Population/State Population
Part II County Unincorporated Population/State Unincorporated Population
Part III Annual county sales tax collections/annual statewide sales tax collections

Distribution Factor = Part I + Part II + Part III/3
County Share = Distribution factor times total funds available

Counties are allowed to bond only the first and second guaranteed entitlements for capital projects. The monthly allocation of funds is based upon an annual projection of funds made by the State using the formulae in July of each year. Most of the funds are derived from intangible tax collections, which are due by June 30 on the value of investment portfolios as of December 31. Once the actual collections are known, the Department of Revenue adjusts, or “true-up” the final June payment given actual collections.

The FY92-93 collections included the June “true-up” number, resulting in an 11.9% increase over FY91-92, or \$807,000 more than expected. Apparently the increase in the rate was more significant than the decline in the percentage allocation, due to the legislative changes. In FY93-94, the increase was 3.3% over FY92-93. The increasing revenue level continued in FY94-95, with a 7.1% increase. However, there was actually no change from FY94-95 to FY95-96. Revenues for FY96-97 had a 6.5% increase. The “true-up” in June 1998 was considerable, realizing \$1.6 million more in revenue for June 1998 vs. June 1997. Total revenues peaked in FY98-99.

The FY97-98 Legislative Session resulted in changes to the Intangible Tax regulations. Senate Bill 1450, later known as Chapter 8-132 modified the criteria for payment of this tax. The bill also included a “hold harmless” provision that was supposed to avoid any revenue loss to counties. This was to be accomplished by raising the percentage of net intangible tax collections devoted to revenue sharing from 33.5% in FY97-98 to 35.3% in FY98-99 and 37.7% for FY99-00.

In 1999, the Florida Legislature approved Senate Bill 318, which made major changes to intangible personal property tax regulations. Intangible personal property tax is the primary source for County Revenue Sharing. The intangible tax rate was lowered from 2 mills to 1.5 mills. The exemption from intangible tax on the value of account receivables was raised from one third to two thirds.

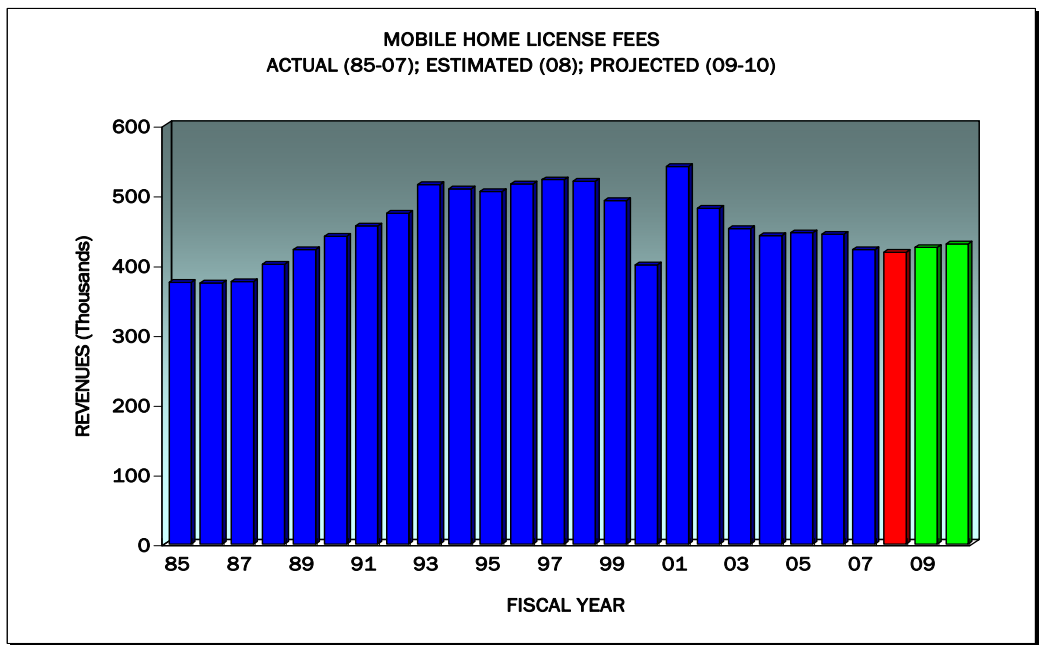
In 2000, the Florida Legislature passed House Bill 67 and Senate Bill 60, which ELIMINATED THE INTANGIBLES TAX AS A SOURCE FOR THE COUNTY REVENUE SHARING PROGRAM. In lieu of the intangible tax, counties received 2.25% of state sales tax collections. Counties continued to receive 2.9% of cigarette tax. The distribution of these funds continued under the current statutory formula. This resulted in a reduction in the revenue during FY99-00 and FY00-01. Positive growth resumed in FY01-02 and has continued annually.

Projecting Revenue Sharing for the next several years will be a challenge. Sales tax revenues (the major source for the distribution of revenue sharing) has been declining over the past several months. The county will still receive a constant amount each month with a “true up” during the summer. However, using a conservative approach, the projections illustrate little “trueup” adjustment and small changes in growth. This revenue should be closely monitored.

MOBILE HOME LICENSE FEES

REVENUE DESCRIPTION:	An intergovernmental revenue based upon the number of licenses sold in Lee County, Bonita Springs, Fort Myers, Cape Coral, and Sanibel.
LEGAL AUTHORIZATION	Chapter 320.081, Florida Statutes as amended by Section 4 of Chapter 72-339, and Section 17 of Chapter 72-360, Laws of Florida
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.335140.9000
SOURCE: USE:	Florida Office of Highway Safety and Motor Vehicles Non-designated in the MSTU Fund. However, funds are a pledged non-ad valorem revenue.
FEE SCHEDULE: METHOD OF PAYMENT:	Fee schedule is established pursuant to Florida Statutes 320.08, Section 11 Monies are collected by the Tax Collector and remitted to the Department of Highway Safety and Motor Vehicles. The Department deducts \$15.00 for each license for the State General Revenue Fund, and the balance is deposited into the License Tax Collection Trust Fund. Proceeds are then remitted back to local governments according to the following formula: <ol style="list-style-type: none"> 1. 50% to School Board 2. 50% to cities and BoCC for Unincorporated county, based upon location of each mobile home
FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	80% of revenue received by the Finance Division from February to April None None None Clerk of Court – Finance Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	375	
85-86	374	-0.3
86-87	376	0.5
87-88	401	6.6
88-89	422	5.2
89-90	441	4.5
90-91	456	3.4
91-92	474	3.9
92-93	515	8.6
93-94	509	-1.2
94-95	505	-0.8
95-96	516	2.2
96-97	522	1.2
97-98	520	-0.4
98-99	492	-5.4
99-00	400	-18.7
00-01	541	35.3
01-02	481	-11.1
02-03	452	-6.0
03-04	442	-2.2
04-05	446	0.9
05-06	444	-0.4
06-07	422	-5.0
07-08	418	-0.9
08-09	425	1.7
09-10	430	1.2

MOBILE HOME LICENSE FEES

DISCUSSION

Mobile home license fees have increased from FY86-87 to FY92-93 at annual rates varying from 0.5% to as high as 8.6%. Minimal declines were seen in FY93-94, FY94-95, FY97-98 and FY98-99. A more substantial decrease occurred in FY98-99 and FY99-00. After an increase in FY00-01, declines resumed in revenue collection.

No rate changes are assumed. It should be noted that state distribution of these revenues is at least three months behind the month earned.

LICENSE ISSUANCE HISTORY

The number of licenses issued from FY94-95 to FY96-97 as reported by the Tax Collector is as follows:

<u>Year</u>	<u>Number</u>	<u>Percent Change</u>
FY94-95	28,049	
FY95-96	30,684	9.4
FY96-97	32,947	7.4

For FY97-98 through FY06-07, the Florida Department of Highway Safety & Motor Vehicles annual revenue reports indicated the number of mobile homes according to its fiscal year (July 1 to June 30):

FY97-98	31,818	
FY98-99	30,835	-3.1
FY99-00	31,091	+0.8
FY00-01	30,496	-1.9
FY01-02	31,588	+3.6
FY02-03	31,064	-1.7
FY03-04	31,271	+0.7
FY04-05	31,935	+2.1
FY05-06	32,109	+0.5
FY06-07	30,573	-4.8

REVENUE FEE STRUCTURE – FLORIDA STATUTE 320.08 – CHAPTERS 11

- (a) A mobile home not exceeding 35 feet in length: \$20 flat.
- (b) A mobile home over 35 feet in length, but not exceeding 40 feet: \$25 flat
- (c) A mobile home over 40 feet in length, but not exceeding 45 feet: \$30 flat
- (d) A mobile home over 45 feet in length, but not exceeding 50 feet: \$35 flat
- (e) A mobile home over 50 feet in length, but not exceeding 55 feet: \$40 flat
- (f) A mobile home over 55 feet in length, but not exceeding 60 feet: \$45 flat
- (g) A mobile home over 60 feet in length, but not exceeding 65 feet: \$50 flat
- (h) A mobile home over 65 feet in length: \$80 flat

ALCOHOLIC BEVERAGE LICENSE FEES

REVENUE DESCRIPTION: An intergovernmental revenue from the State in which the county receives a portion of alcoholic beverage licenses sold in Lee County.

LEGAL AUTHORIZATION FOR COLLECTION: Section 561.342, Florida Statutes

FUND: Municipal Services Taxing Unit (MSTU)
ACCOUNT NUMBER: GC5000015500.335150.9000

SOURCE: Florida Department of Business Regulation, Division of Alcoholic Beverages and Tobacco
USE: Non-designated in the MSTU Fund. However, funds are a pledged non-ad valorem revenue.

FEE SCHEDULE: County receives 24% of license tax imposed under Chapters 563.02, 564.02, and 565.02(1), (4), and (5), 565.03 that is collected within unincorporated Lee County. Of the proceeds from the tax collected within an incorporated municipality, 38% is returned to that city. Section 215.20 F.S. requires that a service charge of 7.3% be deducted from all revenues deposited into the Alcoholic Beverage and Tobacco Trust Fund. Since January 1, 1992, the Division of Alcoholic Beverages and Tobacco has withheld an additional 7.3% service charge from the amounts due and payable to cities and counties.

METHOD OF PAYMENT: Check received from the Florida Department of Business Regulation

FREQUENCY OF COLLECTION: Quarterly; but most funds received by Finance Division in June

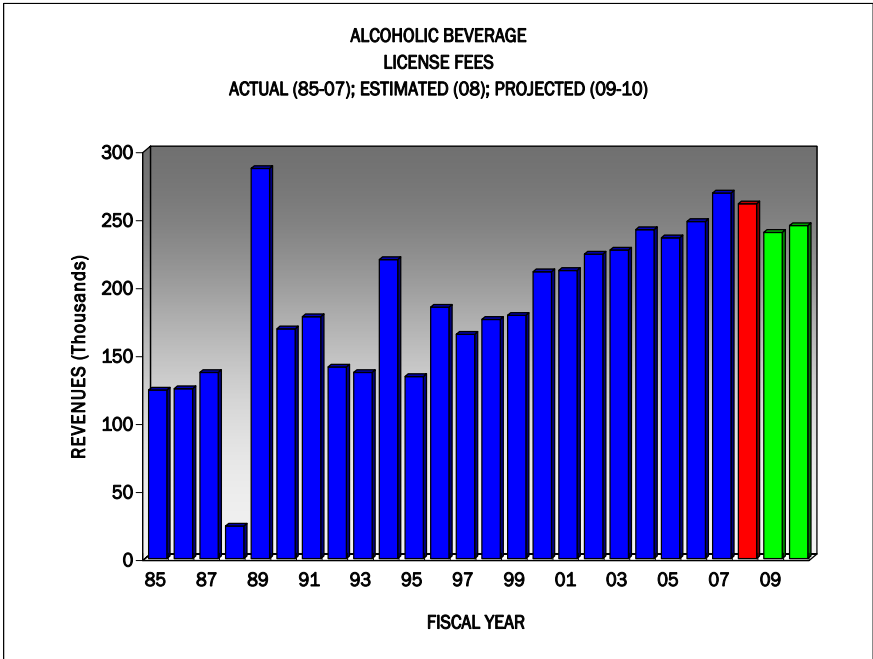
EXEMPTIONS: None

EXPIRATION: None

SPECIAL REQUIREMENTS: None

REVENUE COLLECTOR: Clerk of Court – Finance Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change	
84-85	124	
85-86	125	0.8
86-87	137	9.6
87-88	24	-82.5
88-89	287	1095.8
89-90	169	-41.1
90-91	178	5.3
91-92	141	-20.8
92-93	137	-2.8
93-94	220	60.6
94-95	134	-39.1
95-96	185	38.1
96-97	165	-10.8
97-98	176	6.7
98-99	179	1.7
99-00	211	17.9
00-01	212	0.5
01-02	224	5.7
02-03	227	1.3
03-04	242	6.6
04-05	236	-2.5
05-06	248	5.1
06-07	269	8.5
07-08	261	-3.0
08-09	240	-8.0
09-10	245	2.1

ALCOHOLIC BEVERAGE LICENSE FEES

DISCUSSION

The historical information is fairly consistent except for FY87-88 and FY88-89. That irregular pattern is caused by a change in recording the revenue from a cash basis to a modified accrual basis, and does not reflect any real change in revenues. The 1992 legislative session passed a general law amendment that will affect revenues. Chapter 92-176 increased the population basis for issuance of quota liquor licenses from one person for every 2,500 persons living in a county to one license per 5,000 persons. This reduction in future license revenues is temporarily offset by a 4% increase in annual license renewal fees.

Even though a 4% fee increase was implemented, FY92-93 revenues declined by 2.8%. The decline may be the result of a quota adjustment. However, FY93-94 revenues grew by 60%, followed by a 39% decline in FY94-95.

The FY96 revenues reversed the losses of FY94-95. Revenues for FY96-97 declined, but FY97-98 and FY98-99 revenues increased each year. Since FY99-00, the revenue range has been relatively small (from \$211,000 to \$260,000). The projections assume a continuation of these levels.

No legislative changes from the 2008 Regular Legislative Session and Special Sessions A & B affected this revenue.

RACING TAX

REVENUE DESCRIPTION: Intergovernmental revenue from the State's Pari-Mutuel Tax Collection Trust Fund. These funds, along with garbage franchise fees, were used to retire the 1972 Bond Issue for Courthouse renovations that was repaid in FY99-00.

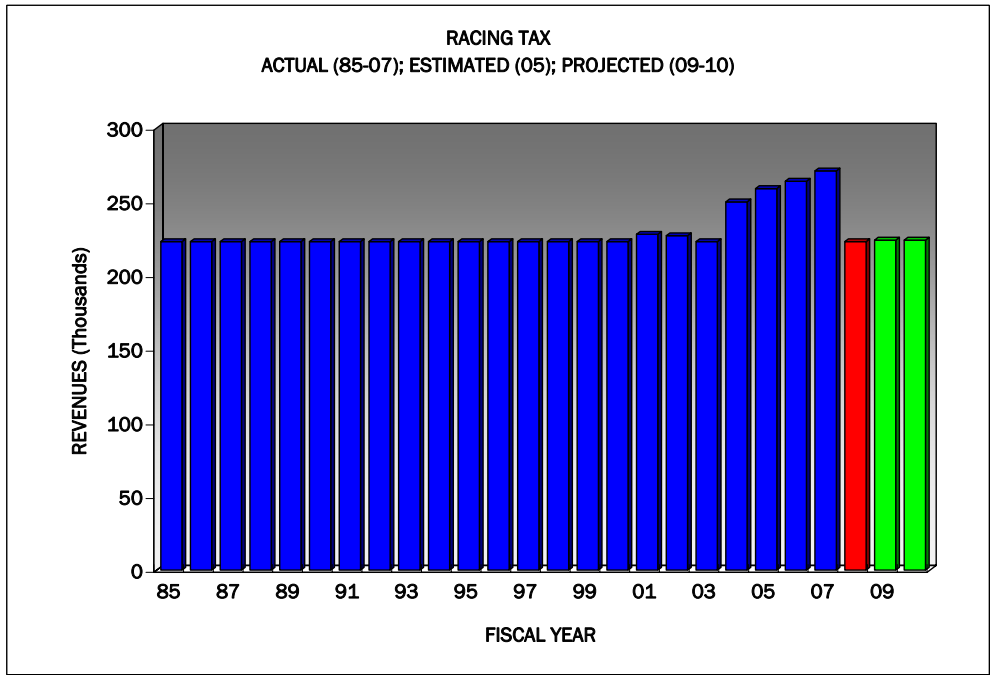
LEGAL AUTHORIZATION FOR COLLECTION: Chapters 550, 551; Section 550.13,5 Florida Statutes

FUND: Capital Improvement Fund
ACCOUNT NUMBER: GC5000030100.335160.9000

SOURCE: Florida Office of the Comptroller
USE: Portion of the revenues were used to pay debt service for Capital Improvement Revenue Bonds, Series 1972. The bond issue was fully repaid in FY99-00.

FEE SCHEDULE: Total annual amount of \$223,500. A like amount is received by the School Board.
METHOD OF PAYMENT: Check received from the Florida Office of Comptroller
FREQUENCY OF COLLECTION: Four (4) payments annually that total \$223,500
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIREMENTS: Revenues pledged toward Capital Improvement Revenue Bonds
REVENUE COLLECTOR: Clerk of Court – Finance Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
85-86	223	
86-87	223	0.0
87-88	223	0.0
88-89	223	0.0
89-90	223	0.0
90-91	223	0.0
91-92	223	0.0
92-93	223	0.0
93-94	223	0.0
94-95	223	0.0
95-96	223	0.0
96-97	223	0.0
97-98	223	0.0
98-99	223	0.0
99-00	223	0.0
00-01	228	2.2
01-02	227	-0.4
02-03	223	-1.8
03-04	250	12.1
04-05	259	3.6
05-06	264	1.9
06-07	271	2.7
07-08	223	-17.7
08-09	224	0.4
09-10	224	0.0

RACING TAX

DISCUSSION

The pari-mutuel Racing Tax is generated through license fees and taxes related to pari-mutuel betting. The revenues have not historically changed, even though the total level of tax generated has increased. Subsection 550.513 guaranteed an entitlement of \$29,915,500 to be distributed to each county. Among Florida's 67 counties, 50 distribute their proceeds on a 50/50 basis to their school district.

Chapter 91-197 authorized a July 1, 1992 repeal date for the majority of Chapters 550 and 551. This would have affected the distribution of this revenue. Litigation forced the issue of repeal into the courts. On August 25, 1992, the Circuit Court of the Second Judicial Circuit upheld the actions of the legislature and the repeal was made effective.

Chapter 92-348 rewrote and reenacted the Florida Pari-mutuel Code, including the provision regarding the guaranteed entitlement to all Florida counties. Chapter 96-364 authorized cardrooms at licensed pari-mutuel facilities and specified that one-quarter of the cardroom tax revenues would be distributed to those counties in which cardrooms were located.

The 2000 Florida Legislature reduced the tax on pari-mutuel wagering for the greyhound racing, horse racing, and jai-alai industries at a cost of \$20 million. Under current law, counties receive \$29.9 million from the pari-mutual tax. The bill repealed the distribution of racing tax from the pari-mutual tax and substituted the use of state sales tax as the source of those funds. The allocation to each county will still be split on a 50/50 basis with the School Board and the Board of County Commissioners.

The figures over the projection period assume that the level of revenue will be maintained.

The Capital Improvement Revenue Bond Issue, Series 1972 was repaid in FY99-00. Therefore, these funds are now directly deposited into Fund 30100 - Capital Improvements.

LOCAL GOVERNMENT HALF-CENT SALES TAX

REVENUE DESCRIPTION: State Of Florida distributes half-cent sales tax revenue and money from the General Revenue Fund to counties and municipalities. Purpose of the revenue source is to provide revenues for local programs and provide "relief" from ad valorem and utility taxes. The amount of revenue distributed is derived by: 1) determining sales tax revenues; 2) reducing collections for infrastructure and Solid Waste Trust Funds ; 3) multiplying the "reduced" collections by 8.814% to derive monies for distribution, and multiplying the balance remaining (available for county and municipal distribution) by distribution factor to determine actual county revenues.

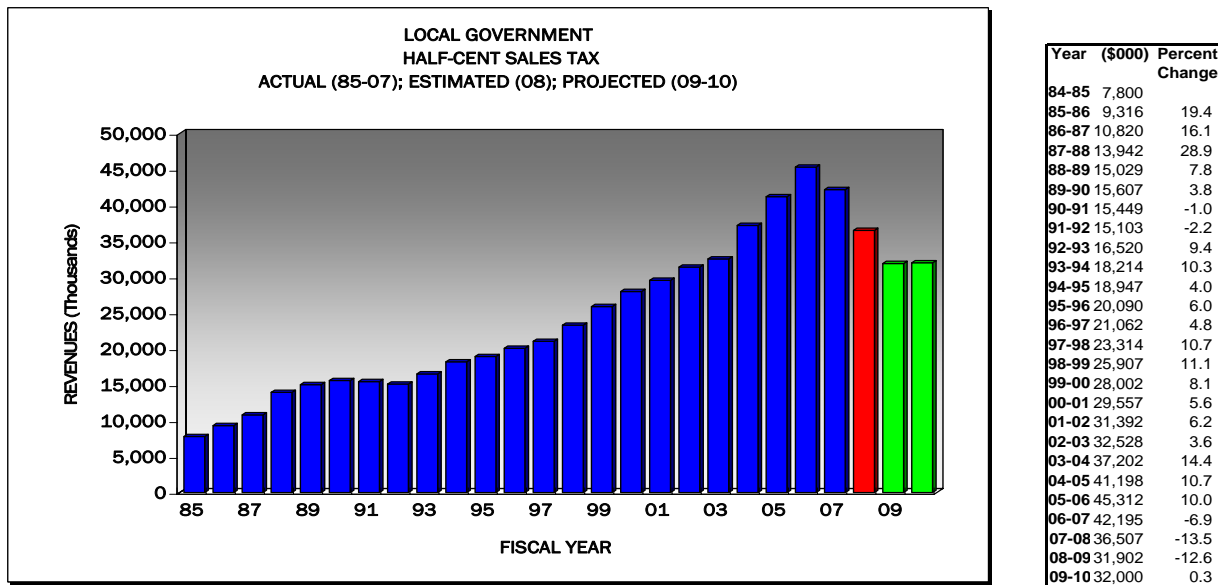
LEGAL AUTHORIZATION FOR COLLECTION: Chapters 212.20(6)(g), 218.60-66 Florida Statutes

FUND: General Fund
ACCOUNT NUMBER: GC5000000100.335180.9000

SOURCE: Florida Department of Revenue
USE: Revenue is deposited into the General Fund. Funds are pledged toward payment of debt service for the Capital Refunding Revenue Bonds, Series 1989A; Capital Refunding Revenue Bonds, Series 1989B; Lee County CIP Program Revenue Bonds, Series 1989C; Capital Revenue Bonds, Series 1992; Capital and Transportation Facilities Revenue Bonds, Series 1993A; Capital Refunding Revenue Bonds, Series 1993B; Capital Revenue Bonds, Series 1995A and 1995B and Capital Revenue Bonds, Series 2000. This is one of the non-ad valorem revenues, this source actually pays the debt service.

FEE SCHEDULE: Actual collections determined by method described above
METHOD OF PAYMENT: Funds remitted from Department of Revenue are wired into the pooled cash bank account
FREQUENCY OF COLLECTION: Monthly
EXEMPTIONS: Selected exemptions per Senate Bill 26H (1992 Legislative Session). Also, see Chapter 92-319 Laws of Florida
EXPIRATION: None
SPECIAL REQUIREMENTS: A series of tests must be met pursuant to Florida Statute 218.23
REVENUE COLLECTOR: Clerk of Court – Finance Division

FISCAL HISTORY AND REVENUE PROJECTIONS



LOCAL GOVERNMENT HALF-CENT SALES TAX

DISCUSSION

The basic forces driving this revenue source are consumption and population. Sales tax collections have traditionally been growing in Lee County, fueled by affluent persons moving into the area. In addition, as unincorporated population has increased, the distribution of available collections between cities and Lee County has risen in favor of the county. During FY86-87 and FY87-88, actual collections have grown in excess of 15% annually, but slowed by FY89-90 to less than 4%, and even declined 1% in FY90-91. For FY91-92, tax receipts continued the previous year's decline, reflecting the effect of the early 1990's recession. A positive trend occurred beginning in FY92-93 that has continued, although the rate of growth in sales tax revenue from FY93-94 to FY94-95 declined compared to the FY92-93 and FY93-94 period. Revenues for FY95-96 were 6.0% higher than FY94-95. Revenues for FY96-97 grew again, but at a lesser rate of 4.8%. With the dramatic gains in the economy that have benefited many people, an acceleration of growth occurred in FY97-98 and FY98-99. The rate of growth slowed in FY99-00 through FY02-03 before increasing dramatically to 14.4% for FY03-04. Over the next two years, the growth rate dropped to 10%. In FY06-07 the growth rate declined nearly 7% over the previous year – the first reduction since FY91-92 during the early 1990's recession.

The decline in housing activity in 2007 and tightening of credit has impacted purchases of construction related materials and other items that generate substantial sales tax collections. The overall economic decline has led to a reduction in consumer spending and subsequently sales tax collections. For FY07-08, collections declined nearly 14% and FY08-09 is suggested to drop an additional 13%.

RATE DISTRIBUTION LEVEL, FORMULAE USED FOR CALCULATIONS, DEFINITION

Provisions of Chapter 2003-402, L.O.F., reduced effective July 1, 2004, the percentage of state sales tax transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund from 9.653% to 8.814%. In addition, the amount transferred into the trust fund and distributed pursuant to s. 218.65, F.S. increased from 0.065% to 0.095%. However, even with this change, Lee County has benefited from increased growth in sales tax.

The present sales tax rate is six (6) percent.

FORMULAE USED FOR CALCULATIONS

	Unincorporated	+	(2/3* Incorporated Population
	<u>County Population</u>		
Distribution Factor =	Total County	+	(2/3* Incorporated Population)
	Population		
County Share =	Distribution Factor* Total Half-Cent Ordinary Distribution for Each County		

DEFINITION OF HALF-CENT SALES TAX

Originally Called Half-Cent Sales Tax because:

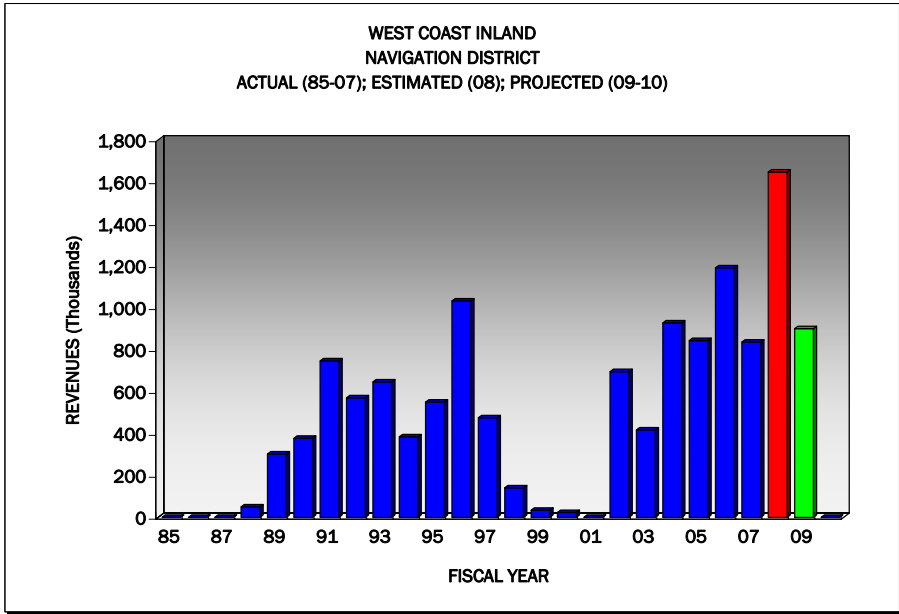
- a) Tax rate was 5 cents
- b) 10% was distributed to cities and counties
- c) 10% of 5 cents equals ½ cent

This is one of the most significant revenues in both its amount and flexibility of use.

WEST COAST INLAND NAVIGATION DISTRICT

REVENUE DESCRIPTION:	Special taxing district created in 1947 for maintenance and improvement to the Gulf Intracoastal Waterway.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 374.976, Florida Statutes Originated 1947, amended 1987
FUND: ACCOUNT NUMBER:	Fund 30100 – Projects within Object Code 337300, Subsidiary 9003 Unique number for each project
SOURCE: USE:	SOURCE: Ad valorem taxes collected from residents of counties in Special Taxing District (Manatee, Sarasota, Charlotte, and Lee Counties) USE: The district is authorized to aid and cooperate with the Federal Government, state, member counties, and local governments within the District in planning and carrying out public navigation, local and regional anchorage management, beach renourishment, public recreation, inlet management, environmental education, and boating safety projects, directly related to the waterways.
FEE SCHEDULE: METHOD OF PAYMENT:	0.0394 per \$1000 of assessed value Tax Bill – Monies are received from taxpayers in each county and pooled with WCIND at their office in Venice. Upon approval of the annual project list by the WCIND Board, each project is assigned into Fund 301. WCIND funds are used to reimburse Fund 301 upon completion. Check received from the West Coast Inland Navigation District.
FREQUENCY OF COLLECTION: EXEMPTIONS:	Annually Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes regarding use of \$25,000 Homestead Exemption
EXPIRATION: SPECIAL REQUIREMENTS:	None None
REVENUE COLLECTOR:	Tax Collector/West Coast Inland Navigation District

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	50	100.0
88-89	302	504.0
89-90	377	24.8
90-91	746	97.9
91-92	570	-23.6
92-93	646	13.3
93-94	554	-14.2
94-95	806	45.5
95-96	1,032	28.0
96-97	475	-54.0
97-98	141	-70.3
98-99	34	-75.9
99-00	23	-32.4
00-01	0	-100.0
01-02	695	0.0
02-03	417	-40.0
03-04	927	122.3
04-05	843	-9.1
05-06	1,190	41.2
06-07	836	-29.7
07-08	1,647	97.0
08-09	900	0.0
09-10	N/A	0.0

WEST COAST INLAND NAVIGATION DISTRICT

DISCUSSION

The West Coast Inland Navigation District was established to serve Sarasota, Manatee, Charlotte, and Lee Counties for improvements to and projects relating to navigable waterways in southwest Florida. Funds are collected as from property owners based upon an annual millage rate established by WCIND. The funds are held for each county by the WCIND. Project lists are prepared and approved by the Board of County Commissioners in each county. Projects are then submitted to the WCIND for approval. Funds are raised through a property tax millage on residents in all the counties, and through grant funds allocated for specific projects.

Following is a history of projected property tax revenues over the past sixteen years (at 100% collection rate).

<i>Year</i>	<i>Projected Taxes</i>	<i>Millage</i>
1992 Tax Roll for FY92-93	\$ 414,561.00	0.0220
1993 Tax Roll for FY93-94	\$ 387,636.00	0.0200
1994 Tax Roll for FY94-95	\$ 388,362.00	0.0195
1995 Tax Roll for FY95-96	\$ 396,414.00	0.0192
1996 Tax Roll for FY96-97	\$ 403,014.00	0.0189
1997 Tax Roll for FY97-98	\$ 665,916.00	0.0300
1998 Tax Roll for FY98-99	\$ 934,965.00	0.0400
1999 Tax Roll for FY99-00	\$ 1,010,300.00	0.0400
2000 Tax Roll for FY00-01	\$ 1,116,777.00	0.0400
2001 Tax Roll for FY01-02	\$ 1,275,113.00	0.0400
2002 Tax Roll for FY02-03	\$ 1,476,670.00	0.0400
2003 Tax Roll for FY03-04	\$ 1,727,871.00	0.0400
2004 Tax Roll for FY04-05	\$ 2,010,666.00	0.0400
2005 Tax Roll for FY05-06	\$ 2,563,163.00	0.0400
2006 Tax Roll for FY06-07	\$ 3,587,142.00	0.0400
2007 Tax Roll for FY07-08	\$ 3,801,644.00	0.0394
2008 Tax Roll for FY08-09	\$ 3,338,210.00	0.0394

The figures listed and chart on the previous page include grant funds received (not property taxes) and any additional revenues for specific projects as determined by the WCIND board through FY06-07 as reported from the County's Comprehensive Annual Financial Reports (CAFR's). The funds are remitted upon project completion. FY09-10 figures are not projected at this time. WCIND normally makes its grant allocations known in late spring or early summer. The uncertainty of property tax revenues may delay receipt of these figures. Project funds are expected to be spent within three years. Unspent project funds are carried over to the next year

Following are the project lists approved for the periods FY92-93 through FY07-08:

FY92-93 Project List

Countywide Channel/Canal Maintenance	\$	100,000
Derelict Vessel Removal	\$	20,000
Marine Enforcement (County/Municipal)	\$	80,000
Cape Coral Channel Markers	\$	7,000
Ostego Bay Foundation	\$	15,000
Cape Coral Fire Rescue Vessel	\$	50,000
Sanibel Regulatory Signage	\$	<u>10,000</u>
	\$	<u>282,000</u>

FY93-94 Project List

Marine Enforcement (County/Municipal)	\$	80,000
Regulatory Markers Countywide	\$	50,000
Intrepid Waters Channel Dredging	\$	150,000
Emergency Derelict Vessel Removal/Disposal	\$	25,000
USCG Flotillas (Boating Safety)	\$	10,000
Royal Palm Sailing School (Boating Safety)	\$	11,000
Regional Fire Rescue Special Equipment	\$	30,000
Marine Habitat Foundation (Environmental Education)	\$	25,000
Ostego Bay Foundation (Environmental Education)	\$	<u>103,000</u>
	\$	<u>484,000</u>

FY94-95 Project List

Countywide Navigational Signage	\$	70,000
Marine Enforcement County/Municipal	\$	77,000
Edison Sailing Center Youth Education	\$	34,000
Marine Habitat Foundation Phase II (Environ Educ)	\$	25,000
Ostego Bay Foundation Phase III (Environ Educ)	\$	26,000
Turtle Time Teachers Guide (Environ Educ)	\$	5,000
Fort Myers Flotilla Mobile Classroom (Boating Safety)	\$	5,000
US Fish & Wildlife Spoil Island Restoration (Cap Proj)	\$	73,000
Imaginarium Caloosahatchee River Exhibit (Envir Educ)	\$	40,000
Countywide Derelict Vessel Removal	\$	<u>45,000</u>
	\$	<u>400,000</u>

FY95-96 Project List

Manatee Signage	\$	30,000	
Derelict Vessel Removal	\$	40,000	
Channel Maintenance	\$	70,000	
Manatee Education Program	\$	25,000	
USFWS Resource Protection Project	\$	26,000	
Sheriff Marine Enforcement	\$	40,000	
Cape Coral Marine Enforcement	\$	20,000	
Boater Awareness Video	\$	40,000	
Sanibel Marine Enforcement	\$	20,000	
Cape Coral Marker Maintenance	\$	7,900	
Iona-McGregor Fire Boat	\$	24,600	
C.G. Aux. Ft. Myers Flotilla	\$	2,000	
C.G. Aux. Vanderbilt Flotilla	\$	5,000	
Marine Habitat Foundation	\$	12,000	
Royal Palm Sailing Club	\$	3,000	
Cape Coral Yacht Club	\$	1,100	
Ostego Bay Foundation	\$	11,200	
Imaginarium	\$	10,700	
Dolphin Defenders	\$	2,000	
Big Hickory Implementation	\$	140,000	
Fort Myers Beach Emergency Dredging	\$	815,000	(1)
		<u>\$ 1,315,500</u>	

FY96-97 Project List

Navigation Improvements	\$	80,000	
Derelict Vessel Removal	\$	40,000	
Cape Coral Aids to Navigation	\$	11,440	
Obstruction Removal – Ft. Myers	\$	97,000	
Sheriff Marine Enforcement	\$	40,000	
Cape Coral Marine Enforcement	\$	20,000	
Fort Myers Marine Enforcement	\$	9,250	
Sanibel Marine Enforcement	\$	9,250	
		<u>\$ 306,940</u>	

FY97-98 Project List

Derelict Vessel Removal	\$	50,000	
Boating Education Center	\$	30,000	
Sanibel/Captiva Power Squadron	\$	2,300	
Marine Law Enforcement	\$	80,900	
Marine Biology Curriculum	\$	5,175	
Turtle Time Poster	\$	3,500	
Ostego Bay Foundation	\$	4,000	
Freshwater Flora and Fauna	\$	4,500	
Cape Coral Estuarine Ecology	\$	7,072	
Sheriff's Marine Patrol	\$	50,000	
		<u>\$ 237,447</u>	

FY98-99 Project List

Navigation Improvement	\$	160,000	
DV Removal	\$	40,000	
Regional Waterway Management System	\$	150,000	(2)
Marine Law Enforcement	\$	100,000	
Cape Coral ATN	\$	18,000	
Ft. Myers Flotilla, Inc.	\$	750	
CCFD Safety/Rescue Equipment	\$	1,650	
RPSC Training/Safety Vessel	\$	12,275	
SCCF Manatee Education	\$	1,500	
Saturday Marine Science Seminars	\$	1,730	
RPSC Project SAIL	\$	7,000	
	\$	<u>492,905</u>	

FY99-00 Project List

Navigation Improvements	\$	222,256	
DV Removal	\$	30,000	
Marine Enforcement	\$	115,000	
RWMS Phase II	\$	174,000	(2)
Cape Coral ATN Maintenance	\$	20,000	
Mooring Field, Phase One	\$	21,976	
USPS-NOS Co-op Charting	\$	2,238	
Project Challenge	\$	16,100	
Kayak: More Than a Palindrome	\$	5,680	
Caloosahatchee River Pier Enhancement	\$	8,350	
Marine Turtle Education	\$	4,400	
	\$	<u>620,000</u>	

FY00-01 Project List

Navigation Improvements	\$	175,000	
DV Removal	\$	60,000	
City of Cape Coral ATN	\$	16,000	
RWMS Phase III	\$	254,000	(2)
Marine Law Enforcement	\$	140,000	
Fort Myers Fire Rescue Boat	\$	25,535	
Cape Coral Fire Rescue Boat	\$	10,000	
Cape Coral Power Squadron Marine First Aid	\$	1,420	
Manatees – Their Habits and Habitats	\$	2,675	
Marine Turtle Education	\$	4,643	
Monofilament Awareness	\$	945	
Fish Chutes	\$	6,366	
Artificial Reef Construction	\$	25,000	
Bio-Navigation Hazards and Resources	\$	15,000	
	\$	<u>736,584</u>	

FY01-02 Project List

Navigation Improvements	\$	375,000
Derelict Vessel Removal	\$	40,000
Marine Law Enforcement	\$	150,000
Project L-90 Repower/Iona McGregor F.D.	\$	10,825
Pine Island F.D. Repower/Renovate	\$	6,460
Lee Co. Boaters Guide Revisions & Reprint	\$	36,000
Punta Rassa Boat Ramp Restrooms	\$	25,000
Sustainable Manatee Coalition – Brochure	\$	40,000
Royal Palm Sailing Club – Takes A Lickin’	\$	8,750
Royal Palm Sailing Club – Sail	\$	55,000
RPSC – K is for Kayak	\$	<u>3,840</u>
	\$	<u>750,875</u>

FY02-03 Project List

Navigation Improvements FY03	\$	425,000
GPS Tracking	\$	50,000
Marine Law Enforcement FY03	\$	202,500
Ft. Myers Power Squadron	\$	1,000
Sanibel-Captiva Power Squadron	\$	4,140
Cape Coral Boat Ramp Signage	\$	5,500
Calusa Nature Center – Manatee Exhibit Improvements	\$	41,100
Sanibel-Captiva Audubon Society – Printing Coloring Books	\$	3,652
Royal Palm Sailing Club – Sail On	\$	16,440
Turtle Time FY03	\$	<u>5,425</u>
	\$	<u>754,757</u>

FY03-04 Project List

County Work Boat	\$	80,000
Lee County Sheriff's Office	\$	84,000
Ft. Myers Beach Law Enforcement	\$	25,000
Bonita Springs Law Enforcement	\$	35,000
Cape Coral Police Department	\$	84,000
Ft. Myers Police Department	\$	28,500
Ft. Myers Fire and Rescue	\$	4,104
Ft. Myers Power Squadron	\$	2,350
Upper Captiva Fire and Rescue	\$	10,746
Ft Myers Shores Fire and Rescue	\$	10,625
Matlacha/Pine Island Fire Control District	\$	8,431
Sanibel Captiva Audobon Society - Coloring Book	\$	3,652
Iona-McGregor Fire District	\$	10,625
Royal Palm - Boating Safety	\$	17,250
Royal Palm - River Deep	\$	18,000
Ft. Myers Beach - Buccaneer Lagoon	\$	15,000
Sanibel Captiva Audobon Society - Osprey	\$	4,500
SW Florida Watershed Council	\$	25,163
Ft. Myers Beach - Mound Restoration	\$	14,600
FWS - Spoil Island Restoration	\$	50,000
Navigation Improvements FY04	\$	400,000
Derelict Vessel Removal FY04	\$	200,000
	<u>\$</u>	<u>1,131,546</u>

FY04-05 Project List

Lee County Sheriff's Office	\$	91,500
Ft. Myers Beach Law Enforcement	\$	32,000
Sanibel Law Enforcement	\$	20,000
Cape Coral Police Department	\$	91,500
Ft. Myers Police Department	\$	30,693
Upper Captiva Fire and Rescue	\$	8,117
Sanibel Fire and Rescue	\$	29,424
Matlacha/Pine Island Fire Control District	\$	3,250
Iona-McGregor Fire District	\$	6,855
Cape Coral Fire and Rescue	\$	130,000
Sanibel Captiva Power Squadron	\$	550
Sanibel Captiva Power Squadron	\$	284
Lee County Parks - Calusa Blue Way Map	\$	30,000
Sanibel Boat Ramp Dock replacement	\$	30,000
Royal Palm - Have a Heart	\$	1,730
Royal Palm - MY Boats	\$	11,550
Royal Palm - tractor, trailer and sound	\$	13,368
Ft Myers Beach - San Carlos Dinghy Dock	\$	36,600
Sanibel Captiva Audobon Society - Plover	\$	5,078
Turtle Time	\$	4,000
Calusa Nature Center - Video	\$	100,000
Navigation Improvements FY05	\$	200,000
Derelict Vessel Removal FY05	\$	100,000
Countywide Dredging	\$	150,000
Matanzas Harbor Mooring Field	\$	306,500
Caloosahatchee Regional Park	\$	78,089
Tarpon Bay Dredging	\$	110,000
	<u>\$</u>	<u>1,621,088</u>

Lee County Sheriff's Office Marine Law Enforcement	\$	165,078
Fort Myers Beach Marine Law Enforcement	\$	32,000
Sanibel Marine Law Enforcment	\$	20,000
Cape Coral Marine Law Enforcement	\$	75,000
Fort Myers Marine Law Enforcement	\$	25,000
Bonita Springs Marine Law Enforcement	\$	58,000
Upper Captiva Fire/Rescue	\$	4,023
Sanibel Fire/Rescue	\$	3,354
Matlacha/Pine Island Fire Control District	\$	5,025
San-Cap Power Squadron	\$	1,400
Sanibel PD-Wave Safe brochure	\$	2,500
Royal Palm-Access	\$	6,353
Royal Palm-ABC	\$	3,150
Royal Palm-Dock	\$	167,112
FMB-Abandoned Vessel removal	\$	30,000
San Cap Audubon Society-coloring book	\$	5,950
Turtle Time	\$	3,625
Fort Myers Power Squadron	\$	500
Cape Coral Boating Safety eq	\$	3,250
Navigational Improvement FY05/06	\$	200,000
Derelict Vessel removal FY05/06	\$	250,000
artificial reef construction	\$	25,000
Marine Law Enforcement coordination	\$	14,000
Harbor Hideaway	\$	300,000
	<u>\$</u>	<u>1,400,320</u>

FY06-07 Project List

Lee County Sheriff's Office Marine Law Enforcement	\$	101,000
Fort Myers Beach Marine Law Enforcement	\$	32,000
Sanibel Marine Law Enforcment	\$	50,000
Cape Coral Marine Law Enforcement	\$	112,000
Fort Myers Marine Law Enforcement	\$	80,000
Bonita Springs Marine Law Enforcement	\$	30,000
San-Cap Power Squadron	\$	1,175
Royal Palm-Lasers	\$	17,985
Royal Palm-Kayaks for Kids	\$	17,435
CROW-coloring book	\$	6,000
Turtle Time	\$	6,000
Iona-McGregor Fire District	\$	10,300
Lee County Parks - Kiosks	\$	1,330
Lee County Parks - Manatee book	\$	5,000
Navigational Improvement FY06/07	\$	200,000
Derelict Vessel removal FY06/07	\$	250,000
Marine Law Enforcement coordination	\$	17,000
Marine Law Enforcement Deputy	\$	70,000
	<u>\$</u>	<u>1,007,225</u>

FY07-08 Project List

Navigational Improvement FY07/08	\$	250,000
Derelict Vessel removal FY07/08	\$	250,000
Marine Law Enforcement coordination	\$	25,000
Lee County Sheriff's Office Marine Law Enforcement	\$	111,848
Fort Myers Beach Marine Law Enforcement	\$	36,000
Sanibel Marine Law Enforcement	\$	50,000
Cape Coral Marine Law Enforcement	\$	155,439
Fort Myers Marine Law Enforcement	\$	67,787
Bonita Springs Marine Law Enforcement	\$	58,000
Marine Law Enforcement Deputy	\$	90,000
Fort Myers Fire/Rescue	\$	96,812
Iona-McGregor Fire District	\$	4,725
Upper Captiva Fire/Rescue	\$	850
CROW-coloring book	\$	12,500
Turtle Time	\$	7,000
Royal Palm-Flick Your Bic	\$	9,450
Royal Palm-Rhino, Trailer	\$	5,800
		<hr/>
	\$	1,231,211
		<hr/>

- 1) The project for Fort Myers Beach Dredging was an allocation approved in April 1996 to deepen the entrance channel from the Gulf of Mexico to Matanzas Harbor. The dredged materials were used to mitigate storm caused erosion along Fort Myers Beach. These funds are well in excess of the annual appropriation, and were received on an emergency basis.
- (2) The Regional Waterway Management Study (RWMS) is a project being done by WCIND at the request of the County Commission. As such it represents a benefit to the County but will not be paid as revenue. Payments are made directly by WCIND to the study contractor.

Projects that are not completed within the initial year of funding are allowed to have funds "rolled over" for two additional one-year periods.

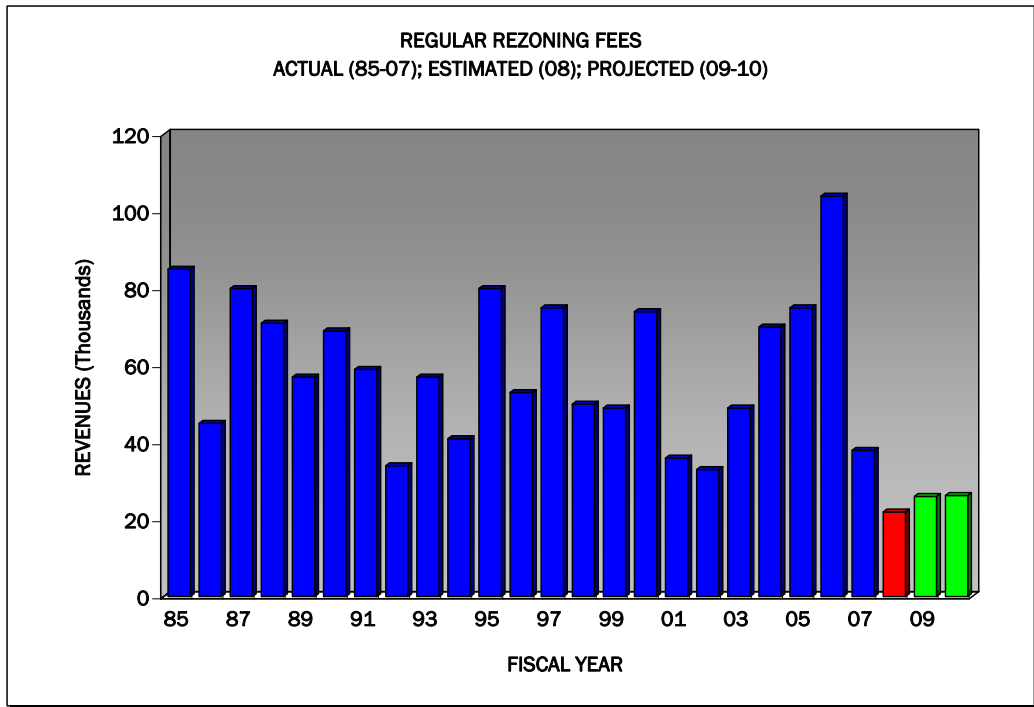
CHARGES FOR SERVICES

These revenues include all charges for current services such as zoning and development fees, county court fees, circuit court fees, boat registration fees, ambulance fees, water, utility, garbage/solid waste and sewer fees, park, emergency E911, transportation and recreation fees.

REGULAR REZONING FEES

REVENUE DESCRIPTION:	Revenues generated from requests to change the current zoning status of property.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/25/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/22/93; 3/6/96, 4/23/02.
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9004
SOURCE: USE:	Applicants for Rezoning To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Residential one lot; non-residential (Not DCI/PD) - \$2,500 Fee collected at time of application for rezoning As requests for rezoning are received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	85	
85-86	45	-47.1
86-87	80	77.8
87-88	71	-11.3
88-89	57	-19.7
89-90	69	21.1
90-91	59	-14.5
91-92	34	-42.4
92-93	57	67.6
93-94	41	-28.1
94-95	80	95.1
95-96	53	-33.8
96-97	75	41.5
97-98	50	-33.3
98-99	49	-2.0
99-00	74	51.0
00-01	36	-51.4
01-02	33	-8.3
02-03	49	48.5
03-04	70	42.9
04-05	75	7.1
05-06	104	38.7
06-07	38	-63.5
07-08	22	-42.1
08-09	26	18.2
09-10	26	1.0

REGULAR REZONING FEES

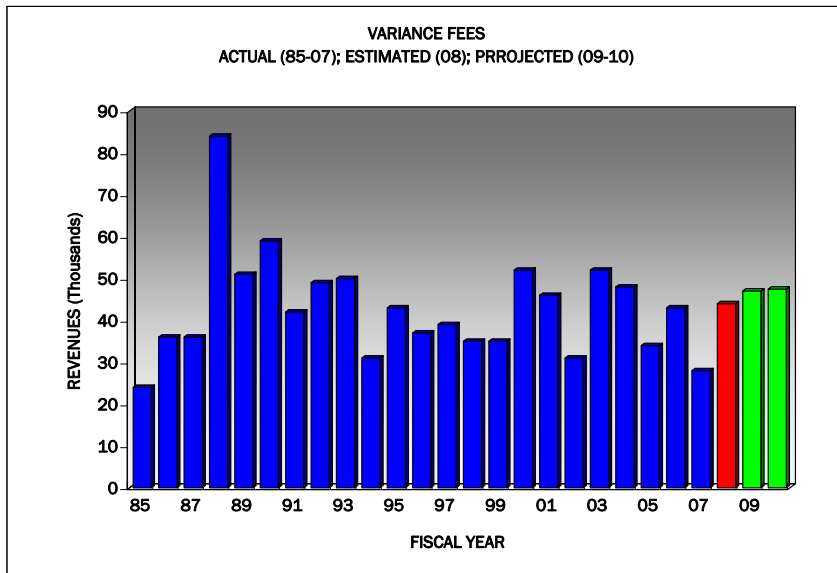
DISCUSSION

Rezoning revenues result from requests to change current permitted uses (excluding DCI and PUD requests). These requests tend not to follow a given pattern, since a variety of circumstances can lead to the need for rezoning. Over the FY88-89 period, an average of \$68,000 was earned per year. Revenues for FY89-90 were \$68,980. However, the onset of the economic recession resulted in a drop in revenues for FY91-92. Revenues for FY92-93 rebounded dramatically from the last several years, but declined in FY93-94 somewhat due to a reorganization of the fee strings. Fees were increased in 1994 which helps to account for a 95% increase in FY94-95. Revenues for FY95-96 declined, but FY96-97 was higher by almost 42% due primarily to the reorganization of account strings. Declines occurred in FY97-98 and FY98-99. However, a considerable increase occurred in FY99-00 followed by declines in FY00-01 and FY01-02. Substantial growth occurred in FY02-03 and FY03-04 followed by declines in FY06-07 and FY07-08.

VARIANCE FEES

REVENUE DESCRIPTION:	Fee for a variance for land not in conformity with current code requirements.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/25/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92, 1/27/93; 3/6/96
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9005
SOURCE: USE:	Applicants for variances. To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Single Family, Commercial/Multi-Family - \$700; each added request - \$150 Fee collected at time of application for variance. As requests for rezoning are received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	24	
85-86	36	50.0
86-87	36	0.0
87-88	84	133.3
88-89	51	-39.3
89-90	59	15.7
90-91	42	-28.8
91-92	49	16.7
92-93	50	2.0
93-94	31	-38.0
94-95	43	38.7
95-96	37	-14.0
96-97	39	5.4
97-98	35	-10.3
98-99	35	0.0
99-00	52	48.6
00-01	46	-11.5
01-02	31	-32.6
02-03	52	67.7
03-04	48	-7.7
04-05	34	-29.2
05-06	43	26.5
06-07	28	-34.9
07-08	44	57.1
08-09	47	6.8
09-10	47	1.0

VARIANCE FEES

DISCUSSION

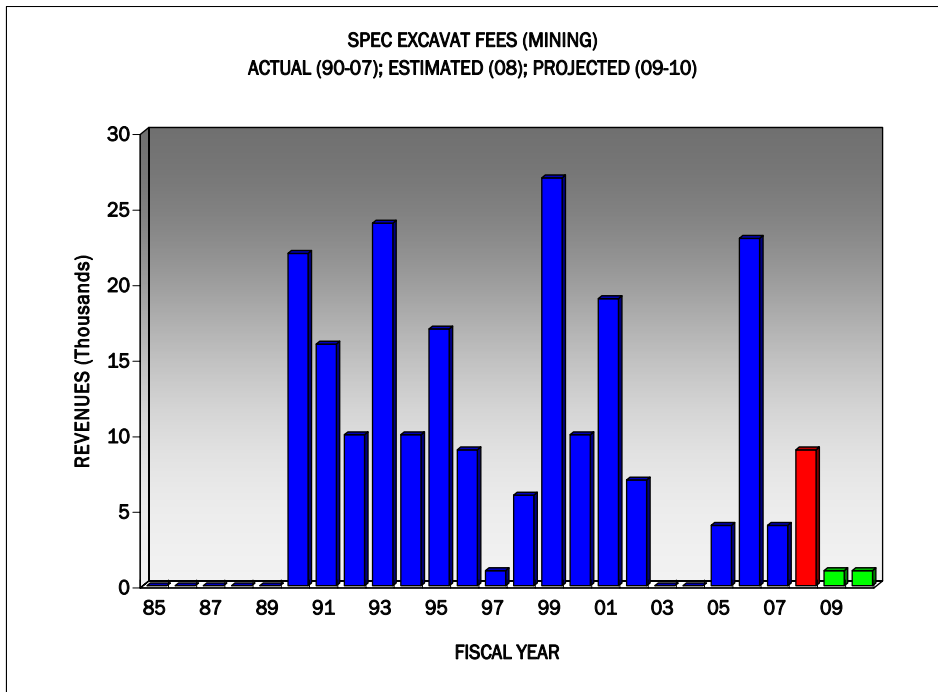
Variance fees were increased for FY90-91 by 9.4% for single family, and 75% for commercial/multi-family/additional requests. Even with these increases, revenue for FY90-91 and FY91-92 was slightly below FY89-90. This reflects the effects of the economic recession. Revenues for FY92-93 maintained the levels of FY91-92. A decline occurred in FY93-94. Fees were increased in 1994. There was an increase in FY94-95 equal to the decline that had just occurred; FY95-96 declined 14%, but FY96-97 grew 5%. FY97-98 declined but FY98-99 was stable. A sizable increase occurred in FY99-00 followed by declines for the next several years.

The history of this revenue reflects the cyclical nature of this revenue and its unpredictability.

SPECIAL EXCEPTION FEES EXCAVATIONS - MINING

REVENUE DESCRIPTION:	A request for a mining use not generally allowed throughout a zoning district.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/25/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/22/93; 3/6/96
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9006
SOURCE: USE:	Applicants for mining special exception requests To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue
FEE SCHEDULE:	Special Exception – Excavation (under 320 acres), \$2,600 plus \$20/ac (mining only).
METHOD OF PAYMENT:	Fee collected a time of application for special exception
FREQUENCY OF COLLECTION:	As requests are received
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	#DIV/0!
86-87	0	#DIV/0!
87-88	0	#DIV/0!
88-89	0	#DIV/0!
89-90	22	#DIV/0!
90-91	16	-27.3
91-92	10	-37.5
92-93	24	140.0
93-94	10	-58.3
94-95	17	70.0
95-96	9	-47.1
96-97	1	-88.9
97-98	6	500.0
98-99	27	350.0
99-00	10	-63.0
00-01	19	90.0
01-02	7	-63.2
02-03	0	-100.0
03-04	0	0.0
04-05	4	N/A
05-06	23	475.0
06-07	4	-82.6
07-08	9	125.0
08-09	1	-88.9
09-10	1	0.0

SPECIAL EXCEPTION FEES EXCAVATIONS - MINING

DISCUSSION

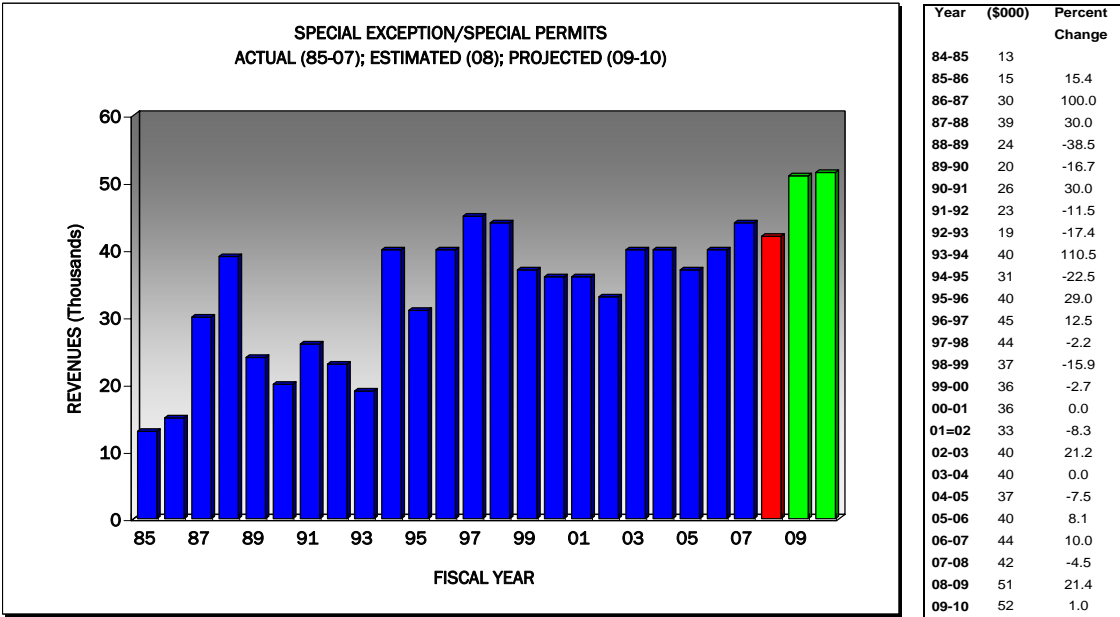
Special exception fees are a rather unpredictable revenue because of the specific kinds of needs that generate these monies. Historically, there was a considerable increase from FY84-85 to FY85-86, followed by a substantial drop in FY86-87. Revenue declines also occurred in FY89-90, FY90-91, and FY91-92. However, FY92-93 revealed substantial gains, reflecting economic improvement, only to be followed by a large decline in FY93-94, and rebound in FY94-95. Most recently, this account was restricted to special exceptions for only excavations, and the revenue declined dramatically. More erratic patterns occurred in FY97-98 and FY98-99.

The history of this revenue source suggests the pattern of erratic activity, and makes predictions very difficult since a single project with large acreage can bring a large fee.

SPECIAL EXCEPTION/SPECIAL PERMITS

REVENUE DESCRIPTION:	Revenues generated from permits for a use or activity that is not permitted by right or special exception.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/25/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/22/93; 3/6/96
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9007
SOURCE: USE:	Applicants for Special Request To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Special Exception/Special Permit - \$1,000 Fee collected at time of application for Special Permit As requests are received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



SPECIAL EXCEPTION/SPECIAL PERMITS

DISCUSSION

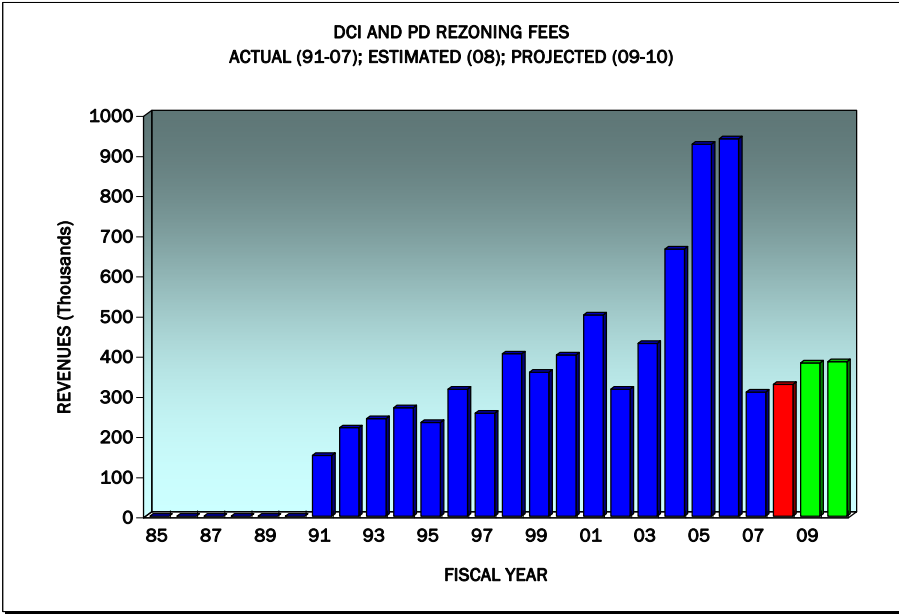
Special Zoning Permit fees were raised 12.5% for FY90-91. Revenues in FY88-89 and FY89-90 fell each year. In FY90-91, monies did increase by 30% before falling 11.5% in FY91-92, and 17.4% in FY92-93. Fees were raised \$25 for Special Permit and Administration (COP only). Fees were based in 1994. Revenues were up substantially in FY93-94 (+110.5%), but declined in FY94-95. As of April, 1996, only Special Exception/Special Permit requests are assigned to this revenue code.

Although this revenue does not generate substantial funds, its movement tends to be erratic and must be watched closely.

DCI AND PD REZONING FEES

REVENUE DESCRIPTION:	Revenue generated from requests for rezoning which meets or exceeds the DCI thresholds, or where the use requires Planned Development approval.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/20/85; 9/7/88; 9/20/90; 9/19/91; 10/1/92; 1/27/93; 3/6/96
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9008
SOURCE: USE:	Applicants for DCI and PD rezonings To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See opposite page for description Fee collected at time of application for DCI and PUD rezoning As requests are received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	151	0.0
91-92	220	45.7
92-93	243	10.5
93-94	270	11.1
94-95	233	-13.7
95-96	316	35.6
96-97	256	-19.0
97-98	404	57.8
98-99	358	-11.4
99-00	401	12.0
00-01	501	24.9
01-02	316	-36.9
02-03	430	36.1
03-04	665	54.7
04-05	926	39.2
05-06	940	1.5
06-07	309	-67.1
07-08	328	6.1
08-09	381	16.2
09-10	385	1.0

DCI AND PD REZONING FEES

DISCUSSION

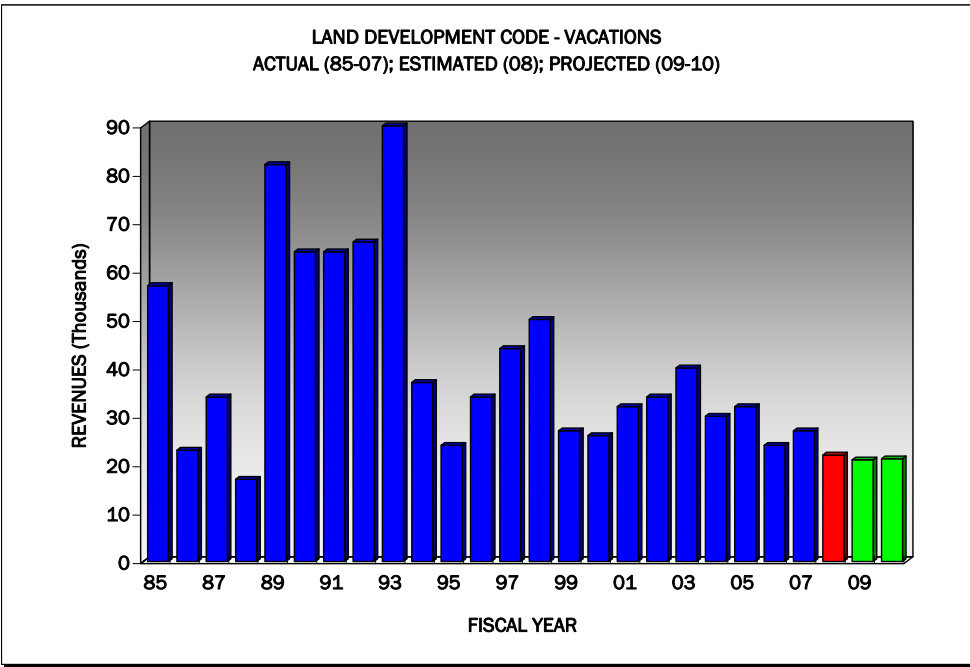
The DCI and PD applications are in the earliest part of the process that will later yield to the actual construction. Therefore, figures in FY90-91 are expected to reflect completed construction in late FY92-93 and FY93-94. Monies were 10% higher in FY92-93 than FY91-92. The upward trend continued in FY93-94, but a 14% decline occurred in FY94-95.

Figures for FY95-96 to FY97-98 indicate both increases and declines, and reflect the cyclical nature of the construction industry. Variations continued in revenue collections through FY01-02. Substantial increases occurred after FY02-03. Since DCI and PD rezoning would precede construction, the person requesting the changes presupposes that economic conditions will be appropriate to support the improvements that would be built or altered. There has been a trend toward more DCI's and less rezonings. Collection history indicates the issue of projecting revenues such as these becomes quite speculative. However, after a substantial decline from \$940,000 in FY05-06 to \$309,000 in FY06-07 the suggested revenue levels are expected to maintain levels in the \$325,000 to \$385,000 range.

LAND DEVELOPMENT CODE VACATIONS

REVENUE DESCRIPTION:	A request for a vacation of the public interest in a plat, right-of-way, or easement.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/20/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/27/93; 3/6/96
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9011
SOURCE: USE:	Applicants for vacation request To fund, in part, the operating costs of the Development Services Division. Funds are also a pledged non-ad valorem revenue.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See schedule of fees on opposite page Fee collected at time of application for exemption As requests are received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	57	
85-86	23	-59.6
86-87	34	47.8
87-88	17	-50.0
88-89	82	382.4
89-90	64	-22.0
90-91	64	0.0
91-92	66	3.1
92-93	90	36.4
93-94	37	-58.9
94-95	24	-35.1
95-96	34	41.7
96-97	44	29.4
97-98	50	13.6
98-99	27	-46.0
99-00	26	-3.7
00-01	32	23.1
01-02	34	6.3
02-03	40	17.6
03-04	30	-25.0
04-05	32	6.7
05-06	24	-25.0
06-07	27	12.5
07-08	22	-18.5
08-09	21	-4.5
09-10	21	1.0

LAND DEVELOPMENT CODE VACATIONS

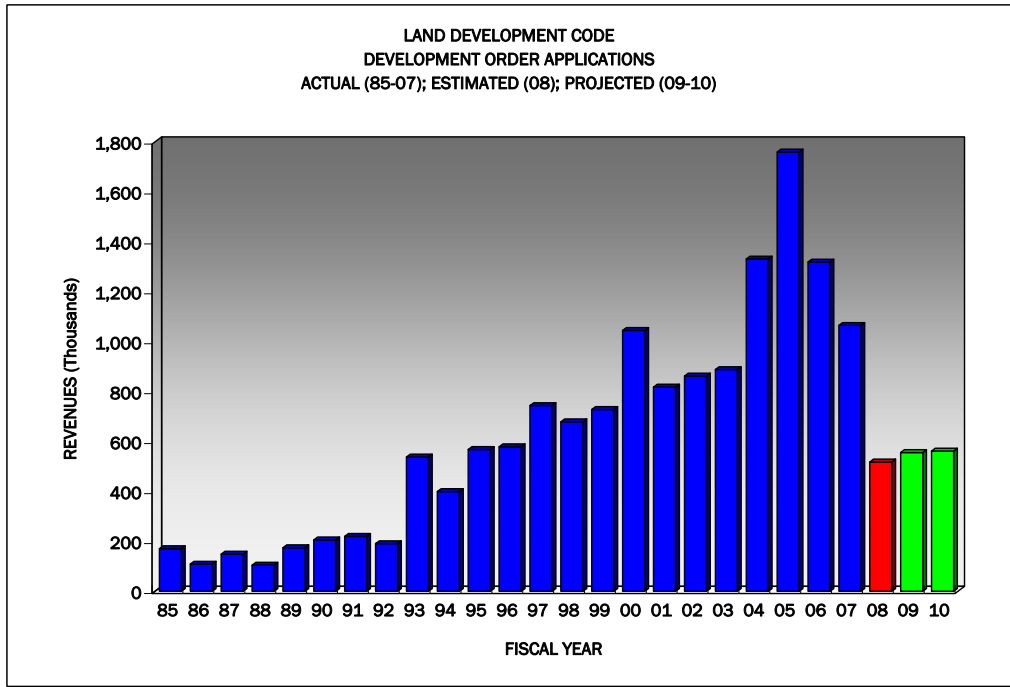
DISCUSSION

Revenue history has indicated that this source tends to be erratic, as the graph indicates from FY84-85 to FY88-89. However, monies began to level off during the period FY89-90 to FY91-92, and FY92-93 indicated a 36.4% increase. Considerable declines in revenue occurred in FY93-94 and FY94-95, partially due to a reorganization of the account strings. FY95-96 to FY98-99 reflect erratic changes. Variations in revenue continued throughout the period through FY07-08. Those kinds of changes are expected to continue.

LAND DEVELOPMENT CODE DEVELOPMENT ORDER APPLICATIONS

REVENUE DESCRIPTION:	A request for initial review to determine compliance with the Land Development Code (LDC).
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/20/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/27/93; 3/6/96
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9012
SOURCE: USE:	Applicants for Development Order request To fund, in part, the operating costs of the Development Services Division. Funds are also a pledged non-ad valorem revenue
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See list on opposite page Fee collected at time of application for Preliminary Development Order As requests are received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	171	
85-86	109	-36.3
86-87	149	36.7
87-88	105	-29.5
88-89	175	66.7
89-90	206	17.7
90-91	220	6.8
91-92	191	-13.2
92-93	538	181.7
93-94	400	-25.7
94-95	568	42.0
95-96	579	1.9
96-97	744	28.5
97-98	679	-8.7
98-99	728	7.2
99-00	1,045	43.5
00-01	818	-21.7
01-02	862	5.4
02-03	888	3.0
03-04	1,331	49.9
04-05	1,759	32.2
05-06	1,319	-25.0
06-07	1,065	-19.3
07-08	518	-51.4
08-09	556	7.3
09-10	562	1.0

LAND DEVELOPMENT CODE

DEVELOPMENT ORDER APPLICATIONS

DISCUSSION

This revenue is derived from persons seeking to determine compliance with the LDC. This would be more of a mainstream revenue source as part of the process of meeting LDC requirements. The Preliminary Development Order base fee increased from \$500 per application/\$20 per acre to \$1,100 per application/\$20 per acre in October, 1990.

The revenue history from FY84-85 to FY89-90 reveals a considerable amount of annual variation. Since FY89-90, the amount of change has been reduced, leading to a somewhat more level pattern of collections until FY92-93 when revenues grew 181.7% due to the impact of several very large development applications. However, on October 14, 1992, a separate Preliminary Development Order and Final Development Order requirement was eliminated and COMBINED into one Development Order. Projects in process prior to that date were assessed separately. The FY92-93 figures represent a combination of older projects in process and revenues received for projects required to have a Development Order. Revenues declined by 26% in FY93-94, but grew 42% in FY94-95. Revenues for FY95-96 were static, but grew in FY96-97 and FY99-00. Revenues declined after FY99-00 but then increased to their highest levels during the FY03-04 to FY06-07 period.

Development Orders – Fee Structure

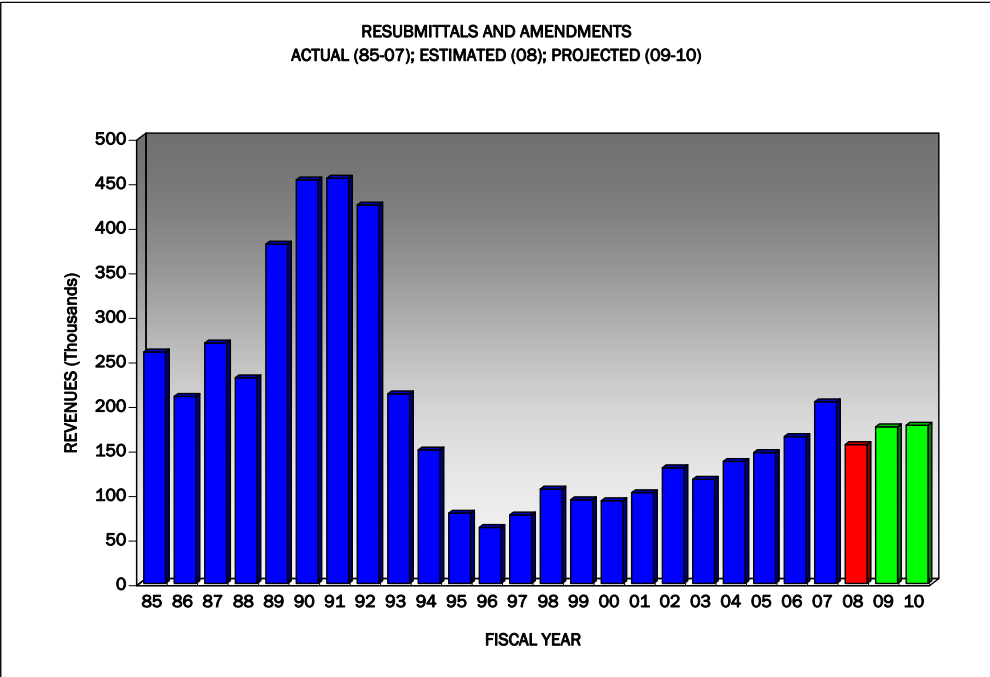
Fee Type	Fee	Unit
Application base fee	\$3,000	+\$60 per acre*
MDO base fee	\$3,000	+\$60 per acre*
Re submittal (1 st re-submittal free)	\$475	Each
Amendment	\$775	Each
Amendment re-submittal	\$350	Each
Application request / deferral (hold action)	\$40	Each
Extension (must be requested prior to action)	\$350	Each
Minor change	\$100	Each
Re-inspection fee (first inspection free)	\$50	Each
Operations Renewals (Mining)	\$2,500	Each

***Minimum acreage fee is one acre, rounded off to nearest 1/10 acre if over 1 acre in site**

RESUBMITTALS AND AMENDMENTS

REVENUE DESCRIPTION:	A re-submission for development order review to determine compliance with the LDC (Land Development Code) after denial of a Development Order. Also, requests to amend an already approved Development Order.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/20/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/27/93; 3/6/96
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9013
SOURCE: USE:	Applicants for Development Order re-submissions or amendments. To fund, in part, the operating costs of the Development Services Division. Funds are also a pledged non-ad valorem revenue
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See schedule of fees on opposite page Fee collected at time of application for Final Development Order As requests are received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	260	
85-86	210	-19.2
86-87	270	28.6
87-88	231	-14.4
88-89	381	64.9
89-90	453	18.9
90-91	455	0.4
91-92	425	-6.6
92-93	213	-49.9
93-94	150	-29.6
94-95	79	-47.3
95-96	63	-20.3
96-97	77	22.2
97-98	106	37.7
98-99	94	-11.3
99-00	93	-1.1
00-01	102	9.7
01-02	130	27.5
02-03	117	-10.0
03-04	137	17.1
04-05	147	7.3
05-06	165	12.2
06-07	204	23.6
07-08	156	-23.5
08-09	176	12.8
09-10	178	1.0

RESUBMITTALS AND AMENDMENTS

DISCUSSION

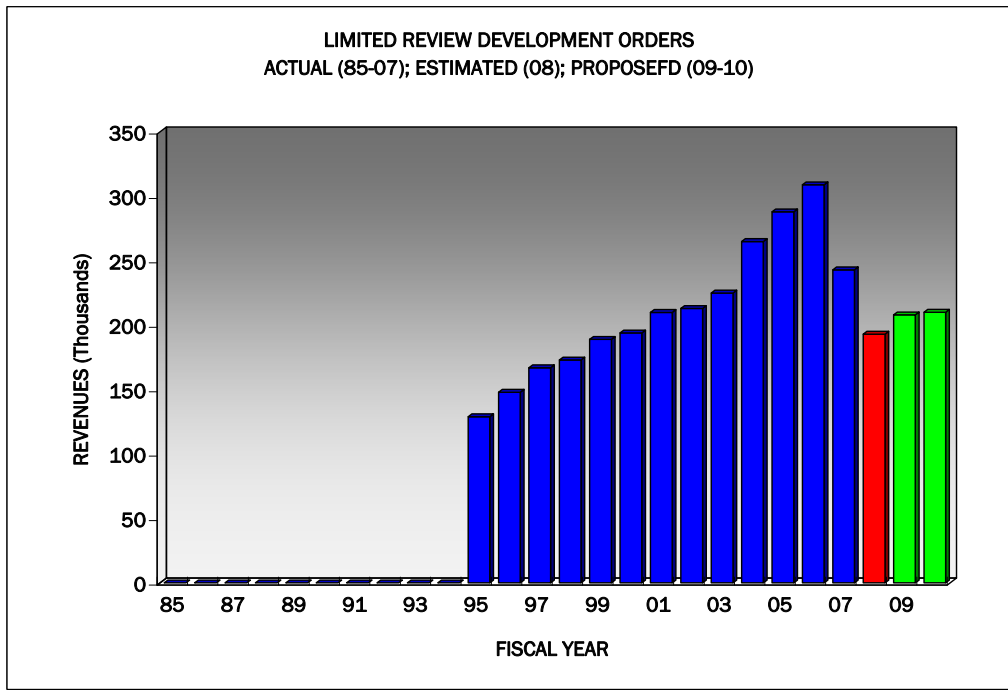
The Final Development Order revenues represent the completion of the process of meeting DSO compliance. The historic pattern of revenues is similar to the Preliminary and Exemption Fees for DSO's through FY88-89. In October, 1990, the basic fees were increased from \$500 per application/\$70 per acre to \$1,100 per application/\$40 per acre. Revenues increased only slightly in FY90-91, but declined in FY91-92. Declines occurred during the next three fiscal years (FY92-93 to FY94-95). In April, 1995, the revenue structure was changed to allow the first re-submittal to be free. That change accounts for the revenue reduction beginning in FY94-95. The full effect of this change is seen beginning in FY95-96. However, the overall level of revenues has increased with ups and downs reflecting increased volume.

Fee Type	Fee	Unit
Amendment re-submittal	\$350	Each

LIMITED REVIEW DEVELOPMENT ORDERS

REVENUE DESCRIPTION:	A request for a development order on specific types of limited impact developments and lot splits.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/1/95 (Effective 3/1/95)
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC51500015500.341900.9016
SOURCE: USE:	Applicants for limited impact developments. To fund, in part, the operating costs of the Development Services Division. Funds are also a pledged non-ad valorem revenue.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See schedule of fees on opposite page Fee collected at time of application As requests are received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	129	100.0
95-96	148	14.7
96-97	167	12.8
97-98	173	3.6
98-99	189	9.2
99-00	194	2.6
00-01	210	8.2
01-02	213	1.4
02-03	225	5.6
03-04	265	17.8
04-05	288	8.7
05-06	309	7.3
06-07	243	-21.4
07-08	193	-20.6
08-09	208	7.8
09-10	210	1.0

LIMITED REVIEW DEVELOPMENT ORDERS

DISCUSSION

Program covers twelve (12) different types of development applications which do not require processing or review, as full development orders. These applications include small project enlargements, recreational facilities, lot splits, mining operation permits, county mitigated water access improvements, utility lines in existing rights-of-way, enclosed storage yards, and other improvements which have insignificant impacts, per LDC Section 10-174. Revenues have shown a general upward trend especially after FY99-00 until after FY05-06 when they began to decline.

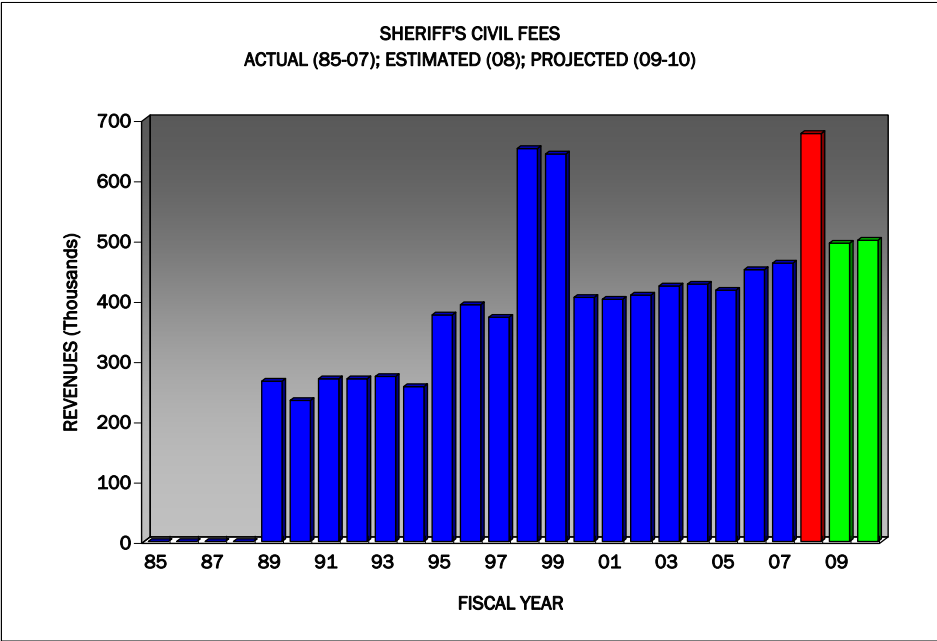
Development Order Limited Review – Fee Structure

Fee Type	Fee	Unit
Agricultural Use Excavation	\$180	Each
Limited Review (or exemption) Amendment	\$50	Each
Re-submittal	\$100	Each
Types 1, 2, 4, & 5	\$350	Each
Types 3, 6, 7, 9, & 10	\$250	Each
Types 11, 12 & 13	\$1,100	Each
Type 15 (Agricultural Use Excavation)	\$180	Each

SHERIFF'S CIVIL FEES

REVENUE DESCRIPTION:	As a function of the Sheriff's Department, fees are paid for personnel to serve civil papers, issue permits for going out of business sales, and pay for execution costs against property.
LEGAL AUTHORIZATION FOR COLLECTION:	Section 30.231 Florida Statutes Approved: 11/16/77; 10/1/94; 10/01/01.
FUND: ACCOUNT NUMBER:	General Fund CG5211500100.341520.9002
SOURCE: USE:	Funds generated from serving of summons, writs and subpoenas, execution support enforcement papers, permits for going out of business sales. Supplements general government operations
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See schedule on opposite page Payment made as service is needed Daily None None None Office of the Sheriff – Civil Division with remittance to Clerk of Courts Finance & Records Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	266	100.0
89-90	234	-12.0
90-91	270	15.4
91-92	270	0.0
92-93	274	1.5
93-94	257	-6.2
94-95	376	46.3
95-96	393	4.5
96-97	372	-5.3
97-98	652	75.3
98-99	643	-1.4
99-00	405	-37.0
00-01	402	-0.7
01-02	409	1.7
02-03	424	3.7
03-04	427	0.7
04-05	417	-2.3
05-06	451	8.2
06-07	462	2.4
07-08	677	46.5
08-09	495	-26.9
09-10	500	1.0

SHERIFF'S CIVIL FEES

DISCUSSION

Most revenues generated from Sheriff's civil fees are derived from the serving of summons, writs, and subpoenas. The basic fee for this service is \$12, which was last adjusted in 1977. Efforts have been made at the State Legislature to raise the fee structure to more accurately cover costs. A large increase in revenues occurred in FY97-98. However, beginning with FY99-00, the revenues through FY06-07 have been between \$405,000. A substantial increase was noted in FY07-08 but future collections are programmed near \$500,000.

The schedule of fees is as follows:

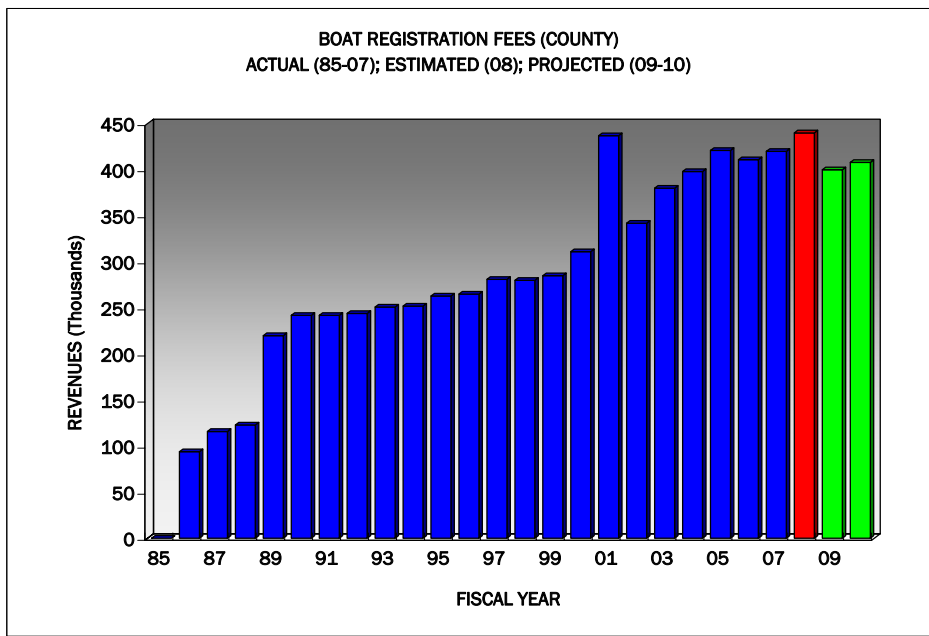
Summons or Writs and Subpoenas and Executions	\$20.00 for each person
Writs except executions requiring a levy or seizure of property	\$50.00 in addition to the \$20.00 as stated in paragraph (a) F.S. 30.231 (b)
Witness Subpoenas:	\$20.00 for each witness to be served.
Executions:	\$20.00 for docketing and indexing each Writ of execution, regardless of the number of persons involved. \$50.00 for each levy \$20.00 for advertisement of Sale Under Process \$20.00 for sale under process \$20.00 for Deed or Bill of Sale

After the levy, the Sheriff is entitled to collect all said fees, notwithstanding payments of all debts to plaintiffs. The Sheriff is allowed actual expenses for the levying, safekeeping and sale of property secured under levy.

BOAT REGISTRATION FEES (COUNTY)

REVENUE DESCRIPTION:	A registration fee imposed annually upon boat owners in Lee County, supplemental to State registration fees.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 327-22, Florida Statutes Ordinance 85-47
FUND: ACCOUNT NUMBER:	General Fund CG5211500100.341511.9000
SOURCE: USE:	Boat Owners Provides recreational channel marking, public launching facilities, and other boat-related activities for removal of vessels and floating structures deemed a hazard to public safety and health; for failure to comply with S. 327.33; and for manatee and marine protection and recovery.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Ranges from \$10.50 TO \$189.00 In Lee County depending upon class (length) Boat Owners register vehicles with Tax Collector, who submits revenues to county. Payment for annual registration fee is due on registrant's birthday, or in the case of a company, in June of each year. Vehicles operated by Sea Explorers or Sea Scouts of the Boy Scouts, or the Association Marine Institutes, Inc. and commercial fishing vessels not powered by motor. Vessels registered in an individual's name expire on midnight of the first registered owner's birth date. Vessels registered in a company name expire on midnight, June 30 th . None Tax Collector

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	94	0.0
86-87	116	23.4
87-88	123	6.0
88-89	220	78.9
89-90	242	10.0
90-91	242	0.0
91-92	244	0.8
92-93	251	2.9
93-94	252	0.4
94-95	263	4.4
95-96	265	0.8
96-97	281	6.0
97-98	280	-0.4
98-99	285	1.8
99-00	311	9.1
00-01	437	40.5
01-02	342	-21.7
02-03	380	11.1
03-04	398	4.7
04-05	421	5.8
05-06	411	-2.4
06-07	420	2.2
07-08	440	4.8
08-09	400	-9.1
09-10	408	2.0

BOAT REGISTRATION FEES (COUNTY)

DISCUSSION

Beginning with FY99 (State) boat registration fees were payable on the birthday of the person to whom the boat is registered.

A detailed series of two tables on the following page outlines the boat registration fee components and how the dollars are allocated.

Based upon information from the Florida Department of Highway Safety & Motor Vehicle Revenue Report for the state fiscal years 2000-2001 through 2007-2008, the following information is provided:

<u>State Fiscal</u> <u>Year</u>	<u>Pleasure</u> <u>Boats</u>	<u>Commercial Boats</u>	<u>Total</u>	<u>Percent</u> <u>Change</u>
2000-2001	39,436	1,104	40,540	
2001-2002	40,767	1,158	41,925	3.4%
2002-2003	43,684	1,206	44,890	7.1%
2003-2004	46,109	1,180	47,289	5.3%
2004-2005	47,370	1,059	48,429	2.4%
2005-2006	47,048	1,015	48,063	-0.8%
2006-2007	46,240	982	47,222	-1.7%
2007-2008	45,206	958	46,164	-2.2%

Detailed Analysis of Boat Registration Fees

		Components of the Total Fee										E+F+G+H=I							
		A	B	C	D	SUB-TOTAL		F	G	H	Total								
		STATE Base Fee		Tax Collector Service Fee	FRIVIS	Law Enforcement Trust Fund	Agrees to Web Site	COUNTY PORTION Additional 50% of base	Tax Collector Branch Fee	Decal on Demand Fee	Registration Fee in Lee County								
		328.72(1)																	
Class A-1	Less than 12'	\$	3.50	\$	2.25	\$	0.50	\$	1.00	\$	7.25	\$	1.75	\$	0.50	\$	1.00	\$	10.50
Class A-2	12' less than 16'	\$	10.50	\$	2.25	\$	0.50	\$	1.00	\$	14.25	\$	5.25	\$	0.50	\$	1.00	\$	21.00
Class 1	16' less than 26'	\$	18.50	\$	2.25	\$	0.50	\$	1.00	\$	22.25	\$	9.25	\$	0.50	\$	1.00	\$	33.00
Class 2	26' less than 40'	\$	50.50	\$	2.25	\$	0.50	\$	1.00	\$	54.25	\$	25.25	\$	0.50	\$	1.00	\$	81.00
Class 3	40' less than 65'	\$	82.50	\$	2.25	\$	0.50	\$	1.00	\$	86.25	\$	41.25	\$	0.50	\$	1.00	\$	129.00
Class 4	65' less than 110'	\$	98.50	\$	2.25	\$	0.50	\$	1.00	\$	102.25	\$	49.25	\$	0.50	\$	1.00	\$	153.00
Class 5	110' or more	\$	122.50	\$	2.25	\$	0.50	\$	1.00	\$	126.25	\$	61.25	\$	0.50	\$	1.00	\$	189.00
Dealer Registration Certificate		\$	16.50																

		Amount Distributed to Lee County										K-N
		J = K+L		K	L	M	N		(K+L)-(M+N) = P		K-N	
		Lee County Registration Fee Prior to Deductions		Proration TO COUNTY fees	TO COUNTY on Additional 50% of Base Fee	Less Mandatory Manatee Trust Fund (from 50%)	Less Mandatory Manatee Trust Fund from 328.72(1) fees	Manatee Trust Fund from 328.72(1) fees	Manatee Trust Fund from 328.72(1) fees	Manatee Trust Fund from 328.72(1) fees	Total Amount Remitted to County	To be used for recreational channel marking and public...
		328.72(1)										
Class A-1	Less than 12'	\$	1.75	\$	0	\$	1.75	\$	(1.00)	\$	0.75	To be used for recreational channel marking and public...
Class A-2	12' less than 16'	\$	8.10	\$	2.85	\$	5.25	\$	(1.00)	\$	6.10	0.75
Class 1	16' less than 26'	\$	18.10	\$	8.85	\$	9.25	\$	(1.00)	\$	7.85	4.25
Class 2	26' less than 40'	\$	58.10	\$	32.85	\$	25.25	\$	(1.00)	\$	24.25	8.25
Class 3	40' less than 65'	\$	98.10	\$	56.85	\$	41.25	\$	(1.00)	\$	55.85	24.25
Class 4	65' less than 110'	\$	118.10	\$	68.85	\$	49.25	\$	(1.00)	\$	67.85	40.25
Class 5	110' or more	\$	148.10	\$	86.85	\$	61.25	\$	(1.00)	\$	85.85	48.25
Dealer Registration Certificate		\$	-	\$		\$		\$	(1.00)	\$	146.10	60.25

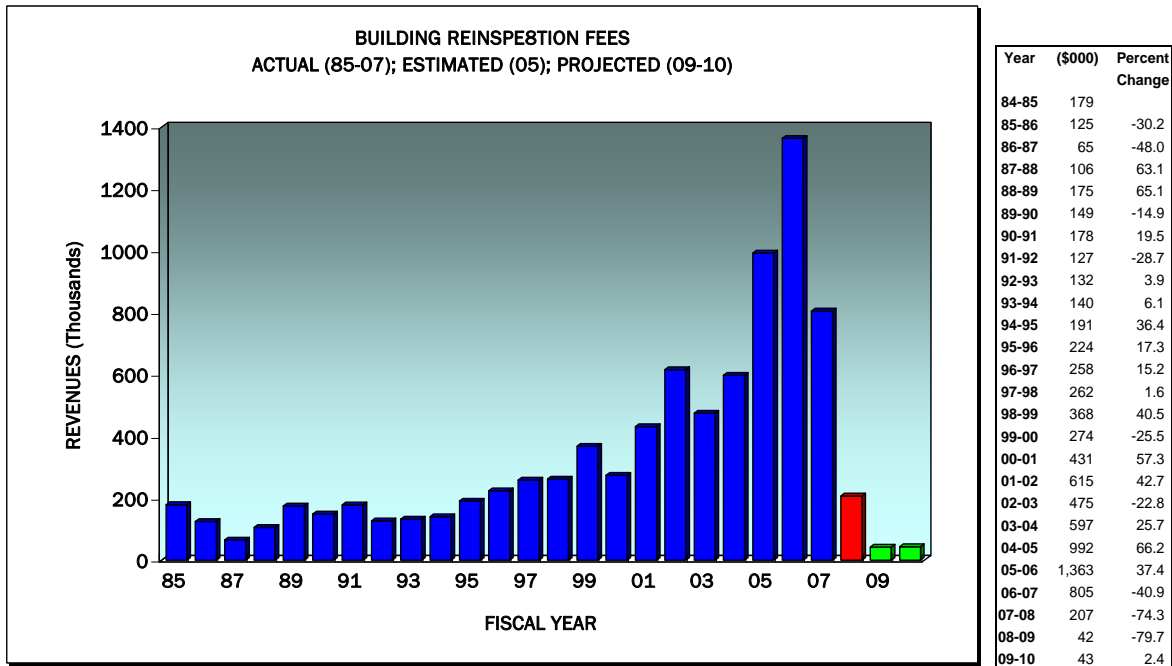
F.S. 328.72 (15) F.S. 328.66 (1)



BUILDING RE-INSPECTION FEES

REVENUE DESCRIPTION:	Fee is charged whenever a re-inspection for construction described in the External Charges Manual is required.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 82-41; Approved 10/6/82 Amended 9/7/88
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9021
SOURCE: USE:	Construction that requires re-inspection. Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	\$25 per re-inspection Payable at time of re-inspection At time re-inspection is requested or needed None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



BUILDING RE-INSPECTION FEES

DISCUSSION

This revenue source is a function of building inspectors' review of work underway. The quality of work undertaken after the original building inspection will determine the level of this revenue source. If the work is unsatisfactory, it must be redone to code and re-inspected. The historical figures reflect considerable variation from year to year, with peaks in FY84-85, FY88-89, and FY90-91. The economic recession is evident in the 28.7% decline in FY91-92 over FY90-91. However, revenues rebounded almost 4% in FY92-93 over FY91-92; FY94-95 increased dramatically over FY93-94 (+36.4%); FY95-96 figures are 17.3%, and FY96-97 another 15.2%. Figures for FY97-98 to FY99-00 showed erratic movement. The considerable increase in FY01-02 was the result of an intensive effort to recover overdue fees. Substantial revenue growth in 2005 reflects the growth in activity. Revenues declined 41% from FY05-06 to FY06-07.

<u>Calendar Year</u>	<u>Number</u>	<u>Percent</u>
2003	8,509	
2004	10,872	27.8%
2005	16,761	54.2%
2006	20,037	19.5%
2007	12,262	-38.8%
2008	4,049	-67.0%

AMBULANCE FEES

REVENUE DESCRIPTION: Fee is imposed upon users of county ambulance service to recapture portion of the cost to provide ambulance service to users.

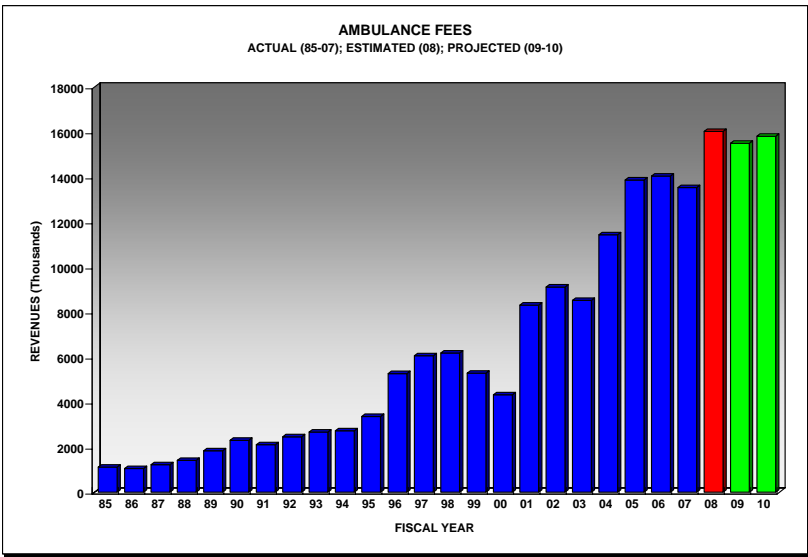
LEGAL AUTHORIZATION FOR COLLECTION: Original Resolution 79-12; Effective November 15, 1989. County Manager can revise fees without Board approval; changes have been approved by Administrator on 8/3/91; 9/19/91; 10/8/91; 9/23/94 (effective 10/10/94); 4/24/95 and 5/2/96. Resolution 02-11-37 (effective 11-19-02) and 05-03-15 (effective 03-15-05).

FUND: General Fund
ACCOUNT NUMBER: KF5260100100.342600.9002

SOURCE: Ambulance users
USE: Funds a portion of Emergency Medical Services (EMS) operating costs as one of its sources through the General Fund. Funds are also a pledged non-ad valorem revenue.

FEE SCHEDULE: See schedule on opposite page
METHOD OF PAYMENT: Private collection agency bills ambulance users and remits collections to the County
FREQUENCY OF COLLECTION: Received monthly
EXEMPTIONS: County employees on the job
EXPIRATION: None
SPECIAL REQUIREMENTS: None
REVENUE COLLECTOR: Ambulance and Medical Billings, Inc. remits funds to Clerk of Circuit Court – Finance Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	1,114	
85-86	1,051	-5.7
86-87	1,223	16.4
87-88	1,415	15.7
88-89	1,845	30.4
89-90	2,309	25.1
90-91	2,111	-8.6
91-92	2,463	16.7
92-93	2,671	8.4
93-94	2,730	2.2
94-95	3,367	23.3
95-96	5,273	56.6
96-97	6,061	14.9
97-98	6,182	2.0
98-99	5,290	-14.4
99-00	4,328	-18.2
00-01	8,313	92.1
01-02	9,116	9.7
02-03	8,525	-6.5
03-04	11,438	34.2
04-05	13,869	21.3
05-06	14,046	1.3
06-07	13,532	-3.7
07-08	16,029	18.5
08-09	15,500	-3.3
09-10	15,815	2.0

AMBULANCE FEES

DISCUSSION

Ambulance fees have shown a steady upward movement in revenue from FY85 to FY89 due to a rise in usage related to population increases, as well as adjustments to user fees to reflect inflation. Fees were raised 5% beginning in FY90. The revenues shown in the graph are net of collection charges.

Effective March 15, 2005 the rates were adjusted upward in conjunction with the Balanced Budget Act – National Ambulance Fee Schedule.

AMBULANCE SERVICE TRANSPORT FEES

Basic Life Support (BLS – Non emergency)	\$ 325.00
Basic Life Support (BLS – Emergency)	\$ 400.00
Advanced Life Support (ALS 1 – Non emergency)	\$ 450.00
Advanced Life Support (ALS 1 – Emergency)	\$ 500.00
Advanced Life Support (ALS 2)	\$ 600.00
Special Care Transport (SCT)	\$ 650.00
Loading Fee for Non Rural Helicopter Transport	\$ 3,200.00
Loading Fee for Rural Helicopter Transport	\$ 4,050.00

MILEAGE FEES

Ambulance Transport Mileage Charge (Non Rural)	\$ 9.00 per mile
Ambulance Transport Mileage Charge (Rural)	\$ 10.00 per mile
Helicopter Transport Mileage Charge (Non Rural)	\$ 35.00 per air mile
Helicopter Transport Mileage Charge (Rural)	\$ 50.00 per air mile

TREAT NON TRANSPORT FEES

Special Medical Fee (Paramedic Treatment/Non Transport)	\$ 90.00
Treat Non Transport (BLS Intervention/Non Transport)	\$ 35.00

Billings are related to call volume. Approximately 70% of calls will lead to an actual transport. Those transports are the basis of the bills submitted. The average transport bill is \$345. THE REVENUES SHOWN IN THE GRAPH AND CHART ARE NET OF ADMINISTRATIVE FEES, MEDICARE ALLOWANCES, MEDICAID ALLOWANCES, BANKRUPTCIES, COUNTY EMPLOYEES INJURED ON DUTY, PRISONER TRANSPORTS AND PERSONS WITH NO IDENTIFICATION.

The fees are currently under review and adjustments may be considered by the Board of County Commissioners in 2008.

The following chart details changes in the total calls, number of transports, net revenues billed, net revenues collected and change in collection rates:

Fiscal Year	Total Calls	Number of Transports	Percent Change	Net Revenues Billed	Net Revenues Collected	Percent Change Collected to Billed
84-85	16,153					
85-86	19,443		20.4%	1,633,322	1,050,531	64.3%
86-87	21,219		9.1%	1,886,420	1,223,091	64.8%
87-88	25,029		18.0%	1,916,211	1,414,646	73.8%
88-89	24,853		-0.7%	3,148,217	1,844,598	58.6%
89-90	28,156		13.3%	3,838,929	2,308,592	60.1%
90-91	28,348		0.7%	4,077,660	2,110,674	51.8%
91-92	29,484		4.0%	4,764,923	2,463,216	51.7%
92-93	34,809		18.1%	4,941,174	2,670,985	54.1%
93-94	35,977		3.4%	5,334,063	2,730,313	51.2%
94-95	38,452		6.9%	7,030,265	3,367,135	47.9%
95-96	42,989		11.8%	7,315,950	5,273,325	72.1%
96-97	45,069		4.8%	8,328,099	6,060,709	72.8%
97-98	46,380		2.9%	8,950,235	6,181,959	69.1%
98-99	50,099		8.0%	8,734,394	5,290,272	60.6%
99-00	51,708	26,575	3.2%	8,477,324	4,328,569	51.1%
00-01	53,000	32,563	2.5%	10,478,277	8,312,603	79.3%
01-02	55,631	34,432	5.0%	11,291,383	9,116,483	80.7%
02-03	57,804	37,400	3.9%	13,150,524	8,524,727	64.8%
03-04	67,448	42,499	16.7%	14,678,796	11,438,058	79.5%
04-05	73,998	45,813	9.7%	22,157,877	13,868,681	62.6%
05-06	74,468	46,406	0.6%	26,777,504	14,046,366	56.1%
06-07	74,201	49,397	-0.4%	27,534,787	13,532,378	49.1%
07-08	74,943	49,891	1.0%	27,810,135	16,028,512	57.6%

In the late 1980's, collection rates became a serious problem, as levels near 75% began to fall, reaching to as low as 52% in FY91-92. In April 1995, Lee County hired a private vendor to undertake collections in lieu of the tax collector. Collection rates did improve in FY95-96 and FY96-97 but began to fall again in FY97-98 and FY98-99. Collections improved through FY03-04 but began a decline after that year.

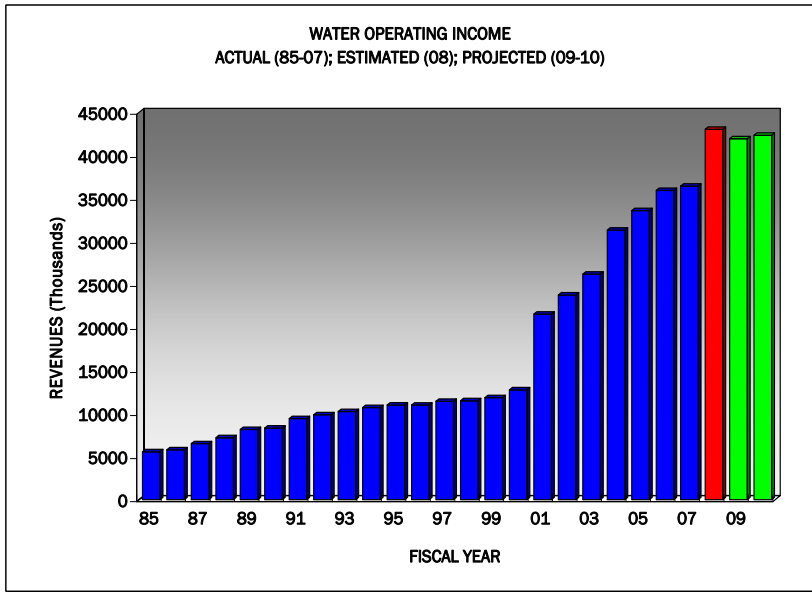
Beginning on January 1, 2001, Medicare reimbursed all ambulance providers for the actual service provided. A "standard fee schedule" was proposed that allowed for **seven different fee reimbursement schedules**. The payments from the fee schedules were phased in over a four-year period. The first year, providers were paid 80% on the current approved rate and 20% on the new rates. Also new to this process was a "geographical practice cost index" (GPCI) that was applied to each bill submitted. The county's GPCI rate is 0.948. The standard mileage reimbursement rate was \$5.00 per mile. EMS bills \$6.05 for every transport mile.



WATER OPERATING INCOME

REVENUE DESCRIPTION:	User fee for water service, based upon meter size and water usage.
LEGAL AUTHORIZATION:	Ordinance 87-3, Resolution 88-6-85 (approved 6/28/88); 89-6-85 (approved 6/7/89); 90--08-22 (approved 8/15/90); 91-10-09 (approved 10/2/91); Resolution 93-01-14 (approved 1/6/93); 94-03-114 (approved 3/30/94; Resolution 97-02-32 (approved 2/19/97); 98-10-14 (approved 10/13/98); Resolution 99-03-12 (approved 3/9/99).; Resolution 02-07-44 (Approved 7/9/02), Resolution 07-08-70 (Approved 8/14/07).
FUND: ACCOUNT NUMBER:	Water System Revenue OD5360048700.343300.9001
SOURCE: USE:	Water users within the Lee County Utilities water system To cover cost of operations, maintenance, and deposits to the Sinking Funds, and Renewal/Replacement Funds.
FEE SCHEDULE:	See schedule on opposite page.
METHOD OF PAYMENT:	Payment is made directly to Lee County Utilities from users of the water system.
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Monies pledged toward Water and Sewer Revenue Bonds.
REVENUE COLLECTOR:	Department of Lee County Utilities

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	5,571	
85-86	5,797	4.1
86-87	6,522	12.5
87-88	7,208	10.5
88-89	8,164	13.3
89-90	8,328	2.0
90-91	9,430	13.2
91-92	9,880	4.8
92-93	10,249	3.7
93-94	10,711	4.5
94-95	11,011	2.8
95-96	11,003	-0.1
96-97	11,444	4.0
97-98	11,509	0.6
98-99	11,860	3.0
99-00	12,769	7.7
00-01	21,572	68.9
01-02	23,799	10.3
02-03	26,218	10.2
03-04	31,330	19.5
04-05	33,609	7.3
05-06	35,942	6.9
06-07	36,447	1.4
07-08	43,048	18.1
08-09	41,950	-2.6
09-10	42,370	1.0

WATER OPERATING INCOME

DISCUSSION

Resolution 07-08-70 approved by the Commission on August 14, 2007 set forth the water rate structure. The schedule of rates is as follows:

Customer Classification	Monthly Service Charge	User Charge	
		Per Thousand Gallons (or portion thereof) per Each Residential Unit (ERU)	
Residential:			
Single Unit	\$7.78	1-6,000	\$2.84
Multi-Unit	\$6.21	6,001-12,000	\$3.49
	per unit	12,001-18,000	\$4.14
Recreational Vehicle Unit/Lot	\$3.14	18,001 and over	\$5.43
	per unit		
Mobile Home Unit/Lot	\$6.21		
	per unit		

Each residential service account is charged a monthly administrative fee of \$2.82. The total monthly rate for residential usage is the sum of the: 1) service charge; 2) administrative fee; and, 3) user charges in accordance with this schedule. An additional wellfield development surcharge of \$0.50 per ERU will be assessed those residential customers whose monthly water consumption exceeds their initial water conservation block during the monthly billing period.

Commercial:

Customer Classification	Monthly Service Charge	ERU Ratio	User Charge	
			Per 1,000 Gallons (or portion thereof)	
5/8 inch	\$10.60	1.00		
¾ inch	\$14.50	1.50		
1 inch	\$22.28	2.50	FOR EACH ERU	
1 ½ inch	\$41.73	5.00		
2 inch	\$65.07	8.00	1-6,000	\$2.84
3 inch	\$127.32	16.00	6,001-12,000	\$3.49
4 inch	\$197.35	25.00	12,001-18,000	\$4.14
6 inch	\$391.87	50.00	18,001 and over	\$5.43
8 inch	\$625.30	80.00		
10 inch	\$1,131.07	145.00		
			<i>Non-Irrigation Class</i>	
			Per 1,000	\$2.84
			<i>Irrigation Class</i>	
			1-6,000	\$3.49
			6,001-12,000	\$4.14
			12,001 and over	\$5.43

An additional wellfield development surcharge of \$0.50 per ERU will be assessed those commercial and non-residential customers whose monthly water consumption exceeds their initial water conservation block during the monthly billing period. The total monthly rate is the sum of service and user charges.

WATER RESTRICTION SURCHARGE ADJUSTMENT

In the event that the South Florida Water Management District or other authority having jurisdiction declares a water shortage requiring mandatory curtailment to the extent of a 15% reduction in water usage, the water user charges listed above shall be increased 18%.

In the event that a reduction of water use *other than* 15% is required, the County Commission may establish, by ordinance, a surcharge based upon the recommendation of the Utilities Department Director as to revenues required to comply with existing bond debt service covenants, or to meet other requirements of the water system.

WATER TAPPING FEES

REVENUE DESCRIPTION: A fee assessed for persons requesting lateral connections for water service into existing water lines.

LEGAL AUTHORIZATION FOR COLLECTION: Resolution 96-07-45 (approved 7/17/96); Resolution 97-02-33 (approved 2/19/97); Resolution 98-10-15 (Approved 10/13/98); Resolution 99-04-19 (Approved 4/13/00); Resolution 02-07-44 (Approved 7/9/02), Resolution 07-08-70 (Approved 8/14/07).

FUND: Water System Revenue
ACCOUNT NUMBER: OD5360048700.343300.9002

SOURCE: Customers requesting tapping service from the Department of Lee County Utilities.

FEE SCHEDULE: See schedule of charges on opposite page

METHOD OF PAYMENT: Payment is made prior to issuance of installation work order. Payment may be check, cash or credit card.

FREQUENCY OF COLLECTION:

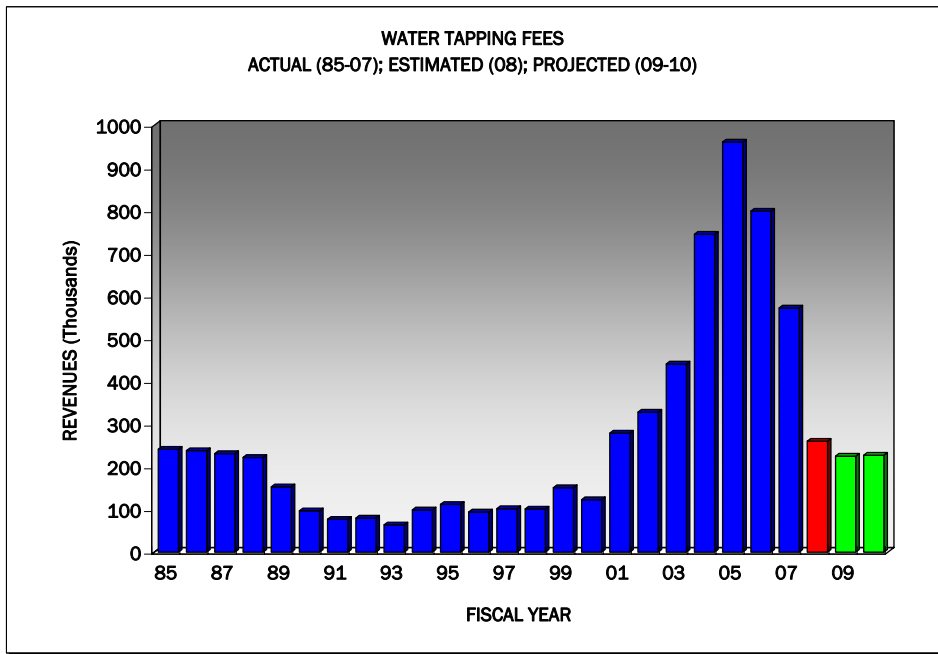
EXEMPTIONS: None

EXPIRATION: None

SPECIAL REQUIREMENTS: None

REVENUE COLLECTOR: Department of Lee County Utilities

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	241	
85-86	238	-1.2
86-87	231	-2.9
87-88	222	-3.9
88-89	153	-31.1
89-90	97	-36.6
90-91	77	-20.6
91-92	80	3.9
92-93	64	-20.0
93-94	99	54.7
94-95	112	13.1
95-96	94	-16.1
96-97	102	8.5
97-98	101	-1.0
98-99	151	49.5
99-00	123	-18.5
00-01	279	126.8
01-02	328	17.6
02-03	441	34.5
03-04	745	68.9
04-05	961	29.0
05-06	799	-16.9
06-07	572	-28.4
07-08	260	-54.5
08-09	225	-13.5
09-10	227	1.0

WATER TAPPING FEES

DISCUSSION

The schedule of water tapping fees is as follows:

<i>METER SIZE</i>	<i>TAP-IN CHARGE</i>	<i>DROP-IN CHARGE</i>
5/8 inch	\$660	\$250
¾ inch	\$690	\$275
1 inch	\$745	\$330
1 ½ inch	\$920	\$540
2 inch	\$1,005	\$625
3 inch and above	Actual Cost	Actual Cost
Wastewater Main Tap Charge	Actual Cost	

Charges for larger meters shall be based on estimates of actual time and expense. Amounts collected in excess of actual costs shall be credited to the customer's account. Amounts due, caused by underestimation, shall be billed and payable to Lee County utilities within twenty (20) days.

Tap-In Charge = Connection into the main water line
Drop-In Charge = Installation of only the meter

In addition to new installations, these rates may also apply to water service upgrades or facility relocations.

WATER CONNECTION FEES

REVENUE DESCRIPTION: Contribution for new users for their portion of capital expenses associated with the system.

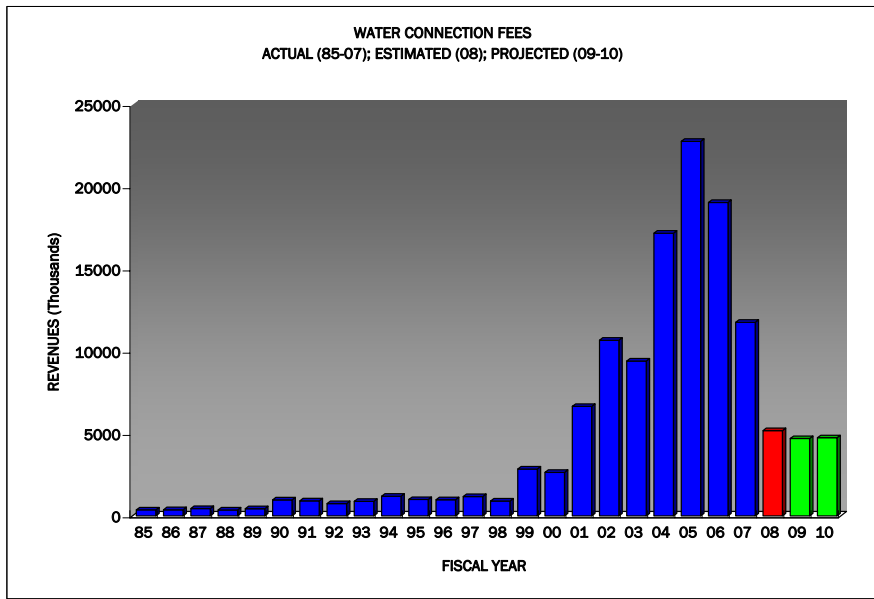
LEGAL AUTHORIZATION FOR COLLECTION: 89-9-6 (approved 6/7/89); 91-4-42 (approved 4/1/91); Resolution 94-03-115 (approved 3-30-94); 96-07-45; 97-02-33 (approved 2-19-97); Resolution 98-10-15 (approved 10/13/98); Resolution 99-04-19 (approved 4/13/99); Resolution 02-07-44 (Approved 7/9/02). Resolution 03-10-18 (Approved 10-14-03), Resolution 07-08-70 (Approved 8/14/07).

FUND: Water System Revenue
ACCOUNT NUMBER: GC5900048712.389400.9003, 9005 & 9006

SOURCE: New Users to the Lee County Utilities System
USE: Monies restricted to use for system expansion and improvements caused by growth.

FEE SCHEDULE: See schedule on opposite page
METHOD OF PAYMENT: Payment is received prior to issuance of building permit for new structures requiring water service.
FREQUENCY OF COLLECTION: No particular pattern – dictated by construction activity and population growth.
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIREMENTS: Only to be used for system expansion and improvements caused by growth.
REVENUE COLLECTOR: Lee County Utilities

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	362	
85-86	374	3.3
86-87	449	20.1
87-88	354	-21.2
88-89	436	23.2
89-90	973	123.2
90-91	917	-5.8
91-92	751	-18.1
92-93	882	17.4
93-94	1,193	35.3
94-95	995	-16.6
95-96	978	-1.7
96-97	1,172	19.8
97-98	905	-22.8
98-99	2,848	214.7
99-00	2,642	-7.2
00-01	6,658	152.0
01-02	10,677	60.4
02-03	9,414	-11.8
03-04	17,183	82.5
04-05	22,827	40.1
05-06	19,048	-16.6
06-07	11,764	-38.2
07-08	5,181	-56.0
08-09	4,700	-9.3
09-10	4,747	1.0

WATER CONNECTION FEES

DISCUSSION

The following schedule lists the current water connection fees: (resolution 07-08-70 – approved August 14, 2007).

Residential Charges:

<u>Classification</u>	<u>No. ERU'S</u>	<u>Charges</u>
Single Family Residence	1.00	\$2,440
Multi-Family, Mobile Home/RV	0.80	\$1,952
Recreational Vehicle (per DU/Lot)	0.40	\$976

Commercial Service and All Non-Residential Services:

Charge Per Gallon - \$9.76

Residential connection (capacity) fees are based upon a table for Equivalent Residential Units (ERU'S). The actual connection fee is calculated by multiplying the number of ERU's designated times the class of the ERU. The connection fee is based upon the actual type of use or user category of each unit on site, regardless of any other designated uses.

The Commercial and Non-Residential Connection (Capacity Fee) shall be used on the flow rates as outlined in Florida Administrative Code Chapter 64E-6.008. The resulting gallons per day flow contribution as outlined in FAC Chapter 64E-6.008 will then be multiplied by the respective rate per gallon.

FY07-08 estimated revenues are 56% below the previous year and continue a downward trend that began in FY06-07.

SOLID WASTE COMMERCIAL CHARGES

REVENUE DESCRIPTION: Revenue is generated based upon a per-ton charge at the disposal facilities that is composed of a disposal fee and a surcharge amount for regular garbage. Horticultural waste and construction and demolition materials are charged only a disposal fee.

LEGAL AUTHORIZATION : Ordinance 05-13 (Approved 8/23/05) and Resolution 07-06-42 to establish rates for FY07-08 that appeared on the 2007 tax bill.

FUND: Solid Waste Enterprise Operations; Solid Waste Management
ACCOUNT NUMBER: OB5340X4010X.343410.9001

SOURCE: Users of the disposal facilities, other than residents in the mandatory garbage collection program.

USE: Revenues are used to pay for disposal costs for garbage other than that which is collected from residents in the mandatory garbage program, and to fund programs from county surcharges such as Solid Waste Operation, Recycling, Right-of-Way Clean Up, Solid Waste Management Fund. Horticulture, construction and demolition revenues are charged for disposal only, and do not include surcharges.

FEE SCHEDULE: See schedule on opposite page.

METHOD OF PAYMENT: County bills franchise haulers for disposal of commercial garbage. It also bills other county departments and private customers for garbage taken to the facilities. Waste-to-Energy and Lee/Hendry Regional Landfill customers' bills are remitted directly to the county.

FREQUENCY OF COLLECTION: Monthly basis

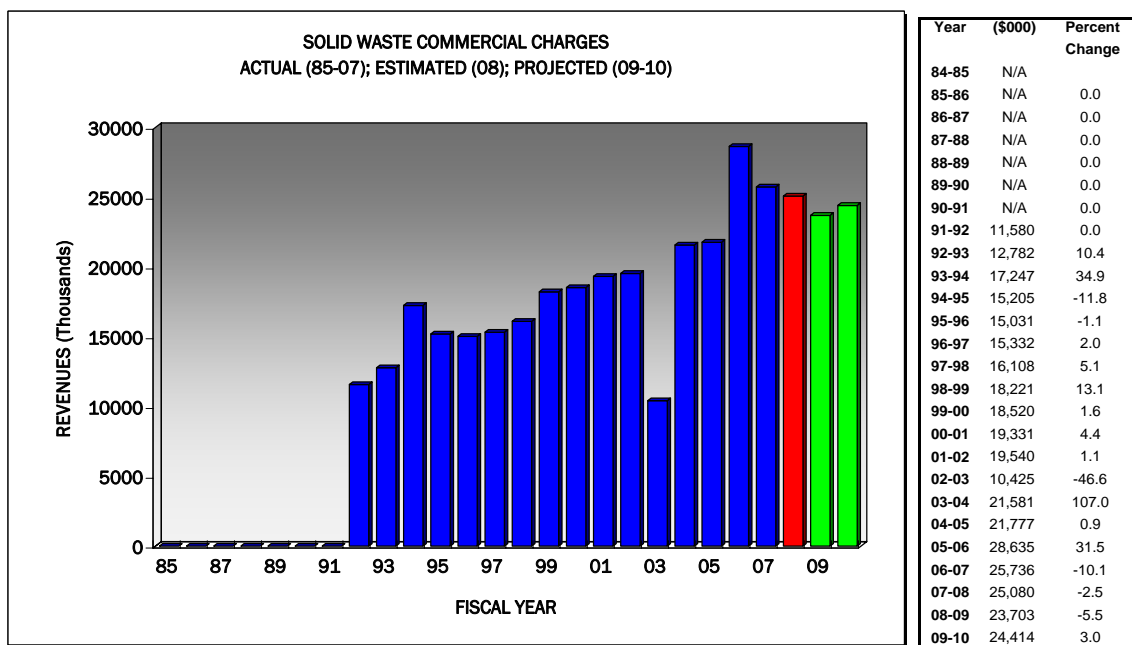
EXEMPTIONS: None

EXPIRATION: None

SPECIAL REQUIREMENTS: None

REVENUE COLLECTOR: The county bills the haulers for regular commercial garbage, construction and demolition materials, and horticultural waste. It also bills other county departments and private customers for their garbage and horticultural waste. The funds are received and deposited by the county.

FISCAL HISTORY AND REVENUE PROJECTIONS



SOLID WASTE COMMERCIAL CHARGES

DISCUSSION

The Solid Waste user charges are levied on a per-ton basis. They are composed of a disposal fee and surcharge amount. A complete detailing of the user charge components is listed below:

Disposal Tip Fee (per ton) without surcharges (effective October 1, 2007):		\$53.25
*Surcharges:		
Solid Waste Operation	\$3.01	
Right-of-Way Clean Up	1.01	
Solid Waste Management Fund	<u>2.50</u>	
Total Surcharges		\$6.52
Disposal Rate Fee		\$59.77
Construction and Demolition Disposal Fee (May Vary)		\$70.00
Horticultural Disposal Fee – (Commercial)		\$28.50
Tire Disposal Fee (May Vary)		\$115.00

*These surcharges are part of the annual Mandatory Garbage Collection Program assessment as described in the revenue "Solid Waste Residential Assessments."

Projections for FY09-10 are increased approximately 3.0% based upon growth models.

SOLID WASTE RESIDENTIAL ASSESSMENT

REVENUE DESCRIPTION: In 1986, the Board of County Commissioners created a municipal service benefit units (MSBU) and special district units to include all of the unincorporated area of Lee County. This ordinance provided a mandatory residential garbage collection program and funding system for services. Interlocal agreements with the Town of Fort Myers Beach and the City of Bonita Springs provide for the same collection fees as unincorporated Lee County. The residential garbage assessment consists of franchise hauler collection fees Municipal Solid Waste (MSW) and horticultural disposal, surcharges and billing costs per household.

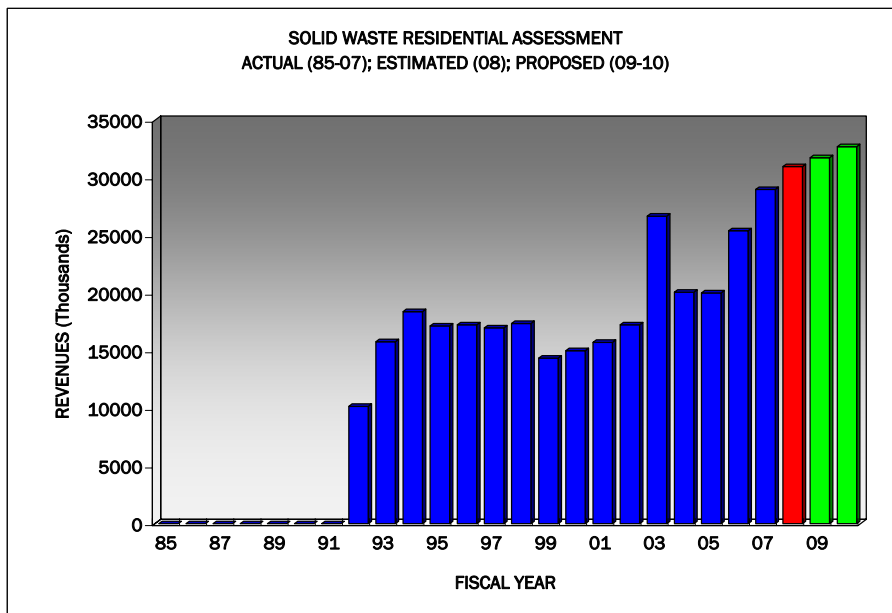
LEGAL AUTHORIZATION Ordinance 86-14 as amended by 05-13 (approved 8-23-05) and Resolution 07-06-42 (approved 6-26-07) to establish rates for FY07-08 that appeared on the 2007 tax bill.

FUND: Solid Waste Enterprise Operations; Solid Waste Management, Recycling, Right-of-Way
ACCOUNT NUMBER: OB5340X4010X.343410.9001

SOURCE: Residential customers of the mandatory garbage program.
USE: Revenues are used to pay for hauler collection costs, disposal costs for garbage and horticultural waste and to fund programs from county surcharges such as Solid Waste Operation, Recycling, Right-of-Way Clean Up and the Solid Waste Management Fund.

FEE SCHEDULE: See schedule on following page. Rates vary depending upon franchise area.
METHOD OF PAYMENT: Payments are made by the property owners to the Tax Collector. Payments are transferred from the Tax Collector to the Finance Department two (2) times per month during the months of November and December of the tax year being collected and one (1) time per month until the following November.
FREQUENCY OF COLLECTION: Customer has previously paid quarterly or annually with a 4% discount as part of the Mandatory Garbage Collection program. Starting in FY98-99, payment is made annually with the property tax payment.
EXEMPTIONS: Extreme rural properties.
EXPIRATION: None
SPECIAL REQUIREMENTS: None
REVENUE COLLECTOR: Tax Collector

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	N/A	
85-86	N/A	0.0
86-87	N/A	0.0
87-88	N/A	0.0
88-89	N/A	0.0
89-90	N/A	0.0
90-91	N/A	0.0
91-92	10,186	0.0
92-93	15,795	55.1
93-94	18,399	16.5
94-95	17,164	-6.7
95-96	17,261	0.6
96-97	16,996	-1.5
97-98	17,378	2.2
98-99	14,372	-17.3
99-00	15,014	4.5
00-01	15,736	4.8
01-02	17,262	9.7
02-03	26,695	54.6
03-04	20,091	-24.7
04-05	20,031	-0.3
05-06	25,421	26.9
06-07	29,003	14.1
07-08	30,992	6.9
08-09	31,761	2.5
09-10	32,714	3.0

SOLID WASTE RESIDENTIAL ASSESSMENT

DISCUSSION

The residential garbage, horticultural, and recyclables are collected curbside weekly by each franchise area hauler. The residential mandatory garbage assessment charges are levied on a per-household basis as follows:

A per-unit rate of 1.1 tons per household times: \$53.25 per ton for MSW disposal

A per-unit rate of 1.1 tons per household times: \$3.01 per ton for Solid Waste Operating Surcharge
\$1.01 per ton for Right-of-Way Cleanup Surcharge
\$2.50 per ton for Solid Waste Management Surcharge

A per-unit rate of .25 tons per household times: \$17.00 per ton for Horticultural disposal

Hauler collection costs per household based upon franchise area:

Area #1	\$120.48 per year in Bonita Springs, Fort Myers Beach Area
Area #2	\$129.24 per year in South Fort Myers
Area #3	\$129.72 per year in East and Lehigh Acres
Area #4	\$136.92 per year in North Fort Myers
Area #5	\$150.24 per year in Pine Island
Area #6	\$125.76 per year in Boca Grande

The Solid Waste disposal facilities assessment is charged to each household along with a \$2.40 per record billing fee (Tax Collector \$1.40; Property Appraiser \$1.00). This is discussed separately in the **FY08-09 Revenue Manual**.

NOTE: The revenue figures in the chart and table prior to 1999 reflect the inclusion of the Solid Waste Disposal Facilities Assessment. Beginning in 1999, those figures are not included but may be found in the separately described revenue – Solid Waste Disposal Facilities Assessment.

SOLID WASTE DISPOSAL FACILITIES ASSESSMENT

REVENUE DESCRIPTION: This revenue helps to support the operations and maintenance of solid waste disposal facilities. The assessment is placed on residential, commercial, and multi-family improved properties in Unincorporated Lee County, the Town of Fort Myers Beach and the cities of Bonita Springs, Fort Myers and Sanibel. The assessment was approved in 1995. The City of Cape Coral pays through a Solid Waste Facilities Assessment MSTU Ad Valorem Tax.

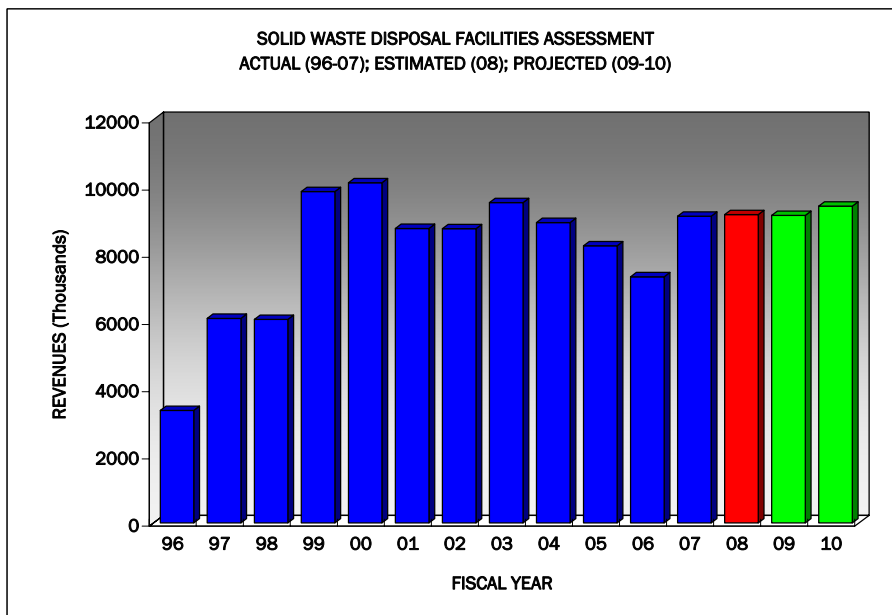
LEGAL AUTHORIZATION FOR COLLECTION: Ordinance 95-10 (Approved 6/21/95); 95-20 (Approved 10/11/95)

FUND: Solid Waste Enterprise Operations
ACCOUNT NUMBER: OB5340X4010X.343410.9001

SOURCE: All potential users of disposal facilities, including generators in both Unincorporated County and Cities.
USE: For the operations and maintenance of the Solid Waste Disposal facilities, including the Waste-to-Energy facility, the Lee/Hendry Regional Landfill, and other disposal transfer facilities.

FEE SCHEDULE: The current assessment is \$18.00 per-ton. Details are noted on the opposite page.
METHOD OF PAYMENT: Payments are made from residential, multi-family, and commercial customers as noted in each of the descriptions for those revenues.
FREQUENCY OF COLLECTION: Annually with property tax bills.
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIREMENTS: None
REVENUE COLLECTOR: Residential, Multi-family, and Commercial customers pay through the Tax Collector.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	N/A	
85-86	N/A	0.0
86-87	N/A	0.0
87-88	N/A	0.0
88-89	N/A	0.0
89-90	N/A	0.0
90-91	N/A	0.0
91-92	N/A	0.0
92-93	N/A	0.0
93-94	N/A	0.0
94-95	N/A	0.0
95-96	3,346	0.0
96-97	6,087	81.9
97-98	6,058	-0.5
98-99	9,860	62.8
99-00	10,120	2.6
00-01	8,761	-13.4
01-02	8,755	-0.1
02-03	9,530	8.9
03-04	8,937	-6.2
04-05	8,247	-7.7
05-06	7,323	-11.2
06-07	9,126	24.6
07-08	9,174	0.5
08-09	9,150	-0.3
09-10	9,425	3.0

SOLID WASTE DISPOSAL FACILITIES ASSESSMENT

DISCUSSION

The solid waste facility assessment is separately identified in the FY07-08 Revenue Manual. The assessment is a facilities fee paid by each type of user, but uniquely calculated. The assessment is placed on a \$18.00 per-ton basis as follows:

RESIDENTIAL CUSTOMERS – A per-unit rate of 1.1 tons per household times \$18.00 or \$19.80 (2008 rate) is included as part of the residential assessment in the Mandatory Garbage program plus Tax Collector billing fees billed by the Tax Collector.

MULTI-FAMILY CUSTOMERS – A per-unit rate of .80 tons per household times \$18.00 or \$14.40 (2008 rate), plus Tax Collector billing fees is billed by the Tax Collector.

COMMERCIAL CUSTOMERS – An amount is calculated based on a formula that takes into account the average pounds of solid waste generated per square foot for that type of business. The pounds-per-square-foot figure used is derived through waste analysis studies. The Tax Collector billing fee is added to the assessment amount.

An MSTU has been established for the City of Cape Coral's portion of the solid waste disposal assessment. This is billed on the property owner's tax statement, collected by the Tax Collector, and remitted to the solid waste system.

An annual growth rate of 3% is assumed for the FY08-09 to FY09-10 projection period.

HISTORY OF SOLID WASTE DISPOSAL FACILITIES ASSESSMENT USED TO PAY FOR SOLID WASTE OPERATIONS

In recent years, changes have occurred in the sources of revenues used to operate solid waste systems. As late as 1994, solid waste was required to be hauled to Lee County facilities with processing through the Waste-to-Energy Facility. The debt service on that facility is related to revenues generated from the delivery of sufficient refuse. On May 16, 1994, the Supreme Court ruled in the case C&A Carbone, Inc., vs. Town of Clarkstown, NY, that the market place could dictate the tipping fees. This created a situation in which Lee County haulers would no longer be required to utilize Lee County facilities. It was necessary to make the fees at the Lee County facilities competitive with other landfills in the region.

In order to keep the user charges at reasonable levels; the County created the Solid Waste Disposal Facilities Assessment. This assessment supports the fixed costs of operations and maintenance of the Solid Waste Disposal Facilities. This was levied in unincorporated Lee County. In FY97, the Cities of Fort Myers and Sanibel were included. More recently, the town of Fort Myers Beach and the City of Bonita Springs were added. The City of Cape Coral pays a similar fee, but the financing mechanism is through a Solid Waste MSTU ad valorem tax.

The individual revenue components for the collection and disposal of Solid Waste fees include:

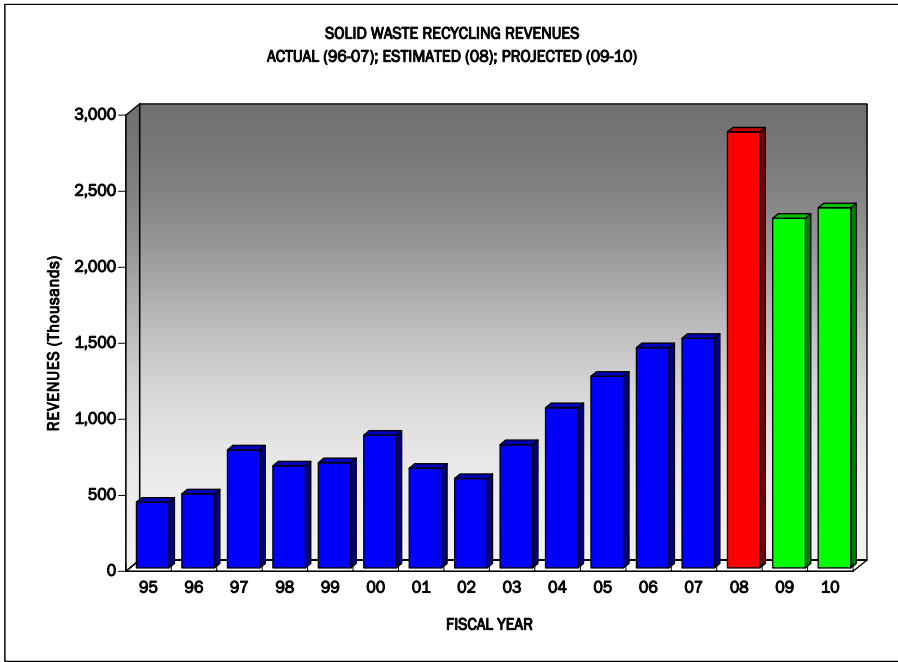
1. Solid Waste Commercial Charges
2. Solid Waste Residential Assessment
3. Solid Waste Disposal Facilities Assessment
4. Solid Waste Electrical Revenues
5. Solid Waste Recycling Revenues

Each is discussed separately in the **FY08-09 Revenue Manual**.

SOLID WASTE RECYCLING REVENUES

REVENUE DESCRIPTION:	Revenues are derived through the sale of recycled material entering the Lee County Material Recovery Facility (MRF).
LEGAL AUTHORIZATION FOR COLLECTION:	Contract with FCR, Inc. to operate Material Recycling Facility (MRF).
FUND: ACCOUNT NUMBER:	Solid Waste Enterprise Recycling OB5340640104.343400.9003
SOURCE: USE:	Material Recycling Facility; Contractor (currently FCR Inc.) For use in the recycling program. Used for costs of promotions, staff, recycling facilities, and operating expenses.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	As Per contract. Based on ACR (Average Commodity Revenue) of materials sold. Payments are made from contractor on monthly basis and deposited directly into the recycling subfund. Monthly None Current contract term is through April 30, 2011. Recycled MTL revenue from Sanibel, Cape Coral and Ft. Myers materials is transferred to these cities quarterly. Solid Waste Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	N/A	
85-86	N/A	0.0
86-87	N/A	0.0
87-88	N/A	0.0
88-89	N/A	0.0
89-90	N/A	0.0
90-91	N/A	0.0
91-92	N/A	0.0
92-93	N/A	0.0
93-94	N/A	0.0
94-95	433	0.0
95-96	487	0.0
96-97	776	59.3
97-98	672	-13.4
98-99	692	3.0
99-00	873	26.2
00-01	656	-24.9
01-02	588	-10.4
02-03	811	37.9
03-04	1,054	30.0
04-05	1,261	19.6
05-06	1,449	14.9
06-07	1,510	4.2
07-08	2,867	89.9
08-09	2,300	-19.8
09-10	2,369	3.0

SOLID WASTE RECYCLING REVENUES

DISCUSSION

Solid Waste Recycling Revenues are derived through the sale of recycled material entering the Lee County Material Recovery Facility (MRF). Lee County has contracted with FCR, Inc. to operate and maintain the facility. FCR, Inc. also sells the recycled materials and revenues are returned to the County as specified in the contract. The calculation is based upon the 3 month rolling average of the ACR (Average Commodity Revenue). Revenues vary due to market conditions and the amount of material recycled.

Effective in FY02-03, the method of returning recycling revenue to the cities of Cape Coral, Sanibel and Fort Myers became a refund from recycling revenues.

SOLID WASTE ELECTRICAL REVENUES

REVENUE DESCRIPTION: Revenues from the sale of electric power from the Lee County Waste-to-Energy Facility began in 1994 with a contract for purchase of electricity from Florida Power and Light (FPL). In December, 1999 a new contract was signed with Seminole Electric for electric sales.

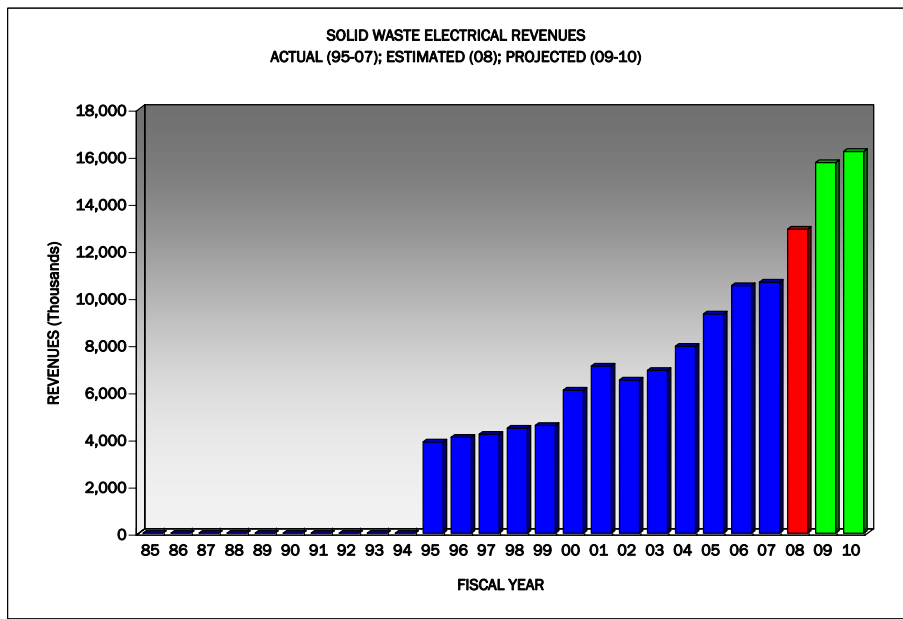
LEGAL AUTHORIZATION FOR COLLECTION: Contract with Seminole Electric

FUND: Solid Waste Enterprise Operations
ACCOUNT NUMBER: OB5340040100.343100.9000

SOURCE: Electric sales from the Waste-to-Energy Facility via contract with Seminole Electric.
USE: For the operations and maintenance of the Solid Waste Disposal facilities, including the Waste-to-Energy facility, the Lee/Hendry Landfill, and other disposal facilities.

FEE SCHEDULE: As per contract
METHOD OF PAYMENT: Payments are made directly to the Solid Waste Division by check from Seminole Electric.
FREQUENCY OF COLLECTION: Monthly
EXEMPTIONS: None
EXPIRATION: 7/30/2020
SPECIAL REQUIREMENTS: 10% of gross electrical revenue is transferred to Covanta Lee, Inc. Monthly, per Waste to Energy Service Agreement.
REVENUE COLLECTOR: Lee County

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	N/A	
85-86	N/A	0.0
86-87	N/A	0.0
87-88	N/A	0.0
88-89	N/A	0.0
89-90	N/A	0.0
90-91	N/A	0.0
91-92	N/A	0.0
92-93	N/A	0.0
93-94	N/A	0.0
94-95	N/A	0.0
95-96	4,078	0.0
96-97	4,205	3.1
97-98	4,464	6.2
98-99	4,577	2.5
99-00	6,075	32.7
00-01	7,100	16.9
01-02	6,507	-8.4
02-03	6,918	6.3
03-04	7,941	14.8
04-05	9,316	17.3
05-06	10,516	12.9
06-07	10,663	1.4
07-08	12,909	21.1
08-09	15,738	21.9
09-10	16,210	3.0

SOLID WASTE ELECTRICAL REVENUES

DISCUSSION

Lee County has received revenues from the generation of electric power at the Waste-to-Energy Facility (WTE) since 1994. Electrical generation has become a significant revenue to the Solid Waste Enterprise Fund. Seminole Electric replaced Florida Power and Light (FPL) in 1999 as the purchaser of electric power. This new contract resulted in the increased revenue seen in 2000. Electric revenue varies based upon overall average fuel costs of Seminole Electric and the amount of energy produced by the WTE.

The WTE expansion project began operation in the third calendar quarter of 2007. A 3.0% growth projection is assumed for FY09-10.

SEWER OPERATING INCOME LEE COUNTY UTILITIES

REVENUE DESCRIPTION: Revenue is generated from a user fee for sewer service based upon meter size and water usage program.

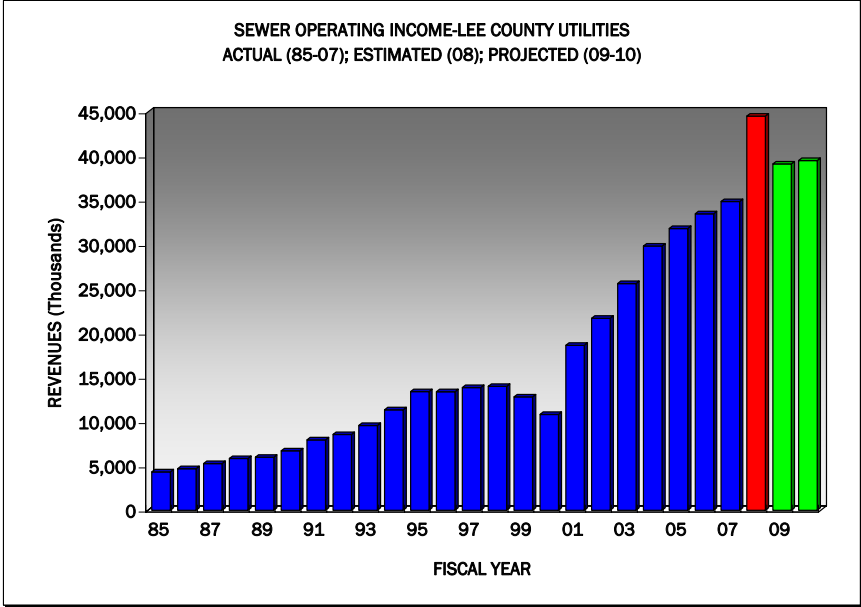
LEGAL AUTHORIZATION FOR COLLECTION: Resolutions 88-6-85 (Approved 6/28/85); 90-08-23 (Approved 8/15/90); 91-10-09 (Approved 10/2/91) ; 93-01-13 (Approved 1/6/93); 94-03-114 (Approved 3/30/94); 97-02-32 (Approved 2/19/97) Resolution 98-10-14 (Approved 10/13/93); Resolution 99-03-12 (Approved 3/9/99); Resolution 02-07-44 (Approved 7/9/02)., Resolution 07-08-70 (Approved 8/14/07).

FUND: Lee County Utilities
ACCOUNT NUMBER: 005360048700 343500 9001

SOURCE: Customers of Lee County Utilities
USE: To cover cost of operations and maintenance, as well as deposits to the sinking fund, and renewal and replacement funds.

FEE SCHEDULE: See schedule on opposite page
METHOD OF PAYMENT: Payment is made by users of the sewer system
FREQUENCY OF COLLECTION: Monthly
EXEMPTIONS: None
EXPIRATION: None
SPECIAL REQUIREMENTS: Revenues are pledged toward water and sewer revenue bonds. See list on opposite page.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	4,335	
85-86	4,701	8.4
86-87	5,276	12.2
87-88	5,837	10.6
88-89	5,987	2.6
89-90	6,712	12.1
90-91	7,943	18.3
91-92	8,559	7.8
92-93	9,573	11.8
93-94	11,353	18.6
94-95	13,404	18.1
95-96	13,387	-0.1
96-97	13,855	3.5
97-98	13,991	1.0
98-99	12,797	-8.5
99-00	10,826	-15.4
00-01	18,633	72.1
01-02	21,681	16.4
02-03	25,601	18.1
03-04	29,845	16.6
04-05	31,828	6.6
05-06	33,497	5.2
06-07	34,860	4.1
07-08	44,517	27.7
08-09	39,110	-12.1
09-10	39,501	1.0

SEWER OPERATING INCOME LEE COUNTY UTILITIES

DISCUSSION

In addition to operations, sewer operating income is used toward debt payments for the following bond issues:

- A. Water and Sewer Refunding Revenue Bonds – Series 1993 (Fund #48763)
- B. Fort Myers Beach General Obligation Bonds (Fund #48760)
- C. South Fort Myers Sewer General Obligation Bonds (Fund #48761) **Fully Repaid in FY01-02**
- D. Water and Sewer Revenue Bonds, Series 1999A (Fund #48765)

The current utility rates are as follows, per Resolution 07-08-70:

LEE COUNTY UTILITIES SEWER SYSTEM CUSTOMER RATES

CLASSIFICATION	<u>MONTHLY SERVICE CHARGE</u>	<u>USER CHARGE</u> Per 1,000 Gallons (or portion thereof)	<u>UNMETERED USER CHARGE</u> Per Unit/Lot
<i>RESIDENTIAL CHARGES</i>			
Single Family	\$12.57		\$20.68 Per Unit
Multi-Family	\$10.08	\$4.59	\$16.55 Per Unit
Recreational Vehicle	\$5.10 per Unit/Lot		\$ 6.28 Per Unit
Mobile Home	\$10.08 per Unit/Lot		\$16.55 Per Lot

No wastewater user charge is imposed on metered waste usage above 9,000 gallons per month, per residential service dwelling unit.

The total monthly rate for residential service is the sum of the following: (1) service charge; (2) administrative fee; and, (3) user charges in accordance with this schedule.

Each residential service account is charged an administrative fee of \$4.05 per month for each account.

COMMERCIAL CHARGES

METER SIZE	MONTHLY SERVICE CHARGE	USER CHARGE PER 1,000 GALLONS (or portion thereof)
5/8"	\$16.62	\$4.59
3/4"	\$22.97	
1"	\$35.54	
1 1/2"	\$67.54	
2"	\$104.89	
3"	\$205.43	
4"	\$318.10	
6"	\$634.64	
8"	\$1,012.81	
10"	\$1,830.52	

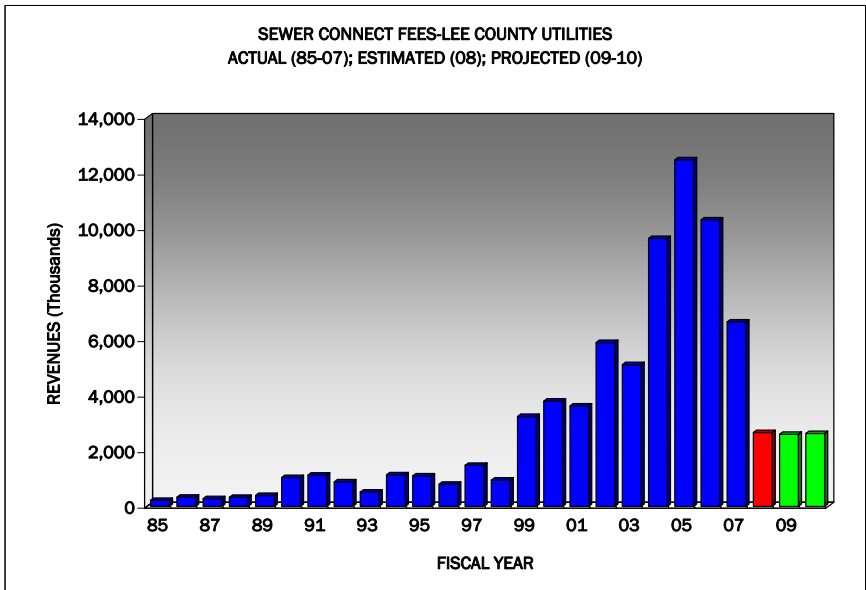
Unmetered:
Calculated individually based upon estimates of wastewater discharges and the rate schedules listed above.

The total monthly rate is the sum of service and user charges.

SEWER CONNECT FEES LEE COUNTY UTILITIES

REVENUE DESCRIPTION:	Contribution from new users for their portion of capital expenses associated with the system.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 79-5 (Approved 2/28/79); 82-17 (Approved 5/12/82); 86-19 (Approved 7/09/86); 89-6-6 (Approved 6/7/89); and, 91-4-42 (Approved 4/17/91); 94-03-115 (Approved 3/30/94); 96-07-45 (approved 7/17/96); 97-02-33 (approved 2/19/97); Resolution 98-10-15 (Approved 10/13/98); Resolution 99-04-19 (Approved 4/13/99); Resolution 02-07-44 (Approved 7/9/02), Resolution 07-08-70 (Approved 8/14/07).
FUND: ACCOUNT NUMBER:	Lee County Utilities GC5900048713.389400.9003 and 9005
SOURCE: USE:	New users of Lee County Utilities Sewer Systems Use restricted to system expansion and improvements caused by growth.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See schedules in External Fees Manual Payment is received from new buildings or structures that require sewer service within the system. No established pattern None None Monies are to be used only for system expansion and improvements caused by growth. Department of Lee County Utilities

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	223	
85-86	334	49.8
86-87	282	-15.6
87-88	328	16.3
88-89	396	20.7
89-90	1,041	162.9
90-91	1,133	8.8
91-92	885	-21.9
92-93	521	-41.1
93-94	1,143	119.4
94-95	1,101	-3.7
95-96	802	-27.2
96-97	1,480	84.5
97-98	949	-35.9
98-99	3,241	241.5
99-00	3,794	17.1
00-01	3,620	-4.6
01-02	5,902	63.0
02-03	5,108	-13.5
03-04	9,649	88.9
04-05	12,481	29.4
05-06	10,318	-17.3
06-07	6,644	-35.6
07-08	2,662	-59.9
08-09	2,600	-2.3
09-10	2,626	1.0

SEWER CONNECT FEES LEE COUNTY UTILITIES

DISCUSSION

The following schedule exists for Sewer Connection (Capacity) Fees: (07-08-70):

<i>CLASSIFICATION</i>	<i>NO. OF ERU'S</i>	<i>Sewer Charge</i>
RESIDENTIAL SERVICE		
Single Family	1.00	\$2,660
Multi-Family	0.80	\$2,128
Recreational Vehicle (Per Dwelling Unit)	0.40	\$1,064
COMMERCIAL SERVICE AND ALL NON-RESIDENTIAL SERVICES – Charge Per Gallon		\$10.64

The Commercial and Non-Residential Connection (capacity) Fee shall be used on the flow rates as outlined in Florida Administrative Code Chapter 64E-6.008. The resulting gallons per day flow contribution as outlined in FAC Chapter 64E-6.008 will then be multiplied by the respective rate per gallon.

Sewer Connection Fees are directly related to the pattern of construction activity in the area. Historical figures indicate general consistency until 1990, when a substantial revenue gain occurred. In FY89-90, the increase was caused by two events: 1) one developer remitted \$272,000 in connection fees for a large number of units in one subdivision that was coming on line; 2) a moratorium on sewer connections in Fort Myers Beach that had been in effect for several years was lifted. This allowed customers that had been on package plants and other new units to be added to the Fort Myers Beach system. The moratorium was originally enacted because the Fort Myers Beach facility could handle more customers.

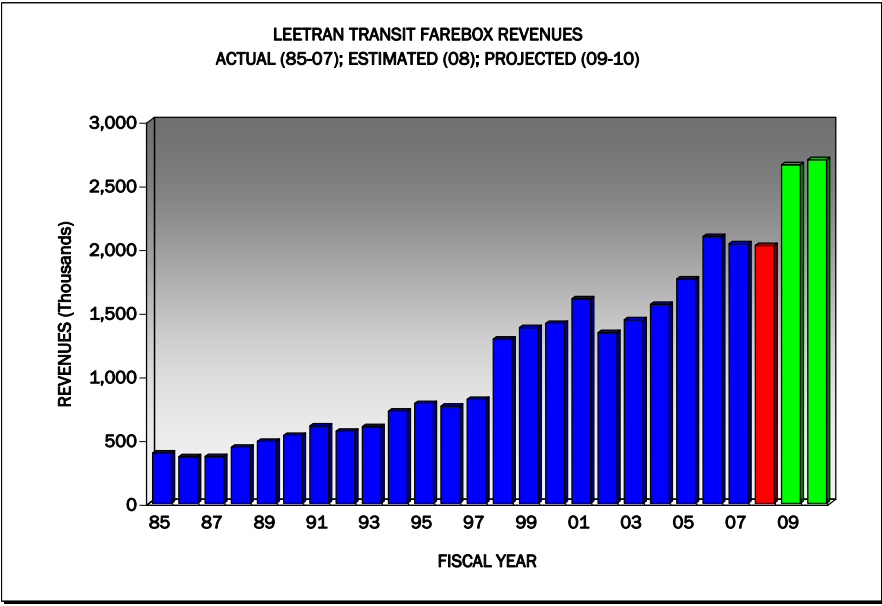
An Equivalent Residential Unit (ERU) is defined as the maximum demand of two hundred fifty (250) gallons per day (GPD) which equates to the demand for a single-family dwelling unit.

FY07-08 estimated revenues are considerably reduced over the previous year based upon figures through March, 2008 and a conservative annual 1% growth rate is suggested for the next two years.

LEETRAN TRANSIT FAREBOX FEES

REVENUE DESCRIPTION:	Revenues generated from use of the transit system.
LEGAL AUTHORIZATION FOR COLLECTION:	Fare is charged for service rendered
FUND: ACCOUNT NUMBER:	Transit System - Operating KI5440148600.344300. Selected codes between 9001 and 9020 (see next page)
SOURCE:	Ridership of the Transit System
USE:	Use restricted to system expansion and improvements caused by growth
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedules on opposite page Payment immediately upon using bus, or by prepaid pass Daily/Monthly
EXEMPTIONS:	Children under 42 inches; 50% discount for Senior Citizens and the Handicapped
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	LeeTran Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	396	
85-86	367	-7.3
86-87	369	0.5
87-88	441	19.5
88-89	488	10.7
89-90	535	9.6
90-91	609	13.8
91-92	567	-6.9
92-93	604	6.5
93-94	725	20.0
94-95	785	8.3
95-96	764	-2.7
96-97	817	6.9
97-98	1,291	58.0
98-99	1,381	7.0
99-00	1,414	2.4
00-01	1,608	13.7
01-02	1,342	-16.5
02-03	1,443	7.5
03-04	1,564	8.4
04-05	1,764	12.8
05-06	2,097	18.9
06-07	2,040	-2.7
07-08	2,026	-0.7
08-09	2,660	31.3
09-10	2,700	1.5

LEETRAN TRANSIT FAREBOX FEES

DISCUSSION

The rate of recovery of operating costs from the farebox is known as the transit farebox recovery ratio. These ratios have ranged from 20.3% in FY87-88 to 17.09% in FY89-90. The FY91-92 ratio was 17.99%. In the summer of 1990, an analysis of proposed fares and ridership changes was undertaken. That study indicated that, even at the most optimistic level, farebox revenues might rise to 21.12% of total operating costs.

In analyzing revenue trends, there was a 6.9% decline from FY89-90 to FY90-91. This was caused by a decision to eliminate charges for the Fort Myers Beach service. This route runs from Summerlin Square in south Lee County to Fort Myers Beach, and along Estero Boulevard. The Fort Myers Beach service connects into Bonita Springs transit service, which began in December 1993. Beginning in FY95-96, the Fort Myers Beach service cost \$0.25 for transport from Times Square to Carl Johnson Park. At that point, continuing riders must transfer to the Bonita Springs Trolley for an additional \$0.25.

The decline in revenues for FY95-96 was a result of an estimated 10% decline in service. Much of the cutback in service occurred in Fort Myers Beach. The revenue increases in FY96-97 and FY97-98 reflect the effect of the FDOT grant, which began in May 1997. These funds provided an operating subsidy that allowed for improvements in service.

Summary of Fare Revenues By Type (\$000)

TYPE OF FARE	CODE	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08
Adult Fares	9001	890	954	1071	1147	1153	1107
Senior Citizen Fares	9002	97	140	108	128	110	115
Beach Trolley Fares	9003	81	89	74	112	77	64
Commuter Fares	9004	27	39	29	48	34	52
Monthly Passes	9005	103	101	111	123	128	153
All Day Pass	9006	87	92	97	107	121	132
Transit Transfer	9007	39	41	43	44	47	47
Full Fare Transfer	9008	11	16	14	14	15	19
Sightseeing -Sp Fares	9009	48	49	55	64	60	67
Paratransit Fares	9011	24	10	132	280	259	218
Student Fares	9015	28	32	29	28	34	50
Van Pool Fees	9018	7	0	0	0	0	0
Stored Value Pass	9020	0.8	0.9	1	1.5	2.1	1.7
TOTALS		1,443	1,564	1,764	2,097	2,040	2,026

In November 1998, late evening service was added throughout the system (approximately two additional hours each day from Monday through Saturday). This resulted in a 12% increase in ridership and an 11% increase in farebox revenue for FY98-99. No significant events relating to farebox revenue occurred during FY99-00 although the revenue did increase by 7.3% due to greater use of the transit system. Adult fares were the primary cause of revenue growth from FY99-00 to FY00-01.

Growth in system fares is expected to expand with increased use of the system. Improvements to the fare collection system have been the utilization of a magnetic strip pass. This has greatly improved the security and accountable use of the pass system.

On March 25, 2008, the Board of County Commissioners approved the following fare increases:

Changes in Fare by Fare Type

Customer Type	Fare Type	Current Fare	New Fare
Regular	Cash Fare	\$1.00	\$1.25
	All-Day Pass	\$3.00	\$2.50*
	Weekly Pass	N/A	\$12.50
	Monthly Pass	\$30.00	\$35.00
	12-Trip Pass	\$10.00	\$12.50
Discount	Cash Fare	\$0.50	\$0.60
	All-Day Pass	\$3.00	\$2.00
	Weekly Pass	N/A	\$10.00
	Monthly Pass	\$25.00/ \$18.00	\$20.00
	12-Trip Pass	\$5.00/ \$7.50	\$6.00
Trolley Services	Cash Fare	\$0.25	\$0.50
	3-Day Tourist Pass	N/A	\$3.00
ADA	Cash Fare	\$2.00	\$2.50

Beginning with FY08-09, a new group of revenues have been added including weekly and monthly pass discounts, twelve trip discount, and a trolley three day pass. The budgeted amount for those revenues is \$340,790 and is included as part of the total budgeted revenue for FY08-09.



LEETRAN ADVERTISING REVENUE

REVENUE DESCRIPTION: Revenue received from selling advertising on bus benches, bus shelters and transit buses.

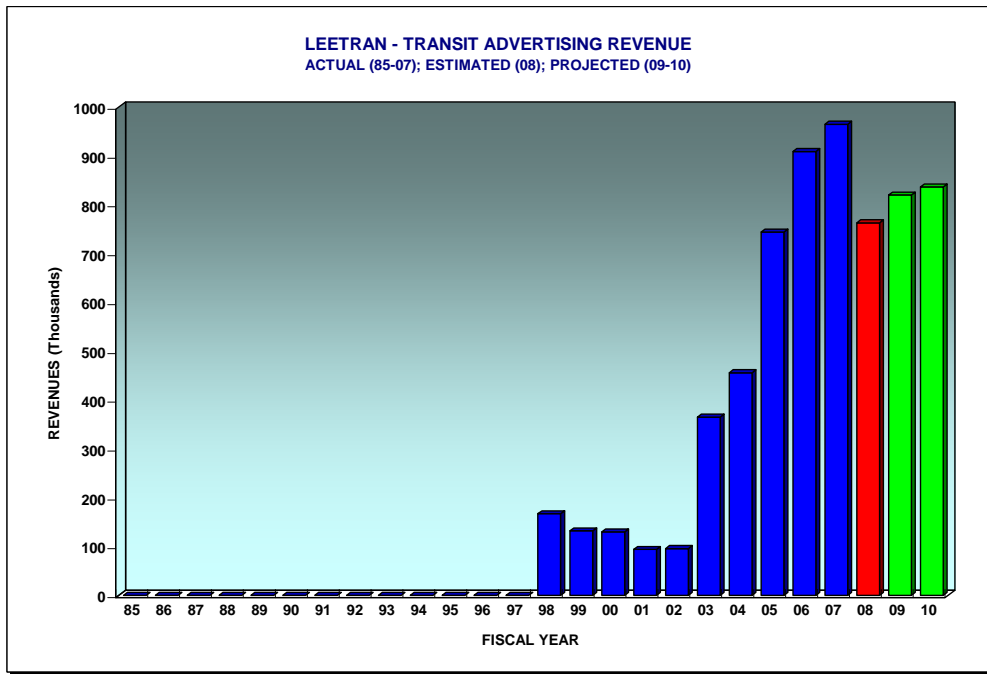
LEGAL AUTHORIZATION Board approved the route maintenance and advertising program as part of the FY02-03 Budget.

FUND: Transit System Operating
ACCOUNT NUMBER: KI5440148600.344300.9010

SOURCE: Lee County Transit sells advertising on bus benches, bus shelters, and the buses.

FEE SCHEDULE: Varies
METHOD OF PAYMENT: Varies
FREQUENCY OF COLLECTION: Monthly
EXEMPTIONS: None
EXPIRATION: None

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
85-86	0	
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	0	0.0
95-96	0	0.0
96-97	0	0.0
97-98	167	0.0
98-99	132	-21.0
99-00	130	-1.5
00-01	94	-27.7
01-02	96	2.1
02-03	365	280.2
03-04	456	24.9
04-05	744	63.2
05-06	909	22.2
06-07	965	6.2
07-08	763	-20.9
08-09	820	7.5
09-10	836	2.0

LEETRAN ADVERTISING REVENUE

DISCUSSION

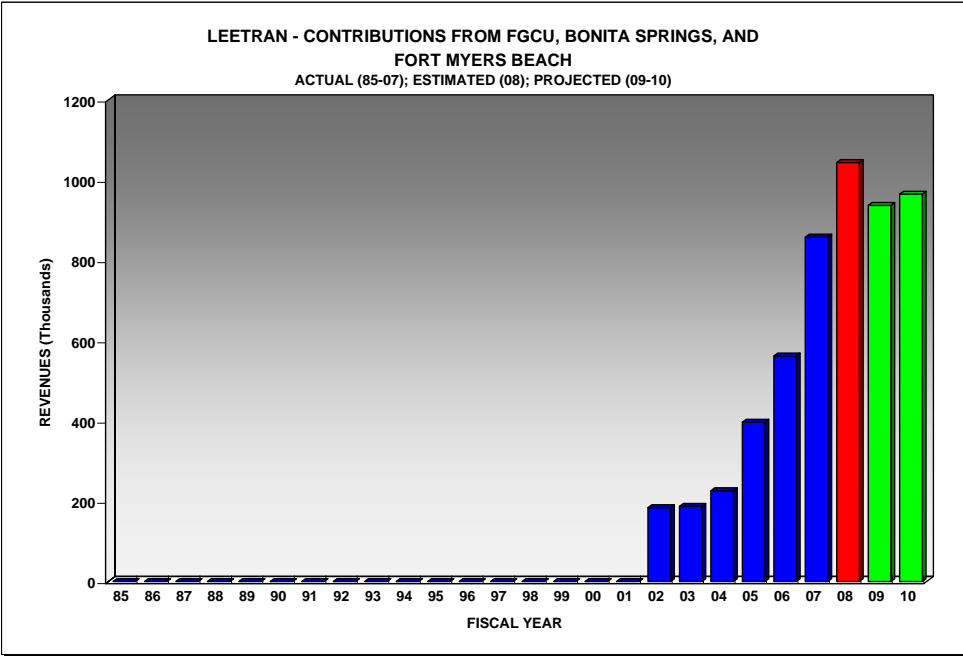
Prior to FY02-03 the advertising and route maintenance program was contracted to a private vendor. LeeTran received a small percentage of the revenues for bus bench ads and shelter advertisement. In FY02-03, the contract was terminated and the route maintenance program was brought in house. This resulted in better control and improved maintenance for bus stops, benches, and shelters throughout unincorporated Lee County. In addition, the revenue in the program has increased substantially by directly handling sales and billing by Lee Tran staff.

LEETRAN

CONTRIBUTIONS FGCU, CITY OF BONITA SPRINGS, TOWN OF FT. MYERS BEACH

REVENUE DESCRIPTION:	Contributions from FGCU, Municipalities, and County Departments
LEGAL AUTHORIZATION FOR COLLECTION:	Board approval of individual interlocal agreements annually
FUND: ACCOUNT NUMBER:	Transit System Operating KI5440148600.337400.9001, 9002, 9007, 9017, 9021
SOURCE: USE:	FGCU, Town of Fort Myers Beach, City of Bonita Springs, City of Fort Myers, and Lee County Facilities Maintenance
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	Varies Check Varies None Renewed annually

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
85-86	0	
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	0	0.0
95-96	0	0.0
96-97	0	0.0
97-98	0	0.0
98-99	0	0.0
99-00	0	0.0
00-01	0	0.0
01-02	184	0.0
02-03	187	1.6
03-04	226	20.9
04-05	397	75.7
05-06	562	41.6
06-07	858	52.7
07-08	1,044	21.7
08-09	937	(10.2)
09-10	965	3.0

LEETRAN

CONTRIBUTIONS FGCU, CITY OF BONITA SPRINGS, TOWN OF FT. MYERS BEACH

DISCUSSION

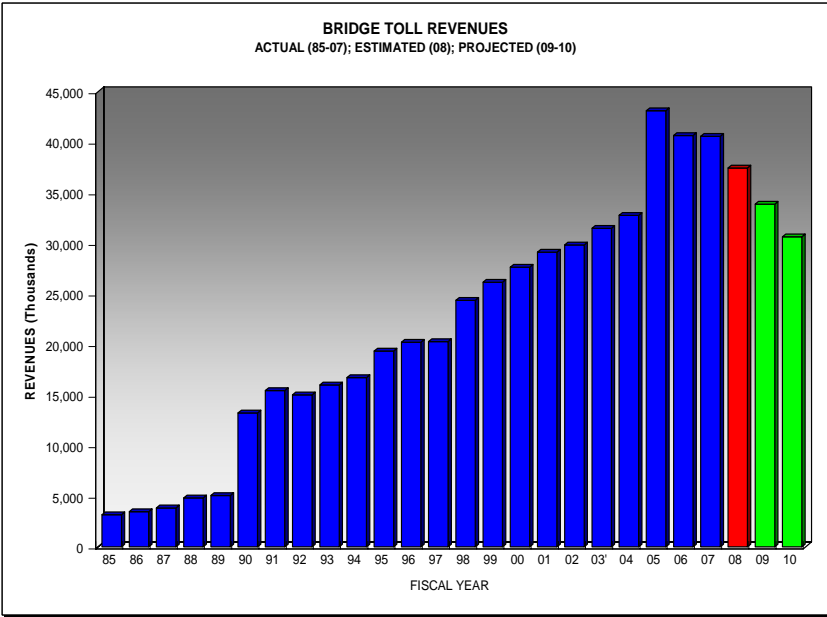
An Interlocal Agreement is negotiated with the municipalities each fiscal year for fixed route bus service. The contribution from FGCU is part of the Master Campus Development Order and funding is invoiced and received annually in the amount of 50% of the cost of bus service. The City of Bonita Springs funds 50% of the cost of the route which operates within the city limits. The Town of Fort Myers Beach funds 100% of the cost of enhanced trolley service during tourist season. Facilities Management currently pays 100% of the cost of the Downtown area shuttle while jurors are displaced from their parking lot. This service will terminate on September 30, 2008.

Name	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
FGCU	\$111,080	\$114,412	\$117,845	\$247,875	\$273,399	\$300,739
Fort Myer Beach	\$ 46,759	\$175,982	\$191,027	\$191,894	\$225,083	\$225,083
Bonita Springs	\$ 68,572	\$106,398	\$170,938	\$169,477	\$186,822	\$411,247
Fort Myers	--	--	\$ 82,587	\$ 64,065	--	--
River District Circulator	--	--	--	\$184,754	\$358,537	
Total	\$226,411	\$396,792	\$562,397	\$858,065	\$1,043,841	\$939,069

BRIDGE TOLL REVENUES

REVENUE DESCRIPTION:	A bridge toll fee on vehicles using the Sanibel Causeway Bridge and Cape Coral Bridge and Midpoint Memorial Bridge.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 86-11, April 16, 1986; Transportation Facilities Revenue Bond, Series 1987; F.S. 125; Resolution 07-06-12 is the latest establishing tolls on the bridges.
FUND: ACCOUNT NUMBER:	Bridge Transportation Facility Funds PE5414742101.344600 & 690.9001,9002,9003 – Cape Coral (42101) PE5414742102.344600.& 690 9001,9002,9003 – Sanibel (42102) PE5414742103.344600 & 690.9001,9002,9003 – Midpoint Memorial
SOURCE: USE:	Sanibel Causeway, Cape Coral, and Midpoint Memorial Bridge Toll Facilities Revenues listed below are GROSS revenues prior to deductions for debt service, operating and maintenance and renewal and replacement requirements. Used to fund operating expenditures of the Sanibel Causeway facility, bond debt retirement, and payment to the City of Sanibel per Interlocal Agreement; and, operating expenditures/bond debt retirement for the Cape Coral and Midpoint Memorial Bridge road improvements associated with the Midpoint Memorial Bridge.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See schedules on the following page Collections made in cash at the toll facilities and from sales of monthly ticket booklets, semi-annual and annual electronic toll collection discounts, and transponder sales. Daily State and local governmental vehicles None None Department of Transportation/Tax Collector, who remits funds to Clerk of Circuit Court – Finance Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	3,181	
85-86	3,486	9.6
86-87	3,853	10.5
87-88	4,827	25.3
88-89	5,157	6.8
89-90	13,235	156.6
90-91	15,460	16.8
91-92	15,032	-2.8
92-93	15,993	6.4
93-94	16,732	4.6
94-95	19,365	15.7
95-96	20,218	4.4
96-97	20,287	0.3
97-98	24,369	20.1
98-99	26,160	7.3
99-00	27,631	5.6
00-01	29,138	5.5
01-02	29,839	2.4
02-03	31,485	5.5
03-04	32,774	4.1
04-05	43,101	31.5
05-06	40,658	-5.7
06-07	40,582	-0.2
07-08	37,461	-7.7
08-09	33,874	-9.6
09-10	30,658	-9.5

BRIDGE TOLL REVENUES

DISCUSSION

The history of toll collections from 1985 to 1989 reflects a steady, if erratically paced, increase in monies. On November 1, 1989, the tolls were reinstated on the Cape Coral Bridge. The 1990 increase of 160.9% reflects the imposition of those tolls. Revenues continued to increase in 1992 and 1993 at annual rates of 9.4% and 4.6%. The economic recession has had some effect on the lower rate of increase in 1991, as the annual increase in population declined.

On November 1, 1994, automobile tolls were increased for full cash payment from \$0.75 to \$1.00 as a requirement for sale of the bonds to construct the MidPoint Memorial Bridge. (Resolution 94-08-06) The effect of the increase resulted in a 16.8% increase in revenues for 1995.

On November 1, 2004, automobile tolls for full cash payment were increased from \$3.00 to \$6.00 for the Sanibel Causeway in preparation for a bond financing to replace the causeway facility. Resolution 04-08-60 (August 10, 2004 approved) for all three bridges sets those toll rates.

On June 12, 2007 the latest resolution setting forth toll rates was approved. It included a one year trial in which west bound tolls were set at \$2.00 and east bond tolls were removed on the Cape Coral and Midpoint Memorial Bridges.

The current tolls are as follows per (AVI – Automatic Vehicle Identification)
Resolution 07-06-12:

Cape Coral Bridge and MidPoint Bridge – Westbound Only – No Tolls Collected Eastbound

Vehicle Class	Toll
Motorcycles	\$1.00
2 axles, 4 tires	\$2.00
2 axles, 6 tires	\$2.00
3 axles	\$4.00
4 axles	\$6.00
5 axles	\$8.00
6 axles or more	\$2.00 per axle
AVI Transponder	\$330.00 maximum annual unlimited
	\$165.00 on second vehicle – same requirement
AVI Transponder with \$1.00 additional	\$40.00 annual
	\$24.00 semi-annual

***Prorated annual commuter programs are available.
SanibelCauseway***

Vehicle Class	Toll
Motorcycles	\$2.00
2 axles, 4 tires	\$6.00
2 axles, 6 tires	\$6.00
3 axles	\$9.00
4 axles	\$12.00
5 axles	\$15.00
6 axles or more axles	\$3.00 per axle
AVI Transponder	\$400.00 maximum annual unlimited
	\$200.00 on second vehicle – same requirements
AVI Transponder with \$2.00 additional	\$67.00 annual
	\$50.00 semi-annual

The City of Sanibel receives a distribution from the operations of the Sanibel Causeway. Determining the net amount of Sanibel Causeway revenues and interest less expenses develops the amount. Debt service and contribution to the renewal and replacement fund are then deducted from that net amount. Of the remaining balance, 21% is remitted to the City of Sanibel. For FY92-93, that was \$820,682; in FY93-94, it was \$767,380; FY94-95 - \$757,356; FY95-96 - \$741,506; FY96-97 - \$772,838; FY97-98 - \$798,036, FY98-99 - \$845,491, FY99-00 - \$856,223,. FY00-01 - \$844,791. FY01-02 - \$839,496. FY02-03 - \$641,485 and FY03-04 - \$632-824. No rebate is expected between FY05-06 and FY15-16 as it will be used along with other toll revenues to retire debt on the new Sanibel Causeway..

BRIDGE TOLL REVENUES

DISCUSSION

The Midpoint Memorial Bridge opened in October 1997. The effect of the opening was to raise estimated revenues for FY97-98 by 20.6%. The City of Cape Coral is authorized to receive 40% of surplus toll revenues from these two bridges. The surplus is determined after subtracting all operating and maintenance, maintenance of the renewal and replacement fund, debt service on the bridges and payment of loans associated with the Westerly Extension of the East-West Corridor. And any other project as approved by both jurisdictions.

Following is a table describing the gross revenues for each of the three bridges:

Summary of Gross Revenues By Bridge (\$000)

	CAPE CORAL FUND 42101	SANIBEL FUND 42102	MIDPOINT FUND 42103	TOTAL
FY00-01	11,283	6,538	11,317	29,138
FY01-02	11,445	6,370	12,024	29,839
FY02-03	12,350	6,128	13,007	31,485
FY03-04	12,833	6,245	13,696	32,774
FY04-05	14,068	14,038	14,995	43,101
FY05-06	13,924	11,630	15,104	40,658
FY06-07	13,834	12,048	14,700	40,582
FY07-08	12,515	12,243	12,703	37,461
FY08-09 BUDGET	12,950	12,400	12,950	38,300

Lawsuits filed by the City of Sanibel and Save Our Bay Inc., in January 2004 delayed issuance of bonds for construction of a replacement to the Sanibel Causeway. The City of Sanibel lawsuit was settled on March 1, 2005 and Save Our Bay Inc. dismissed with prejudice on September 27, 2004. The Bonds (\$63,865,000) were issued on June 2, 2005. The new Sanibel Causeway & Toll Plaza was dedicated on September 8, 2007.

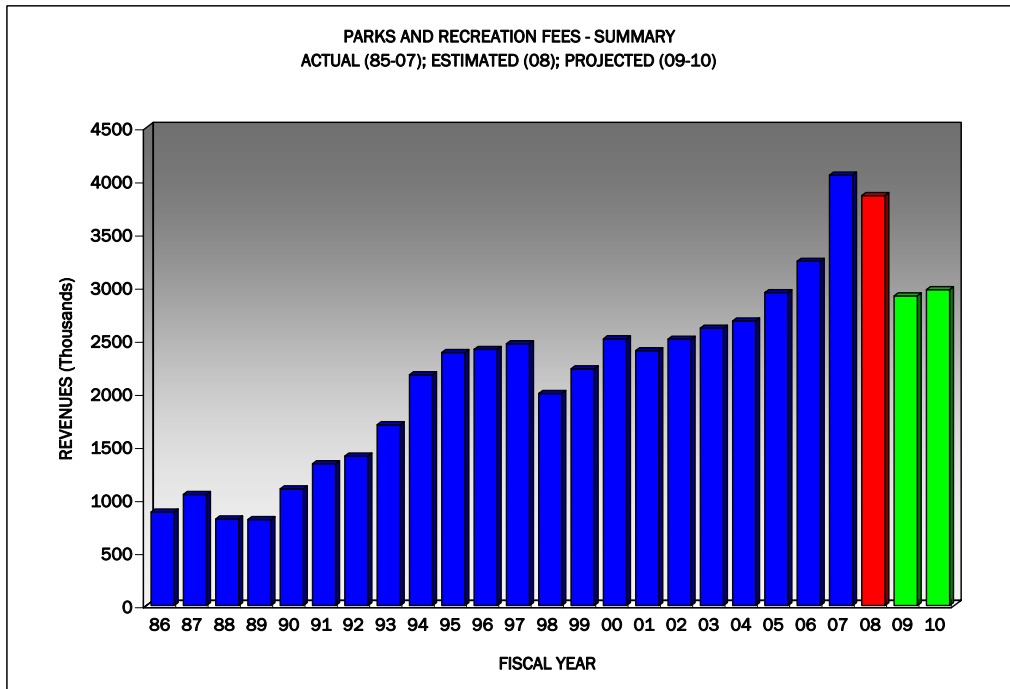
The economic downturn especially in new construction activity has had an effect on revenues for the Midpoint and Cape Coral bridges. A reduction in the number of trips from FY06-07 to FY07-08 has led to a 9.5% decline in revenue on the Cape Coral Bridge and a 13.6% decline in revenue on the Midpoint Bridge.



PARKS AND RECREATION FEES SUMMARY

REVENUE DESCRIPTION:	Fees generated by users of Lee County recreation facilities.
LEGAL AUTHORIZATION FOR COLLECTION:	Charges established by Board of County Commissioners and can be changed by County Manager once originally approved by the BoCC.
FUND: ACCOUNT NUMBER:	General Fund (00100) in various accounts (through FY95); General Fund (00100) in various accounts (56%); and, MSTU (15500) in various accounts (44%) - FY08-09 Budget
SOURCE: USE:	Variety of revenues generated from such sources as parking fees from regional parks, pools, special events, recreational and community park rentals, adult and youth sports, shelter rentals, user fees, and program registrations. Operation of county recreation facilities
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Determined by individual fees for each facility and use Varies, depending upon revenue source Daily Fee waivers None None Department of Parks and Recreation

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	N/A	
85-86	880	0.0
86-87	1,046	0.0
87-88	815	100.0
88-89	810	-0.6
89-90	1,099	35.7
90-91	1,335	0.0
91-92	1,408	0.0
92-93	1,703	0.0
93-94	2,173	0.0
94-95	2,382	0.0
95-96	2,412	0.0
96-97	2,465	0.0
97-98	1,997	0.0
98-99	2,229	11.6
99-00	2,511	12.7
00-01	2,400	-4.4
01-02	2,508	4.5
02-03	2,612	4.1
03-04	2,679	2.6
04-05	2,947	10.0
05-06	3,242	10.0
06-07	4,053	25.0
07-08	3,860	-4.8
08-09	2,916	-24.5
09-10	2,974	2.0

PARKS AND RECREATION FEES SUMMARY

DISCUSSION

The Parks and Recreation Fees Summary represents income from the many activities of the Department of Parks and Recreation. There are different types of revenues included in the sources, ranging from parking fees at regional facilities to pools, special events, recreational and community park rentals, adult and youth sports, and shelter rentals. During the early years, revenues were earned by the spring training activities of the Kansas City Royals. Those revenue sources ended after FY88, as a result of the ball club's departure from Lee County. Also included are the revenues paid by the Minnesota Twins in rent described separately in this book.

The FY90-91 and FY91-92 years represent a period of higher revenues, but for many different reasons. In FY90-91, there was a \$10,000 improvement in entrance fee collections at Lakes Park, and an improvement in Summer Program Center revenues. In addition, a new school board agreement was approved for use of county athletic fields and court facilities, building rentals improved, recreation class revenues rose, and there was growth in revenues from county-sponsored athletics. Revenues for FY92-93 increased by 22% over FY91-92, primarily due to an increase in the transfer from Fund 301. This increase was due to more tourist development taxes for "beaches" (the 33.4% allocation) being transferred to cover operations of existing facilities not previously covered (Carl Johnson Park, Bowman's Beach, Lynn Hall Park). Beginning in FY98-99, the transfer of tourist development taxes for operation and maintenance of beaches was moved from the parks and recreation fees revenue funds to general revenue. There was no change in the operations and maintenance commitment to beaches. However, this did reduce the revenue reported and accounts for the reduction from 1998 to 1999.

Historically, revenue is due to fee increases and administrative decisions. For example, Lakes Park entrance fee revenues were affected because of pollution problems in the lake which have resulted in periodic closure of the beach. In another matter with revenue implications, the BoCC decided (as of December, 1991) to no longer charge youth leagues for use of field lights. This results in a decline in revenues. However, for FY93-94, a \$200,000 increase in fees was approved after evaluation of the current fee structure. Therefore, ongoing legislative and administrative changes occur that will affect revenues from year to year.

The increase in FY93-94's revenues can be attributed primarily to tourist taxes for beaches and a fee increase. Revenues increased in FY94-95 a modest 9.6%. That was a combination of many variances, a sample of which includes increases in swimming pool tickets, parking at Bonita Beach Park, recreation classes and college softball/baseball. At the same time, FY94-95 revenue declines were noted in senior center fees, adult league fees, and Lakes Park's entrance fees. Single price by car entrance fees were replaced by a parking honor system in which payment was based upon anticipated length of time to be spent. The widening of Gladiolus Road, which provides the only public access to Lakes Park, has had a negative impact upon revenue during construction.

In FY95-96, revenues increased slightly over FY95 – again, the summary of many variances. During this period, Bowman's Beach was given to the City of Sanibel to operate. In addition, the Lehigh Senior Center was privatized, and the North Senior Center is currently in the process of being privatized. There was also a reduction in the Tourist Development Tax reimbursement for beaches as a result of a change in the calculation.

Revenues for FY96-97 continue to remain constant. FY97-98 revenues were up due to several operating grants that were tracked to operating budget. FY98-99 revenues declined due to the reassignment of the tourist development tax reimbursement to general revenue as discussed earlier. FY99-00 and FY00-01 revenues continue to remain fairly constant. FY01-02 revenues increased due to some fee increases and addition of new programs. FY02-03 revenues proved to be consistent with the previous fiscal year. Increases in FY03-04 revenues were due to Lee County contracting with the Boston Red Sox. The new recreation center at Veterans Park opened in November, 2004 assisting in increases in overall revenues for FY04-05. The Wa-Ke Hatchee recreation center opened in January, 2006 which added to revenues for FY05-06. November, 2006 was the opening of the new Estero recreation center which added to FY06-07 revenues.

<u>Fund</u>	<u>07-08</u>	<u>06-07</u>	<u>05-06</u>	<u>04-05</u>	<u>03-04</u>	<u>02-03</u>	<u>01-02</u>	<u>00-01</u>
15500	1,449,699	1,641,195	1,081,962	972,238	816,373	862,413	1,222,870	1,178,366
00100	<u>2,067,435</u>	<u>2,068,463</u>	<u>1,817,805</u>	<u>1,632,149</u>	<u>1,499,801</u>	<u>1,324,901</u>	<u>961,207</u>	<u>877,621</u>
	3,517,134	3,709,658	2,899,767	2,604,387	2,316,174	2,187,314	2,184,077	2,055,987

Funds 15500 (Unincorporated MSTU) and 00100 (General Fund) are the two major funds to which most revenues are posted.

MINNESOTA TWINS RENTAL PAYMENTS

REVENUE DESCRIPTION: Annual payment from Minnesota Twins

LEGAL AUTHORIZATION FOR COLLECTION: Lease Agreement dated May 25, 1989

FUND: Tourist Development Tax Refunding Revenue Bonds, Series 2004
ACCOUNT NUMBER: GC5000022660.347520.9000

SOURCE: Payment from the Minnesota Twins
USE: Debt Service payment account

FEE SCHEDULE: Original lease agreement called for minimum guaranteed rental of \$200,000 compounded at 5% annually up to \$300,000, plus a percentage rental based upon gross revenues from ticket sale, parking concession, and advertising

METHOD OF PAYMENT: Payment from Minnesota Twins

FREQUENCY OF COLLECTION: Annually in the Summer

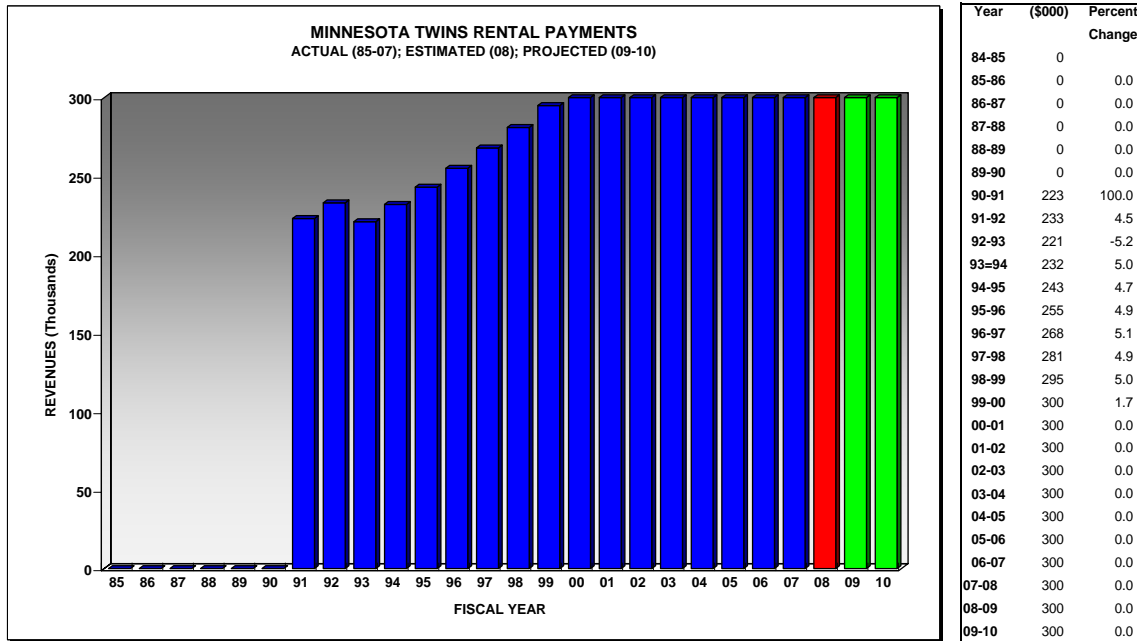
EXEMPTIONS: None

EXPIRATION: None

SPECIAL REQUIREMENTS: None

REVENUE COLLECTOR: Clerk of Circuit Court, Finance Department

FISCAL HISTORY AND REVENUE PROJECTIONS



MINNESOTA TWINS RENTAL PAYMENTS

DISCUSSION

The new stadium opened in March, 1991. The county entered into a lease agreement with the Minnesota Twins General Partnership (The Club), dated May 25, 1989, for use of the stadium over a 20-year period. The Club agreed to pay, commencing in 1991, a minimum guaranteed rental of \$200,000 per year compounded annually at 5% up to a limit of \$300,000 per year. In addition, the Club will pay a percentage rental based upon a 15% rental based upon the gross revenues from ticket sales, parking concessions, and advertising in excess of \$1,100,000. That \$1,100,000 is increased annually by the Consumer Price Index. The excess was never exceeded after FY91-92.

The revenues indicated in the chart represent actual revenues received through FY98, including base rental revenues and additional requirements. In late FY92-93, the bond covenant was amended to allow other rental fees aside from the Minnesota Twins to be transferred directly to Parks and Recreation for operations. The Fort Myers Miracle took responsibility for the fence sign (advertising) and program sales under a new arrangements in FY92-93. This eliminated those sources of revenue for calculation of the excess rental percentage. No "excess" has been received since FY92-93, and none is projected.

The rental revenues are initially deposited into the debt service account (Fund 22600) in which the Stadium bonds are retired. In addition, 13.4% of tourist tax receipts are also deposited into this account. Excess funds after debt payments are transferred into a subfund (Fund 22650).

Following is a history of basic rental payments, as well as revenues received in excess of the base rental agreement:

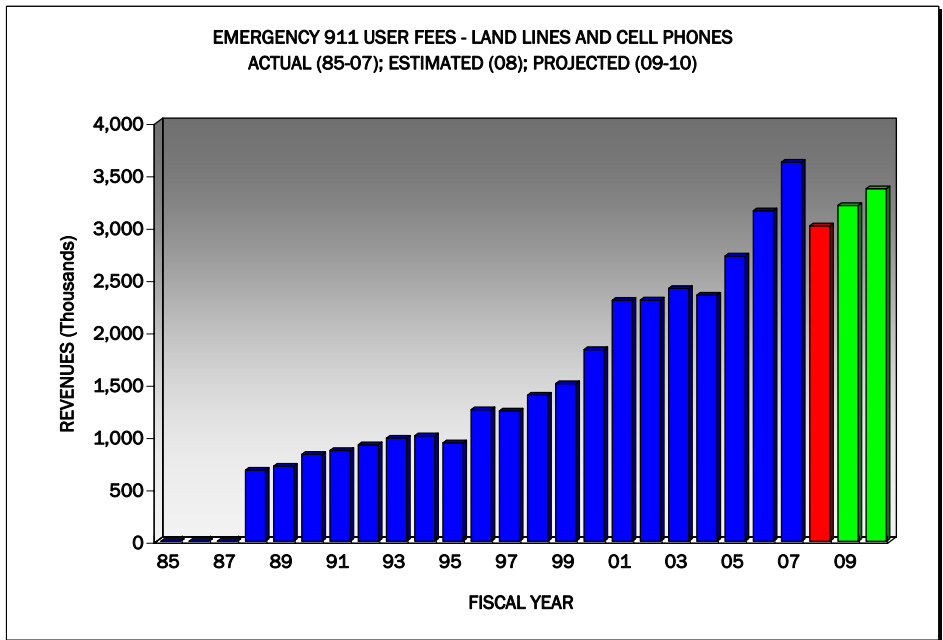
<i>Year</i>	<i>Basic Rental Receipts</i>	<i>MN Twins Excess Above Base</i>	<i>Total</i>
FY90-91	200,000	23,161	223,161
FY91-92	210,000	22,987	232,987
FY92-93	220,500	0	220,500
FY93-94	231,525	0	231,525
FY94-95	243,101	0	243,101
FY95-96	255,256	0	255,256
FY96-97	268,019	0	268,019
FY97-98	281,420	0	281,420
FY98-99	295,491	0	295,491
FY99-00	300,000	0	300,000
FY00-01	300,000	0	300,000
FY01-02	300,000	0	300,000
FY02-03	300,000	0	300,000
FY03-04	300,000	0	300,000
FY04-05	300,000	0	300,000
FY05-06	300,000	0	300,000
FY06-07	300,000	0	300,000
FY07-08	300,000	0	300,000

As of FY99-00, the cap of \$300,000 per year in Basic Rental Receipts was reached. The rental agreement was renewed in August 2004 and will run through August 2020, with two 5-year extensions for a total of 10 years if exercised. This could extend the agreement to 2030.

EMERGENCY 911 USER FEES

REVENUE DESCRIPTION:	A fee imposed by Sprint of Florida to local subscribers to provide funding for recurring charges associated with operation of the Emergency 911 system.
FUND: ACCOUNT NUMBER:	E-911 Implementation (9003 – Land Lines; 9007 – Wireless) KF5290115200.349000.9003; KF5290115202.349000.9007
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 365.171 Resolution 07-08-102
SOURCE: USE:	Telephone subscribers Funds are restricted for recurring charges incurred to operate the Emergency 911 system.
FEE SCHEDULE:	Currently, the monthly charge per telephone line is \$0.44. The fee cannot exceed \$0.50 per month. It is adjusted annually by the Board of County Commissioners upon recommendation by the Division of Public Safety.
METHOD OF PAYMENT:	Collected by Sprint of Florida and forwarded to the county. Sprint retains 1% of total amount collected for administration.
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	Government
EXPIRATION:	Annual renewal
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Division of Public Safety

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	680	100.0
88-89	718	5.6
89-90	832	15.9
90-91	868	4.3
91-92	922	6.2
92-93	985	6.8
93-94	1,009	2.4
94-95	941	-6.7
95-96	1,258	33.7
96-97	1,246	-1.0
97-98	1,396	12.0
98-99	1,507	8.0
99-00	1,832	21.6
00-01	2,303	25.7
01-02	2,306	0.1
02-03	2,417	4.8
03-04	2,352	-2.7
04-05	2,726	15.9
05-06	3,158	15.8
06-07	3,623	14.7
07-08	3,314	-8.5
08-09	3,474	4.8
09-10	3,676	5.8

EMERGENCY 911 USER FEES

DISCUSSION

E-911 revenues have been increasing primarily as a result of new telephone service for an increasing population. Historically, revenues have been assessed to cover all operating costs required to provide for E-911 service. State law requires the number of anticipated new lines to be reported, and subsequent monthly cost per telephone lines for E-911 to be set between \$0.33 and \$0.50 per line. The rate for land lines has been \$0.44 since 2004. Actual land line figures will not reflect an average 4% reduction in revenue from non-billable exemption customers and the state 2% administrative fees.

Following is a summary of revenues collected (\$000) beginning in FY99-00 with projections for FY08-09 and FY09-10 for land lines and wireless:

	Land Lines	Wireless	Total
FY99-00	1616	216	1832
FY00-01	1738	565	2303
FY01-02	1768	538	2306
FY02-03	1965	452	2417
FY03-04	1684	668	2352
FY04-05	1845	881	2726
FY05-06	1845	1313	3158
FY06-07	1996	1626	3622
FY07-08	1928	1386	3314
FY08-09	1950	1524	3474
FY09-10	2000	1676	3676

There has been a definite trend toward the reduction of land lines in favor of wireless service. The combined figures appear in the chart and table on the previous page

Among Florida's 67 counties, 62 are "topped out" at the 50 cent cap. Lee County is among the group below 50 cents and has the 3rd lowest 911 user fee in the state. The following number of actual and projected **LANDLINES** (average) have been forecast:

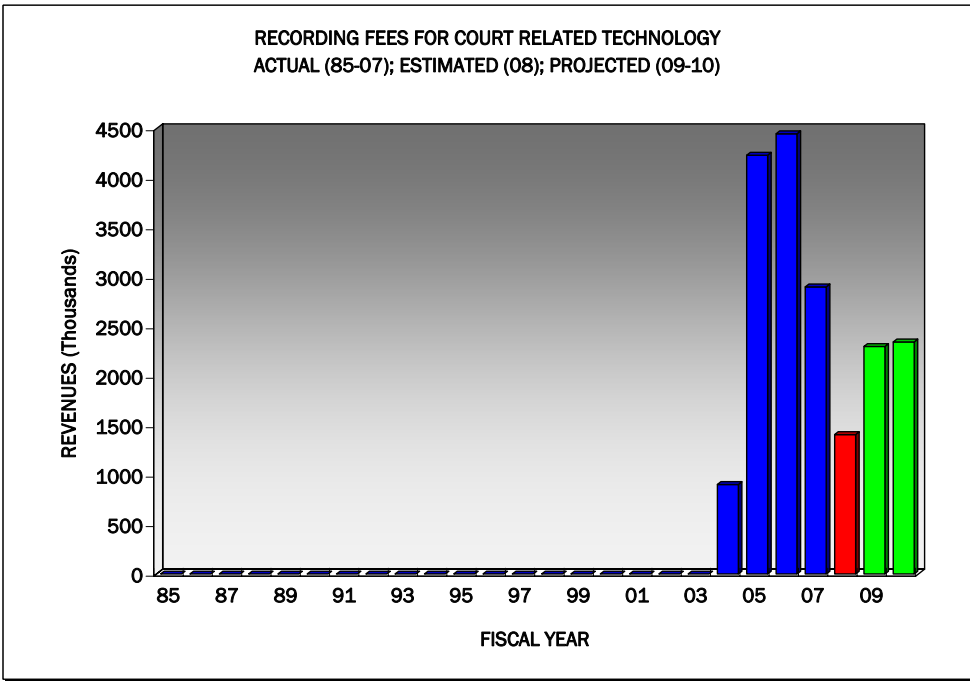
Year	Actual and Estimated New Land Lines (Average)	Annual Change
1992	232,000	
1993	240,000	3.45%
1994	246,000	2.50%
1995	251,000	2.03%
1996	261,000	3.98%
1997	281,000	7.66%
1998	301,000	7.12%
1999	323,000	7.31%
2000	328,000	1.55%
2001	336,000	2.44%
2002	348,000	3.57%
2003	358,000	2.87%
2005	377,000	5.31%
2006	377,000	0.00%
2007	386,000	2.39%
2008	376,000	-2.59%
2009	366,000	-2.66%
2010	356,000	-2.73%

The access line estimates listed above are based upon Embarq's projections. The recent decline in the number of land lines is the result in the growth of cell phones. The reduction in the number of landlines may lead to use of reserves to pay for capital expenses in order to maintain the 44 cent user fee and may eventually lead to a user fee increase.

RECORDING FEE FOR COURT RELATED TECHNOLOGY

REVENUE DESCRIPTION:	A fee imposed to court related technology.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter28/24. Section 12(e)(i) Florida Statutes
FUND:	General Fund
ACCOUNT NUMBER:	GC5000020601.348130.9003
SOURCE:	Lee County
USE:	Monies are used toward improvement of court related technology.
FEE SCHEDULE:	\$2.00 per page for each instrument listed in Florida Statutes 28.222.
METHOD OF PAYMENT:	Payable upon Court Order by Judge – Cash or Money Order
FREQUENCY OF COLLECTION:	Usually Monthly
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	0	0.0
95-96	0	0.0
96-97	0	0.0
97-98	0	0.0
98-99	0	0.0
99-00	0	0.0
00-01	0	0.0
01-02	0	0.0
02-03	0	0.0
03-04	905	100.0
04-05	4,233	367.7
05-06	4,450	5.1
06-07	2,902	-34.8
07-08	1,410	-51.4
08-09	2,300	63.1
09-10	2,346	2.0

RECORDING FEE FOR COURT RELATED TECHNOLOGY

DISCUSSION

This is a relatively new revenue with collections beginning in FY03-04. The fee is based upon a distribution of \$4.00 per page that is paid to the Clerk of the Circuit Court for each instrument listed in Florida Statutes.28.222 except judgments received from the courts and notices of lis pendens recorded in the official records. The \$4.00 is divided as follows:

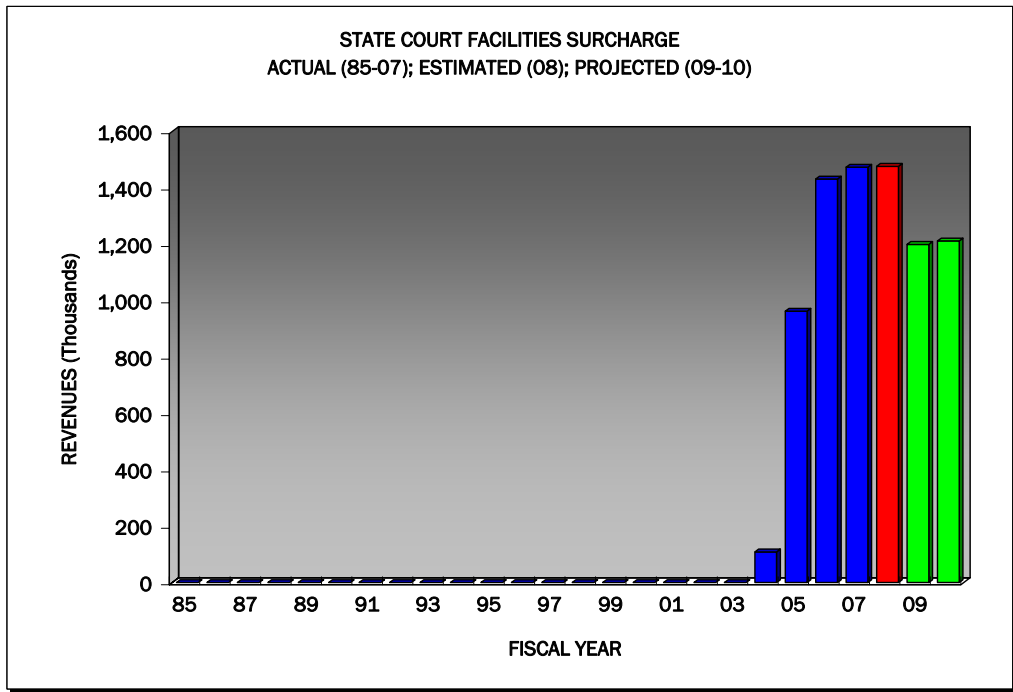
\$0.10	Florida Association of Court Clerks and Comptroller Inc. (Comprehensive Case Information System)
1.90	Public Records Modernization Trust Fund
<u>2.00</u>	Board of County Commissioners (to fund court related technology)
\$4.00	

These revenues only relate to the Board of County Commissioners. The \$2.00 fee is to be used only for court technology needs as defined in Florida Statutes.29.008(1)(f)2 (computer networks, systems and equipment) and 29.008(1)(h) (existing multi-agency criminal justice information systems) for the state trial courts, state attorney and public defender.

STATE COURT FACILITIES SURCHARGE

REVENUE DESCRIPTION:	A fee imposed to fund state court facilities..
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 318.18 (13a), Florida Statutes
FUND:	General Fund
ACCOUNT NUMBER:	EB6010110600.348130.9002
SOURCE:	Lee County
USE:	Monies are used toward operation of state court facilities.
FEE SCHEDULE:	\$15 per infraction or violation
METHOD OF PAYMENT:	Cash or Money Order
FREQUENCY OF COLLECTION:	Usually Monthly
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	
86-87	0	
87-88	0	
88-89	0	
89-90	0	
90-91	0	
91-92	0	
92-93	0	
93-94	0	
94-95	0	
95-96	0	
96-97	0	
97-98	0	
98-99	0	
99-00	0	
00-01	0	
01-02	0	
02-03	0	
03-04	109	
04-05	963	783.5
05-06	1,432	48.7
06-07	1,474	2.9
07-08	1,477	0.2
08-09	1,200	-18.8
09-10	1,212	1.0

STATE COURT FACILITIES SURCHARGE

DISCUSSION

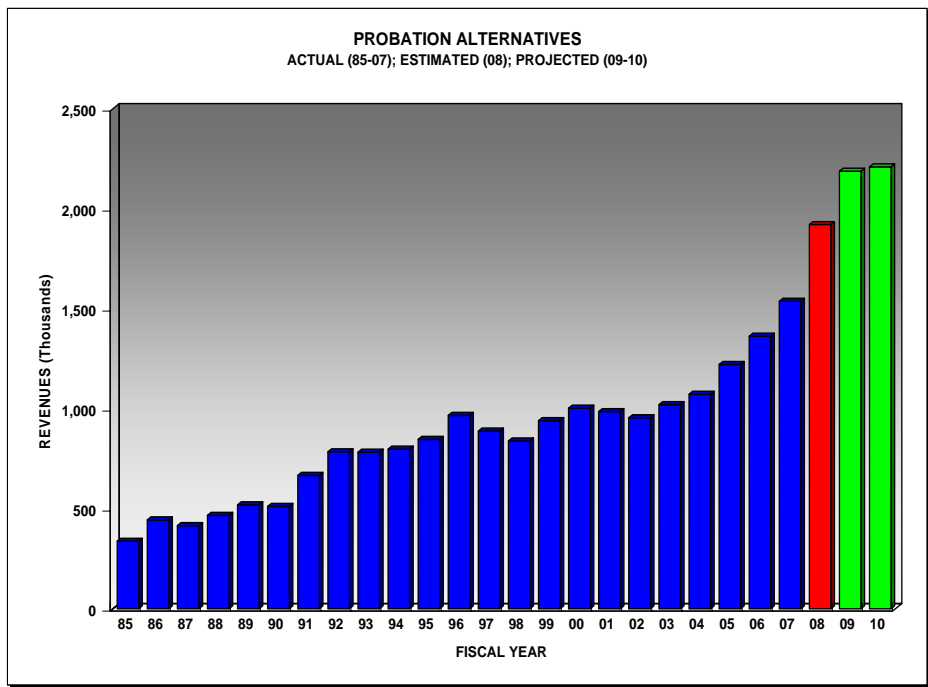
Section 318.18(13a) allows for up to a \$15 surcharge to be imposed per infraction or violation to fund state court facilities. The court cannot waive this surcharge.

This is a relatively new revenue. A 1% annual increase is suggested in FY09-10.

PROBATION ALTERNATIVES

REVENUE DESCRIPTION:	A fee imposed to supplement the cost of probation supervision.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 945.30(2), Florida Statutes
FUND: ACCOUNT NUMBER:	General Fund EB7330110603.348680.9001
SOURCE: USE:	Lee County Monies are used to cover cost of probation officers
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS:	Determined by the Court Payable upon Court Order by Judge – Cash or Money Order Usually Monthly Determined by the Court None Discretion of Judge, with a minimum of \$10/month and maximum of \$40/month
REVENUE COLLECTOR:	Traffic and Misdemeanors/Clerk of Circuit Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	338	
85-86	445	31.7%
86-87	416	-6.5%
87-88	467	12.3%
88-89	520	11.3%
89-90	512	-1.5%
90-91	667	30.3%
91-92	785	17.7%
92-93	783	-0.3%
93-94	798	1.9%
94-95	847	6.1%
95-96	967	14.2%
96-97	889	-8.1%
97-98	839	-5.6%
98-99	941	12.2%
99-00	1,003	6.6%
00-01	986	-1.7%
01-02	955	-3.1%
02-03	1,021	6.9%
03-04	1,073	5.1%
04-05	1,221	13.8%
05-06	1,363	11.6%
06-07	1,538	12.8%
07-08	1,921	24.9%
08-09	2,188	13.9%
09-10	2,210	1.0%

PROBATION ALTERNATIVES

DISCUSSION

Since the judges determine whether Probation Supervision fees should be assessed on a case-by-case basis, projecting revenues is difficult. Frequently, persons who are supposed to pay this fee do not, and sometimes cannot be located. The history of this revenue has been erratic, but continuously increasing until FY93, when it remained at the FY91-92 level. Small gains occurred in FY93-94, and an even higher growth rate was noted in FY94-95 (+6.1%). The FY95-96 revenues rose 14.2%, but declined 8.1% in FY96-97. Erratic changes in revenue continued to occur through FY99-00. Since FY02-03, the revenue pattern has appeared to be more stable with gradual increases. A modest 1% annual growth rate is suggested in FY09-10.



FINES AND FORFEITURES

This group of revenues includes moneys 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. Examples include non-criminal and criminal fines and Traffic Court costs.

NON-CRIMINAL TRAFFIC FINES

REVENUE DESCRIPTION: Fees generated from traffic fines.

LEGAL AUTHORIZATION FOR COLLECTION: Lee County Ordinance #02-28 (Civil Traffic Penalty)
Various State traffic laws – Florida Statute 318.18; 318.1215

FUND: General Fund
ACCOUNT NUMBER: EB6230110603.351100.9001

SOURCE: State and county traffic citations
USE: 75% of the revenues remain in the county for use in helping offset the Court Services Department.

FEE SCHEDULE: Court costs and fees for civil traffic infractions as determined by the Statute and Ordinance with 25% to the General Fund of the State of Florida; 75% to the municipality/county that made the arrest.

METHOD OF PAYMENT: Payment from the defendant in the form of cash, check, or money order

FREQUENCY OF COLLECTION: Daily

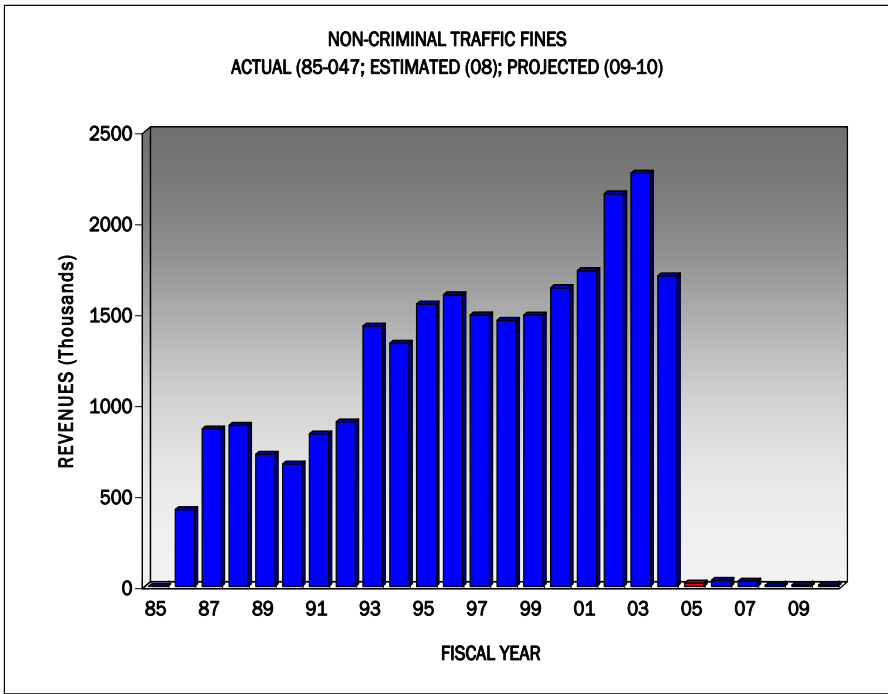
EXEMPTIONS: Per case, at the discretion of the Judge

EXPIRATION: None

SPECIAL REQUIREMENTS: Maximum fine based upon category of offense. See opposite page for list.

REVENUE COLLECTOR: Traffic Division/Clerk of Circuit Court remits to Clerk of Circuit Court, Finance Department.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	423	100.0
86-87	866	104.7
87-88	886	2.3
88-89	727	-17.9
89-90	674	-7.3
90-91	839	24.5
91-92	905	7.9
92-93	1,432	58.2
93-94	1,337	-6.6
94-95	1,553	16.2
95-96	1,604	3.3
96-97	1,493	-6.9
97-98	1,463	-5.8
98-99	1,492	2.0
99-00	1,643	10.1
00-01	1,737	5.7
01-02	2,159	24.3
02-03	2,272	5.2
03-04	1,708	-24.8
04-05	19	-98.9
05-06	34	78.9
06-07	30	-11.8
07-08	5	-83.3
08-09	8	0.0
09-10	8	0.0

NON-CRIMINAL TRAFFIC FINES

DISCUSSION

After rising dramatically from FY85-86 to FY86-87 the level of traffic fines fell from FY87-88 to FY89-90. Annual rates of population increase slowed in 1991 and 1992, when compared to the mid-and-late 1980's. However, that rate has begun to increase again since 1992. The large increase from FY91-92 to FY92-93 relates to an adjustment in the posting of both non-criminal traffic and certain criminal fines. Criminal fines sustained a decline in FY92-93. After FY92-93, non-criminal traffic fines declined by almost 7%, but rebounded in FY94-95. Revenues again increased in FY95-96, but declined in FY96-97. Little change occurred after FY96-97 until FY99-00. Revenues declined dramatically after FY03-04 due to the effects of Article V.

The history reflects an erratic pattern due not only to the discretion of the judge in imposing the fines, but also the varying ability of those persons assessed the monies to pay.

The schedule of non-criminal traffic fines is as follows:

Mail-In Fines

Bicycle and Pedestrian	\$29.00
Non-Moving Violation	\$49.00
Moving Violation	\$89.00
Seat Belt Violation	\$49.00
Speeding	

MPH Over Speed Limit

1-9:	\$54
10-14:	\$129
15-19:	\$154
20-29:	\$179
30/More	\$279

Plus \$4.25 for every mile
over the speed limit

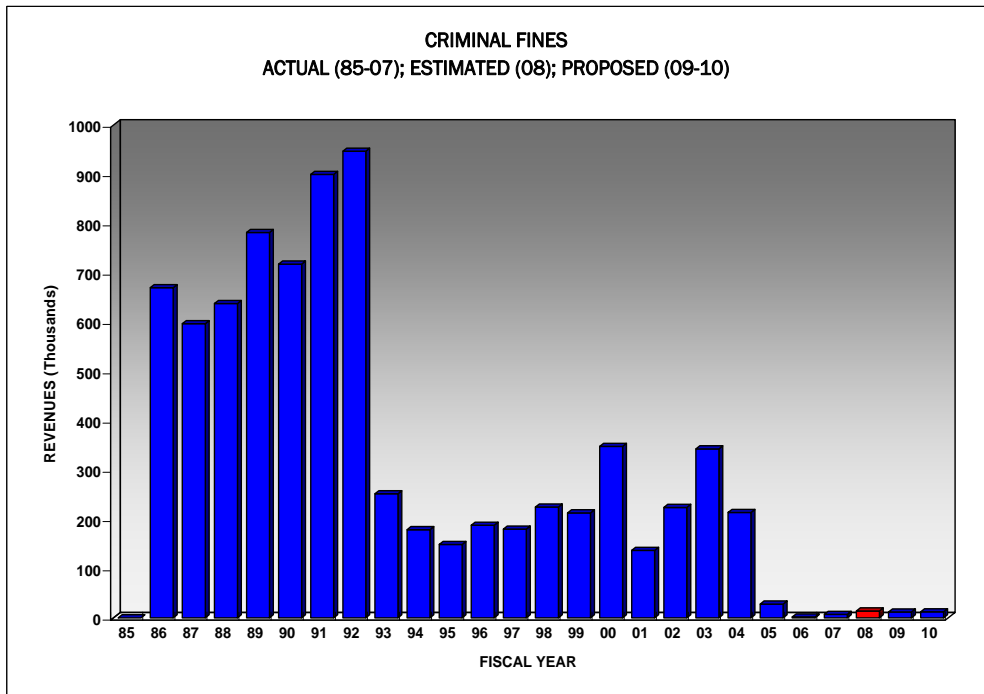
If the case goes to Court, the Judge can impose a fine of up to \$500.

Effective, November 2002, Lee County implemented an additional \$3.00 Civil Traffic Penalty pursuant to F.S. 318.1215 and Lee County Ordinance #02-28.

CRIMINAL FINES

REVENUE DESCRIPTION:	Criminal fines imposed through the adjudication process.
LEGAL AUTHORIZATION FOR COLLECTION:	Imposed by Judge Florida Statutes 316.193; 318, 18; 318.21, and 775.083
FUND:	General Fund
ACCOUNT NUMBER:	EB6230110603.351100.9002
SOURCE:	State and county criminal cases
USE:	Supports Impaired Drivers program, Emergency Medical Services, Child Welfare Victim Compensation Program, School Crossing Guard Program, etc., as well as Court Services operations.
FEE SCHEDULE:	As defined by the Court. A surcharge is sent to the State based upon statutes that provide for the various programs described above under "USE." The balance of the revenues remain in the county.
METHOD OF PAYMENT:	Payment from each defendant – cash, check, money order
FREQUENCY OF COLLECTION:	Daily
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLECTOR:	Clerk of Circuit Court – Traffic and Misdemeanor Division remits to Clerk of Circuit Court - Finance Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	670	100.0
86-87	597	-10.9
87-88	638	6.9
88-89	782	22.6
89-90	718	-8.2
90-91	900	25.3
91-92	947	5.2
92-93	252	-73.4
93-94	179	-29.0
94-95	149	-16.8
95-96	188	26.2
96-97	180	-4.3
97-98	225	25.0
98-99	213	-5.3
99-00	348	63.4
00-01	137	-60.6
01-02	224	63.5
02-03	343	53.1
03-04	214	-37.6
04-05	28	-86.9
05-06	2	-92.9
06-07	7	250.0
07-08	14	100.0
08-09	12	0
09-10	12	0

CRIMINAL FINES

DISCUSSION

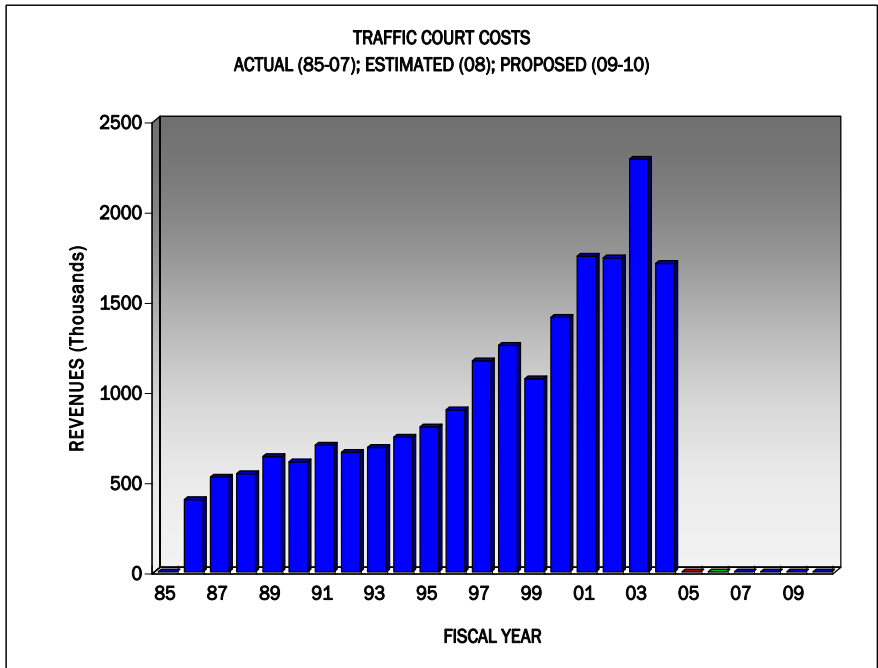
These monies are derived from fines for such offenses as driving under the influence (DUI), robbery, and other felony-related activities. The collection history indicates an erratic but essentially constant increase in revenues through FY92. The large decrease from FY91-92 to FY92-93 relates to an adjustment in the posting of both non-criminal traffic and criminal fines.

After FY92-93, reductions in revenue continued through FY94-95. An increase occurred in FY95-96, but was level in FY96-97. Changes were erratic in FY97-98 to FY01-02. Revenues declined dramatically after FY04-05 due to the effects of Article V.

TRAFFIC COURT COSTS

REVENUE DESCRIPTION:	Court-ordered fines intended to defray the operations of the court system.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative order from the Judge's office, and Florida Statutes, Chapter 939.
FUND:	General Fund
ACCOUNT NUMBER:	EB6050000100.348530.9000 and 371530.9000
SOURCE:	State and County cases
USE:	Helps to defray court operations and cost of 800 MHz Radio System (Governmental Communications Network)
FEE SCHEDULE:	As defined by the Statute and Ordinance
METHOD OF PAYMENT:	Payment from each defendant – Cash check, money order
FREQUENCY OF COLLECTION:	Daily
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court – Traffic and Misdemeanor Division remits to Clerk of Circuit Court – Finance Department.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	401	100.0
86-87	526	31.2
87-88	545	3.6
88-89	640	17.4
89-90	611	-4.5
90-91	703	15.1
91-92	663	-5.7
92-93	690	4.1
93-94	747	8.3
94-95	804	7.6
95-96	899	11.8
96-97	1,170	30.1
97-98	1,256	7.4
98-99	1,071	-14.7
99-00	1,411	31.7
00-01	1,750	24.0
01-02	1,741	-0.5
02-03	2,288	31.4
03-04	1,710	-25.3
04-05	0	-100.0
05-06	0	0.0
06-07	0	0.0
07-08	0	0.0
08-09	0	0.0
09-10	0	0.0

TRAFFIC COURT COSTS

DISCUSSION

Court costs are assessed solely upon the discretion of the Court. Included in this revenue are \$5, \$10, or \$20 fees assessed all traffic tickets. Therefore, as with non-criminal fines, these funds can be very difficult to project. The historical information indicated an erratic but increasing trend through FY90-91. Revenues declined in FY91-92, but recovered 4.1% in FY92-93. Revenues grew over 8% in FY93-94, followed by a 7.6% gain in FY94-95. Figures for FY95-96 increased over 11%, and maintained little increase until FY98-99. Significant increases are noted beginning in FY99-00 followed by an erratic pattern through FY03-04.

Section 318.21 (10) of the Florida Statutes Title XXII, Chapter 318 (Disposition of Traffic Infractions) allows for a \$12.50 Service Charge to be levied for each moving traffic violation. These funds were used toward maintaining the intergovernmental radio communications program (Governmental Communications Network (GCN)).

Revenue collection was reduced in FY03-04 due to the effects of Article V and no longer collected to these accounts after that year.



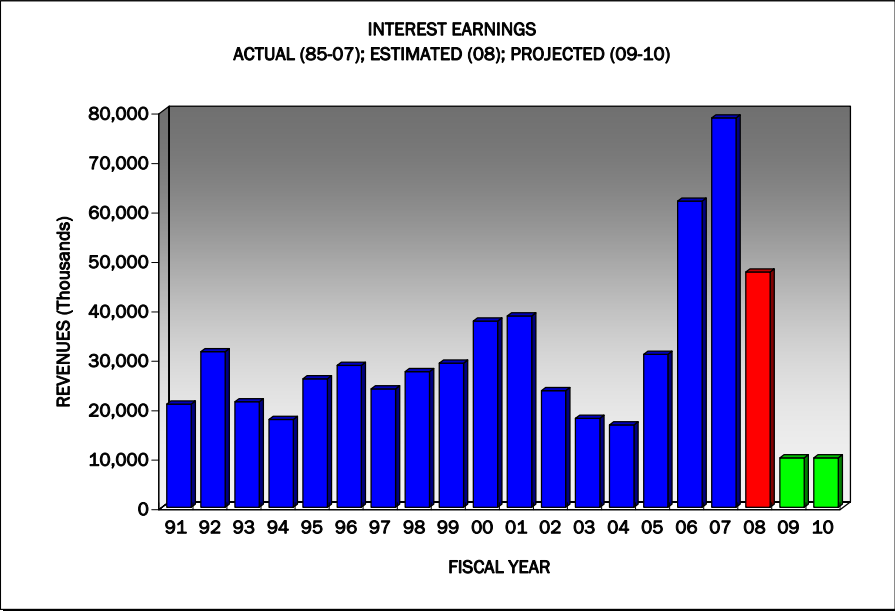
MISCELLANEOUS REVENUES

Funds in this category are primarily interest earnings and impact fees. Types of interest earnings include revenues on investments, contracts and notes, interest earnings of the Clerk of Court, Tax Collector, Sheriff, Property Appraiser and Supervisor of Elections. All interest earnings are listed together. Impact fees are those generated from community parks, regional parks, roads and fire.

INTEREST EARNINGS

REVENUE DESCRIPTION:	Revenues derived from investments, re-purchase agreements, earnings made from investments by trustees, and Tax Collector proceeds.
LEGAL AUTHORIZATION FOR COLLECTION:	219.075 Florida Statutes
FUND:	Various Funds
ACCOUNT NUMBER:	Revenue Account 361100 (Interest on Investments)
SOURCE:	Principal amounts in various accounts that earn interest
USE:	Revenues are used to fund a multiplicity of county activities.
FEE SCHEDULE:	As market dictates
METHOD OF PAYMENT	As earned upon investment maturity
FREQUENCY OF COLLECTION:	Varies
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Ordinance 01-08 authorizes the Board approved investments in which Lee County may participate. Ordinance 93-08 details authorization to participate in Florida Counties Investment Trust Program (FCIT). The Investment Policy may be fund in Administrative Code AC-3-13.
REVENUE COLLECTOR:	Clerk of Circuit Court – Finance Department.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	20,888	N/A
91-92	31,487	50.7
92-93	21,344	-32.2
93-94	17,768	-16.8
94-95	25,991	46.3
95-96	28,686	10.4
96-97	23,941	-16.5
97-98	27,432	14.6
98-99	29,141	6.2
99-00	37,675	29.3
00-01	38,698	2.7
01-02	23,597	-39.0
02-03	18,012	-23.7
03-04	16,684	-7.4
04-05	30,968	85.6
05-06	61,918	99.9
06-07	78,743	27.2
07-08	47,577	-39.6
08-09	10,000	-79.0
09-10	10,000	0.0

INTEREST EARNINGS

DISCUSSION

Interest revenues are a function of available principal and market conditions. On the average, Lee County has \$150 million of operating and \$150 million of construction proceeds (Capital Projects) invested at any one time. Two factors relate to interest earned: the interest rates available, and the amount of cash that may be invested. The historical perspective reveals an erratic pattern of activity. However, the county issued \$197 million for the Solid Waste facility, resulting in large interest earnings in 1991. Then, the true measure of interest rate reductions was revealed in a 46% decline from FY90-91 to FY91-92. In addition, fewer bond issues were issued during FY91-92, which resulted in less cash to invest in the construction period. During FY92-93, interest further declined, even with some minor increase in rates at the latter part of the fiscal year, due to the spend-down of existing capital projects combined with no new bonding (only refinancing occurred).

For the next several years, interest revenues were affected more by the level of new bond issues than the rate of return. Interest revenues grew in FY93-94 by a modest 5.0%. However, in FY94-95, the level increased by 101% owing to the issuance of \$35.4 million in Five-Cent Local Option Gas Tax Bonds, and \$96.5 million in Transportation Facilities Revenue Bonds – all for the Midpoint Memorial Bridge and Corridor. This created \$131.9 million in new funds from which interest could be generated.

In FY95-96, more new bonds were issued. These included \$27.9 million in Solid Waste System Revenue Bonds, and \$31.9 million in Capital Revenue Bonds, Series 1995A and 1995B. This generated an additional total of \$59.8 million as a base from which interest earnings could be generated.

The Local Option Gas Tax Revenue Bonds, Series 1997, were issued – a refunding which would generate no significant interest. In FY98-99, \$134.6 million was issued for the purchase of the Avatar holdings in Lee County. However, these funds were received and dispersed immediately. During FY99-00, the County issued \$18,200,000 in Capital Revenue Bonds, Series 2000 for the Ortiz Correctional Facility, Juvenile Assessment Center and renovations to the Emergency Operations Center. The most recent bond issue was the Capital Revenue Bonds, Series 2006 (Jail and Evidence Facility).

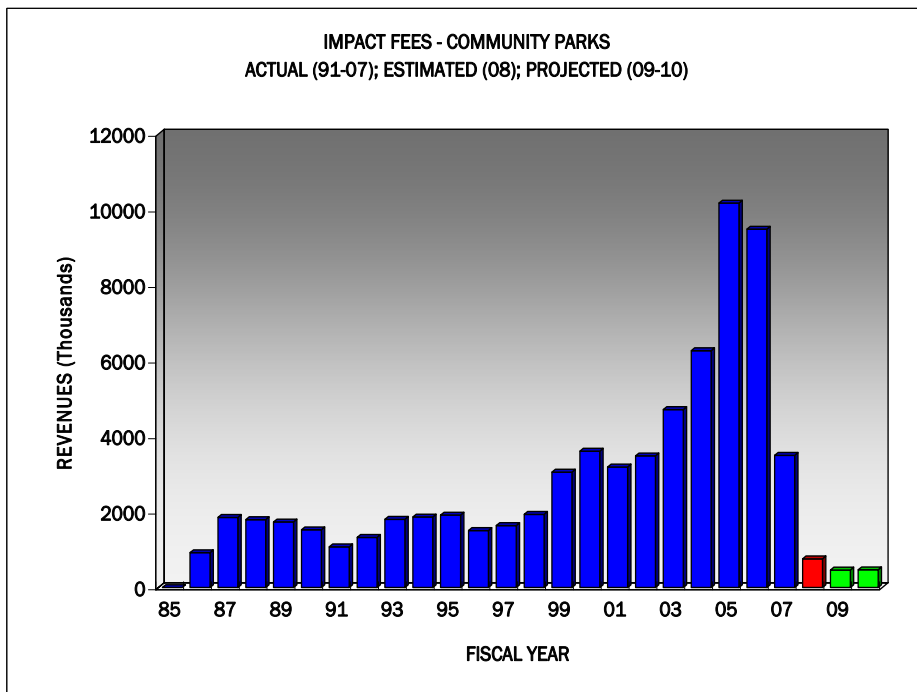
Since FY01-02, interest earnings declined through FY03-04 but then increased as a result of bond proceeds from the sale of the Solid Waste System Revenue Bonds in 2006 and the Transportation Facilities Revenue Bonds, Series 2005B (Sanibel Causeway and Bridges). Earnings peaked in FY06-07 at \$78,743, 251 but declined 40% in FY07-08.

As the principal amounts from the bond issues are spent, the interest earnings will decline. Revenue projections for FY08-09 and FY09-10 are based upon the complex interaction of several factors – new bonding, spending-down of existing bonds that generate interest earnings, and the fluctuation of interest rates. However, based upon current interest rates and collections to date (March, 2009) the anticipated revenue for FY08-09 and FY09-10 would decline dramatically compared to the past several years. Therefore, these projections are highly subjective and open to considerable variation.

IMPACT FEES - COMMUNITY PARKS

REVENUE DESCRIPTION:	A fee imposed upon developers for use in developing community parks.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 89-14 as amended
FUND: ACCOUNT NUMBER	Community Park Impact Fees GC50000186XX.363270.9001
SOURCE: USE:	Building Permit applications Acquisition and development of community park facilities
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
EXEMPTIONS	Impact fee credits for acceptable land donations and development of community park facilities
EXPIRATION:	None
SPECIAL REQAUREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	924	0.0
86-87	1,857	0.0
87-88	1,800	0.0
88-89	1,737	0.0
89-90	1,529	100.0
90-91	1,080	-29.4
91-92	1,328	23.0
92-93	1,807	36.1
93-94	1,868	3.4
94-95	1,920	2.8
95-96	1,512	-21.3
96-97	1,642	8.6
97-98	1,938	18.0
98-99	3,057	57.7
99-00	3,612	18.2
00-01	3,192	-11.6
01-02	3,487	9.2
02-03	4,713	35.2
03-04	6,272	33.1
04-05	10,179	62.3
05-06	9,488	-6.8
06-07	3,501	-63.1
07-08	762	-78.2
08-09	466	-38.8
09-10	470	0.9

IMPACT FEES - COMMUNITY PARKS

DISCUSSION

Impact fees listed in the table on the opposite page are NET – credits used during each fiscal year are counted. Community Park Impact Fees have displayed a continuous downward trend from FY86-87 through FY90-91. The largest decline occurred in FY90-91. Revenues improved in FY91-92, and especially in FY92-93. Revenues were 33% over budget in FY92-93. Such high increases did not occur after FY92-93. Declines were noted in FY94-95 and FY95-96. Revenues increased 8.5% in FY96-97. FY97-98 and FY98-99 reflect healthy construction activity. A downturn began after FY04-05. More recently, the FY07-08 figures reflect a dramatic reduction of 78% over the previous year as a reflection of a slowdown in the housing sector of the economy. The forecasts suggest even lower levels and this revenue must be watched closely for changes.

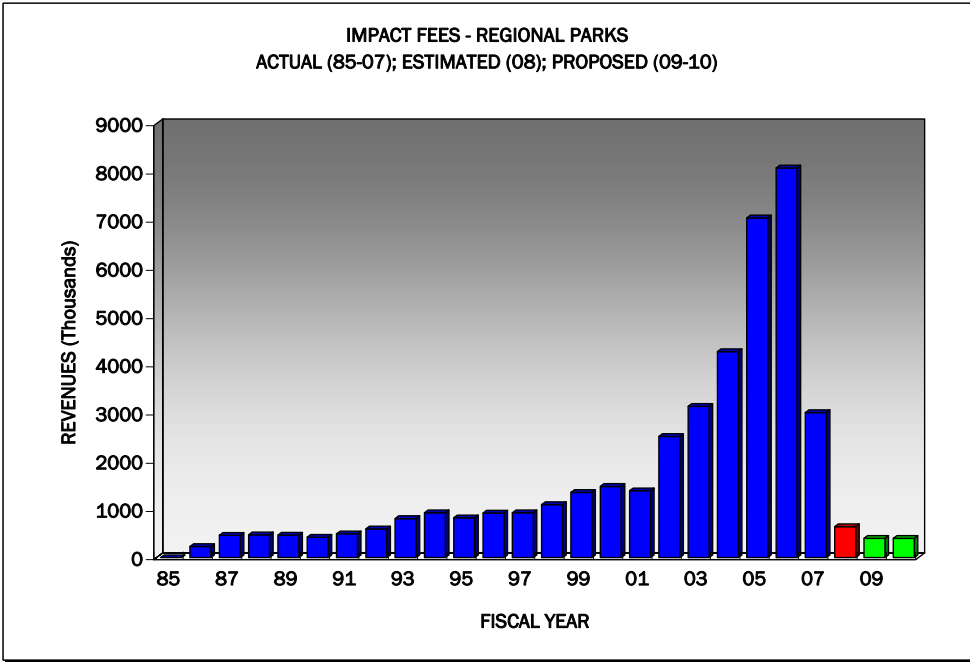
The current schedule is as follows:

<u>Land Use Type</u>	<u>Community Park Impact Fees</u>
Single-Family Residence/Mobile Home on lot	\$788
Multiple-Family Building, Duplex, Two-Family Attached or Townhouse	\$591
Mobile Home in Park	\$576
Time Share	\$591
Hotel-Motel Room	\$363
Recreational Vehicle Site	\$576

IMPACT FEES - REGIONAL PARKS

REVENUE DESCRIPTION:	A fee imposed upon developers for use in developing regional parks.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 89-24 as amended
FUND:	Regional Park Impact Fees
ACCOUNT NUMBER:	GC5000018700.363270.9002
SOURCE:	Building Permit Applications
USE:	Acquisition and development of Regional Park facilities
FEE SCHEDULE:	See schedule on opposite page
METHOD OF PAYMENT:	A prerequisite for the issuance of a Building Permit
FREQUENCY OF COLLECTION:	Daily
EXEMPTIONS:	Impact Fee credits for acceptable land donations and development of Regional Park facilities
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	230	100.0
86-87	462	100.9
87-88	473	2.4
88-89	468	-1.1
89-90	423	-9.6
90-91	494	16.8
91-92	597	20.9
92-93	810	35.7
93-94	931	14.9
94-95	827	-11.2
95-96	923	11.6
96-97	930	0.8
97-98	1,100	18.3
98-99	1,352	22.9
99-00	1,477	9.2
00-01	1,387	-6.1
01-02	2,514	81.3
02-03	3,139	24.9
03-04	4,272	36.1
04-05	7,046	64.9
05-06	8,083	14.7
06-07	3,007	-62.8
07-08	643	-78.6
08-09	400	-37.8
09-10	400	0.0

IMPACT FEES - REGIONAL PARKS

DISCUSSION

Impact fees listed in the table on the opposite page are NET – credits used during each fiscal year are counted. Regional Park Impact Fees have, since FY86-87, varied from \$60,000 to as high as \$931,000. With the exception of FY88-89, FY89-90, FY94-95, and FY95-96, each year's subsequent gross revenue has been higher than the previous year. Revenues for FY92-93 were 42% over budget. Revenues for FY93-94 continued to grow at a lesser rate, followed by a decline in FY94-95. Revenues for FY95-96 recovered the decline from FY95-96 but showed little growth to FY96-97. FY98-99 reflect healthy building activity. A slowdown began after FY05-06. Most recently, the housing downturn has led to a 79% reduction in impact fees for FY07-08 over the previous year. Lower levels are projected for FY08-09 and FY09-10 but must be watched closely.

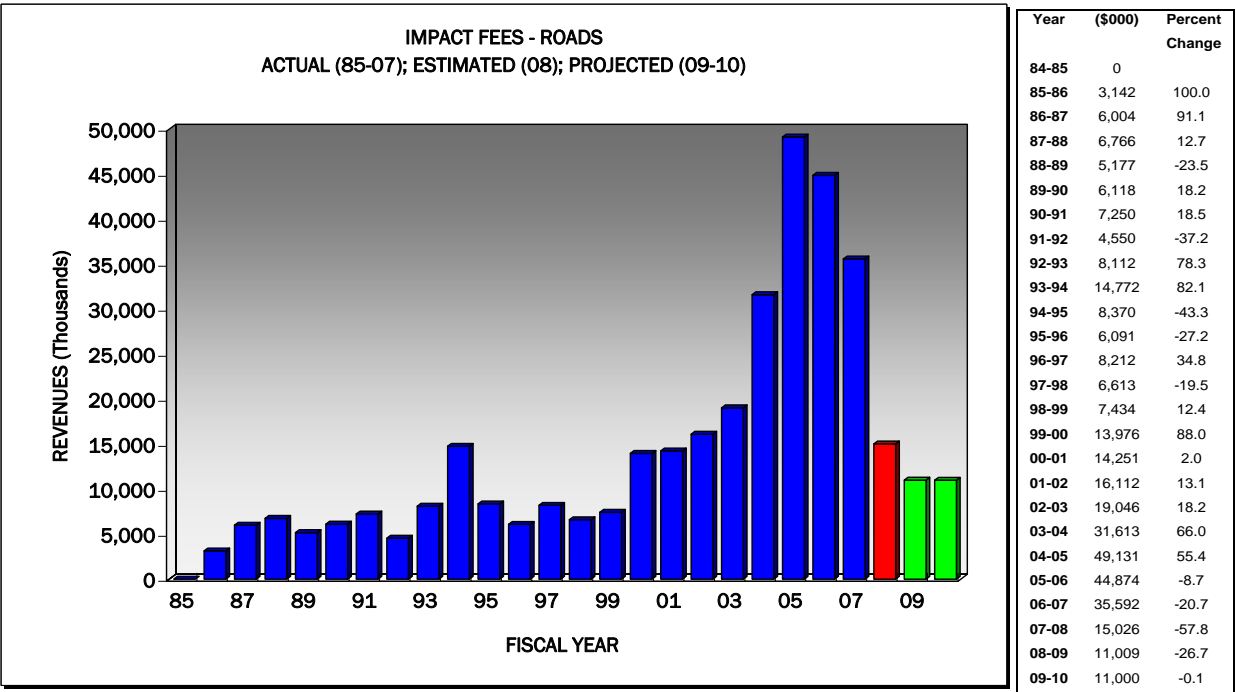
The current schedule is as follows:

<u>Land Use Type</u>	<u>Regional Parks Impact Fees</u>
Single-Family Residence/Mobile Homes on lots	\$691
Multiple-Family Building, Duplex, Two Family Attached, or Townhouse	\$518
Mobile Home/Park	\$504
Time Share	\$518
Hotel/Motel Room	\$318
Recreational Vehicle Site	\$504

IMPACT FEES - ROADS

REVENUE DESCRIPTION:	A fee imposed to offset the impact of development on road network requirements.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 89-17 as amended
FUND:	Road Impact Fees
ACCOUNT NUMBER:	GC50000188XX.363240.9001 (18801 to 18825 and 61002, 61102)
SOURCE:	Building Permit applications
USE:	Road improvements
FEE SCHEDULE:	See schedule on opposite page
METHOD OF PAYMENT:	A prerequisite for the issuance of a building permit
FREQUENCY OF COLLECTION:	Daily
EXEMPTIONS:	Impact fee credits are provided for developer-initiated improvements
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



IMPACT FEES - ROADS

DISCUSSION

Impact fees listed on the opposite page are NET – credits used during each fiscal year are counted. The historical revenue profile on road impact fees represents an erratic but steadily increasing source of revenue until FY91-92. The effects of the economic recession upon the construction industry can be clearly seen in the 37% decline in revenues. However, the FY92-93 figures reflect an increase of 78% over FY91-92, and were 24% over budget.

FY93-94 was an unusual year. In January, 1994, the Gateway Development by Westinghouse prepaid \$7.4 million in impact fees as part of a settlement agreement. Those monies are included on the opposite page. This one-time Gateway payment will generate impact fee credits that will have an effect upon lowering revenues from that impact fee district as the credits are used. Without that payment, the figure for FY93-94 would have been \$7.3 million.

After FY93-94, income reduced to more “traditional” levels (between \$6 & \$8 million) until FY98-99. FY99-00 figures increased dramatically as a result of construction activity and fee increases in December 2003. There was a dramatic decline in Road Impact Fees in FY07-08 and that level was projected for FY08-09 and FY09-10.

Road impact fees were increased in January, 2009 per adoption of Ordinance 08-24 on September 23, 2008. The current schedule is as follows:

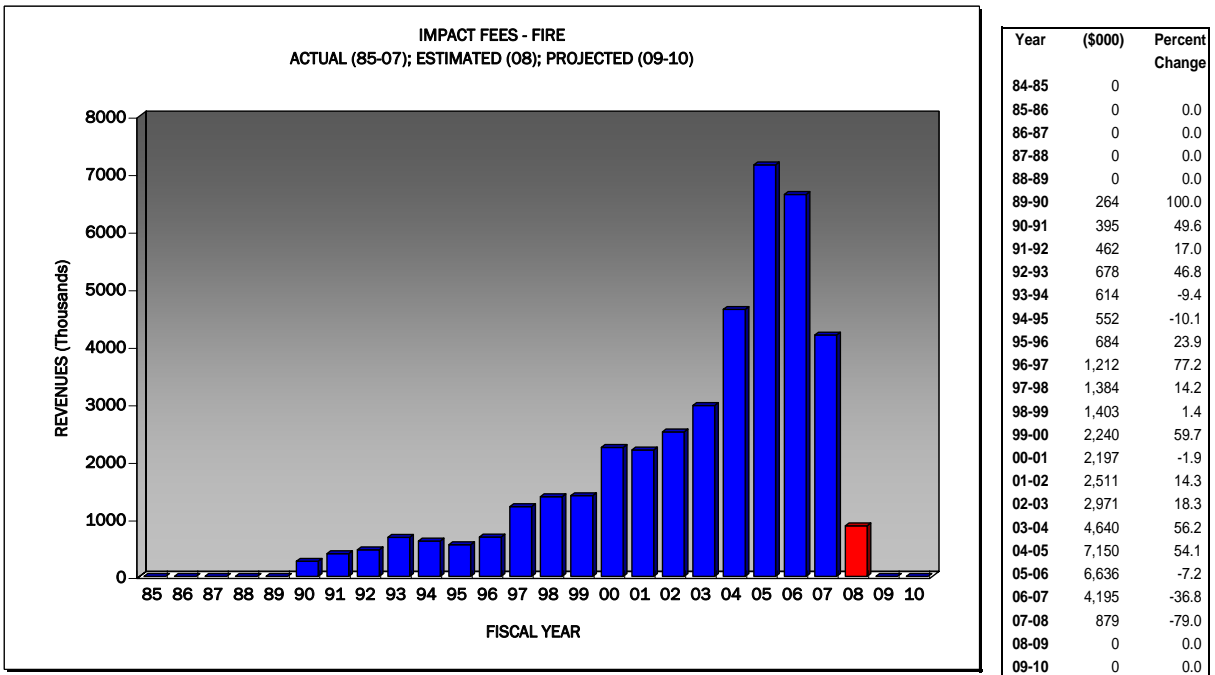
ROAD IMPACT FEE SCHEDULE

<u>Land Use Type</u>	<u>Unit</u>	<u>Net Cost</u> <u>Per Unit</u>
Residential		
Single-Family Detached	Dwelling	\$8,976
Multi-Family	Dwelling	\$6,297
Mobile Home/RV Park	Pad	\$4,686
Elderly/Disabled Housing	Dwelling	\$3,261
Adult Cong. Living Facility (ACLF)	Dwelling	\$2,025
Hotel/Motel	Room	\$5,172
Retail/Commercial		
Shopping Ctr (0-99,999 sf)	1000 sq. ft.	\$10,983
Bank	1000 sq. ft.	\$25,134
Car Wash, Self Service	Stall	\$5,262
Convenience Store w/Gas Sales	1000 sq. ft.	\$40,305
Golf Course (open to public)	Acre	\$2,697
Movie Theatre	1000 sq. ft.	\$23,220
Restaurant, Sit-Down	1000 sq. ft.	\$20,337
Restaurant, Fast Food	1000 sq. ft.	\$44,337
Office/Institutional		
Office, General (0-99,999sf)	1000 sq. ft.	\$7,305
Office, Medical	1000 sq. ft.	\$24,126
Hospital	1000 sq. ft.	\$11,736
Nursing Home	1000 sq. ft.	\$4,071
Church	1000 sq. ft.	\$4,575
Day Care Center	1000 sq. ft.	\$12,840
Elementary/Sec. School (private)	1000 sq. ft.	\$2,223
Industrial		
Industrial Park	1000 sq. ft.	\$6,195
Warehouse	1000 sq. ft.	\$4,416

IMPACT FEES - FIRE

REVENUE DESCRIPTION:	A fee imposed upon developers for use by fire districts.
LEGAL AUTHORIZATION	Chapter 2 Sec. 2-3.55 of the Land Development Code Ordinance 06-05 (April 11, 2006)
FUND: ACCOUNT NUMBER	Fire Impact Fees GC50000XXXXXX.363220.9002 10152-10168 & 61001 & 61101)
SOURCE: USE:	Building Permit Applications Fire District Improvements
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
EXEMPTIONS	Replacement of a legally permitted structure (excludes additional square footage) and buildings by or for the Federal government, State of Florida or Lee County School Board.
EXPIRATION:	None
SPECIAL REQAUREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



IMPACT FEES - FIRE

DISCUSSION

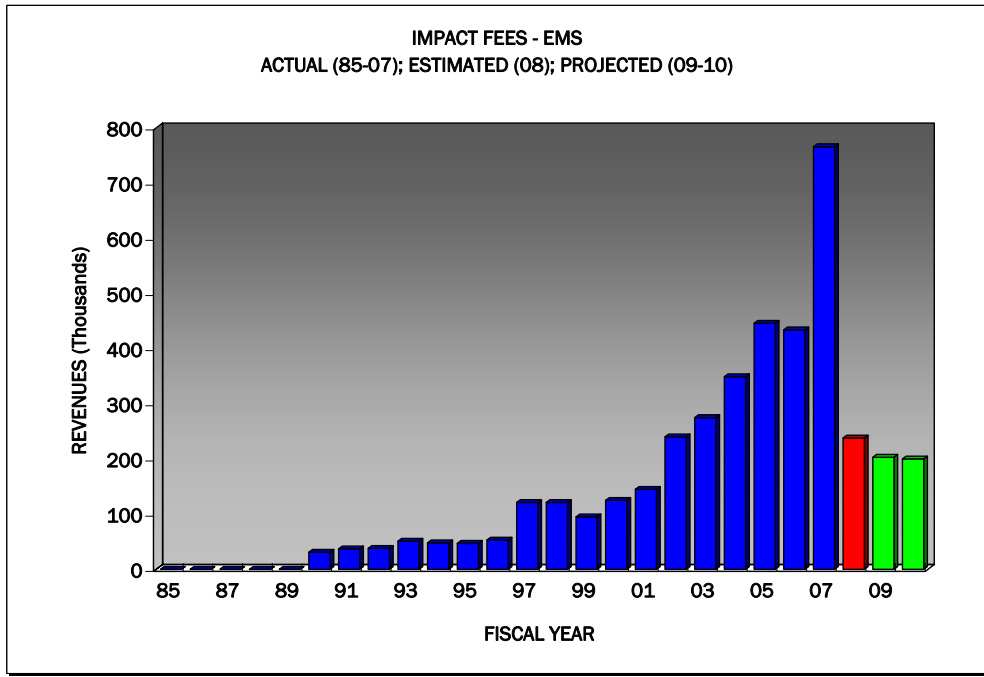
The following is the fire impact fees by category including revisions made by the Board of County Commissioners on April 11, 2006:

	SFR MH LOT	MULTI FAMILY	MOBILE RV PARKS	HOTEL MOTEL	RETAIL	OFFICE	PUBLIC INSTIT.	GEN INDUST	PUBLIC WHSE
ALVA	\$ 760.00	\$ 595.00	\$ 554.00	\$ 625.00	\$ 593.00	\$ 277.00	\$ 593.00	\$ 286.00	\$ 269.00
BAYSHORE	760.00	595.00	554.00	625.00	593.00	277.00	593.00	286.00	269.00
CITY OF BONITA SPRINGS	660.00	517.00	481.00	542.00	515.00	240.00	515.00	248.00	234.00
CAPTIVA	760.00	595.00	554.00	625.00	593.00	277.00	593.00	286.00	269.00
ESTERO	540.00	423.00	540.00	444.00	421.00	197.00	421.00	203.00	191.00
CITY OF FORT MYERS	490.00	384.00	348.00	403.00	382.00	178.00	382.00	184.00	173.00
FORT MYERS BEACH	610.00	478.00	445.00	501.00	476.00	222.00	476.00	229.00	216.00
FORT MYERS SHORES	760.00	595.00	554.00	625.00	593.00	277.00	593.00	286.00	269.00
IONA - MCGREGOR	488.00	382.00	356.00	401.00	381.00	178.00	381.00	183.00	173.00
LEE COUNTY AIRPORTS	760.00	595.00	554.00	625.00	593.00	277.00	593.00	286.00	269.00
LEHIGH ACRES	465.00	364.00	339.00	382.00	363.00	169.00	363.00	175.00	165.00
MATLACHA-PINE ISLAND	760.00	595.00	554.00	625.00	593.00	277.00	593.00	286.00	269.00
NORTH FT. MYERS	307.00	240.00	224.00	252.00	240.00	112.00	240.00	115.00	109.00
SAN CARLOS	760.00	595.00	554.00	625.00	593.00	277.00	593.00	286.00	269.00
SANIBEL	678.00	531.00	495.00	557.00	529.00	247.00	529.00	255.00	240.00
SOUTH TRAIL	410.00	321.00	229.00	337.00	320.00	149.00	320.00	154.00	145.00
TICE	760.00	595.00	554.00	625.00	593.00	277.00	593.00	286.00	269.00
UPPER CAPTIVA	760.00	595.00	554.00	625.00	593.00	277.00	593.00	286.00	269.00

IMPACT FEES - EMS

REVENUE DESCRIPTION:	A fee imposed upon developers for use by Emergency Management.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 2 Sec. 2-3.55 of the Land Development Code Ordinance 06-05 (April 11, 2006)
FUND: ACCOUNT NUMBER	EMS Impact Fees GC5000001XXXXX.363220.9003 (XXXXXX = 18900 & 18901)
SOURCE: USE:	Building Permit Applications Fire District Improvements - Public Safety
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
EXEMPTIONS	Replacement of a legally permitted structure (excludes additional square footage) and buildings by or for the Federal government, State of Florida or Lee County School Board.
EXPIRATION:	None
SPECIAL REQAUREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	31	100.0
90-91	37	19.4
91-92	38	2.7
92-93	51	34.2
93-94	48	-5.9
94-95	47	-2.1
95-96	53	12.8
96-97	121	128.3
97-98	121	0.0
98-99	95	-21.5
99-00	125	31.6
00-01	145	16.0
01-02	240	65.5
02-03	275	14.6
03-04	349	26.9
04-05	446	27.8
05-06	434	-2.7
06-07	766	76.5
07-08	238	-68.9
08-09	203	-14.7
09-10	200	-1.5

IMPACT FEES - EMS

DISCUSSION

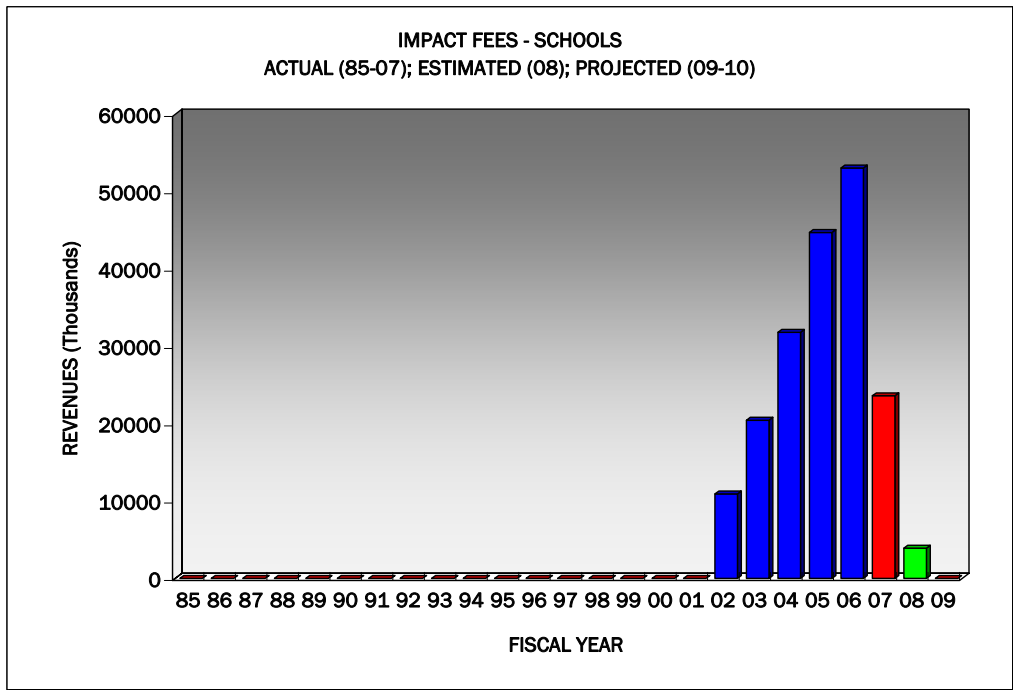
Following is the schedule of EMS impact fees approved on April 11, 2006:

Land Use	Development Unit	EMS Impact Fee Per Unit
Single Family /Mobile Home on lot	Dwelling	\$ 94.00
Multi-family (includes timeshares)	Dwelling	\$ 71.00
Mobile home or recreational vehicle in mobile home/RV park	Space	\$ 69.00
Hotel/Motel Room	Room	\$ 32.00
Retail	1,000 sq. ft.	\$ 138.00
Office	1,000 sq. ft.	\$ 66.00
Public or institutional use	1,000 sq. ft.	\$ 138.00
General industrial	1,000 sq. ft.	\$ 14.00
Public or private warehouse	1,000 sq. ft.	\$ 7.00

IMPACT FEES - SCHOOLS

REVENUE DESCRIPTION:	A fee imposed to offset the impact of development on road network requirements.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 01-21
FUND:	School Impact Fees
ACCOUNT NUMBER:	GC50000640XX.363290.9001 64001 – East Zone; 64002 – West Zone; 64003 – South Zone
SOURCE:	Building Permit applications
USE:	School Improvements
FEE SCHEDULE:	See schedule on opposite page
METHOD OF PAYMENT:	A prerequisite for the issuance of a building permit
FREQUENCY OF COLLECTION:	Daily
EXEMPTIONS:	Impact fee credits are provided for developer-initiated improvements
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
84-85	0	
85-86	0	0.0
86-87	0	0.0
87-88	0	0.0
88-89	0	0.0
89-90	0	0.0
90-91	0	0.0
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	0	0.0
95-96	0	0.0
96-97	0	0.0
97-98	0	0.0
98-99	0	0.0
99-00	0	0.0
00-01	0	0.0
01-02	10,911	0.0
02-03	20,441	87.3
03-04	31,801	55.6
04-05	44,722	40.6
05-06	53,061	18.6
06-07	23,595	-55.5
07-08	3,907	-83.4
08-09	N/A	0.0
09-10	N/A	0.0

IMPACT FEES – SCHOOLS

DISCUSSION

On September 23, 2008, the Board of County Commissioners approved a revised schedule of School Impact Fees. (Ordinance 08-22)

SCHOOL IMPACT FEE SCHEDULE

LAND USE TYPE	IMPACT FEE PER UNIT
Single Family Residential	\$ 4116.00
Multiple-family building, duplex, Two –family attached or townhouse	\$ 1624.00
Mobile Home	\$ 936.00

School Impact Fees are collected and passed on to the School District.



**Section Three
Appendix A**

**Eleven-Year Ad Valorem
Millage Summary**

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</u>	<u>FY98-99</u>	<u>FY99-00</u>	<u>FY00-01</u>	<u>FY01-02</u>	<u>FY02-03</u>	<u>FY03-04</u>	<u>FY04-05</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	4.4751	4.4751	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506
Capital Outlay	0.3532	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
TOTAL COUNTYWIDE	5.3283	5.4875	5.3401	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506
<u>Misc. Non-Countywide Millages:</u>											
Library	0.5755	0.9630	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3972	0.2844
Unincorporated Area MSTU	1.1604	1.2114	1.2114	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398
All Hazards Protection	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693
TOTAL MISC. NON-COUNTYWIDE	1.8092	2.2477	2.2477	2.2477	2.2477	2.2477	1.8902	1.6816	1.4118	1.3063	1.1935
<u>Sewer & Solid Waste Districts & MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0090	0.0000	0.0079	0.0000	0.0044	0.0000	0.0000	0.0000	0.0000	0.0422	0.0000
Cape Coral Solid Waste MSTU	0.4200	0.4200	0.4173	0.4173	0.3534	0.2408	0.1978	0.1301	0.1111	0.1157	0.1001
Bonita Springs Streetscaping MSTU	0.0000	0.4550	0.3723	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Winkler Safe Neighborhood MSTU	0.0000	2.0000	1.9700	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.7617	1.7617
NE Hurricane Bay MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9884	0.7647	0.6097	0.5604	0.5604
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8400	0.8400	0.7302	0.7302
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	2.7436	1.7420	2.1334	1.7102	1.4367	1.5872	1.7492	1.3479	1.0091	0.9554	0.9554
Maravilla	5.1424	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	3.0000	3.0000
Useppa	3.2036	3.0141	3.2203	2.4740	2.4322	2.4504	2.1633	2.3662	1.8982	1.6724	1.6724
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.6688	0.4545	0.7405	0.3874	0.5440	0.5877	0.4362	0.3317	0.3258	0.2616	0.1880
Bayshore Estates SLD	1.0781	1.3121	0.8877	0.8588	1.2110	1.0413	1.1208	0.9387	0.9856	0.8587	0.8377
Billy Creek Commerce Center SLD	0.3282	0.3621	0.3721	0.1725	0.2947	0.2481	0.2700	0.1984	0.1410	0.1116	0.1116
Birkdale SLD	0.1604	0.1708	0.1256	0.1117	0.1238	0.1294	0.2543	0.2618	0.1659	0.1512	0.1512
Bonita Springs SLD	0.0581	0.0683	0.0557	0.0509	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Charleston Park SLD	3.4912	3.4996	3.0539	1.4473	3.0991	3.2149	3.8375	1.0309	0.3783	0.2873	0.2873
Cypress Lake SLD	0.3417	0.3178	0.3390	0.3355	0.4248	0.3222	0.3057	0.3012	0.2795	0.2456	0.2236
Daughtrey's Creek SLD	0.5121	0.7217	0.7667	0.4673	0.7276	0.7522	0.7195	0.6446	0.3915	0.3460	0.3460

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

Countywide Millages:	FY98-99	FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
Lighting & Special Improvement Districts:	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage
Flamingo Bay SLD	0.5846	0.5676	0.4549	0.2660	0.4778	0.3547	0.2637	0.2558	0.2373	0.2217	0.1913
San Carlos Island SLD	0.0457	0.0601	0.0585	0.0602	0.0535	0.0438	0.0305	0.0243	0.0274	0.0245	0.0245
Fort Myers Beach SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Fort Myers Shores SLD	0.2900	0.2688	0.2579	0.1833	0.3455	0.3444	0.2829	0.2245	0.1573	0.1317	0.0250
Fort Myers Villas SLD	0.2381	0.2564	0.2630	0.2234	0.2310	0.2098	0.2298	0.1961	0.1388	0.1217	0.1217
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0012	0.0462	0.0422	0.0000
Harlem Heights SLD	0.6143	0.5136	0.6306	0.7222	0.4968	0.4047	0.5735	0.5496	0.2924	0.2904	0.2904
Heiman/Apollo SLD	2.2995	1.8974	0.7324	0.4220	1.0492	1.1729	1.0513	0.9078	0.4364	0.3546	0.3546
Hendry Creek SLD	0.3136	0.3350	0.3334	0.2063	0.3109	0.3811	0.2376	0.2480	0.2457	0.2265	0.2265
Iona Gardens SLD	0.6064	0.5815	0.5005	0.3671	0.5450	0.5292	0.5718	0.5423	0.3212	0.2796	0.2796
Lehigh Acres SLD	0.2835	0.3763	0.2761	0.3082	0.3964	0.3595	0.3007	0.1724	0.0849	0.0557	0.0557
Lochmoor Village SLD	0.6232	0.5389	0.4646	0.3453	0.5220	0.4846	0.4229	0.4334	0.3738	0.3304	0.3304
Metropolitan Parkway SLD	0.3047	0.2905	0.3234	0.2583	0.3084	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MidMetro Industrial Park Spec Improvemnt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0484	0.0397	0.0142
Mobile Haven SLD	0.3990	0.7583	0.7671	0.3719	0.7145	0.5995	0.4974	0.7599	0.2160	0.4748	0.4748
Morse Shores SLD	0.4376	0.4138	0.3914	0.3519	0.3151	0.2927	0.3476	0.2734	0.6352	0.1772	0.1772
North Fort Myers SLD	0.3404	0.3560	0.2267	0.1179	0.2869	0.2995	0.2398	0.1396	0.0659	0.0552	0.0552
Page Park SLD	0.1991	0.2093	0.2191	0.1169	0.3051	0.3470	0.3016	0.2237	0.1886	0.1671	0.1671
Palmetto Point Improvement	0.4031	0.5100	1.5000	1.3000	1.1871	1.2592	0.5749	0.3742	0.2894	0.2541	0.2541
Palm Beach Blvd S1 PHI MSTU	0.3500	0.2475	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1920	0.0397
Palm Beach Blvd S1 PH3 MSTU	0.3500	0.2475	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1511	0.0397
Palmona Park SLD	1.3804	1.1930	1.3018	0.7501	1.4018	0.6319	0.2723	0.3398	0.6242	0.5292	0.0982
Pine Manor SLD	0.4467	0.4457	0.4125	0.7069	0.7069	0.6234	0.6627	0.5045	0.2697	0.2330	0.0559
Port Edison SLD	0.4675	0.4109	0.5407	0.4731	0.4941	0.4413	0.3729	0.2745	0.2446	0.2056	0.2056
Riverdale Shores Improvement	2.1227	1.8645	1.8645	1.0000	1.4885	2.5485	2.3202	2.3178	1.8263	1.4981	1.4981
Russell Park SLD	0.8047	0.7846	0.6235	0.3690	0.5302	0.6979	0.4138	0.4001	0.3130	0.2517	0.1858
San Carlos Special Improvement	0.2831	0.2820	0.2731	0.0846	0.2317	0.2185	0.1904	0.2078	0.2068	0.1801	0.1801
Skyline SLD	0.2686	0.2222	0.1370	0.1365	0.1558	0.2803	0.1740	0.1361	0.0885	0.0751	0.0647
St. Jude Harbor	0.5020	0.3830	0.3738	0.2606	0.2922	0.2029	0.1688	0.1368	0.0863	0.0767	0.0767
Tanglewood Spec Improvement	0.6397	0.6520	0.7942	1.0000	0.9110	0.9319	0.7207	0.8456	0.8266	0.7137	0.1347
Town & River Spec Improvement	0.2000	0.3500	0.3014	0.3014	0.4535	0.3931	0.3833	0.4120	0.2546	0.2231	0.2231
Trailwinds SLD	0.4343	0.4458	0.4147	0.3215	0.4152	0.3049	0.3231	0.3346	0.2139	0.1719	0.1719
Tropic Isles SLD	0.7148	0.5779	0.8317	0.3564	0.7974	0.7245	0.5042	0.4206	0.3937	0.3249	0.3249
Villa Palms SLD	0.3842	0.3987	0.4109	0.3963	0.4279	0.3871	0.3947	0.4365	0.2831	0.2441	0.2441
Villa Pines SLD	0.2299	0.2671	0.3073	0.3225	0.3752	0.3011	0.2701	0.2759	0.2159	0.1960	0.1734
Waterway Estates SLD	0.2782	0.2843	0.3653	0.3103	0.3626	0.2557	0.1899	0.2139	0.1901	0.1626	0.1508
Waterway Shores SLD	0.4280	0.4761	0.5834	0.6092	0.5256	0.5676	0.4743	0.3777	0.3357	0.2987	0.2987
Whiskey Creek Spec Improvement	0.9922	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.8829	0.8759	0.7534	0.6915



**Section Three
Appendix B**

**Recapitulation of 2008 Taxable Value
And Taxes Levied for FY08-09
(All Taxing Districts)**

I, **KENNETH M. WILKINSON**, THE PROPERTY APPRAISER OF **LEE COUNTY, FLORIDA**, HEREBY CERTIFY THAT ALL DATA REPORTED ON THIS FORM AND ACCOMPANYING FORMS DR-403AC, DR-403BM, DR-403PC and DR-403EB, IS A TRUE RECAPITULATION OF THE VALUES OF THE ASSESSMENT ROLLS OF **LEE COUNTY, FLORIDA**. AND THAT EVERY FIGURE HEREIN SUBMITTED IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I FURTHER CERTIFY THAT CHANGES TO THE VALUES OF THE ASSESSMENT ROLLS, AS INITIALLY REPORTED ON FORMS DR-489AC, DR-489AM, DR-489PC, AND DR-489EB, ARE DOCUMENTED OR CAN BE VERIFIED WITH (1) A VALIDATED CHANGE OF VALUE OR CHANGE OF EXEMPTION ORDER FROM THE VALUE ADJUSTMENT BOARD

WITNESS MY HAND AND OFFICIAL SIGNATURE ATFT. **MYERS, LEE COUNTY, FLORIDA**,

THIS THE **15th** DAY OF OCTOBER, 2008.



PROPERTY APPRAISER

Value Adjustment Board Hearings	Yes	No
Please indicate if value adjustment board (VAB) hearings are completed and adjusted values have been included herein.		X

Page one (Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

R. 09/08

COUNTY PORTION ONLY

	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property
1	Just Value (193.011, F.S.)	4,651,531,440	4,498,093	110,753,036,443
2	Just Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	0	0	3,027,977,180
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0
4	Just Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	592,036,900	0	592,036,900
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0
8	Classified Use Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	490,898,630	0	490,898,630
9	Classified Use Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0
10	Classified Use Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	473,971,020	0	473,971,020
11	Classified Use Value of Pollution Control Devices (193.621, F.S.)	0	0	0
12	Classified Use Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0
13	Classified Use Value of Historically Significant Property (193.505, F.S.)	0	0	0
14	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0
15	Economic Development Exemption (196.1995, F.S.) *	0	0	0
16	Exemption for Licensed Child Care Facility in Enterprise Zone (196.095, F.S.)	2,260,180	0	2,260,180
17	Governmental Exemption (196.199, 196.1993, F.S.)	3,549,506,290	201,492,020	3,750,998,310
18	Widows / Widowers Exemption (196.202, F.S.)	6,219,500	165,500	6,385,000
19	Disability / Blind Exemption (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	223,519,720	182,160	223,701,880
20	Institutional Exemption - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1992, 196.1994, 196.2001, 196.2002, F.S.)	2,044,182,680	149,576,470	2,193,759,150
21	\$25,000 Homestead Exemption (196.031(a), F.S.) Col. I, Tangible Personal Property Exemption (196.183, F.S.) Col. II & III	4,051,581,800	377,051,760	4,428,633,560
22	Additional \$25,000 Homestead Exemption (196.031(b), F.S.)	3,592,834,540	0	3,592,834,540
23	Additional \$50,000 Homestead Exemption Age 65 & Older (196.075, F.S.) *	197,719,920	0	197,719,920
24	Lands Available for Taxes (197.502(7), F.S.)	0	0	0
25	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	9,172,781,890	0	9,172,781,890
25s	Commercial and Non-Homestead Assessment Differential: Just Value Minus Capped Value (193.1555, 193.1556, F.S.)	0	0	0
26	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0
27	Disabled Veterans' Homestead Discount - County Value (196.082, F.S.)	389,720	0	389,720
27s	Disabled Veterans' Homestead Discount - School Value (196.082, F.S.)	424,720	0	424,720
28	Taxable Value for Operating Millages (1-2-3-4-5-6-7+8+9+10+11+12+13-14-15-16-17-18-19-20-21-22-23-24-25-25s-26-27=28)	80,600,866,240	3,923,063,530	84,528,427,863
29	School Taxable Value (1-2-4-5-7+8+10+11+13-16-17-18-19-20-21-24-25-26-27s=29)	84,391,385,700	3,923,063,530	88,318,947,323
30	Net Assessed Value (1-2-3-4-5-6-7+8+9+10+11+12+13-17-20=30)	97,848,173,510	4,300,462,950	102,153,134,563

* County Values ONLY, Do Not Include Values for Municipalities

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and tangible centrally assessed values.

Reconciliation of Preliminary and Final Tax Roll		Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	84,858,142,173
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	12,010,550
4	Subtotal (1 + 2 - 3 = 4)	84,846,131,623
5	Other Additions to Operating Taxable Value	408,014,120
6	Other Deductions from Operating Taxable Value	725,717,880
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	84,528,427,863

		Value
1	Reassessed Just Value of Land Designated an Area of Critical State Concern (this amount included in Line 1, Column I, Page One) 193.507, F.S.	0
2	Just Value of Land Designated an Area of Critical State Concern 193.507, F.S.	0
3	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	1,998,290
4	Total Taxable Value for Debt Service Levies, if any	30,391,374,700
5	Railroad Property Value (this amount included in Line 1, Column III, Page One)	3,641,299
6	Private Car Line Property Value (this amount included in Line 1, Column III, Page One)	856,794

		Number of County Parcels
1	Real Property Parcels	530,524
2	Personal Property Accounts	73,949
3	Homestead Assessment Reductions for Parents or Grandparents	0
4	Additional Homestead Exemptions for Persons 65 and Older	8,448
5	Disabled Veterans' Homestead Discount (s. 6(g), Art. VII, Florida Constitution)	2

		Number of Parcels	Total portability Value
1	Homestead Property Portability Impact	1,628	158,084,520

THE VALUE AND NUMBER OF PARCELS ON THE REAL PROPERTY ASSESSMENT ROLL BY CATEGORY

Lee County, Florida, _____ Date Certified:

	Code 00 Vacant Residential	Code 01 Single Family Residential	Code 02 Mobile Homes	Code 08 Multi-Family Less than 10 Units	Code 03 Multi-Family 10 Units or More	Code 04 Condominiums
1	Just Value	\$ 6,476,694,890	1,373,132,730	1,750,884,050	529,760,010	19,362,906,530
2	Taxable Value for Operating Purposes	\$ 6,465,549,660	905,670,790	1,603,467,450	529,760,010	17,279,027,610
3	Number of Parcels	# 179,153	16,887	8,115	173	82,921
4	Just Value	\$ 247,090,170	2,202,176,390	7,917,703,180	446,518,260	1,892,233,570
5	Taxable Value for Operating Purposes	\$ 169,601,810	2,195,791,330	7,898,806,080	434,542,200	1,892,139,040
6	Number of Parcels	# 4,112	6,949	4,977	762	1,831
7	Just Value	\$ 3,027,807,340	4,082,443,440	329,435,140	522,249,690	174,351,520
8	Taxable Value for Operating Purposes	\$ 335,940,460	2,716,760	55,184,270	423,142,100	169,391,990
9	Number of Parcels	# 3,425	6,809	53	2,927	3,163

	Code 50-69 Agricultural	Code 70-79 Institutional	Code 80-89 Government	Code 90 Leasehold Interests	Code 91-97 Miscellaneous	Code 99 Non-Agricultural Acreage
10	Just Value	\$ 0	0	0	0	0
11	Taxable Value for Operating Purposes	\$ 0	0	0	0	0
12	Number of Parcels	# 2,025	167	1,211	70	40

	Code C. Condo	Code H. Header	Code M. Mobile Homes	Code N. Notes	Code P. PUD	Code R. Rental Park	Code S. Spaces	Code T. Tax Parcel	Code 09 Timeshare	Codes
10	Just Value	\$ 0	0	0	0	0	0	0	303,009,300	
11	Taxable Value for Operating Purposes	\$ 0	0	0	0	0	0	0	303,009,300	
12	Number of Parcels	# 2,025	167	1,211	70	126	4,206	3	40	

13 **Total Real Property:** Just Value \$ 106,097,006,910 ; Taxable Value for Operating Purposes \$ 80,600,866,240 ; Parcels 530,524

(Sum lines 2, 5, 8, and 11)

(Sum lines 1, 4, 7, and 10)

* The following entries are for informational purposes only. Value amounts and parcel counts should be reported under the proper code above.

The 2008 (tax year) Ad Valorem Assessment Rolls Exemption Breakdown of Lee County, Florida

(Every space must be filled in. Where there are spaces that are not applicable to your municipality / special district, write "NONE" or "0" in that space.)

Date Certified: _____

Statutory Authority	Property Roll Effected	Type of Exemption	Number of Exemptions	Value of Exempted																					
					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	\$ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	1,023	178,915,440																				
2	\$ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs	15	2,306,560																				
3	\$ 196.095	Real	Licensed Child Care Facility in Enterprise Zone	14	2,260,180																				
4	\$ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)	173	29,085,840																				
5	\$ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes	0	0																				
6	\$ 196.197	Real	Charitable Hospitals, Nursing Homes & Homes for Special Services	30	75,019,160																				
7	\$ 196.1975	Real	Charitable Homes for the Aged	10	48,903,240																				
8	\$ 196.1977	Real	Proprietary Continuing Care Facilities	0	0																				
9	\$ 196.1978	Real	Affordable Housing Property	738	34,995,480																				
10	\$ 196.198	Real & Personal	Educational Property	244	834,137,220																				
11	\$ 196.1983	Real	Charter School	9	56,487,950																				
12	\$ 196.1985	Real	Labor Union Education Property	0	0																				
13	\$ 196.1986	Real	Community Center	5	6,095,910																				
14	\$ 196.199(1)(a)	Real & Personal	Federal Government Property	273	137,281,460																				
15	\$ 196.199(1)(b)	Real & Personal	State Government Property	1,875	716,372,110																				
16	\$ 196.199(1)(c)	Real & Personal	Local Government Property	4,599	2,623,093,870																				
17	\$ 196.199(2)	Real & Personal	Leasehold Interests in Government Property	32	274,250,870																				
18	\$ 196.1993	Real	Agreements with Local Governments for use of Public Property	0	0																				
19	\$ 196.1994	Personal	Space Laboratories & Carriers	0	0																				
20	\$ 196.1997	Real	Historic Property Improvements	21	7,151,880																				
21	\$ 196.1998	Real	Historic Property Open to the Public	0	0																				
22	\$ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company	23	11,644,240																				
23	\$ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation	81	97,915,500																				
24	\$ 196.202	Real & Personal	Blind Exemption	171	92,500																				
25	\$ 196.202	Real & Personal	Total & Permanent Disability Exemption	1,649	913,690																				
26	\$		Other - See Below																						
		CEMETERIES	CULTURAL ORGANIZATIONS	FRATERNAL & BENEVOLENT	OTHER CHARITABLE ORG	RELIGIOUS PROPERTIES																			
		# of Exemptions	5	259	97	496																			
		Value Exempt	3,004,850	71,542,200	51,160,910	155,854,620																			
						807																			
						746,997,870																			

Section 196.002(2), Florida Statutes, requires a complete breakdown of all exemptions provided under Chapter 196, Florida Statutes. This breakdown applies to all exemptions not shown elsewhere in these recapitalizations. Please show total number of exemption

The 2008 (tax year) Ad Valorem Assessment Rolls of Lee County, Florida Date Certified: _____
 (Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Cite	Exemption	Number of Parcels By Exemption Type	Just Value	Taxable Value
1 § 196.031	Parcels Granted \$25,000 Homestead Exemption	160,692	41,175,174,980	23,951,316,140
2 § 196.183	Accounts Granted \$25,000 Tangible Personal Property Exemption	62,920	4,139,924,750	3,762,872,990
3 § 196.075	Parcels Granted Additional Homestead Exemption Age 65 and Older	8,448	1,347,997,320	343,552,770
4 § 196.1961	Parcels Granted Historic Property Exemption	0	0	0
5 § 196.1995	Parcels Granted Economic Development Exemption	0	0	0
6 § 196.202	Parcels Granted Widow's Exemption	10,781	2,102,816,880	901,100,250
7 § 196.202	Parcels Granted Widower's Exemption	1,983	416,181,620	200,158,740
8 § 196.24	Parcels Granted Disabled Ex-Service Member Exemption	2,528	558,819,940	267,392,830

MUNICIPALITY / SPECIAL DISTRICT PORTION ONLY

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property
1	Just Value (193.011, F.S.)	11,811,588,030	336,119,020	570,964	12,148,278,014
2	Just Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	57,011,910	0		57,011,910
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0		0
4	Just Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	21,248,320	0		21,248,320
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0		0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0		0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0		0
8	Classified Use Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	5,774,020	0		5,774,020
9	Classified Use Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0		0
10	Classified Use Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	19,324,010	0		19,324,010
11	Classified Use Value of Pollution Control Devices (193.621, F.S.)	0	0		0
12	Classified Use Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0		0
13	Classified Use Value of Historically Significant Property (193.505, F.S.)	0	0		0
14	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0		0
15	Economic Development Exemption (196.1995, F.S.)	0	0		0
16	Exemption for Licensed Child Care Facility in Enterprise Zone (196.095, F.S.)	0	0		0
17	Governmental Exemption (196.199, 196.1993, F.S.)	107,075,880	709,850		107,785,730
18	Widows / Widowers Exemption (196.202, F.S.)	462,000	5,000		467,000
19	Disability / Blind Exemption (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	12,052,850	4,840		12,057,690
20	Institutional Exemption - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1992, 196.1994, 196.2001, 196.2002, F.S.)	159,211,640	8,262,720		167,474,360
21	\$25,000 Homestead Exemption (196.031(a), F.S.) Col. I, Tangible Personal Property Exemption (196.183, F.S.) Col. II & III	301,505,420	35,575,730		337,081,150
22	Additional \$25,000 Homestead Exemption (196.031(b), F.S.)	280,355,740	0		280,355,740
23	Additional \$50,000 Homestead Exemption Age 65 & Older (196.075, F.S.) *	10,006,400	0		10,006,400
24	Lands Available for Taxes (197.502(7), F.S.)	0	0		0
25	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	1,025,338,820	0		1,025,338,820
25s	Commercial and Non-Homestead Assessment Differential: Just Value Minus Capped Value (193.1555, 193.1556, F.S.)	0	0		0
26	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0		0
27	Disabled Veterans' Homestead Discount - Municipality / Special District Value (196.082, F.S.)	0	0		0
27s	Disabled Veterans' Homestead Discount - School Value (196.082, F.S.)	0	0		0
28	Taxable Value for Operating Millages (1-2-3-4-5-6-7+8+9+10+11+12+13-14-15-16-17-18-19-20-21-22-23-24-25-25s-26-27=28)	9,862,417,080	291,560,880	570,964	10,154,548,924
29	School Taxable Value (1-2-4-5-7+8+10+11+13-16-17-18-19-20-21+24-25-26-27s=29)	10,152,779,220	291,560,880	570,964	10,444,911,064
30	Net Assessed Value (1-2-3-4-5-6-7+8+9+10+11+12+13-17-20=30)	11,492,138,310	327,146,450	570,964	11,819,855,724

Reconciliation of Preliminary and Final Tax Roll		Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	10,187,777,104
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	2,861,420
4	Subtotal (1 + 2 - 3 = 4)	10,184,915,684
5	Other Additions to Operating Taxable Value	32,146,630
6	Other Deductions from Operating Taxable Value	62,513,390
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	10,154,548,924

		Value
1	Reassessed Just Value of Land Designated an Area of Critical State Concern (this amount included in Line 1, Column I, Page One) 193.507, F.S.	0
2	Just Value of Land Designated an Area of Critical State Concern 193.507, F.S.	0
3	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	32,820
4	Total Taxable Value for Debt Service Levies, if any	0
5	Railroad Property Value (this amount included in Line 1, Column III, Page One)	432,925
6	Private Car Line Property Value (this amount included in Line 1, Column III, Page One)	138,039

		Number of Municipality / Special District Parcels
1	Real Property Parcels	33,771
2	Personal Property Accounts	7,045
3	Homestead Assessment Reductions for Parents or Grandparents	0
4	Additional Homestead Exemptions for Persons 65 and Older	425
5	Disabled Veterans' Homestead Discount (s. 6(g), Art. VII, Florida Constitution)	0

		Number of Parcels	Total portability Value
1	Homestead Property Portability Impact	128	17,483,130

Page one (Every Space must be filled in. Where there are spaces that are not applicable to your municipality / special district, write "NONE" or "0" in that space.)

MUNICIPALITY / SPECIAL DISTRICT PORTION ONLY

	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property
1	Just Value (193.011, F.S.)	519,489,720		20,932,928,500
2	Just Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	72,487,000	0	72,487,000
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0
4	Just Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	33,121,470	0	33,121,470
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0
8	Classified Use Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	10,008,760	0	10,008,760
9	Classified Use Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0
10	Classified Use Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	31,696,980	0	31,696,980
11	Classified Use Value of Pollution Control Devices (193.621, F.S.)	0	0	0
12	Classified Use Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0
13	Classified Use Value of Historically Significant Property (193.505, F.S.)	0	0	0
14	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0
15	Economic Development Exemption (196.1995, F.S.)	0	0	0
16	Exemption for Licensed Child Care Facility in Enterprise Zone (196.095, F.S.)	0	0	0
17	Governmental Exemption (196.199, 196.1993, F.S.)	7,536,150		432,788,640
18	Widows / Widowers Exemption (196.202, F.S.)	1,475,000	500	1,475,500
19	Disability / Blind Exemption (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	77,883,300	0	77,883,300
20	Institutional Exemption - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1988, 196.1992, 196.1994, 196.2001, 196.2002, F.S.)	310,659,240	25,999,560	336,658,800
21	\$25,000 Homestead Exemption (196.031(a), F.S.) Col. I, Tangible Personal Property Exemption (196.183, F.S.) Col. II & III	1,091,084,860	52,074,600	1,143,159,460
22	Additional \$25,000 Homestead Exemption (196.031(b), F.S.)	1,046,686,540	0	1,046,686,540
23	Additional \$50,000 Homestead Exemption Age 65 & Older (196.075, F.S.) *	93,454,240	0	93,454,240
24	Lands Available for Taxes (197.502(7), F.S.)	0	0	0
25	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,040,277,040	0	2,040,277,040
25s	Commercial and Non-Homestead Assessment Differential: Just Value Minus Capped Value (193.1555, 193.1556, F.S.)	0	0	0
26	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0
27	Disabled Veterans' Homestead Discount - Municipality / Special District Value (196.082, F.S.)	0	0	0
27s	Disabled Veterans' Homestead Discount - School Value (196.082, F.S.)	0	0	0
28	Taxable Value for Operating Millages (1-2-3-4-5-6-7+8+9+10+11+12+13-14-15-16-17-18-19-20-21-22-23-24-25-25s-26-27=28)	15,262,763,340	433,878,910	15,696,642,250
29	School Taxable Value (1-2-4-5-7+8+10+11+13-16-17-18-19-20-21-24-25-26-27s=29)	16,402,904,120	433,878,910	16,836,783,030
30	Net Assessed Value (1-2-3-4-5-6-7+8+9+10+11+12+13-17-20=30)	19,613,624,320	485,954,010	20,099,578,330

(Every Space must be filled in. Where there are spaces that are not applicable to your municipality / special district, write "NONE" or "0" in that space.)

Reconciliation of Preliminary and Final Tax Roll		Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	15,745,913,800
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	15,745,913,800
5	Other Additions to Operating Taxable Value	50,011,720
6	Other Deductions from Operating Taxable Value	99,283,270
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	15,696,642,250

		Value
1	Reassessed Just Value of Land Designated an Area of Critical State Concern (this amount included in Line 1, Column I, Page One) 193.507, F.S.	0
2	Just Value of Land Designated an Area of Critical State Concern 193.507, F.S.	0
3	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	445,130
4	Total Taxable Value for Debt Service Levies, if any	15,696,642,250
5	Railroad Property Value (this amount included in Line 1, Column III, Page One)	0
6	Private Car Line Property Value (this amount included in Line 1, Column III, Page One)	0

		Number of Municipality / Special District Parcels
1	Real Property Parcels	139,560
2	Personal Property Accounts	11,652
3	Homestead Assessment Reductions for Parents or Grandparents	0
4	Additional Homestead Exemptions for Persons 65 and Older	2,246
5	Disabled Veterans' Homestead Discount (s. 6(g), Art. VII, Florida Constitution)	0

		Number of Parcels	Total portability Value
1	Homestead Property Portability Impact	381	35,808,760

MUNICIPALITY / SPECIAL DISTRICT PORTION ONLY

	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property
1	Just Value (193.011, F.S.)	823,060,110	1,176,668	9,376,867,998
2	Just Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	341,170,680	0	341,170,680
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0
4	Just Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	71,765,460	0	71,765,460
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0
8	Classified Use Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	14,021,450	0	14,021,450
9	Classified Use Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0
10	Classified Use Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	65,094,190	0	65,094,190
11	Classified Use Value of Pollution Control Devices (193.621, F.S.)	0	0	0
12	Classified Use Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0
13	Classified Use Value of Historically Significant Property (193.505, F.S.)	0	0	0
14	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	7,151,880	0	7,151,880
15	Economic Development Exemption (196.1995, F.S.) *	0	0	0
16	Exemption for Licensed Child Care Facility in Enterprise Zone (196.095, F.S.)	1,610,430	0	1,610,430
17	Governmental Exemption (196.199, 196.1993, F.S.)	668,557,060	24,599,440	693,156,500
18	Widows / Widowers Exemption (196.202, F.S.)	333,990	1,000	334,990
19	Disability / Blind Exemption (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,807,260	5,470	7,812,730
20	Institutional Exemption - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1988, 196.1992, 196.1994, 196.2001, 196.2002, F.S.)	470,081,510	41,986,700	512,068,210
21	\$25,000 Homestead Exemption (196.031(a), F.S.) Col. I, Tangible Personal Property Exemption (196.183, F.S.) Col. II & III	242,459,930	51,292,180	293,752,110
22	Additional \$25,000 Homestead Exemption (196.031(b), F.S.)	177,625,980	0	177,625,980
23	Additional \$50,000 Homestead Exemption Age 65 & Older (196.075, F.S.) *	0	0	0
24	Lands Available for Taxes (197.502(7), F.S.)	0	0	0
25	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	502,736,120	0	502,736,120
25s	Commercial and Non-Homestead Assessment Differential: Just Value Minus Capped Value (193.1555, 193.1556, F.S.)	0	0	0
26	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0
27	Disabled Veterans' Homestead Discount - Municipality / Special District Value (196.082, F.S.)	0	0	0
27s	Disabled Veterans' Homestead Discount - School Value (196.082, F.S.)	0	0	0
28	Taxable Value for Operating Millages (1-2-3-4-5-6-7+8+9+10+11+12+13-14-15-16-17-18-19-20-21-22-23-24-25-25s-26-27=28)	6,140,446,560	705,175,320	6,846,798,548
29	School Taxable Value (1-2-4-5-7+8+10+11+13-16-17-18-19-20-21-24-25-26-27s=29)	6,325,224,420	705,175,320	7,031,576,408
30	Net Assessed Value (1-2-3-4-5-6-7+8+9+10+11+12+13-17-20=30)	7,080,172,150	756,473,970	7,837,822,788

Reconciliation of Preliminary and Final Tax Roll		Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	6,856,443,958
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	815,020
4	Subtotal (1 + 2 - 3 = 4)	6,855,628,938
5	Other Additions to Operating Taxable Value	67,652,540
6	Other Deductions from Operating Taxable Value	76,482,930
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	6,846,798,548

	Value	
1	Reassessed Just Value of Land Designated an Area of Critical State Concern (this amount included in Line 1, Column I, Page One) 193.507, F.S.	0
2	Just Value of Land Designated an Area of Critical State Concern 193.507, F.S.	0
3	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
4	Total Taxable Value for Debt Service Levies, if any	0
5	Railroad Property Value (this amount included in Line 1, Column III, Page One)	1,021,969
6	Private Car Line Property Value (this amount included in Line 1, Column III, Page One)	154,699

	Number of Municipality / Special District Parcels	
1	Real Property Parcels	33,988
2	Personal Property Accounts	7,515
3	Homestead Assessment Reductions for Parents or Grandparents	0
4	Additional Homestead Exemptions for Persons 65 and Older	388
5	Disabled Veterans' Homestead Discount (s. 6(g), Art. VII, Florida Constitution)	0

	Number of Parcels	Total portability Value
1	Homestead Property Portability Impact	13,204,830
	151	

MUNICIPALITY / SPECIAL DISTRICT PORTION ONLY

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property
1	Just Value (193.011, F.S.)	5,592,986,580	75,483,630	0	5,668,470,210
2	Just Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	0	0	0	0
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0
4	Just Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	5,502,860	0	0	5,502,860
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0
8	Classified Use Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	0	0	0	0
9	Classified Use Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0
10	Classified Use Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	5,337,390	0	0	5,337,390
11	Classified Use Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0
12	Classified Use Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0
13	Classified Use Value of Historically Significant Property (193.505, F.S.)	0	0	0	0
14	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0
15	Economic Development Exemption (196.1995, F.S.) *	0	0	0	0
16	Exemption for Licensed Child Care Facility in Enterprise Zone (196.095, F.S.)	0	0	0	0
17	Governmental Exemption (196.199, 196.1993, F.S.)	80,784,330	1,157,280	0	81,941,610
18	Widows / Widowers Exemption (196.202, F.S.)	87,500	500	0	88,000
19	Disability / Blind Exemption (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	5,530,800	0	0	5,530,800
20	Institutional Exemption - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1992, 196.1994, 196.2001, 196.2002, F.S.)	71,736,520	6,026,470	0	77,762,990
21	\$25,000 Homestead Exemption (196.031(a), F.S.) Col. I, Tangible Personal Property Exemption (196.183, F.S.) Col. II & III	63,275,000	15,468,850	0	78,743,850
22	Additional \$25,000 Homestead Exemption (196.031(b), F.S.)	63,238,580	0	0	63,238,580
23	Additional \$50,000 Homestead Exemption Age 65 & Older (196.075, F.S.) *	975,000	0	0	975,000
24	Lands Available for Taxes (197.502(7), F.S.)	0	0	0	0
25	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	461,779,760	0	0	461,779,760
25s	Commercial and Non-Homestead Assessment Differential: Just Value Minus Capped Value (193.1555, 193.1556, F.S.)	0	0	0	0
26	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0
27	Disabled Veterans' Homestead Discount - Municipality / Special District Value (196.082, F.S.)	0	0	0	0
27s	Disabled Veterans' Homestead Discount - School Value (196.082, F.S.)	0	0	0	0
28	Taxable Value for Operating Millages (1-2-3-4-5-6-7+8+9+10+11+12+13-14-15-16-17-18-19-20-21-22-23-24-25-25s-26-27=28)	4,845,413,620	52,830,530	0	4,898,244,150
29	School Taxable Value (1-2-4-5-7+8+10+11+13-16-17-18-19-20-21+24-25-26-27s=29)	4,909,627,200	52,830,530	0	4,962,457,730
30	Net Assessed Value (1-2-3-4-5-6-7+8+9+10+11+12+13-17-20=30)	5,440,300,260	68,299,880	0	5,508,600,140

(Every Space must be filled in. Where there are spaces that are not applicable to your municipality / special district, write "NONE" or "0" in that space.)

Reconciliation of Preliminary and Final Tax Roll		Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,906,954,080
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	4,906,954,080
5	Other Additions to Operating Taxable Value	5,500,400
6	Other Deductions from Operating Taxable Value	14,210,330
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,898,244,150

		Value
1	Reassessed Just Value of Land Designated an Area of Critical State Concern (this amount included in Line 1, Column I, Page One) 193.507, F.S.	0
2	Just Value of Land Designated an Area of Critical State Concern 193.507, F.S.	0
3	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
4	Total Taxable Value for Debt Service Levies, if any	14,694,732,450
5	Railroad Property Value (this amount included in Line 1, Column III, Page One)	0
6	Private Car Line Property Value (this amount included in Line 1, Column III, Page One)	0

		Number of Municipality / Special District Parcels
1	Real Property Parcels	9,082
2	Personal Property Accounts	2,909
3	Homestead Assessment Reductions for Parents or Grandparents	0
4	Additional Homestead Exemptions for Persons 65 and Older	39
5	Disabled Veterans' Homestead Discount (s. 6(g), Art. VII, Florida Constitution)	0

		Number of Parcels	Total portability Value
1	Homestead Property Portability Impact	19	3,397,410

Page one (Every Space must be filled in. Where there are spaces that are not applicable to your municipality / special district, write "NONE" or "0" in that space.)

R. 09/08

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property
1	Just Value (193.011, F.S.)	3,987,872,360	50,147,390		4,038,019,750
2	Just Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	0	0		0
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0		0
4	Just Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	0	0		0
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0		0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0		0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0		0
8	Classified Use Value of Land Classified Agricultural (193.114(2)(d), 193.461, F.S.)	0	0		0
9	Classified Use Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0		0
10	Classified Use Value of Conservation Easement, Environmentally Endangered Lands, Park and Outdoor Recreational Land (193.114(2)(d), 193.501, F.S.)	0	0		0
11	Classified Use Value of Pollution Control Devices (193.621, F.S.)	0	0		0
12	Classified Use Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0		0
13	Classified Use Value of Historically Significant Property (193.505, F.S.)	0	0		0
14	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0		0
15	Economic Development Exemption (196.1995, F.S.) *	0	0		0
16	Exemption for Licensed Child Care Facility in Enterprise Zone (196.095, F.S.)	0	0		0
17	Governmental Exemption (196.199, 196.1993, F.S.)	97,965,650	2,707,570		100,673,220
18	Widows / Widowers Exemption (196.202, F.S.)	138,500	0		138,500
19	Disability / Blind Exemption (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	5,068,880	0		5,068,880
20	Institutional Exemption - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.198, 196.1983, 196.1985, 196.1986, 196.1992, 196.1994, 196.2001, 196.2002, F.S.)	57,712,820	544,840		58,257,660
21	\$25,000 Homestead Exemption (196.031(a), F.S.) Col. I, Tangible Personal Property Exemption (196.183, F.S.) Col. II & III	59,895,060	10,455,840		70,350,900
22	Additional \$25,000 Homestead Exemption (196.031(b), F.S.)	59,407,400	0		59,407,400
23	Additional \$50,000 Homestead Exemption Age 65 & Older (196.075, F.S.) *	2,975,000	0		2,975,000
24	Lands Available for Taxes (197.502(7), F.S.)	0	0		0
25	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	319,028,280	0		319,028,280
25s	Commercial and Non-Homestead Assessment Differential: Just Value Minus Capped Value (193.155s, 193.1556, F.S.)	0	0		0
26	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0		0
27	Disabled Veterans' Homestead Discount - Municipality / Special District Value (196.082, F.S.)	0	0		0
27s	Disabled Veterans' Homestead Discount - School Value (196.082, F.S.)	0	0		0
28	Taxable Value for Operating Millages (1-2-3-4-5-6-7+8+9+10+11+12+13-14-15-16-17-18-19-20-21-22-23-24-25-25s-26-27=28)	3,385,680,770	36,439,140	0	3,422,119,910
29	School Taxable Value (1-2-4-5-7+8+10+11+13-16-17-18-19-20-21-24-25-26-27s=29)	3,448,063,170	36,439,140	0	3,484,502,310
30	Net Assessed Value (1-2-3-4-5-6-7+8+9+10+11+12+13-17-20=30)	3,832,193,890	46,894,980	0	3,879,088,870

(Every Space must be filled in. Where there are spaces that are not applicable to your municipality / special district, write "NONE" or "0" in that space.)

Reconciliation of Preliminary and Final Tax Roll		Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,443,135,660
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	3,443,135,660
5	Other Additions to Operating Taxable Value	13,751,570
6	Other Deductions from Operating Taxable Value	34,767,320
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,422,119,910

	Value	
1	Reassessed Just Value of Land Designated an Area of Critical State Concern (this amount included in Line 1, Column I, Page One) 193.507, F.S.	0
2	Just Value of Land Designated an Area of Critical State Concern 193.507, F.S.	0
3	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
4	Total Taxable Value for Debt Service Levies, if any	0
5	Railroad Property Value (this amount included in Line 1, Column III, Page One)	0
6	Private Car Line Property Value (this amount included in Line 1, Column III, Page One)	0

	Number of Municipality / Special District Parcels	
1	Real Property Parcels	9,704
2	Personal Property Accounts	2,417
3	Homestead Assessment Reductions for Parents or Grandparents	0
4	Additional Homestead Exemptions for Persons 65 and Older	119
5	Disabled Veterans' Homestead Discount (s. 6(g), Art. VII, Florida Constitution)	0

	Number of Parcels	Total portability Value
1	Homestead Property Portability Impact	1,546,740
	11	

RECAPITULATION OF TAXES AS EXTENDED ON THE 2008 TAX ROLLS; MUNICIPALITIES

- A. Municipal Levy
1. Municipality Levying for a Dependent Special District that is Municipal Wide
 2. Municipality Levying for a Dependent Special District that is Less than Municipal Wide
 4. Municipal Levy Less Than Municipal Wide
- NOTICE: All Independent Special Districts should be reported on DR-403 CC
- B.
1. Operating Millage
 2. Debt Service Millage
 3. Non-Ad Valorem Assessment
- Rate / Basis
- C.
1. Millage Subject to a Cap
 2. Millage not Subject to a Cap
 3. Non-Ad Valorem Assessment
- Rate / Basis
- D.
1. Non-Voted Millage
 2. Voted Millage
 3. Non-Ad Valorem Assessment
- Rate / Basis

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the four code columns. Be as descriptive as possible; separately list the various millages of each municipal taxing authority according to the characteristics coded above. Total the levies for all municipalities included herein. All dependent special districts and voter approved debt payments should be listed with the appropriate municipality. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments included on the tax rolls.

CODES		NAME OF MUNICIPALITY OR DISTRICT, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or Other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B						
1	1	1	4.7698	15,696,642,250	NONE	74,869,844	31,976
1	2	2	0.0627	15,696,642,250	NONE	984,179	420
1	1	1	7.1634	6,846,798,548	NONE	49,046,357	49,185
1	1	1	2.1561	4,898,244,150	NONE	10,561,104	1,357
1	2	2	0.2636	4,898,244,150	NONE	1,291,177	166
1	2	2	0.0483	4,898,244,150	NONE	236,585	30
1	2	2	0.1080	4,898,244,150	NONE	529,010	68
1	1	1	0.8273	10,154,548,924	NONE	8,400,858	3,960
1	1	1	0.7093	3,422,119,910	NONE	2,427,310	434
TOTAL MUNICIPALITIES						148,346,424	87,596

RECAPITULATION OF TAXES AS EXTENDED ON THE 2008 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- A. 1. County Commission Levy
2. School Board Levy
3. Independent Special District Levy
4. County Commission Levy for a Dependent Special District
5. MSBU / MSTU
- B. 1. County-Wide Levy
2. Less than County-Wide Levy
3. Multi-County District Levying County-Wide
4. Multi-County District Levying Less than County-Wide
- C. 1. Operating Millage
2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate/Basis
- D. 1. Millage Subject to a Cap
2. Millage Not Subject to a Cap
3. Non-Ad Valorem Assessment
- E. 1. Non-Voted Millage
2. Voted Millage
3. Non-Ad Valorem Assessment

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district millages. Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied under approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls.

A	B	CODES			NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
		C	D	E						
1	1	1	1	1	Lee County General Revenue	3.6506	84,528,427,863	NONE	308,579,479	149,998
1	1	1	1	1	Lee County Capital Imp. Outlay	0.5000	84,528,427,863	NONE	42,264,214	20,544
1	2	1	1	1	Lee County All Hazards	0.0693	59,207,614,510	NONE	4,103,088	1,954
1	2	1	1	1	Lee County Library	0.2844	75,652,454,310	NONE	21,515,558	11,270
1	2	1	1	1	Lee County Unincorporated MSTU	0.8398	43,473,138,640	NONE	36,508,742	18,048
TOTAL COUNTY COMMISSION									412,971,081	201,814
2	1	1	1	1	Lee County School Board (I) State (II) Local	4.5230 2.3450	88,318,947,323 88,318,947,323	NONE NONE	399,466,599 207,107,931	185,843 96,353
TOTAL SCHOOL BOARD									606,574,530	282,196
TOTAL BOCC & SCHOOL									1,019,545,611	484,010

RECAPITULATION OF TAXES AS EXTENDED ON THE 2008 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- A. County Commission Levy
- 1. County-Wide Levy
- 2. School Board Levy
- 3. Independent Special District Levy
- 4. County Commission Levy for a Dependent Special District
- 5. MSBU / MSTU
- B.
 - 1. County-Wide Levy
 - 2. Less than County-Wide Levy
 - 3. Multi-County District Levying County-Wide
 - 4. Multi-County District Levying Less than County-Wide
- C.
 - 1. Operating Millage
 - 2. Debt Service Millage
 - 3. Non-Ad Valorem Assessment Rate/Basis
- D.
 - 1. Millage Subject to a Cap
 - 2. Millage Not Subject to a Cap
 - 3. Non-Ad Valorem Assessment
- E.
 - 1. Non-Voted Millage
 - 2. Voted Millage
 - 3. Non-Ad Valorem Assessment

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CODES		NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE		MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER \$193,072
A	B	C	D	E				
5	2	1	1	1	ALABAMA GROVES LIGHT - MSTU	NONE	5,774	2
5	2	1	1	1	BAYSHORE ESTATES LIGHT - MSTU	NONE	4,121	0
5	2	1	1	1	BILLY CRK COMM CENTR LGT - MSTU	NONE	16,769	61
5	2	1	1	1	BIRKDALE LIGHT - MSTU	NONE	4,451	13
5	2	1	1	1	BURNT STORE AREA FIRE - MSTU	NONE	510,177	61
5	2	1	1	1	CHARLESTON PARK LIGHT - MSTU	NONE	1,173	0
5	2	1	1	1	CITY OF CAPE CORAL SOLID WASTE MSTU	NONE	1,575,021	671
5	2	1	1	1	CYPRESS LAKE LIGHT - MSTU	NONE	8,652	4
5	2	1	1	1	DAUGHTREY'S CREEK LIGHT - MSTU	NONE	7,446	0
5	2	1	1	1	FLAMINGO BAY LIGHT - MSTU	NONE	4,034	1
5	2	1	1	1	FT. MYERS SHORES LIGHT - MSTU	NONE	5,504	2
5	2	1	1	1	FT. MYERS VILLAS LIGHT - MSTU	NONE	11,452	5
5	2	1	1	1	HARLEM HEIGHTS LIGHT - MSTU	NONE	3,416	4
5	2	1	1	1	HENDRY CREEK LIGHT - MSTU	NONE	4,521	0
5	2	1	1	1	HEIMAN APOLLO - MSTU	NONE	1,884	3
5	2	1	1	1	IONA GARDENS LIGHT - MSTU	NONE	2,605	0
5	2	1	1	1	LEHIGH ACRES LIGHT - MSTU	NONE	285,937	163
5	2	1	1	1	LOCHMOOR VILLAGE LIGHT - MSTU	NONE	3,753	0
5	2	1	1	1	MARAVILLA FIRE DISTRICT - MSTU	NONE	53,795	107
5	2	1	1	1	MID-METRO INDUSTRIAL PARK O&M SPEC IMP UT	NONE	407	1
5	2	1	1	1	MOBILE HAVEN LIGHT - MSTU	NONE	2,464	0
5	2	1	1	1	MORSE SHORES LIGHT - MSTU	NONE	5,996	1
5	2	1	1	1	NE HURRICANE BAY MSTU	NONE	69,082	14
5	2	1	1	1	NORTH FORT MYERS LIGHT - MSTU	NONE	16,087	19
5	2	1	1	1	PAGE PARK LIGHT - MSTU	NONE	7,001	17

RECAPITULATION OF TAXES AS EXTENDED ON THE 2008 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- A. 1. County Commission Levy
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5. MSBU / MSTU
- B. 1. County-Wide Levy
2. Less than County-Wide Levy
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4. Multi-County District Levying Less than County-Wide
- C. 1. Operating Millage
2. Debt Service Millage
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- D. 1. Millage Subject to a Cap
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A	B	C	D	E				
5	2	1	1	1	PALM BEACH BLVD. SPEC. IMP. UNIT MSTU PHASE I	NONE	1,959	12
5	2	1	1	1	PALM BEACH BLVD. SPEC. IMP. UNIT MSTU PHASE III	NONE	1,806	1
5	2	1	1	1	PALMETTO POINT LIGHT - MSTU	NONE	26,090	0
5	2	1	1	1	PALMONA PARK LIGHT - MSTU	NONE	5,040	2
5	2	1	1	1	PINE MANOR LIGHT - MSTU	NONE	3,825	3
5	2	1	1	1	PORT EDISON LIGHT - MSTU	NONE	3,269	0
5	2	1	1	1	RIVERDALE SHORES IMP. - MSTU	NONE	27,990	3
5	2	1	1	1	RUSSELL PARK LIGHT - MSTU	NONE	6,917	8
5	2	1	1	1	SAINT JUDE LIGHT - MSTU	NONE	3,418	0
5	2	1	1	1	SAN CARLOS PARK SPECIAL IMP. - MSTU	NONE	135,550	73
5	2	1	1	1	SAN CARLOS ISLAND STREETLIGHTING	NONE	11,380	5
5	2	1	1	1	SKYLINE DR. LIGHT - MSTU	NONE	31,029	19
5	2	1	1	1	TANGLEWOOD IMP. - MSTU	NONE	5,278	1
5	2	1	1	1	TOWN AND RIVER IMP. - MSTU	NONE	40,219	3
5	2	1	1	1	TRAILWINDS LIGHT - MSTU	NONE	3,930	2
5	2	1	1	1	TROPIC ISLES LIGHT - MSTU	NONE	7,627	3
5	2	1	1	1	UPPER CAPTIVA - MSTU	NONE	183,661	26
5	2	1	1	1	USEPPA ISLAND FIRE - MSTU	NONE	196,476	1
5	2	1	1	1	VILLA PALMS LIGHT - MSTU	NONE	2,268	0
5	2	1	1	1	VILLA PINES LIGHT - MSTU	NONE	3,129	0
5	2	1	1	1	WATERWAY ESTATES LIGHT - MSTU	NONE	12,970	4
5	2	1	1	1	WATERWAY SHORES LIGHT - MSTU	NONE	1,863	0
5	2	1	1	1	WHISKEY CREEK IMP. - MSTU	NONE	141,112	16
5	2	1	1	1	WINKLER SAFE NEIGHBORHOOD MSTU	NONE	1,202,435	2137
					TOTAL DEPENDENT DISTRICTS		4,670,763	3468

RECAPITULATION OF TAXES AS EXTENDED ON THE 2008 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

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A	B	C	D	E				
3	2	1	1	1	ALVA FIRE	NONE	1,237,219	647
3	2	1	1	1	BAYSHORE FIRE	NONE	1,579,083	1,116
3	4	1	1	1	BOCA GRANDE FIRE	NONE	1,678,880	119
3	2	1	1	1	BONITA SPRINGS FIRE	NONE	20,111,556	8,889
3	2	1	1	1	CAPTIVA EROSION	NONE	256,723	17
3	2	1	1	1	CAPTIVA FIRE	NONE	941,415	61
3	2	1	1	1	ESTERO FIRE	NONE	13,218,229	3,337
3	2	1	1	1	FT. MYERS BEACH FIRE	NONE	8,268,036	1,661
3	2	1	1	1	FT. MYERS BEACH LIBRARY	NONE	2,151,427	432
3	2	1	1	1	FT. MYERS BEACH MOSQUITO	NONE	285,333	55
3	2	1	1	1	FT. MYERS SHORES FIRE	NONE	3,525,364	560
3	2	1	1	1	IONA MCGREGOR FIRE	NONE	17,291,750	4,886
3	1	1	1	1	LEE COUNTY HYACINTH	NONE	1,976,730	879
3	2	1	1	1	LEE COUNTY MOSQUITO	NONE	14,443,051	6,594
3	2	1	1	1	LEHIGH ACRES FIRE	NONE	17,495,520	8,698
3	2	1	1	1	MATLACHA PINE ISLAND FIRE	NONE	5,061,888	1,445
3	2	1	1	1	NORTH FORT MYERS FIRE	NONE	8,395,691	5,657
3	2	1	1	1	SAN CARLOS FIRE	NONE	9,524,892	5,365
3	2	1	1	1	SANIBEL FIRE	NONE	4,077,880	511
3	2	1	1	1	SANIBEL PUBLIC LIBRARY	NONE	1,837,207	236
3	2	1	1	1	SO. TRAIL FIRE	NONE	14,295,484	10,417
3	2	1	1	1	TICE FIRE	NONE	3,365,496	5,095
3	2	1	1	1	UPPER CAPTIVA FIRE	NONE	597,080	83
3	3	1	1	1	SO. FL. WATER MGMT. - DISTRICT LEVY	NONE	21,596,695	10,473
3	3	1	1	1	SO. FL. WATER MGMT. - OKEECHOBEE BASIN	NONE	23,697,904	11,492
3	3	1	1	1	SO. FL. WATER MGMT. - EVERGLADES	NONE	7,574,518	3,673
3	3	1	1	1	WEST COAST INLAND	NONE	3,338,210	1,619
					TOTAL INDEPENDENT SPECIAL DISTRICTS		207,823,261	94,017

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4. Multi-County District Levying Less than County-Wide Assessment
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A	B							C	D	E				
3	2	3	3	3	3	3	3	County Line Drainage	59.83 / Acre	3,732.04	Units	N/A	223,287.95	
3	2	3	3	3	3	3	3	East Mullock Creek Drainage District	30.10 / Acre	2,254.84	Units	N/A	67,870.68	
3	2	3	3	3	3	3	3	San Carlos Estates Drainage	605.12 / Acre	1,092.35	Units	N/A	661,002.83	
3	4	3	3	3	3	3	3	East County Water Control District	89.80 / Acre	45,656.89	Units	N/A	4,089,988.72	
3	2	3	3	3	3	3	3	Gateway Services CDD	1.00 / Unit	3,652,458.51	Units	N/A	3,652,458.51	
3	2	3	3	3	3	3	3	Bayside Improvement CDD	1.00 / Unit	2,900,367.00	Units	N/A	2,900,367.00	
3	2	3	3	3	3	3	3	Bay Creek CDD	1.00 / Unit	633,120.84	Units	N/A	633,120.84	
3	2	3	3	3	3	3	3	Captiva Erosion Prevention District	1.00 / Unit	599,709.00	Units	N/A	599,709.00	
3	2	3	3	3	3	3	3	River Ridge CDD	1.00 / Unit	343,095.20	Units	N/A	343,095.20	
1	2	3	3	3	3	3	3	Solid Waste Assessment	1.00 / Unit	40,911,158.00	Units	N/A	40,911,158.00	
5	2	3	3	3	3	3	3	Cherry Blueberry Spec. Imp.	62.59 / Lot	120.00	Units	N/A	7,510.80	
5	2	3	3	3	3	3	3	Country Estates U-3 Spec. Imp.	17.42 / Lot	48.00	Units	N/A	836.16	
5	2	3	3	3	3	3	3	Country Lakes Spec. Lighting	32.67 / Unit	172.50	Units	N/A	5,635.58	
5	2	3	3	3	3	3	3	Pine Lake Spec. Lighting	48.70 / Lot	98.00	Units	N/A	4,772.60	
5	2	3	3	3	3	3	3	Sheltering Pines Spec. Imp.	98.07 / Lot	166.00	Units	N/A	16,279.62	
3	2	3	3	3	3	3	3	Heron's Glen Recreation CDD	1.00 / Unit	1,679,612.00	Units	N/A	1,679,612.00	
3	2	3	3	3	3	3	3	Brooks of Bonita Springs CDD	1.00 / Unit	2,451,821.15	Units	N/A	2,451,821.15	
5	2	3	3	3	3	3	3	Coralee Avenue Waterline MSBU	1.00 / Unit	2,958.59	Units	N/A	2,958.59	
5	2	3	3	3	3	3	3	Diplomat Parkway MSBU	1.00 / Unit	227,676.73	Units	N/A	227,676.73	
5	2	3	3	3	3	3	3	Pinecrest/Riverview Road MSBU	1.00 / Unit	51,432.29	Units	N/A	51,432.29	
5	2	3	3	3	3	3	3	South Pebble/Broken Arrow Road MSBU	1.00 / Unit	21,175.88	Units	N/A	21,175.88	
5	2	3	3	3	3	3	3	Whiskey Creek Canal MSBU	1.00 / Unit	9,938.88	Units	N/A	9,938.88	
3	2	3	3	3	3	3	3	Brooks of Bonita Springs II CDD	1.00 / Unit	1,945,406.38	Units	N/A	1,945,406.38	
3	2	3	3	3	3	3	3	Stoneybrook Comm. Dev. Dist.	1.00 / Unit	442,875.78	Units	N/A	442,875.78	
3	2	3	3	3	3	3	3	Heritage Palms CDD	1.00 / Unit	357,396.48	Units	N/A	357,396.48	
3	2	3	3	3	3	3	3	University Square Comm. Dev. Dist.	1.00 / Unit	2,760,152.92	Units	N/A	2,760,152.92	
3	2	3	3	3	3	3	3	Sanibel Sewer System Expansion Phase I	1.00 / Unit	73,295.77	Units	N/A	73,295.77	

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3	2	3	3	3	3	Miramar Lakes CDD	1.00 / Unit	1,811,700.20	N/A	1,811,700.20	
3	2	3	3	3	3	Sanibel Sewer System Expansion Phase 2A	1.00 / Unit	25,820.64	N/A	25,820.64	
5	2	3	3	3	3	NE Hurricane Bay Dredging MSBU	1.00 / Unit	30,986.17	N/A	30,986.17	
5	2	3	3	3	3	Iona Shores Waterline MSBU	1.00 / Unit	5,155.20	N/A	5,155.20	
5	2	3	3	3	3	University Overlay Landscape O & M	2.65 / Unit	47,318.00	N/A	125,392.70	
3	2	3	3	3	3	Sanibel Sewer System Expansion Phase 2B	1.00 / Unit	141,929.42	N/A	141,929.42	
5	2	3	3	3	3	Rainbow Farms Waterline MSBU	1.00 / Lot	5,808.09	N/A	5,808.09	
3	2	3	3	3	3	Parklands West CDD	1.00 / Unit	1,032,994.22	N/A	1,032,994.22	
3	2	3	3	3	3	Renaissance CDD	1.00 / Unit	1,018,796.70	N/A	1,018,796.70	
3	2	3	3	3	3	Mediterra North CDD	1.00 / Unit	758,494.31	N/A	758,494.31	
3	2	3	3	3	3	Vasari CDD	1.00 / Unit	1,176,601.97	N/A	1,176,601.97	
3	2	3	3	3	3	Sanibel Sewer System Expansion Phase 2C	1.00 / Unit	159,003.47	N/A	159,003.47	
3	2	3	3	3	3	Verandah West CDD	1.00 / Unit	1,202,495.60	N/A	1,202,495.60	
3	2	3	3	3	3	City of Fort Myers Residential Solid Waste	228.96 / Unit	15,333.00	N/A	3,510,643.68	
3	2	3	3	3	3	Colonial Country Club CDD	1.00 / Unit	2,000,434.10	N/A	2,000,434.10	
3	2	3	3	3	3	Laguna Lakes CDD	1.00 / Unit	727,414.38	N/A	727,414.38	
5	2	3	3	3	3	Cottage Point Waterline MSBU	1.00 / Unit	12,471.47	N/A	12,471.47	
5	2	3	3	3	3	Country / Triple Crown Waterline MSBU	1.00 / Unit	19,660.08	N/A	19,660.08	
5	2	3	3	3	3	Anchorage Way MSBU	1,525.04 / Parcel	24.00	N/A	36,600.96	
5	2	3	3	3	3	Dewberry Road MSBU	192.79 / Unit	67.00	N/A	12,916.93	
5	2	3	3	3	3	Bal Isle Sewer MSBU	1.00 / Unit	8,337.70	N/A	8,337.70	
5	2	3	3	3	3	Charlee Road MSBU	1.00 / Unit	12,723.53	N/A	12,723.53	
3	2	3	3	3	3	Habitat CDD	1.00 / Unit	886,004.97	N/A	886,004.97	
3	2	3	3	3	3	CFM CDD	1.00 / Unit	433,083.00	N/A	433,083.00	
3	2	3	3	3	3	Sanibel Estates Canal Trimming Dist.	1.00 / Unit	7,000.64	N/A	7,000.64	
5	2	3	3	3	3	Harbor Road MSBU	1.00 / Unit	103,734.04	N/A	103,734.04	
5	2	3	3	3	3	Gasparilla Beach Renourishment MSBU	1.00 / Unit	117,954.80	N/A	117,954.80	

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A	B							C
3	2	3	3	3	3	718,183.38		
3	2	3	3	3	3	350,813.96		
3	2	3	3	3	3	2,025,726.44		
5	2	3	3	3	3	140,491.48		
3	2	3	3	3	3	373,688.00		
3	2	3	3	3	3	670,317.32		
3	2	3	3	3	3	80,771.28		
5	2	3	3	3	3	41,632.32		
3	2	3	3	3	3	413,903.00		
3	2	3	3	3	3	1,034,399.39		
3	2	3	3	3	3	465,737.00		
3	2	3	3	3	3	2,098,995.00		
3	2	3	3	3	3	650,923.68		
3	2	3	3	3	3	418,539.45		
3	2	3	3	3	3	194,541.12		
3	2	3	3	3	3	236,929.56		
3	2	3	3	3	3	1,329,301.46		
3	2	3	3	3	3	498,545.00		
3	2	3	3	3	3	10,000.00		
5	2	3	3	3	3	1,607,170.18		
TOTAL NON AD VALOREM DISTRICTS							91,373,935.61	0

RECAPITULATION OF TAXES AS EXTENDED ON THE 2008 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- A.
 - 1. County Commission Levy
 - 2. School Board Levy
 - 3. Independent Special District Levy
 - 4. County Commission Levy for a Dependent Special District
 - 5. MSBU / MSTU
- B.
 - 1. County-Wide Levy
 - 2. Less than County-Wide Levy
 - 3. Multi-County District Levying County-Wide
 - 4. Multi-County District Levying Less than County-Wide
- C.
 - 1. Operating Millage
 - 2. Debt Service Millage
 - 3. Non-Ad Valorem Assessment Rate/Basis
- D.
 - 1. Millage Subject to a Cap
 - 2. Millage Not Subject to a Cap
 - 3. Non-Ad Valorem Assessment
- E.
 - 1. Non-Voted Millage
 - 2. Voted Millage
 - 3. Non-Ad Valorem Assessment

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district millages. Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied. All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. List all non-ad valorem assessments that are included on the tax rolls.

CODES		NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §199.072
A	B C D E						
		RECAP: TOTALS					
		TOTAL MUNICIPALITIES				148,346,424	10.70
		TOTAL COUNTY				412,971,081	29.90
		TOTAL SCHOOL				606,574,530	43.90
		TOTAL INDEPENDENT SPECIAL DISTRICTS				207,823,261	15.10
		TOTAL DEPENDENT DISTRICTS				4,670,763	0.40
		TOTAL PENALTIES				1,380,386,059	100.00
		MINUS F.S. 197.212				669,091	
		ROUND OFF:				(3,616)	
		NON AD-VALOREM ASSESSMENTS				1,741	
						91,373,936	
		GRAND TOTAL				1,472,427,211	

Section Three Appendix C

Discussion of Revenue Projection Methodologies

DISCUSSION OF REVENUE PROJECTION METHODOLOGIES

Projecting revenues is an iterative process. One method should not be used to the exclusion of others. Most of the projected revenues in this document are based upon the use of “trend analysis” and “expert judgment” within the framework of some basic economic assumptions. Several methods should be tried for one revenue to see if similar results are obtained.

Following is a description of six major types of revenue projections as described in the GFOA Research Bulletin, September, 1990.

A. Trend Analysis

Trend analysis relies on history to project the future. For example, expenditures for social services may be found to have increased an average of three percent annually for the last five years in constant dollars. Trend analysis would extend the three percent growth rate into the future.

On a more micro level, several techniques are available within Trend Analysis category to examine month-to-month changes. **Extrapolation** is one of the simplest. It assumes that there are equal payments each month, and one need only multiply the year-to-date distributions by the remaining periods left in the year. Extrapolation is useful in projecting most months for county revenue sharing because an equal monthly payment is determined by formula by the State. However, an adjustment to reflect actual collections is made each June. Therefore, one must understand the collection activity for the revenues for which county revenue sharing is derived.

Year-to-Date is another component of trend analysis that is useful on a monthly basis. This method handles seasonal variation by assuming that the collection pattern is the same at the same time every year. Data must be normalized to account for any aberrations. Analysis can be made for several years. This approach can be one of several to accommodate sales tax studies, given the seasonality but consistency in the pattern of this revenue.

Advantages: Quick, inexpensive, and easily implemented; low data analysis requirements; does not require special training.

Disadvantages: Ignores the effect of demographic and economic conditions; does not consider major changes.

B. Average Cost (Revenue)

The average-cost or average-revenue approach determines the per capita costs or revenue, and then multiplies this figure by the incoming population. If per capita operating costs for primary and secondary education are \$2.00 per pupil per year, and a development would add 100 new pupils, the average-cost method would assign a cost of \$200,000 for schools.

Advantages: Quick, inexpensive, and easily implemented; moderate data analysis requirements.

Disadvantages: Ignores the effect of demographic and economic conditions; does not consider major changes; does not consider marginal costs.

C. Deterministic Analysis

Deterministic analysis relies on a policy-derived approach to project the future. For instance, staffing analysis may determine that for each thousand persons in a jurisdiction, there should be one police officer. This approach applies standard cost factors for the police officer and associates, support staff, vehicles, and equipment to determine the cost per thousand residents of providing police services. This number applied to the projected population determines the cost attributable to the project.

Advantages: Higher degree of accuracy than the average-cost approach; considers marginal costs.

Disadvantages: Requires substantial budget and data analysis; greater amount of time to accomplish.

D. Econometric Techniques

Econometric analysis relies on establishing statistically significant links between “dependent” and “independent” variables using regression analysis of historic data. It may be determined through regression analysis that there is a relationship between personal income and the amount of sales taxes generated. Thus, given personal income, econometric analysis could provide a forecast of sales tax revenue based on the statistical relationship.

Another example of using econometric techniques is comparing the unit value ad valorem tax (dividing through by the millage rate) by year. Regression analysis would be used to project the following year’s unitized property tax,

based upon prior year's activity. The interrelated variables are year and property tax collections.

Advantages: Higher degree of accuracy for some items; considers economic changes.

Disadvantages: Requires knowledge of statistical techniques; projection of dependent variables; substantial data requirements; not readily applicable to capital facilities analysis.

E. Comparative Jurisdictions

This technique makes projections based upon revenue or expenditure patterns of similar jurisdictions. An analysis of comparative jurisdictions may be used to modify expenditure or revenue projections of the jurisdiction being studied. This approach is useful when the community anticipates a substantial change in its character that might render historic patterns unreliable.

Advantages: Enables projections to be based upon actual data of the selected jurisdiction.

Disadvantages: Requires substantial budget analysis; jurisdictions may not be fully comparable to jurisdiction being studied.

F. Expert Judgment

Expert judgment relies on the ability of local officials to predict how changes may affect their jurisdiction. For instance, an interview with the Public Works Director may indicate that no new road or transportation facilities are needed for several years, since a major expansion program recently has been completed, and resources are to be shifted into a maintenance program. This would lead to lower projections of capital outlay, and higher estimates for operations and maintenance.

Advantages: Inexpensive; easily implemented; low data analysis requirements; does not require special training.

Disadvantages: Not replicable; may require significant time for interviews; subjective nature of estimates; short-term bias.

G. Micro Simulation

Micro simulation utilizes interview and survey techniques to determine individual consumption and service demand characteristics. The result of surveys are extrapolated to the population at large. For instance, Micro simulation may be used to determine commuting habits and practices, which are then used to project gasoline consumption and vehicle trips – important factors in forecasting gas tax receipts and road construction needs.

Advantages: High degree of accuracy for revenues and some expenditure items; easily modified for selection of variables to be analyzed.

Disadvantages: Expensive and time consuming; relies on small survey samples.

Projecting Revenues in Lee County

The period of time between the publication of the first Revenue Manual in February, 1990, and the current edition in December, 2008, has seen many changes in economic conditions. A major economic recession affected Florida and Lee County during the 1991-1993 period, and resulted in the need to examine revenue forecasting differently. That recession had a major impact on finance and real estate – areas of great importance to Florida's economy. During the late 1980's into 1990, the levels of growth led to a general assumption that revenues could simply be "substantially increased" without much thought. However, the growth in taxable assessed value from FY92 to FY93 dropped to only 2.3%, followed by a 2.9% gain from FY93 to FY94, and 2.8% from FY94 to FY95, compared to levels in excess of 20% during some years in the 1980's. These changes illustrated that the old assumptions would no longer work.

After 2000 taxable value again grew rapidly. Beginning in FY00-01, taxable values have increased in excess of 10% each year with the figures reaching +27.5% from FY04-05 to FY05-06 and a record +40.0 from FY05-06 to FY06-07.

Beginning with FY07-08, a significant decline began to occur. It was first noted in FY07-08 with some revenue declines and a slowdown in the growth of taxable property value to 7.6% from the previous year.

The current year of FY08-09 is developing into one of the most difficult times for revenues in recent memory. The taxable value declined 12.4% from the previous year. The reduction in property value, construction activity and general economic conditions both statewide and nationally have led to decline in revenue such as gas taxes and sales tax.

All the revenues must be closely monitored and will be examined on a monthly basis. This will most likely lead to adjustments for FY08-09 and FY09-10 as newer information becomes available.



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