

The background of the entire page is a close-up photograph of US currency. In the foreground, a US quarter coin is prominent, showing the profile of George Washington and the words "LIBERTY", "IN GOD WE TRUST", and "QUARTER DOLLOR". Below it, a Delaware state quarter is visible, featuring the state seal and the text "DELAWARE 1787" and "THE FIRST STATE". In the background, a US banknote is partially visible, with the words "FEDERAL RESERVE NOTE" and "DEBTS, PUBLIC" discernible. The overall color palette is warm, dominated by the gold and brown tones of the coins and paper.

**LEE COUNTY, FLORIDA
REVENUE MANUAL**

**FISCAL YEAR
2014-2015**

LEE COUNTY COMMISSION

BRIAN HAMMAN
Chairman, District Four

FRANKLIN MANN
Vice-Chairman, District Five

JOHN E. MANNING, District One
CECIL L PENDERGRASS, District Two
LARRY KIKER, District Three

COUNTY ADMINISTRATION

ROGER DESJARLAIS
County Manager

PETE WINTON
Assistant County Manager/
Chief Financial Officer

CHRISTINE BRADY
Assistant County Manager

DOUGLAS MEURER
Assistant County Manager

DAVE HARNER
Assistant County Manager

GLEN SALYER
Assistant to the County Manager

**FY2014-15 Revenue Manual Prepared By
James Lewin**



FOREWORD

This is the Fiscal Year 2014-2015 edition of the Lee County Revenue Manual. This document describes the primary revenue categories as prescribed by the Uniform 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; and twenty-four years of history (Fiscal Years 90-91 to 13-14).

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 and County Administration support staff for helping to prepare the book.

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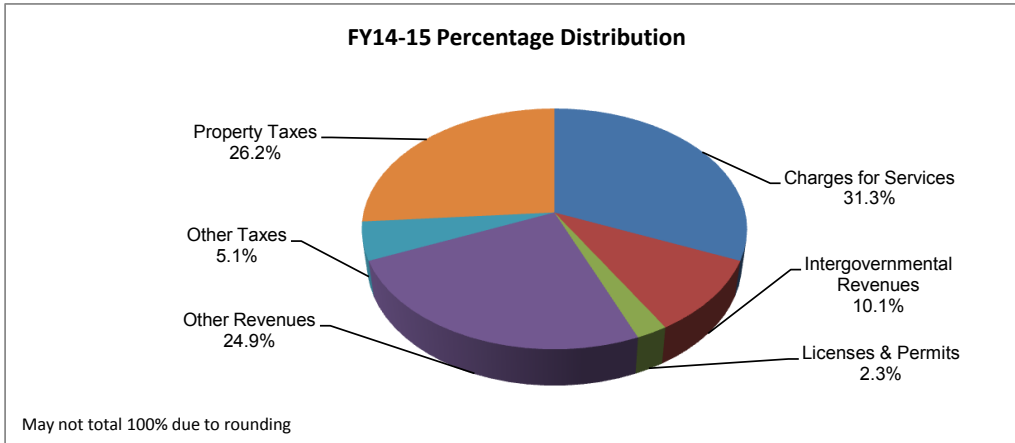
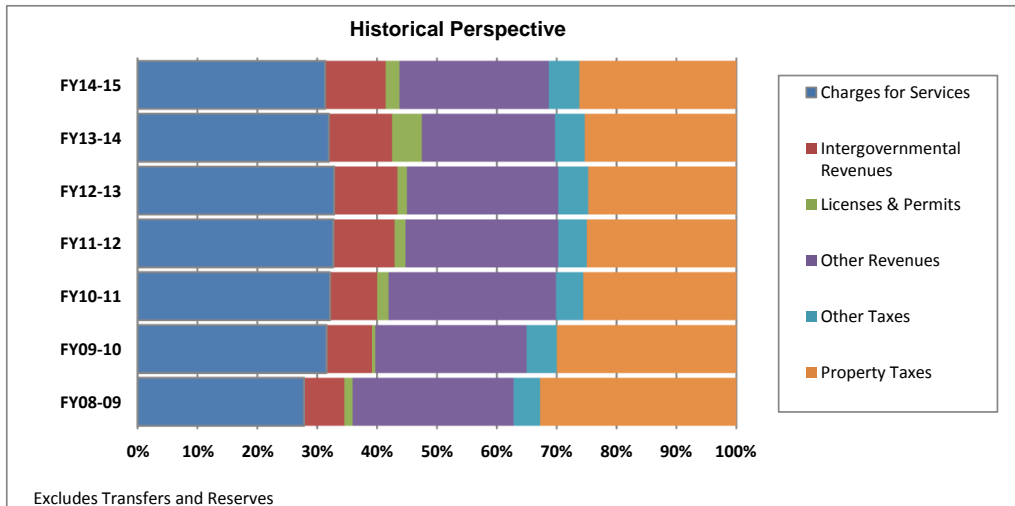
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Section One

Revenues By Category

This section of the **FY14-15 Revenue Manual** reprints the Summary of All Revenues and General Fund Revenues from the FY14-15 Adopted Lee County Budget.

REVENUE BY CATEGORY ALL SOURCES



<u>REVENUE TYPE</u>	<u>FY14-15</u> <u>Adopted</u>	
Property Taxes	\$ 288,988,391	
Charges for Services	345,566,010	
Intergovernmental	111,179,181	
Other Taxes	56,635,000	
Licenses and Permits	25,647,377	
Other Revenues:		
Interfund Transfers	\$ 218,439,733	
Interest Earnings	834,579	
Constitutional Transfers and Misc Revenues	45,608,857	
Impact Fees	1,601,020	
Fines & Forfeitures	2,054,450	
Court and Related Services	5,270,000	
Rent & Royalties	889,689	
	274,698,328	
Total Current Revenues	\$ 1,102,714,287	58.5%
Less 5% Anticipated	(13,633,083)	
Fund Balance	773,966,072	41.5%
TOTAL ALL REVENUES	\$ 1,863,047,276	100.0%

REVENUES BY CATEGORY (continued)

Property Taxes account for 26.2% of the current revenues budgeted for FY14-15. The General Fund includes Capital Improvement projects and Conservation 2020. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 31.3% of current revenues.

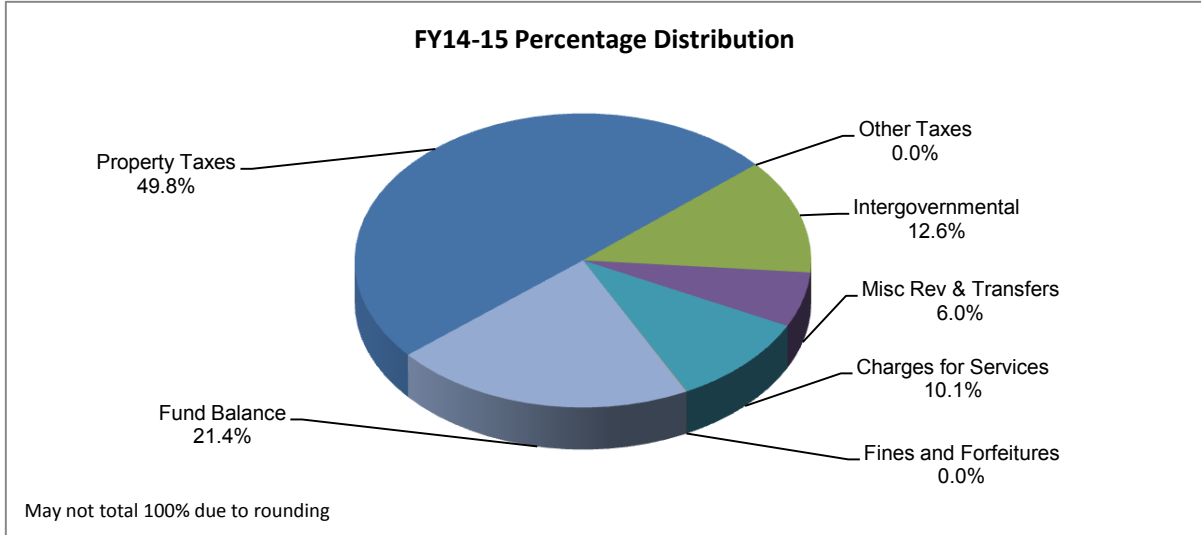
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 10.1% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.1% of the total current revenues.

Licenses and Permits are 2.3% of current revenues and consist primarily of building and permit fees.

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

GENERAL FUND REVENUE BY CATEGORY



	FY09-10	FY10-11	FY11-12	FY12-13	(Unaudited) FY13-14	FY14-15
	Actual	Actual	Actual	Actual	Actual	Budget
Property Taxes	\$228,933,328	\$194,948,804	\$187,541,127	\$186,791,109	\$219,259,058	\$230,655,946
Other Taxes	-	-	-	-	-	-
Intergovernmental	61,543,798	57,071,700	61,600,381	60,393,078	63,191,526	58,563,000
Misc Rev & Transfers	39,935,116	53,487,119	31,408,125	35,894,650	24,672,710	36,918,773
Charges for Services	37,895,437	39,552,920	39,704,886	37,708,699	46,467,072	46,987,138
Fines & Forfeitures	359,980	352,679	129,178	148,515	410,397	152,500
Current Revenues	\$368,667,659	\$345,413,222	\$320,383,697	\$320,936,051	\$354,000,763	\$373,277,357
Less 5% Anticipated						(4,000,000)
Fund Balance	277,430,555	243,305,493	197,558,406	145,222,257	109,546,720	98,928,779
TOTAL	\$646,098,214	\$588,718,715	\$517,942,103	\$466,158,308	\$463,547,483	\$468,206,136

The chart reflects adopted FY14-15 revenues in the General Fund. Projected revenues total \$468,206,136. Chart percentages are based on this total. Property Taxes account for 49.8% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 34% of Fund Revenues.

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

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

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

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

Section Two

Historical Profile of Key Revenues and FY14-15 Adopted Budget

This section of the **FY14-15 Revenue Manual** provides a summary of important revenues collected over the period of FY00-01 through FY13-14 along with the adopted FY14-15 budget.

HISTORICAL PROFILE OF KEY REVENUES AND FY14-15 ADOPTED BUDGET

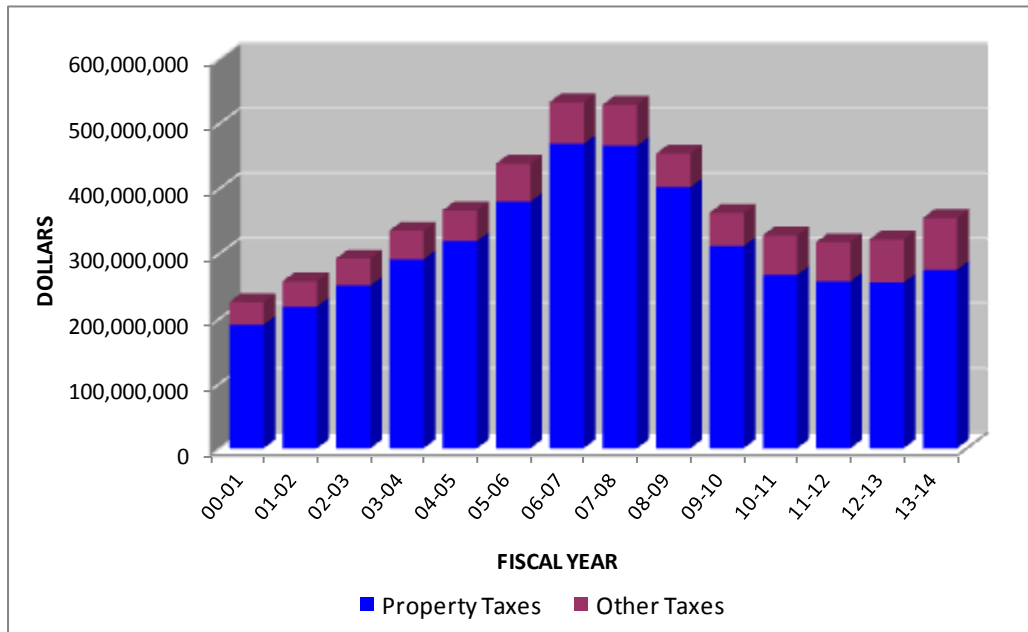
	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15 ADOPTED BUDGET
Property Tax Revenue (\$millions)	\$ 187.7	\$ 215.4	\$ 247.5	\$ 287.9	\$ 315.5	\$ 375.8	\$ 464.4	\$ 462.4	\$ 398.9	\$ 307.9	\$ 264.3	\$ 254.4	\$ 252.7	\$ 272.0	\$ 285.9
General Fund Ad Valorem	\$ 116.9	\$ 134.2	\$ 153.8	\$ 179.6	\$ 206.3	\$ 242.8	\$ 304.4	\$ 338.9	\$ 297.0	\$ 228.9	\$ 194.9	\$ 187.5	\$ 186.8	\$ 219.3	\$ 230.7
Capital Improvement	\$ 13.8	\$ 15.9	\$ 18.2	\$ 21.3	\$ 24.8	\$ 31.6	\$ 39.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conservation 20/20	\$ 13.5	\$ 15.5	\$ 17.8	\$ 20.8	\$ 24.2	\$ 30.9	\$ 43.3	\$ 46.4	\$ 40.7	\$ 31.4	\$ 26.7	\$ 25.8	\$ 25.6	\$ -	\$ -
Library	\$ 24.5	\$ 28.0	\$ 32.2	\$ 37.6	\$ 27.6	\$ 35.4	\$ 31.6	\$ 31.6	\$ 20.7	\$ 15.7	\$ 15.7	\$ 15.8	\$ 15.7	\$ 27.4	\$ 28.9
Unincorporated MSTU	\$ 16.4	\$ 18.7	\$ 21.8	\$ 24.9	\$ 28.5	\$ 30.1	\$ 38.9	\$ 38.8	\$ 35.1	\$ 26.8	\$ 22.8	\$ 21.8	\$ 21.6	\$ 22.1	\$ 23.2
Sales Tax	\$ 29.6	\$ 31.4	\$ 32.5	\$ 37.2	\$ 41.2	\$ 45.3	\$ 42.2	\$ 36.5	\$ 32.1	\$ 31.8	\$ 33.5	\$ 36.1	\$ 38.7	\$ 42.1	\$ 43.0
State Revenue Sharing	\$ 9.4	\$ 9.5	\$ 9.9	\$ 11.1	\$ 11.9	\$ 13.2	\$ 13.3	\$ 12.6	\$ 11.3	\$ 11.1	\$ 11.4	\$ 12.2	\$ 12.8	\$ 13.8	\$ 13.0
FPL Electric Franchise Fee	\$ 4.8	\$ 4.9	\$ 5.5	\$ 6.0	\$ 6.9	\$ 8.8	\$ 9.4	\$ 9.2	\$ 9.3	\$ 8.4	\$ 8.4	\$ 8.0	\$ 8.0	\$ 13.1	\$ 13.0
LCEC Electric Franchise Fee														\$ 3.2	\$ 3.0
Ambulance Fees	\$ 8.3	\$ 9.1	\$ 8.5	\$ 11.4	\$ 13.9	\$ 14.0	\$ 13.5	\$ 16.0	\$ 17.3	\$ 18.6	\$ 19.4	\$ 20.4	\$ 19.5	\$ 21.0	\$ 22.0
Communications Services Tax	\$ 1.8	\$ 6.2	\$ 7.5	\$ 6.5	\$ 8.6	\$ 9.5	\$ 10.5	\$ 10.9	\$ 10.9	\$ 10.1	\$ 9.8	\$ 9.6	\$ 9.6	\$ 9.6	\$ 9.5
Gas Taxes	\$ 21.3	\$ 22.6	\$ 23.7	\$ 25.6	\$ 27.4	\$ 28.4	\$ 27.9	\$ 26.3	\$ 25.5	\$ 24.8	\$ 24.6	\$ 24.9	\$ 25.8	\$ 26.8	\$ 24.9
Tourist Tax	\$ 11.8	\$ 10.8	\$ 11.1	\$ 12.3	\$ 11.6	\$ 18.7	\$ 23.0	\$ 23.8	\$ 21.9	\$ 22.8	\$ 24.0	\$ 26.7	\$ 28.5	\$ 33.2	\$ 29.5
Tolls	\$ 29.1	\$ 29.8	\$ 31.4	\$ 32.7	\$ 43.1	\$ 40.6	\$ 40.6	\$ 37.5	\$ 36.6	\$ 36.0	\$ 36.1	\$ 36.7	\$ 37.8	\$ 39.6	\$ 36.4
Impact Fees :															
Road Impact Fees	\$ 11.2	\$ 11.8	\$ 16.4	\$ 31.6	\$ 49.1	\$ 44.8	\$ 35.5	\$ 14.9	\$ 6.2	\$ 2.4	\$ 1.2	\$ 2.3	\$ 1.8	\$ 2.0	\$ 4.3
Regional Park Impact Fees	\$ 1.3	\$ 2.3	\$ 2.9	\$ 4.2	\$ 7.0	\$ 8.0	\$ 3.0	\$ 0.6	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.5	\$ 0.4	\$ 0.4	\$ 1.1
Community Park Impact Fees	\$ 2.9	\$ 3.1	\$ 4.3	\$ 6.2	\$ 10.1	\$ 9.5	\$ 3.5	\$ 0.7	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.5	\$ 0.3	\$ 0.2	\$ 0.7

Section Three

Description of Major Revenue Groups with Historical Comparisons

This section of the **FY14-15 Revenue Manual** provides a summary of key groups of revenues from FY00-01 to FY13-14.

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.

Fiscal Year	Countywide (In Billions)	Percent Change	Unincorporated (In Billions)	Percent Change
85-86	9.62	18.7	5.97	19.2
86-87	10.733	11.5	6.673	11.8
87-88	11.874	10.6	7.23	8.4
88-89	12.548	5.7	7.806	8
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	12.56	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	18.58	16.1
03-04	43.197	17.0	21.253	14.4

04-05	50.267	16.4	24.447	15.0
05-06	64.079	27.5	31.152	27.4
06-07	89.679	40.0	43.467	39.5
07-08	96.488	7.6	48.128	10.7
08-09	84.528	(12.4)	43.473	(9.7)
09-10	64.925	(23.2)	33.076	(23.9)
10-11	55.728	(14.2)	28.271	(14.5)
11-12	53,310	-4.3	26.926	-4.8
12-13	52,934	-0.7	26.562	-1.4
13-14	54,632	3.2	27,305	2.8
14-15	58,369	6.4	28.880	5.5

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 FY14-15 (using the October, 2014 finalized figure) is equivalent to \$58,345,325 in taxes, based on a taxable valuation of \$58,345,325,592 with all figures are at 100%.

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.

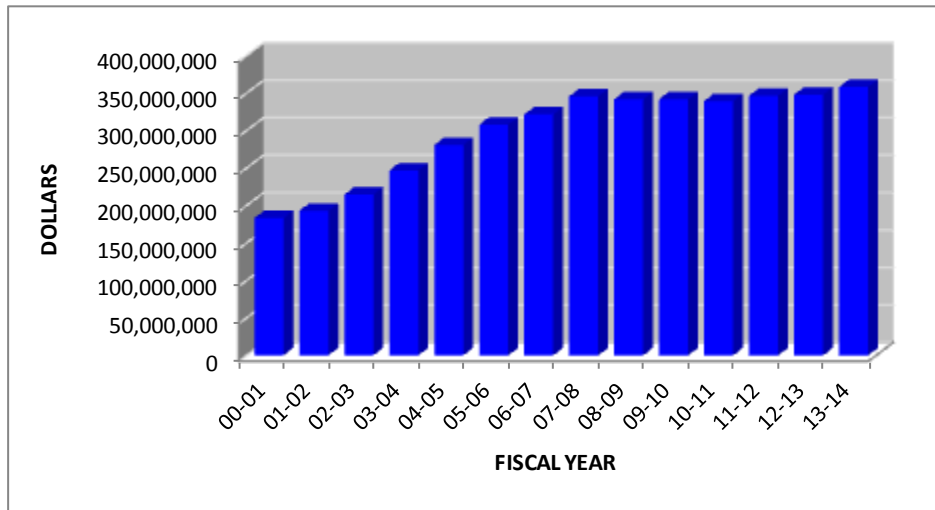
For the first time in recent memory, in 2008 for the FY08-09 budget, the overall county valuation declined by 12.4% and the Unincorporated MSTU declined by 9.7%. The decline accelerated dramatically in FY09-10 (23.2%) followed by a lesser decline in FY10-11 (14.2%). The rate of decline began to lessen in FY11-12 and FY12-13. Beginning in FY13-14 a small level of growth was noted at 3.2% and in FY14-15 a higher 6.4% for countywide valuation.

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

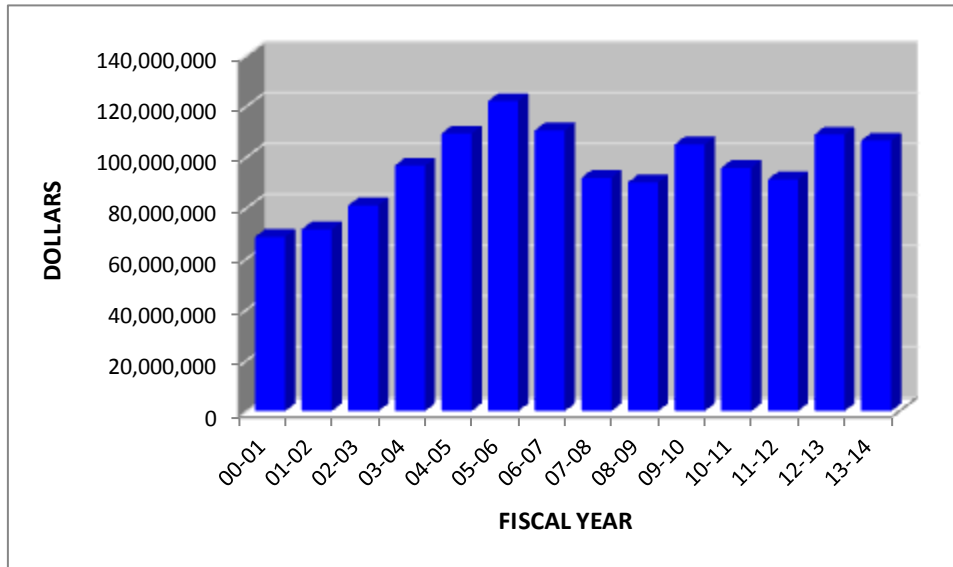


There are numerous operations that require users to pay for services. Among the many governmental revenue sources are development review and zoning fees, fees for the tax collector to process bills, court fees, boat registration fees, ambulance service fees, stadium revenues, and E-911 fees.

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

The chart shows an increasing trend in revenues especially after FY02-03 followed by a consistency beginning in FY08-09 with a small increase in FY13-14.

INTERGOVERNMENTAL REVENUES ACTUAL COLLECTIONS

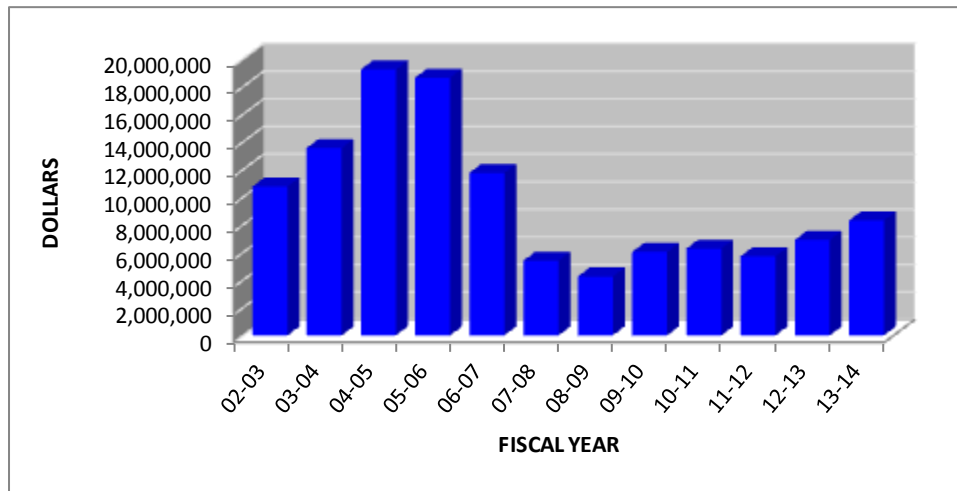


State Sales Tax and State Revenue Sharing are an important contribution toward Intergovernmental Revenues (i.e., funds transferred from one governmental agency to another – usually State and Federal to county). However, other major revenue types in this category include Transit Operating and Capital 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 but did increase in FY09-10 followed by reductions in FY10-11. A further decline occurred in FY11-12 but was followed by a considerable increase in FY12-13 to a level not seen since FY06-07.

Many of these particular revenues are discussed individually in more detail within the body of the **FY14-15 Revenue Manual**.

LICENSES & BUILDING PERMITS – ACTUAL COLLECTIONS



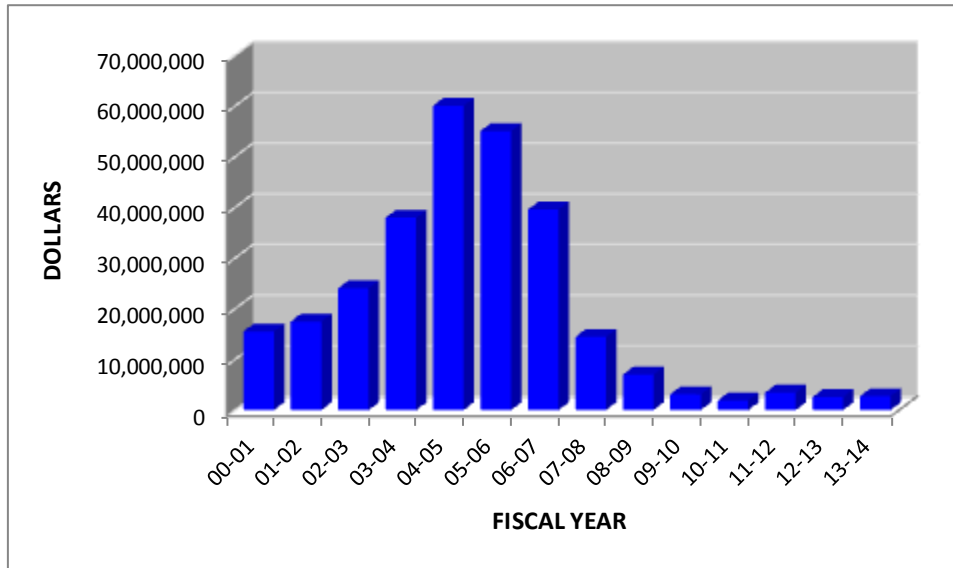
Licenses and Permits represent the various fees collected for such activities as contractor and occupational licenses, roofing, plumbing, electrical, and well permits. These monies are used to fund the operating costs of functions associated with enforcing codes and building regulations.

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

<u>Calendar Year</u>	<u>Licenses & Building 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
2009	8,964
2010	9,533
2011	8,964
2012	9,533
2013	11,027
2014	12,206

The lack of growth in 2006 over 2005 and dramatic reduction in growth beginning in 2008 and accelerating between 2009 and 2012 reflects the declining economic conditions in real estate and construction. However, the last two years reported (2013 and 2014) do indicate the beginning recovery of the industry but with figures well below the level of activity reported in 2005 and 2006.

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 through FY10-11. Reductions in the impact fee rates were also approved by the Lee County Board of County Commi in 2012 as one way to

Revisions to impact fee rates were approved on April 10, 2012 (ordinance 12-07). Ordinance 12-07 resulted in a percentage reduction in the collection rate to the impact fee adopted rates of 20% and was established for a three year period from March 13, 2013 to March 13, 2015.

On March 3, 2015, the Board of County Commissioners approved Ordinance 15-04 with a new set of impact fee adopted rates with a collection rate to the adopted rate of 45% for the period from March 16, 2015 to March 16, 2018.

The impact fee schedules are listed later in the **FY14-15 Revenue Manual** under each type of impact fee. However, a summary of the rates from Ordinance 15-04 is provided on the following page.

Unincorporated Lee County Impact Fee Schedule
Collection rates for Road, Regional Park, Community Park, and School impact fees
Reduced to 45% by Ordinance No. 15-04
Rates shown effective June 3, 2015

	ADOPTED IMPACT FEE	Ord 15-04 COLLECTION RATE
COMMUNITY PARK, PER DWELLING UNIT		
Single Family Home	\$780.00	\$351.00
Multi-Family	\$581.00	\$261.45
Mobile Home, On Lot	\$780.00	\$351.00
Time Share	\$581.00	\$261.45
Hotel/Motel	\$363.00	\$163.35
MHRV in Park	\$541.00	\$243.45
REGIONAL PARK, PER DWELLING UNIT		
Single Family Home	\$683.00	\$307.35
Multi-Family	\$508.00	\$228.60
Mobile Home, On Lot	\$683.00	\$307.35
Time Share	\$508.00	\$228.60
Hotel/Motel	\$318.00	\$143.10
MHRV in Park	\$474.00	\$213.30
ROADS, PER DWELLING UNIT		
Single Family or Mobile Home on Lot	\$6,458.00	\$2,906.10
Multi-Family	\$4,517.00	\$2,032.65
Elderly/Disabled Housing	\$2,333.00	\$1,049.85
ACLF	\$1,369.00	\$616.05
Hotel/Motel	\$3,745.00	\$1,685.25
MHRV in Park	\$3,391.00	\$1,525.95
NON-RESIDENTIAL ROADS, PER 1000 SQUARE FEET		
Retail	\$7,648.00	\$3,441.60
Bank	\$16,665.00	\$7,499.25
Office	\$5,191.00	\$2,335.95
Convenience Store	\$28,228.00	\$12,702.60
Movie Theater	\$16,259.00	\$7,316.55
Restaurant, Fast Food	\$31,053.00	\$13,973.85
Restaurant, Standard	\$14,240.00	\$6,408.00
Hospital	\$5,887.00	\$2,649.15
Nursing Home	\$3,384.00	\$1,522.80
Church	\$3,733.00	\$1,679.85
Private School/Elem or Secondary	\$1,838.00	\$827.10
Daycare	\$9,699.00	\$4,364.55
General Industrial	\$4,407.00	\$1,983.15
Warehouse	\$2,294.00	\$1,032.30
Warehouse, High Cube	\$1,083.00	\$487.35
Mini Warehouse	\$1,090.00	\$490.50
NON-RESIDENTIAL ROADS, OTHER		
Carwash, per Bay	\$3,685.00	\$1,658.25
Golf Course, per Acre	\$1,850.00	\$832.50
Mine, per 1,000 cubic yards	\$26.00	\$11.70
EMS, PER DWELLING UNIT (collection rate is not reduced by Ord 15-04)		
Single Family Home or MH on Lot	\$50.00	
Multi-Family	\$37.00	
MH or RV in Park	\$34.00	
Hotel/Motel	\$30.00	
NON-RESIDENTIAL EMS, PER 1000 SQUARE FEET (collection rate is not reduced by Ord 15-04)		
Retail	\$58.00	
Office	\$27.00	
Institutional	\$18.00	
Industrial	\$14.00	
Warehouse	\$6.00	
SCHOOLS, PER DWELLING UNIT		
*Single Family	\$4,540.00	\$2,043.00
*Multi-Family	\$1,354.00	\$609.30
*Mobile Home	\$1,231.00	\$553.95

An administrative fee, currently 3%, will be collected on all impact fee assessments

Unincorporated Lee County Fire Impact Fee Schedule

	Single Family or Mobile Home on Lot (Per Unit)	Multi-Family (Per Unit)	MH/RV in Park (Per Unit)	Hotel/Motel (Per Room)	Retail (Per 1,000 SF)	Office (Per 1,000 SF)	Public/ Institutional (Per 1,000 SF)	General Industrial (Per 1,000 SF)	Public or Private Warehouse (Per 1,000 SF)
Alva	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
Bayshore	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
Boca Grande	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
Bonita Springs	\$437.00	\$328.00	\$301.00	\$266.00	\$515.00	\$240.00	\$158.00	\$123.00	\$57.00
Captiva	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
Estero	\$357.00	\$268.00	\$247.00	\$218.00	\$421.00	\$197.00	\$129.00	\$100.00	\$47.00
Fort Myers	\$321.00	\$241.00	\$221.00	\$196.00	\$379.00	\$177.00	\$116.00	\$90.00	\$42.00
Fort Myers Beach	\$404.00	\$303.00	\$278.00	\$246.00	\$476.00	\$222.00	\$146.00	\$113.00	\$53.00
Fort Myers Shores	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
Iona-McGregor	\$323.00	\$242.00	\$223.00	\$197.00	\$381.00	\$177.00	\$116.00	\$91.00	\$42.00
Lee County Airport	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
Lehigh Acres	\$307.00	\$231.00	\$212.00	\$188.00	\$363.00	\$169.00	\$110.00	\$86.00	\$40.00
Matlacha-Pine Island	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
North Fort Myers	\$203.00	\$152.00	\$140.00	\$124.00	\$240.00	\$112.00	\$73.00	\$57.00	\$26.00
San Carlos Park	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
South Trail	\$271.00	\$203.00	\$188.00	\$165.00	\$320.00	\$149.00	\$97.00	\$76.00	\$35.00
Tice	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
Upper Captiva	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00

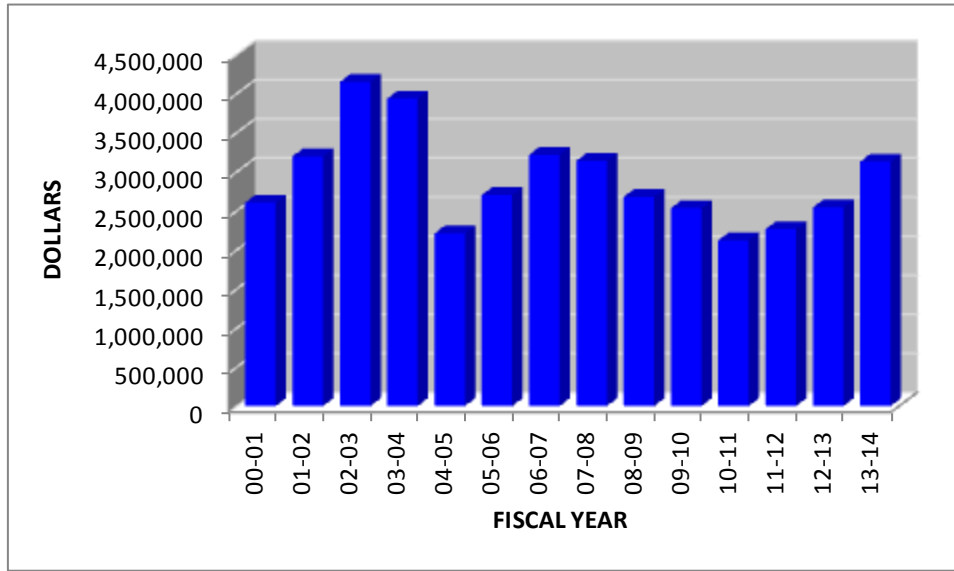
An administrative fee, currently 3%, will be collected on all impact fee assessments.

A detailed summary for the period Fiscal Year 2000-2001 to Fiscal Year 2013-2014 follows:

	School	Road	Regional Pk	Community Pk	EMS	Fire	Yearly Totals
Fiscal Year	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)
2000-01		11,245,307	1,260,973	2,857,948	144,642	1,940,291	17,449,161
2001-02	10,911,056	11,829,630	2,305,522	3,107,520	239,872	2,079,378	30,472,978
2002-03	20,440,793	16,482,738	2,989,604	4,313,567	274,861	2,650,637	47,152,200
2003-04	31,801,271	31,612,696	4,271,564	6,272,247	348,595	4,640,241	78,946,614
2004-05	53,061,420	49,131,161	7,046,478	10,178,669	446,459	7,149,696	127,013,883
2005-06	44,721,515	44,873,694	8,083,061	9,487,740	433,943	6,636,654	114,236,607
2006-07	23,595,190	35,591,916	3,007,031	3,500,578	766,177	4,195,016	70,655,908
2007-08	3,907,299	14,957,666	645,558	763,233	238,425	878,650	21,390,831
2008-09	2,440,560	6,243,061	298,526	318,096	131,101	248,252	9,679,596
2009-10	2,601,739	2,385,905	309,986	318,743	107,582	210,012	5,933,967
2010-11	2,963,291	1,152,341	287,463	309,845	141,884	291,750	5,146,574
2011-12	4,102,515	2,309,908	460,713	505,591	171,422	346,227	7,896,376
2012-13	2,973,222	1,756,207	353,273	349,238	128,492	492,042	6,052,474
2013-14	1,905,082	1,961,561	356,692	231,523	182,399	730,371	5,367,628
Total	205,424,953	231,533,791	31,676,444	42,514,538	3,755,854	32,489,217	547,394,797

These figures in the graph do not include fire or school impact fees. The revenues are discussed in more detail in the **FY14-15 Revenue Manual**.

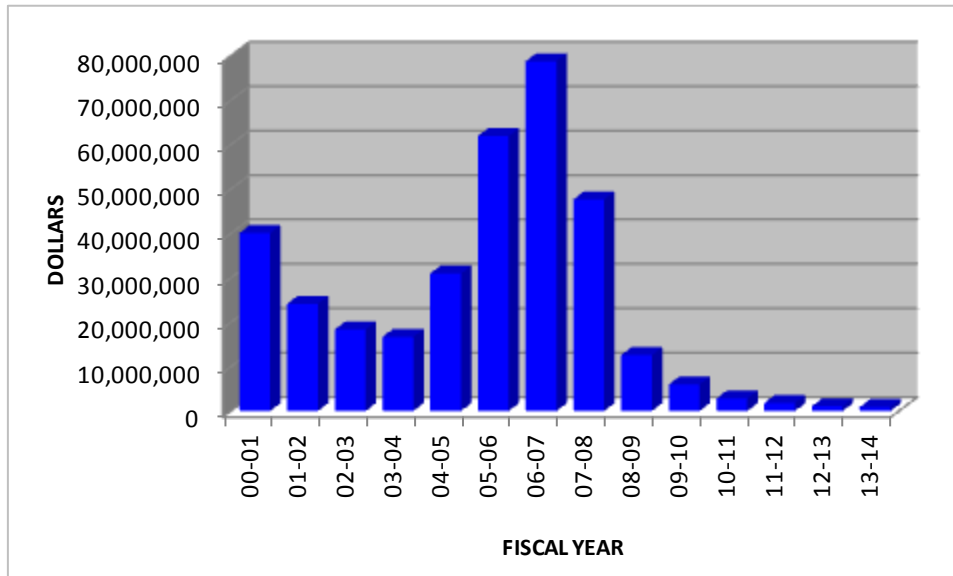
FINES & FORFEITURES – ACTUAL COLLECTIONS



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 **FY14-15 Revenue Manual's** Fines and Forfeitures section.

INTEREST EARNINGS (EXCLUDING IMPACT FEES) ACTUAL COLLECTIONS



The chart shows ten years of interest earning. The results are caused by a combination of factors – interest rates, amount of revenues earned and capital expenditures which deplete funds that are earning interest.

The FY05-06 through FY07-08 period is the year in which valuations increased resulting in high reserve levels. Receipts from bond issues also added to the base from which interest was earned.

Since that time a combination of declining taxable value, interest rate and spend down of bond funds led to the dramatic declines beginning in FY08-09 that have continued through the reporting period.

Section Four

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 Oracle/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 Oracle/J.D. Edwards system now known as E1 subscribes to the State of Florida's Chart of Accounts nomenclature, but is based upon the concept of "business units."

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.

GC	50000	00100	311100	9000
Department/ Division	Program	Fund (001) Subfund (00)	Object Code	Subsidiary

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 are as follows:

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

- 31X.XXX Taxes
 - 311.XXX Ad Valorem Taxes
 - 312.XXX Local Option, Use & Fuel Taxes
 - 314.XXX Utility Service Taxes
 - 315.XXX Other General Taxes
 - 316.XXX Other General Taxes
 - 319.XXX Other General Taxes

- 32X.XXX Permits, Fees & Special Assessments
 - 322.XXX Permits
 - 323.XXX Franchise Fees
 - 329.XXX Other Permits and Fees

- 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.XXX State Payments in Lieu of Taxes
 - 337.XXX Grants from Other Local Units
 - 338.XXX Shared Revenues from Other Local Units
 - 339.XXX 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
 - 345.XXX Economic Environment
 - 346.XXX Human Services
 - 347.XXX Culture/Recreation
 - 348.XXX Court Related Revenues
 - 349.XXX Other Charges for Services

- 35X.XXX Judgments, Fines and Forfeitures (Not Court Related)
 - 351.XXX Court Related Judgments and Fines
 - 352.XXX Fines
 - 353.XXX Fines
 - 354.XXX Fines
 - 355.XXX Federal Fines and Forfeiture
 - 356.XXX State Fines and Forfeitures
 - 358.XXX Forfeits
 - 359.XXX Other Judgments, Fines and Forfeitures

- 36X.XXX Miscellaneous Revenues
 - 361.000 Interest and Other Earnings
 - 362.XXX Rents and Royalties
 - 364.XXX Sales Disposition of Fixed Assets
 - 365.XXX Sales of Surplus Materials and Scrap

366.XXX Contributions and Donations from
Private Sources

367.XXX Licenses

368.XXX Pension Fund Contributions

369.XXX Other Miscellaneous Revenues

38X.XXX Other Sources

381.XXX Non Operating

382.XXX Contribution from Enterprise Operations

383.XXX Proceeds such as Installment Purchases
Proceeds/Capital Lease Inception

384.XXX Proceeds such as Debt

385.XXX Proceeds such as those from 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

39X.XXX Other Sources

390.XXX Depreciation on Fixed Assets Acquired in
Contributed Capital

392.XXX Extraordinary Items (Gain)

393.XXX Special Items (Gain)

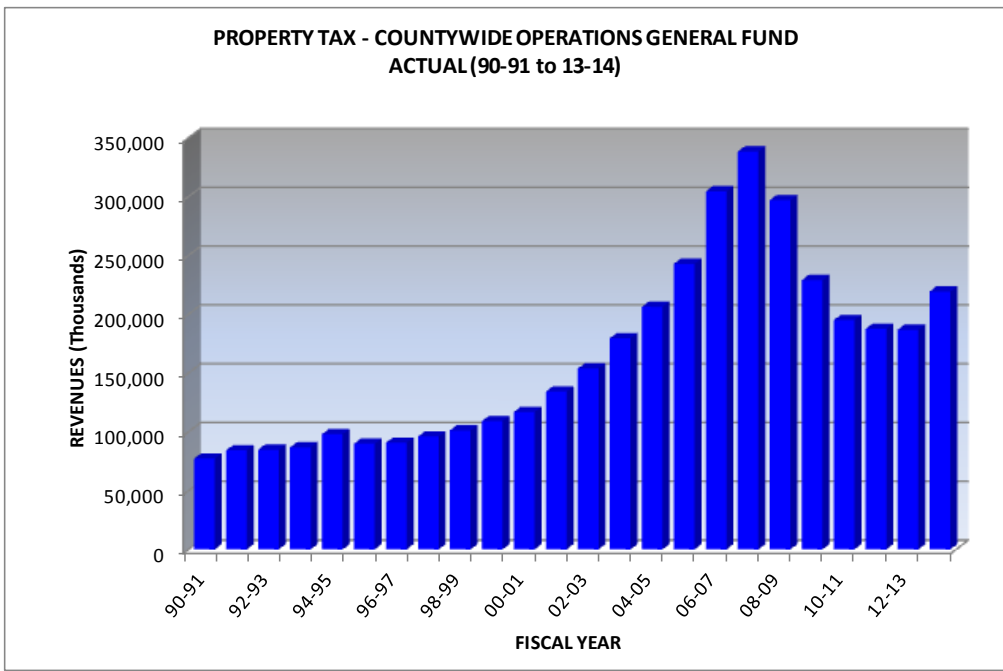
PROPERTY TAXES

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, Conservation 2020 (a.k.a. Preservation Lands MSTU), 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 14-09-30 for current millage.
FUND:	General Fund
ACCOUNT NUMBER:	GC5000000100.311100.9000
SOURCE:	Lee County Property Owners
USE:	All General Purposes
FEE SCHEDULE:	4.1506 per \$1,000 of taxable value of property for Fiscal Year 14-15
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



Year	(\$000)	Percent Change
90-91	77,267	
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	296,961	-12.2
09-10	228,933	-22.9
10-11	194,948	-14.8
11-12	187,541	-3.8
12-13	186,791	-0.4
13-14	219,275	17.4

PROPERTY TAX-COUNTYWIDE OPERATIONS GENERAL FUND

DISCUSSION

Changes in millage rates and taxable value from FY87-88 to FY11-12 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)
2009-10	3.6506	0.0000	(23.2)
2010-11	3.6506	0.0000	(14.2)
2011-12	3.6506	0.0000	(4.3)
2012-13	3.6506	0.0000	(0.7)
2013-14	4.1506	0.5000	3.2
2014-15	4.1506	0.0000	6.4

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 FY90-91 to FY13-14 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.

PROPERTY TAX-COUNTYWIDE OPERATIONS

GENERAL FUND

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

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. The slowing of growth in FY07-08 as noted in FY07-08 at only 7.8% was a prelude to a period of decline to come.

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 resulting in an increase of 0.1290 mills.

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 THROUGH FY13-14

The effect of the constitutional amendments as well as much 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%. That was followed by an even more severe decline of 23.4% (a record to date) in taxable value for FY09-10. The millage rate of 3.6506 did not change until FY13-14 **when a 0.5000 mill was absorbed into the General Fund as a result of the elimination of the Conservation 2020 millage.** FY08-09 revenues of \$296,961,133; FY09-10 revenues of \$228,933,328, FY10-11 revenues of \$194,948,804, FY11-12 revenues of \$187,541,127, FY12-13 of \$186,791,109 and finally FY13-14 of \$219,275,056.

The most recent years reflect the improving economy in terms of real estate values. These figures are closely monitored on a monthly basis.

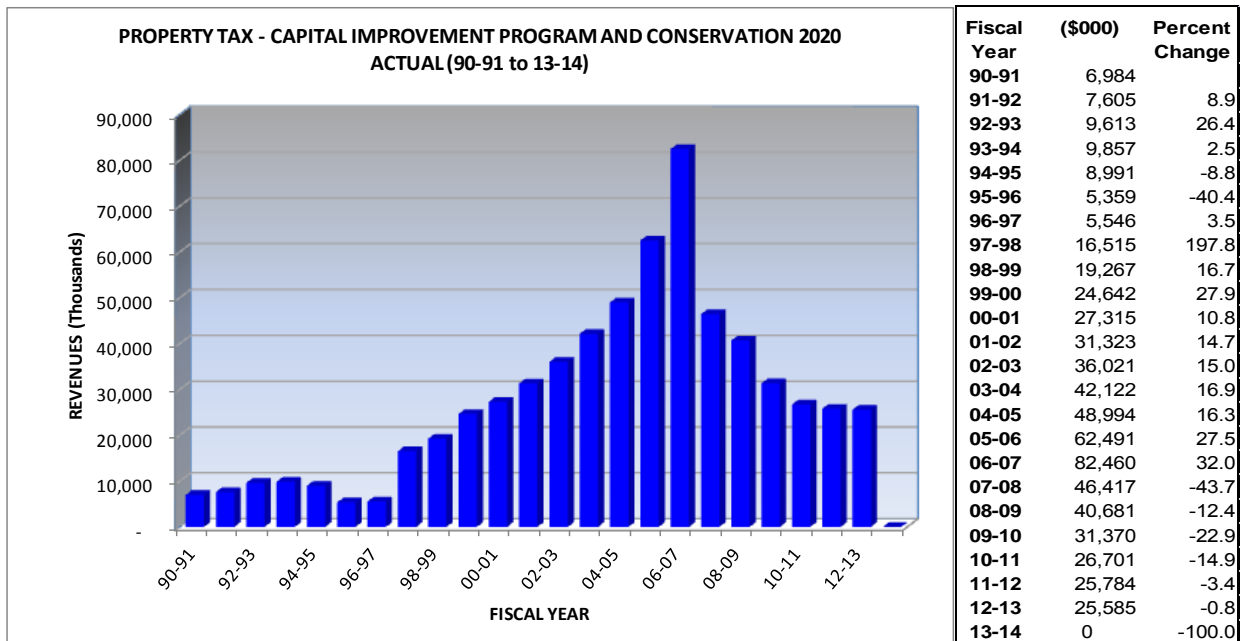


PROPERTY TAX - CAPITAL IMPROVEMENTS INCLUDING PRESERVATION LANDS MSTU (CONSERVATION 2020)

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; No Collections for FY13-14
FUND:	Capital Fund
ACCOUNT NUMBER:	GC5000030100.311100.9000
	Conservation 20/20 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.

CHECK!!!

FISCAL HISTORY AND REVENUE PROJECTIONS



PROPERTY TAX – CAPITAL IMPROVEMENTS INCLUDING PRESERVATION LANDS MSTU (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.

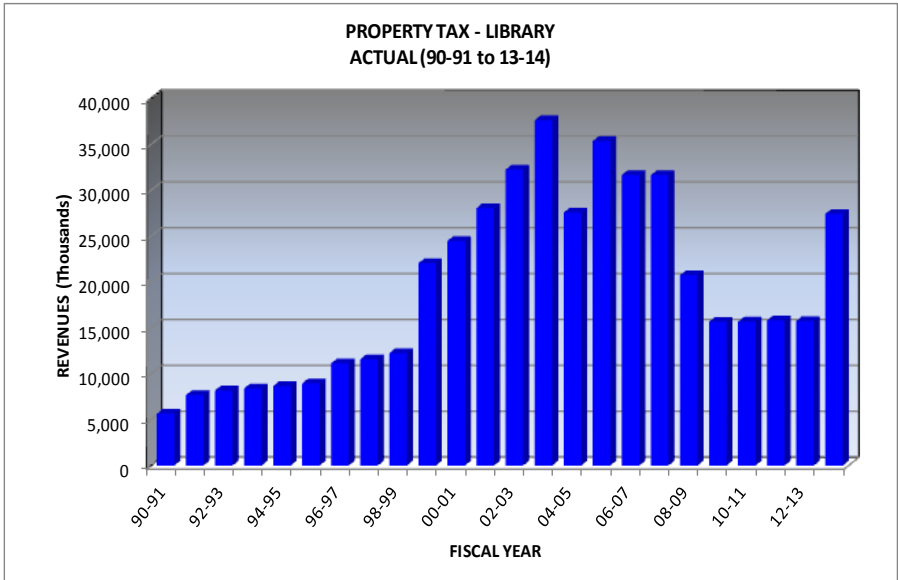
Beginning in FY07-08 the Board of County Commissioners did not levy a capital improvement millage and chose to move those revenues into the General Fund. Any potential new capital funds from property taxes would have to be transferred from the General Fund. During this period, existing capital project moneys were spent down through construction and eventual completion of projects. The Conservation 2020 Fund millage rate remained unchanged beginning in FY07-08 at 0.5000 mills with collection of \$46,416,627 in FY07-08, \$40,680,951 in FY08-09; \$31,370,650 in FY09-10 and \$26,701,843 in FY10-11, \$25,784,432 in FY11-12, \$25,585,041 in FY12-13 and **eliminated in FY13-14.** The fund had been renamed Preservation Lands MSTU on the property owners tax bill in the most recent years.

These figures are closely monitored on a monthly basis.

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.14-09-31 for current millage.
FUND: ACCOUNT NUMBER:	Library Fund GC5000014800.311100.9000
SOURCE: USE:	Lee County Property Owners Library Operations
FEE SCHEDULE	0.5956 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



Year	(\$000)	Percent Change
90-91	5,642	
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	20,728	-34.5
09-10	15,659	-24.5
10-11	15,673	0.1
11-12	15,811	0.9
12-13	15,738	-0.5
13-14	27,410	74.2

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.

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 0.3792 in FY07-08, 0.2844 in FY08-09 & FY09-10 and increased to 0.3383 in FY10-11 & 0.3541 (rollback rate) in FY11-12.

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. In FY08-09 \$20,728,000 was collected compared to \$31,643,436 in FY07-08. Note that revenues declined again in FY09-10 to \$15.659 million and remained at similar levels through FY12-13. In FY13-14, the millage was raised to 0.5956 for an increase of 0.2415 over the previous year. This increase was necessary because the level of funding had become too low to meet current operations. The increase resulted in a 74.2% increase in revenues for FY13-14. The millage rate for FY14-15 remained at 0.5956.

The county also has an interlocal agreement with the City of Sanibel. Through an interlocal agreement dated January 29, 1992, the county had 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 were used only to maintain and operate the library within the city limits. Capital expenditures were also 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. They are no longer County funded.

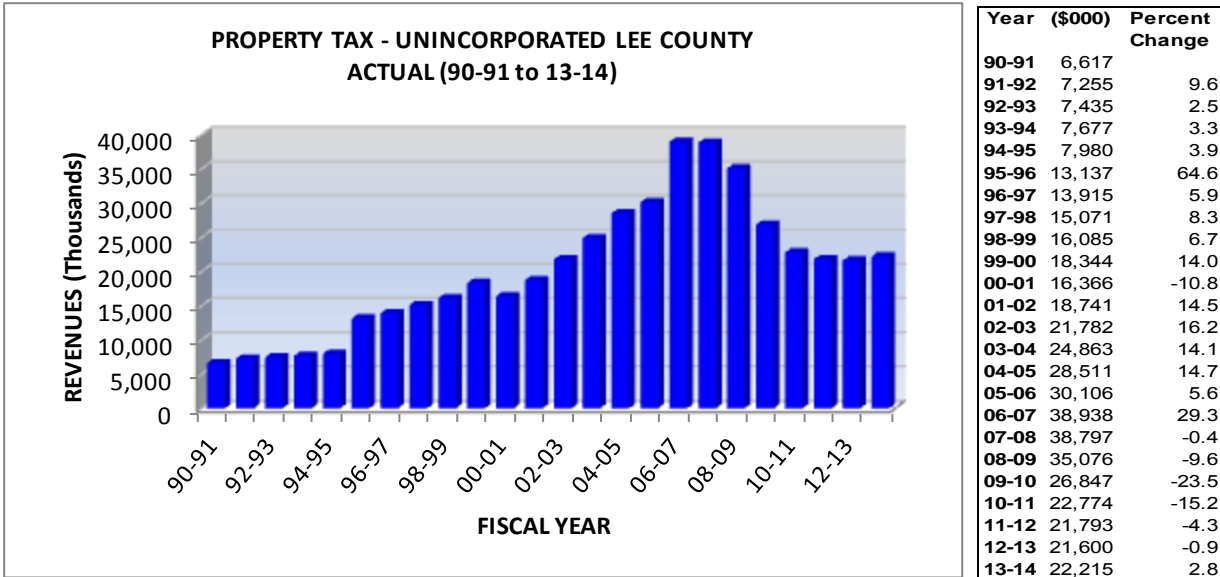
The Town of Fort Myers Beach has a separate independent library district with a 2014 millage rate of 0.4358, which is expected to generate \$1,415,876 from property taxes in FY14-15 (at 100% collection rate).

A new main library facility was recently opened on December 11, 2013.

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 14-09-32 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



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.

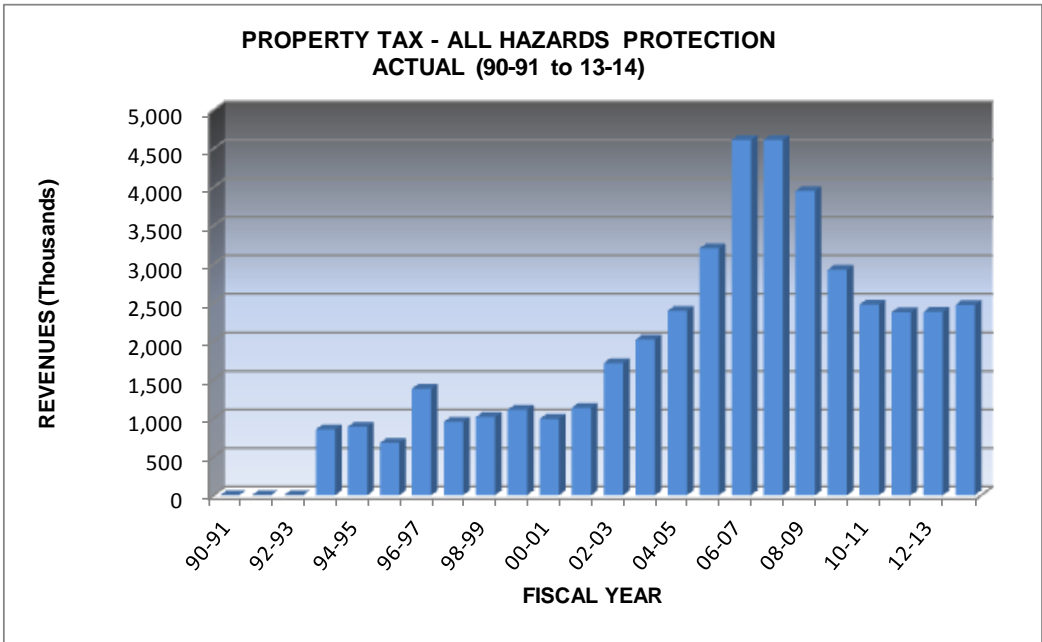
The figures for FY90-91 to FY13-14 reflect actual collections. The collections for FY06-07 were the highest level of receipts ever recorded and reflect rebounds from reductions in FY96-97 due to the incorporation of the Town of Fort Myers Beach and in FY00-01 due to the incorporation of the City of Bonita Springs along with substantial growth in taxable value. Revenues for FY07-08 were similar to FY06-07. Declines from that point are a reflection of declining real estate valuations at that time.

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 has remained unchanged from FY07-08 through FY14-15 at **0.8398**. Revenue collections in FY08-09 were \$35,076,451. For FY09-10 (with no millage change) revenue collected was \$26,846,949. The FY10-11 revenues were \$22,773,842 and remained level with an FY13-14 figure of \$22,215,000.

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:	Ordinance 97-08; Florida Statute 200.065; and Resolution 14-09-33 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



Fiscal Year	(\$000)	Percent Change
90-91	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	1,015	6.5
99-00	1,111	9.5
00-01	991	-10.8
01-02	1,134	14.4
02-03	1,714	51.1
03-04	2,021	17.9
04-05	2,392	18.4
05-06	3,204	33.9
06-07	4,611	43.9
07-08	4,611	0.0
08-09	3,950	-14.3
09-10	2,925	-25.9
10-11	2,473	-15.5
11-12	2,374	-4.0
12-13	2,381	0.3
13-14	2,470	3.7

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. There has been no millage change in the rate (0.0693) since FY07-08 through FY14-15.

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 15.5% reduction in revenue.

Remaining changes in revenue collections for the period FY09-10 through FY13-14 reflect changes in the valuation of real estate – note the small increases beginning in FY12-13 through FY13-14.



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, ninth cent and seven-cent voted gas taxes, and the five and six cents 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.

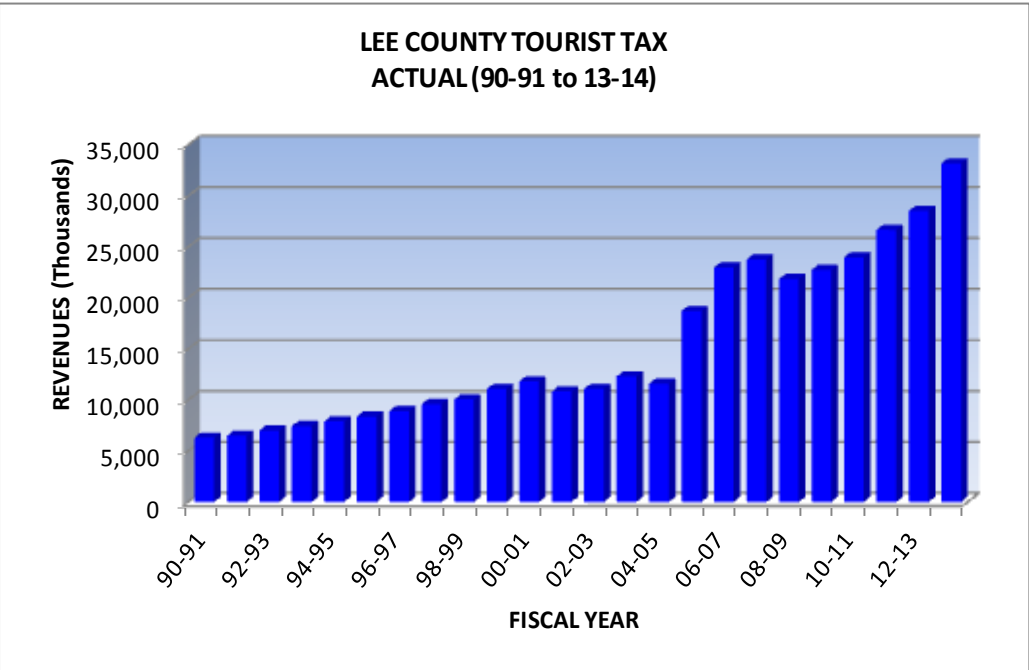
LEGAL AUTHORIZATION FOR COLLECTION: 1987 H.B. 453; Florida Statutes 125.0104
Lee County Ordinances 82-33; 85-44; 88-1; 88-2 ,07-28 (10/23/07)
Ordinance 09-01 (1/13/09)

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.)*
26.4% - Beach Improvements (Acct. #GC5810130101.381000.917400)
20.0% - Debt Service Payments for Century Link Sports Complex (Hammond Stadium) and JetBlue Park
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
90-91	6,300	
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	21,871	-8.0
09-10	22,756	4.0
10-11	23,981	5.4
11-12	26,672	11.2
12-13	28,535	7.0
13-14	33,197	16.3

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 were 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 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 January 1st and extends generally to Easter.

Changes in the Allocation of the Tourist Tax Relating to Stadium Construction

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 funding for construction of 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

LEE COUNTY TOURIST TAX

DISCUSSION

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 Construction of a new Stadium for the Boston Red Sox initially funded by an interfund loan.
- 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.

On October 6, 2010, the Tourist Development Tax Revenue Bonds, Series 2010 consisting of Series A, B and C were issued. Series A & B took advantage of the Build America and Recovery Zone Economic Development allocations from the Federal government. These funds were used to construct JetBlue Park as a new spring training home for the Boston Red Sox. The Stadium opened for the 2012 Spring Training Season.

The debt for initial construction of Hammond stadium will be paid off in 2016.

Issuance of Additional Debt for Renovations to the Lee County Sports Complex (now Century Link Sports Complex)

On May 29, 2013, Lee County issued the Tourist Development Tax Revenue Bonds, Series 2013 for the Lee County Sports Complex in the amount of \$41,475,000. Funds were used to make improvements to the Sports Complex and Hammond Stadium. At Hammond Stadium the seating capacity was increased from 7,500 to 9,300 along with changes to the stadium structure and construction of a players development facility partially funded by the Minnesota Twins.

In March, 2015, the new facility opened for the spring training season.

Continued Growth in Tourist Tax Revenue

The substantial revenue growth in tourist taxes had allowed a "surplus" to develop in the 20.4% 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.

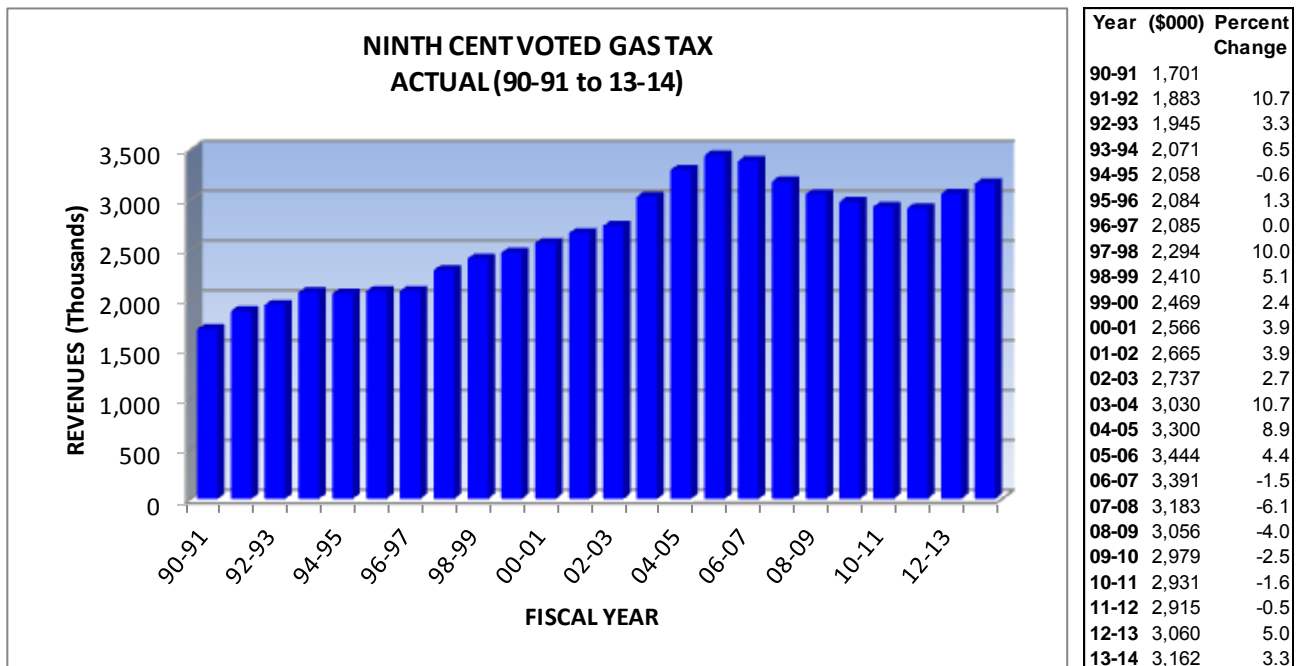
FY05-06 includes nine months of the highest rate (5%) and are reflected in the substantial growth. FY06-07 was the first full year at the 5% rate with revenue collections (\$22.9 million) that were 22.7% above FY05-06 and 98.1% above FY04-05. FY07-08 revenues grew at a modest 3.4%. FY08-09 revenues were \$21,870,868. FY09-10 revenues were \$22,755,557. FY10-11 revenues were \$23,980,741. FY11-12 revenues grew 11.2% to \$26,671,549. Growth has continued with a 7.0% increase in FY12-13 over the previous year and **a record \$33,197,135 for a 16.5% growth in revenues for FY13-14 over the previous year.** Figures for FY14-15 through March, 2015 were \$17,549,101 or 18.2% ahead of the same time period last year and the annual figure for FY14-15 looks to exceed the record FY13-14 number.



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:	GC5000030700.312300.9000 Effective FY08-09
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 were 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) was 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.

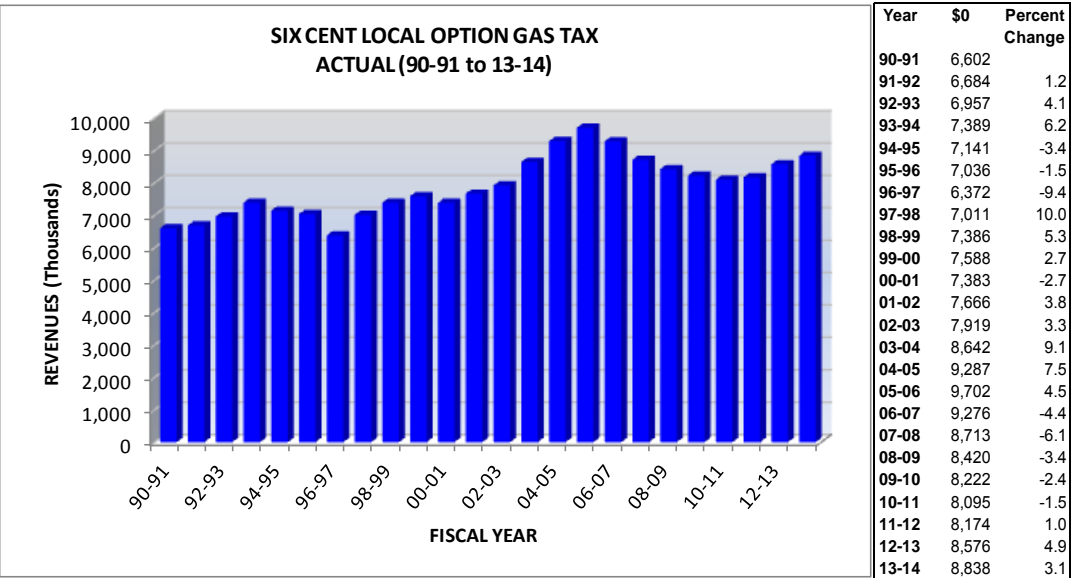
The FY07-08 figures revealed a 6.1% decline over the previous year. FY08-09 through FY09-10 continued a declining trend from \$3.3 million to \$3.1 million). FY10-11 continued to show reductions at \$2.9 million. For the years FY11-12 through FY13-14, the figures have been consistently around \$3.0 million.

Since FY08-09, there has been no debt payment from the revenue source and the funds are dedicated to capital projects.

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:	Transportation Capital Improvements GC5000030700.312410.9000
SOURCE: USE:	Tax on motor fuels from the State of Florida The entire six cents was pledged to the 1993 Series Gas Tax Bonds and 1997 Series Gas Tax Bonds which have been fully repaid. All the funds now are allocated 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. The latest monies were allocated to cities and Lee County through an interlocal agreement as follows: City of Cape Coral – 24.95%; City of Sanibel – 5.00%; City of Fort Myers – 14.00%; Town of Fort Myers Beach – 1.17%, City of Bonita Springs – 4.54% and Lee County – 50.34%. 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



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 was 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. These bonds have been paid off (Oct. 1, 2009).

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. Fort Myers allocation was 14.0% and Sanibel's allocation as 5.0%.

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. An adjustment made in May, 2006 was made for FY06-07 in which Cape Coral's percentage increased from 23.80% to 25.52%. That adjustment was in place for five years (through FY10-11). It was adjusted again effective January, 2012 to 24.95% for another five year period.

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 expired in 2013 and a new agreement was negotiated that increased the rate for Fort Myers Beach to 1.17% for five years ending in September 30, 2018. The Lee County allocation was reduced by 0.15%.

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. An adjustment was 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 approved on June 21, 2011 further reduced their allocation to 4.54% and extends the expiration period to June 21, 2016.

Recent Revenue Figures

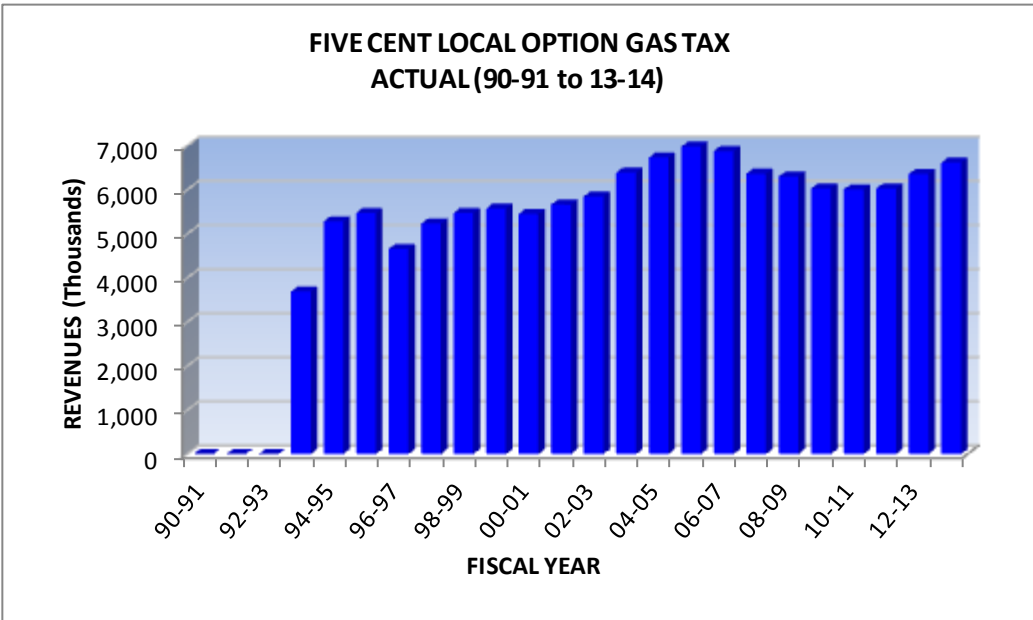
Since FY10-11, revenues have tracked upward with FY13-14 at \$8.8 million.



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:	Countywide Trans. Capital Projects; Midpoint Bridge Corridor Debt Service
ACCOUNT NUMBER:	GC5000030701.312410.9001 and GC5000030700.312410.9001
SOURCE:	Tax on Motor Fuels from the State of Florida
USE:	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:	5-Cents Per Gallon on Motor Fuels Sold
METHOD OF PAYMENT:	Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 2% in administrative fees, and 1.4% dealer collection allowances. The latest monies were allocated to cities and Lee County through an interlocal agreement as follows; City of Cape Coral – 24.95%; City of Sanibel – 5.0%; City of Fort Myers – 14.0%; Town of Fort Myers Beach – 1.17%, City of Bonita Springs – 4.54% and Lee County – 50.34%.
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	Tax is effective 30 years from authorization (Expires Dec 31, 2023).
SPECIAL REQUIREMENTS:	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.
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
90-91	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	6,299	-1.0
09-10	6,032	-4.2
10-11	6,006	-0.4
11-12	6,027	0.3
12-13	6,356	5.5
13-14	6,616	4.1

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. Fort Myers allocation was 14.0% and Sanibel's allocation was 5.0%.

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). It was adjusted again effective January, 2012 to 24.95% for another five year period.

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 agreement expired in 2013 and a new agreement was negotiated that increased the rate for Fort Myers Beach to 1.17% for five years ending on September 30, 2018. The Lee County allocation was reduced by 0.15%.

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 approved on June 21, 2011 further reduced their allocation to 4.54% and extends the expiration period to June 21, 2016.

Recent Revenue Figures

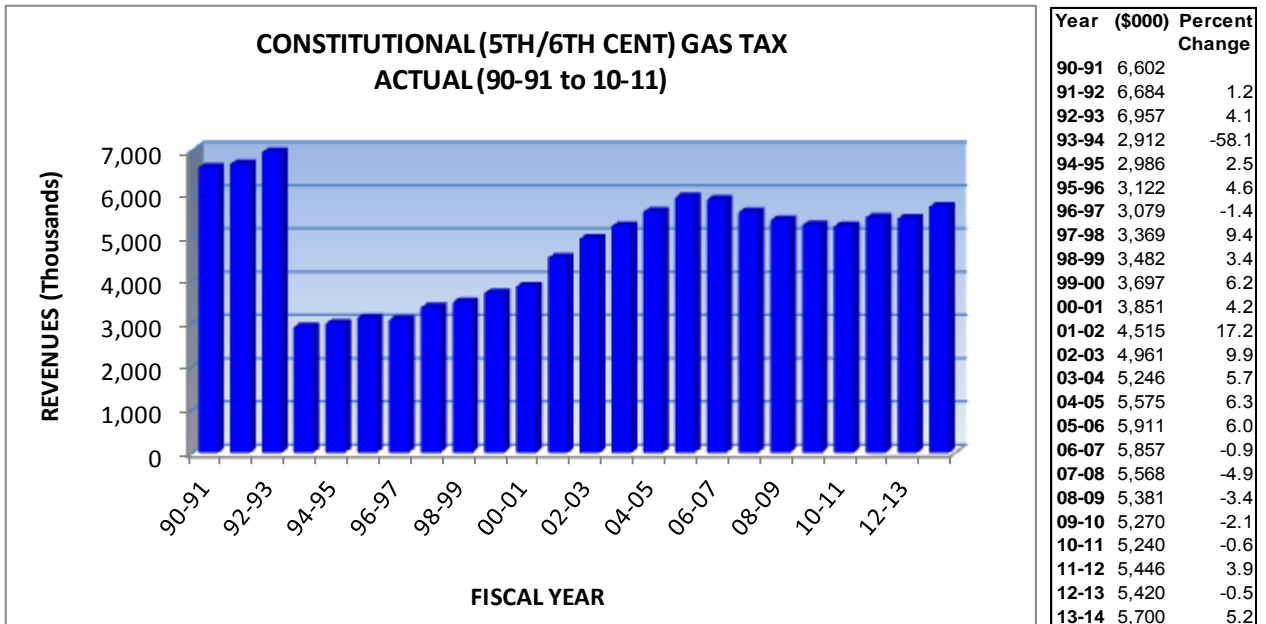
Since FY10-11, revenues have tracked upward with FY13-14 at \$6.6 million.



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: ACCOUNT NUMBER:	Transportation Improvements PC5400017500.335490.9005
SOURCE: USE:	Florida Department of Revenue 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. <i>These bonds were paid off in 2002.</i> 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	2-Cents Per Gallon of Motor Fuel Fuel dealers submit tax to State. State redistributes to cities and counties Monthly None None None Funds remitted from Florida Department of Revenue are wired into the Pooled cash bank account.

FISCAL HISTORY AND REVENUE PROJECTIONS



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) with much higher 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. There has been a small but consistent increase each year from FY02-03 through FY06-07 in revenues from this gas tax. That period was followed by five years of relative small annual decline (FY07-08 to FY10-11). However, most recently, this gas tax revenue increased 5.2% to reach \$5.7 million in FY13-14.

COUNTY (7TH-CENT) GAS TAX

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

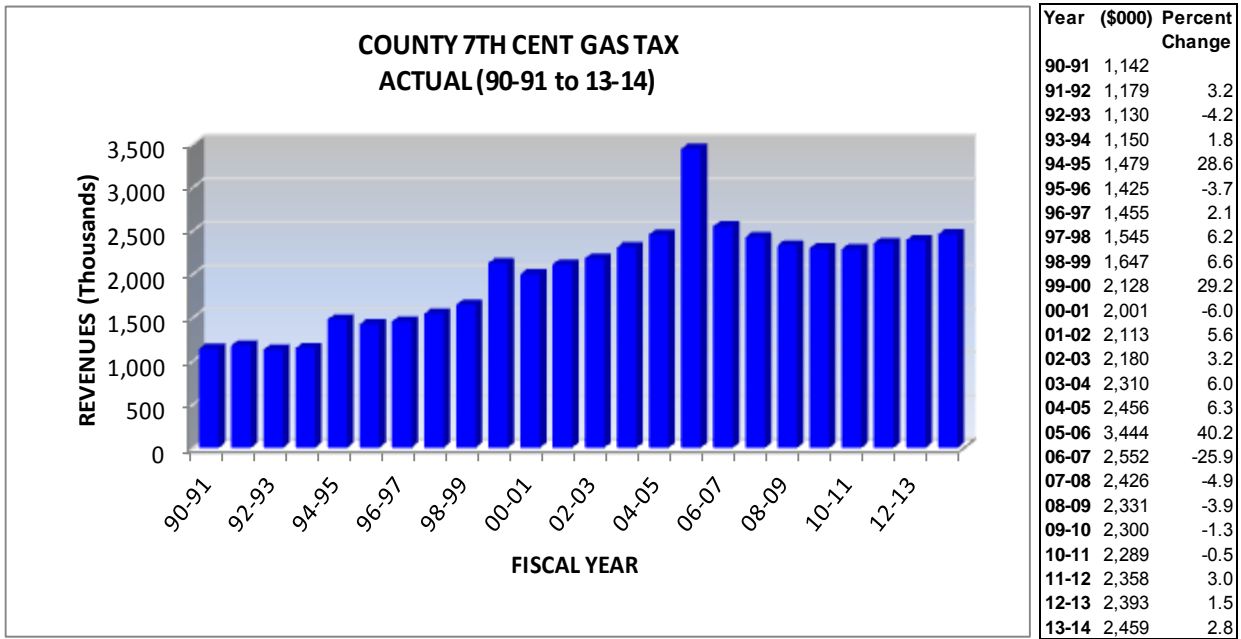
LEGAL AUTHORIZATION FOR COLLECTION: Chapter 206.41(1) and 206.60, Florida Statutes

FUND:
ACCOUNT NUMBER: PC5400017500.335490.9002

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



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, 2011 (pages 29-30), 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.

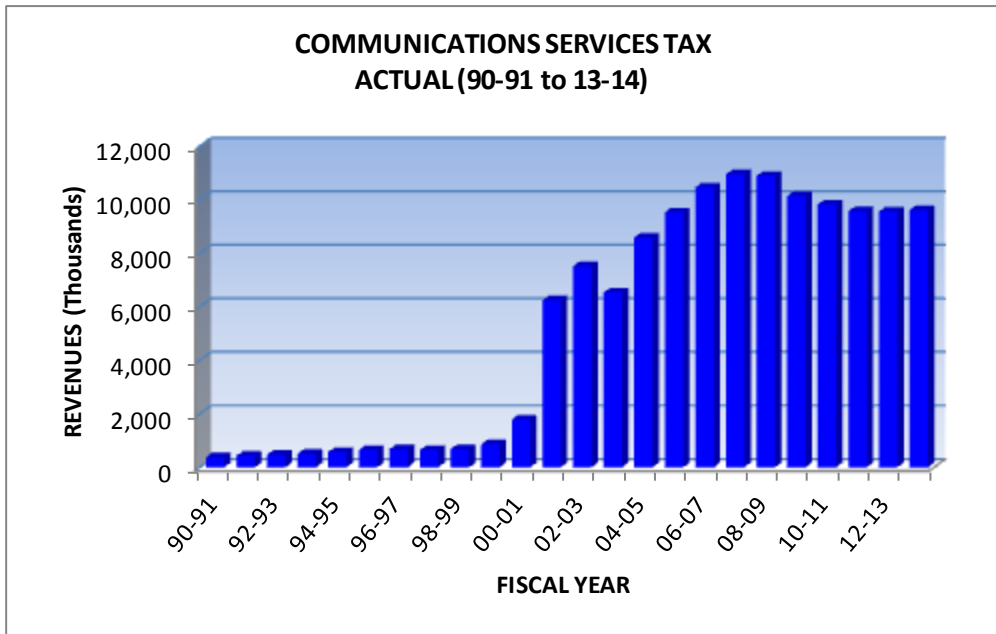
County (7th –Cent) Gas Tax Recent History of Revenue Collections

The increase in FY05-06 revenues resulted from a distribution of administrative fees that had been collected in prior years while under litigation. The FY07-08 revenues resulted in \$2.4 million or a 5% reduction in revenues over the previous year. Beginning in FY08-09 through FY10-11 revenues have been around \$2.3 million. That trend continued through FY12-13. In FY13-14 there was a slight increase to \$2.4 million.

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:	3.61% tax in the unincorporated areas on monthly usage – effective January 1, 2004. Rates vary within cities. Payment by customer to vendor; Vendor remits to state and state submits payment to County. Monthly

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	374	
91-92	426	13.9
92-93	468	9.9
93-94	501	7.1
94-95	571	14.0
95-96	646	13.1
96-97	674	4.3
97-98	643	-4.6
98-99	677	5.3
99-00	854	26.1
00-01	1,787	109.3
01-02	6,243	249.4
02-03	7,512	20.3
03-04	6,528	-13.1
04-05	8,577	31.4
05-06	9,519	11.0
06-07	10,456	9.8
07-08	10,946	4.7
08-09	10,886	-0.5
09-10	10,134	-6.9
10-11	9,818	-3.1
11-12	9,561	-2.6
12-13	9,559	0.0
13-14	9,606	0.5

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. After FY07-08, revenues have declined each year to \$9.819,469 for FY10-11. There was a further decline in FY11-12 and the revenue level through FY13-14 has remained at \$9.6 million.

There has been a number of revenue adjustments due to changes in the data base from the Department of Revenue in which accounts were miscoded according to their location. The changes primarily occurred between unincorporated Lee County and the cities. DOR has a specific process for making changes and several audits have resulted in unexpected revenues. These changes are monitored on a regular basis.

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.

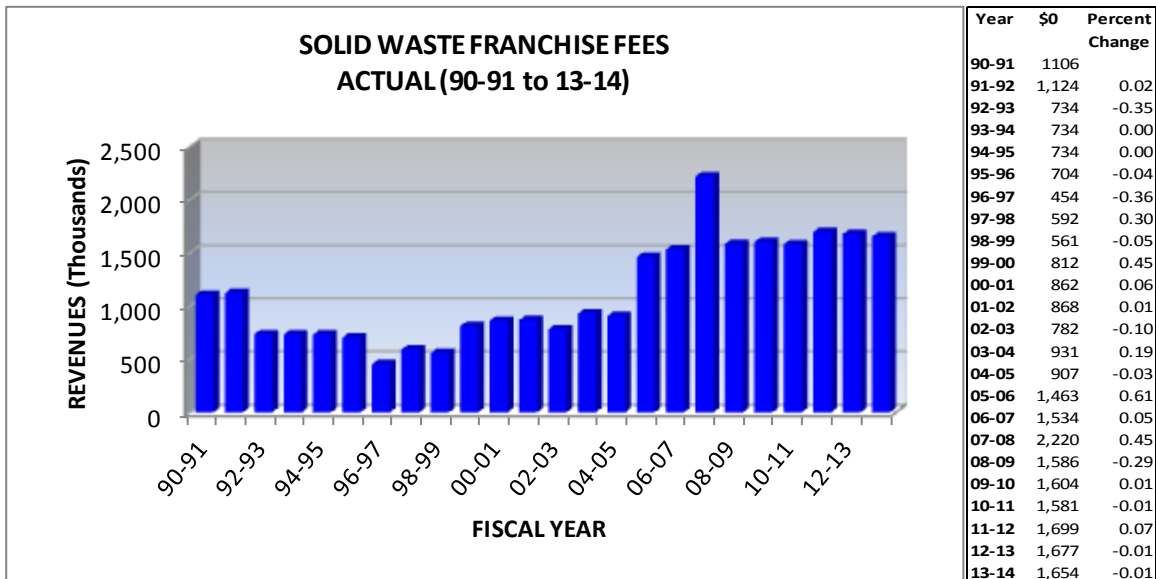
LEGAL AUTHORIZATION FOR COLLECTION: Solid Waste franchise collection agreements with haulers.

FUND: Solid Waste
ACCOUNT NUMBER: OB5340040102.323700.9001

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 from the 1972 Bond issue debt service 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 from Solid Waste franchise haulers as of October 1, 2000.
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



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 disposal 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 will be negotiated to be effective October 1, 2015

Figures after FY07-08 indicate a decline from the previous year. The FY08-09 revenue level was followed by a small increase in FY09-10 and a return to the FY08-09 level for the year FY10-11. For the period FY11-12 through FY13-14, revenues have ranged from \$1.65 to \$1.70 million.

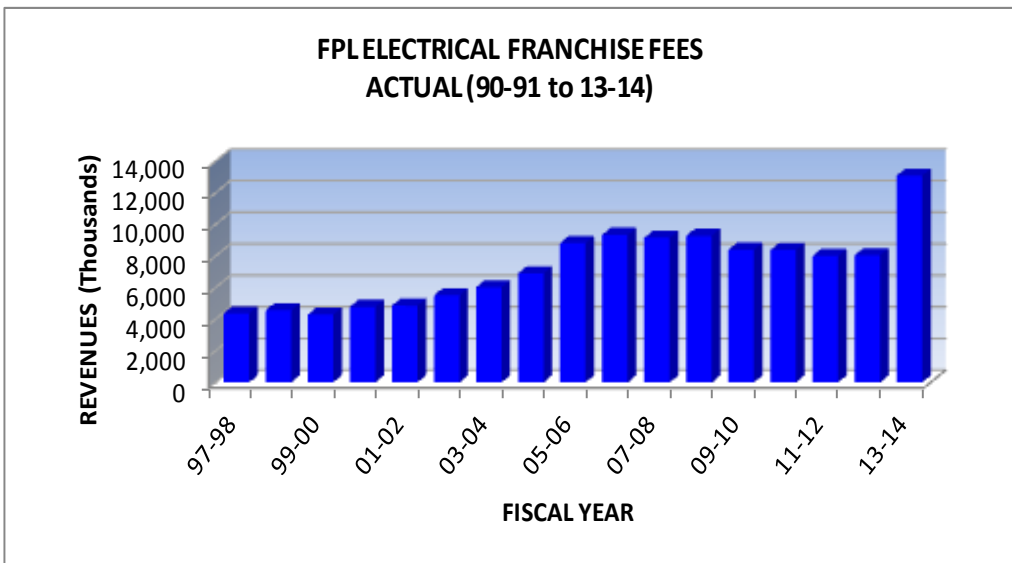
Franchise Fee Summary

Franchise areas 1 to 5 solid waste collection services pay a 5.5% franchise fee based upon Gross Revenues.

FPL 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 GC5000000100.323100.9001
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:	4.5% of gross revenues 4.5% 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
90-91	N/A	
91-92	N/A	
92-93	N/A	
93-94	N/A	
94-95	N/A	
95-96	N/A	
96-97	N/A	
97-98	4,373	
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	9,293	1.4
09-10	8,407	-9.5
10-11	8,398	-0.1
11-12	8,013	-4.6
12-13	8,055	0.5
13-14	13,096	62.6

FPL 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%.

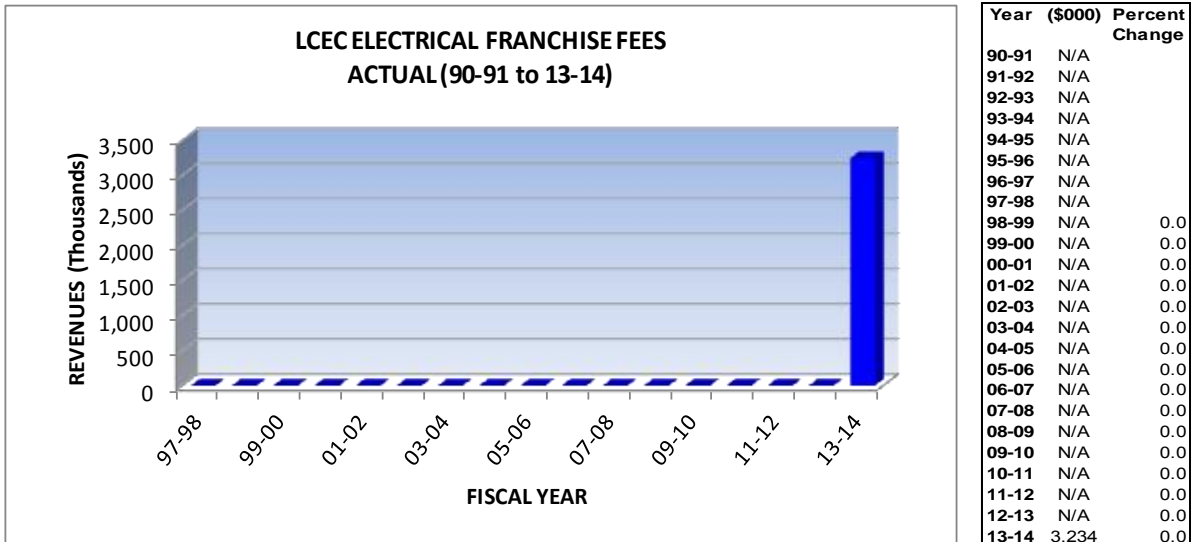
The Electrical Franchise Fees revenue peak was reached in FY08-09 at \$9,293,256 but was then followed by a steady decline through FY10-11 to \$8,398,013. The FY11-12 budget suggests \$7,800,000. The revenue pattern has followed the general economic decline that the region has experienced.

In August, 2013, the Board of County Commissioners approved amending FPL Ordinance 97-15 from 3% to 4.5%. This resulted in a 62.6% increase for FY13-14 revenue (\$13.1 million).

LCEC ELECTRICAL FRANCHISE FEES

REVENUE DESCRIPTION:	Revenues generated from franchise rights granted to Lee County Electrical Cooperative, Inc. (LCEC) 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 14-06; Approved March 18, 2014
FUND: ACCOUNT NUMBER:	General Fund GC5000000100.323100.9002
SOURCE: USE:	Customers of Lee County Electrical Cooperative, Inc. General County Operations
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	4.5% of gross revenues 4.5% paid by Customer to LCEC; LCEC remits funds to County Monthly None 30 Years None Clerk of Circuit Court – Finance Division

FISCAL HISTORY AND REVENUE PROJECTIONS



LCEC ELECTRICAL FRANCHISE FEES

DISCUSSION

On March 18,, 2014 the Board of County Commissioners approved imposition of a new franchise fee for customers of Lee County Electrical Cooperative, Inc. in 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 4.5% of LCEC'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, butt not exceeding 6%, through the balance of the term of the franchise. The franchise is granted for 30 years upon the written concurrence of Lee County. The franchise allows LCEC 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.

Revenues were first collected in FY13-14 in the amount of \$3,234,444.



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) LC5150015500.316000.9001 and 9003 (formerly Object Code 321000)
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:	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.
EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
07-08	228	
08-09	213	-6.6
09-10	185	-13.1
10-11	174	-5.9
11-12	191	9.8
12-13	188	-1.6
13-14	188	0.0

CONTRACTORS LICENSING FEES

DISCUSSION

Contractor licenses are issued to construction related businesses as a right to operate in the County. Contractors licensing fees have been declining in conjunction with the economy. Only figures since FY07-08 are shown.

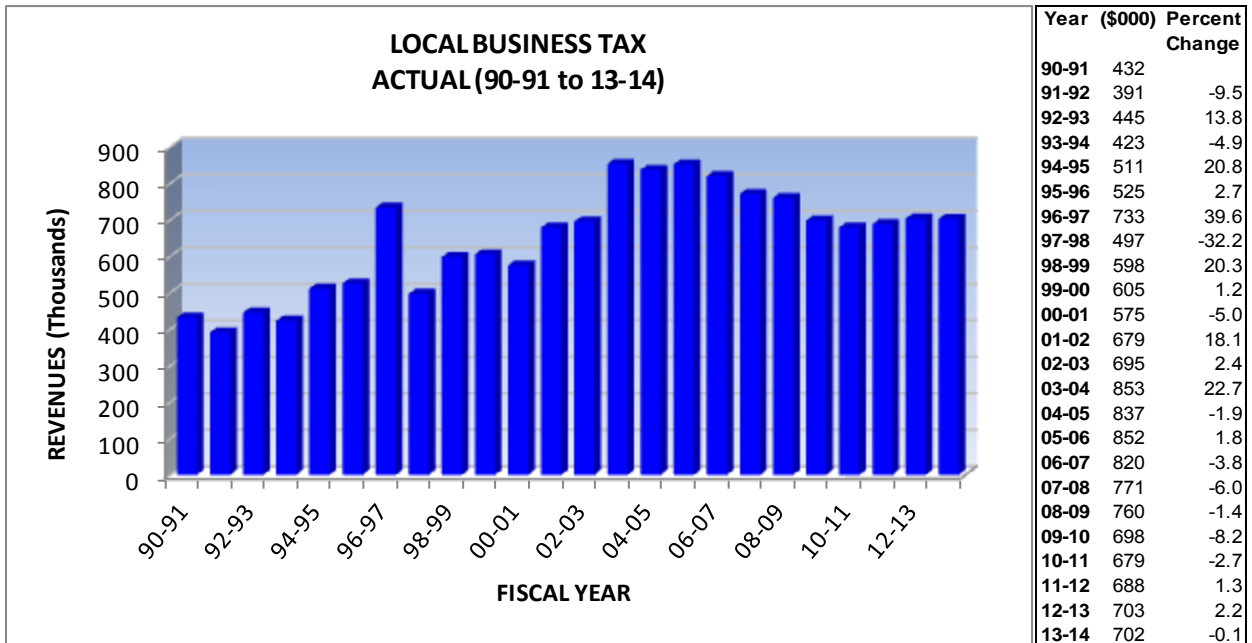
These figures reflect the economic decline in the construction industry.

A schedule of Contractors Licensing Fees may be found on-line at lee-county.com under Government/On-Line References/External Fees Manual.

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



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:

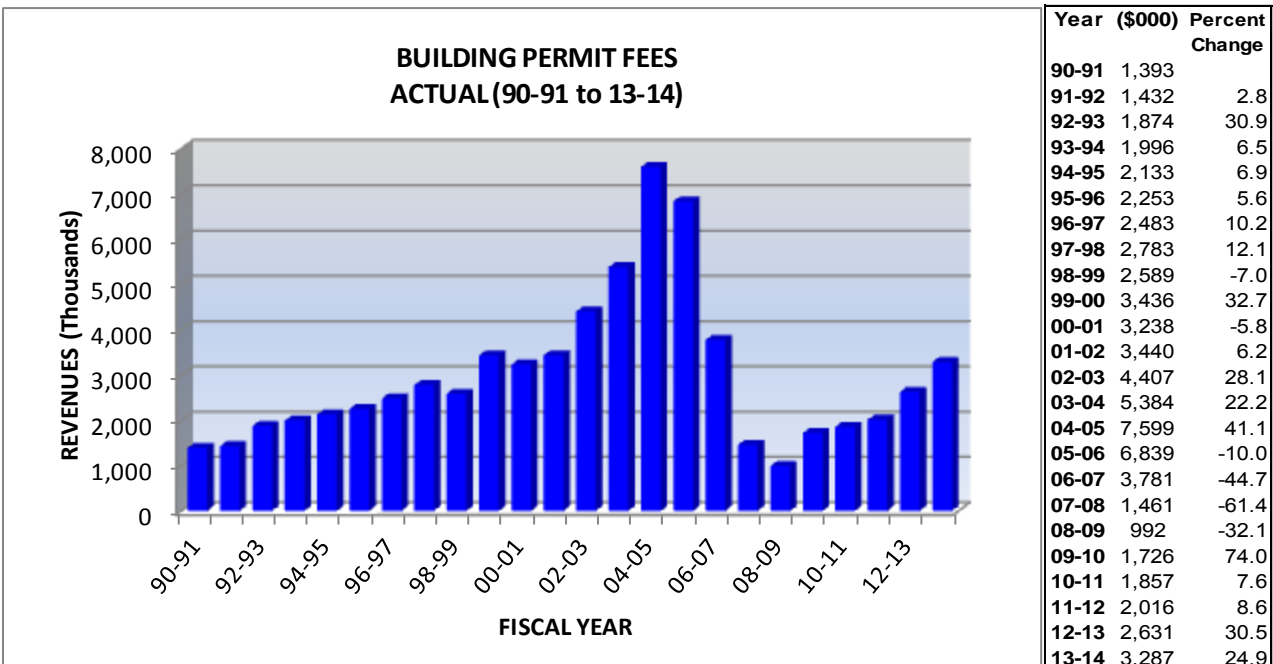
Year	No. Business Tax Receipts	Percent Change
FY93-94	24,557	
FY94-95	21,624	(11.9)
FY95-96	24,052	11.2
FY96-97	24,707	2.7
FY97-98	23,968	(3.0)
FY98-99	24,146	0.7
FY99-00	29,459	22.0
FY00-01	30,929	5.0
FY01-02	31,555	2.0
FY02-03	34,776	10.2
FY03-04	36,671	5.4
FY04-05	29,726	(18.9)
FY05-06	31,780	6.9
FY06-07	36,355	14.4
FY07-08	35,812	(1.5)
FY08-09	38,282	6.9
FY09-10	37,135	(3.0)
FY10-11	36,570	(1.5)
FY11-12	39,079	6.9
FY12-13	37,858	(3.1)
FY13-14	38,131	0.7

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



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 2014:

Calendar Year	Number of Permits	Annual Percent Change
1990	12,118	
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	-0.32%
2007	16,118	-39.18%
2008	11,176	-30.66%
2009	8,964	-19.79%
2010	9,533	6.35%
2011	8,984	-5.76%
2012	9,669	7.62%
2013	11,027	14.04%
2014	12,206	10.69%

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.

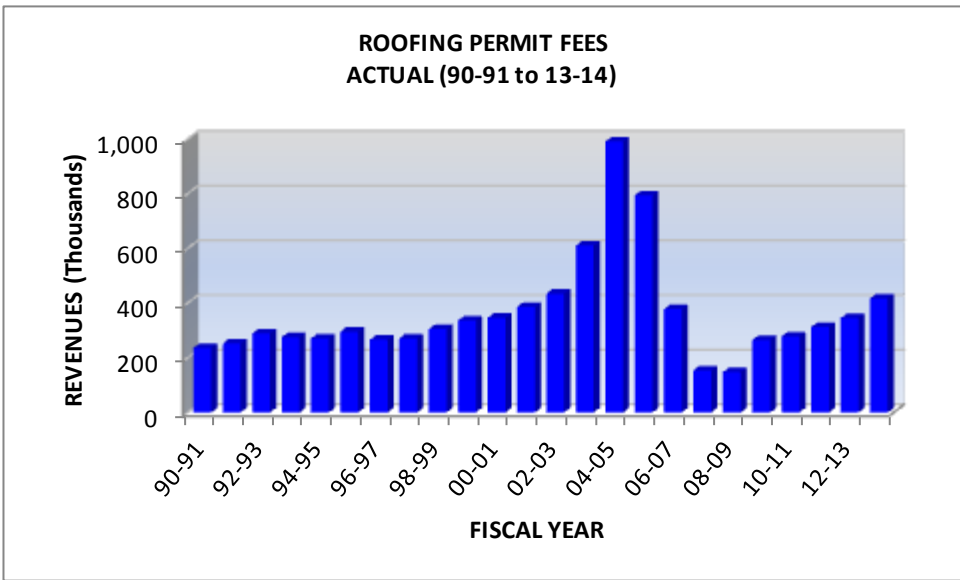
Although increases occurred through the 1990's and 2000 to 2002, the explosive permit growth in 2005 and 2006 is unprecedented. The annual number of permits issued in 2006 was 100% higher than in 2000. That trend reversed beginning in 2007 with considerable declines until 2010 where a 6.4% increase was noted. There was a decline in 2011 compared to 2010. A strong rebound in permit activity is noticeable in both 2013 and 2014.

A complete listing of all building permit fees can be found on line at lee-county.com – Government/online documents and resources/External Fees 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:	Applicants for roofing 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: 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
90-91	236	
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	148	-3.9
09-10	265	79.1
10-11	278	4.9
11-12	312	12.2
12-13	345	10.6
13-14	417	20.9

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. The next four years showed decline before gains returned in FY09-10.

Following is a listing of roofing permits issued between 1990 and 2014:

Calendar Year	Number of Permits	Percent
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%
2009	2,716	-24.7%
2010	3,207	18.1%
2011	3,356	4.6%
2012	3,672	9.4%
2013	4,217	14.8%
2014	5,009	18.8%

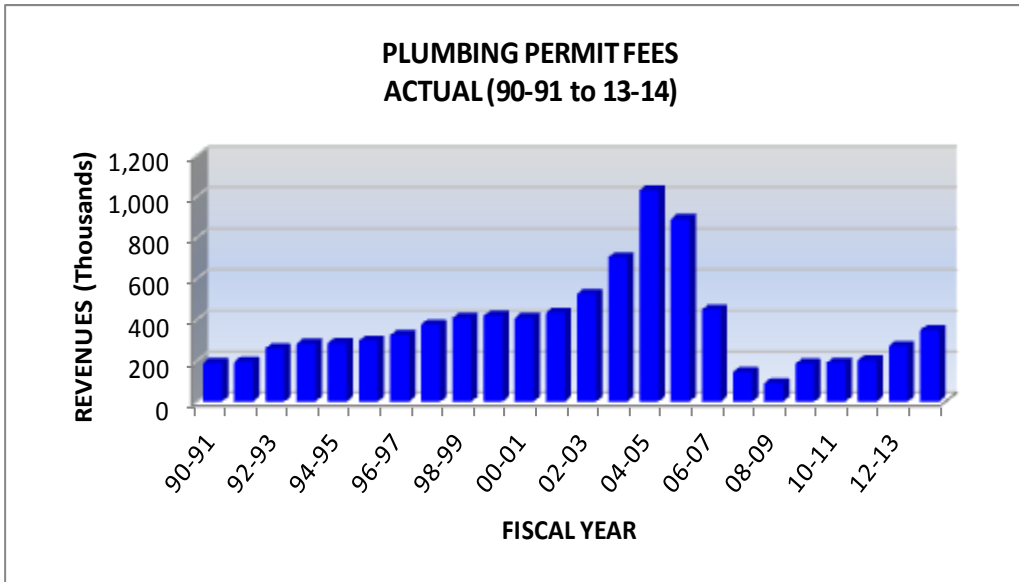
The historical and projected activity reflects cyclical movement in construction activity, as well as the continuous need for roof replacements on existing buildings. The differences in trends between revenues collected and the number of roofing permits issued relates to different fees charged for residential 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). Calendar Year 2006 was a "bridge" between the end of Hurricane Charley and the start of the economic decline. The subsequent years through 2009 illustrate the substantial decline in activity. However, Calendar Year 2010 did show an 18% increase over the previous year. The pace of growth declined in 2011 and 2012 but rebounded in 2013 and 2014.

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:	Applicants for plumbing 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: 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
90-91	189	
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	90	-37.5
09-10	185	105.6
10-11	190	2.7
11-12	201	5.8
12-13	271	34.8
13-14	348	28.4

PLUMBING PERMIT FEES

DISCUSSION

The effects of the economic recession became apparent in the early 1990's. 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 reaching a low of \$90,000 in FY08-09. An overall improvement has occurred through the remainder of the reporting period especially in FY12-13 and FY13-14.

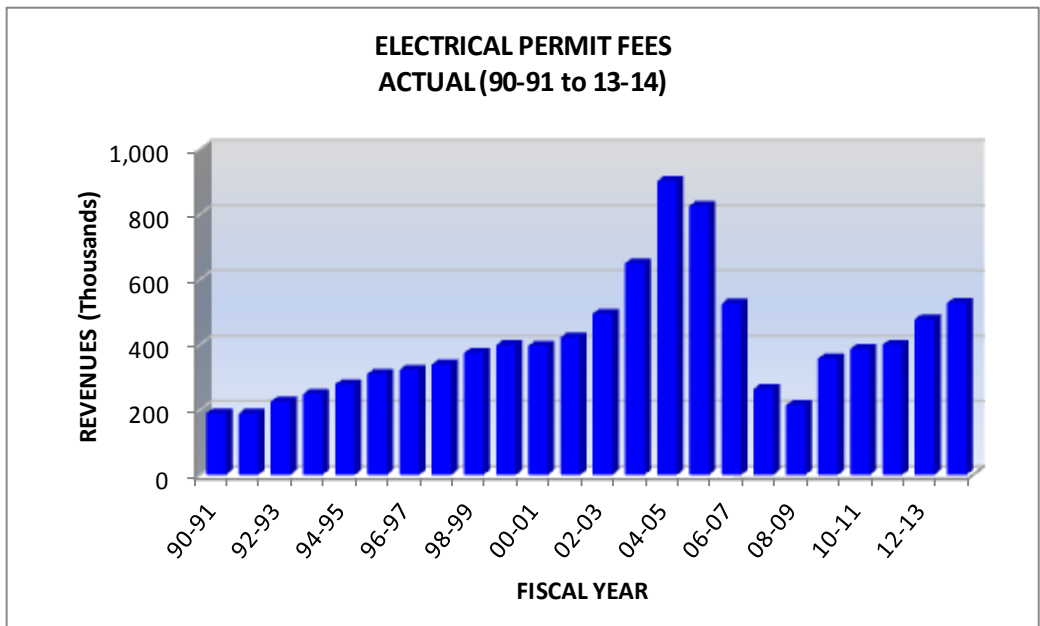
The following table illustrates changes in calendar year plumbing permit activity between 1990 and 2014:

Calendar Year	Number of Permits	Percent Change
1990	3,268	
1991	2,655	-18.76%
1992	2,850	7.34%
1993	3,481	22.14%
1994	3,716	6.75%
1995	3,189	-14.18%
1996	3,648	14.39%
1997	3,620	-0.77%
1998	4,023	11.13%
1999	4,693	16.65%
2000	5,353	14.06%
2001	4,694	-12.31%
2002	5,229	11.40%
2003	6,547	25.21%
2004	9,644	47.30%
2005	13,355	38.48%
2006	9,834	-26.36%
2007	4,217	-57.12%
2008	1,443	-65.78%
2009	1,190	-17.53%
2010	1,490	25.21%
2011	1251	-16.04%
2012	1579	26.22%
2013	2,057	30.27%
2014	2,372	15.31%

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: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9005
SOURCE: USE:	Applicants for electrical 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:	New, additions, or alterations to commercial or residential structures \$.15 per amp; minimum of \$40 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	
90-91	189	
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	214	-18.9
09-10	357	66.8
10-11	386	8.1
11-12	399	3.4
12-13	477	19.5
13-14	527	10.5

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 and declined to a low of \$213,670 in FY08-09 before rebounding to approximately \$360,000. Since then revenues have increased annually through FY13-14. Revenue figures are based upon fiscal year.

Actual electrical permits issued by calendar year between 1990 and 2014 were as follows:

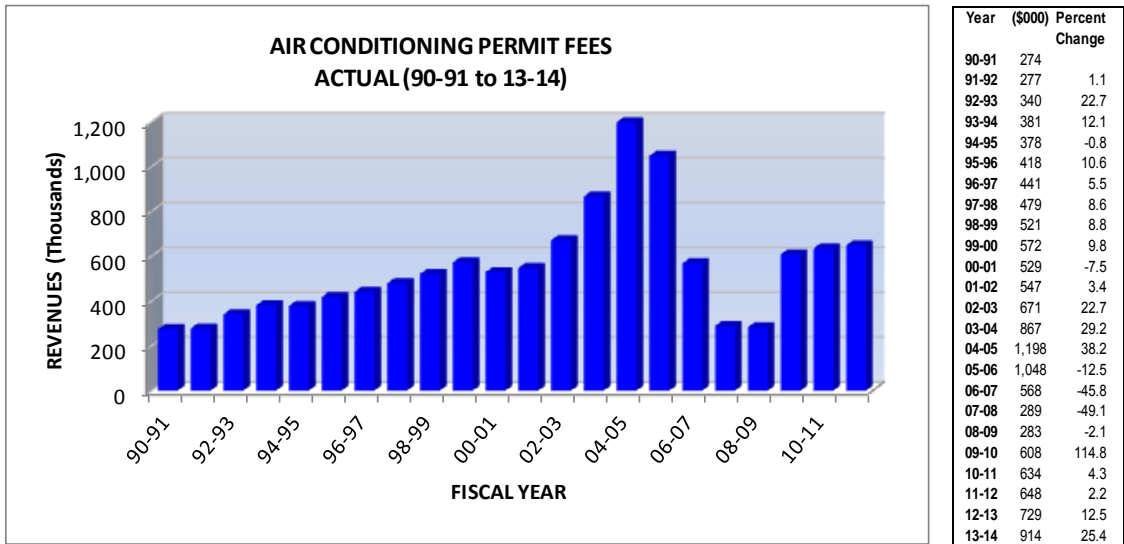
Calendar Year	Number	Percent
1990	6,671	
1991	5,601	-16.0%
1992	5,822	3.9%
1993	6,925	18.9%
1994	7,210	4.1%
1995	6,738	-6.5%
1996	7,107	5.5%
1997	7,152	0.6%
1998	7,514	5.1%
1999	7,973	6.1%
2000	8,654	8.5%
2001	8,664	0.1%
2002	9,295	7.3%
2003	11,196	20.5%
2004	15,360	37.2%
2005	19,915	29.7%
2006	16,796	-15.7%
2007	9,922	-40.9%
2008	5,474	-44.8%
2009	3,984	-27.2%
2010	4,600	15.5%
2011	4,554	-1.0%
2012	5,060	11.1%
2013	5,949	17.6%
2014	6,611	11.1%

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 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



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 FY05-06, a decline in revenues began and accelerated to a low of \$283,198 in FY08-09. Revenues returned to the \$600,000 level the next year and have increased annually over the reporting period – notably in FY13-14 in excess of 25%.

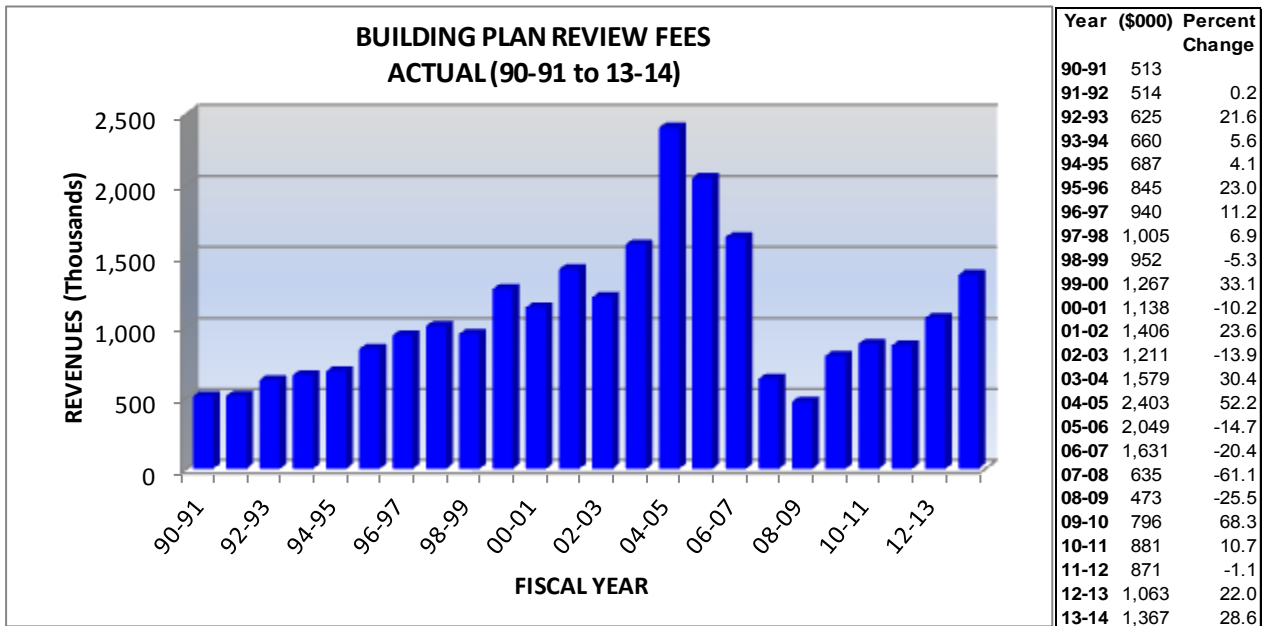
The following table illustrates changes in calendar year air conditioning permit activity between 1990 and 2014:

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	8,747	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%
2009	5,671	11.5%
2010	7,809	37.7%
2011	7,179	-8.1%
2012	7,818	8.9%
2013	9,165	17.2%
2014	10,565	15.3%

BUILDING PLAN REVIEW FEES

REVENUE DESCRIPTION:	A fee to cover review of all residential, commercial, and industrial plans of construction.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 83-28; 84-2; 85-23; 85-24; 02-01-95 Approval dates: 10/6/82; 9/21/89; 7/31/85; 03/01/95
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9020
SOURCE: USE:	All applicants for building permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds were 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:	See External Fees & Charges Manual/Development Series Ex 2-4 Fee collected at time building permit is applied for, or when a request is received As permits are applied for, or when a request is received None None None Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



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 followed by increases especially notable in FY12-13 and FY13-14.

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%
2009	9,574	-14.9%
2010	9,075	-5.2%
2011	9,235	1.8%
2012	9,663	4.6%
2013	11,131	15.2%
2014	11,943	7.3%

Regarding the number of Plan Reviews, the early 90's recession was 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, 2007 and 2008. Figures in the 9,000 to 9,500 range were noted from 2009 through 2012 but an increase occurred in 2013 with an even slightly figure in 2014.

A listing of fees may be found in the County's External Fees and Charges Manual at leegov.com.



INTERGOVERNMENTAL REVENUES

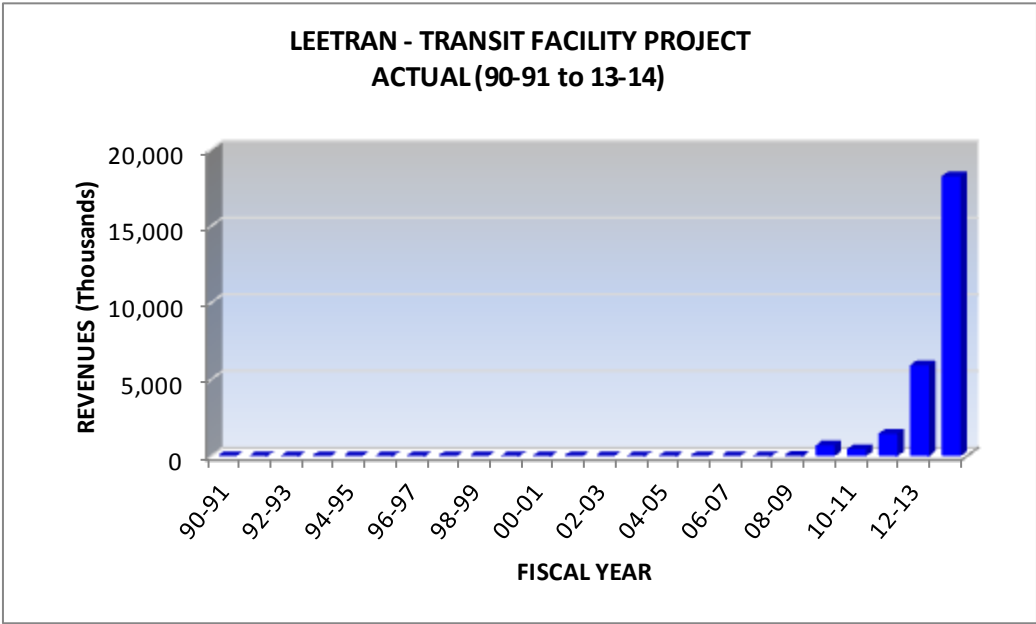
Included are revenues received from federal, state and other local governmental sources in the form of grants, shared revenues and payments in lieu of taxes. The state shared revenues that are of significant importance to county government are local government half-cent sales tax, county revenue sharing, Community Development Block Grant, mobile home licenses, alcoholic beverage licenses, racing tax, and Department of Transportation Funds for LeeTRAN.

LEETRAN

FDOT AND FTA CAPITAL ASSISTANCE FOR TRANSIT FACILITY PROJECT

REVENUE DESCRIPTION:	State and federal grants for development of a new transit facility.
LEGAL AUTHORIZATION	Florida Statute Chapter 341, Florida Department of Transportation US Department of Transportation, Federal Transit Administration
FUND: ACCOUNT NUMBER:	Transit Facility CIP Project 20873548640.XXXXXX
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	FTA 100%; State 50%, County 50% Discretionary Reimbursement Basis None September 30, 2027

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	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	0	0.0
06-07	0	-1.0
07-08	0	0.0
08-09	28	0.0
09-10	704	2414.3
10-11	459	-34.8
11-12	1,465	219.2
12-13	5,924	304.4
13-14	18,239	207.9

LEETRAN

FDOT AND FTA CAPITAL ASSISTANCE FOR TRANSIT FACILITY PROJECT

DISCUSSION

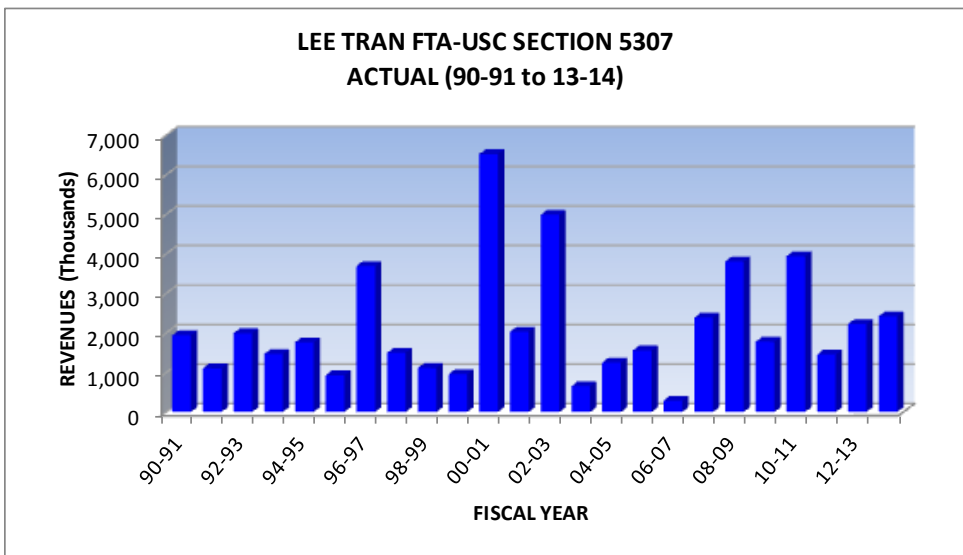
Funding from the State of Florida and the US Department of Transportation Federal Transit Administration for the development of a new transit operations, administration and maintenance facility. Provides for eligible costs related to the planning, design, acquisition, site development, and/or construction expenses for development of a transit facility for LeeTran. Funds received between FY08-09 and FY13-14 total over \$26.8 million. The new facility opened in January, 2015.

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 21 st Century Name changed from UMTA to FTA in 1991
FUND: ACCOUNT NUMBER:	Transit System Operating and Capital Fund KI5440148600.331420.9005 (Prior) KI5440148600.331420.9006 (Current)
SOURCE: USE:	Federal Transit Administration 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
90-91	1,940	
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	728.1
08-09	3,804	59.5
09-10	1,777	-53.3
10-11	3,940	121.7
11-12	1,454	-63.1
12-13	2,222	52.8
13-14	2,420	8.9

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. The figures can vary considerably from year to year as the chart indicates but the FY12-13 to FY13-14 period has averaged \$2,300,000.

The grant provides for operating and 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.

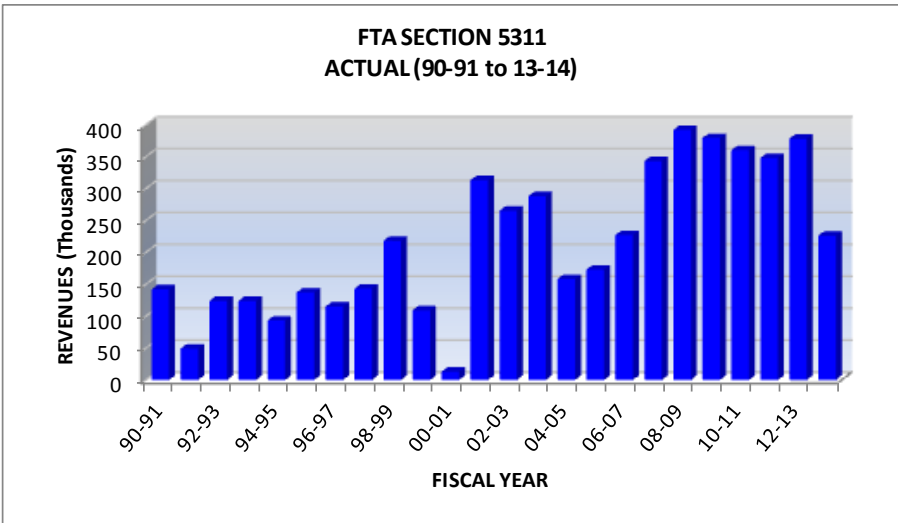
LEGAL AUTHORIZATION Federal Transit Act of 1991, TEA-21 Transportation Equity Act administered through the Florida Department of Transportation
FOR COLLECTION: Name changed from UMTA to FTA in 1991

FUND: Transit System Operating and Capital Fund
ACCOUNT NUMBER: KI5440148600.331420.9002 (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
90-91	142
91-92	49 -189.8
92-93	124 60.5
93-94	124 0.0
94-95	93 -33.3
95-96	137 32.1
96-97	115 -19.1
97-98	143 19.6
98-99	218 34.4
99-00	109 -100.0
00-01	13 -738.5
01-02	313 95.8
02-03	265 -18.1
03-04	288 8.0
04-05	158 -82.3
05-06	173 8.7
06-07	227 23.8
07-08	343 33.8
08-09	392 12.5
09-10	379 -3.4
10-11	360 -5.3
11-12	348 -3.4
12-13	378 7.9
13-14	226 -67.3

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.

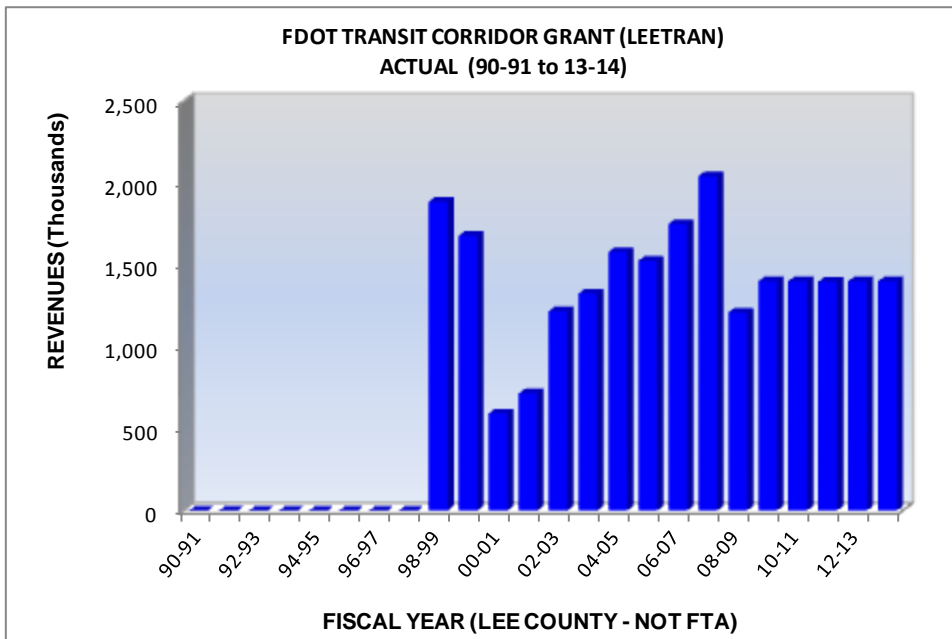
The Federal government allocates funds by formula to the State of Florida each year for the Section 5311 program. FDOT has been designated by the Governor to administer the program.

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
90-91	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	0.0
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	2,041	16.7
08-09	1,208	-40.8
09-10	1,400	15.9
10-11	1,400	0.0
11-12	1,397	-0.2
12-13	1,400	0.2
13-14	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.

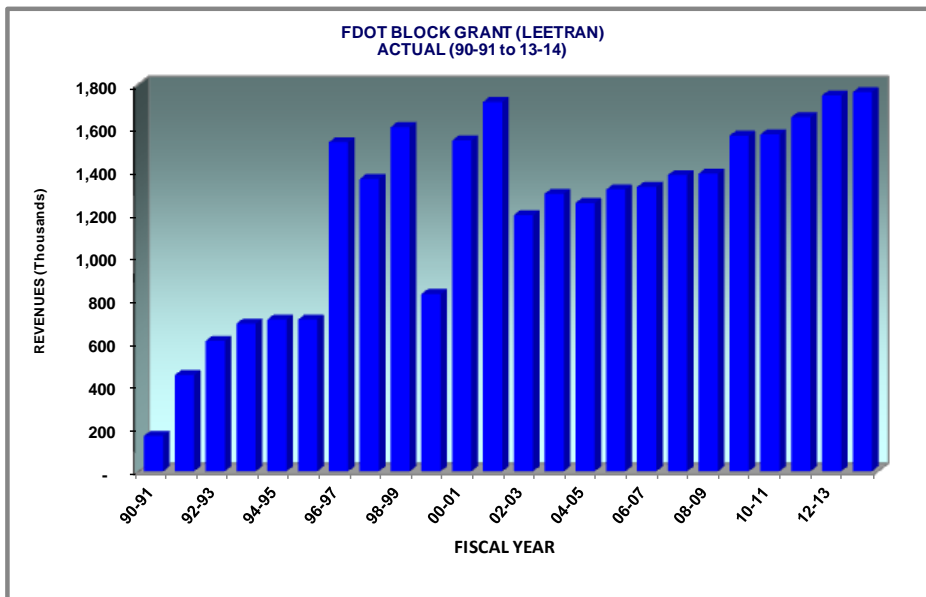
Continued funding of this project is expected as ridership continues sustained increases.

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	\$	Percent Change
90-91	165	
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	1,323	0.9
07-08	1,378	4.2
08-09	1,385	0.5
09-10	1,561	12.7
10-11	1,567	0.4
11-12	1,647	5.1
12-13	1,748	6.1
13-14	1,764	0.9

LEETRAN FDOT - BLOCK GRANT

DISCUSSION

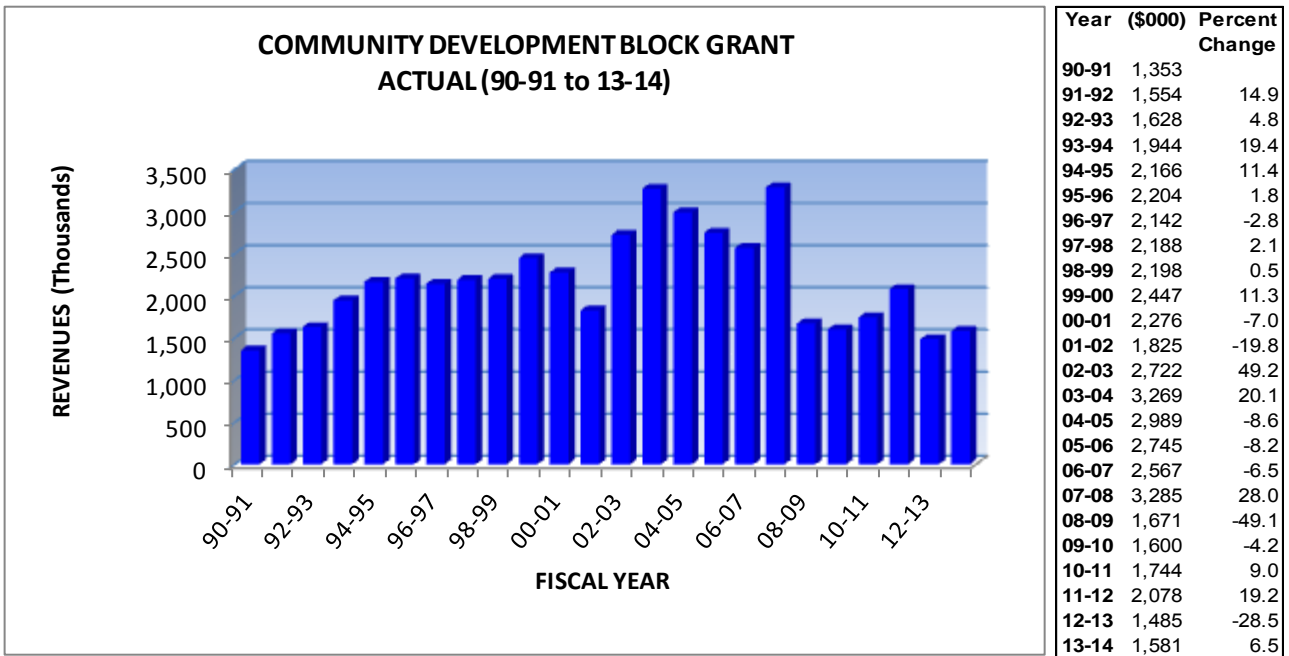
Historically, funds from the State of Florida for transit have been allocated annually. Allocations are formula based on population, passenger trips and passenger miles. As Lee County's population continues to grow, greater system usage has occurred reflecting in increased funding for this program.

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



COMMUNITY DEVELOPMENT BLOCK GRANT

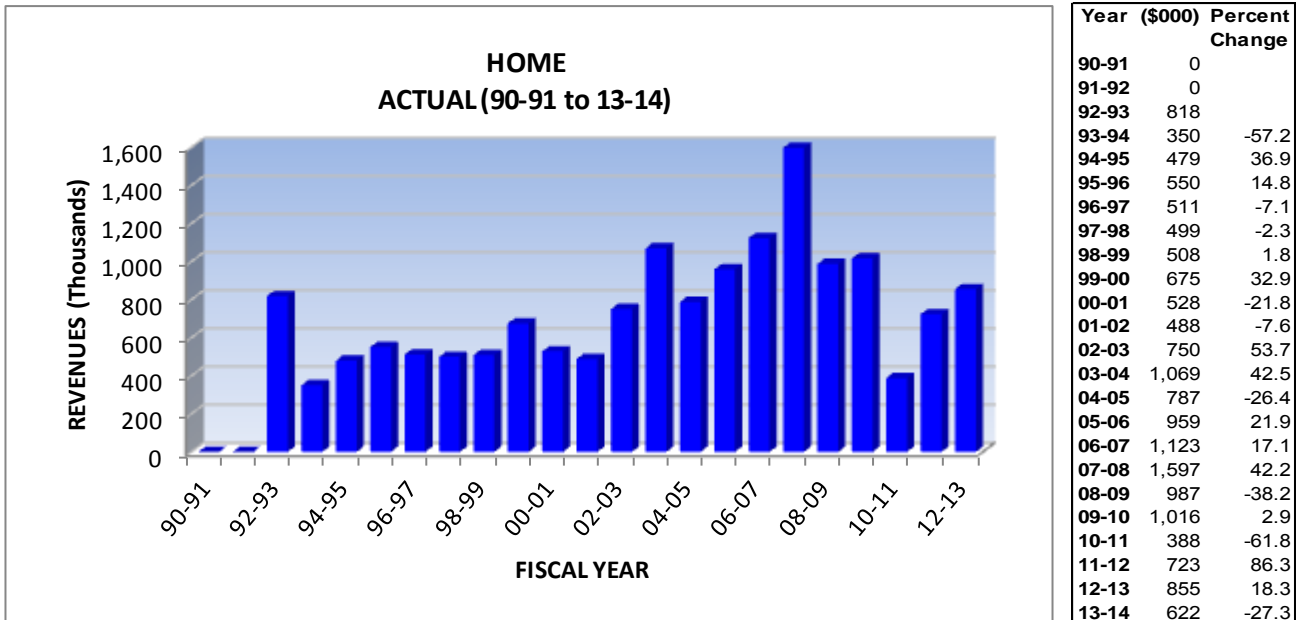
DISCUSSION

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 are based upon The Federal government's Department of Housing and Urban Development (HUD)'s formulae calculations. Revenues were highest during the middle of the 2000's. FY08-09 toward the end of that decade showed an almost 50% decline. Figures for the remainder of the reporting period have not returned to the levels of the mid 2000's.

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



HOME

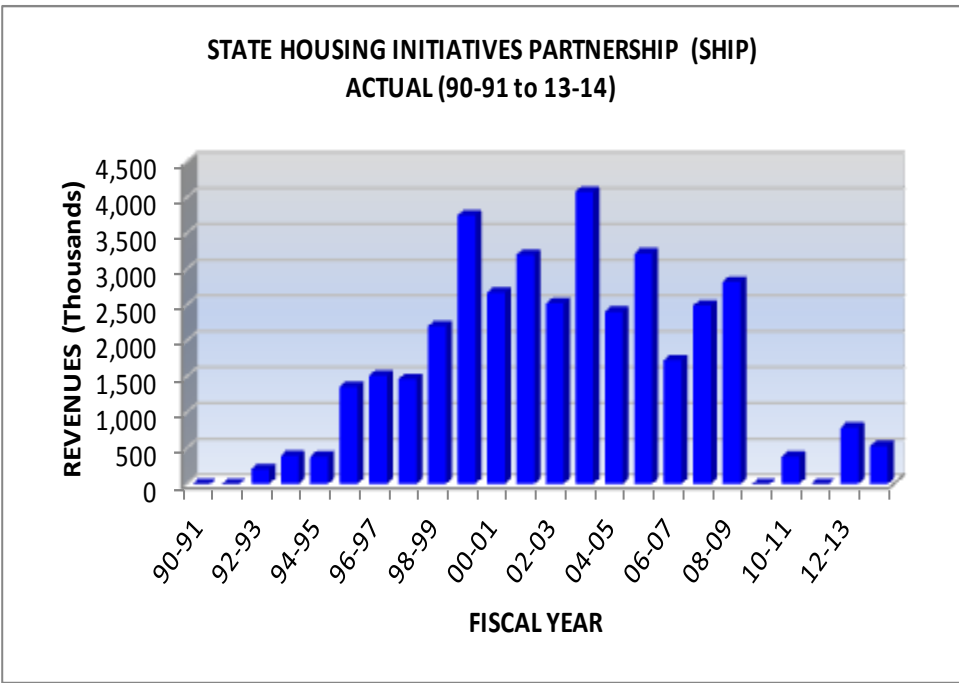
DISCUSSION

FY92-93 marked the first year that Lee County had become a recipient of HOME funds. The county is currently in the twentieth year of entitlements. The figures on the summary page with chart and graph are reimbursement amounts. The pattern of revenues illustrates the varied pattern of reimbursements depending upon the completion of projects and Federal guidelines. The revenue level for Y13-14 was \$6221,000.

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: ACCOUNT NUMBER:	SHIP Local Government Housing Trust Fund LB5540513801.335501.9001
SOURCE: USE:	State of Florida Provide funds and technical assistance to create local housing partnerships, expand the production of and preserve affordable housing.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	None Funds from the State of Florida are wired into the pooled cash bank account and transferred to the SHIP Trust Fund Funds are distributed by the State throughout the year, as they are collected. None Not Applicable Not Applicable Planning Division, Department of Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	0	
91-92	0	
92-93	207	
93-94	395	90.8
94-95	381	-3.5
95-96	1,358	256.4
96-97	1,512	11.3
97-98	1,465	-3.1
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	2,405	-41.0
05-06	3,218	33.8
06-07	1,725	-46.4
07-08	2,489	44.3
08-09	2,823	13.4
09-10	0	-100.0
10-11	382	100.0
11-12	0	-100.0
12-13	787	100.0
13-14	529	-32.8

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 latest plan was approved on March 18, 2014 with an effective date of July 1, 2014. The plan covers the three year period of Fiscal Years 2014/2015; 2015/2016 and 2016/2017. 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.

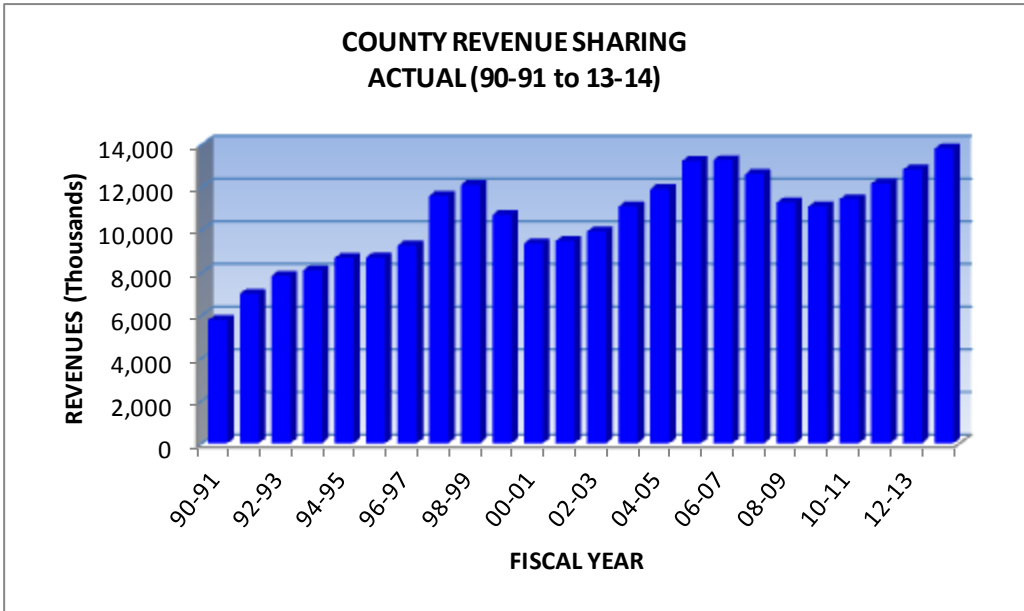
FUTURE REVENUES

Adjustments are made once the State sets forth a level of future funding. Note that there is a more erratic pattern of revenues after FY09-10.

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.
LEGAL AUTHORIZATION FOR COLLECTION:	Section 218.215, Florida Statutes See Chapters 92-184/92-319 for 1992 Legislative Revisions
FUND: ACCOUNT NUMBER:	Unincorporated MSTU (15500) General Fund (00100) GC5000015500.335120.9000-0%; GC5000000100.335120.9000-100% Prior to FY09-40% fund 15900; 60%-fund 00100
SOURCE: USE:	State remits monies from cigarette tax and state collected sales tax to county revenue sharing program Monies are used for county operations
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Annual amount determined by State of Florida and paid in equal installments. A "true-up" adjustment is made in June of each year. State remits directly Monthly None None Annual series of tests must be met, pursuant to Florida Statute 218.23 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
90-91	5,772	
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	11,279	-10.6
09-10	11,092	-1.7
10-11	11,437	3.1
11-12	12,175	6.5
12-13	12,821	5.3
13-14	13,807	7.7

COUNTY REVENUE SHARING

DISCUSSION

The State Revenue Sharing Program with counties includes revenues derived from 2.9% of net cigarette tax collections (1.7% of total county revenue sharing), and 2.0603% of sales and use tax collections (98.3% 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.

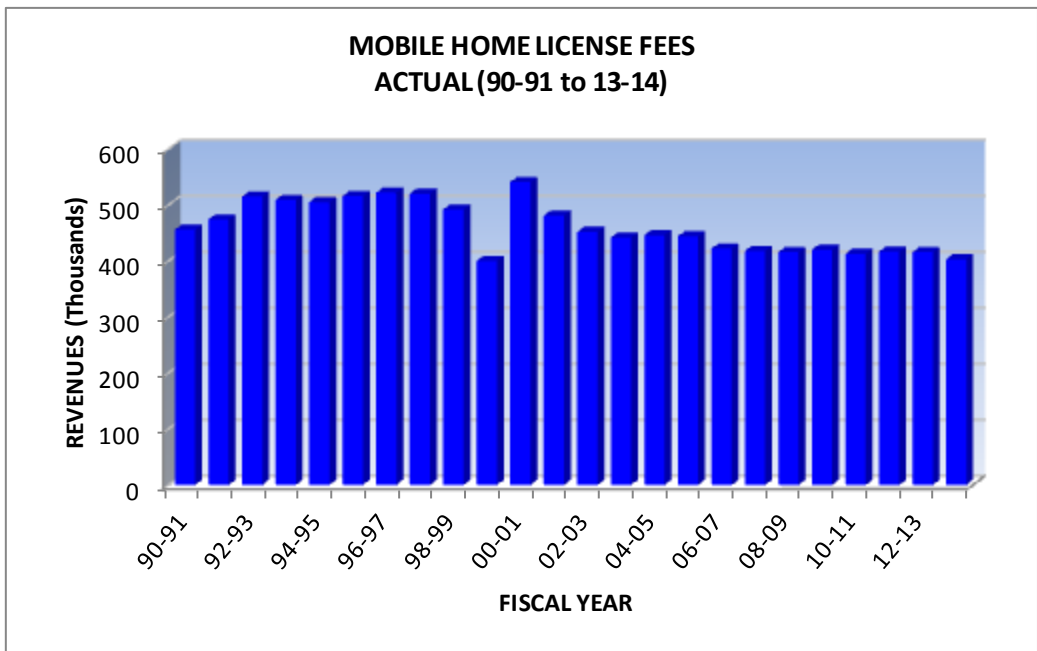
In 2000, the Florida Legislature passed House Bill 67 and Senate Bill 60, which ELIMINATED THE INTANGIBLES TAX AS A SOURCE FOR THE COUNTY REVENUE SHARING PROGRAM. In lieu of the intangible tax, counties received 2.25% of state sales tax collections. Counties continued to receive 2.9% of cigarette tax. 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 continued until FY07-08 when declines dropped the level to just over \$11 million in FY09-10. There has been a modest annual increase from 5% to almost 8% over the FY11-12 to FY13-14 period.

This is an extremely important source of revenue because of its size and flexibility in how it can be used.

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:	Fee schedule is established pursuant to Florida Statutes 320.08, Section 11
METHOD OF PAYMENT:	Mobile Home License Fee monies are collected by the Tax Collector and remitted to the Department of Highway Safety and Motor Vehicles. The Department deducts \$1.50 for each license for the State General Revenue Fund, \$1.00 for the Florida Mobile Home Relocation Trust Fund, and the remainder is deposited into the License Tax Collection Trust Fund.
FREQUENCY OF COLLECTION:	80% of revenue received by the Finance Division from February to April
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Court – Finance Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	456	
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	416	-0.5
09-10	420	1.0
10-11	413	-1.7
11-12	417	1.0
12-13	416	-0.2
13-14	403	-3.1

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 FY0-01, the revenue level has remained fairly consistent in the \$400,000 to \$450,000 range through FY13-14.

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 2008 to 2014 as reported by the Florida Department of Highway Safety and Motor Vehicles is as follows:

<u>Year</u>	<u>Number</u>
July 1, 2008	47,573
July 1, 2009	47,206
July 1, 2010	47,436
July 1, 2011	47,108
July 1, 2012	47,436
July 1, 2013	47,179
July 1, 2014	47,033

Source: Florida DHSMV – Vehicle & Vessel Reports and Statistics

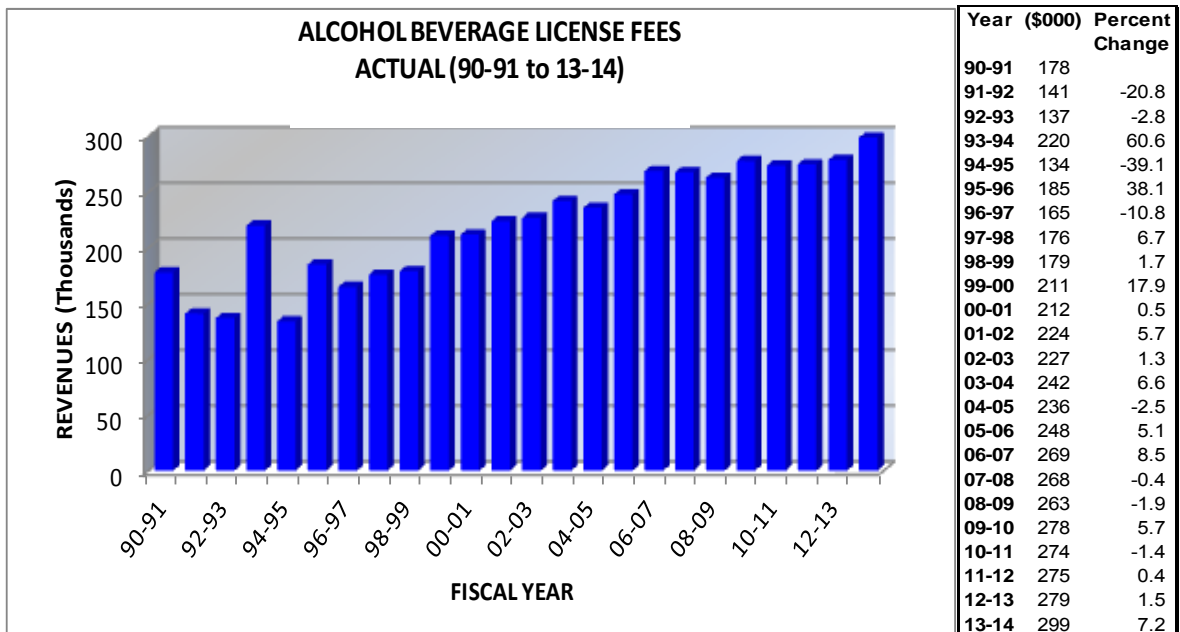
REVENUE FEE STRUCTURE – FLORIDA STATUTE 320.08 – CHAPTERS 11

- (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: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.335150.9000
SOURCE: USE:	Florida Department of Business Regulation, Division of Alcoholic Beverages and Tobacco 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



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.

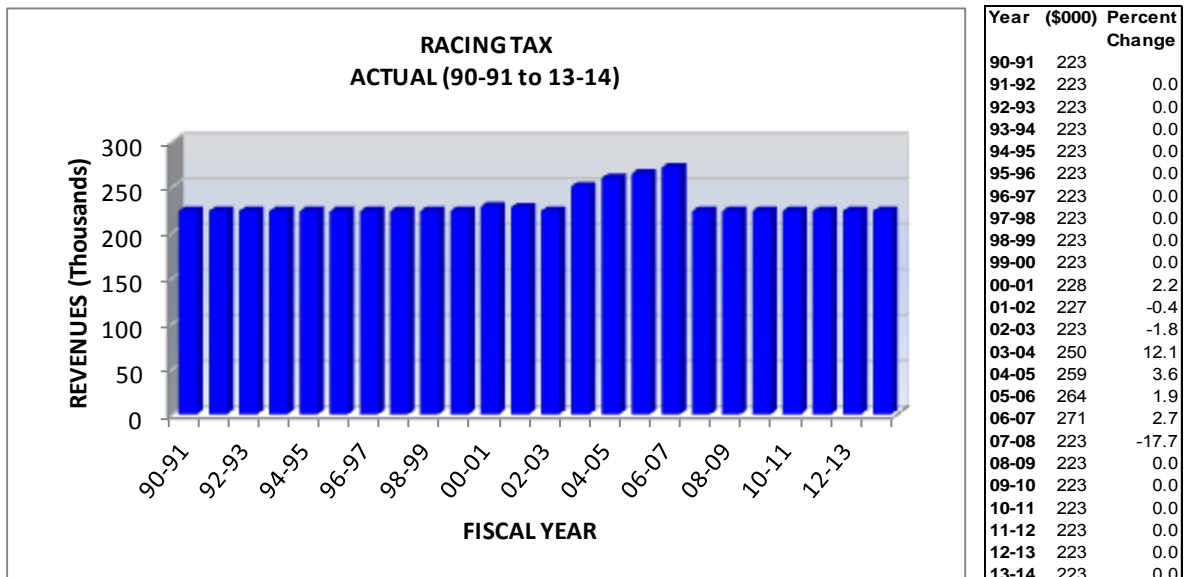
Even though a 4% fee increase was implemented, FY92-93 revenues declined by 2.8%. The decline may be the result of a quota adjustment. However, FY93-94 revenues grew by 60%, followed by a 39% decline in FY94-95.

The FY95-96 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 \$299,000). The highest collection for the period was \$299,999 in FY13-14.

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: ACCOUNT NUMBER:	Capital Improvement Fund GC5000030100.335160.9000
SOURCE: USE:	Florida Office of the Comptroller 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Total annual amount of \$223,500. A like amount is received by the School Board. Check received from the Florida Office of Comptroller Four (4) payments annually that total \$223,500 None None Revenues pledged toward Capital Improvement Revenue Bonds Clerk of Court – Finance Department

FISCAL HISTORY AND REVENUE PROJECTIONS



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-mutual 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 level of revenues received has been consistent for over twenty years.

The source of funds was at one time a pledge for the Capital Improvement Revenue Bonds, Series 1972. The Capital Improvement Revenue Bonds, Series 1972 was repaid in FY99-00. Therefore, these funds have been 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.

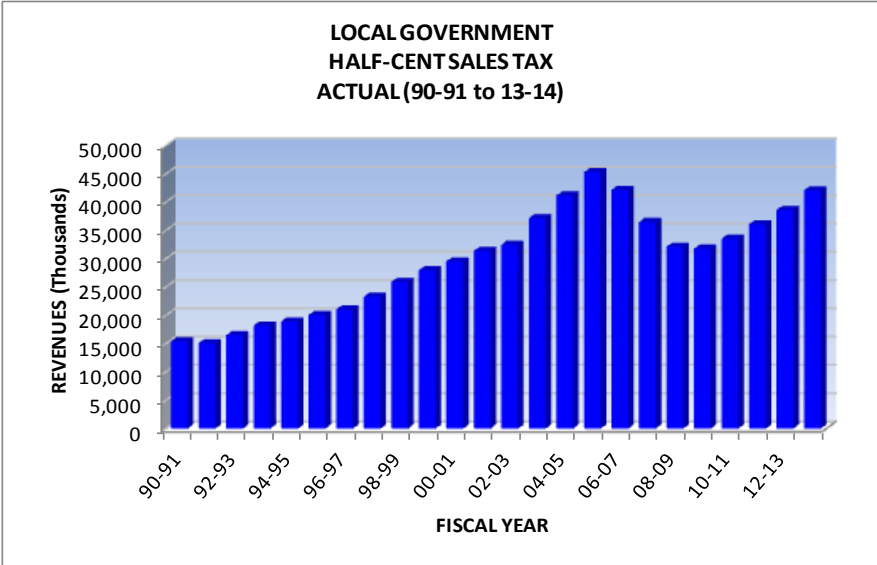
LEGAL AUTHORIZATION FOR COLLECTION: Chapters 212.20(6)(g), 218.60-66 Florida Statutes

FUND: General Fund
ACCOUNT NUMBER: GC5000000100.335180.9000

SOURCE: Florida Department of Revenue
USE: Revenue is deposited into the General Fund. Funds are pledged along with other non-ad valorem General Fund sources toward payment of "Capital Revenue" bonds including the Capital Revenue Bonds, Series 1997A; Capital Refunding Revenue Bonds, Series 1993B; Certificates of Participation, Series 1993; Capital and Transportation Facilities Refunding Bonds, Series 2003; Capital Revenue Bonds, Series 2004 (Justice Center); Capital Revenue Bonds, Series 2006 and Capital Revenue Refunding Bank Loan, Series 2011.

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



Year	(\$000)	Percent Change
90-91	15,449	
91-92	15,103	-2.2
92-93	16,520	9.4
93-94	18,214	10.3
94-95	18,947	4.0
95-96	20,090	6.0
96-97	21,062	4.8
97-98	23,314	10.7
98-99	25,907	11.1
99-00	28,002	8.1
00-01	29,557	5.6
01-02	31,392	6.2
02-03	32,528	3.6
03-04	37,202	14.4
04-05	41,198	10.7
05-06	45,312	10.0
06-07	42,195	-6.9
07-08	36,507	-13.5
08-09	32,129	-12.0
09-10	31,814	-1.0
10-11	33,545	5.4
11-12	36,130	7.7
12-13	38,654	7.0
13-14	42,131	9.0

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. This was followed by two years of even higher reductions in FY07-08 (-13.5%) and FY08-09 (-12.0).. A lesser reduction occurred in FY09-10 and a recovery began in the next year. Although not reaching the highest level of \$45 million in FY05-06, the latest FY13-14 figures did exceed \$42 million.

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:

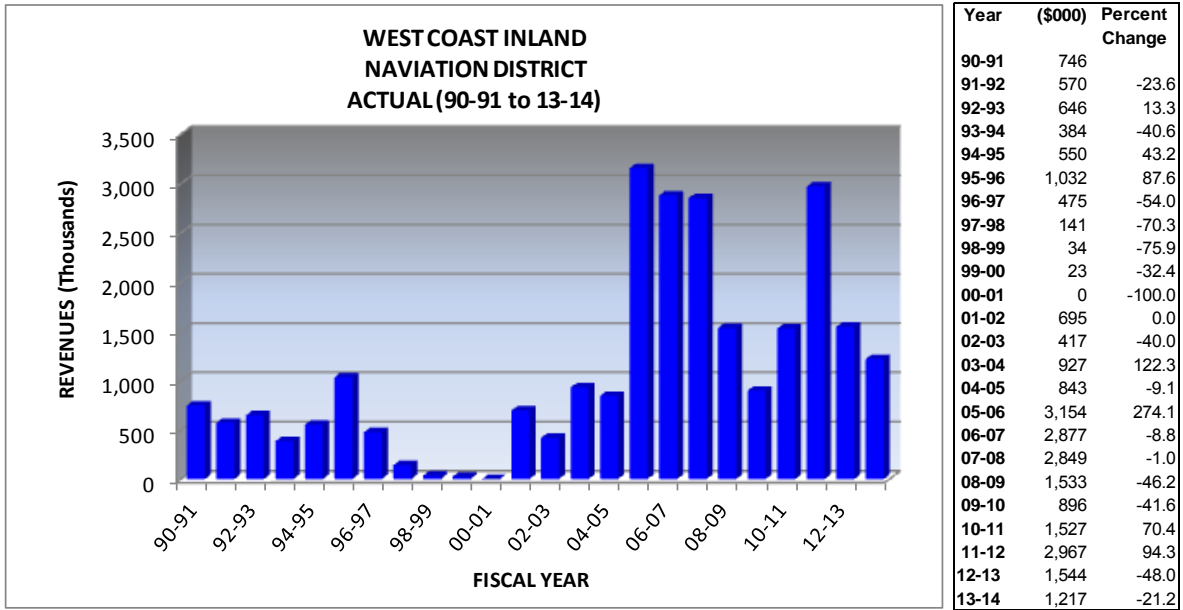
- a) Tax rate was 5 cents
- b) 10% was distributed to cities and counties
- c) 10% of 5 cents equals ½ cent

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:	Ad valorem taxes collected from residents of counties in Special Taxing District (Manatee, Sarasota, Charlotte, and Lee Counties) 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: REVENUE COLLECTOR:	None None Tax Collector/West Coast Inland Navigation District

FISCAL HISTORY AND REVENUE PROJECTIONS



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 twenty-three years (at 100% collection rate).

Year	Projected Taxes	Millage
1992 Tax Roll for FY92-93	414,561	0.0220
1993 Tax Roll for FY93-94	387,636	0.0200
1994 Tax Roll for FY94-95	388,362	0.0195
1995 Tax Roll for FY95-96	396,414	0.0192
1996 Tax Roll for FY96-97	403,014	0.0189
1997 Tax Roll for FY97-98	665,916	0.0300
1998 Tax Roll for FY98-99	935,965	0.0400
1999 Tax Roll for FY99-00	1,010,300	0.0400
2000 Tax Roll for FY00-01	1,116,777	0.0400
2001 Tax Roll for FY01-02	1,275,113	0.0400
2002 Tax Roll for FY02-03	1,476,670	0.0400
2003 Tax Roll for FY03-04	1,727,871	0.0400
2004 Tax Roll for FY04-05	2,010,666	0.0400
2005 Tax Roll for FY05-06	2,563,163	0.0400
2006 Tax Roll for FY06-07	3,587,142	0.0400
2007 Tax Roll for FY07-08	3,801,644	0.0394
2008 Tax Roll for FY08-09	3,338,210	0.0394
2009 Tax Roll for FY09-10	2,566,109	0.0394
2010 Tax Roll for FY10-11	2,203,046	0.0394
2011 Tax Roll for FY11-12	2,107,865	0.0394
2012 Tax Roll for FY12-13	2,093,191	0.0394
2013 Tax Roll for FY13-14	2,164,115	0.0394
2014 Tax Roll for FY14-15	2,310,568	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 FY13-14 as reported from the County's Comprehensive Annual Financial Reports (CAFR's). The funds are remitted upon project completion. WCIND normally makes its grant allocations known in late spring or early summer. Project funds are expected to be spent within three years. Unspent project funds are carried over to the next year



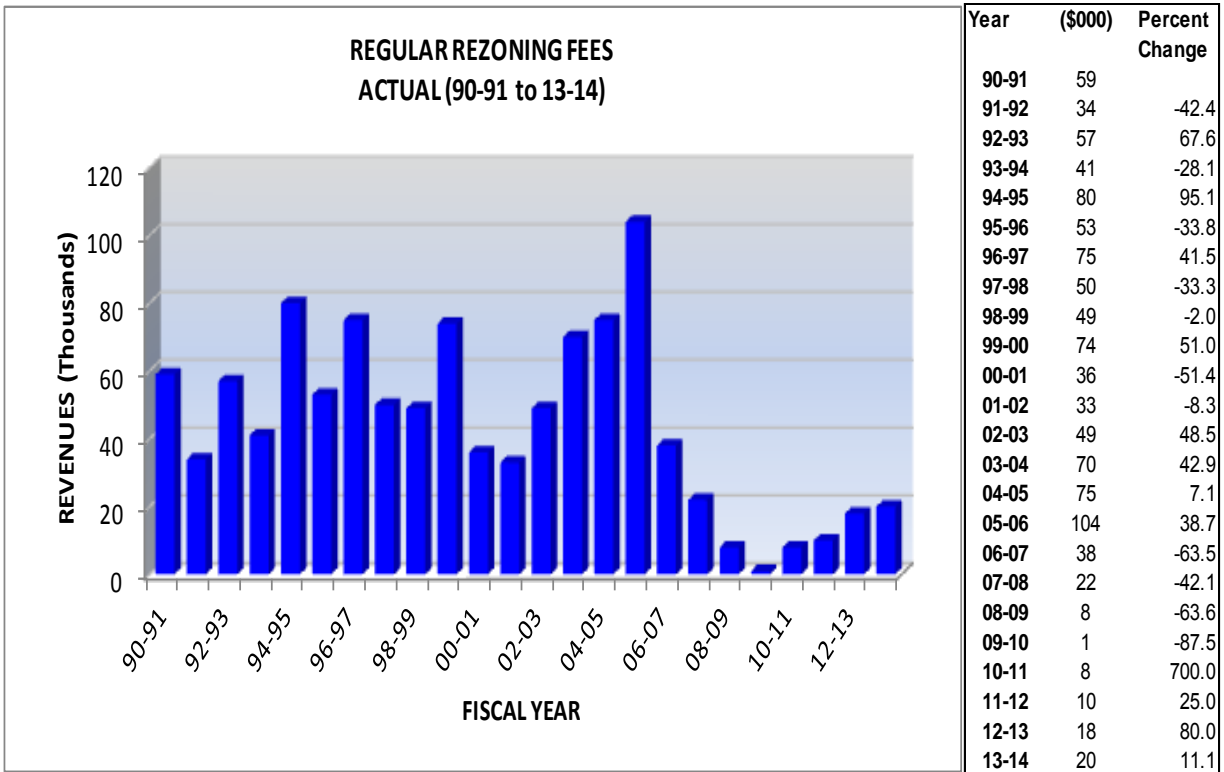
CHARGES FOR SERVICES

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 were 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



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 and steep declines beginning in FY08-09 and some recovery in FY10-11 and FY11-12 reaching \$20,000 for FY13-14.

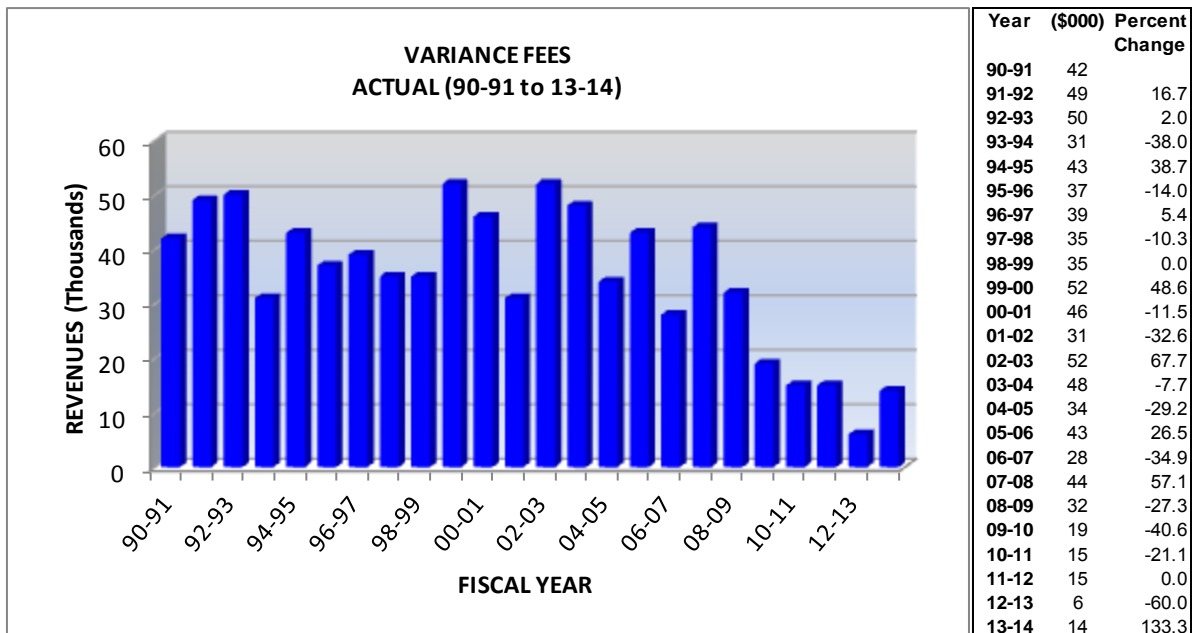
Fee Structure

Rezoning (Conventional) All Districts	\$2,500
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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



VARIANCE FEES

DISCUSSION

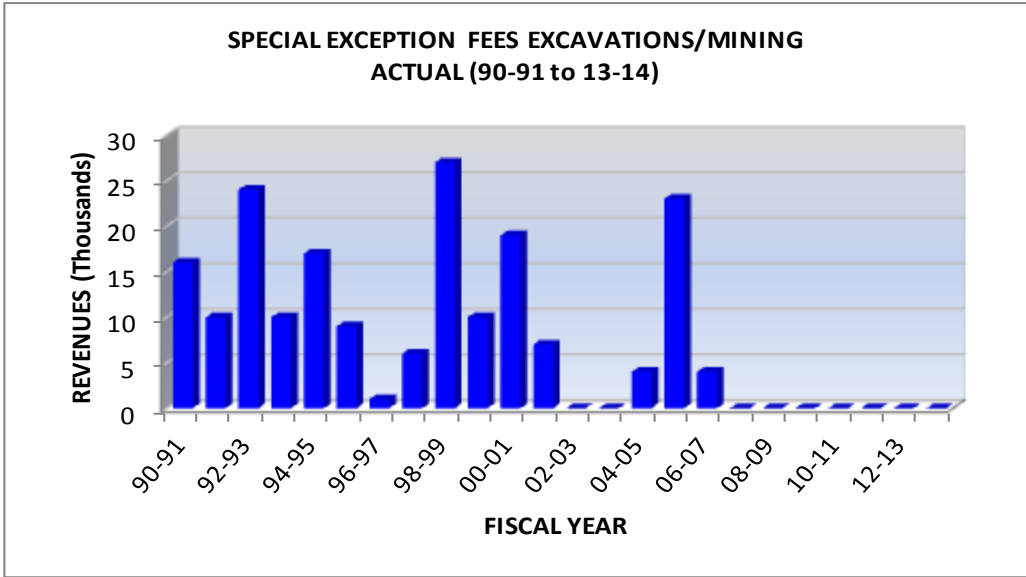
Variance fees were increased for FY90-91 by 9.4% for single family, and 75% for commercial/multi-family/additional requests. Even with these increases, revenue for FY90-91 and FY91-92 was slightly below FY89-90. This reflects the effects of the economic recession. Revenues for FY92-93 maintained the 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 followed by reductions beginning in FY08-09. The downward trend continued through FY12-13 but reversed in FY13-14.

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
90-91	16	
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	0.0
05-06	23	475.0
06-07	4	-82.6
07-08	0	-100.0
08-09	0	0.0
09-10	0	0.0
10-11	0	0.0
11-12	0	0.0
12-13	0	0.0
13-14	0	0.0

SPECIAL EXCEPTION FEES EXCAVATIONS - MINING

DISCUSSION

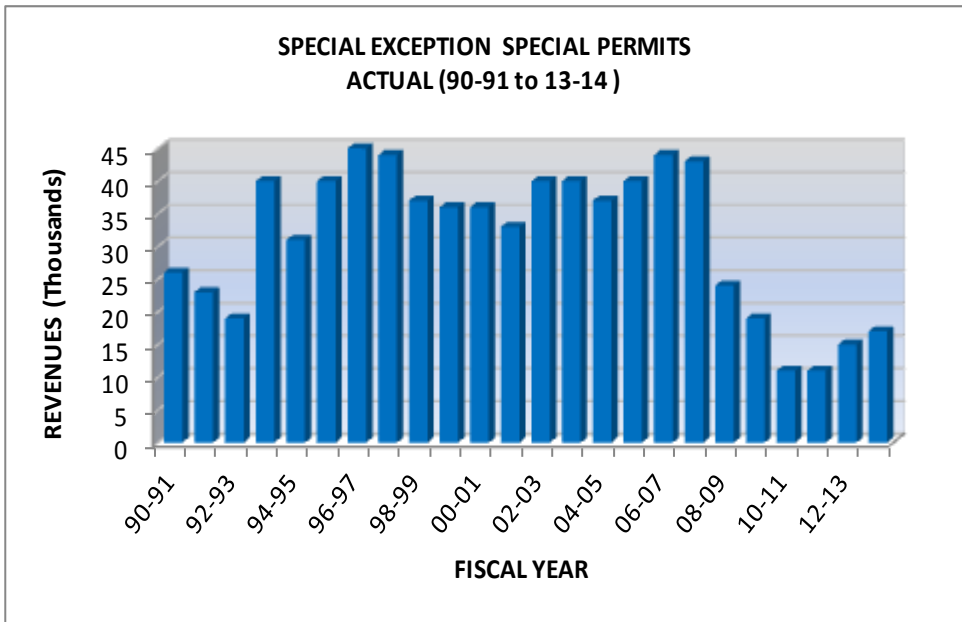
Special exception fees are a rather unpredictable revenue because of the specific kinds of needs that generate these monies. Historically, there was a considerable increase from FY84-85 to FY85-86, followed by a substantial drop in FY86-87. Revenue declines also occurred in FY89-90, FY90-91, and FY91-92. 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 with no activity after FY06-07.

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



Year (\$000)	Percent Change	
90-91	26	
91-92	23	-11.5
92-93	19	-17.4
93-94	40	110.5
94-95	31	-22.5
95-96	40	29.0
96-97	45	12.5
97-98	44	-2.2
98-99	37	-15.9
99-00	36	-2.7
00-01	36	0.0
01-02	33	-8.3
02-03	40	21.2
03-04	40	0.0
04-05	37	-7.5
05-06	40	8.1
06-07	44	10.0
07-08	43	-2.3
08-09	24	-44.2
09-10	19	-20.8
10-11	11	-42.1
11-12	11	0.0
12-13	15	36.4
13-14	17	13.3

SPECIAL EXCEPTION/SPECIAL PERMITS

DISCUSSION

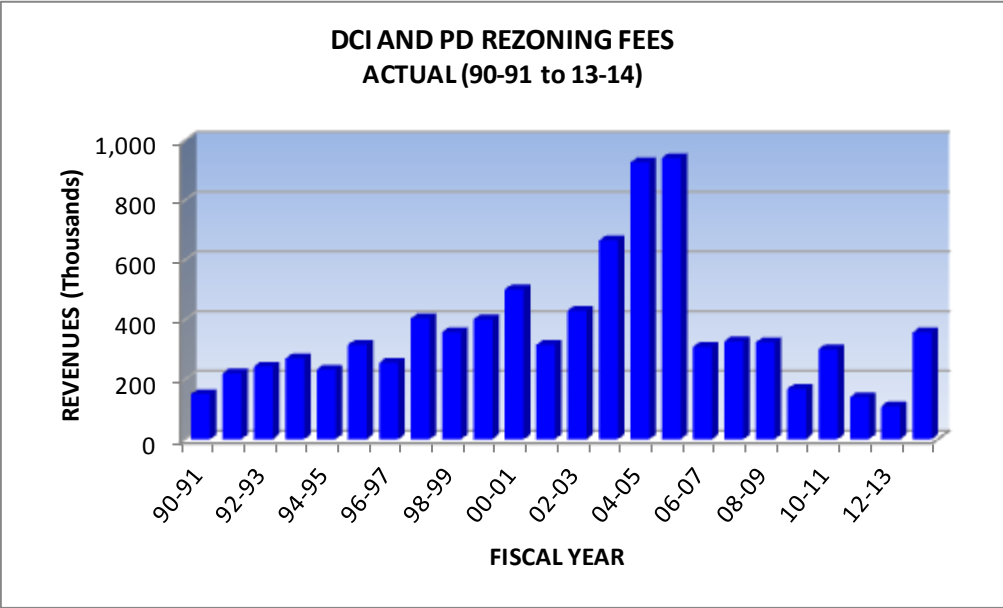
Special Zoning Permit fees were raised 12.5% for FY90-91. Revenues in FY88-89 and FY89-90 fell each year. In FY90-91, monies did increase by 30% before falling 11.5% in FY91-92, and 17.4% in FY92-93. Fees were raised \$25 for Special Permit and Administration (COP only). Fees were based in 1994. Revenues 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. Fees remained at the \$35,000 to \$40,000 level through FY07-08 before falling dramatically in FY09-10 and remaining in the \$11,000 to \$17,000 range through FY13-14.

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

DCI AND PLANNED DEVELOPMENT 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	
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	324	-1.2
09-10	168	-48.1
10-11	301	79.2
11-12	141	-53.2
12-13	110	-22.0
13-14	358	225.5

DCI AND PLANNED DEVELOPMENT REZONING FEES

DISCUSSION

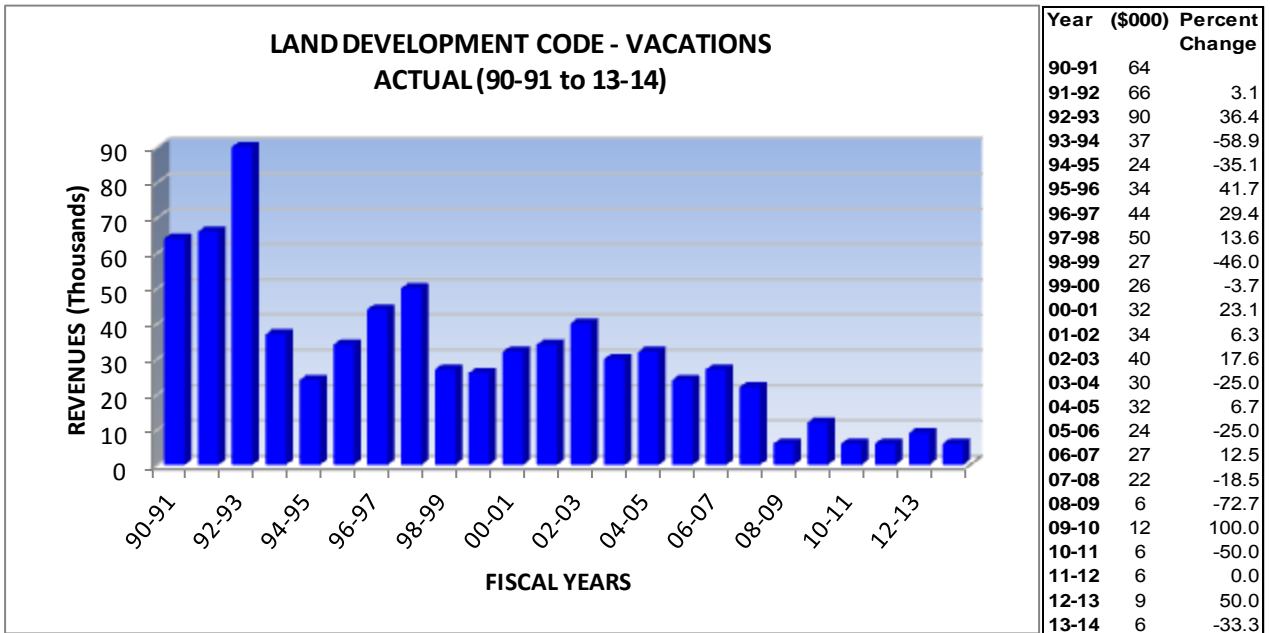
The DCI and PD applications are in the earliest part of the process that will later yield to the actual construction. Therefore, figures in FY90-91 are expected to reflect completed construction in late FY92-93 and FY93-94. Monies were 10% higher in FY92-93 than FY91-92. The upward trend continued in 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 \$324,000 in FY08-09 the revenue dropped further the next year before recovering in FY10-11. It then dropped over the next two years (FY11-12 and FY12-13) before recovering in FY13-14. The FY13-14 level of \$358,000 is closer to the pre-recession level of the mid 2000's and indicates a period of recent recovery in real estate activity.

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



LAND DEVELOPMENT CODE VACATIONS

DISCUSSION

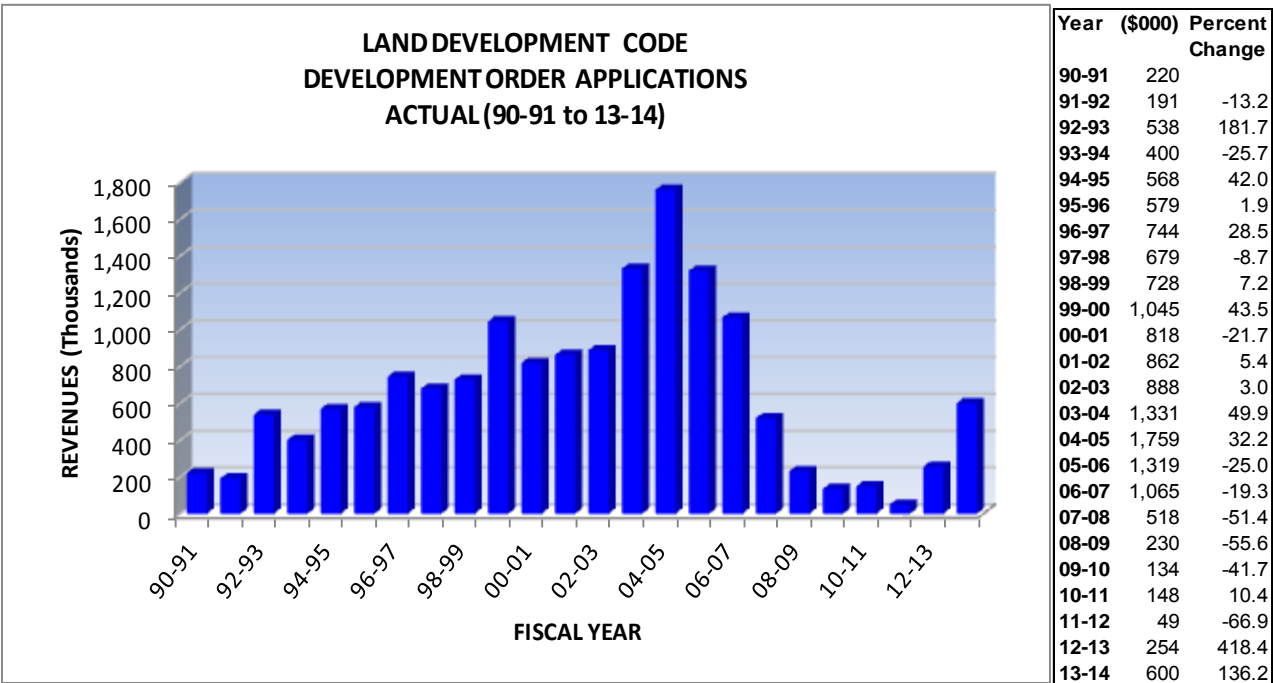
Revenue history has indicated that this source tends to be erratic, as the graph indicates from FY84-85 to FY88-89. However, monies began to level off during the period FY89-90 to FY91-92, and FY92-93 indicated a 36.4% increase. Considerable declines in revenue occurred in FY93-94 and FY94-95, partially due to a reorganization of the account strings. FY95-96 to FY98-99 reflects erratic changes. Variations in revenue continued throughout the period through FY07-08 with an especially large decline in FY08-09 followed by very little activity from FY10-11 through FY13-14.

Vacation of Right of Way	\$900.00
Vacation of Plat or Drainage Easement	\$600.00
Vacation of Utility Easement	\$300.00

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 were 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



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. The decline began in FY07-08 with a major reduction in FY09-10. FY10-11 through FY11-12 revenues were low. The rebound in real estate activity is suggested as the reason for the revenue growth in FY12-13 and FY13-14.

Development Orders – Fee Structure

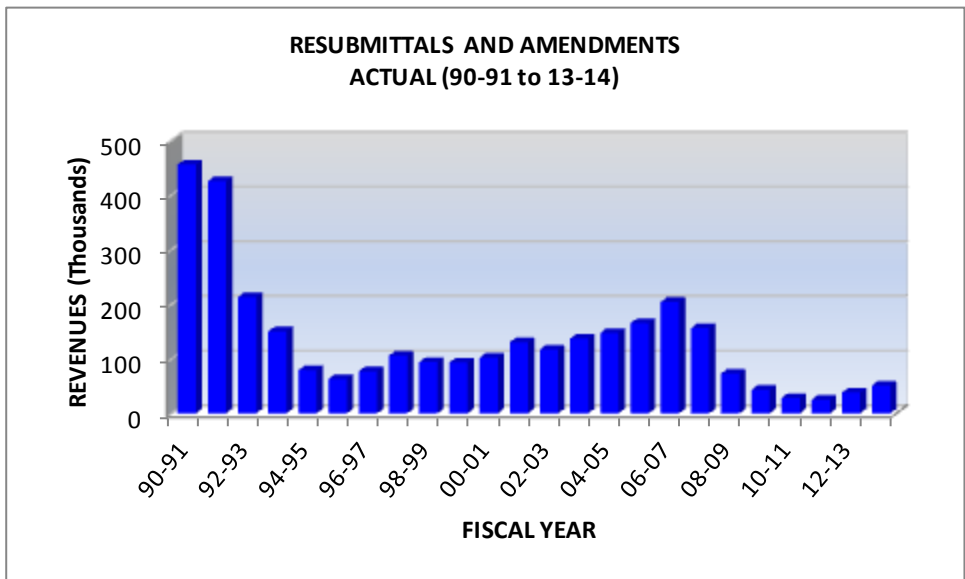
Fee Type	Fee	Unit
Application base fee	\$3,000	+\$60 per acre*
MDO base fee	\$3,000	+\$60 per acre*
Re submittal (1 st re-submittal free)	\$475	Each
Amendment	\$775	Each
Amendment re-submittal	\$350	Each
Application request / deferral (hold action)	\$40	Each
Extension (must be requested prior to action)	\$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
90-91	455	
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	73	-53.2
09-10	43	-41.1
10-11	28	-34.9
11-12	25	-10.7
12-13	38	52.0
13-14	51	34.2

RESUBMITTALS AND AMENDMENTS

DISCUSSION

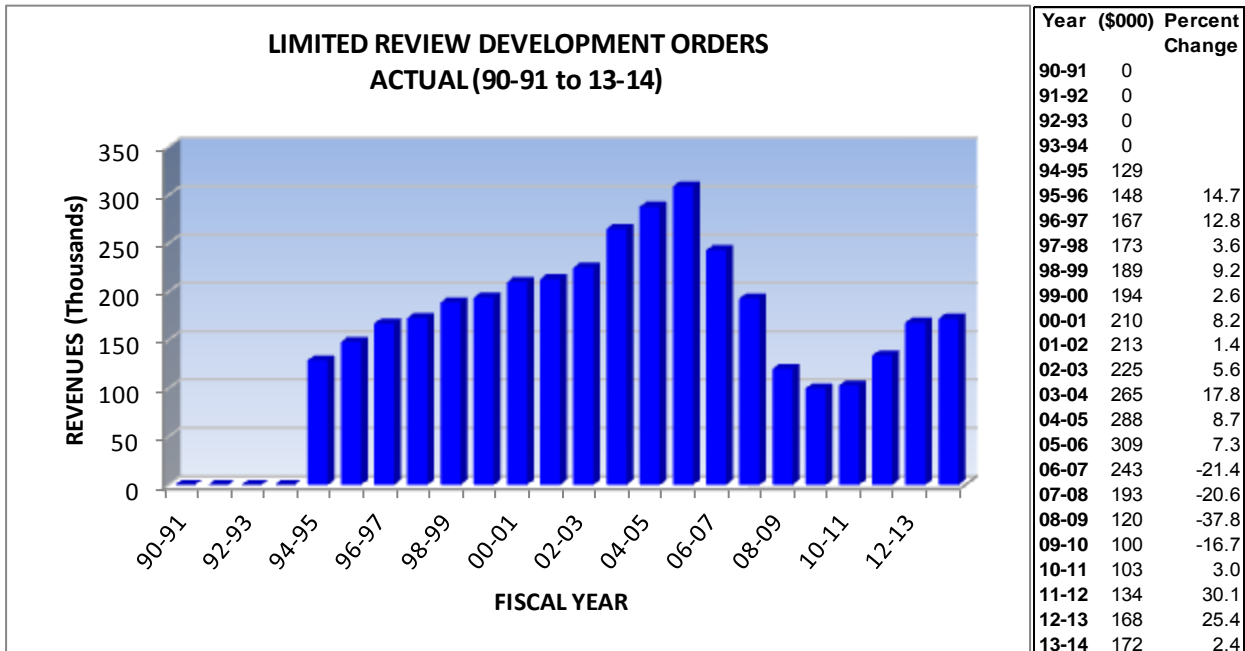
The Final Development Order revenues represent the completion of the process of meeting DSO compliance. The historic pattern of revenues is similar to the Preliminary and Exemption Fees for DSO's through FY88-89. In October, 1990, the basic fees were increased from \$500 per application/\$70 per acre 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 through FY06-07. A decline began in FY07-08 and revenues remained relatively low through FY13-14.

<u>Fee Type</u>	<u>Fee</u>	<u>Unit</u>
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



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 a decline that has continued since.

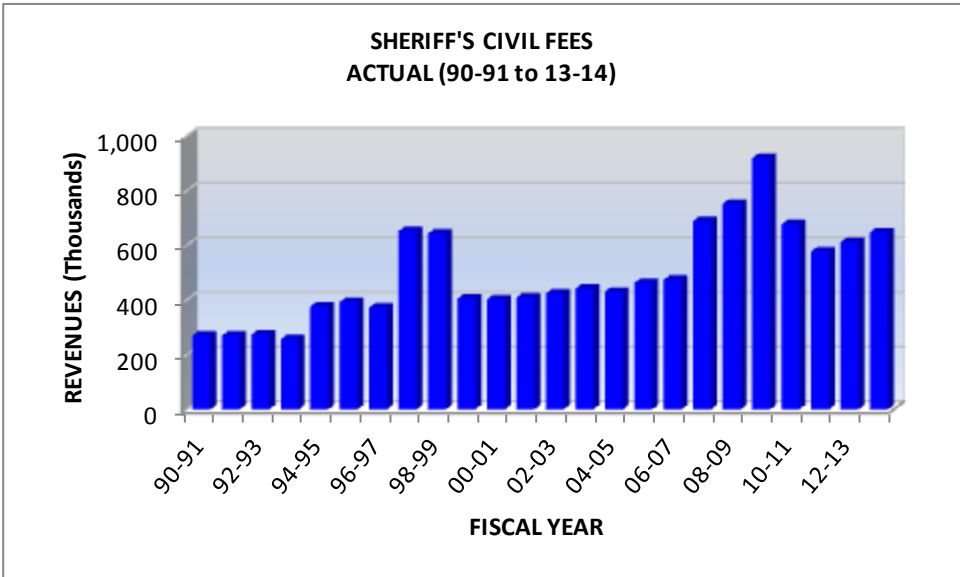
Development Order Limited Review – Fee Structure

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 CG5211500100.341520.9001 & .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 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
90-91	270	
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	441	4.0
04-05	430	-2.5
05-06	462	7.4
06-07	474	2.6
07-08	689	45.4
08-09	751	9.0
09-10	918	22.2
10-11	677	-26.3
11-12	577	-14.8
12-13	611	5.9
13-14	647	5.9

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 and \$424,000. A substantial increase was noted from FY07-08 to FY09-10. A reduction occurred in FY10-11 and the remaining years through FY13-14 have had revenue receipts from \$577,000 to \$647,000.

The schedule of fees is as follows:

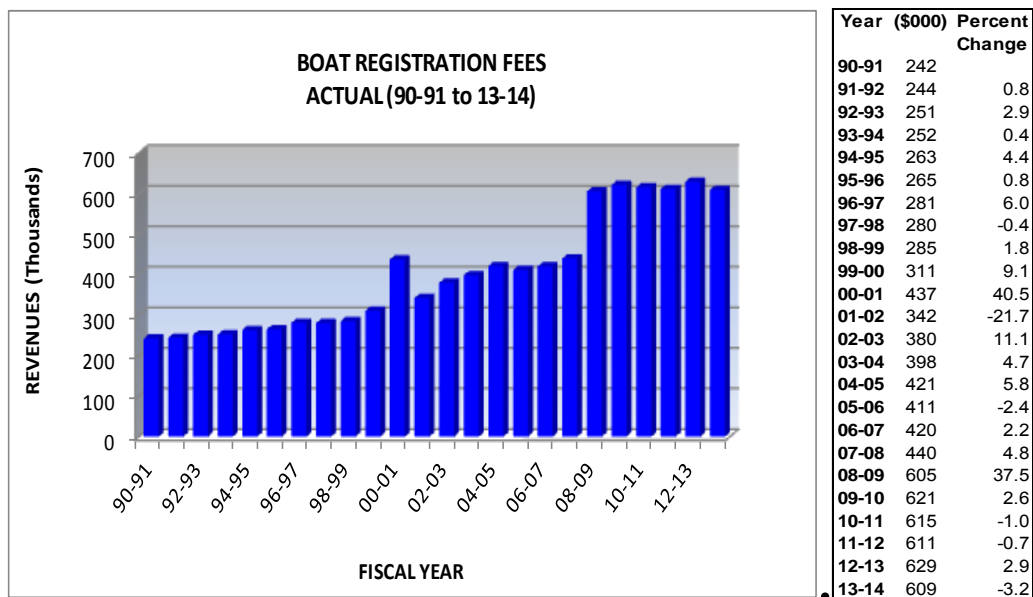
Summons or Writs and Subpoenas and Executions	\$20.00 for each person
Writs except executions requiring a levy or seizure of property	\$50.00 in addition to the \$20.00 as stated in paragraph (a) F.S. 30.231 (b)
Witness Subpoenas:	\$20.00 for each witness to be served.
Executions:	\$20.00 for docketing 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:	Ranges from \$10.50 TO \$189.00 In Lee County depending upon class (length)
METHOD OF PAYMENT:	Boat Owners register vehicles with Tax Collector, who submits revenues to county.
FREQUENCY OF COLLECTION:	Payment for annual registration fee is due on registrant's birthday, or in the case of a company, in June of each year.
EXEMPTIONS:	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.
EXPIRATION:	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 .
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Tax Collector

FISCAL HISTORY AND REVENUE PROJECTIONS



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 2013-2014., the following information is provided:

<u>State Fiscal</u> <u>Year</u>	<u>Pleasure</u> <u>Boats</u>	<u>Commercial</u> <u>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%
2008-2009	44,933	1,111	46,044	-0.3%
2009-2010	43,933	1,080	44,246	-3.9%
2010-2011	42,273	1,064	43,337	-2.1%
2011-2012	41,871	1,070	42,941	-0.9%
2012-2013	42,370	1,097	43,467	1.2%
2013-2014	43,505	1,131	44,636	2.7%

Revenue levels beginning in FY08-09 through FY13-14 have been in the \$600,000 to \$629,000 range.

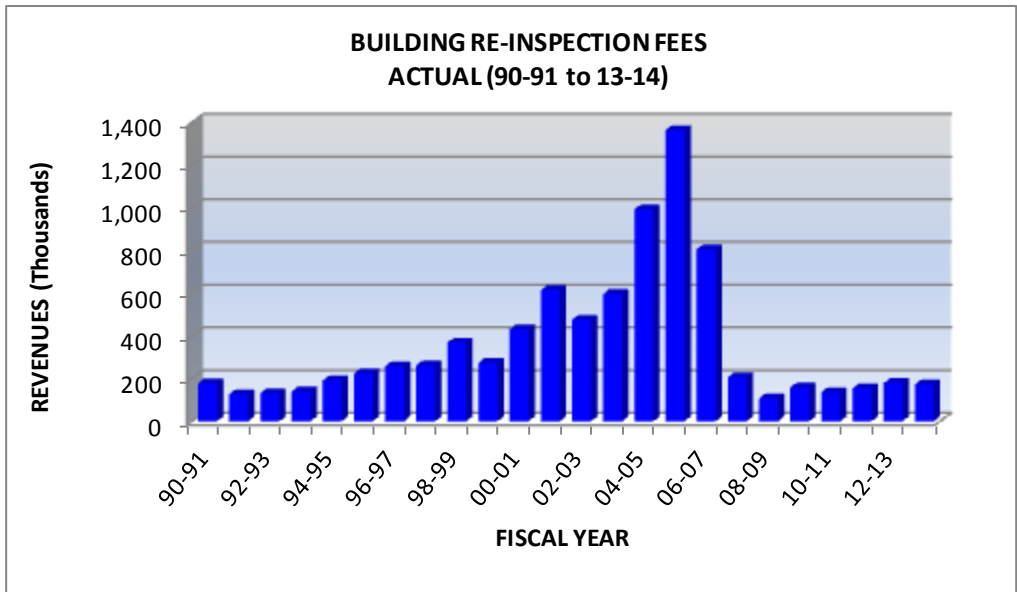
Vessel Registration Fees

Canoes/Vessels under 12 feet	\$13.50
12 feet to 15 feet	\$29.63
16 feet to 25 feet	\$48.38
26 feet to 39 feet	\$122.63
40 to 64 feet	\$196.88
65 feet to 109 feet	\$234.38
110 feet or more	\$289.88

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 were 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:	\$50 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



Year	(\$000)	Percent Change
90-91	178	
91-92	127	-28.7
92-93	132	3.9
93-94	140	6.1
94-95	191	36.4
95-96	224	17.3
96-97	258	15.2
97-98	262	1.6
98-99	368	40.5
99-00	274	-25.5
00-01	431	57.3
01-02	615	42.7
02-03	475	-22.8
03-04	597	25.7
04-05	992	66.2
05-06	1,363	37.4
06-07	805	-40.9
07-08	207	-74.3
08-09	107	-48.3
09-10	158	47.7
10-11	136	-13.9
11-12	155	14.0
12-13	179	15.5
13-14	173	-3.4

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 and dropped much more in the following years in conjunction with the decline of real estate activity. Revenues have been in the \$136,000 to \$179,000 level for the period from FY09-10 through FY13-14..

<u>Calendar</u> <u>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%
2009	2,244	-44.6%
2010	2,222	-1.0%
2011	2,023	-9.0%
2012	2,294	13.4%
2013	2,605	13.6%
2014	2,502	-4.0%

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.

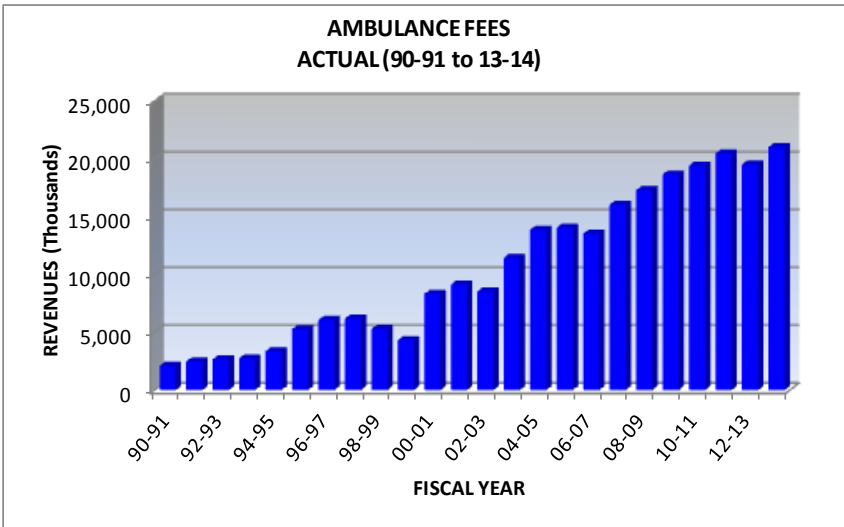
LEGAL AUTHORIZATION FOR COLLECTION: Original Resolution 79-12; Effective November 15, 1989. County Manager can revise fees without Board approval; changes have been approved by Administrator on 8/3/91; 9/19/91; 10/8/91; 9/23/94 (effective 10/10/94); 4/24/95 and 5/2/96. Resolution 02-11-37 (effective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

FUND: General Fund
ACCOUNT NUMBER: KF5260100100.342600.9002 & .9004

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
90-91	2,111	
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	17,296	7.9
09-10	18,645	7.8
10-11	19,407	4.1
11-12	20,479	5.5
12-13	19,517	-4.7
13-14	21,023	7.7

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 23, 2010 the rates were adjusted upward in conjunction with the Balanced Budget Act – National Ambulance Fee Schedule.

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

Fiscal		Number	Percent	Net Revenues	Net Revenues	Percent
Year	Total Calls	of	Change	Billed	Collected	Change
		Transports				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%
08-09	76,678	51,909	2.3%	23,142,463	17,296,028	74.7%
09-10	77,719	52,114	1.4%	27,018,316	18,695,445	69.2%
10-11	80,250	54,850	3.3%	28,576,103	19,407,704	67.9%
11-12	71,928	50,398	-8.1%	32,205,125	20,478,278	63.6%
12-13	71,921	50,233	-0.4%	30,465,368	19,517,357	64.1%
13-14	74,572	51,502	2.6%	34,248,832	21,023,488	61.4%

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 \$6.72 per mile. EMS bills \$12.00 for every transport mile.

Current fees are:

AMBULANCE SERVICE TRANSPORT FEES

Basic Life Support (BLS – Non emergency)	\$	325.00
Basic Life Support (BLS – Emergency)	\$	525.00
Advanced Life Support (ALS 1 – Non emergency)	\$	450.00
Advanced Life Support (ALS 1 – Emergency)	\$	650.00
Advanced Life Support (ALS 2)	\$	700.00
Critical Care Transport (CCT)	\$	800.00
Loading Fee for Non Rural Helicopter Transport	\$	8,500.00
Loading Fee for Rural Helicopter Transport	\$	8,500.00

MILEAGE FEES

Ambulance Transport Mileage Charge (Non Rural)	\$	10.00	per mile
Ambulance Transport Mileage Charge (Rural)	\$	10.00	per mile
Helicopter Transport Mileage Charge (Non Rural)	\$	90.00	per air mile
Helicopter Transport Mileage Charge (Rural)	\$	90.00	per air mile

TREAT NON TRANSPORT FEES

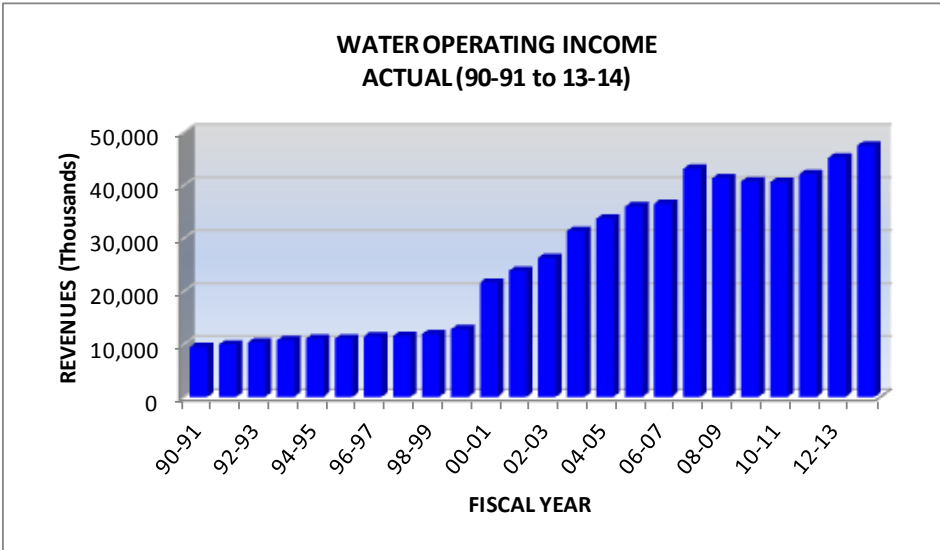
Special Medical Fee (Paramedic Treatment/Non Transport)	\$	150.00
Treat Non Transport (BLS Intervention/Non Transport)	\$	1,000.00



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). Resolution 8-9-11 (Ap[proved 8/26/11)
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
90-91	9,430	
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	41,298	-4.1
09-10	40,654	-1.6
10-11	40,541	-0.3
11-12	42,003	3.6
12-13	45,164	7.5
13-14	47,390	4.9

WATER OPERATING INCOME

DISCUSSION

Resolution 08-09-11 approved by the Commission on August 26, 2011 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	\$9.15	1-6,000	\$3.27
Multi-Unit	\$7.32	6,001-12,000	\$4.09
	per unit	12,001-18,000	\$4.91
Recreational Vehicle Unit/Lot	\$3.66	18,001 and over	\$6.54
	per unit		
Mobile Home Unit/Lot	\$7.32		
	per unit		

Each residential service account is charged a monthly administrative fee of \$3.44. 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	\$12.59	1.00		
¾ inch	\$7.17	1.50		
1 inch	\$26.32	2.50	FOR EACH ERU	
1 ½ inch	\$49.19	5.00		
2 inch	\$76.64	8.00	1-6,000	\$3.27
3 inch	\$149.84	16.00	6,001-12,000	\$4.09
4 inch	\$232.19	25.00	12,001-18,000	\$4.91
6 inch	\$460.94	50.00	18,001 and over	\$6.54
8 inch	\$735.44	80.00		
10 inch	\$1,330.19	145.00		
			<i>Non-Irrigation Class</i>	
			Per 1,000	\$3.44
			<i>Irrigation Class</i>	
			1-6,000	\$4.09
			6,001-12,000	\$4.91
			12,001 and over	\$6.54

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

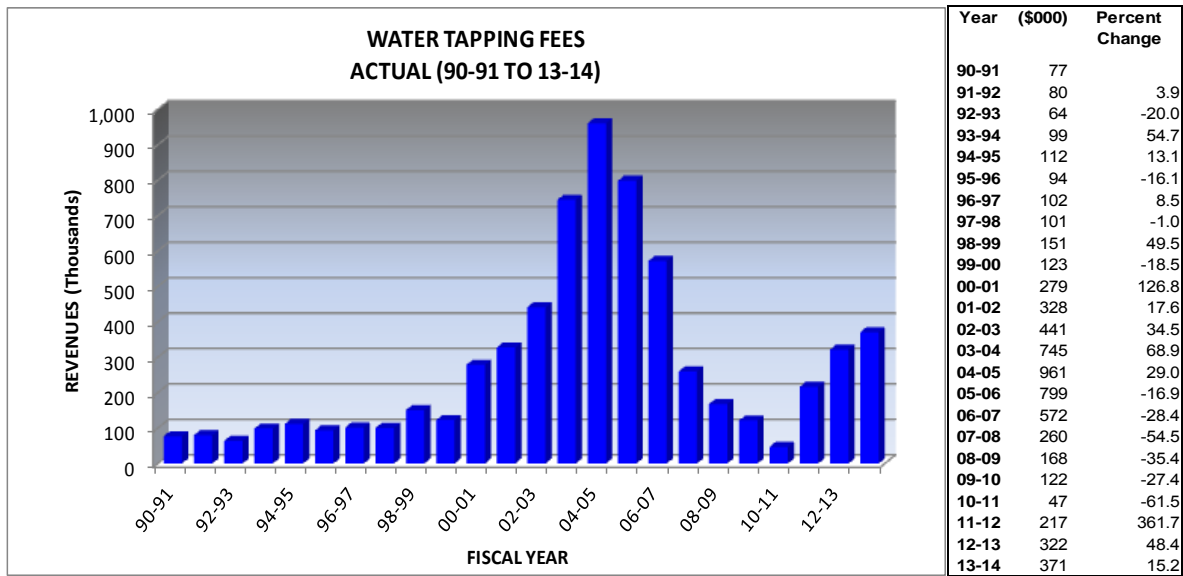
In the event that the South Florida Water Management District or other authority having jurisdiction declares a water shortage requiring mandatory curtailment to the extent of a 15% reduction in water usage, the water user charges listed above shall be increased 18%.

In the event that a reduction of water use *greater 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). Resolution 8-9-11 (Approved 8-26-11)
FUND: ACCOUNT NUMBER:	Water System Revenue 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



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	\$1,025	\$260
3/4 inch	\$1,060	\$295
1 inch	\$1,090	\$325
1 1/2 inch	\$1,650	\$525
2 inch	\$1,800	\$595
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

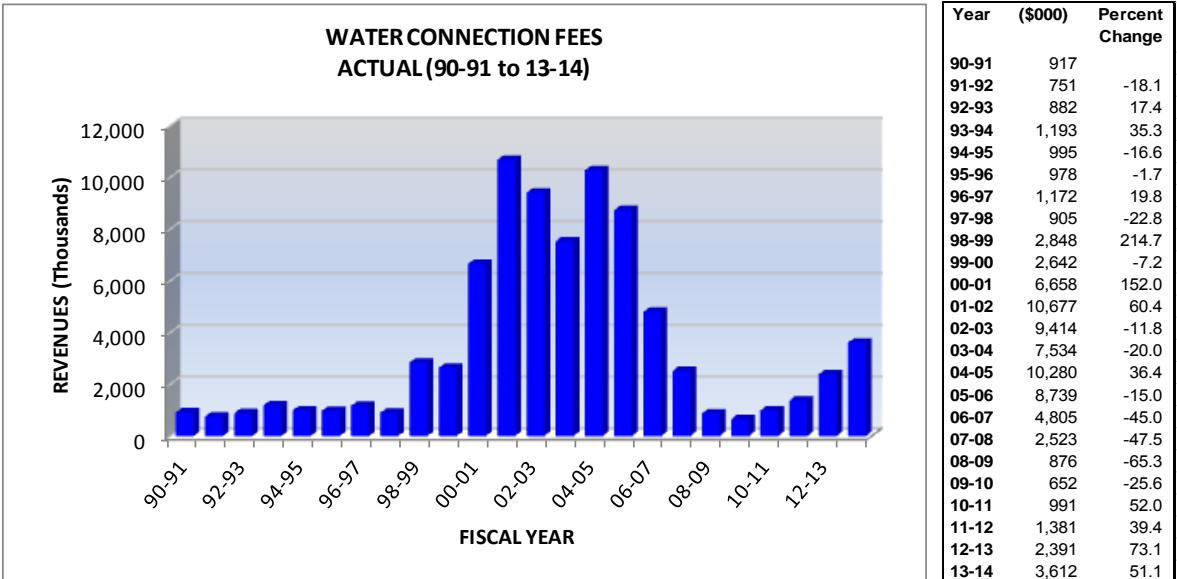
Drop-In Charge = Installation of only the meter

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
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



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.

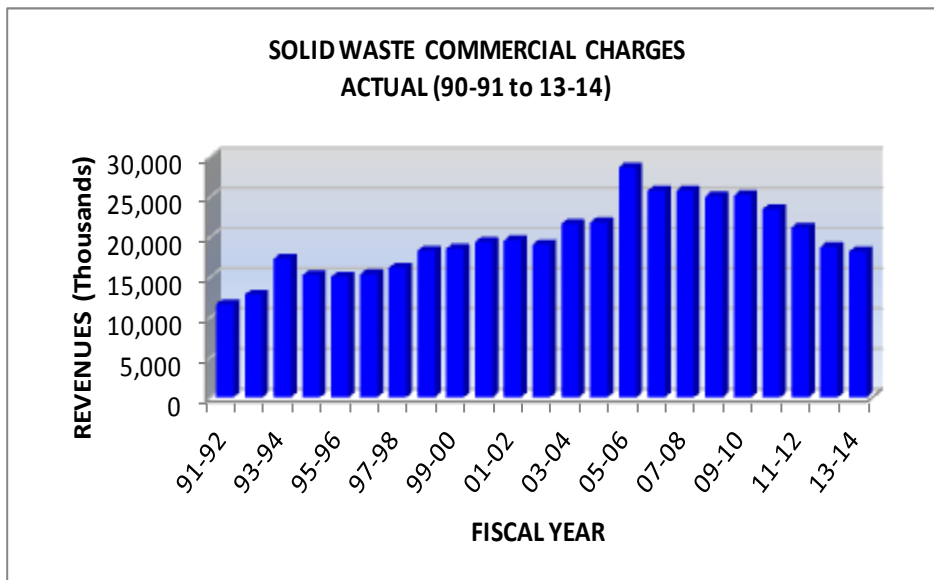
The Commercial and Non-Residential Connection (Capacity Fee) shall be used on the flow rates as outlined in Florida Administrative Code Chapter 64E-6.008. The resulting gallons per day flow contribution as outlined in FAC Chapter 64E-6.008 will then be multiplied by the respective rate per gallon.

FY07-08 estimated revenues are 56% below the previous year and continue a downward trend that began in FY06-07. Figures declined dramatically after FY08-09.

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 11-27 (Approved 11/15/11) and Resolution 14-08-15 (Approved 8-5-14 to establish rates for FY14-15).
FUND: ACCOUNT NUMBER:	Solid Waste Enterprise Operations; Solid Waste Management OB5340X4010X.343410.9001
SOURCE: USE:	Users of the disposal facilities, other than single-family residents in the mandatory garbage collection program. Revenues are used to pay for user disposal costs for solid waste, 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 and other materials revenues are charged for disposal only, and do not include surcharges.
FEE SCHEDULE: METHOD OF PAYMENT:	See schedule on opposite page. County bills franchise haulers & private customers for disposal of commercial garbage. It also bills other county departments and private customers for garbage received at the facilities. Waste-to-Energy and Lee/Hendry Regional Landfill customers' bills are remitted directly to the county.
FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Monthly basis for account customers, daily for cash customers None None None The County bills the haulers for regular commercial garbage, construction and demolition materials, horticultural waste and other materials. It also bills other county departments and private customers for their garbage and horticultural waste. Cash customers are accepted. The funds are received and deposited by the county.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	N/A	
91-92	11,580	
92-93	12,782	10.4
93-94	17,247	34.9
94-95	15,205	-11.8
95-96	15,031	-1.1
96-97	15,332	2.0
97-98	16,108	5.1
98-99	18,221	13.1
99-00	18,520	1.6
00-01	19,331	4.4
01-02	19,540	1.1
02-03	19,008	-2.7
03-04	21,581	13.5
04-05	21,777	0.9
05-06	28,635	31.5
06-07	25,736	-10.1
07-08	25,754	0.1
08-09	25,008	-2.9
09-10	25,156	0.6
10-11	23,435	-6.8
11-12	21,132	-9.8
12-13	18,733	-11.4
13-14	18,136	-3.2

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, 2014):		\$30.00
*Surcharges:		
Solid Waste Operation	\$2.58	
Right-of-Way Clean Up	<u>1.75</u>	
Total Surcharges		\$4.33
Disposal Rate Fee		\$34.33
Construction and Demolition Disposal Fee		\$28.00
Horticultural Disposal Fee		\$22.65
Tire Disposal Fee (May Vary)		\$55.00

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

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.

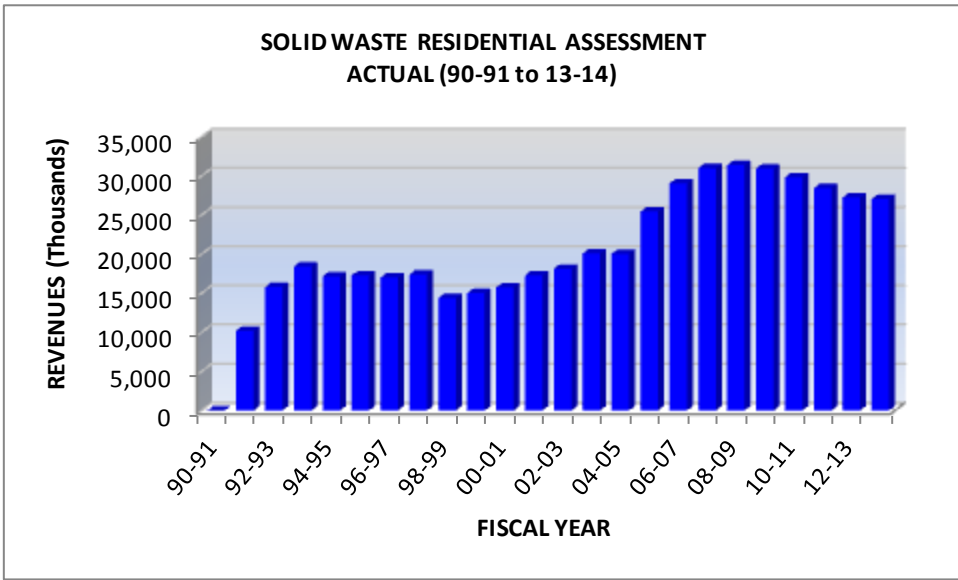
LEGAL AUTHORIZATION Ordinance 11-27 (approved 11-15-11) and Resolution 11-08-19 (approved 8-5-14 to establish rates for FY14-15 that appeared on the 2014 tax bill.

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 residential 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 had 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
90-91	0	
91-92	10,186	
92-93	15,795	
93-94	18,399	
94-95	17,164	
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	18,117	5.0
03-04	20,091	10.9
04-05	20,031	-0.3
05-06	25,421	26.9
06-07	29,003	14.1
07-08	30,976	6.8
08-09	31,368	1.3
09-10	30,926	-1.4
10-11	29,814	-3.6
11-12	28,423	-4.7
12-13	27,229	-4.2
13-14	27,025	-0.7

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 .80 tons per household times: \$30.00 per ton for MSW disposal
A per-unit rate of .80 tons per household times: \$2.58 per ton for Solid Waste Operating Surcharge
\$1.75 per ton for Right-of-Way Cleanup Surcharge

A per-unit rate of .24 tons per household times: \$22.65 per ton for Horticultural disposal

Hauler collection costs per household based upon franchise area:

- Area #1 \$134.52 per year in Bonita Springs, Fort Myers Beach Area
- Area #2 \$123.72 per year in Iona McGregor Area
- Area #3 \$144.04 per year in South Fort Myers
- Area #4 \$138.72 per year in East and Lehigh Acres Area
- Area #5 \$164.76 per year in Pine Island & North Fort Myers
- Area #6 \$136.72 per year in Boca Grande

The Solid Waste disposal facilities assessment is charged to each household along with a \$2.37 per record billing fee (Tax Collector \$1.37; Property Appraiser \$1.00). This is discussed separately in the **FY14-15 Revenue Manual**.

NOTE: The revenue figures in the chart and table prior to 1995 reflect the inclusion of the Solid Waste Disposal Facilities Assessment. Beginning in 1996, 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, maintenance & capital requirements 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.

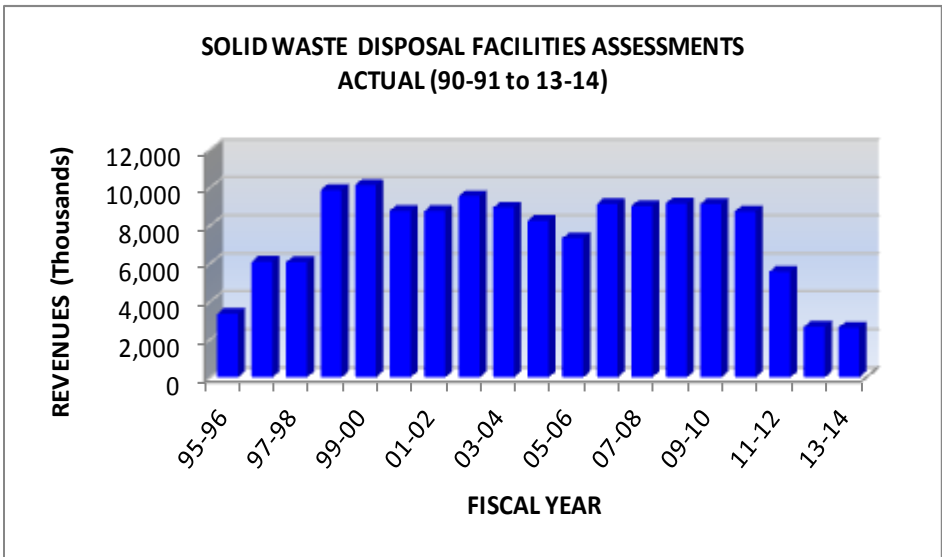
LEGAL AUTHORIZATION FOR COLLECTION: Ordinance 95-10 (Approved 6/21/95); 95-20 (Approved 10/11/95) Interlocal agreements with the municipalities

FUND: Solid Waste Enterprise Operations
ACCOUNT NUMBER: OB5340040100.343410.9001

SOURCE: All potential users of disposal facilities, including generators in both Unincorporated County and Cities.
USE: For the operations and maintenance & capital requirements 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 \$6.00 per-ton. Details are noted on the opposite page.
METHOD OF PAYMENT: Payments are made from the answers of residential, multi-family and commercial improved properties.
FREQUENCY OF COLLECTION: Annually with property tax bills.
EXEMPTIONS: None
EXPIRATION: September 30, 2020 (Cities Only)
SPECIAL REQUIREMENTS: None
REVENUE COLLECTOR: Tax Collector

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	N/A	
91-92	N/A	
92-93	N/A	
93-94	N/A	
94-95	N/A	
95-96	3,346	
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	9,016	-1.2
08-09	9,150	1.5
09-10	9,128	-0.2
10-11	8,733	-4.3
11-12	5,565	-36.3
12-13	2,667	-52.1
13-14	2,614	-2.0

SOLID WASTE DISPOSAL FACILITIES ASSESSMENT

DISCUSSION

The solid waste facility assessment is separately identified in the FY13-14 Revenue Manual. The assessment is a facilities fee paid by each type of user, but uniquely calculated. The assessment is placed on a \$12.00 per-ton basis as follows:

RESIDENTIAL CUSTOMERS – A per-unit rate of .80 tons per household times \$6.00 or \$4.80 (2015 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 .74 tons per household times \$6.00 (2015 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.

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 by ordinance & state law 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 & disposal facility. This created a situation in which Lee County municipalities 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 fees at competitive levels; the County created the Solid Waste Disposal Facilities Assessment. This assessment supports certain 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:

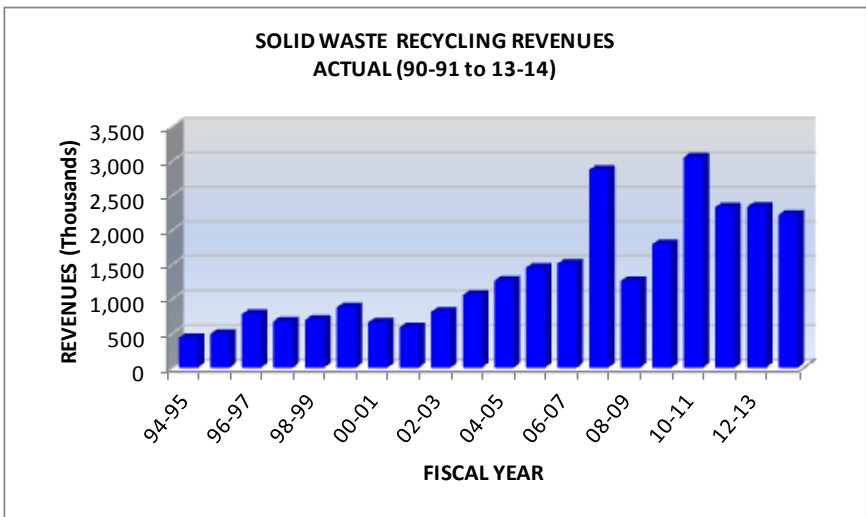
1. Solid Waste Commercial Disposal Fees
2. Solid Waste Residential Assessment
3. Solid Waste Disposal Facilities Assessment
4. Solid Waste Electrical Revenues
5. Solid Waste Recycling Revenues

Each is discussed separately in the **FY13-14 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) & certain disposal facilities.
LEGAL AUTHORIZATION FOR COLLECTION:	Contract with Recommunity LLC dba 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 Recommunity LLC dba FCR, Inc.) For use in the recycling program. Used for costs of promotions, staff, recycling facilities capital, 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, 2017. Recycled Material revenue from Sanibel, Cape Coral and Ft. Myers materials is transferred to these cities quarterly. Solid Waste Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	N/A	
91-92	N/A	
92-93	N/A	
93-94	N/A	
94-95	433	
95-96	487	12.5
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	1,257	-56.2
09-10	1,788	42.2
10-11	3,050	70.6
11-12	2,328	-23.7
12-13	2,330	0.1
13-14	2,215	-4.9

SOLID WASTE RECYCLING REVENUES

DISCUSSION

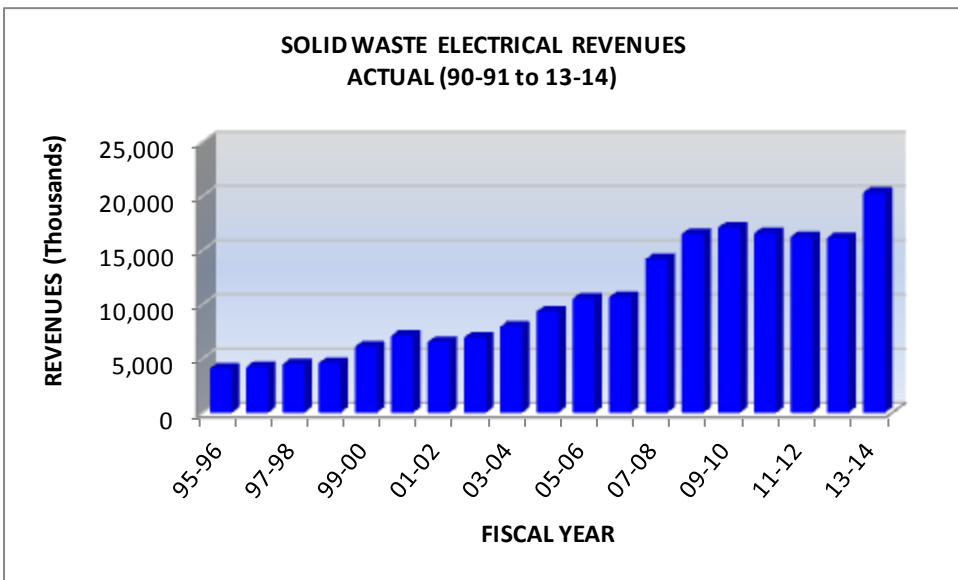
Solid Waste Recycling Revenues are derived through the sale of recycled material entering the Lee County Material Recovery Facility (MRF). Lee County has contracted with Recommunity LLC dba as FCR, Inc. to operate and maintain the facility. FCR, Inc. also sells the recycled materials and revenues are returned to the County as specified in the contract. The calculation is based upon the 2 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 which was amended & restated in 2008.
LEGAL AUTHORIZATION FOR COLLECTION:	Contract with Seminole Electric
FUND: ACCOUNT NUMBER:	Solid Waste Enterprise Operations OB5340040100.343100.9000
SOURCE: USE:	Electric sales from the Waste-to-Energy Facility via contract with Seminole Electric. 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	As per contract Payments are made directly to the Solid Waste Division by check from Seminole Electric. Monthly None 12/31/2028 Approx. 10% of gross electrical revenue is transferred to Covanta Lee, Inc. Monthly, per Waste to Energy Service Agreement. Lee County Solid Waste Division

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	N/A	
91-92	N/A	
92-93	N/A	
93-94	N/A	
94-95	N/A	
95-96	4,078	
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	14,146	32.7
08-09	16,464	16.4
09-10	17,053	3.6
10-11	16,540	-3.0
11-12	16,199	-2.1
12-13	16,112	-0.5
13-14	20,287	25.9

SOLID WASTE ELECTRICAL REVENUES

DISCUSSION

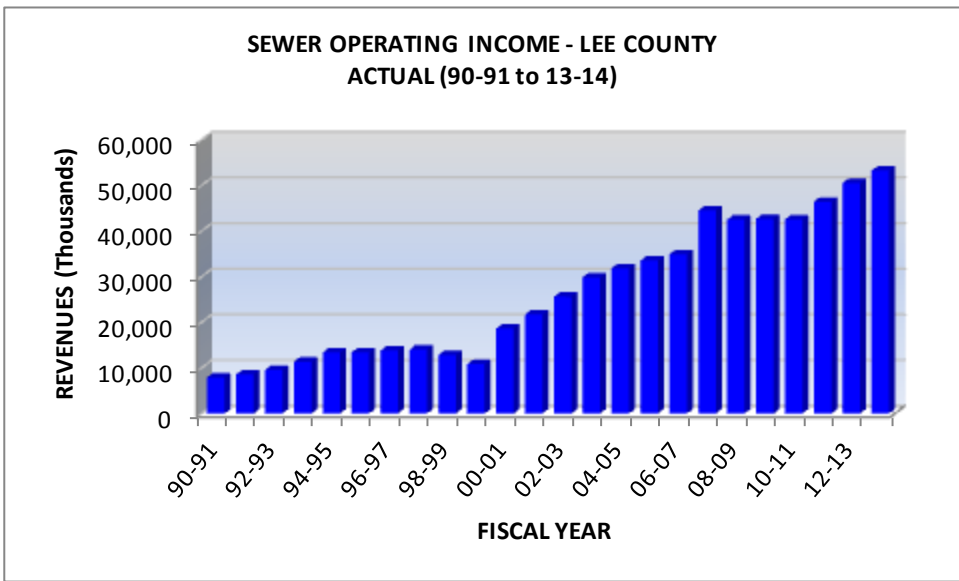
Lee County has received revenues from the generation & sale of electric power at the Waste-to-Energy Facility (WTE) since 1994. Electrical generation is a significant revenue to the Solid Waste Enterprise Fund. Seminole Electric replaced Florida Power and Light (FPL) in 1999 as the purchaser of electric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

The WTE expansion project began operation in the third calendar quarter of 2007. The Seminole Electric Power purchase agreement was amended & restated to accommodate conditions related to the expanded WTE facility. This amendment also extends the term of the agreement to December 31, 2028.

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) Resolution 08-9-11 (Approved 8/26/2011).
FUND: ACCOUNT NUMBER:	Lee County Utilities OD5360048700.343500.9001
SOURCE: USE:	Customers of Lee County Utilities To cover cost of operations and maintenance, as well as deposits to the sinking fund, and renewal and replacement funds.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS:	See schedule on opposite page Payment is made by users of the sewer system Monthly None None Revenues are pledged toward water and sewer revenue bonds. See list on opposite page.

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	7,943	
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	44,505	27.7
08-09	42,511	-4.5
09-10	42,685	0.4
10-11	42,523	-0.4
11-12	46,377	9.1
12-13	50,511	8.9
13-14	53,233	5.4

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) **Fully Repaid in 2006**
- B. Fort Myers Beach General Obligation Bonds (Fund #48760) **Fully Repaid**
- 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) **Refunded by W&S Series 2012A**

The current utility rates are as follows, per Resolution 08-09-11:

LEE COUNTY UTILITIES SEWER SYSTEM CUSTOMER RATES

<u>CLASSIFICATION</u>	<u>MONTHLY SERVICE CHARGE</u>	<u>USER CHARGE</u> Per 1,000 Gallons (or portion thereof)	<u>UNMETERED USER CHARGE</u> Per Unit/Lot
RESIDENTIAL CHARGES			
Single Family	\$17.02 per unit/LLot		
Multi-Family	\$13.61 per unit/Lot	\$5.85	\$26.33 Per Unit
Recreational Vehicle	\$6.81 per Unit/Lot		\$21.06 Per Unit
Mobile Home	\$13.61 per Unit/Lot		\$10.53 Per Unit
			\$21.06 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 \$3.43 per month for each account.

COMMERCIAL CHARGES

<u>METER SIZE</u>	<u>MONTHLY SERVICE CHARGE</u>	<u>USER CHARGE PER 1,000 GALLONS</u> (or portion thereof)
5/8"	\$20.45	\$5.85
3/4"	\$28.96	
1"	\$45.98	
1 1/2"	\$88.53	
2"	\$139.59	
3"	\$275.75	
4"	\$428.93	
6"	\$854.43	
8"	\$1,365.03	
10"	\$2471.33	

Unmetered:

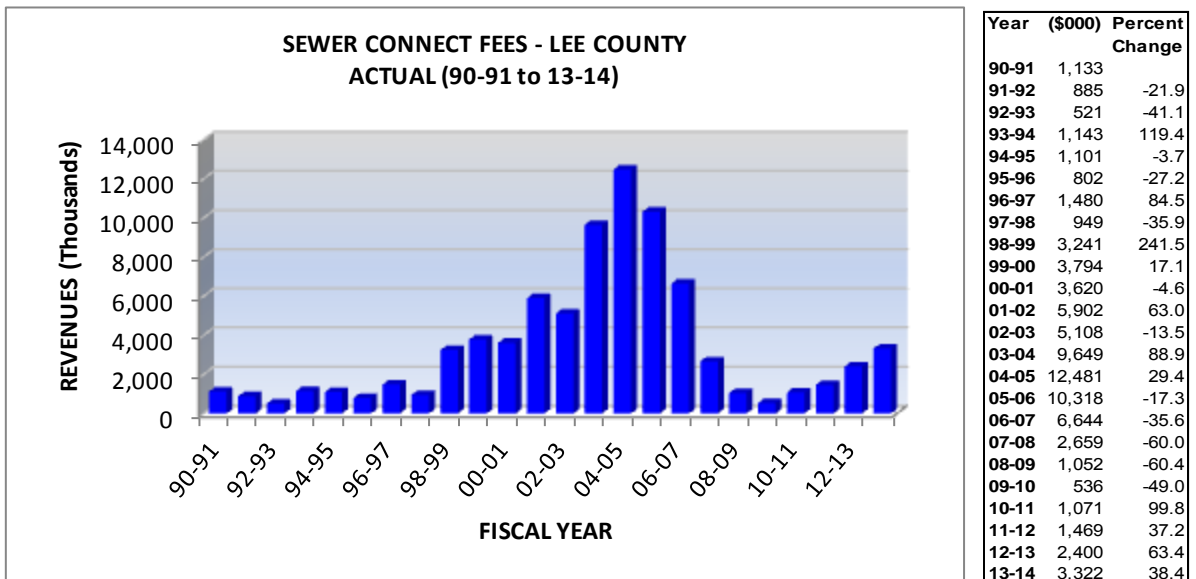
Calculated individually based upon estimates of wastewater discharges and the rate schedules listed above.

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



SEWER CONNECT FEES LEE COUNTY UTILITIES

DISCUSSION

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

<u>CLASSIFICATION</u>	<u>NO. OF ERU'S</u>	<u>Sewer Charge</u>
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.

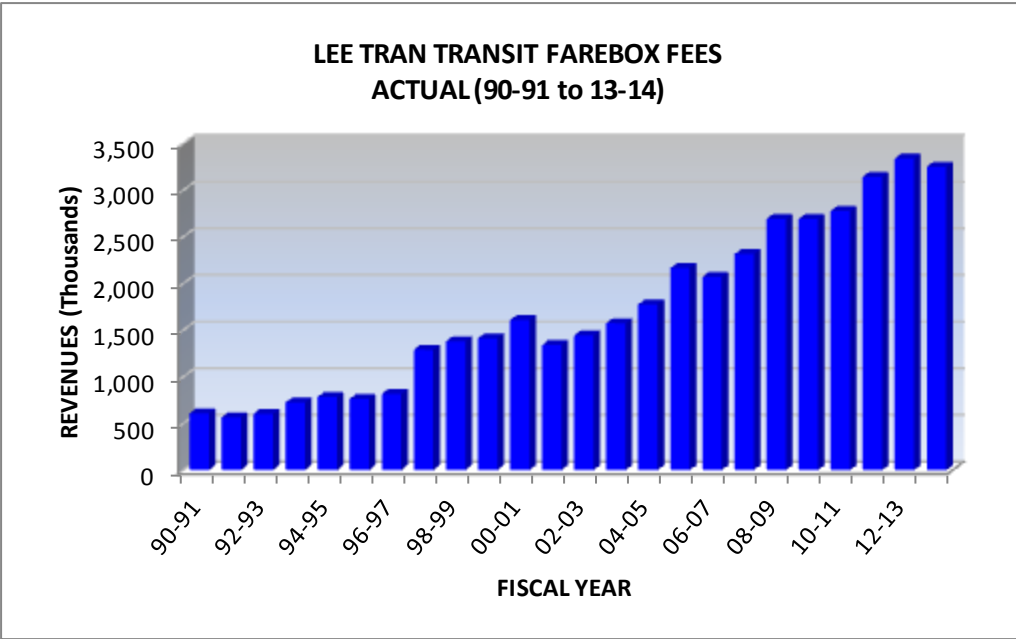
An Equivalent Residential Unit (ERU) is defined as the maximum demand of two hundred fifty (250) gallons per day (GPD) which equates to the demand for a single-family dwelling unit.

FY07-08 estimated revenues are considerably reduced over the previous year. Revenues declined after FY07-08 for the next three years followed by an increasing trend which has continued through FY13-14.

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
90-91	609	
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	1,575	9.1
04-05	1,776	12.8
05-06	2,165	21.9
06-07	2,072	-4.3
07-08	2,315	11.7
08-09	2,691	16.2
09-10	2,690	0.0
10-11	2,776	3.2
11-12	3,143	13.2
12-13	3,339	6.2
13-14	3,252	-2.6

LEETRAN TRANSIT FAREBOX FEES

DISCUSSION

The Summary of Fare Revenues By Type table below shows the shift in fare collection strategy by LeeTran. From FY05-06 through FY 07-08 the emphasis was on payment of individual fares. Beginning in FY08-09, a fare increase was instituted and LeeTran began to emphasize the sale of all-day, 7 day, 31-day and 12 trip passes. At the same time, the transfer fare of 15 cents was eliminated. To alleviate citizen concerns, the all-day pass price was initially decreased from \$3.00 to \$2.50 and then gradually increased over a 24 month period to the current \$3.50. All of these changes are reflected in the fare revenues below. In addition to the emphasis in pass sales, LeeTran implemented a unified discount fare system. Instead of having separate discount programs for seniors, transportation disadvantaged, and students, all discount programs were consolidated into one discount program for use by all who are eligible.

Finally, Trolley Service fares were increased to \$0.50, resulting in the spike in FY08-09 in trolley fare revenue. At the same time, LeeTran implemented the sale of trolley passes on-board the trolleys and available on line.

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 accountability of the pass system.

Summary of Selected Fare Revenues By Type (\$000)										
	CODE	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14
Adult Fares	9001	1,147	1,153	1,107	693	747	903	1051	1142	1069
Senior Citizen Fares	9002	127	111	115	0.5	0.1	0	0	0	0
Beach Trolley Fares	9003	112	77	64	171	144	128	141	143	144
Commuter Fares	9004	48	34	52	29	24	32	61	25	22
Monthly Passes	9005	123	128	153	212	235	262	348	428	395
All Day Pass	9006	107	121	132	680	628	517	551	550	564
Sightseeing -Sp Fares	9009	64	60	67	73	96	105	101	102	95
Paratransit Fares	9011	280	259	218	227	221	213	247	240	229
Paratransit Services	9012	63	28	285	277	244	206	151	113	128
Transit – Misc.	9013	5	4	3	8	10	4	9	12	8
Weekly Pass Reg.	9021	0	0	0.01	31	35	54	71	99	102
12 Trip Regular	9022	0	0	0.06	31	23	24	34	37	38
Fares Discount	9023	0	0	0	66	66	83	102	113	109
Weekly Pass Disc.	9025	0	0	0	17	15	13	23	21	57
Monthly Pass Disc.	9026	0	0	0.6	149	173	199	233	272	228
12-Trip Discount	9027	0	0	0.03	21	19	20	28	27	26
Trolley 3 Day Pass	9028	0	0	0	4	9	12	7	7	9
TOTALS		2,076	1,975	2,197	2,690	2,689	2,775	3,158	3,331	3,223

LEE TRAN SUMMARY OF FAREBOX FEES

Pass Type	Former Fare	New Fare Effective Jan 1 2015
31 Day Regular	\$ 35.00	\$ 40.00
31 Day Discount Student	\$ 20.00	\$ 25.00
31 Day Discount Senior & Disabled	\$ 20.00	\$ 23.00
7 Day Regular	\$ 12.50	\$ 15.00
7 Day Discount Student	\$ 10.00	\$ 12.00
7 Day Discount Senior & Disabled	\$ 10.00	\$ 11.00
12 Trip Regular	\$ 12.50	\$ 13.50
12 Trip Discount Student	\$ 6.00	\$ 6.75
12 Trip Discount Senior & Disabled	\$ 6.00	\$ 6.50
All Day Regular (Sold on Buses)	\$ 3.50	\$ 4.00
Single Trip Pass	\$ 1.25	\$ 1.50
ADA	\$ 2.50	\$ 3.00
Trollee All Day (Sold on Trolleys)	\$ 1.50	\$ 2.00
Trollee 3 Day (Sold on Trolleys)	\$ 3.00	\$ 4.00
Summer Youth Pass	\$ 35.00	\$ 35.00

You must be eligible to use a Discount Pass and a LeeTran Photo ID or a red, white, and blue Medicare Card must be presented to the driver at the time of boarding.

Passes are non refundable, non transferrable, and cannot be replaced if lost or stolen.

Cash Fare	Former Fare	New Fare Effective Jan 1 2015
Regular Fare	\$ 1.25	\$ 1.50
Discount Fare Student	\$ 0.60	\$ 0.75
Discount Fare Senior & Disabled	\$ 0.60	\$ 0.75
Trollee Fare	\$ 0.50	\$ 0.75
Trollee Discount Fare	\$ 0.25	\$ 0.35
ADA Fare	\$ 2.50	\$ 3.00

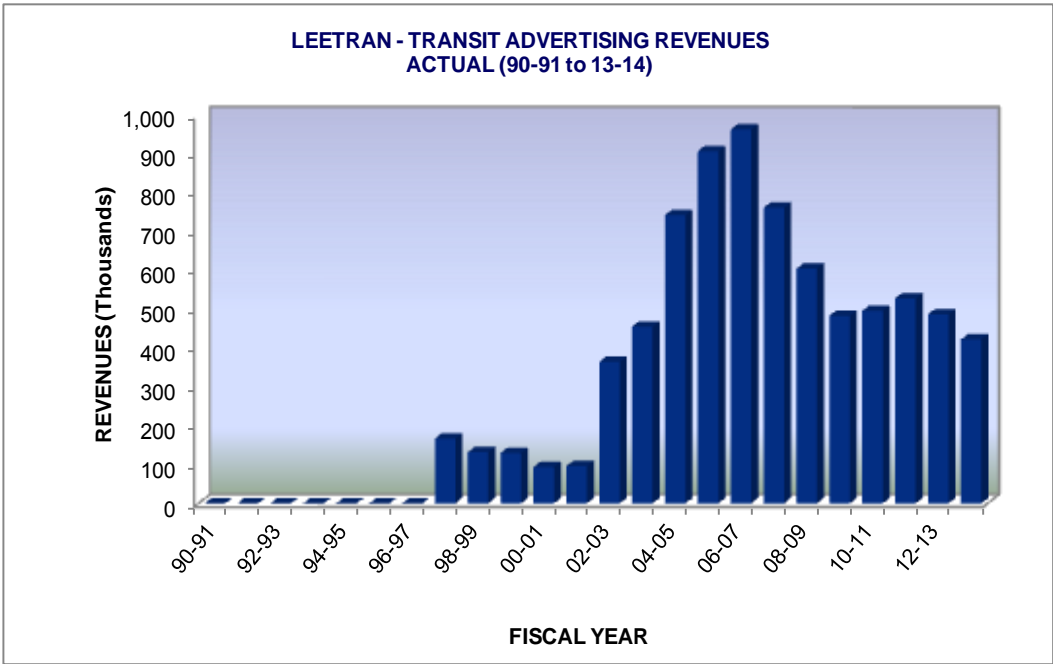
Exact Fare required, no change available



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: ACCOUNT NUMBER:	Transit System Operating KI5440148600.344300.9010
SOURCE:	Lee County Transit sells advertising on bus benches, bus shelters, and the buses.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	Varies Varies Monthly None None

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	\$0	Percent Change
90-91	0	
91-92	0	0
92-93	0	0
93-94	0	0
94-95	0	0
95-96	0	0
96-97	0	0
97-98	167	0
98-99	190	-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	0
05-06	909	22.2
06-07	965	6.2
07-08	763	-20.9
08-09	606	-20.6
09-10	484	-20.1
10-11	497	2.7
11-12	529	6.4
12-13	488	-7.8
13-14	423	-13.3

LEETRAN ADVERTISING REVENUE

DISCUSSION

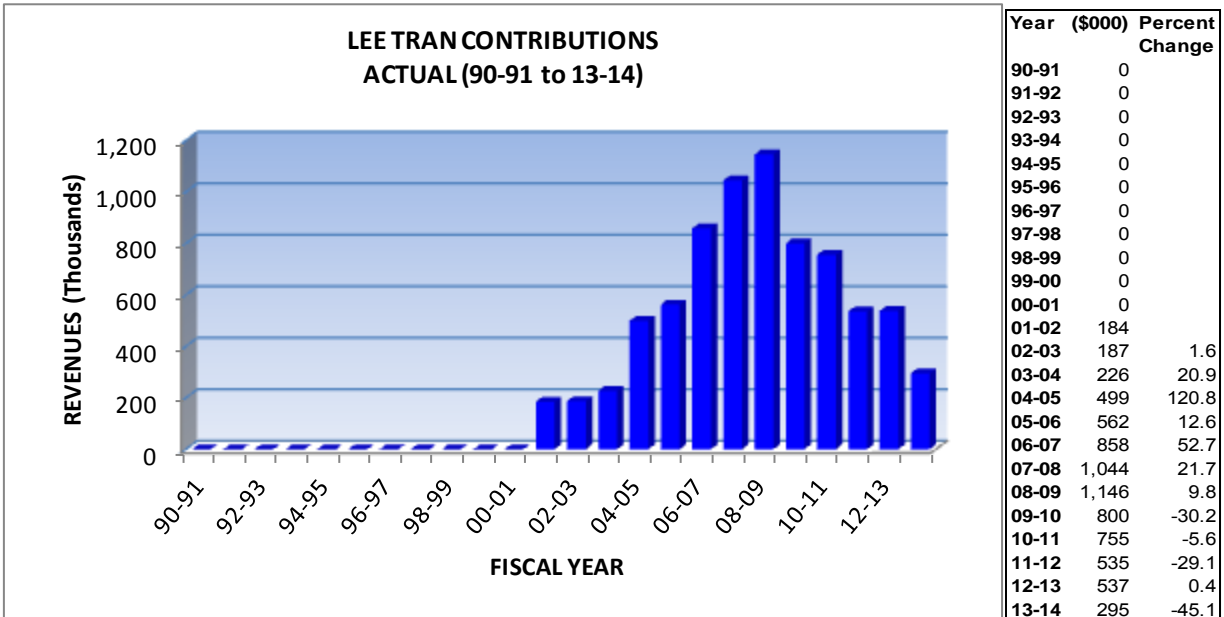
Prior to FY02-03 the advertising and route maintenance program was contracted to a private vendor. LeeTran received a small percentage of the revenues for bus bench ads and shelter advertisement. In FY02-03, the contract was terminated and the route maintenance program was brought in house. This resulted 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, CITY OF FORT MYERS

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

FISCAL HISTORY AND REVENUE PROJECTIONS



LEETRAN

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

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.

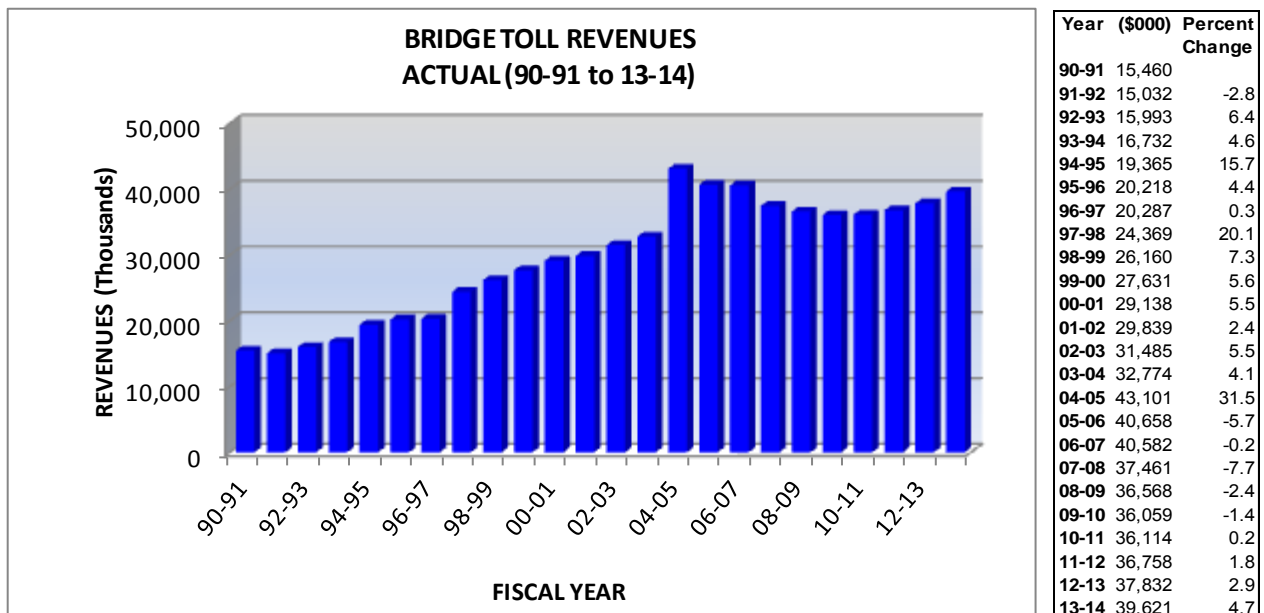
	FGCU	Ft. Myer Beach	Bonita Springs	Ft. Myers	River District Circulator	Total
FY13-14	\$0	\$0	\$171,306	\$123,287	\$0	\$ 294,593
FY12-13	\$257,647	\$0	\$171,306	\$107,996	\$0	\$ 536,949
FY11-12	\$363,894	\$0	\$171,306	\$0	\$0	\$ 535,200
FY10-11	\$363,894	\$219,892	\$171,306	\$0	\$0	\$ 755,092
FY09-10	\$330,813	\$201,578	\$171,306	\$0	\$96,217	\$ 799,914
FY08-09	\$300,739	\$205,251	\$185,537	\$0	\$454,242	\$ 1,145,769
FY07-08	\$273,399	\$225,083	\$186,822	\$0	\$358,537	\$ 1,043,841
FY06-07	\$247,875	\$191,894	\$169,477	\$64,065	\$184,754	\$ 858,065
FY05-06	\$117,845	\$191,027	\$170,938	\$82,587	\$0	\$ 562,397
FY04-05	\$114,412	\$175,982	\$106,398	\$0	\$0	\$ 396,792
FY03-04	\$111,080	\$46,759	\$68,572	\$0	\$0	\$ 226,411

FY13-14 revenues declined over FY12-13.

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 (42103)
SOURCE:	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.
USE:	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:	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.
FREQUENCY OF COLLECTION:	Daily
EXEMPTIONS:	State and local governmental vehicles
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Department of Transportation/Tax Collector, who remits funds to Clerk of Circuit Court – Finance Division

FISCAL HISTORY AND REVENUE PROJECTIONS



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 bound tolls were removed on the Cape Coral and Midpoint Memorial Bridges. This was eventually made permanent.

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 No AVI Bridge Crossing

<u>Vehicle Class</u>	<u>Toll</u>
Bicycles	No Charge
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
*Costs are prorated for less than a one year period	\$24.00 semi-annual

***Prorated annual commuter programs are available.
SanibelCauseway No AVI Bridge Crossing***

<u>Vehicle Class</u>	<u>Toll</u>
Bicycles	No Charge
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	\$18.00
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 was expected between FY05-06 and FY15-16 as it would 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 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	\$12,184	\$12,293	\$12,090	\$36,567
FY09-10	\$11,952	\$12,284	\$11,823	\$36,059
FY10-11	\$11,943	\$12,289	\$11,882	\$36,114
FY11-12	\$11,689	\$12,654	\$12,416	\$36,759
FY12-13	\$12,084	\$13,119	\$12,629	\$37,832
FY13-14	\$12,774	\$13,676	\$13,172	\$39,622

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 especially on revenues for the Midpoint and Cape Coral bridges. A reduction in the number of trips from FY06-07 to FY07-08 led to a 9.5% decline in revenue on the Cape Coral Bridge and a 13.6% decline in revenue on the Midpoint Bridge.

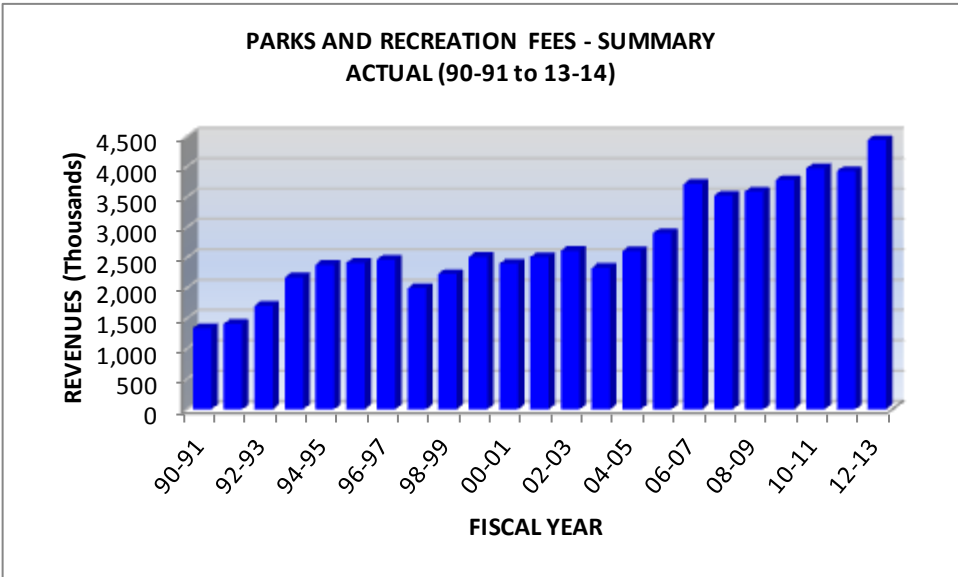
For the period FY11-12 through FY13-14 revenues have increased annually reaching \$39.6 million in FY13-14.



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; and, MSTU (15500) in various accounts – after FY95; Object Account 347XX
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	
90-91	1,335	
91-92	1,408	5.5
92-93	1,703	21.0
93-94	2,173	27.6
94-95	2,382	9.6
95-96	2,412	1.3
96-97	2,465	2.2
97-98	1,997	-19.0
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	2,329	-10.8
04-05	2,607	11.9
05-06	2,902	11.3
06-07	3,713	27.9
07-08	3,520	-5.2
08-09	3,586	1.9
09-10	3,777	5.3
10-11	3,970	5.1
11-12	3,925	-1.1
12-13	4,437	13.0
13-14	4,809	8.4

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.

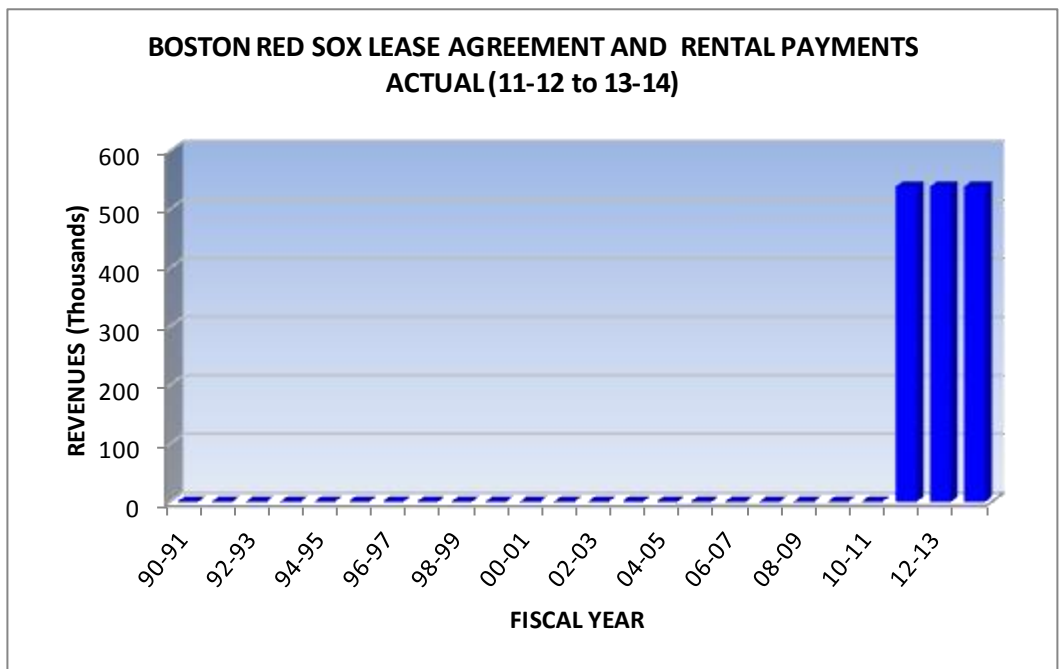
Fund	13-14	12-13	11-12	10-11	09-10	08-09	07-08	06-07
15500	1,797,628	1,536,435	1,417,386	1,276,379	1,294,030	1,321,072	1,449,699	1,641,195
00100	<u>3,002,612</u>	<u>2,894,166</u>	<u>2,496,322</u>	<u>2,688,699</u>	<u>2,410,609</u>	<u>2,092,194</u>	<u>2,067,435</u>	<u>2,068,463</u>
	4,800,240	4,430,601	3,913,708	3,965,078	3,704,639	3,413,266	3,517,134	3,709,658

Funds 15500 (Unincorporated MSTU) and 00100 (General Fund) are the two major funds to which most revenues are posted. Note that the figures on the previous page include revenues in addition to Funds 15500 and 00100.

BOSTON RED SOX LEASE AGREEMENT AND RENTAL PAYMENTS

REVENUE DESCRIPTION:	Annual payment from Boston Red Sox
LEGAL AUTHORIZATION FOR COLLECTION:	Lease Agreement dated December 9, 2008;
FUND:	Tourist Development Tax Refunding Revenue Bonds, Series 2010A and 2010B
ACCOUNT NUMBER:	GC5000022660.
SOURCE:	Payment from the Boston Red Sox
USE:	Debt Service payment account
FEE SCHEDULE:	Lease Agreement Dated December 9, 2009, calls for \$37,500 annually for five years increased according to schedule on next page
METHOD OF PAYMENT:	Payment from Boston Red Sox
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



Year	(\$000)	Percent Change
90-91	0	
91-92	0	N/A
92-93	0	N/A
93-94	0	N/A
94-95	0	N/A
95-96	0	N/A
96-97	0	N/A
97-98	0	N/A
98-99	0	N/A
99-00	0	N/A
00-01	0	N/A
01-02	0	N/A
02-03	0	N/A
03-04	0	N/A
04-05	0	N/A
05-06	0	N/A
06-07	0	N/A
07-08	0	N/A
08-09	0	N/A
09-10	0	N/A
10-11	0	N/A
11-12	538	0.0
12-13	538	0.0
13-14	538	0.0

BOSTON RED SOX LEASE AGREEMENT AND RENTAL PAYMENTS

DISCUSSION

On October 8, 2010 the Tourist Development Tax Revenue Bonds, Series 2010A, 2010B and 2010C were issued. Proceeds were used for construction of a new stadium for the Boston Red Sox later known as Jet Blue Park. Tourist Taxes are used as a source for repayment.

The Boston Red Sox have a 30 year lease agreement which includes increment payments that commenced in FY11-12 through FY41-42. The amount began at \$37,500 for five years and increases to \$62,500 for another five years. That is followed by an annual payment of \$175,000 for ten years, \$100,000 for 6 years and \$50,000 for three years.

The lease agreement also began in FY11-12 at \$500,000 annually and increases at the end of five year increments by 3%.

Although not listed in the tables, JetBlue Airlines pays the count \$150,000 annually for eight years. Those payments began in FY11-12.

JetBlue Park opened for Spring Training on March 3, 2012.

Following is a history of rental and lease payments received over the past three fiscal years:

<i>Rental Receipts</i>	<i>Red Sox Lease Payments</i>	<i>Total</i>
500,000	37,500	537,500
500,000	37,500	537,500
500,000	37,500	537,500

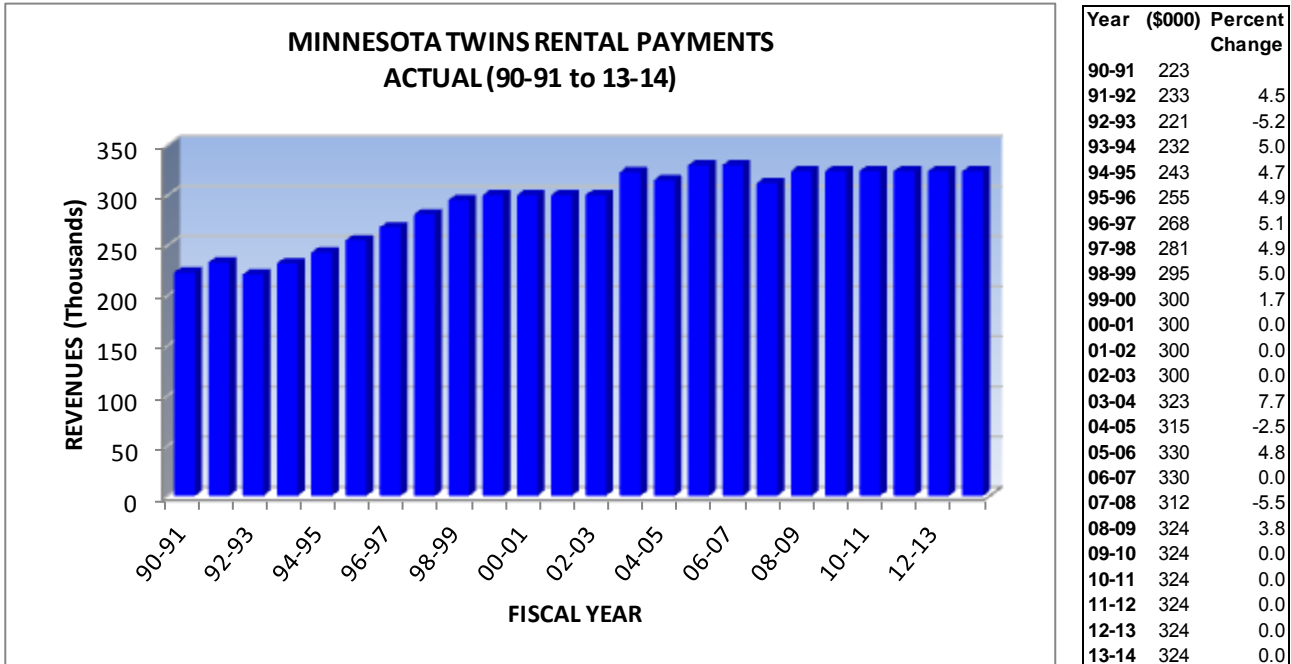
The complete schedule is listed below:

<i>Year</i>	<i>Boston Red Sox Lease</i>	<i>Boston Red Sox Rental Payment</i>
1	\$37,500	\$500,000
2	\$37,500	\$500,000
3	\$37,500	\$500,000
4	\$37,500	\$500,000
5	\$37,500	\$500,000
6	\$62,500	\$515,000
7	\$62,500	\$515,000
8	\$62,500	\$515,000
9	\$62,500	\$515,000
10	\$62,500	\$515,000
11	\$175,000	\$530,450
12	\$175,000	\$530,450
13	\$175,000	\$530,450
14	\$175,000	\$530,450
15	\$175,000	\$530,450
16	\$175,000	\$546,364
17	\$175,000	\$546,364
18	\$175,000	\$546,364
19	\$175,000	\$546,364
20	\$175,000	\$546,364
21	\$100,000	\$562,755
22	\$100,000	\$562,755
23	\$100,000	\$562,755
24	\$100,000	\$562,755
25	\$100,000	\$562,755
26	\$100,000	\$579,638
27	\$50,000	\$579,638
28	\$50,000	\$579,638
29	\$50,000	\$579,638
30		\$579,638

MINNESOTA TWINS RENTAL PAYMENTS

REVENUE DESCRIPTION:	Annual payment from Minnesota Twins
LEGAL AUTHORIZATION FOR COLLECTION:	Lease Agreement dated May 25, 1989
FUND: ACCOUNT NUMBER:	Tourist Development Tax Refunding Revenue Bonds, Series 2004 GC5000022660.347520.9000
SOURCE: USE:	Payment from the Minnesota Twins 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 was originally deposited into this account. Excess funds after debt payments are transferred into a subfund (Fund 17401). A new rental agreement was renewed in August, 2004 which with renewal extensions could run to 2030.

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

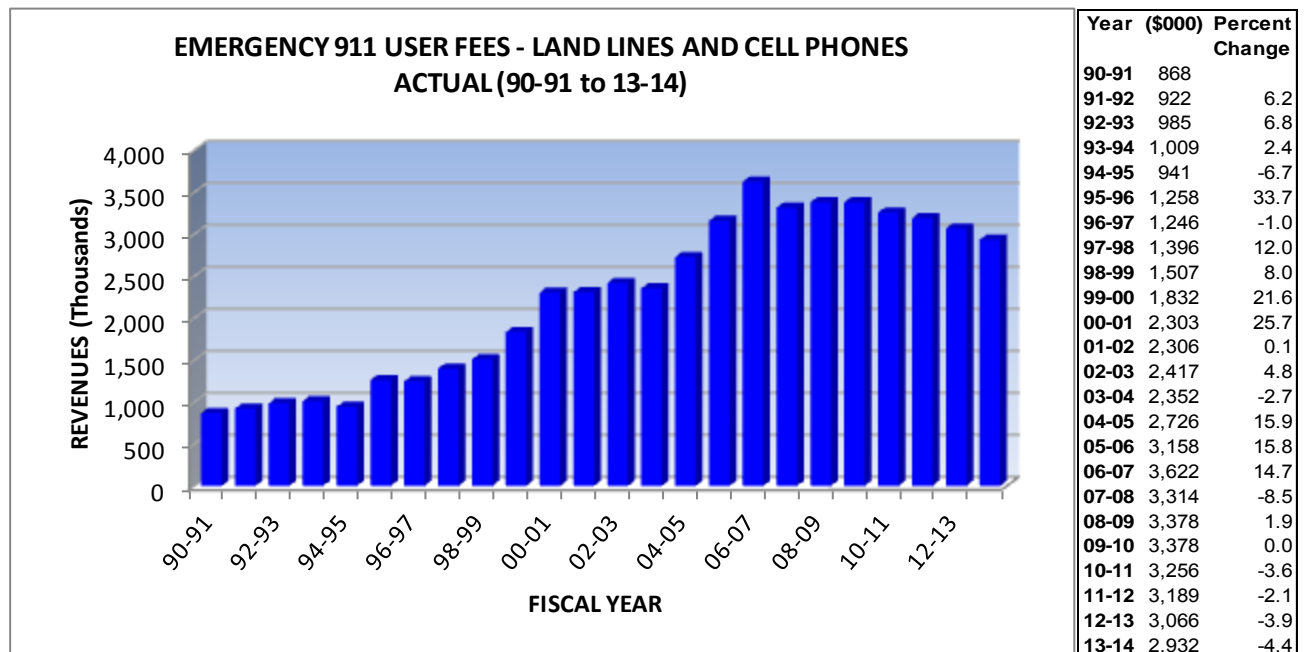
<i>Year</i>	<i>Basic Rental Receipts</i>	<i>MN Twins Excess Above Base</i>	<i>Total</i>
FY90-91	200,000	23,161	223,161
FY91-92	210,000	22,987	232,987
FY92-93	220,500	0	220,500
FY93-94	231,525	0	231,525
FY94-95	243,101	0	243,101
FY95-96	255,256	0	255,256
FY96-97	268,019	0	268,019
FY97-98	281,420	0	281,420
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	30,000	330,000
FY06-07	300,000	30,000	330,000
FY07-08	300,000	12,000	312,000
FY08-09	300,000	24,000	324,000
FY09-10	300,000	24,000	324,000
FY10-11	300,000	24,000	324,000
FY11-12	300,000	24,000	324,000
FY12-13	300,000	24,000	324,000
FY13-14	300,000	24,000	324,000

The original debt issue for construction of Hammond Stadium will be retired in 2016. On May 29, 2013, a new bond issue (Tourist Development Tax Revenue Bonds, Lee County Sports Complex Series 2013) was sold with funds used for additions to the Lee County (now Century Link) Sports Complex. The renovated stadium opened in February, 2015.

EMERGENCY 911 USER FEES

REVENUE DESCRIPTION:	A fee imposed by State of Florida DMS 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 \$0.40. The fee cannot exceed \$0.40 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 Century Link and forwarded to the county. Century Link 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



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 through FY13-14:

	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	1801	1577	3378
FY09-10	1808	1570	3378
FY10-11	1517	1739	3256
FY11-12	1458	1731	3189
FY12-13	1433	1633	3066
FY13-14	1443	1489	2932

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	235,000	
1993	232,000	-1.28%
1994	240,000	3.45%
1995	246,000	2.50%
1996	251,000	2.03%
1997	261,000	3.98%
1998	281,000	7.66%
1999	301,000	7.12%
2000	323,000	7.31%
2001	328,000	1.55%
2002	336,000	2.44%
2003	348,000	3.57%
2004	358,000	2.87%
2005	368,000	2.79%
2006	377,000	2.45%
2007	386,000	2.39%
2008	387,000	0.26%
2009	370,000	-4.39%
2010	361,000	-2.43%
2011	354,000	-1.94%
2012	267,000	-24.58%
2013	269,000	0.75%
2014	257,000	-4.46%
2015	257,000	0.00%

EMERGENCY 911 USER FEES

The access line estimates listed above are based upon CenturyLink's projections. The 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.

E911 Fee Revenue Allocation Percentages

E911 fees are collected in accordance with subsection 365.172(8 and 9), Florida Statutes, and disbursed in accordance with section 365.173, Florida Statutes. The E911 Board adjusts the allocation percentages or reduces the amount of the fee, or both, if necessary to assure full cost recovery or prevent over recovery of costs incurred in the provision of E911 service, including costs incurred or projected to be incurred.

Wireless E911 Fee

Current Wireless E911 Fee Allocation Percentages: (Based on section 365.173, Florida Statutes, effective March 1, 2015):

76% distributed each month to counties for purposes of providing E911 service (payments are based on the wireless subscriber remittance in each county)

20% available for distribution to wireless service providers in response to sworn invoices for the actual costs incurred in providing E911 service

3% used to provide extra assistance to rural counties for providing 911 or E911 service

1% of the funds is retained by the E911 Board for administrative and operational purposes

Non-wireless E911 Fee

Current Non-wireless 911 Fee Allocation Percentages: (Based on section 365.173, Florida Statutes, effective March 1, 2015):

96% distributed each month to counties for purposes of providing E911 service (payments are based on the non-wireless subscriber remittance in each county)

3% used to provide extra assistance to rural counties for providing 911 or E911 service

1% of the funds is retained by the E911 Board for administrative and operational purposes

Prepaid Wireless E911 Fee

Current Prepaid Wireless E911 Fee Allocation Percentages: (Based on section 365.173, Florida Statutes, effective March 1, 2015):

61% distributed each month to counties for purposes of providing E911 service (payments are based on the total amount of fees reported and paid in each county)

35% retained by the board to provide state E911 grants for providing enhanced 911, statewide and next generation 911 equipment and services.

3% used to provide extra assistance to rural counties for providing 911 or E911 service

1% of the funds is retained by the E911 Board for administrative and operational purposes

As of January 1, 2015 House Bill 175 went into effect providing for the addition of prepaid wireless fee collection which previously was not in the service fee collection. The Governor's Office has reduced the fee across the board wireline, wireless, prepaid from 50 cents to 40 cents in an effort to remain revenue neutral.

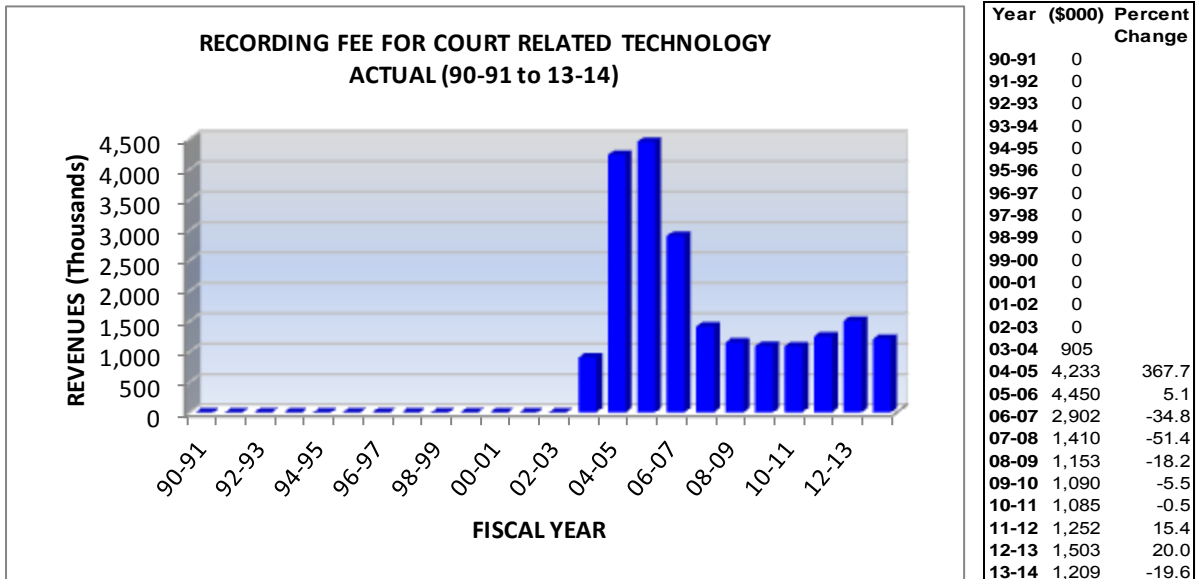
The 911 Board by consideration of the State Regulatory Affairs Committee has the option to raise the fee back to 50 cents if the prepaid collection does not meet the revenue neutral expectation.



RECORDING FEE FOR COURT RELATED TECHNOLOGY

REVENUE DESCRIPTION:	A fee imposed to court related technology.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 28/24. 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



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:

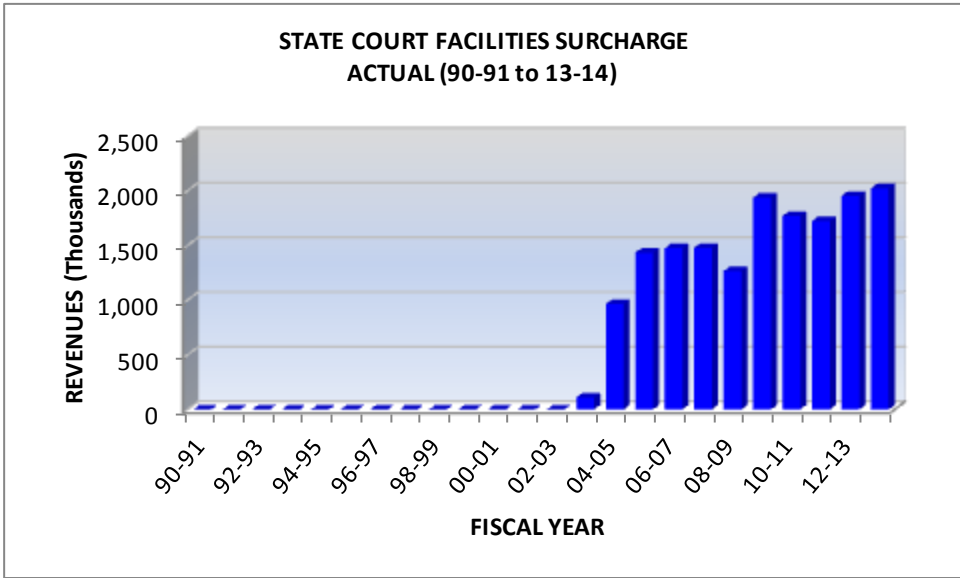
\$0.10	Florida Association of Court Clerks and Comptroller Inc. (Comprehensive Case Information System)
1.90	Public Records Modernization Trust Fund
<u>2.00</u>	Board of County Commissioners (to fund court related technology)
\$4.00	

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:	EB6010110600.348930.9002
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
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	1,265 -14.4
09-10	1,935 53.0
10-11	1,768 -8.6
11-12	1,721 -2.7
12-13	1,950 13.3
13-14	2,021 3.6

STATE COURT FACILITIES SURCHARGE

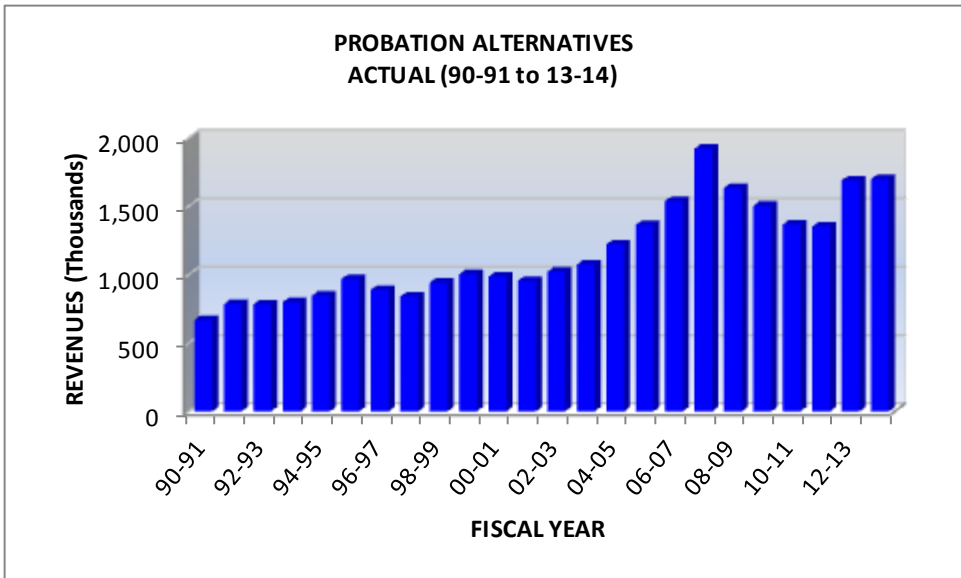
DISCUSSION

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.

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 EB7330110603.348880.9001
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	
90-91	667	
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	1,632	-15.0
09-10	1,504	-7.8
10-11	1,366	-9.2
11-12	1,351	-1.1
12-13	1,687	24.9
13-14	1,698	0.7

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. The annual revenue amount peaked in FY07-08 and declined for the next several years. However, FY12-13 and FY13-14 revenues returned to levels in excess of \$1.6 million.



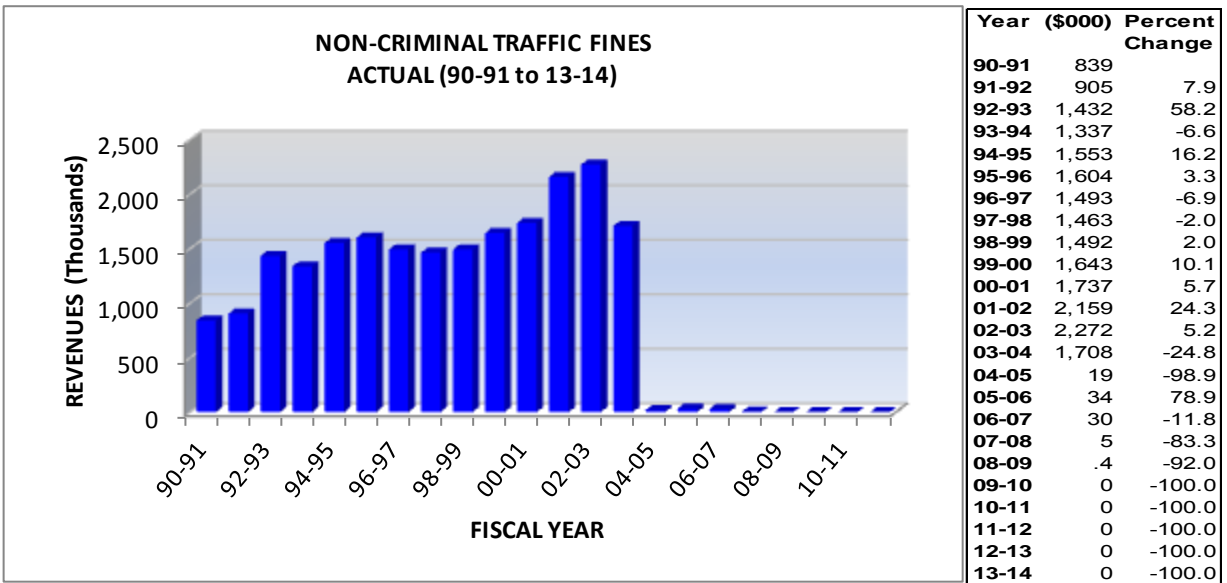
FINES AND FORFEITURES

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



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

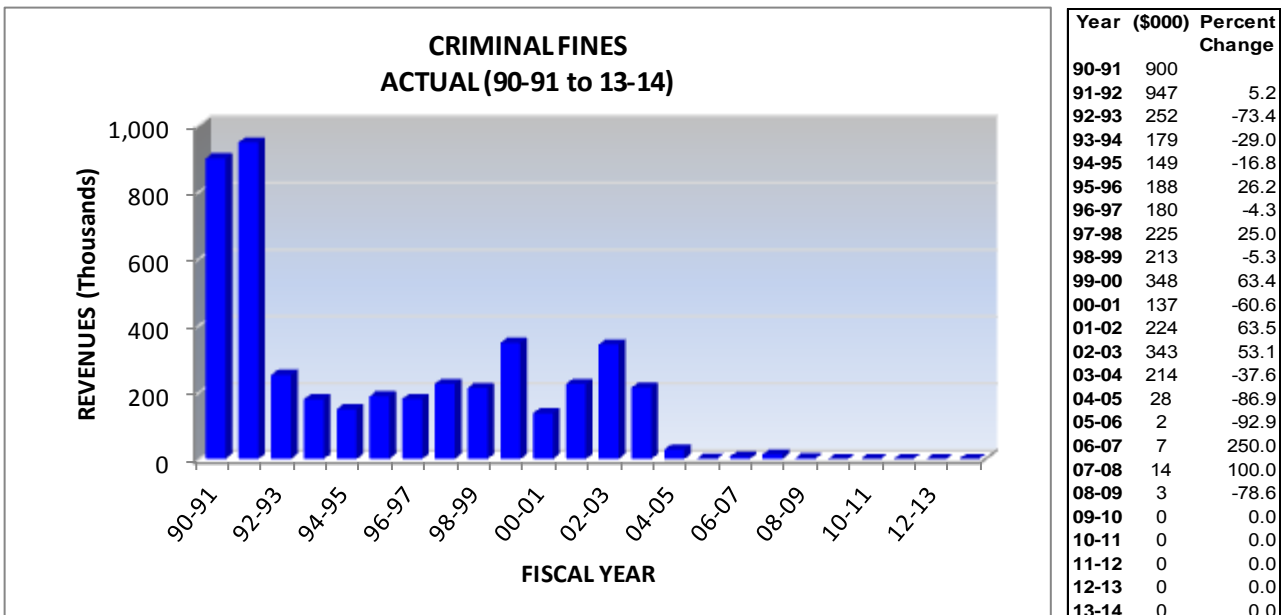
If the case goes to Court, the Judge can impose a fine of up to \$500.

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. Beginning in FY04-05, due to Article V these revenues were essentially no longer collected by the County.

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: ACCOUNT NUMBER:	General Fund EB6230110603.351100.9002
SOURCE: USE:	State and county criminal cases 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



CRIMINAL FINES

DISCUSSION

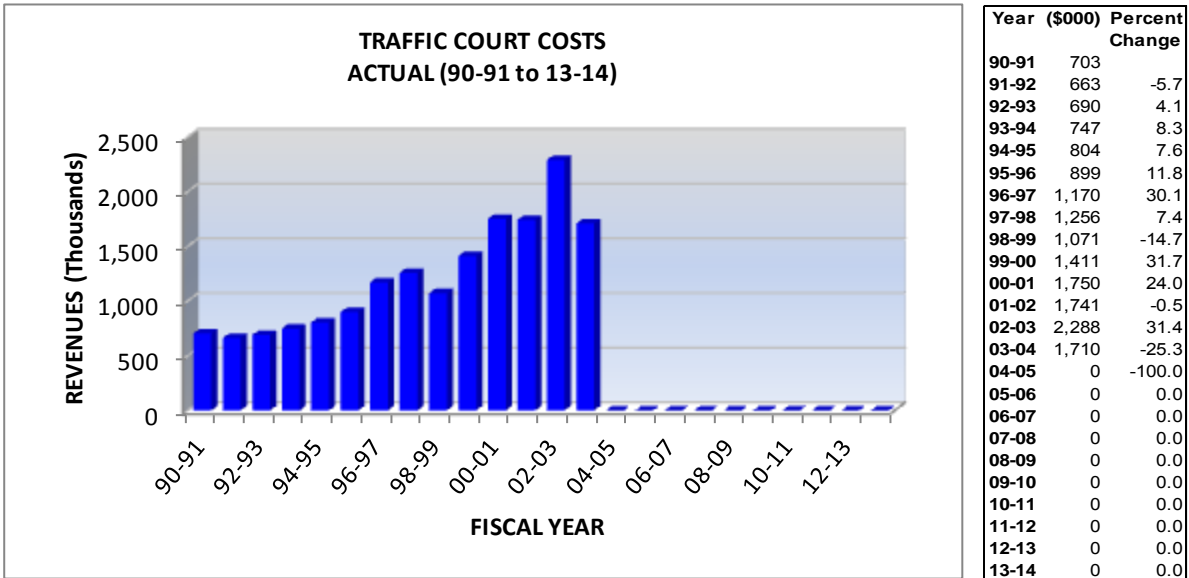
These monies are derived from fines for such offenses as driving under the influence (DUI), robbery, and other felony-related activities. The collection history indicates an erratic but essentially constant increase in revenues through FY92. The large decrease from FY91-92 to FY92-93 relates to an adjustment 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 FY03-04 due to the effects of Article V and are essentially no longer collected by the County.

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: ACCOUNT NUMBER:	General Fund EB6050000100.348530.9000 and 371530.9000
SOURCE: USE:	State and County cases Helps to defray court operations and cost of 800 MHz Radio System (Governmental Communications Network)
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	As defined by the Statute and Ordinance Payment from each defendant – Cash check, money order Daily None None None Clerk of Circuit Court – Traffic and Misdemeanor Division remits to Clerk of Circuit Court – Finance Department.

FISCAL HISTORY AND REVENUE PROJECTIONS



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.



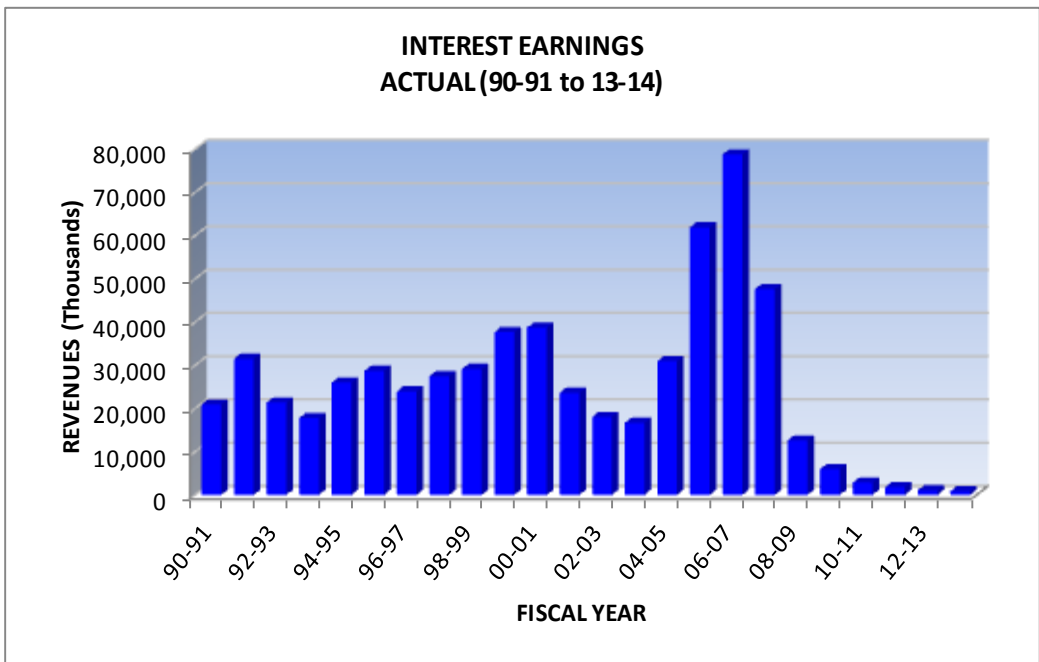
MISCELLANEOUS REVENUES

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: ACCOUNT NUMBER:	Various Funds Revenue Account 361100 (Interest on Investments)
SOURCE: USE:	Principal amounts in various accounts that earn interest Revenues are used to fund a multiplicity of county activities.
FEE SCHEDULE: METHOD OF PAYMENT FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	As market dictates As earned upon investment maturity Varies None 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 found in Administrative Code AC-3-13.
REVENUE COLLECTOR:	Clerk of Circuit Court – Finance Division Figures Exclude Lee County Port Authority

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	20,888	
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	47,633	-39.5
08-09	12,595	-73.6
09-10	5,981	-52.5
10-11	2,830	-52.7
11-12	1,796	-36.5
12-13	1,082	-39.8
13-14	876	-19.0

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.

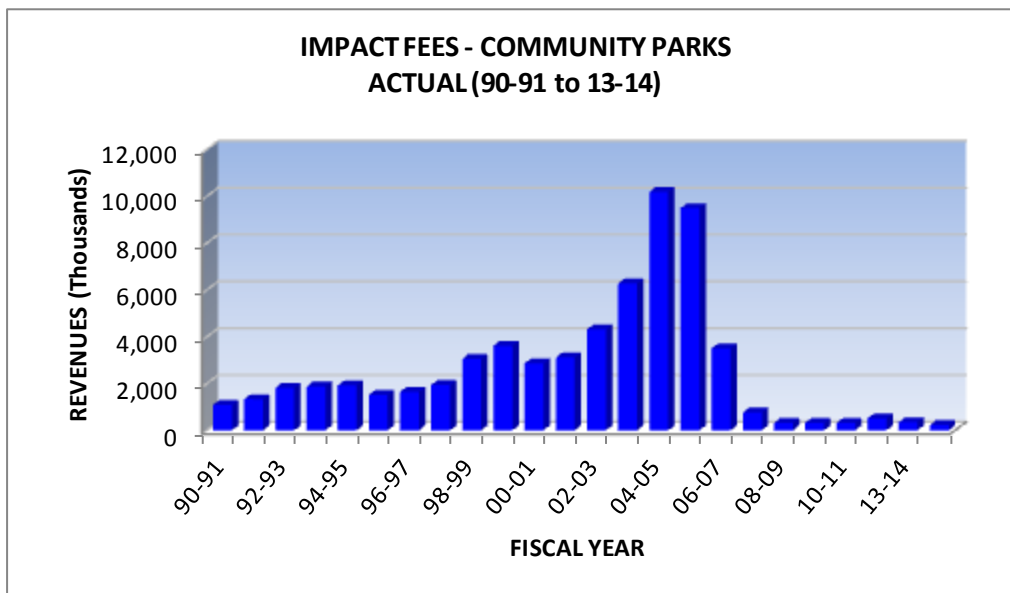
As the principal amounts from the bond issues are spent, the interest earnings will decline. Revenue projections are based upon the complex interaction of several factors – new bonding, spending-down of existing bonds that generate interest earnings, and the fluctuation of interest rates. However, the reduction in interest rates has had the most significant effect on the level of revenues. (Most dramatized in FY08-09 & FY09-10)

The trend of low interest rates and a continued spend down of funds for capital projects has continued the trend in the most recent years of less earnings such that FY13-14 revenues did not reach \$1 million.

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 Ordinance 15-04 (March 3, 2015)
FUND: ACCOUNT NUMBER	Community Park Impact Fees GC50000186XX.324610.9001
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
90-91	1,080	
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	2,858	-20.9
01-02	3,108	8.7
02-03	4,314	38.8
03-04	6,272	45.4
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	318	-58.3
09-10	319	0.3
10-11	310	-2.8
11-12	506	63.2
12-13	349	-31.0
13-14	232	-33.5

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. Revenues in the most recent years have been in the \$200,000 to \$350,000 range.

The current schedule is as follows:

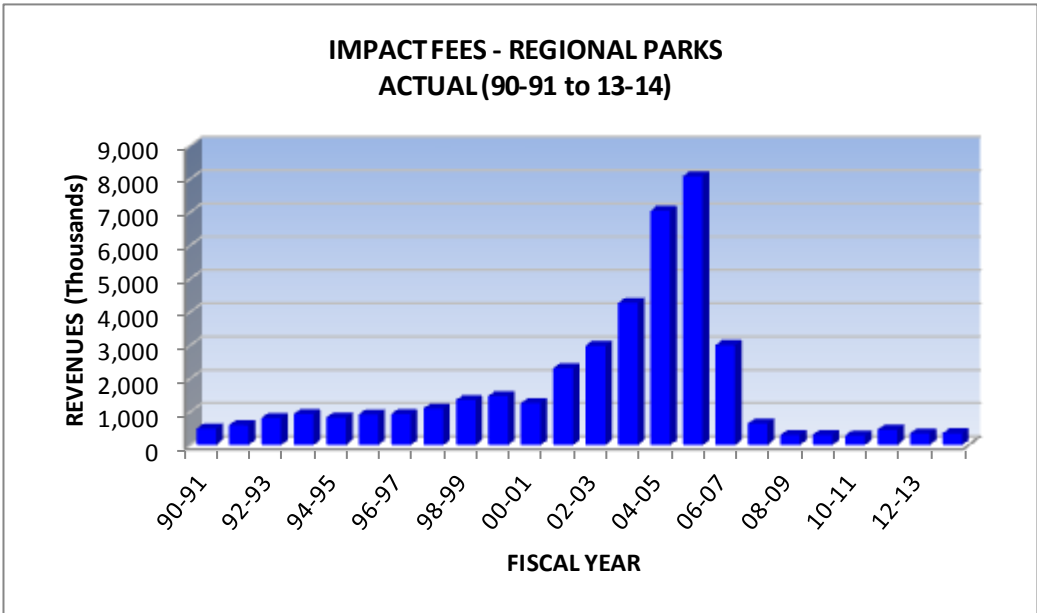
<u>Land Use Type</u>	<u>Adopted Rate</u>	<u>Collected Rate</u>
Single-Family Residence/Mobile Home on lot	\$780	\$351.00
Multiple-Family Building, Duplex, Two-Family Attached or Townhouse	\$581	\$261.45
Mobile Home not in Mobile Home Park	\$780	\$351.00
Time Share	\$581	\$261.45
Hotel-Motel Room	\$363	\$163.35
Mobile Home/Recreational In Park	\$541	\$243.45

Adjustments to these rates were approved on March 3, 2015 (Ordinance 15-04) and reflected above in the chart. Rates are effective June 3, 2015.

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 Ordinance 15-04 (March 3, 2015)
FUND: ACCOUNT NUMBER:	Regional Park Impact Fees GC5000018700.324620 and 324610; 9001 and 9002
SOURCE: USE:	Building Permit Applications Acquisition and development of Regional 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 Regional Park facilities
EXPIRATION: SPECIAL REQUIREMENTS:	None Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	494	
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	1,261	-14.6
01-02	2,306	82.9
02-03	2,990	29.7
03-04	4,272	42.9
04-05	7,046	64.9
05-06	8,083	14.7
06-07	3,007	-62.8
07-08	646	-78.5
08-09	299	-53.7
09-10	310	3.7
10-11	287	-7.4
11-12	461	60.6
12-13	353	-23.4
13-14	357	1.1

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. Revenues in the most recent years have been in the \$350,000 to \$450,000 range.

The current schedule is as follows:

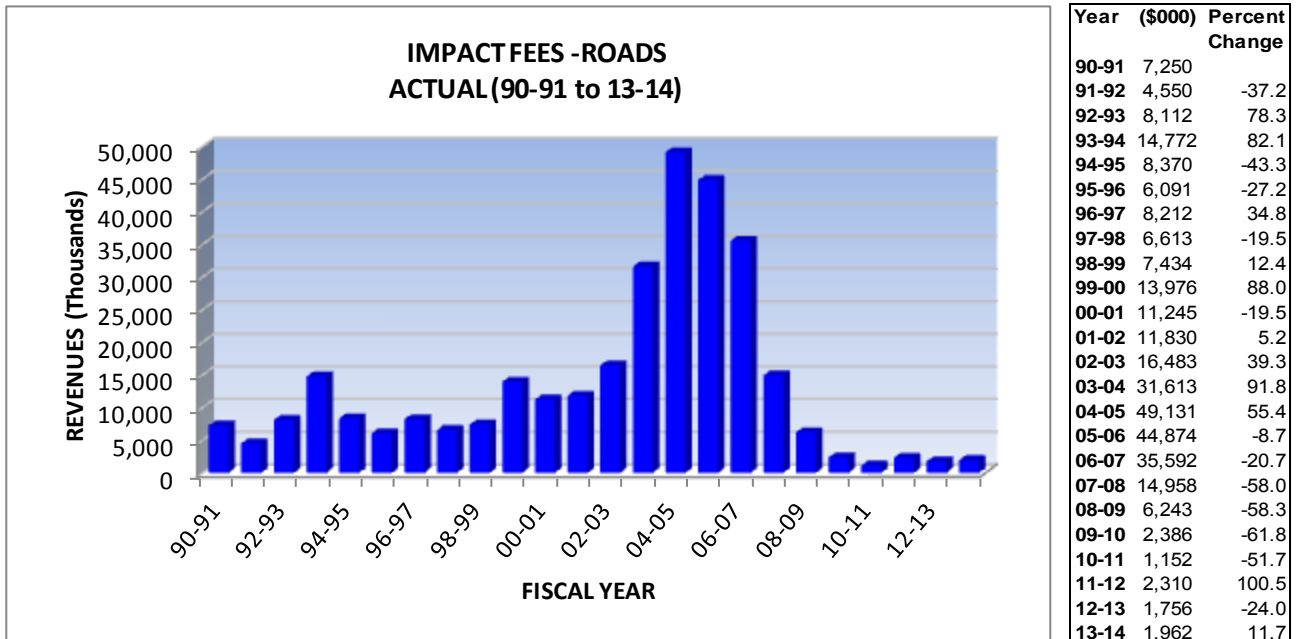
<u>Land Use Type</u>	<u>Adopted Rate</u>	<u>Collection Rate</u>
Single-Family Residence/Mobile Homes on lots	\$683	\$307.36
Multiple-Family Building, Duplex, Two Family Attached, or Townhouse	\$508	\$228.60
Mobile Home not in Mobile Home Park	\$683	\$307.35
Time Share	\$508	\$228.60
Hotel/Motel Room	\$318	\$143.10
Mobile Home/Recreational Vehicle in Park	\$474	\$213.30

Adjustments to these rates were approved on March 3, 2015 (Ordinance 15-04) and reflected above in the chart.

IMPACT FEES - ROADS

REVENUE DESCRIPTION:	A fee imposed to offset the impact of development on road network requirements.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 15-04 Adopted March 3, 2015
FUND: ACCOUNT NUMBER:	Road Impact Fees GC50000188XX.324310.9001 (18801 to 18825 and 61002, 61102) GC50000188XX.324320.9001 (18801 to 18825 and 61002, 61102)
SOURCE: USE:	Building Permit applications Road improvements
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	See schedule on opposite page A prerequisite for the issuance of a building permit Daily Impact fee credits are provided for developer-initiated improvements 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. The most recent two year collections have been between \$1,700,000 and \$2,000,000.

The adopted schedule based upon Ordinance 15-04 is as follows:

ROAD IMPACT FEE SCHEDULE

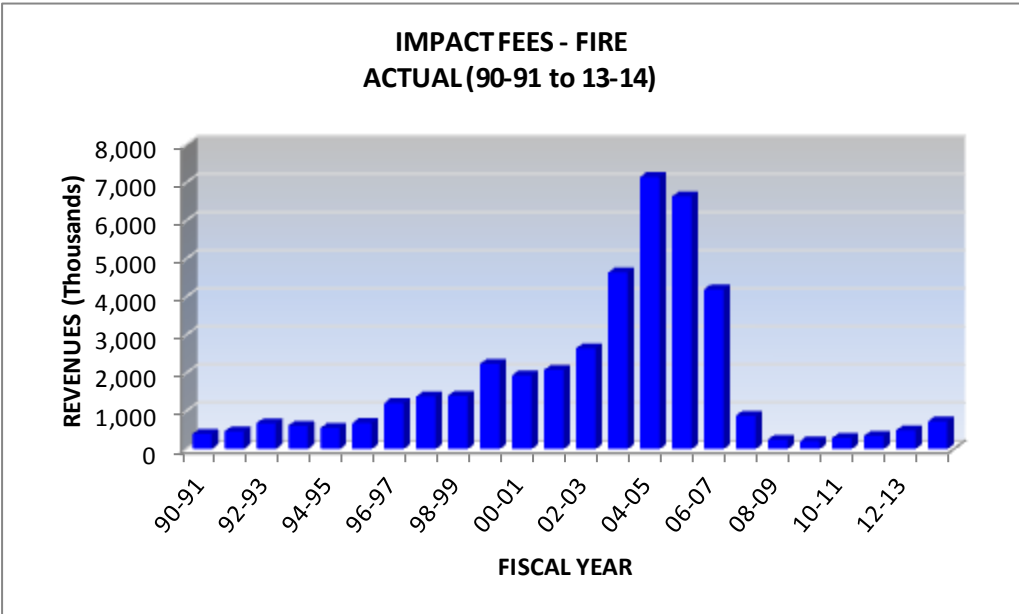
	ADOPTED IMPACT FEE	COLLECTION RATE
ROADS PER DWELLING UNIT		
Single Family or Mobile Home on Lot	\$6,458.00	\$2,906.10
Multi-Family	\$4,517.00	\$2,032.65
Elderly/Disabled Housing	\$2,333.00	\$1,049.85
ACLF	\$1,369.00	\$616.05
Hotel/Motel	\$3,745.00	\$1,685.25
Mobile Home/Recreational Vehicle in Park	\$3,391.00	\$1,525.95
NON RESIDENTIAL ROADS, PER 1000 SQ FEET		
Retail	\$7,648.00	\$3,441.60
Bank	\$16,665.00	\$7,499.25
Office	\$5,191.00	\$2,335.95
Convenience Store	\$28,228.00	\$12,702.60
Movie Theater	\$16,259.00	\$7,316.55
Restaurant, Fast Food	\$31,053.00	\$13,973.85
Restaurant, Standard	\$14,240.00	\$6,408.00
Hospital	\$5,887.00	\$2,649.15
Nursing Home	\$3,384.00	\$1,522.80
Church	\$3,733.00	\$1,679.85
Private School/Elem or Secondary	\$1,838.00	\$827.10
Daycare	\$9,699.00	\$4,364.55
General Industrial	\$4,407.00	\$1,983.15
Warehouse	\$2,294.00	\$1,032.30
Warehouse, High Cube	\$1,083.00	\$487.35
Mini Warehouse	\$1,090.00	\$490.50

These figures were approved in Ordinance 15-04 which are effective on June 3, 2015.

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 15-04 (March 3, 2015)
FUND: ACCOUNT NUMBER	Fire Impact Fees GC50000XXXXXX.363220.9002 and 9004 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 REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change	
90-91	395	
91-92	462	17.0
92-93	678	46.8
93-94	614	-9.4
94-95	552	-10.1
95-96	684	23.9
96-97	1,212	77.2
97-98	1,384	14.2
98-99	1,403	1.4
99-00	2,240	59.7
00-01	1,940	-13.4
01-02	2,079	7.2
02-03	2,651	27.5
03-04	4,640	75.0
04-05	7,150	54.1
05-06	6,636	-7.2
06-07	4,195	-36.8
07-08	879	-79.0
08-09	248	-71.8
09-10	210	-15.3
10-11	291	38.6
11-12	346	18.9
12-13	492	42.2
13-14	730	48.4

IMPACT FEES - FIRE

DISCUSSION

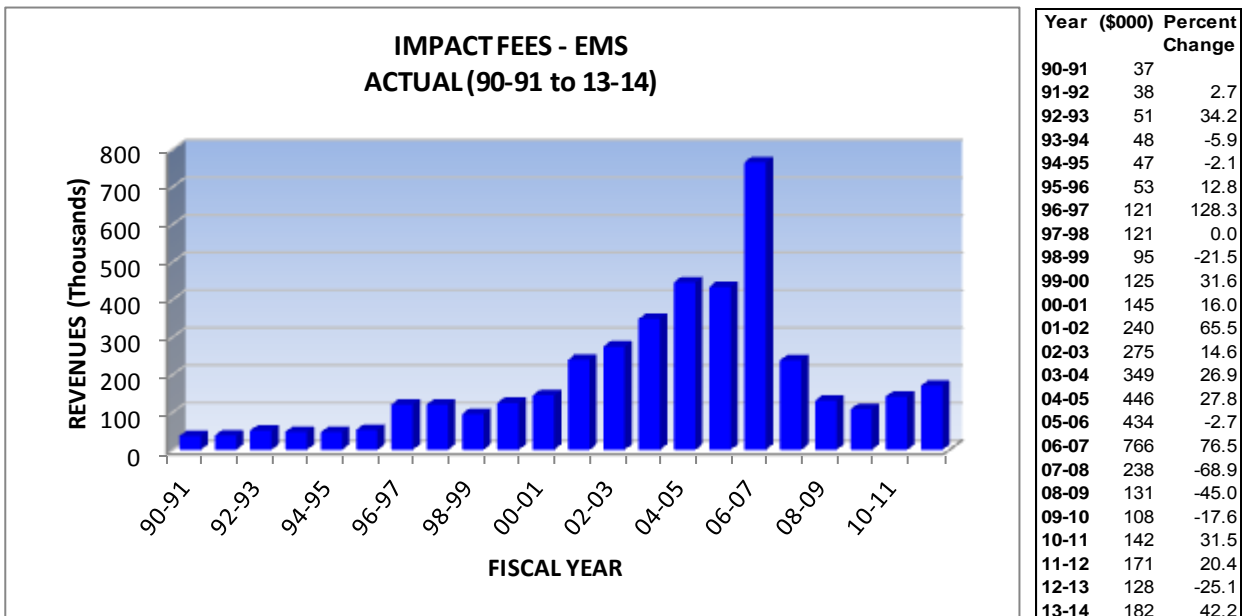
	SFR MH LOT	MULTI FAMILY	MOBILE RV PARKS	HOTEL MOTEL	RETAIL	OFFICE	PUBLIC INSTIT.	GEN INDUST	PUBLIC WHSE
ALVA	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
BAYSHORE	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
BOCA GRANDE	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
CITY OF BONITA SPRINGS	437.00	328.00	301.00	266.00	515.00	240.00	158.00	123.00	57.00
CAPTIVA ISLAND	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
ESTERO	357.00	268.00	247.00	218.00	421.00	197.00	129.00	100.00	47.00
CITY OF FORT MYERS	321.00	241.00	221.00	196.00	379.00	177.00	116.00	90.00	42.00
FORT MYERS BEACH	404.00	303.00	278.00	246.00	476.00	222.00	146.00	113.00	53.00
FORT MYERS SHORES	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
IONA MCGREGOR	323.00	242.00	223.00	197.00	381.00	177.00	116.00	91.00	42.00
LEE COUNTY AIRPORTS	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
LEHIGH ACRES	307.00	231.00	212.00	188.00	363.00	169.00	110.00	86.00	40.00
MATLACHA PINE ISLAND	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
NORTH FORT MYERS	203.00	152.00	140.00	124.00	240.00	112.00	73.00	57.00	26.00
SAN CARLOS PARK	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
SANIBEL	449.00	337.00	309.00	273.00	529.00	247.00	162.00	126.00	59.00
SOUTH TRAIL	271.00	203.00	188.00	165.00	320.00	149.00	97.00	76.00	35.00
TICE	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
UPPER CAPTIVA	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00

These rates have been approved on March 3, 2015 (Ordinance 15-04) and reflected in the chart above.

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 15-04 (March 3, 2015))
FUND: ACCOUNT NUMBER	EMS Impact Fees GC500000XXXXX.324110.9001 & GC500000XXXXX.324120.9001
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 REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



IMPACT FEES - EMS

DISCUSSION

Following is the schedule of EMS impact fees approved on March 3, 2015::

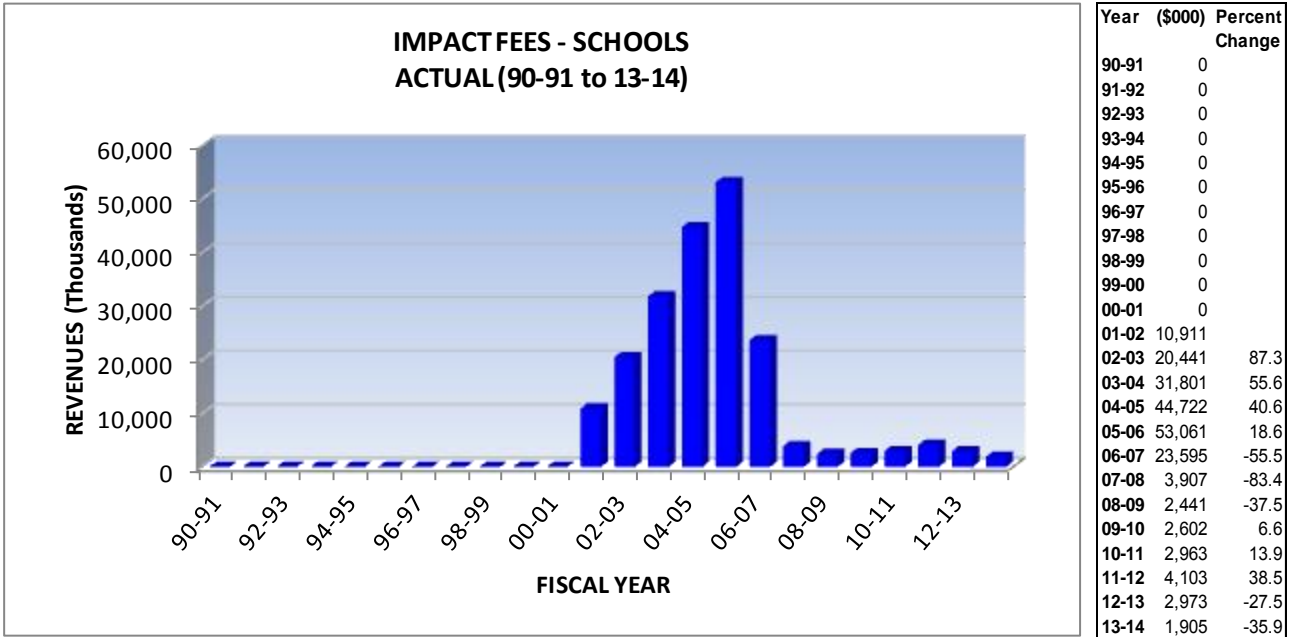
Land Use	Development Unit	EMS Impact Fee Per Unit
Single Family/Mobile Home on lot	Dwelling	\$ 50.00
Multi-family (includes timeshares)	Dwelling	\$ 37.00
Mobile Home or recreational vehicle in mobile home/RV Park	Space	\$ 34.00
Hotel/Motel Room	Room	\$ 30.00
Retail	1,000 sq. ft.	\$ 58.00
Office	1,000 sq. ft.	\$ 27.00
Public or institutional use	1,000 sq. ft.	\$ 18.00
General industrial	1,000 sq. ft.	\$ 14.00
Public or private warehouse	1,000 sq. ft.	\$ 6.00

There is no collection rate adjustment on EMS Impact Fees.

IMPACT FEES - SCHOOLS

REVENUE DESCRIPTION:	A fee imposed to offset the impact of development on road network requirements.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 15-04 (Adopted March 3, 2015)
FUND: ACCOUNT NUMBER:	School Impact Fees GC50000640XX.324710.9001 64001 – East Zone; 64002 – West Zone; 64003 – South Zone
SOURCE: USE:	Building Permit applications School Improvements
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	See schedule on opposite page A prerequisite for the issuance of a building permit Daily Impact fee credits are provided for developer-initiated improvements None
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY AND REVENUE PROJECTIONS



IMPACT FEES - SCHOOLS

DISCUSSION

On March 3, 2015, the Board of County Commissioners approved a revised schedule of School Impact Fees. (Ordinance 15-04)

SCHOOL IMPACT FEE SCHEDULE

LAND USE TYPE	ADOPTED RATE PER UNIT	COLLECTION RATE
Single Family Residential	\$ 4,540.00	\$2,043.00
Multiple-family building, duplex, Two -family attached or townhouse,	\$ 1,354.00	\$609.00
Mobile Home	\$ 1,231.00	\$553.95

School Impact Fees are collected and passed on to the School District. The rates are effective on June 3, 2015.



**Section Five
Appendix A**

Ten-Year Ad Valorem Millage Summary

TEN-YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>	<u>FY11-12</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>FY14-15</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506
Capital Outlay	0.5124	0.4536	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.0000	0.0000
TOTAL COUNTYWIDE	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506
<u>Misc. Non-Countywide Millages:</u>										
Library	0.6055	0.4085	0.3792	0.2844	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956
Unincorporated Area MSTU	1.0028	0.9300	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0733	0.0733	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693
TOTAL MISC. NON-COUNTYWIDE	1.6816	1.4118	1.2883	1.1935	1.1935	1.2474	1.2632	1.2632	1.5047	1.5047
<u>Sewer & Solid Waste Districts & MSTU's:</u>										
Gasparilla Solid Waste MSTU	0.0000	0.0000	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.1301	0.1111	0.1157	0.1001	0.2086	0.2029	0.1292	0.0646	0.0616	0.0585
Winkler Safe Neighborhood MSTU	2.0000	2.0000	1.7617	1.7617	2.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.7647	0.6097	0.5604	0.5604	0.7601	0.8290	0.7969	0.8911	0.7105	0.5043
Upper Captiva MSTU	0.8400	0.8400	0.7302	0.7302	0.6374	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>										
Burnt Store	1.3479	1.0091	0.9554	0.9554	1.5947	1.9027	2.0212	2.0212	2.2824	2.1212
Maravilla	6.0000	6.0000	3.0000	3.0000	3.0000	4.0000	4.0000	4.7000	4.5000	4.5000
Useppa	2.3662	1.8982	1.6724	1.6724	2.6595	2.3000	2.3000	2.5109	3.1380	2.8806
<u>Lighting & Special Improvement Districts:</u>										
Alabama Groves SLD	0.3317	0.3258	0.2616	0.1880	0.6946	1.0150	1.2243	0.8313	0.9393	0.9684
Bayshore Estates SLD	0.9387	0.9856	0.8587	0.8377	1.1699	2.3144	2.3002	2.3818	2.1532	2.0933
Billy Creek Commerce Center SLD	0.1984	0.1410	0.1116	0.1116	0.2259	0.2637	0.2632	0.3184	0.2965	0.3143
Birkdale SLD	0.2618	0.1659	0.1512	0.1512	0.2920	0.5513	0.5204	0.5542	0.4805	0.3973
Charleston Park SLD	1.0309	0.3783	0.2873	0.2873	2.7300	1.9095	2.0635	2.3119	1.8876	1.9068
Cypress Lake SLD	0.3012	0.2795	0.2456	0.2236	0.3220	0.4799	0.4671	0.4820	0.4746	0.5712
Daughtrey's Creek SLD	0.6446	0.3915	0.3460	0.3460	0.6297	0.7928	0.7491	0.8604	0.7811	0.7850

TEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

<u>Taxing Authority</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>	<u>FY11-12</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>FY14-15</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
<u>Lighting & Special Improvement Districts:</u>										
Flamingo Bay SLD	0.2558	0.2373	0.2217	0.1913	0.2668	0.4788	0.5301	0.4544	0.4552	0.4132
Fort Myers Shores SLD	0.2245	0.1573	0.1317	0.0250	0.0490	0.2770	0.3269	0.3085	0.3404	0.2952
Fort Myers Villas SLD	0.1961	0.1388	0.1217	0.1217	0.3994	0.3658	0.4580	0.3898	0.3083	0.3238
Gasparilla Island SLD	0.0012	0.0462	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Harlem Heights SLD	0.5496	0.2924	0.2904	0.2904	0.4295	0.5507	0.5546	0.6333	0.7490	1.0361
Heiman/Apollo SLD	0.9078	0.4364	0.3546	0.3546	1.9025	2.8607	3.8449	3.1139	3.3952	2.9251
Hendry Creek SLD	0.2480	0.2457	0.2265	0.2265	0.2351	0.2926	0.3180	0.3058	0.4034	0.3572
Iona Gardens SLD	0.5423	0.3212	0.2796	0.2796	0.6501	0.7549	0.7594	0.7834	0.7747	0.8292
Lehigh Acres SLD	0.1724	0.0849	0.0557	0.0557	0.1845	0.3934	0.4171	0.4212	0.4588	0.6103
Lochmoor Village SLD	0.4334	0.3738	0.3304	0.3304	0.8452	0.9335	0.9249	0.8762	0.7433	0.7888
McGregor Isles O&M Spec Imp Unit	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3705	0.3705
MidMetro Industrial Park Spec Improvemnt	0.0000	0.0484	0.0397	0.0142	0.1232	0.2476	0.3226	0.1799	0.0938	0.3632
Mobile Haven SLD	0.7599	0.2160	0.4748	0.4748	0.7150	0.7478	0.8766	0.7848	0.8876	0.8125
Morse Shores SLD	0.2734	0.6352	0.1772	0.1772	0.3437	0.6610	0.5526	0.5742	0.5905	0.5127
North Fort Myers SLD	0.1396	0.0659	0.0552	0.0552	0.0152	0.1061	0.1341	0.2801	0.2370	0.2171
Page Park SLD	0.2237	0.1886	0.1671	0.1671	0.3466	0.5794	0.4375	0.5069	0.4950	0.6345
Palmetto Point Light MSTU	0.3742	0.2894	0.2541	0.2541	0.1457	0.2089	0.2484	0.2252	0.2057	0.4385
Palm Beach Blvd S1 PHI MSTU	0.5348	0.2138	0.1920	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.5348	0.2138	0.1511	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach SIU MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0090	0.0088	0.0076	0.0000
Palmona Park SLD	0.3398	0.6242	0.5292	0.0982	0.7797	0.9903	1.7499	1.7499	1.5457	1.6583
Pine Manor SLD	0.5045	0.2697	0.2330	0.0559	0.4206	1.4948	1.7887	1.2755	1.0210	0.9987
Port Edison SLD	0.2745	0.2446	0.2056	0.2056	0.5687	0.7013	0.7740	0.6784	0.5123	0.5565
Riverdale Shores Improvement	2.3178	1.8263	1.4981	1.4981	1.1951	1.9669	1.3367	0.6371	0.6137	0.7301
Russell Park SLD	0.4001	0.3130	0.2517	0.1858	0.4785	0.8860	0.9927	1.0571	1.0647	1.0834
San Carlos Island SLD	0.0243	0.0274	0.0245	0.0245	0.0351	0.0411	0.0605	0.0661	0.0575	0.0635
San Carlos Special Improvement	0.2078	0.2068	0.1801	0.1801	0.3725	0.4211	0.4613	0.5241	0.2772	0.2510
Skyline SLD	0.1361	0.0885	0.0751	0.0647	0.1367	0.1766	0.2070	0.1846	0.2074	0.1650
St. Jude Harbor	0.1368	0.0863	0.0767	0.0767	0.2582	0.2852	0.3126	0.3119	0.2979	0.2520
Tanglewood Spec Improvement	0.8456	0.8266	0.7137	0.1347	0.6121	0.5999	0.8910	0.8159	0.7364	0.5850
Town & River Spec Improvement	0.4120	0.2546	0.2231	0.2231	0.2878	0.2412	0.2175	0.2073	0.3717	0.3266
Trailwinds SLD	0.3346	0.2139	0.1719	0.1719	0.4536	0.8197	0.7524	0.6556	0.8991	0.8562
Tropic Isles SLD	0.4206	0.3937	0.3249	0.3249	1.6372	1.6049	1.3085	1.0446	1.0190	0.9424
Villa Palms SLD	0.4365	0.2831	0.2441	0.2441	0.8701	0.7980	0.8766	0.7765	0.8260	0.8101
Villa Pines SLD	0.2759	0.2159	0.1960	0.1734	0.2248	0.2223	0.2582	0.2880	0.3253	0.3160
Waterway Estates SLD	0.2139	0.1901	0.1626	0.1508	0.3772	0.5322	0.5584	0.4638	0.3959	0.3968
Waterway Shores SLD	0.3777	0.3357	0.2987	0.2987	0.9312	0.8349	1.2276	1.1898	0.9499	1.0473
Whiskey Creek Spec Improvement	0.8829	0.8759	0.7534	0.6915	1.0000	0.9989	0.9727	0.9802	0.9662	0.9773



**Section Five
Appendix B**

**Recapitulation of 2014 Taxable Value and
Taxes Levied for FY14-15
(All Taxing Districts)**



TAX ROLL CERTIFICATION

I, Kenneth M. Wilkinson, the Property Appraiser of Lee County, Florida, certify that all data reported on this form and accompanying forms DR-403V, DR-403CC, 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 submitted is correct to the best of my knowledge. I certify that changes to the values of the assessment rolls, as initially reported on forms DR-489V, 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 (Form DR-485),
2. A document which authorizes official corrections of the assessment rolls (Form DR-409), or
3. Otherwise in writing.

Signature of Property Appraiser

October 10, 2014

Date

Value Adjustment Board Hearings

The value adjustment board hearings are completed and adjusted values have been included. Yes No

The **2014** (tax year) **Ad Valorem Assessment Rolls Exemption Breakdown of** Lee County, Florida **Date Certified:** October 10, 2014

(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 Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property			
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption		
1	§ 196.031(1)(a)	Real	\$25,000 Homestead Exemption	150,981	3,780,644,052	0	None	1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	126,952	2,896,130,041	0	None	2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older	9,568	291,382,709	0	None	3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	1,468	199,150,309	0	None	4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs	5	929,249	0	None	5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone	6	1,181,003	0	None	6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)	125	20,073,414	0	None	7
8	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption	0	None	84,920	363,912,474	8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	1,923	630,712,651	802	58,075,960	9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes	0	None	0	None	10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services	36	142,900,454	31	8,155,478	11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged	28	46,296,120	13	2,639,562	12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities	0	None	0	None	13
14	§ 196.1978	Real & Personal	Affordable Housing Property	219	23,662,224	32	264,916	14
15	§ 196.198	Real & Personal	Educational Property	163	634,066,351	147	24,870,424	15
16	§ 196.1983	Real & Personal	Charter School	17	55,256,485	18	3,607,061	16
17	§ 196.1985	Real	Labor Union Education Property	1	80,000	0	None	17
18	§ 196.1986	Real	Community Center	11	7,468,949	0	None	18
19	§ 196.1987	Real & Personal	Biblical History Display Property	0	None	0	None	19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property	232	123,340,370	80	8,957,488	20
21	§ 196.199(1)(b)	Real & Personal	State Government Property	2,030	457,016,143	58	34,077,860	21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property	5,563	1,485,915,113	472	231,337,050	22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property	16	42,298,285	1	1,175	23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property	0	None	0	None	24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption	0	None	0	None	25
26	§ 196.1997	Real	Historic Property Improvements	10	2,652,076	0	None	26
27	§ 196.1998	Real	Historic Property Open to the Public	0	None	0	None	27
28	§ 196.1999	Personal	Space Laboratories & Carriers	0	None	0	None	28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company	0	None	1	358,369	29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation	75	44,963,099	9	20,343,552	30
31	§ 196.202	Real & Personal	Blind Exemption	133	61,579	2	1,000	31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption	1,925	986,559	14	7,000	32
33	§ 196.202	Real & Personal	Widow's Exemption	10,199	5,093,806	225	112,500	33
34	§ 196.202	Real & Personal	Widower's Exemption	2,173	1,085,610	20	10,000	34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption	3,361	15,904,534	43	144,696	35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	4	1,181,973	0	None	36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)	0	None	0	None	37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption	14	592,358	0	None	38
39	§ 196.075	Real	Additional Homestead Exemption Hom Age 65 and Older & 25 yr Residence	1,147	7,609,973	0	None	39

Note: Centrally assessed property exemptions should be included in this table.

THE VALUE AND NUMBER OF PARCELS ON THE REAL PROPERTY COUNTYWIDE ASSESSMENT ROLL BY CATEGORY
 Lee County, Florida Date Certified: October 10, 2014

(Locally assessed real property only. Do not include personal property or centrally assessed property.)

		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	\$ 2,617,414,882	42,587,409,117	959,821,020	1,543,223,257	673,977,753	13,828,256,879
2	Taxable Value for Operating Purposes	\$ 2,211,535,684	30,448,909,482	656,380,538	1,238,200,641	451,718,575	11,760,728,808
3	Number of Parcels	# 170,649	205,302	16,611	9,278	204	82,380
		Code 05 Cooperatives	Code 06 and 07 Ret. Homes and Misc. Res.	Code 10 Vacant Commercial	Code 11-39 Improved Commercial	Code 40 Vacant Industrial	Code 41-49 Improved Industrial
4	Just Value	\$ 203,956,536	250,155,945	658,019,912	6,055,825,507	97,492,182	1,010,612,715
5	Taxable Value for Operating Purposes	\$ 141,299,526	214,580,339	626,192,381	5,782,004,733	95,293,192	973,079,026
6	Number of Parcels	# 3,748	1,247	7,378	7,075	663	2,958
		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
7	Just Value	\$ 970,140,266	1,137,666,846	3,041,885,548	10,046,101	165,013,437	136,673,165
8	Taxable Value for Operating Purposes	\$ 185,402,849	172,965,688	39,573,134	9,973,192	106,996,661	127,204,296
9	Number of Parcels	# 3,170	2,256	7,997	23	1,738	272
10	Total Real Property:	Just Value	75,947,591,068 <small>(Sum lines 1, 4, and 7)</small>	Taxable Value for Operating Purposes	55,242,038,745 <small>(Sum lines 2, 5, and 8)</small>	Parcels	522,949 <small>(Sum lines 3, 6, and 9)</small>

Note: "Total real property Just Value above should equal page 1 of County form DR-403V, column I, line 1; Taxable value should equal page 1 of County form DR-403V, column I, line 43; Parcels should equal page 2 of County form DR-403V, column 1, line 13.

* The following entries are for informational purposes only and are optional. Value amounts and parcel counts should be reported under the proper code above.

		Code H. Header	Code N. Notes	Code S. Spaces
11	Just Value	\$ 0		
12	Taxable Value for Operating Purposes	\$ 0		
13	Number of Parcels	# 6,767	7,722	
		Time Share Fee	Time Share Non-Fee	Common Area
14	Just Value	\$ 320,165,977		
15	Taxable Value for Operating Purposes	\$ 289,393,230		
16	Number of Parcels	# 38		
17	Number of Units per year	# 1277		

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE CO GENERAL REVENUE

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	75,947,591,068	3,900,491,036	5,282,594	79,853,364,698	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	734,466,194	0	0	734,466,194	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	80,259,280	0	0	80,259,280	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	47,715,011	0	47,715,011	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	30,782,662,845	0	0	30,782,662,845	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	31,291,913,117	0	0	31,291,913,117	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,998,106,294	0	2,942,704	13,001,048,998	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	60,183,338	0	0	60,183,338	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	6,110,623,884	0	0	6,110,623,884	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,102,486,718	0	0	2,102,486,718	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	774,457,194	0	0	774,457,194	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	37,234,605	0	0	37,234,605	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	1,495,265	0	0	1,495,265	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,501,458	0	2,501,458	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	24,672,038,961	0	0	24,672,038,961	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	29,189,426,399	0	0	29,189,426,399	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,223,649,100	0	2,942,704	12,226,591,804	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	48,479,761	0	0	48,479,761	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	66,172,324,091	3,855,277,483	5,282,594	70,032,884,168	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,780,644,052	0	0	3,780,644,052	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,896,130,041	0	0	2,896,130,041	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	291,382,709	0	0	291,382,709	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	363,912,474	396,665	364,309,139	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,108,569,911	274,373,573	0	2,382,943,484	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,585,406,333	118,315,322	0	1,703,721,655	31
32	Widows / Widowers Exemption (196.202, F.S.)	6,179,416	122,500	0	6,301,916	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	237,105,644	152,696	0	237,258,340	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,181,003	0	0	1,181,003	36
37	Lands Available for Taxes (197.502, F.S.)	435,154	0	0	435,154	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	13,866,779	0	0	13,866,779	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	592,358	0	0	592,358	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	7,609,973	0	0	7,609,973	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	10,930,285,346	756,876,565	396,665	11,687,558,576	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	55,242,038,745	3,098,400,918	4,885,929	58,345,325,592	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

LEE CO GENERAL REVENUE

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	58,496,538,532
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)	58,496,538,532
5	Other Additions to Operating Taxable Value	169,330,598
6	Other Deductions from Operating Taxable Value	320,543,538
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	58,345,325,592

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	252,260
9	Just Value of Centrally Assessed Railroad Property Value	641,722
10	Just Value of Centrally Assessed Private Car Line Property Value	1,698,168

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,903
12	Value of Transferred Homestead Differential	46,711,305

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	537,496	91,513

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,170	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	540	0
17	Pollution Control Devices (193.621, F.S.)	0	12
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	136,488	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	214,129	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	8,024	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	51	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	301	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

PUBLIC SCHOOL - BY LOCAL BOARD

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	75,947,591,068	3,900,491,036	5,282,594	79,853,364,698	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	734,466,194	0	0	734,466,194	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	80,259,280	0	0	80,259,280	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	47,715,011	0	47,715,011	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	30,782,662,845	0	0	30,782,662,845	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	31,291,913,117	0	0	31,291,913,117	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,998,106,294	0	2,942,704	13,001,048,998	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	60,183,338	0	0	60,183,338	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	6,110,623,884	0	0	6,110,623,884	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	0	0	0	0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	0	0	0	0	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	37,234,605	0	0	37,234,605	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	1,495,265	0	0	1,495,265	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,501,458	0	2,501,458	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	24,672,038,961	0	0	24,672,038,961	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	31,291,913,117	0	0	31,291,913,117	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,998,106,294	0	2,942,704	13,001,048,998	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	48,479,761	0	0	48,479,761	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	69,049,268,003	3,855,277,483	5,282,594	72,909,828,080	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,780,644,052	0	0	3,780,644,052	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	363,912,474	396,665	364,309,139	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,166,464,174	274,373,573	0	2,440,837,747	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,677,655,338	118,315,322	0	1,795,970,660	31
32	Widows / Widowers Exemption (196.202, F.S.)	6,179,416	122,500	0	6,301,916	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	237,105,644	152,696	0	237,258,340	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,280,277	0	0	1,280,277	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,181,003	0	0	1,181,003	36
37	Lands Available for Taxes (197.502, F.S.)	441,094	0	0	441,094	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	16,999,445	0	0	16,999,445	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	746,692	0	0	746,692	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	7,888,697,135	756,876,565	396,665	8,645,970,365	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	61,160,570,868	3,098,400,918	4,885,929	64,263,857,715	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

PUBLIC SCHOOL - BY LOCAL BOARD

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	64,429,903,676
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)	64,429,903,676
5	Other Additions to Operating Taxable Value	187,652,447
6	Other Deductions from Operating Taxable Value	353,698,408
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	64,263,857,715

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	252,260
9	Just Value of Centrally Assessed Railroad Property Value	641,722
10	Just Value of Centrally Assessed Private Car Line Property Value	1,698,168

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,903
12	Value of Transferred Homestead Differential	46,711,305

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	537,496	91,513

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,170	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	540	0
17	Pollution Control Devices (193.621, F.S.)	0	12
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	136,488	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	0	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	0	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	51	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	301	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
ALVA FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	401,818,754	33,832,081	0	435,650,835	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	83,521,471	0	0	83,521,471	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	46,390	0	0	46,390	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	168,962,515	0	0	168,962,515	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	63,707,208	0	0	63,707,208	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	85,581,170	0	0	85,581,170	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	37,529,624	0	0	37,529,624	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	4,568,128	0	0	4,568,128	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	6,274,876	0	0	6,274,876	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	7,737,938	0	0	7,737,938	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	4,639	0	0	4,639	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	131,432,891	0	0	131,432,891	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	59,139,080	0	0	59,139,080	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	79,306,294	0	0	79,306,294	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	277,620,842	33,832,081	0	311,452,923	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	1,449,962	0	1,449,962	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	47,728,967	333,448	0	48,062,415	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	9,102,335	822,220	0	9,924,555	31
32	Widows / Widowers Exemption (196.202, F.S.)	38,500	0	0	38,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	1,694,410	0	0	1,694,410	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	88,016	0	0	88,016	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	58,652,228	2,605,630	0	61,257,858	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	218,968,614	31,226,451	0	250,195,065	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

ALVA FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	251,437,173
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	0
4	Subtotal (1 + 2 - 3 = 4)	251,437,173
5	Other Additions to Operating Taxable Value	1,588,675
6	Other Deductions from Operating Taxable Value	2,830,783
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	250,195,065

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	7
12	Value of Transferred Homestead Differential	118,214

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	3,196	324

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	772	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	21	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	824	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	683	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	135	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	1	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

BAYSHORE FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	430,469,563	54,034,804	286,878	484,791,245	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	56,954,653	0	0	56,954,653	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	225,422	0	0	225,422	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	231,082,174	0	0	231,082,174	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	78,888,703	0	0	78,888,703	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	62,809,792	0	147,312	62,957,104	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	508,819	0	0	508,819	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	60,869,810	0	0	60,869,810	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	7,620,755	0	0	7,620,755	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	3,891,580	0	0	3,891,580	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,789,181	0	0	2,789,181	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	15,071	0	0	15,071	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	170,212,364	0	0	170,212,364	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	71,267,948	0	0	71,267,948	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	58,918,212	0	147,312	59,065,524	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	429,004	0	0	429,004	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	303,631,780	54,034,804	286,878	357,953,462	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	3,094,762	24,659	3,119,421	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	20,148,653	455,836	0	20,604,489	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	6,758,118	258,190	0	7,016,308	31
32	Widows / Widowers Exemption (196.202, F.S.)	51,000	0	0	51,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	2,557,960	8,151	0	2,566,111	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	91,344	0	0	91,344	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	29,607,075	3,816,939	24,659	33,448,673	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	274,024,705	50,217,865	262,219	324,504,789	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

BAYSHORE FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	324,544,039
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)	324,544,039
5	Other Additions to Operating Taxable Value	1,621,144
6	Other Deductions from Operating Taxable Value	1,660,394
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	324,504,789

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	32,741
10	Just Value of Centrally Assessed Private Car Line Property Value	106,825

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	14
12	Value of Transferred Homestead Differential	263,518

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	2,877	948

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	316	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	20	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	1,385	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	551	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	114	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	3	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

BOCA GRANDE FIRE CONTROL DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	2,012,524,517	20,903,620	0	2,033,428,137	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	4,486,285	0	0	4,486,285	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	15,064,068	0	0	15,064,068	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	812,918,659	0	0	812,918,659	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,078,280,814	0	0	1,078,280,814	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	96,105,523	0	0	96,105,523	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5,669,168	0	0	5,669,168	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	222,086,836	0	0	222,086,836	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	98,088,088	0	0	98,088,088	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	9,181,900	0	0	9,181,900	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	4,459	0	0	4,459	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	11,810	0	0	11,810	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	590,831,823	0	0	590,831,823	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	980,192,726	0	0	980,192,726	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	86,923,623	0	0	86,923,623	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4,592,873	0	0	4,592,873	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,662,557,314	20,903,620	0	1,683,460,934	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	1,340,387	0	1,340,387	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	24,766,208	520,882	0	25,287,090	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	20,185,619	11,455,441	0	31,641,060	31
32 Widows / Widowers Exemption (196.202, F.S.)	17,500	0	0	17,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	2,341,852	0	0	2,341,852	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	47,311,179	13,316,710	0	60,627,889	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	1,615,246,135	7,586,910	0	1,622,833,045	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

BOCA GRANDE FIRE CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,623,285,116
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)	1,623,285,116
5	Other Additions to Operating Taxable Value	1,590,457
6	Other Deductions from Operating Taxable Value	2,042,528
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,622,833,045

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	6
12	Value of Transferred Homestead Differential	680,725

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,653	258

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	7	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	49	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	422	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	469	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	32	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

BONITA SPRINGS FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

	Column I	Column II	Column III	Column IV	
Just Value	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1 Just Value (193.011, F.S.)	9,116,987,009	234,039,694	723,713	9,351,750,416	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	39,973,225	0	0	39,973,225	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	2,808,807	0	0	2,808,807	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	93,362	0	93,362	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	3,836,252,233	0	0	3,836,252,233	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	4,259,062,351	0	0	4,259,062,351	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	978,581,528	0	372,799	978,954,327	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	308,865	0	0	308,865	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	608,456,514	0	0	608,456,514	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	266,043,973	0	0	266,043,973	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	36,819,285	0	0	36,819,285	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,074,402	0	0	2,074,402	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	102,871	0	0	102,871	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	9,337	0	9,337	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	3,227,795,719	0	0	3,227,795,719	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	3,993,018,378	0	0	3,993,018,378	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	941,762,243	0	372,799	942,135,042	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	258,905	0	0	258,905	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	8,165,012,518	233,955,669	723,713	8,399,691,900	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	31,964,406	61,259	32,025,665	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	81,334,283	2,384,178	0	83,718,461	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	119,566,091	7,543,403	0	127,109,494	31
32 Widows / Widowers Exemption (196.202, F.S.)	481,002	3,500	0	484,502	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	12,271,604	4,088	0	12,275,692	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	10,750	0	0	10,750	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	762,176	0	0	762,176	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	214,425,906	41,899,575	61,259	256,386,740	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	7,950,586,612	192,056,094	662,454	8,143,305,160	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

BONITA SPRINGS FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	8,149,703,839
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)	8,149,703,839
5	Other Additions to Operating Taxable Value	14,926,097
6	Other Deductions from Operating Taxable Value	21,324,776
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	8,143,305,160

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	86,380
10	Just Value of Centrally Assessed Private Car Line Property Value	264,534

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	137
12	Value of Transferred Homestead Differential	5,149,072

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	36,479	7,840

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	66	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	60	0
17	Pollution Control Devices (193.621, F.S.)	0	1
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	10,187	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	10,511	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	294	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	2	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	15	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

CAPTIVA EROSION PREVENTION DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	1,361,515,518	14,985,058	0	1,376,500,576	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	600	0	0	600	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	285,668,730	0	0	285,668,730	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	914,474,692	0	0	914,474,692	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	160,893,720	0	0	160,893,720	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	477,776	0	0	477,776	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	59,754,070	0	0	59,754,070	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	45,901,630	0	0	45,901,630	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	13,647,119	0	0	13,647,119	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	60	0	0	60	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	225,914,660	0	0	225,914,660	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	868,573,062	0	0	868,573,062	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	147,246,601	0	0	147,246,601	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	398,608	0	0	398,608	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,242,132,991	14,985,058	0	1,257,118,049	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	2,414,074	0	2,414,074	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,223,498	297,735	0	2,521,233	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	19,159,110	174,413	0	19,333,523	31
32 Widows / Widowers Exemption (196.202, F.S.)	4,500	0	0	4,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	10,000	0	0	10,000	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	21,397,108	2,886,222	0	24,283,330	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	1,220,735,883	12,098,836	0	1,232,834,719	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

CAPTIVA EROSION PREVENTION DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,237,102,301
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)	1,237,102,301
5	Other Additions to Operating Taxable Value	2,086,941
6	Other Deductions from Operating Taxable Value	6,354,523
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,232,834,719

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	0
12	Value of Transferred Homestead Differential	0

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,191	472

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	2	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	108	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	178	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	16	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

CAPTIVA ISLAND FIRE CONTROL DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	1,361,515,518	14,985,058	0	1,376,500,576	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	600	0	0	600	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	285,668,730	0	0	285,668,730	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	914,474,692	0	0	914,474,692	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	160,893,720	0	0	160,893,720	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	477,776	0	0	477,776	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	59,754,070	0	0	59,754,070	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	45,901,630	0	0	45,901,630	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	13,647,119	0	0	13,647,119	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	60	0	0	60	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	225,914,660	0	0	225,914,660	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	868,573,062	0	0	868,573,062	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	147,246,601	0	0	147,246,601	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	398,608	0	0	398,608	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,242,132,991	14,985,058	0	1,257,118,049	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	2,414,074	0	2,414,074	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,223,498	297,735	0	2,521,233	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	19,159,110	174,413	0	19,333,523	31
32	Widows / Widowers Exemption (196.202, F.S.)	4,500	0	0	4,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	10,000	0	0	10,000	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	21,397,108	2,886,222	0	24,283,330	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	1,220,735,883	12,098,836	0	1,232,834,719	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

CAPTIVA ISLAND FIRE CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,237,102,301
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)	1,237,102,301
5	Other Additions to Operating Taxable Value	2,086,941
6	Other Deductions from Operating Taxable Value	6,354,523
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,232,834,719

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	0
12	Value of Transferred Homestead Differential	0

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,191	472

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	2	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	108	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	178	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	16	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
CITY OF BONITA SPRINGS

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	9,104,074,729	248,036,369	723,713	9,352,834,811	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	11,477,475	0	0	11,477,475	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	429,680	0	0	429,680	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	93,362	0	93,362	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	3,866,743,529	0	0	3,866,743,529	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	4,266,119,888	0	0	4,266,119,888	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	958,995,292	0	372,799	959,368,091	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	308,865	0	0	308,865	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	610,761,677	0	0	610,761,677	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	267,168,609	0	0	267,168,609	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	37,786,714	0	0	37,786,714	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	609,821	0	0	609,821	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	30,871	0	0	30,871	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	9,337	0	9,337	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	3,255,981,852	0	0	3,255,981,852	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	3,998,951,279	0	0	3,998,951,279	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	921,208,578	0	372,799	921,581,377	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	258,905	0	0	258,905	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	8,177,041,306	247,952,344	723,713	8,425,717,363	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	300,446,554	0	0	300,446,554	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	269,670,112	0	0	269,670,112	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	11,623,995	0	0	11,623,995	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	32,021,942	61,259	32,083,201	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	42,605,191	2,384,178	0	44,989,369	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	118,529,077	7,651,299	0	126,180,376	31
32	Widows / Widowers Exemption (196.202, F.S.)	482,002	3,500	0	485,502	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	12,276,604	4,088	0	12,280,692	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	10,750	0	0	10,750	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	524,161	0	0	524,161	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	756,168,446	42,065,007	61,259	798,294,712	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	7,420,872,860	205,887,337	662,454	7,627,422,651	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

CITY OF BONITA SPRINGS

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	7,598,789,586
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)	7,598,789,586
5	Other Additions to Operating Taxable Value	54,561,632
6	Other Deductions from Operating Taxable Value	25,928,567
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	7,627,422,651

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	86,380
10	Just Value of Centrally Assessed Private Car Line Property Value	264,534

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	137
12	Value of Transferred Homestead Differential	5,149,072

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	35,818	7,856

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	53	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	30	0
17	Pollution Control Devices (193.621, F.S.)	0	1
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	10,221	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	10,523	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	284	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	2	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	15	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
CITY OF CAPE CORAL

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	14,859,472,913	473,544,133	0	15,333,017,046	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	16,417,750	0	0	16,417,750	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	421,342	0	0	421,342	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	7,103,830,359	0	0	7,103,830,359	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	6,287,094,899	0	0	6,287,094,899	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,443,443,056	0	0	1,443,443,056	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	8,265,507	0	0	8,265,507	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	1,639,432,649	0	0	1,639,432,649	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	553,688,677	0	0	553,688,677	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	74,789,265	0	0	74,789,265	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,607,288	0	0	1,607,288	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	26,474	0	0	26,474	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	5,464,397,710	0	0	5,464,397,710	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	5,733,406,222	0	0	5,733,406,222	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,368,653,791	0	0	1,368,653,791	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6,915,577	0	0	6,915,577	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	12,575,007,062	473,544,133	0	13,048,551,195	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,023,877,143	0	0	1,023,877,143	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	874,773,380	0	0	874,773,380	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	103,285,387	0	0	103,285,387	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	55,960,702	0	55,960,702	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	222,182,982	23,367,751	0	245,550,733	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	299,322,943	16,026,992	0	315,349,935	31
32	Widows / Widowers Exemption (196.202, F.S.)	1,571,007	500	0	1,571,507	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	92,120,133	0	0	92,120,133	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	13,860	0	0	13,860	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	4,757,111	0	0	4,757,111	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	334,559	0	0	334,559	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	2,622,238,505	95,355,945	0	2,717,594,450	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	9,952,768,557	378,188,188	0	10,330,956,745	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

CITY OF CAPE CORAL

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	10,341,758,365
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)	10,341,758,365
5	Other Additions to Operating Taxable Value	28,836,707
6	Other Deductions from Operating Taxable Value	39,638,327
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	10,330,956,745

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	482
12	Value of Transferred Homestead Differential	11,880,518

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	138,937	17,047

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	52	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	17	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	38,183	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	70,452	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	3,639	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	105	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
CITY OF FORT MYERS

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	5,983,984,011	605,733,417	1,056,402	6,590,773,830	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	87,687,716	0	0	87,687,716	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	12,558,037	0	0	12,558,037	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	415,309	0	415,309	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,646,292,908	0	0	1,646,292,908	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,770,382,328	0	0	1,770,382,328	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,466,944,896	0	591,689	2,467,536,585	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	118,126	0	0	118,126	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	332,224,951	0	0	332,224,951	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	145,439,251	0	0	145,439,251	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	153,587,210	0	0	153,587,210	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	618,656	0	0	618,656	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	83,553	0	0	83,553	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	40,982	0	40,982	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	1,314,067,957	0	0	1,314,067,957	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,624,943,077	0	0	1,624,943,077	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,313,357,686	0	591,689	2,313,949,375	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	98,745	0	0	98,745	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	5,253,169,674	605,359,090	1,056,402	5,859,585,166	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	237,198,735	0	0	237,198,735	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	150,409,994	0	0	150,409,994	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	49,795,653	71,305	49,866,958	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	387,578,305	32,952,065	0	420,530,370	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	390,401,631	32,921,712	0	423,323,343	31
32 Widows / Widowers Exemption (196.202, F.S.)	309,450	1,000	0	310,450	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	13,153,183	3,563	0	13,156,746	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	2,652,076	0	0	2,652,076	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	864,622	0	0	864,622	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	1,453,382	0	0	1,453,382	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	1,184,021,378	115,673,993	71,305	1,299,766,676	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	4,069,148,296	489,685,097	985,097	4,559,818,490	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

CITY OF FORT MYERS

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,586,590,242
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)	4,586,590,242
5	Other Additions to Operating Taxable Value	16,975,959
6	Other Deductions from Operating Taxable Value	43,747,711
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,559,818,490

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	168,999
10	Just Value of Centrally Assessed Private Car Line Property Value	295,714

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	190
12	Value of Transferred Homestead Differential	3,570,161

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	34,965	9,197

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	87	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	47	0
17	Pollution Control Devices (193.621, F.S.)	0	4
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	8,619	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	10,237	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	725	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	26	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
CITY OF SANIBEL

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	4,933,884,547	71,847,252	0	5,005,731,799	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,207,513	0	0	1,207,513	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	1,738,560,393	0	0	1,738,560,393	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,693,327,547	0	0	2,693,327,547	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	500,789,094	0	0	500,789,094	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	314,466,825	0	0	314,466,825	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	106,371,090	0	0	106,371,090	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	22,216,176	0	0	22,216,176	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	8,557	0	0	8,557	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	1,424,093,568	0	0	1,424,093,568	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,586,956,457	0	0	2,586,956,457	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	478,572,918	0	0	478,572,918	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,489,631,500	71,847,252	0	4,561,478,752	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	59,700,000	0	0	59,700,000	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	59,635,167	0	0	59,635,167	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	1,420,000	0	0	1,420,000	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	12,582,885	0	12,582,885	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	57,814,644	1,084,536	0	58,899,180	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	56,499,173	6,825,798	0	63,324,971	31
32	Widows / Widowers Exemption (196.202, F.S.)	96,500	500	0	97,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,286,393	0	0	4,286,393	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	16,000	0	0	16,000	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	168,177	0	0	168,177	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	239,636,054	20,493,719	0	260,129,773	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	4,249,995,446	51,353,533	0	4,301,348,979	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

CITY OF SANIBEL

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,300,931,329
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)	4,300,931,329
5	Other Additions to Operating Taxable Value	6,504,335
6	Other Deductions from Operating Taxable Value	6,086,685
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,301,348,979

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	20
12	Value of Transferred Homestead Differential	2,059,726

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,173	3,041

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	25	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,026	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,880	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	130	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	5	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

ESTERO FIRE RESCUE DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	6,095,965,310	174,408,424	498,660	6,270,872,394	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	94,480,213	0	0	94,480,213	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	7,038,230	0	0	7,038,230	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	2,583,056,429	0	0	2,583,056,429	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,528,154,588	0	0	2,528,154,588	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	883,235,850	0	255,957	883,491,807	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	303,170,751	0	0	303,170,751	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	82,900,445	0	0	82,900,445	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	68,308,915	0	0	68,308,915	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	8,678,101	0	0	8,678,101	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	279,576	0	0	279,576	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	2,279,885,678	0	0	2,279,885,678	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,445,254,143	0	0	2,445,254,143	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	814,926,935	0	255,957	815,182,892	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	5,549,024,433	174,408,424	498,660	5,723,931,517	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	18,264,940	42,942	18,307,882	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	66,346,897	3,556,992	0	69,903,889	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	43,200,829	8,274,328	0	51,475,157	31
32 Widows / Widowers Exemption (196.202, F.S.)	357,000	2,500	0	359,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	10,403,149	0	0	10,403,149	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	1,265,440	0	0	1,265,440	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	121,573,315	30,098,760	42,942	151,715,017	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	5,427,451,118	144,309,664	455,718	5,572,216,500	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

ESTERO FIRE RESCUE DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	5,584,051,354
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)	5,584,051,354
5	Other Additions to Operating Taxable Value	11,084,553
6	Other Deductions from Operating Taxable Value	22,919,407
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,572,216,500

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	56,565
10	Just Value of Centrally Assessed Private Car Line Property Value	186,138

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	167
12	Value of Transferred Homestead Differential	3,727,015

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	24,874	3,067

Property with Reduced Assessed Value

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
14	Land Classified Agricultural (193.461, F.S.)	210	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	58	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	7,539	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	5,145	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	177	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	15	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS BEACH FIRE CONTROL DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	3,600,113,630	79,486,331	0	3,679,599,961	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	59,300	0	0	59,300	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	28,073	0	28,073	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	954,051,146	0	0	954,051,146	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,173,160,818	0	0	2,173,160,818	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	447,112,761	0	0	447,112,761	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	25,729,605	0	0	25,729,605	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	208,558,804	0	0	208,558,804	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	91,886,831	0	0	91,886,831	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	37,685,943	0	0	37,685,943	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	5,758	0	0	5,758	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,807	0	2,807	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	745,492,342	0	0	745,492,342	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,081,273,987	0	0	2,081,273,987	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	409,426,818	0	0	409,426,818	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	19,859,144	0	0	19,859,144	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,256,058,049	79,461,065	0	3,335,519,114	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	11,180,870	0	11,180,870	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	40,239,388	4,030,917	0	44,270,305	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,559,183	389,574	0	22,948,757	31
32	Widows / Widowers Exemption (196.202, F.S.)	176,000	0	0	176,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,860,264	0	0	7,860,264	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	169,511	0	0	169,511	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	71,004,346	15,601,361	0	86,605,707	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	3,185,053,703	63,859,704	0	3,248,913,407	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

FORT MYERS BEACH FIRE CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,237,697,519
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)	3,237,697,519
5	Other Additions to Operating Taxable Value	21,395,574
6	Other Deductions from Operating Taxable Value	10,179,686
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,248,913,407

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	14
12	Value of Transferred Homestead Differential	350,573

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,803	3,218

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	2	0
17	Pollution Control Devices (193.621, F.S.)	0	1
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,580	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	3,433	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	87	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	24	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS BEACH PUBLIC LIBRARY DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	3,600,113,630	79,486,331	0	3,679,599,961	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	59,300	0	0	59,300	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	28,073	0	28,073	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	954,051,146	0	0	954,051,146	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,173,160,818	0	0	2,173,160,818	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	447,112,761	0	0	447,112,761	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	25,729,605	0	0	25,729,605	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	208,558,804	0	0	208,558,804	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	91,886,831	0	0	91,886,831	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	37,685,943	0	0	37,685,943	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	5,758	0	0	5,758	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,807	0	2,807	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	745,492,342	0	0	745,492,342	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,081,273,987	0	0	2,081,273,987	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	409,426,818	0	0	409,426,818	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	19,859,144	0	0	19,859,144	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,256,058,049	79,461,065	0	3,335,519,114	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	11,180,870	0	11,180,870	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	40,239,388	4,030,917	0	44,270,305	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,559,183	389,574	0	22,948,757	31
32 Widows / Widowers Exemption (196.202, F.S.)	176,000	0	0	176,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,860,264	0	0	7,860,264	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	169,511	0	0	169,511	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	71,004,346	15,601,361	0	86,605,707	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	3,185,053,703	63,859,704	0	3,248,913,407	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

FORT MYERS BEACH PUBLIC LIBRARY DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,237,697,519
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)	3,237,697,519
5	Other Additions to Operating Taxable Value	21,395,574
6	Other Deductions from Operating Taxable Value	10,179,686
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,248,913,407

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	14
12	Value of Transferred Homestead Differential	350,573

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,803	3,218

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	2	0
17	Pollution Control Devices (193.621, F.S.)	0	1
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,580	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	3,433	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	87	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	24	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS BEACH MOSQUITO CONTROL DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	3,526,887,536	42,575,600	0	3,569,463,136	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	48,260	0	0	48,260	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	28,073	0	28,073	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	946,908,537	0	0	946,908,537	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,136,936,547	0	0	2,136,936,547	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	417,264,587	0	0	417,264,587	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	25,729,605	0	0	25,729,605	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	212,609,214	0	0	212,609,214	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	94,004,809	0	0	94,004,809	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	37,445,862	0	0	37,445,862	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	4,654	0	0	4,654	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,807	0	2,807	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	734,299,323	0	0	734,299,323	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,042,931,738	0	0	2,042,931,738	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	379,818,725	0	0	379,818,725	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	19,859,144	0	0	19,859,144	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,176,913,584	42,550,334	0	3,219,463,918	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	10,982,900	0	10,982,900	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	39,388,743	3,930,917	0	43,319,660	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,559,183	389,574	0	22,948,757	31
32 Widows / Widowers Exemption (196.202, F.S.)	158,500	0	0	158,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	8,355,333	0	0	8,355,333	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	169,511	0	0	169,511	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	70,631,270	15,303,391	0	85,934,661	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	3,106,282,314	27,246,943	0	3,133,529,257	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

FORT MYERS BEACH MOSQUITO CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,122,307,868
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)	3,122,307,868
5	Other Additions to Operating Taxable Value	21,404,539
6	Other Deductions from Operating Taxable Value	10,183,150
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,133,529,257

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	11
12	Value of Transferred Homestead Differential	304,352

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,312	3,178

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	1	0
17	Pollution Control Devices (193.621, F.S.)	0	1
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,472	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	3,458	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	87	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	24	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS SHORES FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	879,402,992	582,699,073	0	1,462,102,065	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	17,419,827	0	0	17,419,827	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	824,580	0	0	824,580	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	45,389,898	0	45,389,898	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	367,197,569	0	0	367,197,569	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	373,614,632	0	0	373,614,632	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	119,493,236	0	0	119,493,236	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	853,148	0	0	853,148	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	75,229,295	0	0	75,229,295	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	22,839,858	0	0	22,839,858	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,852,192	0	0	2,852,192	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	833,401	0	0	833,401	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	51,765	0	0	51,765	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,269,495	0	2,269,495	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	291,968,274	0	0	291,968,274	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	350,774,774	0	0	350,774,774	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	116,641,044	0	0	116,641,044	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	743,893	0	0	743,893	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	761,013,151	539,578,670	0	1,300,591,821	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	4,530,958	0	4,530,958	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	8,748,543	5,702,283	0	14,450,826	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	34,214,381	1,574,628	0	35,789,009	31
32 Widows / Widowers Exemption (196.202, F.S.)	90,303	2,000	0	92,303	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	3,279,233	0	0	3,279,233	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	220,011	0	0	220,011	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	46,552,471	11,809,869	0	58,362,340	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	714,460,680	527,768,801	0	1,242,229,481	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

FORT MYERS SHORES FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,256,455,415
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)	1,256,455,415
5	Other Additions to Operating Taxable Value	2,339,266
6	Other Deductions from Operating Taxable Value	16,565,200
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,242,229,481

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	100
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	32
12	Value of Transferred Homestead Differential	653,890

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	8,455	1,288

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	87	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	24	0
17	Pollution Control Devices (193.621, F.S.)	0	1
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,111	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,949	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	47	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	2	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	4	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

IONA MCGREGOR FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	7,533,501,046	298,783,096	0	7,832,284,142	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	18,121,963	0	0	18,121,963	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	8,206,851	0	0	8,206,851	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	3,610,449,366	0	0	3,610,449,366	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,717,738,295	0	0	2,717,738,295	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,178,984,571	0	0	1,178,984,571	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	670,715,771	0	0	670,715,771	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	144,998,884	0	0	144,998,884	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	84,848,826	0	0	84,848,826	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	121,064	0	0	121,064	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	98,170	0	0	98,170	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	2,939,733,595	0	0	2,939,733,595	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,572,739,411	0	0	2,572,739,411	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,094,135,745	0	0	1,094,135,745	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	6,606,827,985	298,783,096	0	6,905,611,081	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	31,907,250	0	31,907,250	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	168,867,371	66,668,857	0	235,536,228	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	138,784,567	6,018,124	0	144,802,691	31
32 Widows / Widowers Exemption (196.202, F.S.)	922,641	8,500	0	931,141	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	20,650,451	5,283	0	20,655,734	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	296,638	0	0	296,638	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	3,041,812	0	0	3,041,812	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	332,563,480	104,608,014	0	437,171,494	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	6,274,264,505	194,175,082	0	6,468,439,587	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

IONA MCGREGOR FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	6,490,514,249
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)	6,490,514,249
5	Other Additions to Operating Taxable Value	18,277,646
6	Other Deductions from Operating Taxable Value	40,352,308
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	6,468,439,587

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	100
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	235
12	Value of Transferred Homestead Differential	7,328,727

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	39,334	8,643

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	51	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	51	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	14,281	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	10,562	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	602	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	34	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE CO HYACINTH CONTROL DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	75,947,591,068	3,900,491,036	5,282,594	79,853,364,698	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	734,466,194	0	0	734,466,194	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	80,259,280	0	0	80,259,280	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	47,715,011	0	47,715,011	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	30,782,662,845	0	0	30,782,662,845	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	31,291,913,117	0	0	31,291,913,117	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,998,106,294	0	2,942,704	13,001,048,998	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	60,183,338	0	0	60,183,338	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	6,110,623,884	0	0	6,110,623,884	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,102,486,718	0	0	2,102,486,718	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	774,457,194	0	0	774,457,194	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	37,234,605	0	0	37,234,605	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	1,495,265	0	0	1,495,265	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,501,458	0	2,501,458	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	24,672,038,961	0	0	24,672,038,961	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	29,189,426,399	0	0	29,189,426,399	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,223,649,100	0	2,942,704	12,226,591,804	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	48,479,761	0	0	48,479,761	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	66,172,324,091	3,855,277,483	5,282,594	70,032,884,168	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	363,912,474	396,665	364,309,139	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,108,569,911	274,373,573	0	2,382,943,484	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,585,406,333	118,315,322	0	1,703,721,655	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,179,416	122,500	0	6,301,916	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	237,105,644	152,696	0	237,258,340	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,181,003	0	0	1,181,003	36
37 Lands Available for Taxes (197.502, F.S.)	435,154	0	0	435,154	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	20,196,728	0	0	20,196,728	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	936,022	0	0	936,022	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	3,961,192,184	756,876,565	396,665	4,718,465,414	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	62,211,131,907	3,098,400,918	4,885,929	65,314,418,754	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

LEE CO HYACINTH CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	65,418,167,260
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)	65,418,167,260
5	Other Additions to Operating Taxable Value	167,397,524
6	Other Deductions from Operating Taxable Value	271,146,030
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	65,314,418,754

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	252,260
9	Just Value of Centrally Assessed Railroad Property Value	641,722
10	Just Value of Centrally Assessed Private Car Line Property Value	1,698,168

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,903
12	Value of Transferred Homestead Differential	46,711,305

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	537,496	91,513

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,170	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	540	0
17	Pollution Control Devices (193.621, F.S.)	0	12
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	136,488	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	214,129	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	8,024	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	51	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	301	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE CO MOSQUITO CONTROL DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	72,420,703,532	3,857,915,436	5,282,594	76,283,901,562	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	734,466,194	0	0	734,466,194	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	80,211,020	0	0	80,211,020	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	47,686,938	0	47,686,938	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	29,835,754,308	0	0	29,835,754,308	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	29,154,976,570	0	0	29,154,976,570	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,580,841,707	0	2,942,704	12,583,784,411	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	34,453,733	0	0	34,453,733	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	5,898,014,670	0	0	5,898,014,670	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,008,481,909	0	0	2,008,481,909	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	737,011,332	0	0	737,011,332	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	37,234,605	0	0	37,234,605	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	1,490,611	0	0	1,490,611	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,498,651	0	2,498,651	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	23,937,739,638	0	0	23,937,739,638	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	27,146,494,661	0	0	27,146,494,661	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	11,843,830,375	0	2,942,704	11,846,773,079	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	28,620,617	0	0	28,620,617	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	62,995,410,507	3,812,727,149	5,282,594	66,813,420,250	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	352,929,574	396,665	353,326,239	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,069,181,168	270,442,656	0	2,339,623,824	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,562,847,150	117,925,748	0	1,680,772,898	31
32	Widows / Widowers Exemption (196.202, F.S.)	6,020,916	122,500	0	6,143,416	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	228,750,311	152,696	0	228,903,007	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,181,003	0	0	1,181,003	36
37	Lands Available for Taxes (197.502, F.S.)	435,154	0	0	435,154	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	20,196,728	0	0	20,196,728	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	766,511	0	0	766,511	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	3,890,560,914	741,573,174	396,665	4,632,530,753	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	59,104,849,593	3,071,153,975	4,885,929	62,180,889,497	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

LEE CO MOSQUITO CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	62,295,859,392
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)	62,295,859,392
5	Other Additions to Operating Taxable Value	145,992,985
6	Other Deductions from Operating Taxable Value	260,962,880
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	62,180,889,497

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	252,260
9	Just Value of Centrally Assessed Railroad Property Value	641,722
10	Just Value of Centrally Assessed Private Car Line Property Value	1,698,168

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,892
12	Value of Transferred Homestead Differential	46,406,953

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	526,184	88,335

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,170	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	539	0
17	Pollution Control Devices (193.621, F.S.)	0	11
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	134,016	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	210,671	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	7,937	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	27	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	301	0

* **Applicable only to County or Municipal Local Option Levies**

Value Data

Taxing District

LEHIGH ACRES FIRE CONTROL & RESCUE DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	3,544,768,002	206,984,865	0	3,751,752,867	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	88,242,556	0	0	88,242,556	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	26,704,410	0	0	26,704,410	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	1,351,553,908	0	0	1,351,553,908	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,690,222,083	0	0	1,690,222,083	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	388,045,045	0	0	388,045,045	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	387,729,225	0	0	387,729,225	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	200,850,157	0	0	200,850,157	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	40,800,227	0	0	40,800,227	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	6,147,311	0	0	6,147,311	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	625,265	0	0	625,265	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	963,824,683	0	0	963,824,683	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,489,371,926	0	0	1,489,371,926	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	347,244,818	0	0	347,244,818	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,807,214,003	206,984,865	0	3,014,198,868	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	16,150,113	0	16,150,113	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	39,428,834	49,516,156	0	88,944,990	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	100,990,498	8,141,109	0	109,131,607	31
32	Widows / Widowers Exemption (196.202, F.S.)	391,461	0	0	391,461	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	14,274,550	0	0	14,274,550	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	113,906	0	0	113,906	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	758,433	0	0	758,433	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	184,034	0	0	184,034	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	156,141,716	73,807,378	0	229,949,094	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	2,651,072,287	133,177,487	0	2,784,249,774	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

LEHIGH ACRES FIRE CONTROL & RESCUE DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,790,812,357
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)	2,790,812,357
5	Other Additions to Operating Taxable Value	4,156,570
6	Other Deductions from Operating Taxable Value	10,719,153
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,784,249,774

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	247,360
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	131
12	Value of Transferred Homestead Differential	1,424,703

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	129,072	7,476

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	306	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	21	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	14,750	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	73,789	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	589	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	22	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

MATLACHA PINE ISLAND FIRE CONTROL DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

	Column I	Column II	Column III	Column IV	
Just Value	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1 Just Value (193.011, F.S.)	1,485,944,623	47,534,374	0	1,533,478,997	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	41,945,083	0	0	41,945,083	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,511,041	0	0	1,511,041	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	672,721,130	0	0	672,721,130	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	621,418,565	0	0	621,418,565	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	141,182,352	0	0	141,182,352	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	7,166,452	0	0	7,166,452	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	127,086,039	0	0	127,086,039	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	30,733,377	0	0	30,733,377	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	10,333,906	0	0	10,333,906	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,867,015	0	0	1,867,015	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	19,075	0	0	19,075	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	545,635,091	0	0	545,635,091	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	590,685,188	0	0	590,685,188	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	130,848,446	0	0	130,848,446	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5,955,678	0	0	5,955,678	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,275,010,493	47,534,374	0	1,322,544,867	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	4,508,092	0	4,508,092	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	28,086,944	1,059,579	0	29,146,523	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	15,408,912	2,248,188	0	17,657,100	31
32 Widows / Widowers Exemption (196.202, F.S.)	148,000	0	0	148,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	8,218,263	1,958	0	8,220,221	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	561,557	0	0	561,557	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	52,423,676	7,817,817	0	60,241,493	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	1,222,586,817	39,716,557	0	1,262,303,374	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

MATLACHA PINE ISLAND FIRE CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,263,533,205
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)	1,263,533,205
5	Other Additions to Operating Taxable Value	2,372,449
6	Other Deductions from Operating Taxable Value	3,602,280
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,262,303,374

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	100
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	50
12	Value of Transferred Homestead Differential	1,236,689

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,946	1,506

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	422	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	50	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,933	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,972	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	167	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	6	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

NORTH FORT MYERS FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	2,552,187,212	211,841,452	588,430	2,764,617,094	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	15,541,743	0	0	15,541,743	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	580,873	0	0	580,873	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	5,050	0	5,050	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,091,363,504	0	0	1,091,363,504	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	755,466,510	0	0	755,466,510	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	688,554,544	0	303,450	688,857,994	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	680,038	0	0	680,038	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	228,012,884	0	0	228,012,884	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	55,214,466	0	0	55,214,466	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	28,509,161	0	0	28,509,161	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	867,360	0	0	867,360	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	47,973	0	0	47,973	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	505	0	505	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	863,350,620	0	0	863,350,620	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	700,252,044	0	0	700,252,044	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	660,045,383	0	303,450	660,348,833	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	548,248	0	0	548,248	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,225,111,628	211,836,907	588,430	2,437,536,965	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	41,493,275	49,539	41,542,814	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	59,682,083	11,536,797	0	71,218,880	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	86,021,214	4,356,882	0	90,378,096	31
32 Widows / Widowers Exemption (196.202, F.S.)	620,938	90,500	0	711,438	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	14,767,656	114,292	0	14,881,948	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	944,243	0	0	944,243	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	162,036,134	57,591,746	49,539	219,677,419	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	2,063,075,494	154,245,161	538,891	2,217,859,546	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

NORTH FORT MYERS FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,221,537,325
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)	2,221,537,325
5	Other Additions to Operating Taxable Value	3,263,004
6	Other Deductions from Operating Taxable Value	6,940,783
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,217,859,546

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	600
9	Just Value of Centrally Assessed Railroad Property Value	71,333
10	Just Value of Centrally Assessed Private Car Line Property Value	213,647

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	142
12	Value of Transferred Homestead Differential	2,404,835

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	24,746	12,163

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	110	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	29	0
17	Pollution Control Devices (193.621, F.S.)	0	1
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	9,171	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	6,046	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	188	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	22	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SAN CARLOS PARK FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	3,374,126,505	193,967,470	814,589	3,568,908,564	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	81,595,128	0	0	81,595,128	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	2,053,327	0	0	2,053,327	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	1,783,319	0	1,783,319	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,459,597,654	0	0	1,459,597,654	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,201,417,817	0	423,444	1,201,841,261	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	629,462,579	0	0	629,462,579	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	294,645,848	0	0	294,645,848	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	90,061,196	0	0	90,061,196	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	24,637,003	0	0	24,637,003	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,232,449	0	0	1,232,449	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	66,292	0	0	66,292	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	178,332	0	178,332	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	1,164,951,806	0	0	1,164,951,806	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,111,356,621	0	423,444	1,111,780,065	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	604,825,576	0	0	604,825,576	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,882,432,744	192,362,483	814,589	3,075,609,816	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	15,690,032	65,880	15,755,912	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	40,754,884	37,566,446	0	78,321,330	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	41,480,541	2,521,076	0	44,001,617	31
32 Widows / Widowers Exemption (196.202, F.S.)	256,500	0	0	256,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	9,766,260	0	0	9,766,260	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,165,973	0	0	1,165,973	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	1,212,847	0	0	1,212,847	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	94,637,005	55,777,554	65,880	150,480,439	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	2,787,795,739	136,584,929	748,709	2,925,129,377	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

SAN CARLOS PARK FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,929,065,639
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)	2,929,065,639
5	Other Additions to Operating Taxable Value	8,214,071
6	Other Deductions from Operating Taxable Value	12,150,333
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,925,129,377

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	200
9	Just Value of Centrally Assessed Railroad Property Value	109,647
10	Just Value of Centrally Assessed Private Car Line Property Value	281,498

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	82
12	Value of Transferred Homestead Differential	1,810,842

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	18,026	3,758

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	157	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	29	0
17	Pollution Control Devices (193.621, F.S.)	0	4
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	7,058	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	5,420	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	219	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	12	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SANIBEL FIRE & RESCUE DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	4,933,884,547	71,847,252	0	5,005,731,799	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,207,513	0	0	1,207,513	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,738,560,393	0	0	1,738,560,393	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,693,327,547	0	0	2,693,327,547	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	500,789,094	0	0	500,789,094	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	314,466,825	0	0	314,466,825	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	106,371,090	0	0	106,371,090	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	22,216,176	0	0	22,216,176	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	8,557	0	0	8,557	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	1,424,093,568	0	0	1,424,093,568	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,586,956,457	0	0	2,586,956,457	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	478,572,918	0	0	478,572,918	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,489,631,500	71,847,252	0	4,561,478,752	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	12,582,885	0	12,582,885	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	57,814,644	1,084,536	0	58,899,180	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	56,499,173	6,825,798	0	63,324,971	31
32 Widows / Widowers Exemption (196.202, F.S.)	96,500	500	0	97,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,286,393	0	0	4,286,393	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	16,000	0	0	16,000	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	252,496	0	0	252,496	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	118,965,206	20,493,719	0	139,458,925	42
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	4,370,666,294	51,353,533	0	4,422,019,827	43

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

SANIBEL FIRE & RESCUE DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,420,684,461
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)	4,420,684,461
5	Other Additions to Operating Taxable Value	6,815,984
6	Other Deductions from Operating Taxable Value	5,480,618
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,422,019,827

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	20
12	Value of Transferred Homestead Differential	2,059,726

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,173	3,041

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	25	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,026	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,880	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	130	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	5	0

* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District

SANIBEL PUBLIC LIBRARY DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	4,933,884,547	71,847,252	0	5,005,731,799	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,207,513	0	0	1,207,513	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,738,560,393	0	0	1,738,560,393	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,693,327,547	0	0	2,693,327,547	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	500,789,094	0	0	500,789,094	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	314,466,825	0	0	314,466,825	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	106,371,090	0	0	106,371,090	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	22,216,176	0	0	22,216,176	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	8,557	0	0	8,557	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	1,424,093,568	0	0	1,424,093,568	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,586,956,457	0	0	2,586,956,457	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	478,572,918	0	0	478,572,918	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,489,631,500	71,847,252	0	4,561,478,752	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	59,700,000	0	0	59,700,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	59,635,167	0	0	59,635,167	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	12,582,885	0	12,582,885	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	57,814,644	1,084,536	0	58,899,180	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	56,499,173	6,825,798	0	63,324,971	31
32 Widows / Widowers Exemption (196.202, F.S.)	96,500	500	0	97,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,286,393	0	0	4,286,393	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	16,000	0	0	16,000	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	180,177	0	0	180,177	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	238,228,054	20,493,719	0	258,721,773	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	4,251,403,446	51,353,533	0	4,302,756,979	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

SANIBEL PUBLIC LIBRARY DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,302,314,329
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)	4,302,314,329
5	Other Additions to Operating Taxable Value	6,504,335
6	Other Deductions from Operating Taxable Value	6,061,685
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,302,756,979

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	20
12	Value of Transferred Homestead Differential	2,059,726

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,173	3,041

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	25	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,026	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,880	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	130	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	5	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SFWM-DISTRICT-WIDE

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	75,947,591,068	3,900,491,036	5,282,594	79,853,364,698	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	734,466,194	0	0	734,466,194	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	80,259,280	0	0	80,259,280	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	47,715,011	0	47,715,011	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	30,782,662,845	0	0	30,782,662,845	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	31,291,913,117	0	0	31,291,913,117	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,998,106,294	0	2,942,704	13,001,048,998	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	60,183,338	0	0	60,183,338	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	6,110,623,884	0	0	6,110,623,884	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,102,486,718	0	0	2,102,486,718	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	774,457,194	0	0	774,457,194	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	37,234,605	0	0	37,234,605	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	1,495,265	0	0	1,495,265	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,501,458	0	2,501,458	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	24,672,038,961	0	0	24,672,038,961	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	29,189,426,399	0	0	29,189,426,399	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,223,649,100	0	2,942,704	12,226,591,804	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	48,479,761	0	0	48,479,761	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	66,172,324,091	3,855,277,483	5,282,594	70,032,884,168	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,780,644,052	0	0	3,780,644,052	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,896,130,041	0	0	2,896,130,041	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	363,912,474	396,665	364,309,139	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,108,569,911	274,373,573	0	2,382,943,484	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,585,406,333	118,315,322	0	1,703,721,655	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,179,416	122,500	0	6,301,916	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	237,105,644	152,696	0	237,258,340	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,181,003	0	0	1,181,003	36
37 Lands Available for Taxes (197.502, F.S.)	435,154	0	0	435,154	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	14,315,055	0	0	14,315,055	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	592,358	0	0	592,358	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	10,631,740,940	756,876,565	396,665	11,389,014,170	42
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	55,540,583,151	3,098,400,918	4,885,929	58,643,869,998	43

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

SFWMD-DISTRICT-WIDE

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	58,790,724,675
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)	58,790,724,675
5	Other Additions to Operating Taxable Value	167,950,519
6	Other Deductions from Operating Taxable Value	314,805,196
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	58,643,869,998

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	252,260
9	Just Value of Centrally Assessed Railroad Property Value	641,722
10	Just Value of Centrally Assessed Private Car Line Property Value	1,698,168

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,903
12	Value of Transferred Homestead Differential	46,711,305

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	537,496	91,513

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,170	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	540	0
17	Pollution Control Devices (193.621, F.S.)	0	12
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	136,488	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	214,129	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	8,024	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	51	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	301	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SOUTH TRAIL FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	5,591,575,501	414,239,592	658,846	6,006,473,939	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	45,202,385	0	0	45,202,385	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	870,029	0	0	870,029	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	2,287,369,964	0	0	2,287,369,964	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,412,994,834	0	0	1,412,994,834	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,845,138,289	0	338,334	1,845,476,623	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	417,885,320	0	0	417,885,320	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	99,526,040	0	0	99,526,040	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	123,158,534	0	0	123,158,534	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	708,908	0	0	708,908	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	40,537	0	0	40,537	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	1,869,484,644	0	0	1,869,484,644	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,313,468,794	0	0	1,313,468,794	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,721,979,755	0	338,334	1,722,318,089	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,905,682,638	414,239,592	658,846	5,320,581,076	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	51,318,654	56,614	51,375,268	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	185,991,212	12,583,438	0	198,574,650	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	113,723,614	5,988,665	0	119,712,279	31
32	Widows / Widowers Exemption (196.202, F.S.)	500,102	13,500	0	513,602	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	14,340,039	14,861	0	14,354,900	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	1,528,366	0	0	1,528,366	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	316,083,333	69,919,118	56,614	386,059,065	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	4,589,599,305	344,320,474	602,232	4,934,522,011	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

SOUTH TRAIL FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,951,501,521
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)	4,951,501,521
5	Other Additions to Operating Taxable Value	17,892,954
6	Other Deductions from Operating Taxable Value	34,872,464
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,934,522,011

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	2,800
9	Just Value of Centrally Assessed Railroad Property Value	75,234
10	Just Value of Centrally Assessed Private Car Line Property Value	245,278

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	166
12	Value of Transferred Homestead Differential	3,541,538

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	27,630	9,048

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	115	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	32	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	10,632	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	6,925	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	469	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	23	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
TICE FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	864,749,973	143,853,397	128,965	1,008,732,335	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	40,546,601	0	0	40,546,601	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	329,319,627	0	0	329,319,627	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	212,534,007	0	0	212,534,007	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	282,349,738	0	66,196	282,415,934	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	81,183,487	0	0	81,183,487	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	22,007,078	0	0	22,007,078	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	26,254,806	0	0	26,254,806	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,711,294	0	0	1,711,294	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	248,136,140	0	0	248,136,140	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	190,526,929	0	0	190,526,929	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	256,094,932	0	66,196	256,161,128	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	696,469,295	143,853,397	128,965	840,451,657	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	7,260,751	11,106	7,271,857	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	68,193,739	6,583,504	0	74,777,243	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	60,778,091	2,499,047	0	63,277,138	31
32	Widows / Widowers Exemption (196.202, F.S.)	111,512	0	0	111,512	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,055,204	500	0	4,055,704	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	316,381	0	0	316,381	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	172,285	0	0	172,285	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	133,627,212	16,343,802	11,106	149,982,120	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	562,842,083	127,509,595	117,859	690,469,537	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

TICE FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	690,944,545
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)	690,944,545
5	Other Additions to Operating Taxable Value	4,334,463
6	Other Deductions from Operating Taxable Value	4,809,471
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	690,469,537

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	100
9	Just Value of Centrally Assessed Railroad Property Value	14,629
10	Just Value of Centrally Assessed Private Car Line Property Value	48,140

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	19
12	Value of Transferred Homestead Differential	328,836

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	8,353	1,694

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	387	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	2,821	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,036	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	266	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	5	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

TOWN OF FORT MYERS BEACH FLORIDA

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	3,105,308,493	32,385,576	0	3,137,694,069	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	755,512,914	0	0	755,512,914	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,980,229,211	0	0	1,980,229,211	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	361,252,623	0	0	361,252,623	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	8,313,745	0	0	8,313,745	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	168,330,532	0	0	168,330,532	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	81,953,698	0	0	81,953,698	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	36,227,368	0	0	36,227,368	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	587,182,382	0	0	587,182,382	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,898,275,513	0	0	1,898,275,513	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	325,025,255	0	0	325,025,255	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6,602,468	0	0	6,602,468	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,817,085,618	32,385,576	0	2,849,471,194	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	52,175,000	0	0	52,175,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	51,931,962	0	0	51,931,962	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	2,768,997	0	0	2,768,997	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	9,163,718	0	9,163,718	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	32,890,834	3,768,730	0	36,659,564	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	20,156,891	315,395	0	20,472,286	31
32 Widows / Widowers Exemption (196.202, F.S.)	134,000	0	0	134,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	5,842,444	0	0	5,842,444	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	165,900,128	13,247,843	0	179,147,971	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	2,651,185,490	19,137,733	0	2,670,323,223	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

TOWN OF FORT MYERS BEACH FLORIDA

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,668,067,701
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)	2,668,067,701
5	Other Additions to Operating Taxable Value	12,882,496
6	Other Deductions from Operating Taxable Value	10,626,974
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,670,323,223

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	8
12	Value of Transferred Homestead Differential	264,362

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,659	2,650

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	1,912	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,979	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	73	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* Applicable only to County or Municipal Local Option Levies

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

UPPER CAPTIVA FIRE DISTRICT

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	191,598,949	1,029,855	0	192,628,804	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	300	0	0	300	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	23,292,373	0	0	23,292,373	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	150,937,697	0	0	150,937,697	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	16,790,520	0	0	16,790,520	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	578,059	0	0	578,059	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,988,809	0	0	2,988,809	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	16,181,612	0	0	16,181,612	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,869,354	0	0	2,869,354	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3	0	0	3	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	20,303,564	0	0	20,303,564	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	134,756,085	0	0	134,756,085	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	13,921,166	0	0	13,921,166	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	471,100	0	0	471,100	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	169,451,918	1,029,855	0	170,481,773	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	380,742	0	380,742	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	8,348,489	25,000	0	8,373,489	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	520,598	0	0	520,598	31
32 Widows / Widowers Exemption (196.202, F.S.)	500	0	0	500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	5,000	0	0	5,000	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	8,874,587	405,742	0	9,280,329	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	160,577,331	624,113	0	161,201,444	41

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

UPPER CAPTIVA FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	161,804,463
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)	161,804,463
5	Other Additions to Operating Taxable Value	841,940
6	Other Deductions from Operating Taxable Value	1,444,959
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	161,201,444

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	0
12	Value of Transferred Homestead Differential	0

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	884	73

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	2	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	31	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	361	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	26	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	3	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* **Applicable only to County or Municipal Local Option Levies**

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

WEST COAST INLAND NAVIGATION DIST

County: Lee

Date Certified: October 10, 2014

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	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.)	75,947,591,068	3,900,491,036	5,282,594	79,853,364,698	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	734,466,194	0	0	734,466,194	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	80,259,280	0	0	80,259,280	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	47,715,011	0	47,715,011	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	30,782,662,845	0	0	30,782,662,845	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	31,291,913,117	0	0	31,291,913,117	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,998,106,294	0	2,942,704	13,001,048,998	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	60,183,338	0	0	60,183,338	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	6,110,623,884	0	0	6,110,623,884	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,102,486,718	0	0	2,102,486,718	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	774,457,194	0	0	774,457,194	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	37,234,605	0	0	37,234,605	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	1,495,265	0	0	1,495,265	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,501,458	0	2,501,458	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	24,672,038,961	0	0	24,672,038,961	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	29,189,426,399	0	0	29,189,426,399	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,223,649,100	0	2,942,704	12,226,591,804	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	48,479,761	0	0	48,479,761	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	66,172,324,091	3,855,277,483	5,282,594	70,032,884,168	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,780,644,052	0	0	3,780,644,052	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,896,130,041	0	0	2,896,130,041	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	363,912,474	396,665	364,309,139	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,108,569,911	274,373,573	0	2,382,943,484	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,585,406,333	118,315,322	0	1,703,721,655	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,179,416	122,500	0	6,301,916	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	237,105,644	152,696	0	237,258,340	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,181,003	0	0	1,181,003	36
37 Lands Available for Taxes (197.502, F.S.)	435,154	0	0	435,154	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	14,315,055	0	0	14,315,055	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	592,358	0	0	592,358	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	10,631,740,940	756,876,565	396,665	11,389,014,170	42
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	55,540,583,151	3,098,400,918	4,885,929	58,643,869,998	43

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 10, 2014

Taxing Authority:

WEST COAST INLAND NAVIGATION DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	58,790,724,675
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)	58,790,724,675
5	Other Additions to Operating Taxable Value	167,950,519
6	Other Deductions from Operating Taxable Value	314,805,196
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	58,643,869,998

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	252,260
9	Just Value of Centrally Assessed Railroad Property Value	641,722
10	Just Value of Centrally Assessed Private Car Line Property Value	1,698,168

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,903
12	Value of Transferred Homestead Differential	46,711,305

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	537,496	91,513

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,170	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	540	0
17	Pollution Control Devices (193.621, F.S.)	0	12
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	136,488	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	214,129	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	8,024	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	51	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	301	0

* **Applicable only to County or Municipal Local Option Levies**

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; MUNICIPALITIES

- | | | | |
|--|--|---|---|
| A.
1. Municipal Levy
2. Municipality Levying for a Dependent Special District that is Municipal Wide
3. 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. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

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	C	D						
1	1	1	1	City of Cape Coral	7.7070	10,330,956,745		79,620,684	43,286
1	1	1	1	City of Fort Myers	8.7760	4,559,818,490		40,016,967	55,057
1	1	1	1	City of Sanibel	1.9995	4,301,348,979		8,600,547	544
1	2	2	2	City of Sanibel - Sewer Voted Debt Service	0.2125	4,301,348,979		914,037	58
1	2	2	2	City of Sanibel - Land Acquisition Voted Debt Serv	0.0800	4,301,348,979		344,108	22
1	2	2	2	City of Sanibel - Rec Center Voted Debt Service	0.1225	4,301,348,979		526,915	33
1	1	1	1	City of Bonita Springs	0.8173	7,627,422,651		6,233,893	3,876
1	1	1	1	Town of Fort Myers Beach	0.7530	2,670,323,223		2,010,753	559
TOTAL MUNICIPALITIES								138,267,904	103,435

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 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 and basin 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. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

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						
1	1	1	1	1	Lee County General Revenue	4.1506	58,345,325,592		242,168,108	147,298
1	2	1	1	1	Lee County All Hazards	0.0693	39,207,229,291		2,717,061	1,626
1	2	1	1	1	Lee County Library	0.5956	50,946,019,763 2,192,954		30,343,449	20,482
1	2	1	1	1	Lee County Unincorporated MSTU	0.8398	28,879,822,694		24,253,275	14,983
							TOTAL COUNTY COMMISSION		299,481,893	184,389
2	1	1	1	1	Lee County School Board					
					(I) State	5.1680	64,263,857,715		332,115,617	183,404
					(II) Local	2.2480	64,263,857,715		144,465,152	79,778
							TOTAL SCHOOL BOARD		476,580,769	263,182
							TOTAL BOCC & SCHOOL		776,062,662	447,571

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>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</p> | <p>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</p> | <p>C.
1. Operating Millage
2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.
1. Millage Subject to a Cap
2. Millage Not Subject to a Cap
3. Non-Ad Valorem Assessment</p> | <p>E.
1. Non-Voted Millage
2. Voted Millage
3. Non-Ad Valorem Assessment</p> |
|---|---|--|--|--|

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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						
3	2	1	1	1	ALVA FIRE	3.0000	250,195,065		750,585	132
3	2	1	1	1	BAYSHORE FIRE	3.5000	324,504,789		1,135,767	647
3	4	1	1	1	BOCA GRANDE FIRE	1.2380	1,622,833,045		2,009,067	116
3	2	1	1	1	BONITA SPRINGS FIRE	2.3800	8,143,305,160		19,381,066	11,242
3	2	1	1	1	CAPTIVA EROSION	0.3053	1,232,834,719		376,384	27
3	2	1	1	1	CAPTIVA ISLAND FIRE	1.4196	2,192,954		3,113	124
3	2	1	1	1	ESTERO FIRE	2.1881	5,572,216,500		12,192,567	2,104
3	2	1	1	1	FT. MYERS BEACH FIRE	2.4800	3,248,913,407		8,057,305	2,052
3	2	1	1	1	FT. MYERS BEACH LIBRARY	0.4358	3,248,913,407		1,415,876	361
3	2	1	1	1	FT. MYERS BEACH MOSQUITO	0.1050	3,133,529,257		329,021	85
3	2	1	1	1	FT. MYERS SHORES FIRE	2.0000	1,242,229,481		2,484,459	511
3	2	1	1	1	IONA McGREGOR FIRE	2.5000	6,468,439,587		16,171,099	10,717
3	1	1	1	1	LEE COUNTY HYACINTH	0.0277	65,314,418,754		1,809,209	983
3	2	1	1	1	LEE COUNTY MOSQUITO	0.2397	62,180,889,497		14,904,759	8,313
3	2	1	1	1	LEHIGH ACRES FIRE	3.0000	2,784,249,774		8,352,749	6,035
3	2	1	1	1	MATLACHA-PINE ISLAND FIRE	3.0000	1,262,303,374		3,786,910	1,046
3	2	1	1	1	NORTH FORT MYERS FIRE	2.5000	2,217,859,546		5,544,649	2,314
3	2	1	1	1	SAN CARLOS PARK FIRE	3.0000	2,925,129,377		8,775,388	6,421
3	2	1	1	1	SANIBEL FIRE	1.0239	4,422,019,827		4,527,706	278
3	2	1	1	1	SANIBEL PUBLIC LIBRARY	0.3725	4,302,756,979		1,602,777	101
3	3	1	1	1	SO. FL. WATER MGMT. - DISTRICT LEVY	0.1577	58,643,869,998		9,248,138	5,597
3	3	1	1	1	SO. FL. WATER MGMT. - EVERGLADES	0.0548	58,643,869,998		3,213,684	1,945
3	3	1	1	1	SO. FL. WATER MGMT. - OKEECHOBEE BASIN	0.1717	58,643,869,998		10,069,152	6,093
3	2	1	1	1	SO. TRAIL FIRE	2.0000	4,934,522,011		9,869,044	9,121
3	2	1	1	1	TICE FIRE	3.0000	690,469,537		2,071,409	1,896
3	2	1	1	1	UPPER CAPTIVA FIRE	3.7500	161,201,444		604,505	43
3	3	1	1	1	WEST COAST INLAND NAVIGATION	0.0394	58,643,869,998		2,310,568	1,398
					TOTAL INDEPENDENT SPECIAL DISTRICTS				152,743,975	79,702

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>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</p> | <p>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</p> | <p>C.
1. Operating Millage
2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.
1. Millage Subject to a Cap
2. Millage Not Subject to a Cap
3. Non-Ad Valorem Assessment</p> | <p>E.
1. Non-Voted Millage
2. Voted Millage
3. Non-Ad Valorem Assessment</p> |
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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	0.9684	12,378,005		11,987	4
5	2	1	1	1	BAYSHORE ESTATES LIGHT - MSTU	2.0933	2,768,988		5,796	1
5	2	1	1	1	BILLY CRK COMM CENTER LGT - MSTU	0.3143	72,985,124		22,939	53
5	2	1	1	1	BIRKDALE LIGHT - MSTU	0.3973	16,211,457		6,441	0
5	2	1	1	1	BURNT STORE FIRE - MSTU	2.1212	340,994,026		723,317	77
5	2	1	1	1	CHARLESTON PARK LIGHT - MSTU	1.9068	2,192,954		4,182	1
5	2	1	1	1	CITY OF CAPE CORAL SOLID WASTE MSTU	0.0585	10,327,406,597		604,153	329
5	2	1	1	1	CYPRESS LAKE LIGHT - MSTU	0.5712	32,056,668		18,311	1
5	2	1	1	1	DAUGHTREY'S CREEK LIGHT - MSTU	0.7850	16,853,868		13,230	0
5	2	1	1	1	FLAMINGO BAY LIGHT - MSTU	0.4132	14,839,020		6,131	0
5	2	1	1	1	FT. MYERS SHORES LIGHT - MSTU	0.2952	102,655,175		30,304	21
5	2	1	1	1	FT. MYERS VILLAS LIGHT - MSTU	0.3238	67,865,150		21,975	2
5	2	1	1	1	HARLEM HEIGHTS LIGHT - MSTU	1.0361	5,095,586		5,280	3
5	2	1	1	1	HENDRY CREEK LIGHT - MSTU	0.3572	16,717,473		5,971	0
5	2	1	1	1	HEIMAN APOLLO - MSTU	2.9251	1,452,733		4,249	1
5	2	1	1	1	IONA GARDENS LIGHT - MSTU	0.8292	5,691,828		4,720	0
5	2	1	1	1	LEHIGH ACRES LIGHT - MSTU	0.6103	2,187,748,121		1,335,183	915
5	2	1	1	1	LOCHMOOR VILLAGE LIGHT - MSTU	0.7888	7,915,625		6,244	1
5	2	1	1	1	MARAVILLA FIRE DISTRICT - MSTU	4.5000	6,593,740		29,672	0
5	2	1	1	1	McGREGOR ISLES O&M SPEC IMP UNIT MSTU	0.3705	39,278,670		14,553	0
5	2	1	1	1	MID-METRO INDUSTRIAL PARK O&M SPEC IMP UT	0.3632	11,678,771		4,242	12
5	2	1	1	1	MOBILE HAVEN LIGHT - MSTU	0.8125	4,355,742		3,539	0
5	2	1	1	1	MORSE SHORES LIGHT - MSTU	0.5127	16,489,872		8,454	2
5	2	1	1	1	NE HURRICANE BAY MSTU	0.5043	99,710,075		50,284	10
5	2	1	1	1	NORTH FORT MYERS LIGHT - MSTU	0.2171	160,233,517		34,787	51

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>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</p> | <p>B.
1. County-Wide Levy
2. Less than County-Wide Levy
3. Multi-County District Levying County-Wide
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2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.
1. Millage Subject to a Cap
2. Millage Not Subject to a Cap
3. Non-Ad Valorem Assessment</p> | <p>E.
1. Non-Voted Millage
2. Voted Millage
3. Non-Ad Valorem Assessment</p> |
|---|---|--|--|--|

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A	B	C	D	E						
5	2	1	1	1	PAGE PARK LIGHT - MSTU	0.6345	17,620,835		11,180	59
5	2	1	1	1	PALM BEACH SPECIAL IMP UNIT - MSTU	0.0000	0		-	0
5	2	1	1	1	PALMETTO POINT LIGHT - MSTU	0.4385	90,420,546		39,649	4
5	2	1	1	1	PALMONA PARK LIGHT - MSTU	1.6583	17,511,041		29,039	27
5	2	1	1	1	PINE MANOR LIGHT - MSTU	0.9987	22,024,274		21,996	8
5	2	1	1	1	PORT EDISON LIGHT - MSTU	0.5565	9,097,850		5,063	0
5	2	1	1	1	RIVERDALE SHORES IMP. - MSTU	0.7301	27,791,645		20,291	6
5	2	1	1	1	RUSSELL PARK LIGHT - MSTU	1.0834	13,137,456		14,233	4
5	2	1	1	1	SAN CARLOS IMP. - MSTU	0.2510	411,374,053		103,255	32
5	2	1	1	1	SAN CARLOS ISLAND LIGHTING MSTU	0.0635	268,641,620		17,059	4
5	2	1	1	1	SKYLINE DR. LIGHT - MSTU	0.1650	260,489,745		42,981	42
5	2	1	1	1	ST. JUDE LIGHT - MSTU	0.2520	26,189,126		6,600	0
5	2	1	1	1	TANGLEWOOD IMP. - MSTU	0.5850	33,439,264		19,562	0
5	2	1	1	1	TOWN AND RIVER IMP. - MSTU	0.3266	165,329,423		53,997	0
5	2	1	1	1	TRAILWINDS LIGHT - MSTU	0.8562	6,744,071		5,774	0
5	2	1	1	1	TROPIC ISLES LIGHT - MSTU	0.9424	14,702,649		13,856	6
5	2	1	1	1	USEPPA ISLAND FIRE - MSTU	2.8806	95,179,204		274,173	0
5	2	1	1	1	VILLA PALMS LIGHT - MSTU	0.8101	6,101,561		4,943	0
5	2	1	1	1	VILLA PINES LIGHT - MSTU	0.3160	14,909,093		4,711	0
5	2	1	1	1	WATERWAY ESTATES LIGHT - MSTU	0.3968	56,878,807		22,570	1
5	2	1	1	1	WATERWAY SHORES LIGHT - MSTU	1.0473	2,362,520		2,474	0
5	2	1	1	1	WHISKEY CREEK IMPROVEMENT - MSTU	0.9773	163,395,784		159,687	1
					TOTAL DEPENDENT DISTRICTS				3,849,037	1,678

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>A.
1. County Commission Levy
2. School Board Levy
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5. MSBU / MSTU</p> | <p>B.
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A	B	C	D	E						
5	2	3	3	3	Airport Woods Sewer MSBU	1.00 / Unit	60,983.63 Units		60,983.63	0
5	2	3	3	3	Anchorage Way MSBU	1,500.00 / Parcel	22.00 Units		33,000.00	0
3	2	3	3	3	Arborwood CDD	1.00 / Unit	2,833,712.11 Units		2,833,712.11	0
5	2	3	3	3	Bal Isle Sewer MSBU	1.00 / Unit	5,072.48 Units		5,072.48	0
3	2	3	3	3	Bay Creek CDD	1.00 / Unit	582,933.68 Units		582,933.68	0
3	2	3	3	3	Bayside Improvement CDD	1.00 / Unit	2,781,299.85 Units		2,781,299.85	0
3	2	3	3	3	Bella Vida CDD	1.00 / Unit	453,416.52 Units		453,416.52	0
3	2	3	3	3	Bonita Village CDD	1.00 / Unit	65,280.00 Units		65,280.00	0
5	2	3	3	3	Briarcrest Sewer MSBU	1.00 / Unit	29,201.62 Units		29,201.62	0
3	2	3	3	3	Brooks of Bonita Springs CDD	1.00 / Unit	2,623,947.45 Units		2,623,947.45	0
3	2	3	3	3	Brooks of Bonita Springs II CDD	1.00 / Unit	2,017,650.11 Units		2,017,650.11	0
3	2	3	3	3	Captiva Erosion Prevention District	1.00 / Unit	449,264.00 Units		449,264.00	0
3	2	3	3	3	Catalina at Winkler Preserve CDD	1.00 / Unit	439,802.36 Units		439,802.36	0
3	2	3	3	3	CFM CDD	1.00 / Unit	570,179.94 Units		570,179.94	0
5	2	3	3	3	Charlee Road MSBU	1.00 / Unit	10,011.09 Units		10,011.09	0
5	2	3	3	3	Cherry Blueberry Spec. Imp.	175.90 / Lot	120.00 Units		21,108.00	0
3	2	3	3	3	Cherry Estates O&M MSBU	1.00 / Unit	58,850.00 Units		58,850.00	0
3	2	3	3	3	City of Cape Coral Fire Assesment	1.00 / Unit	14,130,369.19 Units		14,130,369.19	0
3	2	3	3	3	City of Fort Myers Residential Solid Waste	228.96 / Unit	17,371.00 Units		3,977,264.16	0
3	2	3	3	3	City of Fort Myers Stormwater	1.00 / Unit	3,059,879.88 Units		3,059,879.88	0
3	2	3	3	3	City of Fort Myers Stormwater - Deliquent	1.00 / Unit	41,691.01 Units		41,691.01	0
3	2	3	3	3	City of Sanibel Residential Solid Waste	1.00 / Unit	1,099,026.75 Units		1,099,026.75	0
3	2	3	3	3	Colonial Country Club CDD	1.00 / Unit	1,721,422.74 Units		1,721,422.74	0
3	2	3	3	3	Copper Oaks CDD	1.00 / Unit	388,835.28 Units		388,835.28	0
5	2	3	3	3	Coralee Avenue Waterline MSBU	1.00 / Unit	1,525.23 Units		1,525.23	0

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>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</p> | <p>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</p> | <p>C.
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2. Millage Not Subject to a Cap
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2. Voted Millage
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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	3	3	3	Cottage Point Waterline MSBU	1.00 / Unit	8,903.26	Units		8,903.26	0
5	2	3	3	3	Country / Triple Crown Waterline MSBU	1.00 / Unit	13,136.13	Units		13,136.13	0
5	2	3	3	3	Country Estates U-3 Spec. Imp.	46.78 / Lot	48.00	Units		2,245.44	0
5	2	3	3	3	Country Lakes Spec. Lighting	43.37 / Unit	172.50	Units		7,481.33	0
3	2	3	3	3	County Line Drainage	80.32 / Acre	3,732.04	Units		299,757.65	0
3	2	3	3	3	Cypress Shadows CDD	1.00 / Lot	410,190.00	Units		410,190.00	0
5	2	3	3	3	Dewberry Road MSBU	100.00 / Unit	67.00	Units		6,700.00	0
5	2	3	3	3	Diplomat Parkway MSBU	1.00 / Unit	175,503.40	Units		175,503.40	0
3	4	3	3	3	East County Water Control District 2	105.15 / Acre	169.87	Units		17,862.01	0
3	4	3	3	3	East County Water Control District Mitigation	70.10 / Acre	750.08	Units		52,580.61	0
3	2	3	3	3	East Mullock Creek Drainage District	30.10 / Acre	2,239.99	Units		67,419.99	0
3	4	3	3	3	ST. JUDE LIGHT - MSTU	105.15 / Acre	45,112.98	Units		4,743,770.97	0
5	2	3	3	3	Emily Lane Water and Sewer MSBU	1.00 / Unit	38,374.53	Units		38,374.53	0
5	2	3	3	3	Gasparilla Island Special Improvement MSBU	0.0425 / Unit	1,477,502.26	Units		62,793.92	0
3	2	3	3	3	Gateway Services CDD	1.00 / Unit	4,912,599.33	Units		4,912,599.33	0
5	2	3	3	3	Golden Lakes Spec. Lighting	31.23 / Lot	134.00	6		4,184.82	0
3	2	3	3	3	Habitat CDD	1.00 / Unit	1,598,191.03	Units		1,598,191.03	0
5	2	3	3	3	Harbor Road MSBU	1.00 / Unit	75,890.58	Units		75,890.58	0
3	2	3	3	3	Heritage Palms CDD	1.00 / Unit	457,050.00	Units		457,050.00	0
3	2	3	3	3	Heron's Glen Recreation CDD	1.00 / Unit	1,715,655.00	Units		1,715,655.00	0
5	2	3	3	3	Iona Shores Waterline MSBU	1.00 / Unit	3,513.14	Units		3,513.14	0
3	2	3	3	3	Laguna Lakes CDD	1.00 / Unit	788,312.38	Units		788,312.38	0
1	2	3	3	3	Lee County Solid Waste Assessment	1.00 / Unit	30,238,003.34	Units		30,238,003.34	0
3	2	3	3	3	Lucaya CDD	1.00 / Unit	439,124.09	Units		439,124.09	0
5	2	3	3	3	McGregor Isles Canal/Channel Dredge MSBU	1.00 / Unit	29,120.02	Units		29,120.02	0

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | | |
|---|---|--|--|--|--|
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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	3	3	3	McGregor Village Sewer MSBU	1.00 / Unit	8,743.39 Units		8,743.39	0
3	2	3	3	3	Mediterra North CDD	1.00 / Unit	672,899.58 Units		672,899.58	0
3	2	3	3	3	Miromar Lakes CDD	1.00 / Unit	1,429,675.82 Units		1,429,675.82	0
3	2	3	3	3	Moody River Estates CDD	1.00 / Unit	996,056.05 Units		996,056.05	0
5	2	3	3	3	NE Hurricane Bay Dredging MSBU	1.00 / Unit	17,049.64 Units		17,049.64	0
3	2	3	3	3	Old Pelican Bay Channel Canal O&M MSBU	265.84 / Unit	56.00 Units		14,887.04	0
3	2	3	3	3	Old Pelican Bay Dredging CIP MSBU	1.00 / Unit	23,781.24 Units		23,781.24	0
3	2	3	3	3	Parklands Lee CDD	1.00 / Unit	471,196.75 Units		471,196.75	0
3	2	3	3	3	Parklands West CDD	1.00 / Unit	869,466.01 Units		869,466.01	0
3	2	3	3	3	Paseo CDD	1.00 / Unit	1,865,361.06 Units		1,865,361.06	0
3	2	3	3	3	Pine Island Shores Dredging MSBU	1.00 / Unit	9,688.90 Units		9,688.90	0
5	2	3	3	3	Pine Lake Spec. Lighting	103.95 / Lot	98.00 Units		10,187.10	0
5	2	3	3	3	Pinecrest/Riverview Road MSBU	1.00 / Unit	38,463.80 Units		38,463.80	0
3	2	3	3	3	Port Carlos Cove Channel Dredge MSBU	1.00 / Unit	12,217.83 Units		12,217.83	0
3	2	3	3	3	Portico CDD	1.00 / Unit	343,067.37 Units		343,067.37	0
3	2	3	3	3	Potofino Cove CDD	1.00 / Unit	84,069.62 Units		84,069.62	0
3	2	3	3	3	Potofino Springs CDD	1.00 / Unit	91,123.56 Units		91,123.56	0
5	2	3	3	3	Rainbow Farms Waterline MSBU	1.00 / Lot	3,958.02 Units		3,958.02	0
3	2	3	3	3	Renaissance CDD	1.00 / Unit	876,369.57 Units		876,369.57	0
3	2	3	3	3	River Forest Streetlight MSBU	42.28 / Unit	149.00 Units		6,299.72	0
3	2	3	3	3	River Hall CDD	1.00 / Unit	1,296,242.90 Units		1,296,242.90	0
3	2	3	3	3	River Ridge CDD	1.00 / Unit	404,398.85 Units		404,398.85	0
3	2	3	3	3	Sail Harbour CDD	1.00 / Unit	637,665.49 Units		637,665.49	0
3	2	3	3	3	San Carlos Estates CIP PH I	1.00 / Acre	585,149.60 Units		585,149.60	0
3	2	3	3	3	San Carlos Estates CIP PH II	1.00 / Acre	78,568.37 Units		78,568.37	0
3	2	3	3	3	San Carlos Estates Water Control District	551.69 / Acre	1,088.92 Units		600,744.73	0

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
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A	B	C	D	E						
5	2	3	3	3	San Carlos Island Drainage MSBU	1.00 / Unit	39,772.27 Units		39,772.27	0
3	2	3	3	3	Sanibel Estates Canal Trimming Dist.	1.00 / Unit	7,000.64 Units		7,000.64	0
3	2	3	3	3	Sanibel Isles Water Shadows Canal Dredging	1.00 / Unit	10,100.00 Units		10,100.00	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase I	1.00 / Unit	54,981.09 Units		54,981.09	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2A	1.00 / Unit	21,221.99 Units		21,221.99	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2B	1.00 / Unit	99,965.39 Units		99,965.39	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2C	1.00 / Unit	110,537.20 Units		110,537.18	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 3A	1.00 / Unit	139,305.12 Units		139,305.12	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 3B	1.00 / Unit	190,277.16 Units		190,277.16	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 5	1.00 / Unit	83,708.67 Units		83,708.67	0
3	2	3	3	3	Shell Harbor & Sanibel Estates Canal Dredging	1.00 / Unit	16,320.00 Units		16,320.00	0
5	2	3	3	3	Sheltering Pines Spec. Imp.	167.59 / Lot	166.00 Units		27,819.94	0
5	2	3	3	3	South Pebble/Broken Arrow Road MSBU	1.00 / Unit	16,181.87 Units		16,181.87	0
3	2	3	3	3	Stoneybrook Comm. Dev. Dist.	1.00 / Unit	1,234,764.07 Units		1,234,764.07	0
3	2	3	3	3	Treeline Preserve CDD	1.00 / Unit	107,925.53 Units		107,925.53	0
5	2	3	3	3	University Overlay Landscape O & M	1.77 / Unit	44,456.00 Units		78,687.12	0
3	2	3	3	3	University Square Comm. Dev. Dist.	1.00 / Unit	1,566,850.54 Units		1,566,850.54	0
3	2	3	3	3	Vasari CDD	1.00 / Unit	1,055,390.33 Units		1,055,390.33	0
3	2	3	3	3	Verandah East CDD	1.00 / Unit	590,727.30 Units		590,727.30	0
3	2	3	3	3	Verandah West CDD	1.00 / Unit	1,018,827.15 Units		1,018,827.15	0
3	2	3	3	3	Village Walk of Bonita Springs CDD	1.00 / Unit	1,249,071.30 Units		1,249,071.30	0
3	2	3	3	3	Waterford Landing CDD	1.00 / Unit	203,262.54 Units		203,262.54	0
5	2	3	3	3	Western Acres MSBU	1.00 / Unit	125,705.75 Units		125,705.75	0
5	2	3	3	3	Whiskey Creek Canal MSBU	1.00 / Unit	6,895.69 Units		6,895.69	0
TOTAL NON AD VALOREM DISTRICTS									103,126,720.69	

RECAPITULATION OF TAXES AS EXTENDED ON THE 2014 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

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A	B	C	D	E						
					RECAP: TOTALS					
					TOTAL MUNICIPALITIES				138,267,904	
					TOTAL COUNTY				299,481,893	
					TOTAL SCHOOL				476,580,769	
					TOTAL INDEPENDENT SPECIAL DISTRICTS				152,743,975	
					TOTAL DEPENDENT DISTRICTS				3,849,037	
								SUBTOTAL	1,070,923,578	
					TOTAL PENALTIES				632,386	
					MINUS F.S. 197.212				(3,475)	
					ROUND OFF:				641	
					NON AD-VALOREM ASSESSMENTS				103,126,721	
								GRAND TOTAL	1,174,679,850	

The background of the entire page is a close-up, artistic photograph of US currency. It features several coins, including a prominent quarter dollar coin in the center with the profile of George Washington. Other coins visible include a Delaware state quarter and a Roosevelt dime. Currency notes are also visible, with serial numbers like '9057' and '078' partially seen. The lighting is warm, creating a golden-brown hue across the scene.

**LEE COUNTY ADMINISTRATION
BUDGET SERVICES
2115 SECOND STREET
FORT MYERS, FLORIDA 33901
239-533-2221**

WWW.LEE-COUNTY.COM