

Annual Budget

FY 2018-2019





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Adopted Budget

Fiscal Year 2018-2019

LEE COUNTY COMMISSION

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

COUNTY ADMINISTRATION

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

FY2018-19 Budget Book

Prepared by Office of Management and Budget

Lee County Board of County Commissioners

County Attorney
Richard Wesch

County Manager
Roger Desjarlais

Hearing Examiner
Donna Marie Collins

Office of Communication
Betsy Clayton

Asst. County Manager
Glen Salyer

Asst. County Manager/CFO
Pete Winton

Asst. County Manager
Doug Meurer

Asst. County Manager
Christine Brady

Asst. County Manager
Dave Harner

Economic Development

Visitor & Convention Bureau

Organizational Performance

Legislative / Intergovernmental

County Lands

Office of Management & Budget

Risk Management

Community Development

Fleet Management

Public Utilities

Solid Waste

Utilities

Transportation

Human Resources

Human & Veteran Services

Library System

Procurement

Public Safety

Talent Development

Technology Services

Animal Services

Facilities Construction & Mgmt

Natural Resources

Parks & Recreation

Sports Development

Transit (LeeTran)

DIRECTORY

County Commissioners

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

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

County Attorney Hearing Examiner

**Richard Wm. Wesch
Donna Marie Collins**

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

OFFICE	DIRECTOR	PHONE NUMBER
County Manager Communications	Roger J. Desjarlais Betsy Clayton	239-533-2221 239-533-2221
Chief Financial Officer County Lands Budget Risk Management	Pete Winton Robert Clemens Vacant Mike Figueroa	239-533-2221 239-533-8833 239-533-2221 239-533-2221
Assistant County Manager Community Development Fleet Services Solid Waste Utilities Transportation	Doug Meurer Dave Loveland Brad Wright, Interim Pam Keyes Pam Keyes Randy Cerchie	239-533-2221 239-533-8585 239-533-5339 239-533-8000 239-533-8845 239-533-8580
Assistant County Manager Economic Development Visitor & Convention Bureau	Glen Salyer Pamela Johnson, Interim Tamara Pigott	239-533-2221 239-338-3161 239-338-3500

OFFICE	DIRECTOR	PHONE NUMBER
Assistant County Manager Human Resources Human Services Library System Procurement Public Safety (Interim) Technology Services Veterans Services	Christine Brady Erin Hailstone Roger Mercado Mindi Simon Mary Tucker Ben Abes, Lee Mayfield Vacant Roger Mercado	239-533-2221 239-533-2245 239-533-7930 239-533-4830 239-533-5450 239-533-3911 239-533-2210 239-533-7930
Assistant County Manager Animal Services Facilities Construction & Design LeeTran (Transit) Natural Resources Parks & Recreation Sports Development	Dave Harner Mack Young Ehab Guirguis Robert Codie Roland Ottolini Jesse Lavender Jeff Mielke	239-533-2221 239-533-7387 239-533-8505 239-533-8726 239-533-8109 239-533-7275 239-533-5273

OTHER PUBLIC OFFICES

	PHONE NUMBER
Clerk of Circuit Court	239-533-5000
Supervisor of Elections	239-533-8683
Property Appraiser	239-533-6100
Tax Collector	239-533-6000
District 21 Medical Examiner	239-277-5020
School District	239-334-1102
Sheriff	239-477-1000
Twentieth Judicial Circuit	239-533-9197
Public Defender	239-533-2911
State Attorney	239-533-1000

TOWNS & CITIES

	PHONE NUMBER
City of Bonita Springs	239-949-6262
City of Cape Coral	239-574-0401
City of Fort Myers	239-321-7000
City of Sanibel	239-472-3700
Town of Ft. Myers Beach	239-765-0202
Village of Estero	239-390-8000

LEE COUNTY GENERAL INFORMATION

INTRODUCTION

Lee County, Florida (the 'County') was founded on May 12, 1887 and named in honor of General Robert E. Lee. The County, located on the Gulf Coast of Florida, encompasses approximately 811 square miles including several small islands in the Gulf of Mexico. The County is bordered by Charlotte County to the north, Hendry County to the east and Collier County to the south. Four incorporated municipalities are located on the mainland: Fort Myers (the County seat), Bonita Springs, Cape Coral and the Village of Estero; Fort Myers Beach, a fifth municipality, is located on Estero Island and a sixth municipality, Sanibel, is situated on the island of the same name. The unincorporated communities include Alva, Captiva Island, Lehigh Acres, Matlacha, North Fort Myers, Pine Island, and Tice.

The following table shows the number of square miles within each incorporated municipality and the County:

<u>Land Area</u>	<u>Square Miles</u>
Fort Myers	40.6
Cape Coral	115.5
Sanibel	16.8
Fort Myers Beach	2.6
Bonita Springs	40.5
Village of Estero	25.1
Unincorporated Area	572.2
Lee County Total	813.4

Source: Lee County GIS

Lee County's climate can be classified as subtropical with temperatures averaging from 53 degrees low to 74 degrees high (Fahrenheit) in January; 75 degrees low to 91 degrees high (Fahrenheit) in August.

POPULATION

The County's boundary is the same as Fort Myers – Cape Coral Metropolitan Statistical Area ('MSA'). The U.S. Department of Commerce, Bureau of the Census, has determined it to be one of the fastest growing MSA's in previous years. The 2010 population for Lee County was 618,754. The 2018 population projection is 713,618.

Source: University of Florida Bureau of Economic and Business Research

LEE COUNTY GOVERNMENT

Lee County, Florida, is a political subdivision of the State of Florida governed by the State Constitution and general laws of the State of Florida. It became a Charter County upon the enactment of its County Charter approved by the voters on November 5th, 1996 and effective as of January 1st, 1997.

The five-member Board of County Commissioners (the 'Board') is the legislative and governing body of the County. Each County Commissioner is elected at large for a four-year-term of office, and each Commissioner represents and resides in one of the five Commission Districts. The Board elects a Chairman who serves as its presiding officer. The County Manager, County Attorney and the Hearing Examiner report to the County Commissioners.

The County Manager is the chief executive officer of the County and is appointed by and serves under contract to the Board. This official is responsible to the Board for administration and operations of County Administration, and 24 operating departments, divisions and offices: Animal Services, Communications, Community Development, County Lands, Economic Development, Facilities Construction & Management, Fleet Management, Human Resources, Human Services, Library System, Management and Budget, Natural Resources, Parks & Recreation, Procurement, Public Safety, Risk Management, Solid Waste, Sports Development, Technology Services, Transit (LeeTran), Transportation, Utilities, Veteran Services, and the Visitor and Convention Bureau.

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

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

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

PRINCIPAL EMPLOYERS 2018

COMPANY	NUMBER OF EMPLOYEES
Lee Health	13,257
Lee County School District	11,561
Publix Super Markets	4,613
Wal-Mart	3,550
Lee County BoCC	2,387
Lee County Sheriff's Office	1,558
City of Cape Coral	1,350
Florida Gulf Coast University	1,350
Chico's FAS, Inc.	1,147
Home Depot	1,072

Source: Lee County Office of Economic Development

UNEMPLOYMENT RATE COMPARISONS

The following table shows unemployment rates for Lee County, the State of Florida and the United States from 2005 through 2018 (September).

Fiscal Year	County	State	National
2006	2.9	3.3	4.6
2007	4.7	4.2	4.6
2008	9.2	6.2	5.8
2009	13.5	10.9	9.6
2010	12.8	11.5	9.5
2011	11.1	10.5	8.9
2012	9.1	8.6	8.9
2013	7.2	7.0	7.3
2014	6.7	6.3	6.1
2015	5.0	5.2	4.9
2016	4.7	4.7	4.9
2017	3.5	3.6	4.4
2018	3.7	3.7	3.9

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

GROSS SALES

The following table sets forth changes in gross sales.

Fiscal Year	Lee County Gross Sales	Percent Change
2000-01	11,668,413,890	14.68%
2001-02	12,421,380,642	6.45%
2002-03	14,140,775,019	13.84%
2003-04	16,048,769,910	13.49%
2004-05	18,888,355,582	17.69%
2005-06	20,887,580,476	10.58%
2006-07	19,916,235,494	(4.65%)
2007-08	18,300,298,244	(8.11%)
2008-09	15,517,503,545	(15.21%)
2009-10	15,431,024,880	(.56%)
2010-11	16,638,020,670	7.82%
2011-12	17,693,489,551	6.34%
2012-13	19,072,108,706	7.79%
2013-14	21,149,986,725	10.89%
2014-15	22,969,530,865	8.6%
2015-16	24,161,704,177	5.19%
2016-17	24,686,210,302	2.17%
2017-18	26,716,201,427	8.22%

Source: Florida Department of Revenue

FINANCIAL INSTITUTIONS

Financial services for Lee County are provided by approximately 31 banks, 4 savings and loan associations and two credit unions, with a combined total of approximately 219 branches throughout Lee County.

Source: Lee County Economic Development Office.

EDUCATION

The Lee County School System operates 120 schools, 45 elementary, 16 middle, 14 high schools, 17 special centers and community schools, 24 charter schools, 4 K-8 grade schools. There are 93,167 students enrolled for the 2017-2018 school year.

Source: Lee County School Board.

Six colleges serve the region: Florida SouthWestern State College, Florida Gulf Coast University, Barry University, Hodges University, Nova Southeastern University and Southwest Florida College. Florida Gulf Coast University offers bachelor and graduate degrees while Florida SouthWestern State College offers certificate, associate and bachelor degrees. Barry University offers certificates and bachelor degrees. Hodges University offers associate, bachelor and master degrees. Nova Southeastern University offers associates, bachelors, masters and doctoral degrees while Southwest Florida College offers certificates and associate degrees.

TRANSPORTATION

Highways

Interstate 75 is presently the principal north-south highway running from the Canadian border at Sault Ste. Marie, Michigan to Miami, Florida, on the east coast of Florida. U.S. Highway 41, also a north-south highway, is a limited-access four-lane road for most of the distance between Bradenton to the north and Naples to the south, connecting the Fort Myers Standard Metropolitan Statistical Area (SMSA) with Tampa to the north and Miami via the route of the Tamiami Trail. State Road 80 connects with U.S. Highway 27 in the central part of the State, providing additional access to the Orlando/Central Florida area and the east coast from Palm Beach, north.

Bus Service

Greyhound Bus Lines with a terminal in Fort Myers offers daily scheduled service for nationwide thru-line and charter service. Local bus service is provided by Lee Tran, a transit system operated by the County.

Truck Line

Approximately thirty (30) interstate and intrastate truck lines serve Lee County.

Source: Business Development Corporation.

Rail Transportation

Rail transportation, for both freight and passenger excursions, is provided by Seminole Gulf Railway. The rail line is approximately ninety miles long and connects Lee County with the national rail system in Arcadia. Seminole Gulf provides connecting truck distribution services to off-rail system accounts.

Source: Seminole Gulf Railway.

Airports

There are two airports in the County: The Southwest Florida International Airport and Page Field General Aviation Airport. The Page Field General Aviation Airport is situated on a 670-acre site in Fort Myers.

On September 9, 2005 the new Southwest Florida Midfield Terminal (RSW) opened. The Midfield Terminal Complex, (located on the opposite side of the runway from the former facility which had been in operation since 1983) includes a three-story terminal building with 28 aircraft gates on three concourses; a 3,800 space parking structure and 9,800 public surface parking spaces; a 12,000-foot parallel taxiway and connecting taxiways to the new aircraft parking apron access roads, including a two-level terminal circulation roadway system; an airline cargo building and expanded rental car facilities. The area is designated a Foreign Trade Zone and is centrally located between the cities of Tampa and Miami with easy access via Interstate 75.

On August 31, 2011, a new general aviation terminal opened on the west side of Page Field. The 22,613 square-foot terminal building included first-class services and amenities for passengers and crews, executive conference room, seminar facility, easy access from runways with anew parallel taxiway, a new 24,000 square-foot itinerant aircraft hanger and 600,000 square-feet of ramp space with exclusive business aircraft parking. Page Field also has Foreign Trade Zone designation.

WATER TRANSPORTATION

Florida's fifth largest deep-water port is located at Boca Grande on Charlotte Harbor in the northeast section of the County. The port is 32 feet deep and approximately 200 feet in width. The Okeechobee Waterway provides a navigable link between the Gulf of Mexico and the Atlantic Ocean via the Caloosahatchee River, Lake Okeechobee and the St. Lucie Canal.

HEALTH CARE FACILITIES

There are several health care facilities in Lee County under the Lee Health. Lee Health includes HealthPark Medical Center, Gulf Coast Medical Center, Lee Memorial Hospital, Cape Coral Hospital, Golisano Children's Hospital of Southwest Florida and the Rehabilitation Hospital.

Source: Economic Development Office of Lee County

RECREATION FACILITIES

There are numerous parks in Lee County as well as a Nature Center and Children's Museum. Also included are the "Ding" Darling Wildlife Sanctuary, country clubs, auditoriums, Thomas Edison's and Henry Ford's homes. All are open to the public.

Included among the 101 county park facilities in the area are the following:

Regional parks (including 12 beach parks and 4 sports complexes)	35
Community parks (including 12 recreation centers or community centers)	32
Large boat ramps	7
School shared park sites	17
Pools	9
Civic Center	<u>1</u>
Total	101

Source: Lee County Parks and Recreation.

PUBLIC LODGING

As of October 2015, there were 193 licensed accounts for hotels and motels. Figures from October, 2015 revealed that there were 28,182 room nights available per day among hotels, motels, condominiums, interval owners, mobile homes, private residences, RV Parks and units marked through rental agents.

Source: Lee County Tourist Development Tax Audit Department

COMMUNICATION

There are 20 newspapers and 15 magazines servicing the Lee County area as well as 50 radio stations and 8 television broadcast facilities, and telephone service is provided by Century Link and numerous cellular service companies. Cable television is provided by Xfinity.

Source: Lee County Office of Economic Development

USER'S GUIDE

FORMAT OF BUDGET DOCUMENT

The annual budget has been prepared using a core services approach as adopted by the Board of County Commissioners during the FY94-95 budget year.

The format of this budget document goes beyond that of a public information document. The budget process is designed to generate discussion regarding policy issues, service delivery, and performance issues by the Board of County Commissioners and management during the preparation, review, and subsequent adoption of the County budget. Services by Organization, is the focal point of the budget review process and is described below, along with the other components of the budget.

As an aid to using this document, an explanation of the data format and headings has been included within the appropriate pages of each section. Due to the manner in which a detailed document is used (generally for reference), some of the descriptions are repeated in each section.

BUDGET SUMMARY INFORMATION (page 17)

In addition to comparisons between the FY17-18 and FY18-19 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

FINANCIAL POLICIES (page 67)

This section contains the County's revenue, appropriation, and general budget policies which are the framework upon which the budget is built.

SERVICES BY ORGANIZATION (page 73)

Each area is comprised of: 1) an expenditure history by division for Actual FY16-17, Unaudited Actual FY17-18, and Adopted Budget for FY18-19 and; 2) service information by division. The purpose of this section is to provide a brief description of services provided by Lee County Government.

CAPITAL IMPROVEMENT PROGRAM (page 99)

The Capital Improvement Program represents a five-year plan designed to meet the capital improvement needs of Lee County. Capital improvements include major infrastructure facilities such as roads, bridges, parks, libraries, utilities, and general governmental facilities.

This section of the budget document provides information regarding the planning process which led to the development of the Capital Improvement Program. Revenue sources which fund capital construction are presented, along with capital project expenditures by department.

BUDGET BY FUNCTION (page 131)

This section provides a three-year comparative history to show the county budget by function. Function identifies areas of expenditure as related to the principal purpose for which expenditures are made. Functions are categorized in a uniform manner throughout the State of Florida based on the State Chart of Accounts (SCOA). The SCOA defines classifications and categories by which all revenues and expenditures are to be delineated.

The pages following the Budget by Function detail the activities within functional categories.

APPENDICES (page 169)

This section provides an explanation of fund structure and budgetary accounting policy, the budget calendar, and the glossary.



BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY17-18 Adopted Budget to FY18-19 Proposed Budget)

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

	2017-2018 Adopted Budget	Percent Increase or (Decrease)	2018-2019 Adopted Budget
OPERATING BUDGET			
BoCC Operating Departments	\$ 456,137,828	7.57%	\$ 490,658,171
Constitutional Officers and Courts	248,706,146	7.34%	266,961,368
Total Operating Budget	\$ 704,843,974	7.49%	\$ 757,619,539
CAPITAL BUDGET			
Capital Projects	\$ 178,856,772	-23.35%	\$ 137,094,727
Major Maintenance	41,896,320	8.20%	45,330,474
Total Capital Budget	\$ 220,753,092	-17.36%	\$ 182,425,201
Total Operating and Capital Budget	\$ 925,597,066	1.56%	\$ 940,044,740
OTHER			
Internal Transfers	\$ 307,203,614	-15.78%	\$ 258,724,584
Debt Service	64,576,652	-8.48%	59,100,004
Insurance	85,617,035	-0.56%	85,139,540
Non-Departmental	19,214,597	10.75%	21,280,555
Special Districts	6,561,542	-0.83%	6,506,795
Total Other	\$ 483,173,440	-10.85%	\$ 430,751,478
Total Operating, Capital and Other:	\$ 1,408,770,506	-2.70%	\$ 1,370,796,218
RESERVES	\$ 742,705,356	-9.92%	\$ 669,014,093
TOTAL BUDGET	\$ 2,151,475,862	-5.19%	\$ 2,039,810,311

The \$757.6 million operating component of the proposed FY18-19 budget is a 7.49% increase from the prior year. This reflects an increase in County department operations funding of 7.57%, which includes a 3% cost of living pay adjustment. Significant increases include \$7.1 million for Solid Waste (contract and equipment increases due to volume), \$6.5 million for Public Safety (20 new positions and upgrade to Computer Aided Dispatch System), \$5.3 million for Utilities (materials, contracts and vehicles), \$3.0 million for Transportation/Tolls (materials and contract increases) and \$2.6 million for Library (opening two new libraries). Constitutional Officers and Courts increased by 7.34%. Significant increases include \$11.8 million for law enforcement (Sheriff's Office).

New capital projects for FY18-19 are \$101 million, \$41.5 million of which is Utilities projects and \$31.9 million is Transportation projects. Carryover projects from FY17-18 make up the balance of the \$137.1 million. The major carryovers are for projects that bridge several years including the Bonita Springs and North Fort Myers community libraries, road projects (Estero Boulevard improvements) and Utilities projects (Three Oaks Wastewater Treatment Plant, and the Advanced Metering System). Major Maintenance (projects costing over \$25,000) increased 8.20% primarily due to the planned reroofing of the Justice Center and renovations for the Court System.

Transfers decreased 15.78%. Transfers between funds represent an expense to the sending fund and a revenue to the receiving fund. The decrease primarily is due to reduced inter-department transfers between Solid Waste funds and Utilities funds to pay for debt and capital projects. Debt Service decreased 8.48% primarily due to planned reduction of principal payments. Non-Departmental increased 10.75% due to increases in Medicaid and tax increment payments to city Community Redevelopment districts. Special Districts (MSTBUs) decreased 0.83%.

Reserves decreased 9.92% due to decreases in the reserves for future capital projects (five-year Capital Improvement Plan) for Transportation and Utilities projects. Included in the reserves are Growth Increment Funding revenues and excess reserves dedicated to Water Quality and Transportation projects.

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2018-2019

<u>ESTIMATED REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TRUST & AGENCY FUNDS</u>	<u>TOTAL</u>
<u>CURRENT REVENUES:</u>								
Ad Valorem Taxes	\$ 302,341,707	\$ 65,602,556	\$ 0	\$ 0	\$ 2,070,798	\$ 0	\$ 0	\$ 370,015,061
Other Taxes	0	50,127,100	0	22,096,789	0	0	0	72,223,889
License & Permits	18,275,500	17,023,682	0	400,000	2,673,500	0	0	38,372,682
Intergovernmental Revenues	70,799,606	16,694,240	0	1,599,287	12,121,347	0	0	101,214,480
Charges for Services	30,899,188	14,081,652	0	140,523	249,551,837	102,183,280	0	396,856,480
Fines & Forfeitures	260,000	1,214,500	0	0	1,580,000	450,000	0	3,504,500
Miscellaneous Revenues	15,815,679	5,301,655	88,400	891,646	2,268,772	554,792	0	24,920,944
Court Related Revenues	0	3,685,000	0	0	0	0	0	3,685,000
Non-Revenues	15,978,875	45,857,436	26,250,214	64,817,762	130,894,627	5,337,000	0	289,135,914
Less 5% Anticipated Revenues	(3,000,000)	(1,429,672)	0	0	(2,228,200)	0	0	(6,657,872)
Total Current Revenues	\$ 451,370,555	\$ 218,158,149	\$ 26,338,614	\$ 89,946,007	\$ 398,932,681	\$ 108,525,072	\$ 0	\$ 1,293,271,078
FUND BALANCE APPROPRIATED	\$ 126,510,796	\$ 109,885,462	\$ 22,274,692	\$ 129,191,051	\$ 308,906,724	\$ 49,770,508	\$ 0	\$ 746,539,233
Total Estimated Revenues	<u>\$ 577,881,351</u>	<u>\$ 328,043,611</u>	<u>\$ 48,613,306</u>	<u>\$ 219,137,058</u>	<u>\$ 707,839,405</u>	<u>\$ 158,295,580</u>	<u>\$ 0</u>	<u>\$ 2,039,810,311</u>
<u>APPROPRIATED EXPENDITURES</u>								
<u>CURRENT EXPENDITURES:</u>								
General Government Services	\$ 107,814,267	\$ 14,345,053	\$ 16,220,446	\$ 19,358,716	\$ 4,766,336	\$ 118,298,546	\$ 0	\$ 280,803,364
Public Safety	241,244,670	22,809,381	0	0	0	2,829,591	0	266,883,642
Physical Environment	3,740,312	6,189,518	0	7,600,000	232,936,576	0	0	250,466,406
Transportation	0	35,418,887	0	54,442,013	48,235,662	0	0	138,096,562
Economic Environment	4,559,337	26,729,574	0	817,654	0	0	0	32,106,565
Human Services	16,057,831	6,093,268	0	0	0	0	0	22,151,099
Culture/Recreation	18,645,177	46,622,240	6,076,628	15,384,260	0	0	0	86,728,305
Court Related Services	4,131,028	17,892,334	0	0	0	0	0	22,023,362
Non-Expenditure Disbursements	78,664,255	52,741,018	4,113,826	4,834,031	118,371,454	0	0	258,724,584
Debt Service	0	0	0	0	12,810,333	1,996	0	12,812,329
Total Current Expenditures	\$ 474,856,877	\$ 228,841,273	\$ 26,410,900	\$ 102,436,674	\$ 417,120,361	\$ 121,130,133	\$ 0	\$ 1,370,796,218
RESERVES	\$ 103,024,474	\$ 99,202,338	\$ 22,202,406	\$ 116,700,384	\$ 290,719,044	\$ 37,165,447	\$ 0	\$ 669,014,093
Total Appropriated Expenditures	<u>\$ 577,881,351</u>	<u>\$ 328,043,611</u>	<u>\$ 48,613,306</u>	<u>\$ 219,137,058</u>	<u>\$ 707,839,405</u>	<u>\$ 158,295,580</u>	<u>\$ 0</u>	<u>\$ 2,039,810,311</u>

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY16-17 ACTUAL	FY17-18 UNAUDITED ACTUAL	FY18-19 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 330,560,385	\$ 391,593,832	\$ 370,015,061	(5.51%)
Other Taxes	70,868,958	118,515,196	72,223,889	(39.06%)
Licenses & Permits	45,194,088	74,489,537	38,372,682	(48.49%)
Intergovernmental	101,291,660	226,373,792	101,214,480	(55.29%)
Charges for Services	379,526,104	604,191,085	396,856,480	(34.32%)
Fines & Forfeitures	3,479,880	6,729,679	3,504,500	(47.92%)
Miscellaneous	27,835,933	61,379,034	24,920,944	(59.40%)
Court Cost	3,569,615	6,493,467	3,685,000	(43.25%)
Internal Services	0	0	0	
Non-Revenues	382,075,590	634,005,513	289,135,914	(54.40%)
Less 5% Anticipated	0	0	(6,657,872)	
Fund Balance	1,111,705,589	1,117,045,144	746,539,233	(166.83%)
Total Revenues	\$ 2,456,107,802	\$ 3,240,816,279	\$ 2,039,810,311	(37.06%)
<u>EXPENDITURES</u>				
General Government Services	\$ 259,610,735	\$ 489,971,211	\$ 280,803,364	(42.69%)
Public Safety	235,859,948	358,587,578	266,883,642	(25.57%)
Physical Environment	244,809,373	466,026,038	250,466,406	(46.25%)
Transportation	108,054,435	318,319,968	138,096,562	(56.62%)
Economic Environment	30,796,750	55,095,529	32,106,565	(41.73%)
Human Services	21,216,134	37,209,351	22,151,099	(40.47%)
Culture / Recreation	72,125,221	176,571,619	86,728,305	(50.88%)
Court Related	6,345,364	11,268,737	22,023,362	95.44%
Non-Expenditures	345,999,425	551,625,570	258,724,584	(53.10%)
Debt Service	14,245,273	29,601,445	12,812,329	(56.72%)
Reserves	1,117,045,144	746,539,233	669,014,093	(10.38%)
Total Expenditures	\$ 2,456,107,802	\$ 3,240,816,279	\$ 2,039,810,311	(37.06%)

REVENUES & EXPENDITURES DISCUSSION

REVENUES are divided into the following categories:

Taxes

Included are charges levied by the local unit of government. Specific types of taxes include ad valorem (real and personal property), and sales and use taxes (imposed upon sale or consumption of goods and services levied locally). The most well known sales and use taxes include tourist development taxes, one-cent voted gas tax (Lee County's 9th cent voted), five and six cent local option gas taxes, insurance premium taxes, and fire and casualty insurance premium taxes.

Franchise fees are also included in this category. These fees are levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The most well known franchise fees are for electricity, water, sewer, and solid waste. County derived franchise fees are in the area of solid waste and telecommunications. Prior to FY01-02, the County collected cable franchise fees. These fees were eliminated in 2001 as part of a state bill that combined various types of taxes and fees into a state tax and local option tax on communications services. This tax is paid on all communication services (i.e. telephone, cable, satellite, etc.) by the customer and remitted through the vendor directly to the State Department of Revenue (DOR). DOR allocates the funds to cities and counties.

Licenses and Permits

These revenues are derived from the issuance of local licenses and permits. Within this category are professional and occupational licenses, building permits and any other licenses and permits (e.g., building, roofing, plumbing permits; occupational license fees).

Intergovernmental Revenues

Included are all revenues received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes. The state shared revenues that are of most importance to county government are revenue sharing, mobile home licenses, alcoholic beverage licenses, racing tax, local government half-cent sales tax, constitutional gas tax, and County gas tax (Lee County's seven-cent pour over gas tax).

Charges for Services

These revenues include all charges for current services such as recording of legal documents, zoning fees, county officer fees (fees remitted to the county from officers whose operations are budgeted by the Board of County Commissioners), county court fees, circuit court fees, boat fees, ambulance fees, garbage/solid waste, water and sewer fees, parks, transportation, and recreation fees.

Fines and Forfeitures

This group of revenues includes monies received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. Some examples include court fines, library fines, and non-criminal traffic fines.

REVENUES & EXPENDITURES DISCUSSION (continued)

Miscellaneous Revenues

Monies in this category are primarily interest earnings. Types of interest earnings include monies on investments, contracts and notes, interest earnings of the Clerk of Court, Tax Collector, Sheriff, Property Appraiser, Supervisor of Elections, and interest earnings from Trustee accounts. Also included are sale of surplus material, settlements, rents, and auction proceeds for public property.

Court Costs

Revenues from Court Costs are generated from a variety of sources. These include but are not limited to Public Defender Liens, Probation Supervisory Fees and additional court costs.

Non-Revenues

Non-revenues are categories of monies that are not generated by traditional activities such as taxes, fees for services, or intergovernmental transfers (such as sales tax) from State to County. Included are incoming interfund transfers, bond and commercial paper proceeds, insurance premiums and unspent budgets and excess fees from Constitutional Officers which must, by State law, be returned to the County.

Less 5% Anticipated Revenues

Florida Statutes 129.01 requires "budgeted receipts must include 95 percent of all receipts reasonably anticipated from all sources. Ad valorem budget is shown at 95% of estimates projected by the Tax Collector.

EXPENDITURES are divided into the following categories:

General Government Services

The costs of providing representation of the citizenry by the governing body (Board of County Commissioners) as well as executive management and administration of the affairs of local government (County Manager's Office) are included in this category. Also included in this category are the financial and administrative costs of government (budgeting, accounting, auditing-external and internal, property appraisal, tax collecting, personnel, purchasing, telephones, data processing, pension administration, grants management, and any other support services).

In addition, General Government includes legal services (County Attorney), comprehensive planning (county planning department), Hearing Examiner, costs of providing a court system (Clerk of the Circuit Court and County Court, State Attorney, Public Defender, Law Library, Court Administrator, Grand Jury and Bailiff), Court Reporting, Supervisor of Elections, and Public Resources.

Public Safety

Security of persons and property is the major focus of this category. Included are law enforcement (Sheriff and Division of Public Safety), fire control (dependent fire districts), county jail, protective inspections (building and zoning inspections), emergency and disaster relief services (emergency operations, emergency medical services, and emergency communications system), ambulance and rescue services, and medical examiner. Also included are Animal Services programs.

REVENUES & EXPENDITURES DISCUSSION (continued)

Physical Environment

Costs of services provided to achieve a satisfactory living environment are assigned to this group. Categories include electric, water services, garbage/solid waste control, recycling, sewer services, hazardous waste, conservation and resource management, flood control, extension services, and other physical environmental needs.

Transportation

Costs incurred for the safe and adequate flow of vehicles, travelers, and pedestrians are included. Specific subcategories include roads, bridges, traffic engineering, and transit systems (Lee Tran).

Economic Environment

Costs of providing services to develop and improve the economic conditions of the community are allocated to this category. Included are Economic Development, Visitor and Convention Bureau, Veterans' Services, Sports Authority, and neighborhood improvements. Not included are welfare functions which are included in Human Services.

Human Services

Costs of providing services for care, treatment, and control of human illness and injury are included. Expenditures in this function include mental health, physical health, welfare programs, retardation, and interrelated programs such as the provision of health care for indigent persons. Specific health care activities related to the County include the Health Department, family services and community agency support.

Culture and Recreation

Costs incurred in providing and maintaining cultural and recreational facilities and activities for citizens and visitors are included in this function. Separate categories include all library costs, recreational programs, public parks and preservation lands.

Court Related Expenditures

This category accounts for costs of providing court services including general administration, Circuit Court and County Court Services. Included programs are Support to Public Defender, State Attorney, budget transfers for Court Services, budget transfers for Clerk of Courts, and State Attorney Judicial.

Non-Expenditure Disbursements

Included in this category are transfers and reserves. Interfund transfers represent amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute additional revenues or expenditures of the governmental unit, but reflect the movement of cash from one fund to another.

REVENUES & EXPENDITURES DISCUSSION (continued)

REVENUE ASSUMPTIONS

Methods to project the revenues suggested in the budget vary depending upon the type of revenue examined. However, the most common method used is **Trend Analysis** and especially a year-to-date approach. Examination of a variety of revenue sources including gas taxes and sales taxes on a monthly basis have revealed consistent patterns in the monthly collections. These have been good indicators of revenue collections during the course of a year and help to set a basis for future projections. Expert Judgment is a projection methodology that relies upon individual department directors and financial managers to make projections for the revenues that affect their operations.

For *gas taxes* the State of Florida, through its revenue estimating conferences, provides projected annual growth in gas taxes over a multi-year period that is used as a guide in making projections.

Projection of *sales tax* depends upon changes in inflation and population projections.

The state provides a consistent monthly distribution of *revenue sharing* with a June "true up". Population growth has usually resulted in an increase of the monthly allocation and annual collections.

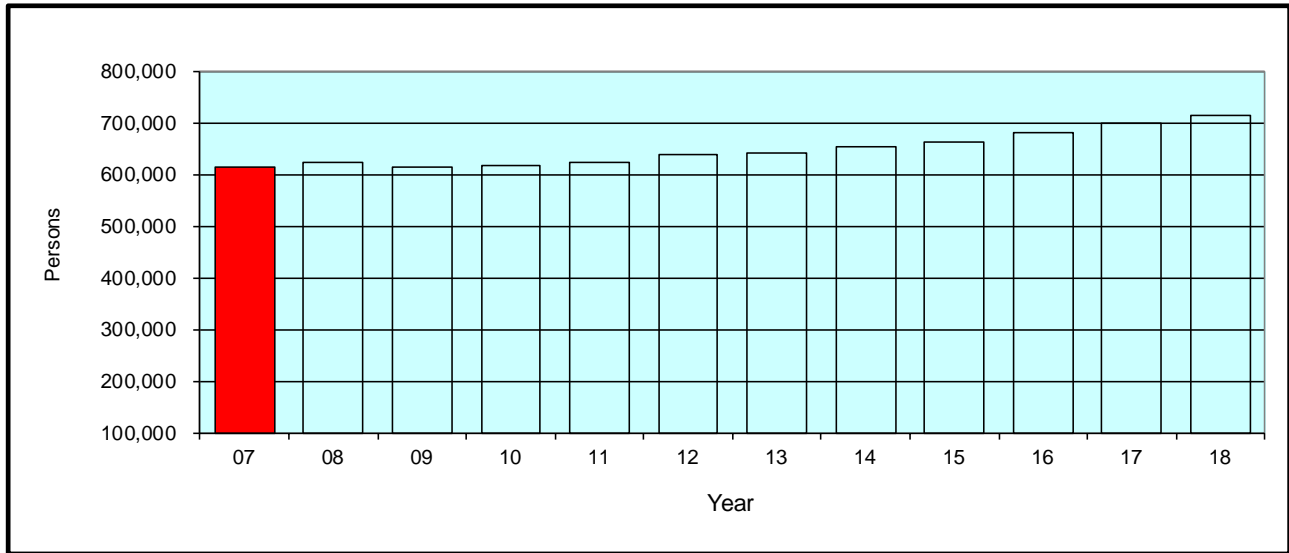
Property tax revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used for budget preparation until the end of July when the Board of County Commissioners determines a rate which can only either remain static or be lowered prior to the October deadline for adoption of the budget.

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

Tourist taxes are projected based upon changes in inventory, previous years' collection patterns and consultation with the Lee County Visitors and Convention Bureau (VCB). The tourist tax percentage rate was increased from 3% to 5% in January, 2006. VCB monitors activity among properties and contracts with a research organization to provide monthly statistical data



LEE COUNTY POPULATION 2007 THROUGH 2018

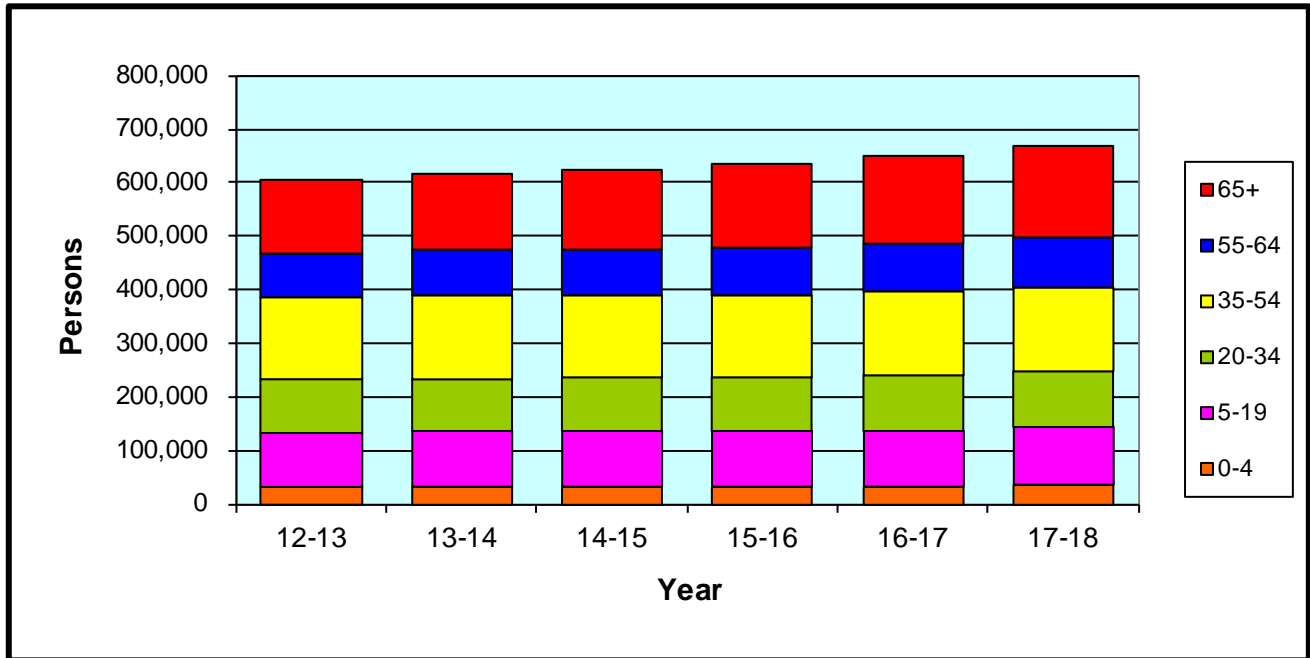


Sources: Bureau of Economic and Demographic Research (BEBR), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 15.9% over the past 12 years. Although affected by economic downturns such as in 2007-2008 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.0% from 2000 to 2008. However, in 2008 the rate of growth slowed substantially (1.3%) from the previous year. The 2009 rate indicated an actual decline of 1.4% for the first time. This is reflective of an overall Florida population decline of 0.3% - the first statewide decline since military personnel left the state at the end of World War II. The 2018 number is a BEBR projection.

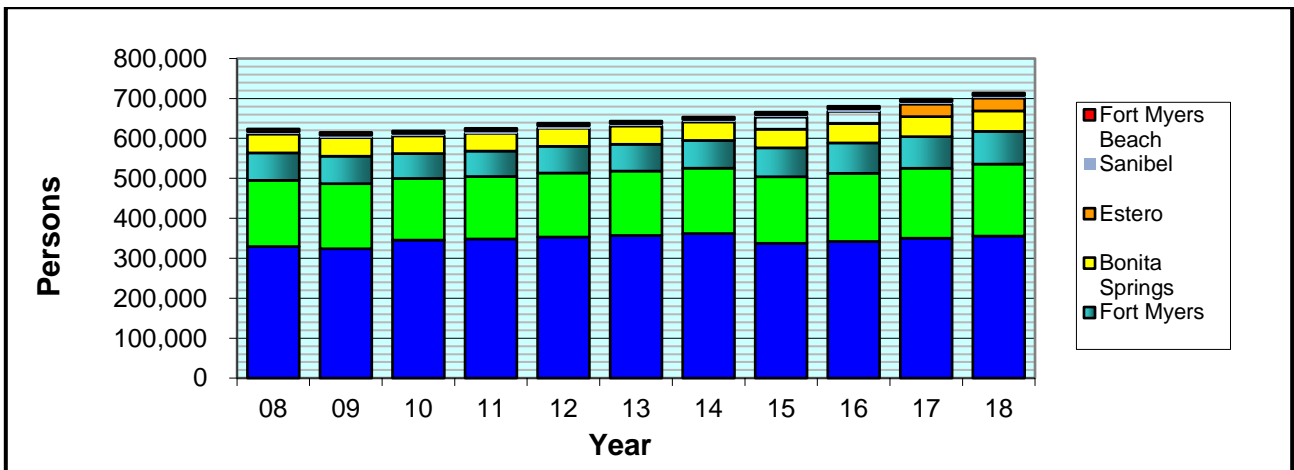
2005-2006	+36,166	2010-2011	+6,556	2015-2016	+16,777
2006-2007	+30,133	2011-2012	+12,719	2016-2017	+17,929
2007-2008	+7,984	2012-2013	+5,338	2017-2018	+15,150
2008-2009	-8,601	2013-2014	+10,118		
2009-2010	+3,630	2014-2015	+10,277		

LEE COUNTY POPULATION PROFILE



Source: United States Census Bureau

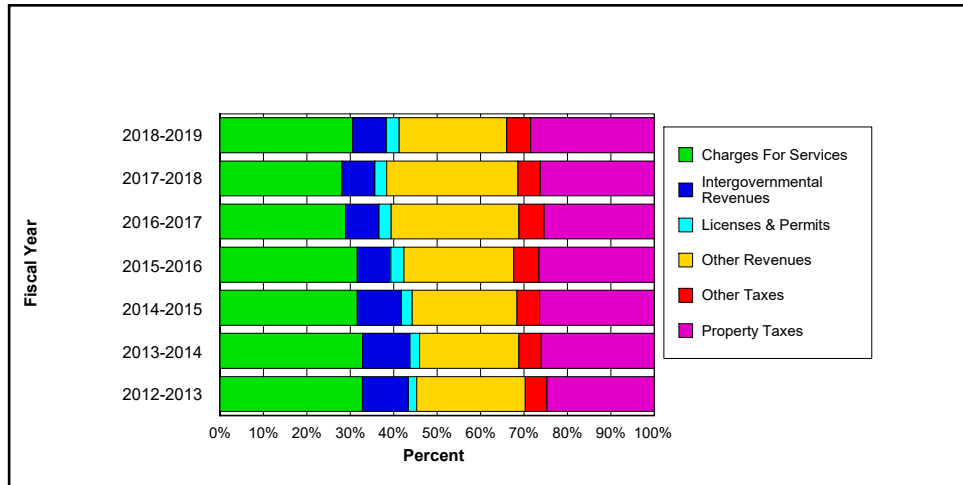
UNINCORPORATED AND INCORPORATED POPULATION



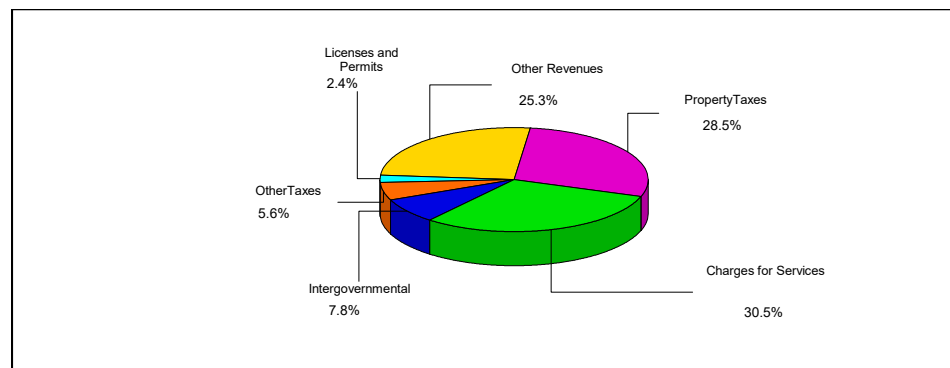
Source: BEBR, University of Florida (2018)

Note: The Countywide figures do not necessarily reflect those population estimates that are ultimately used for revenue-sharing purposes.

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY18-19 (Excludes Transfers and Reserves)



Percentage Distribution for FY18-19

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

<u>REVENUE TYPE</u>	<u>FY18-19 ADOPTED</u>	
Property Taxes	\$370,015,061	
Charges for Services	396,856,480	
Intergovernmental	101,214,480	
Other Taxes	72,223,889	
Licenses and Permits	30,562,054	
Other Revenues:		
Interfund Transfers	\$ 258,724,584	
Interest Earnings	6,577,666	
Constitutional Transfers and Misc Revenues	47,950,127	
Impact Fees	7,810,628	
Fines & Forfeitures	3,504,500	
Court and Related Services	3,685,000	
Rent & Royalties	804,481	
	329,056,986	
Total Current Revenues	\$1,299,928,950	63.4%
Less 5% Anticipated	(6,657,872)	
Fund Balance	746,539,233	36.6%
TOTAL ALL REVENUES	\$2,039,810,311	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 28.5% of the current revenues budgeted for FY18-19. 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 30.5% of current revenues.

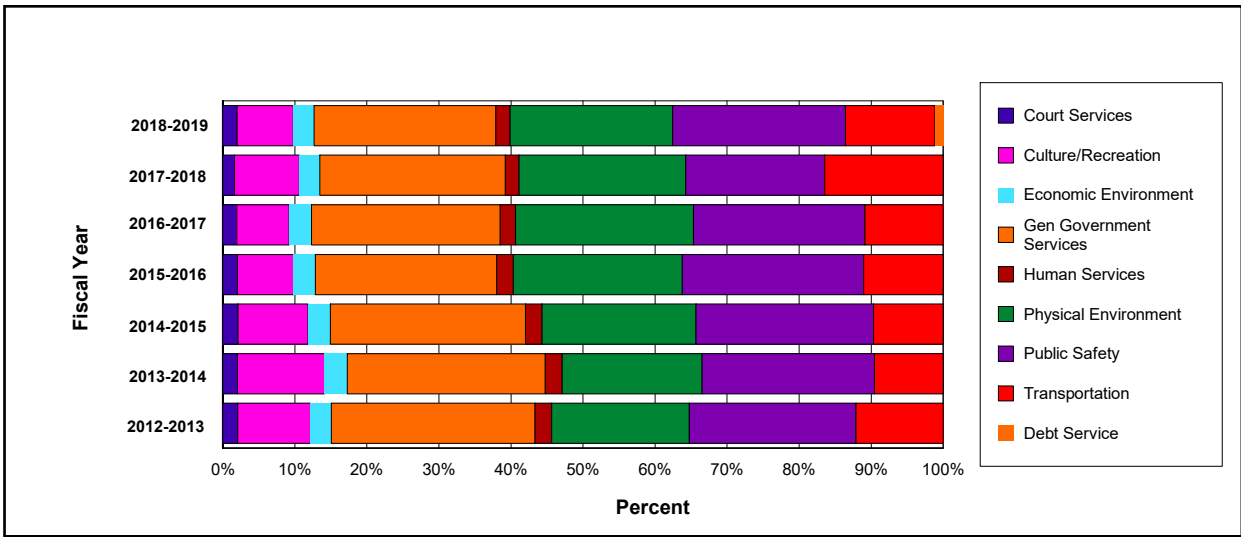
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.8% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.6% of the total current revenues.

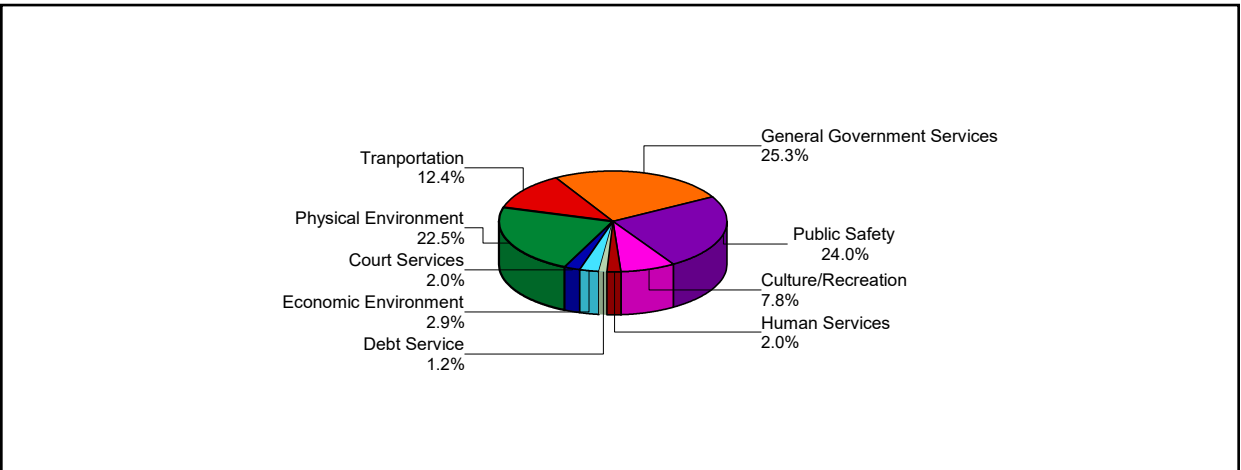
Licenses and Permits are 2.4% of current revenues and consist primarily of building and permit fees.

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

EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY18-19 (Excludes Transfers and Reserves)



Percentage Distribution for FY18-19 (Excludes Transfers and Reserves)

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

EXPENDITURE FUNCTION	2018 - 2019 ADOPTED		
General Government	\$ 280,803,364		
Public Safety	266,883,642		
Physical Environment	250,466,406		
Transportation	138,096,562		
Economic Environment	32,106,565		
Human Services	22,151,099		
Culture & Recreation	86,728,305		
Court Services	22,023,362		
Debt Service	12,812,329		
Subtotal	\$ 1,112,071,634	54.5%	
TRANSFERS AND RESERVES	927,738,677	45.5%	
TOTAL EXPENDITURES	\$ 2,039,810,311	100.0%	

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY12-13. All local governments are required to classify expenditures by function according to the Florida Uniform Accounting System. In addition, a pie chart describes the various categories and percentages into which the FY18-19 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY18-19, General Government Services is the largest at 25.3%, followed by Public Safety at 24.0% and Physical Environment at 22.5%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 24.0%.

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

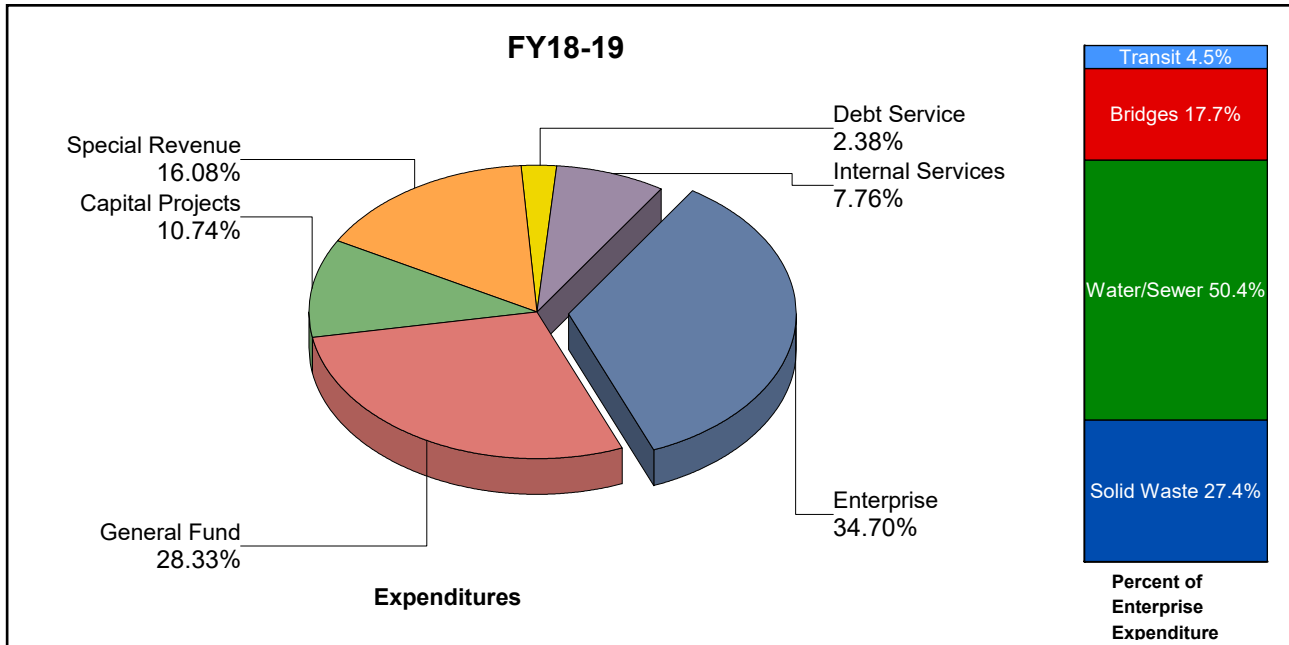
Human Services, including social service support and grant-related programs, represents 2.0% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.8% of the total budget.

Court Services represents 2.0% of total expenses and includes, Guardian Ad Litem Office, the Office of Criminal Conflict Civil Regional Counsel, Administrative Office of the Courts, Public Defender's Office and the State Attorney's Office.

Non-expenditure disbursements are Reserves of \$669,014,093 and Interfund Transfers of \$258,724,584 for a total of \$927,738,677 or 45.5% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES



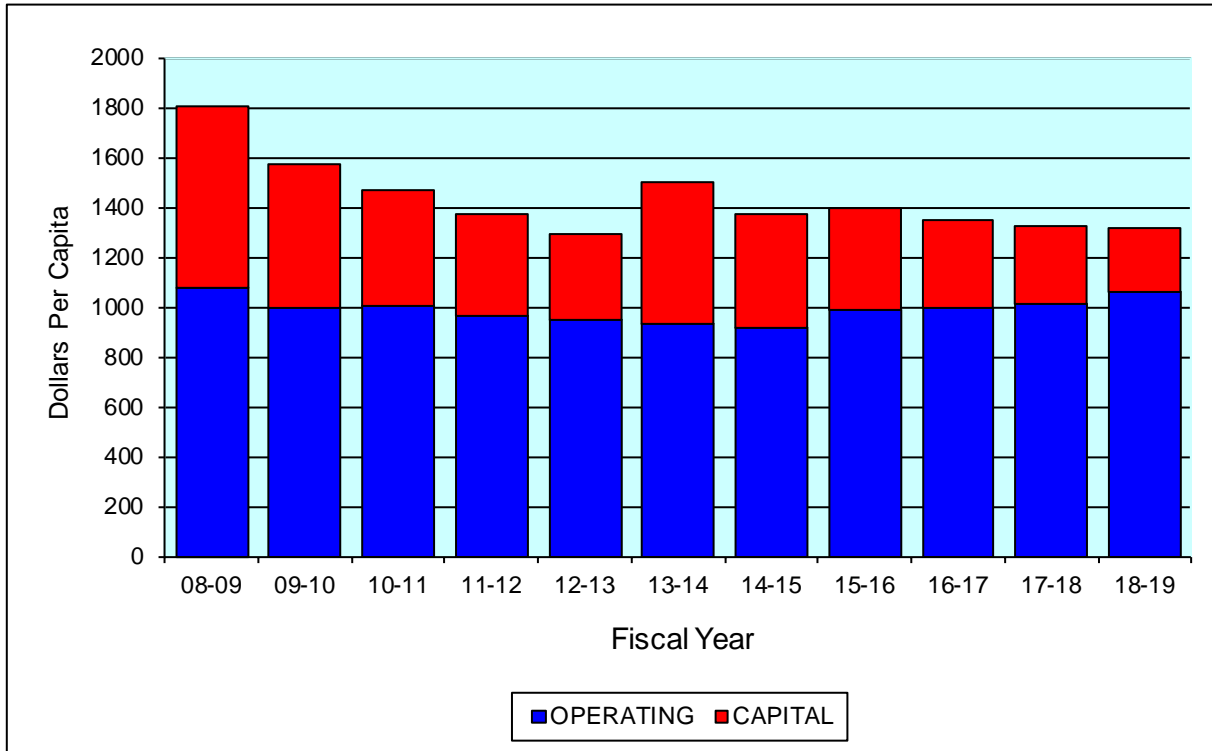
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	194,211,754
	Water/Sewer		356,526,342
	Bridges		125,505,241
	Transit		31,596,068
	Subtotal	\$	707,839,405
General			577,881,351
Capital Projects			219,137,058
Special Revenue			328,043,611
Debt Service			48,613,306
Internal Service Funds			158,295,580
Trust and Agency			0
	TOTAL	\$	2,039,810,311

The above graph illustrates all county expenditures by fund group. The Enterprise Funds that are funded from charges for services include Public Utilities, Solid Waste, Transit, the Toll-Supported Transportation Facilities, and the debt-service and capital projects for the Enterprise Funds. The General Fund, which is the major taxing fund, provides for the majority of countywide services and operations. Capital Projects includes all Capital Improvement Program projects except for those that are enterprise funded; Special Revenue Funds consist of funds such as Lighting Districts, the Transportation Trust Fund, the Library Fund, and the Unincorporated MSTU (which provides services to the unincorporated areas of Lee County). Debt Services includes funds established for the retirement of non-enterprise capital improvement projects. Internal Services Funds provide services to county operating departments. Trust and Agency funds are used to account for assets held by a governmental unit in a trustee capacity.

EXPENDITURES PER CAPITA

FY08-09 THROUGH FY18-19



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

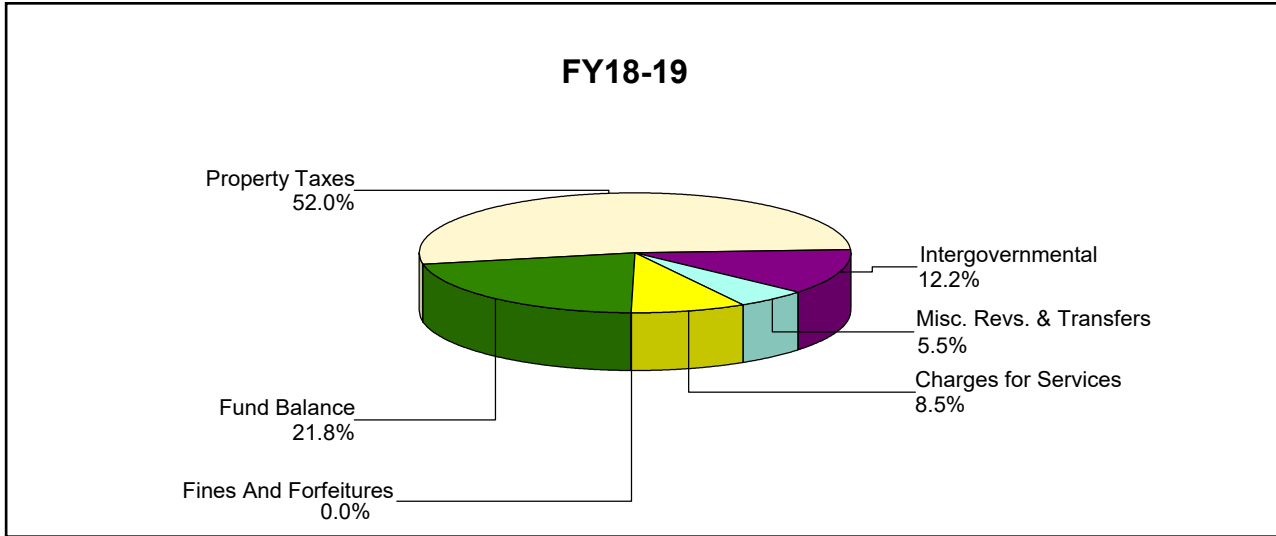
	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
Operating	\$ 1,078	\$ 1,000	\$ 1,005	\$ 962	\$ 946	\$ 934	\$ 918	\$ 989	\$ 994	\$ 1,009	\$ 1,062
Capital	725	572	467	413	348	564	455	408	356	316	256
TOTAL	\$ 1,803	\$ 1,572	\$ 1,472	\$ 1,375	\$ 1,294	\$ 1,498	\$ 1,373	\$ 1,397	\$ 1,350	\$ 1,325	\$ 1,318

Total per capita expenditures reflect a slight decrease from FY17-18 to FY18-19.

Expenditures per capita for capital projects: Most of the increases that occurred during much of the period in the chart reflect the receipt of bond proceeds or other funds that were eventually spent during a project's construction. The spend down of existing funds and reduction in new capital funds led to a decline in per capita expenses that began in FY08-09 and continued through FY12-13. A gradual increase that began in FY13-14 was followed by decreases in FY15/16 through FY18-19.

Expenditures per capita for operating expenditures have reflected a trend of increasing costs associated with the maintenance of completed capital projects and costs of county services. Operating per capita expenditures have increased annually until FY08-09. FY08-09 was the first decline in per capita expenditures over the previous year. That trend continued until FY13-14 with FY14-15 reflecting a slight decline and minor increases in FY15-16 through FY18-19.

GENERAL FUND REVENUE BY CATEGORY



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

	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Unaudited Actual	FY18-19 Adopted
Property Taxes	\$ 219,275,056	\$ 233,681,163	\$ 251,043,539	\$ 265,473,082	\$ 288,059,580	\$ 302,341,707
Other Taxes	0	0	0	0	0	0
Intergovernmental	63,221,389	68,971,944	70,196,667	68,327,113	73,031,954	70,799,606
Misc Revs & Transfers	24,773,285	29,991,167	26,748,557	32,806,514	42,817,092	31,794,554
Charges for Services	46,467,117	48,146,182	48,731,739	48,427,417	49,158,524	49,174,688
Fines & Forfeitures	410,397	350,968	300,110	240,191	151,099	260,000
Current Revenues	\$ 354,147,244	\$ 381,141,424	\$ 397,020,612	\$ 415,274,317	\$ 453,218,249	\$ 454,370,555
Less 5% Anticipated						(3,000,000)
Fund Balance	109,546,720	121,106,355	134,598,117	131,121,299	120,797,369	126,510,796
TOTAL	\$ 463,693,964	\$ 502,247,779	\$ 531,618,729	\$ 546,395,616	\$ 574,015,618	\$ 577,881,351

The chart reflects adopted FY18-19 revenues in the General Fund. Projected revenues total \$577,881,351. Chart percentages are based on this total. Property Taxes account for 52.0% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) account for 12.2% of Fund Revenues.

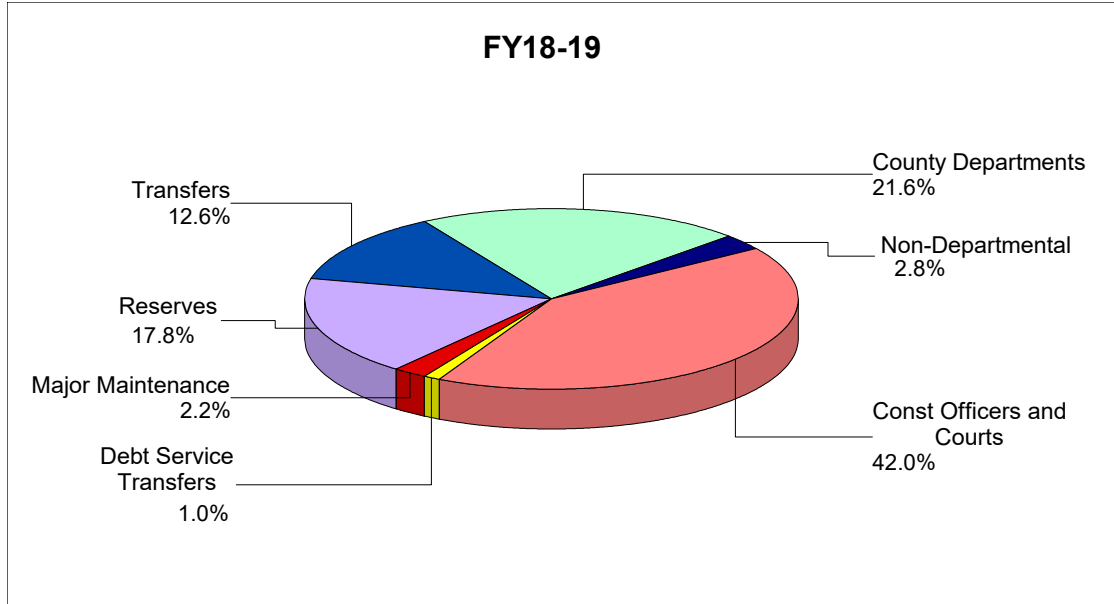
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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

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

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

GENERAL FUND EXPENDITURES BY CATEGORY



	<u>FY13-14</u> <u>Actual</u>	<u>FY14-15</u> <u>Actual</u>	<u>FY15-16</u> <u>Actual</u>	<u>FY16-17</u> <u>Actual</u>	<u>FY17-18</u> <u>Unaudited</u> <u>Actual</u>	<u>FY18-19</u> <u>Adopted</u>
County Departments	\$ 98,331,363	\$ 99,931,585	\$ 105,411,841	\$ 110,038,253	\$ 121,459,306	\$ 124,802,894
Non-Departmental	10,055,295	14,290,357	13,444,828	20,306,506	19,580,852	16,059,905
Const Officers and Courts	194,162,461	202,016,245	217,851,579	223,557,609	232,534,772	242,496,625
Debt Service Transfers	12,319,524	12,308,215	12,430,590	11,991,903	5,825,621	5,870,821
Major Maintenance	0	0	0	0	7,302,892	12,833,198
Reserves	0	0	0	0	0	103,024,474
Transfers	18,381,402	28,766,723	41,170,476	52,952,143	42,110,512	72,793,434
TOTAL	<u>\$333,250,045</u>	<u>\$ 357,313,125</u>	<u>\$ 390,309,314</u>	<u>\$ 418,846,414</u>	<u>\$ 428,813,955</u>	<u>\$ 577,881,351</u>

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

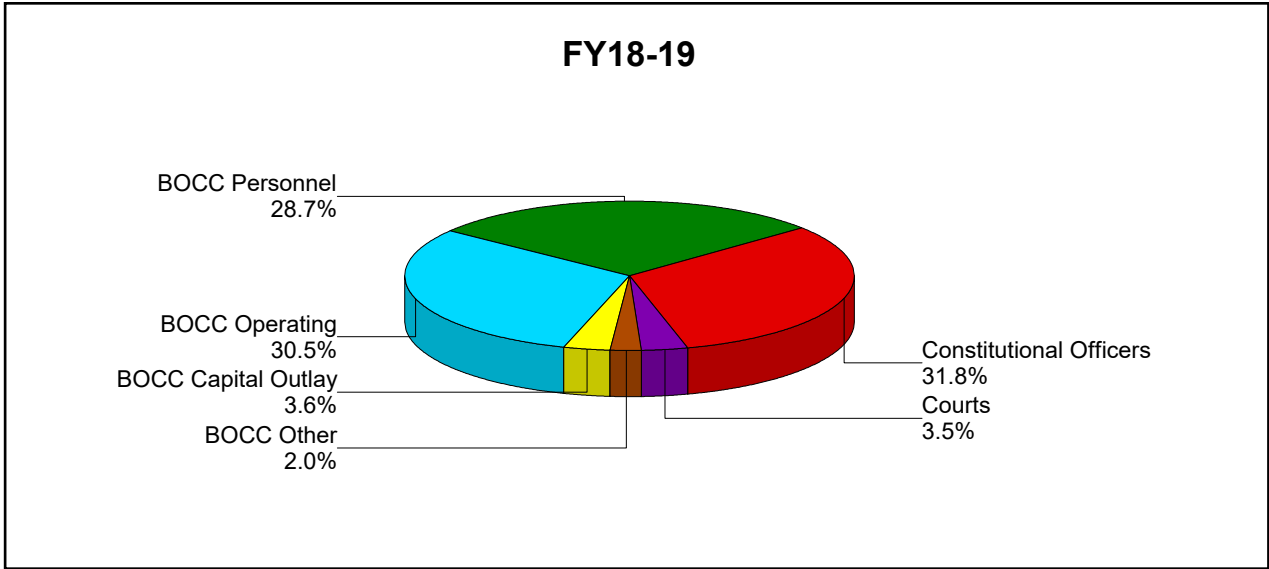
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

The Clerk of the Courts, Property Appraiser, Tax Collector, Supervisor of Elections, and Sheriff are elected Constitutional Officers. The budget for Courts includes Court Services, State Attorney, Public Defender, and Medical Examiner.

Debt Service Transfers are transfers to other funds for debt service payments. Transfers include interfund transfers such as subsidies for Transit.

Reserves refer to unallocated funds. The actual years are audited and, therefore, not reflective of estimated or adopted reserves. Reserves are reflected as an expense but expenditures are not paid from Reserves accounts.

OPERATING EXPENSES



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

Board of County Commissioners:

Personnel	\$ 217,609,221	
Operating Expenses	230,727,023	
Capital Outlay	27,032,787	
Other Expenses	15,289,140	
Total BoCC Operating Departments	490,658,171	\$
Constitutional Officers	240,583,095	
Courts	26,378,273	
Total Operating Expenses	757,619,539	\$

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

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

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

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

DEPARTMENTS	ACTUAL FY13-14	ACTUAL FY14-15	ACTUAL FY15-16	ACTUAL FY16-17	UNAUDITED ACTUAL FY17-18	ADOPTED BUDGET FY18-19
Animal Services	4,598,371	4,715,246	5,030,608	5,401,176	5,299,896	5,912,099
Community Development	13,481,421	14,255,791	15,115,261	17,136,583	19,137,498	19,210,537
Construction & Design	1,797,387	2,132,274	0	0	0	0
County Administration	2,114,768	2,480,422	3,442,646	8,670,084	45,175,578	5,309,445
County Attorney	2,625,215	2,815,458	2,963,935	3,005,634	3,039,997	3,306,056
County Commission	1,304,503	1,380,608	1,407,490	1,408,100	1,404,207	1,545,419
County Lands	830,505	926,038	1,042,172	1,003,389	1,028,944	1,251,988
Economic Development	995,745	915,728	1,163,909	1,081,634	911,906	1,529,635
Facilities Management	12,006,986	11,869,246	14,649,958	14,813,321	15,464,187	16,546,417
Fleet Management	8,511,820	9,763,974	11,070,325	9,272,383	12,004,014	14,024,324
GIS Operations	565,811	605,186	684,130	762,568	896,287	1,277,524
Hearing Examiner	702,573	727,212	742,727	761,248	885,775	837,779
Human Resources	1,931,619	1,919,895	2,250,593	2,315,726	2,582,138	2,997,133
Human Services	25,165,362	22,552,830	23,111,528	24,657,915	23,645,489	25,368,659
Information Technology	11,774,599	11,642,922	11,936,036	13,914,130	13,808,334	13,810,680
Internal Services	1,581,150	619,637	683,111	851,140	1,016,851	1,205,744
Library	25,054,945	25,378,120	26,239,032	26,245,700	28,465,809	30,430,852
Natural Resources	4,773,638	4,916,057	5,097,816	5,266,815	9,448,686	6,316,261
Office of Sustainability	302,745	518,485	0	0	0	0
Parks and Recreation	29,736,502	30,910,895	30,473,389	32,254,498	34,746,795	35,501,003
Procurement Management	732,324	744,254	1,129,934	1,574,790	1,990,723	2,257,861
Public Resources	1,298,902	1,130,104	0	0	0	0
Public Safety	43,625,543	45,241,809	49,450,806	49,371,325	52,289,569	57,683,665
Solid Waste	60,402,595	65,039,795	70,241,438	71,622,380	78,303,548	83,164,387
Sports Development	1,015,734	1,003,082	1,187,053	1,085,432	1,172,565	1,301,056
Transit	21,876,677	22,686,282	30,041,916	25,004,646	27,323,672	29,094,566
Transportation	37,077,094	36,720,348	37,667,053	38,616,902	40,856,620	46,202,521
Lee County Utilities	51,202,104	51,953,821	53,785,214	58,025,934	66,415,977	63,933,950
Visitor & Convention Bureau	15,711,267	17,356,042	17,705,615	18,805,958	20,337,631	20,638,610
TOTAL	\$ 382,797,905	\$ 392,921,562	\$ 418,313,697	\$ 432,929,411	\$ 507,652,697	\$ 490,658,171

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY11-12	ACTUAL FY12-13	ACTUAL FY13-14	ACTUAL FY14-15	ACTUAL FY15-16	ACTUAL FY16-17	UNAUDITED ACTUAL FY17-18	ADOPTED BUDGET FY18-19
COURTS								
Court Services	\$ 14,891,535	\$ 14,004,207	\$ 13,138,222	\$ 13,986,642	\$ 13,991,397	\$ 14,323,192	\$ 13,157,851	\$ 16,816,853
Board Support	1,548,792	1,490,212	1,435,499	1,491,337	1,468,210	1,506,835	1,262,866	1,553,974
TOTAL	\$ 16,440,327	\$ 15,494,419	\$ 14,573,721	\$ 15,477,979	\$ 15,459,607	\$ 15,830,027	\$ 14,420,718	\$ 18,370,827
Public Defender	\$ 853,676	\$ 898,475	\$ 974,696	\$ 997,896	\$ 1,192,831	\$ 1,367,818	\$ 591,906	\$ 1,457,770
State Attorney	1,516,602	1,572,208	1,597,770	1,776,989	2,117,656	2,011,004	1,671,032	2,194,765
Medical Examiner	2,483,454	2,516,595	2,674,177	3,038,683	3,342,990	3,627,280	3,476,743	4,354,911
TOTAL COURTS	\$ 21,294,059	\$ 20,481,697	\$ 19,820,365	\$ 21,291,547	\$ 22,113,084	\$ 22,836,129	\$ 20,160,399	\$ 26,378,273
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 14,130,593	\$ 13,866,745	\$ 14,604,821	\$ 15,457,366	\$ 16,314,426	\$ 17,246,893	\$ 18,110,261	\$ 16,793,805
Board Support	1,317,169	1,367,725	1,386,832	1,441,303	1,416,140	1,324,520	1,101,293	1,280,110
TOTAL	\$ 15,447,761	\$ 15,234,470	\$ 15,991,653	\$ 16,898,669	\$ 17,730,567	\$ 18,571,414	\$ 19,211,554	\$ 18,073,915
Excess Funds Returned	\$(7,605,759)	\$(7,042,431)	\$(6,918,788)	\$(8,421,167)	\$(8,560,279)	\$(9,514,157)	\$ 0	
Clerk to Board	\$ 8,448,868	\$ 8,371,665	\$ 8,456,399	\$ 8,774,041	\$ 9,187,541	\$ 9,844,096	\$ 10,132,355	\$ 10,471,099
Board Support	947,098	964,989	1,023,958	1,043,920	939,315	960,232	810,943	977,589
TOTAL	\$ 9,395,965	\$ 9,336,654	\$ 9,480,358	\$ 9,817,961	\$ 10,126,856	\$ 10,804,327	\$ 10,943,299	\$ 11,448,688
Excess Funds Returned	\$(200,092)	\$(723,460)	\$(443,761)	\$(891,640)	\$(1,234,443)	\$(527,711)	\$ 0	
Property Appraiser	\$ 7,943,635	\$ 7,754,726	\$ 7,834,157	\$ 7,841,409	\$ 7,864,459	\$ 7,785,224	\$ 7,619,557	\$ 7,907,116
Board Support	2,374,996	2,220,618	2,277,446	2,202,188	2,194,393	2,233,709	2,325,117	2,113,955
TOTAL	\$ 10,318,631	\$ 9,975,343	\$ 10,111,602	\$ 10,043,597	\$ 10,058,853	\$ 10,018,933	\$ 9,944,674	\$ 10,021,071
Excess Funds Returned	\$(1,109,490)	\$(525,456)	\$(825,041)	\$(1,131,575)	\$(622,054)	\$(1,655,861)	\$ 0	
Supervisor of Elections	\$ 6,420,458	\$ 6,227,658	\$ 7,184,647	\$ 6,756,022	\$ 8,962,450	\$ 8,016,447	\$ 8,245,941	\$ 9,014,053
Board Support	717,087	677,127	786,177	818,276	667,710	566,923	493,017	561,612
TOTAL	\$ 7,137,545	\$ 6,904,785	\$ 7,970,824	\$ 7,574,298	\$ 9,630,160	\$ 8,583,370	\$ 8,738,958	\$ 9,575,665
Excess Funds Returned	\$(1,856,369)	\$(580,380)	\$(380,563)	\$(73,175)	\$(35,156)	\$(1,229,461)	\$ 0	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	<u>ACTUAL</u> <u>FY11-12</u>	<u>ACTUAL</u> <u>FY12-13</u>	<u>ACTUAL</u> <u>FY13-14</u>	<u>ACTUAL</u> <u>FY14-15</u>	<u>ACTUAL</u> <u>FY15-16</u>	<u>ACTUAL</u> <u>FY16-17</u>	<u>UNAUDITED</u> <u>ACTUAL</u> <u>FY17-18</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY18-19</u>
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 92,390,669	\$ 89,375,093	\$ 93,261,675	\$ 99,777,961	\$ 109,496,202	\$ 112,034,479	\$ 117,596,875	\$ 126,743,851
Sheriff Disb-Correct	49,423,717	48,109,671	49,325,793	49,376,404	50,660,934	54,465,521	56,894,720	59,571,807
Board Support	5,111,405	5,346,138	5,115,747	5,259,068	4,862,379	5,027,290	4,240,819	5,148,098
Trust & Agency	394,256	215,220	155,000	325,000	403,500	670,000	545,000	0
TOTAL	<u>\$ 147,320,047</u>	<u>\$ 143,046,122</u>	<u>\$ 147,858,215</u>	<u>\$ 154,738,433</u>	<u>\$ 165,423,015</u>	<u>\$ 172,197,290</u>	<u>\$ 179,277,414</u>	<u>\$ 191,463,756</u>
Excess Funds Returned	\$(258,257)	\$(322,035)	\$(19,208)	\$(973,278)	\$(42,726)	\$(49,541)	\$ 0	
Total Excess Funds Returned	<u>\$(11,029,967)</u>	<u>\$(9,193,761)</u>	<u>\$(8,587,360)</u>	<u>\$(11,490,837)</u>	<u>\$(10,494,658)</u>	<u>\$(12,976,731)</u>	<u>\$ 0</u>	
TOTAL CONSTITUTIONAL OFFICERS	<u>\$ 189,619,949</u>	<u>\$ 184,497,375</u>	<u>\$ 191,412,652</u>	<u>\$ 199,072,959</u>	<u>\$ 212,969,451</u>	<u>\$ 220,175,334</u>	<u>\$ 228,115,898</u>	<u>\$ 240,583,095</u>
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 210,914,008</u>	<u>\$ 204,979,072</u>	<u>\$ 211,233,017</u>	<u>\$ 220,364,506</u>	<u>\$ 235,082,535</u>	<u>\$ 243,011,463</u>	<u>\$ 248,276,297</u>	<u>\$ 266,961,368</u>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 210,914,008</u>	<u>\$ 204,979,072</u>	<u>\$ 211,233,017</u>	<u>\$ 220,364,506</u>	<u>\$ 235,082,535</u>	<u>\$ 243,011,463</u>	<u>\$ 248,276,297</u>	<u>\$ 266,961,368</u>
TOTAL DEPARTMENTS	<u>\$ 388,376,388</u>	<u>\$ 399,648,713</u>	<u>\$ 382,797,905</u>	<u>\$ 392,921,562</u>	<u>\$ 418,313,697</u>	<u>\$ 432,929,411</u>	<u>\$ 436,984,488</u>	<u>\$ 490,658,171</u>
TOTAL OPERATING	<u><u>\$ 599,290,396</u></u>	<u><u>\$ 604,627,785</u></u>	<u><u>\$ 594,030,922</u></u>	<u><u>\$ 613,286,068</u></u>	<u><u>\$ 653,396,232</u></u>	<u><u>\$ 675,940,874</u></u>	<u><u>\$ 685,260,786</u></u>	<u><u>\$ 757,619,539</u></u>

DEBT SERVICE

As of September 30, 2018, Lee County had \$581,531,703 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$	193,633,000
Enterprise Debt:		
Solid Waste		60,925,000
Transportation		127,365,000
Utilities		<u>196,621,389</u>
TOTAL	\$	<u>581,531,703</u>

The County has \$37.4 million in loans from the Florida State Revolving Loan program. Other programs used for loans in future projects are the Term Loan Assessment Program, the Florida Department of Environmental Protection loans and Florida Department of Transportation loans.

Capability to Issue Debt

Lee County does not have specific legal debt limits. The County has issued debt in two broad ranging categories – Enterprise Debt and Governmental Debt. Each has its own set of criteria that establish debt capacity. Lee County has no ad valorem debt.

Enterprise Debt

Lee County has issued debt for a variety of Enterprise Fund related debt (Transportation, Solid Waste and Utilities). The **Enterprise Debt** is funded from specific revenue streams related to the purpose for which improvements will be made (toll revenues, water and sewer revenues etc.). Separate funds are established for each debt issue. Those revenue streams provide sufficient funding to meet debt service requirements. Various modeling procedures are used to initially determine debt capabilities related to such factors as trip generation (toll bridges) or growth in customers (solid waste and utilities). Rates are established to insure payment of existing debt and operation of facilities.

Governmental Debt

One form of **Governmental Debt** is Capital Revenue Debt. It is funded from non-ad valorem revenues. A group of revenues have been established that together are pledged to a series of bond issues. Revenues included in that group are Ambulance Service Receipts, Building and Zoning Permits and Fees, Data Processing Fees, Excess County Officer Fees, Franchise Fees, Guaranteed Entitlement Funds, Investment Earnings, License Fees, Pledged Gas Taxes and Sales Taxes. Separate funds are established for each debt issue.

DEBT SERVICE (continued)

The County is required by Resolution to set up and appropriate in its annual budget (for expenditure in each of the fiscal years during which any bonds are outstanding and unpaid) sufficient pledged revenues to pay the principal and interest on any outstanding bonds. The County may issue additional bonds on parity with these bonds as long as it can meet an “additional bonds test” as specified by bond insurance. Therefore, all of the debt obligations are annually programmed into the budget at the same time as other needs are being funded. This insures that debt obligations do not unexpectedly result in a reduction in current or future operations.

Another type of **Governmental Debt** is Special Assessments for specific improvements. These usually are issued through Municipal Service Benefit Units (MSBUs) that are attributed to and paid for by residents in specific areas.

TAXABLE PROPERTY VALUES

FY90-91 THROUGH FY18-19

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
90-91	16.773	15.3%	10.233	14.0%
91-92	18.421	9.8%	11.255	10.0%
92-93	18.844	2.3%	11.628	3.3%
93-94	19.382	2.9%	12.082	3.9%
94-95	19.916	2.8%	12.560	4.0%
95-96	20.647	3.7%	13.167	4.8%
96-97	21.323	3.3%	12.687	(3.6%)
97-98	22.197	4.1%	13.426	5.8%
98-99	23.374	5.3%	14.348	6.9%
99-00	25.257	8.1%	15.703	9.4%
00-01	27.919	10.5%	14.024	(10.7%)
01-02	31.878	14.2%	16.009	14.2%
02-03	36.917	15.8%	18.580	16.1%
03-04	43.197	17.0%	21.253	14.4%
04-05	50.267	16.4%	24.447	15.0%
05-06	64.079	27.5%	31.152	27.4%
06-07	89.679	40.0%	43.467	39.5%
07-08	96.488	7.6%	48.128	10.7%
08-09	84.528	(12.4%)	43.473	(9.7%)
09-10	64.925	(23.2%)	33.076	(23.9%)
10-11	55.728	(14.2%)	28.271	(14.5%)
11-12	53.310	(4.3%)	26.926	(4.8%)
12-13	52.934	(0.7%)	26.562	(1.4%)
13-14	54.632	3.2%	27.305	2.8%
14-15	58.369	6.4%	28.880	5.5%
15-16	62.686	7.4%	25.200	(12.7%)
16-17	67,958	8.4%	27,273	8.2%
17-18	74,047	9.0%	29,906	9.7%
18-19	78,473	6.0%	31,749	6.2%

Countywide

Since FY90-91, the countywide taxable valuation has grown approximately \$61.7 billion. The countywide valuation certified on October 12, 2018 was \$78,472,533,840 representing a 6.0% increase from 2017. Residential land use accounts for 91.8% of taxable value followed by 11.2% for commercial, 1.9% for industrial, 0.3% Agricultural and 0.7% for all others in 2017. This general pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 12, 2018 was \$31,748,743,623, an 6.2% increase from 2017. The incorporation of the Village of Estero in 2014 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY15-16. Similarly, the incorporation of Bonita Springs in 1999 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY00-01.

TAXABLE PROPERTY VALUE INCREASES/DECREASES

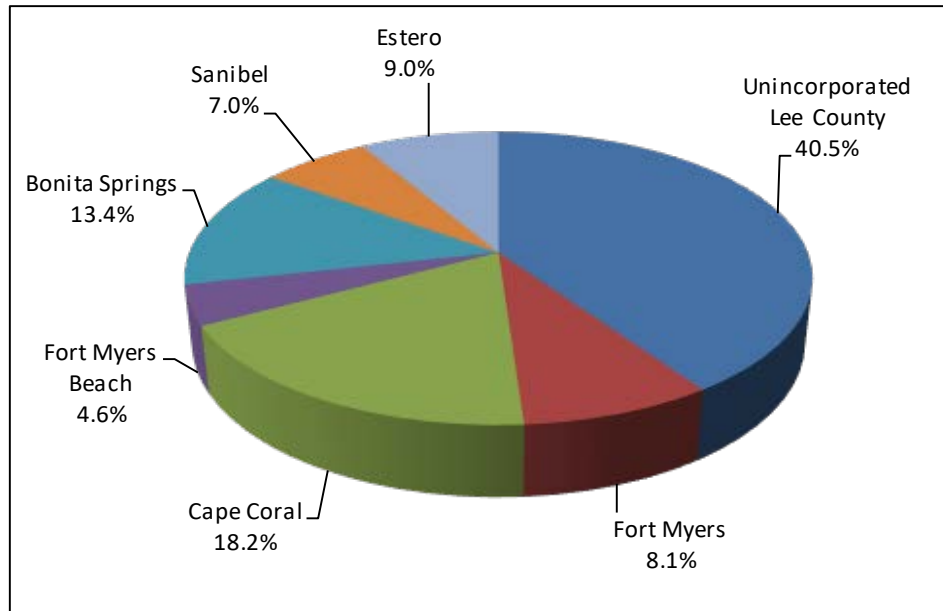
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1990	1991	439.1	1,791.0	2,230.1	251.2	1,002.4	1,253.6
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994	434.0	104.0	538.0	332.8	121.2	454.0
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010	1,274.0	(20,877.0)	(19,603.0)	582.5	(10,979.5)	(10,397.0)
2010	2011	599.9	(9,796.0)	(9,196.1)	272.0	(5,077.0)	(4,805.0)
2011	2012	371.6	(2,790.0)	(2,418.4)	163.0	(1,507.8)	(1,344.8)
2012	2013	382.2	(757.2)	(375.0)	148.6	(512.6)	(364.0)
2013	2014	530.5	1,166.8	1,697.3	225.4	517.6	743.0
2014	2015	815.9	2,922.0	3,737.9	299.6	1,275.5	1,575.1
2015	2016	1,098.8	3,246.7	4,345.5	(4,970.6)	1,291.8	(3,678.8)
2016	2017	1,557.4	3,714.5	5,271.9	509.6	1,562.9	2,072.5
2017	2018	1,754.3	4,334.9	6,089.2	625.9	2,006.3	2,632.2
2018	2019	1,751.0	2,674.4	4,425.4	565.7	1,277.4	1,843.1
Total:		\$43,244.5	\$20,715.4	\$63,959.9	\$17,924.3	\$4,845.9	\$22,770.2

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

The Countywide figures for 2018-2019 reflect a five straight years of an increase in taxable value after decreases for five consecutive years. There was a net "new" taxable value of \$1,751.0 million and an increase in existing taxable value of \$2,674.4 million for a total valuation increase of \$4,425.4 million.

The reductions in the Unincorporated MSTU in 1996-1997, 2000-2001 and 2015-2016 were the result of the incorporations of Fort Myers Beach, Bonita Springs and Estero respectively.

FY18-19 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



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

The chart displays the distribution of the 2018 taxable value (FY18-19) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 12, 2018:

Unincorporated Lee County	\$	31,748,743,623
Fort Myers		6,637,122,012
Cape Coral		14,300,433,937
Fort Myers Beach		3,434,036,838
Bonita Springs		10,519,798,753
Sanibel		5,196,520,865
Estero		6,649,259,073
TOTAL	\$	<u>78,485,915,101</u>

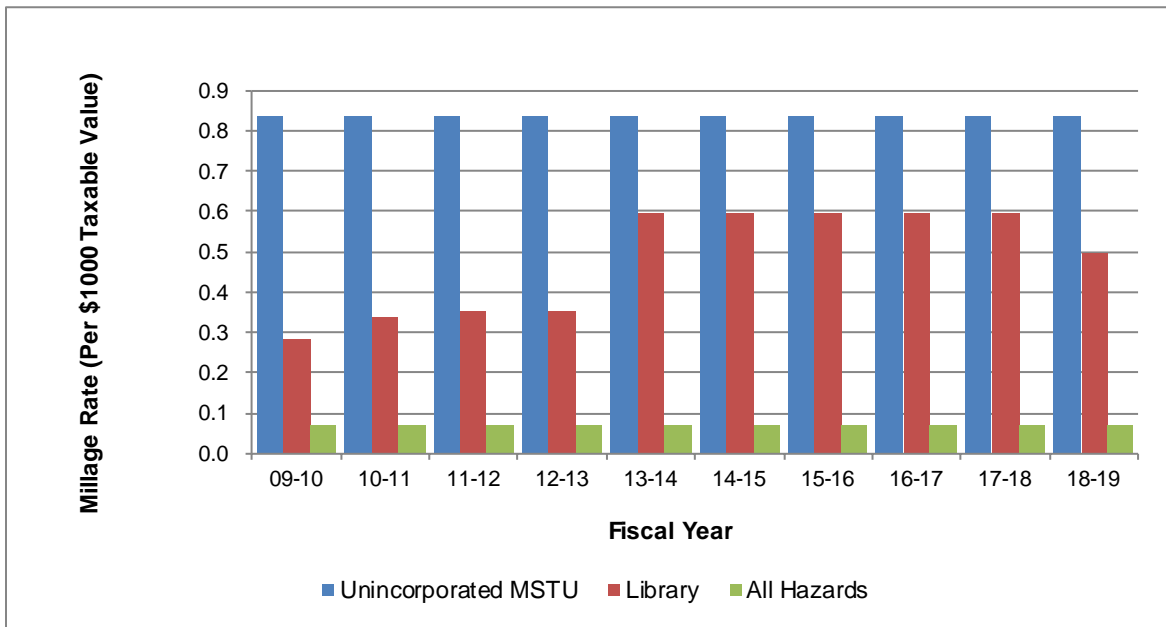
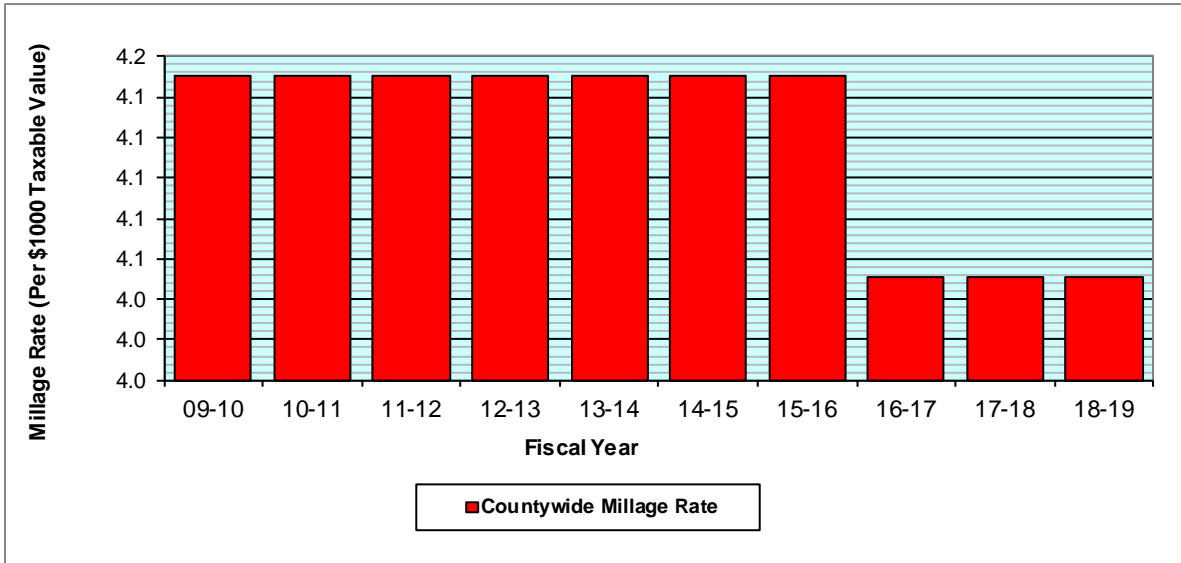
Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY16-17 to FY17-18 and FY17-18 to FY18-19 with the percentage change:

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

FY17-18 to FY18-19			
Unincorporated Lee County	\$	1,843,052,978	41.6%
Fort Myers		514,860,412	11.6%
Cape Coral		1,106,100,284	25.0%
Fort Myers Beach		117,185,321	2.6%
Bonita Springs		534,828,990	12.1%
Sanibel		145,804,915	3.3%
Estero		163,729,843	3.7%
TOTAL	\$	<u>4,425,562,743</u>	100.0%

PROPERTY TAX RATES

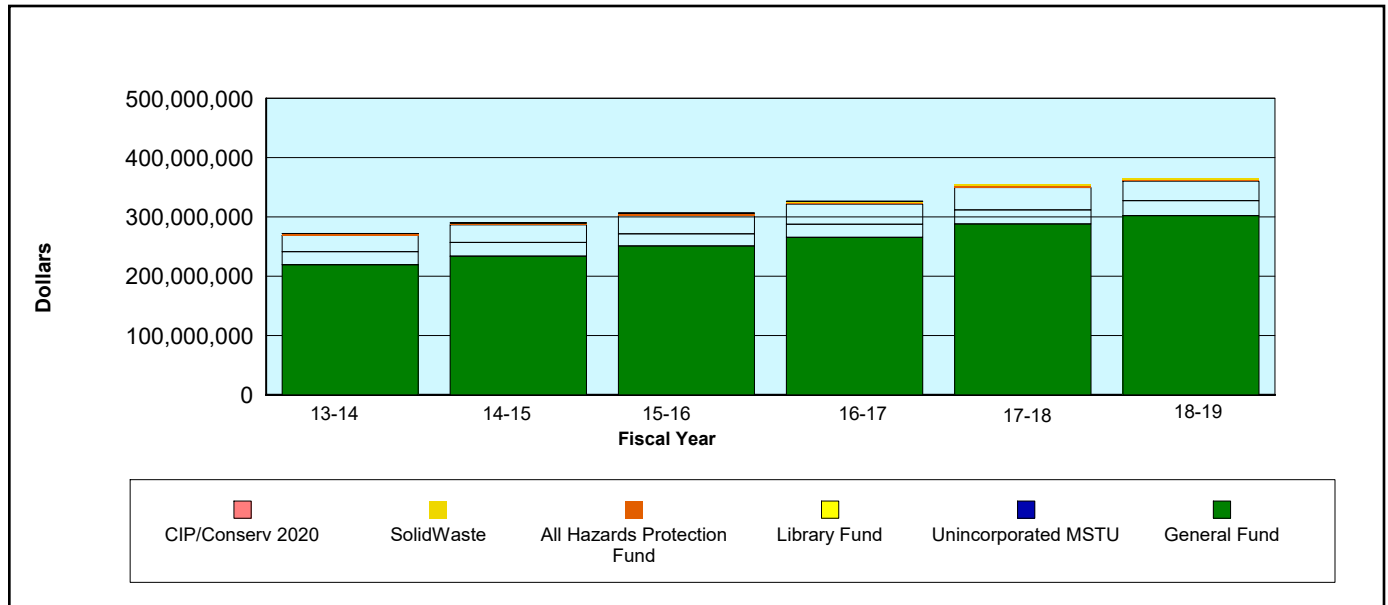
FY09-10 THROUGH FY18-19



	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
Countywide										
General Fund	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506
Capital Improvement	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>
COUNTYWIDE TOTAL	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506
Unincorporated MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693

*Capital Improvement millage added into the General Fund in FY07-08. Conservation 2020 millage added to General Fund in FY13-14.

MAJOR PROPERTY TAX REVENUES FY13-14 THROUGH FY18-19



	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Unaudited Actual	FY18-19 Adopted
COUNTYWIDE						
General Fund	\$ 219,275,056	\$ 233,681,163	\$ 251,043,539	\$ 265,473,082	\$ 288,059,580	\$ 302,341,707
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	74,531	32,669	25,187	17,717	12,042	0
SUBTOTAL	\$ 219,349,588	\$ 233,713,833	\$ 251,068,725	\$ 265,490,799	\$ 288,071,622	\$ 302,341,707
OTHER						
Unincorporated MSTU Fund	\$ 22,214,902	\$ 23,413,717	\$ 20,454,578	\$ 22,110,419	\$ 24,042,698	\$ 25,378,547
Library Fund	27,410,202	29,274,064	31,515,403	34,240,937	37,261,101	32,674,753
All Hazards Protection Fund	2,470,029	2,623,431	2,431,746	2,631,047	2,867,432	3,036,489
Solid Waste	568,491	584,481	1,256,502	1,863,771	2,142,178	2,070,798
SUBTOTAL	\$ 52,663,624	\$ 55,895,692	\$ 55,658,228	\$ 60,846,174	\$ 66,313,409	\$ 63,160,587
GRAND TOTAL	\$ 272,013,212	\$ 289,609,525	\$ 306,726,954	\$ 326,336,973	\$ 354,385,031	\$ 365,502,294

For General, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY18-19, property taxes are 52.3% of the General Fund. The Library Fund relies upon 69.9% of its revenue from property taxes. The Unincorporated MSTU Fund receives 40.1% of its revenue from property taxes. The All Hazards Protection Fund receives 39.0% of its funds from property taxes. Solid Waste represents Cape Coral's portion of the Lee County Solid Waste Disposal Facility Assessment. The City of Cape Coral chose to collect the Disposal Facility Assessment through a millage rate associated with taxable value.

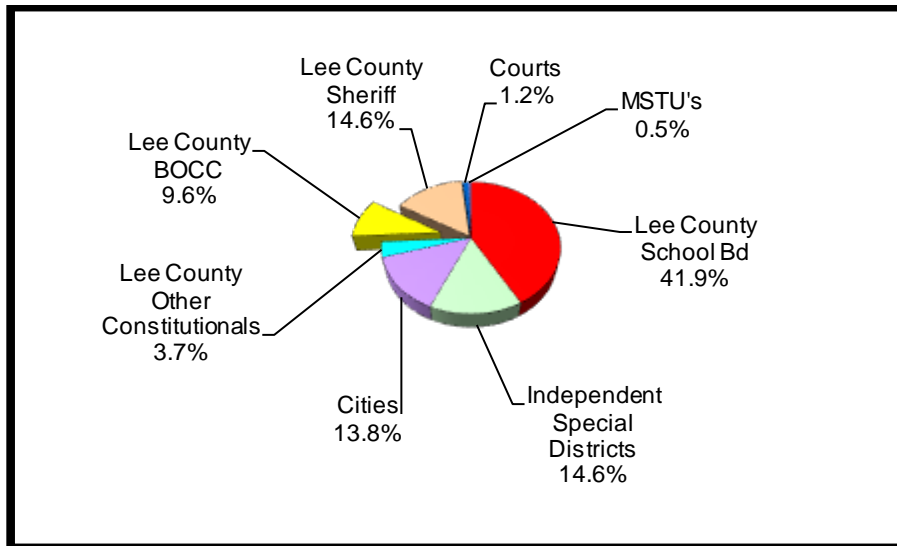
*Conservation 2020 Fund has been included in the General Fund since FY13-14.

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>	<u>FY11-12</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>FY14-15</u>	<u>FY15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506
Capital Outlay	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TOTAL COUNTYWIDE	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506
<u>Misc. Non-Countywide Millages:</u>											
Library	0.2844	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956
Unincorporated Area MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693
TOTAL MISC. NON-COUNTYWIDE	1.1935	1.1935	1.2474	1.2632	1.2632	1.5047	1.5047	1.5047	1.5047	1.5047	1.4047
<u>Sewer & Solid Waste Districts & MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.1001	0.2086	0.2029	0.1292	0.0646	0.0616	0.0585	0.1170	0.1602	0.1681	0.1523
Winkler Safe Neighborhood MSTU	1.7617	2.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.5604	0.7601	0.8290	0.7969	0.8911	0.7105	0.5043	0.4570	0.4151	0.2793	0.2790
Upper Captiva MSTU	0.7302	0.6374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	0.9554	1.5947	1.9027	2.0212	2.0212	2.2824	2.1212	2.0214	2.8588	3.0000	2.4000
Maravilla	3.0000	3.0000	4.0000	4.0000	4.7000	4.5000	4.5000	4.0000	4.0000	3.9000	3.7000
Useppa	1.6724	2.6595	2.3000	2.3000	2.5109	3.1380	2.8806	2.7931	2.6424	2.7029	2.6150
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.1880	0.6946	1.0150	1.2243	0.8313	0.9393	0.9684	0.8592	0.9033	0.7107	0.4159
Bayshore Estates SLD	0.8377	1.1699	2.3144	2.3002	2.3818	2.1532	2.0933	2.1912	2.1910	1.7662	1.5078
Billy Creek Commerce Center SLD	0.1116	0.2259	0.2637	0.2632	0.3184	0.2965	0.3143	0.3371	0.3930	0.3461	0.2998
Birkdale SLD	0.1512	0.2920	0.5513	0.5204	0.5542	0.4805	0.3973	0.4335	0.3723	0.3059	0.2689
Charleston Park SLD	0.2873	2.7300	1.9095	2.0635	2.3119	1.8876	1.9068	1.8746	2.0675	1.9506	1.3967
Cypress Lake SLD	0.2236	0.3220	0.4799	0.4671	0.4820	0.4746	0.5712	0.4995	0.5000	0.4526	0.3967
Daughtrey's Creek SLD	0.3460	0.6297	0.7928	0.7491	0.8604	0.7811	0.7850	0.8124	0.8641	0.8381	0.8061

<u>Taxing Authority</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>	<u>FY11-12</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>FY14-15</u>	<u>FY15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
<u>Lighting & Special Improvement Districts:</u>											
Flamingo Bay SLD	0.1913	0.2668	0.4788	0.5301	0.4544	0.4552	0.4132	0.4428	0.3986	0.3686	0.3369
Fort Myers Shores SLD	0.0250	0.0490	0.2770	0.3269	0.3085	0.3404	0.2952	0.322	0.3216	0.2187	0.1975
Fort Myers Villas SLD	0.1217	0.3994	0.3658	0.4580	0.3898	0.3083	0.3238	0.3392	0.3889	0.2028	0.3041
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Harlem Heights SLD	0.2904	0.4295	0.5507	0.5546	0.6333	0.7490	1.0361	1.0301	1.2291	1.1779	1.1562
Heiman/Apollo SLD	0.3546	1.9025	2.8607	3.8449	3.1139	3.3952	2.9251	2.5194	2.6325	2.1891	1.7551
Hendry Creek SLD	0.2265	0.2351	0.2926	0.3180	0.3058	0.4034	0.3572	0.3854	0.4162	0.3625	0.3057
Iona Gardens SLD	0.2796	0.6501	0.7549	0.7594	0.7834	0.7747	0.8292	0.8059	0.8595	0.7164	0.0635
Lehigh Acres SLD	0.0557	0.1845	0.3934	0.4171	0.4212	0.4588	0.6103	0.3921	0.7455	0.7455	0.7460
Lochmoor Village SLD	0.3304	0.8452	0.9335	0.9249	0.8762	0.7433	0.7888	0.7856	0.7628	0.6188	0.5267
McGregor Isles Dredging	0.0000	0.0000	0.0000	0.0000	0.0000	0.3705	0.3705	0.3614	0.3995	0.3860	0.3406
MidMetro Industrial Park Spec Improvemnt	0.0142	0.1232	0.2476	0.3226	0.1799	0.0938	0.3632	0.2287	0.2388	0.3870	0.0000
Mobile Haven SLD	0.4748	0.7150	0.7478	0.8766	0.7848	0.8876	0.8125	0.8638	0.8598	0.6809	0.6351
Morse Shores SLD	0.1772	0.3437	0.6610	0.5526	0.5742	0.5905	0.5127	0.4953	0.4923	0.5036	0.2492
North Fort Myers SLD	0.0552	0.0152	0.1061	0.1341	0.2801	0.2370	0.2171	0.1569	0.1958	0.1820	0.1589
Page Park SLD	0.1671	0.3466	0.5794	0.4375	0.5069	0.4950	0.6345	0.4814	0.4606	0.7967	0.7706
Palmetto Point Light MSTU	0.2541	0.1457	0.2089	0.2484	0.2252	0.2057	0.4385	0.2788	0.1456	0.3622	0.3858
Palm Beach Blvd S1 PHI MSTU	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach SIU MSTU	0.0000	0.0000	0.0000	0.0090	0.0088	0.0076	0.0000	0.0000	0.0000	0.0000	0.0000
Palmona Park SLD	0.0982	0.7797	0.9903	1.7499	1.7499	1.5457	1.6583	1.6259	1.7499	1.6263	0.9049
Pine Manor SLD	0.0559	0.4206	1.4948	1.7887	1.2755	1.0210	0.9987	1.0762	0.9046	0.8075	0.6604
Port Edison SLD	0.2056	0.5687	0.7013	0.7740	0.6784	0.5123	0.5565	0.6409	0.5595	0.4693	0.3208
Riverdale Shores Improvement	1.4981	1.1951	1.9669	1.3367	0.6371	0.6137	0.7301	0.2017	0.7270	1.0043	1.1907
Russell Park SLD	0.1858	0.4785	0.8860	0.9927	1.0571	1.0647	1.0834	0.9735	0.9268	0.8430	0.7511
San Carlos Island SLD	0.0245	0.0351	0.0411	0.0605	0.0661	0.0575	0.0635	0.0549	0.0650	0.0572	0.0555
San Carlos Special Improvement	0.1801	0.3725	0.4211	0.4613	0.5241	0.2772	0.2510	0.2025	0.2678	0.2678	0.2297
Skyline SLD	0.0647	0.1367	0.1766	0.2070	0.1846	0.2074	0.1650	0.1975	0.1498	0.1335	0.1197
St. Jude Harbor	0.0767	0.2582	0.2852	0.3126	0.3119	0.2979	0.2520	0.3236	0.2835	0.2524	0.2225
Tanglewood Spec Improvement	0.1347	0.6121	0.5999	0.8910	0.8159	0.7364	0.5850	0.8673	1.0000	1.0000	0.9999
Town & River Spec Improvement	0.2231	0.2878	0.2412	0.2175	0.2073	0.3717	0.3266	0.2947	0.3899	0.2781	0.2870
Trailwinds SLD	0.1719	0.4536	0.8197	0.7524	0.6556	0.8991	0.8562	0.7371	0.7399	0.6912	0.4995
Tropic Isles SLD	0.3249	1.6372	1.6049	1.3085	1.0446	1.0190	0.9424	0.9783	0.8111	0.6315	0.4999
Villa Palms SLD	0.2441	0.8701	0.7980	0.8766	0.7765	0.8260	0.8101	0.8392	0.8866	0.7526	0.6514
Villa Pines SLD	0.1734	0.2248	0.2223	0.2582	0.2880	0.3253	0.3160	0.3003	0.2907	0.2708	0.2456
Waterway Estates SLD	0.1508	0.3772	0.5322	0.5584	0.4638	0.3959	0.3968	0.4368	0.3066	0.3068	0.2770
Waterway Shores SLD	0.2987	0.9312	0.8349	1.2276	1.1898	0.9499	1.0473	1.0249	0.9227	0.7651	0.5854
Whiskey Creek Spec Improvement	0.6915	1.0000	0.9989	0.9727	0.9802	0.9662	0.9773	0.9999	0.9999	0.9999	0.9997

FY18-19 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2018-2019 Total Property Tax is \$1,310,418,793
 2018 Tax Roll – Excluding Non Ad-Valorem Assessments
 Source: Lee County Property Appraiser – Tax Roll Certified October 12, 2018

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (41.9%). The Lee County Commission (29.2%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 29.2% among the BoCC and Constitutional Officers assumes that all expenditures are assigned to property tax revenues after subtracting revenues generated by those departments. Based upon that assumption, the Board of County Commissioners would expect to receive 9.6%, Courts 1.2% and the Constitutional Officers other than the Sheriff would be allocated 3.7% from property taxes. The Lee County Sheriff would receive 14.6%. The remaining categories are listed below:

- Cities include millage and debt service from Cape Coral, Fort Myers, Bonita Springs, Sanibel, the Town of Fort Myers Beach, and the Village of Estero.
- MSTUs include all Municipal Service Taxing Units including lighting, sewer, and improvement districts.
- Independent Special Districts includes all Independent Fire Districts, Fort Myers Beach Library as well as the Lee County Hyacinth Control, Mosquito Control, West Coast Inland Waterway (WCIND), and South Florida Water Management District taxing units.

Not included in these totals or in the chart is \$121,373,496 in Non-Ad Valorem assessments. Among this group are assessments in Bay Creek, County Line Drainage, East County Water Control District, East Mulloch Creek Drainage, San Carlos Estates Drainage and the Lee County Solid Waste Assessment (\$42,019,535). Also not included are penalties of \$459,273. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1st. The grand total including property taxes, penalties, adjustments and non ad-valorem assessments is \$1,432,249,567.

COMPARATIVE SAMPLE OF TAX BILLS

FOR A \$275,000 HOME IN FORT MYERS, CAPE CORAL, SANIBEL, BONITA SPRINGS, THE TOWN OF FORT MYERS BEACH, THE VILLAGE OF ESTERO AND UNINCORPORATED LEE COUNTY

DESCRIPTION: \$275,000 JUST VALUE OF HOME
 (\$ 50,000) HOMESTEAD EXEMPTION
 \$225,000 TAXABLE VALUE LESS HOMESTEAD EXEMPTION

2018 PROPERTY TAXES (FY18-19)

	18-19							
	MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	VILLAGE OF ESTERO	UNINCORP LEE CNTY
LEE COUNTY COMMISSION								
LEE COUNTY GENERAL REVENUE	4.0506	911	911	911	911	911	911	911
LEE COUNTY LIBRARY	0.4956	112	112	0	112	0	112	112
LEE COUNTY UNINCORPORATED MSTU	0.8398	0	0	0	0	0	0	189
LEE COUNTY ALL HAZARDS	0.0693	0	16	0	0	0	0	16
SCHOOL DISTRICT - LEE COUNTY								
PUBLIC SCHOOL - STATE LAW *	4.1530	1,038	1,038	1,038	1,038	1,038	1,038	1,038
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
CITIES								
CITY OF FORT MYERS	8.4500	1,901	0	0	0	0	0	0
CITY OF CAPE CORAL	6.7500	0	1,519	0	0	0	0	0
CAPE CORAL SOLID WASTE MSTU *	0.1523	0	38	0	0	0	0	0
CITY OF SANIBEL	1.9139	0	0	431	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.1394	0	0	31	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0598	0	0	13	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1055	0	0	24	0	0	0	0
CITY OF BONITA SPRINGS	0.8173	0	0	0	184	0	0	0
TOWN OF FORT MYERS BEACH	0.8700	0	0	0	0	196	0	0
VILLAGE OF ESTERO	0.7750	0	0	0	0	0	174	0
INDEPENDENT SPECIAL DISTRICTS								
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.1209	27	27	27	27	27	27	27
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0417	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1310	29	29	29	29	29	29	29
LEE CTY HYACINTH CONTROL **	0.0239	7	7	7	7	7	7	7
LEE CTY MOSQUITO CONTROL **	0.2636	72	72	72	72	72	72	72
TOTAL		\$4,678	\$4,350	\$3,165	\$2,961	\$2,861	\$2,952	\$2,982
PERCENTAGE SUMMARY								
LEE COUNTY COMMISSION		22%	24%	29%	35%	32%	35%	41%
SCHOOL DISTRICT OF LEE COUNTY		34%	37%	51%	54%	56%	54%	54%
CITIES		41%	36%	16%	6%	7%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	4%	5%	5%	5%	5%	5%
TOTAL		100%	100%	100%	100%	100%	100%	100%

* School Districts and Cape Coral Solid Waste MSTU calculate with a \$25,000 exemption, not \$50,000.

** Hyacinth Control and Mosquito Control calculate at full value. There are no exemptions.

COMPARATIVE SAMPLE OF TAX BILLS (continued)

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, the Town of Fort Myers Beach, the Village of Estero and Unincorporated Lee County for a home with \$225,000 of taxable value after homestead exemption for tax bills based on the adopted millage rates. The percentage distribution shows that within the cities of Lee County, the taxes that relate to county services amount to approximately 22% of the total tax bill for Fort Myers, 24% for Cape Coral, 29% for Sanibel, 35% for Bonita Springs, 32% for the Town of Fort Myers Beach and 35% for the Village of Estero. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 34% in Fort Myers to 56% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 54%.

The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, plan review, community parks, domestic animal services, hearing examiner and funding for road, bridge and traffic maintenance and operations.

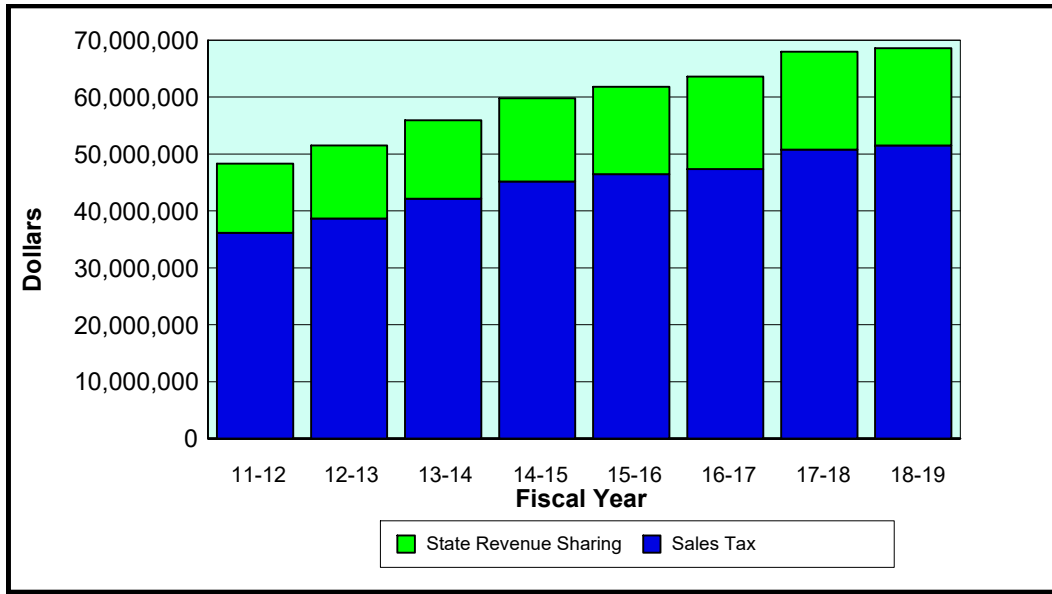
The Lee County Hyacinth Control and Mosquito Control Districts are not subject to the homestead exemption. These districts were established by the Florida Legislature and at that time it was determined that the services that these districts provide benefit all properties without discrimination.

The bill comparisons represent "generic" tax comparisons and do not take into account individual MSTUs, geographical independent and dependent special districts, or drainage districts. These "other" districts include lighting, fire and special improvement districts. The data is based upon 2018 Property Tax information certified by the Property Appraiser on October 12, 2018.

Beginning in FY06-07, the City of Sanibel was no longer assessed a Lee County Library millage after having established an independent library district. Sanibel joined the Town of Fort Myers Beach in having independent library districts.

STATE SHARED REVENUES

FY11-12 THROUGH FY18-19



	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Unaudited Actual	FY18-19 Adopted
Sales Tax	\$ 36,129,946	\$ 38,654,071	\$ 42,131,369	\$ 45,163,659	\$ 46,441,231	\$ 47,350,177	\$ 50,740,927	\$ 51,500,000
State Rev Sharing	12,174,383	12,820,628	13,807,249	14,641,807	15,380,245	16,241,617	17,244,447	17,100,000
TOTAL	<u>\$ 48,304,329</u>	<u>\$ 51,474,699</u>	<u>\$ 55,938,618</u>	<u>\$ 59,805,466</u>	<u>\$ 61,821,476</u>	<u>\$ 63,591,794</u>	<u>\$ 67,985,374</u>	<u>\$ 68,600,000</u>

State shared revenues are comprised of Sales Tax Revenue and State Revenue Sharing. Both of these revenues are used in Lee County to support day-to-day operating expenses and debt service.

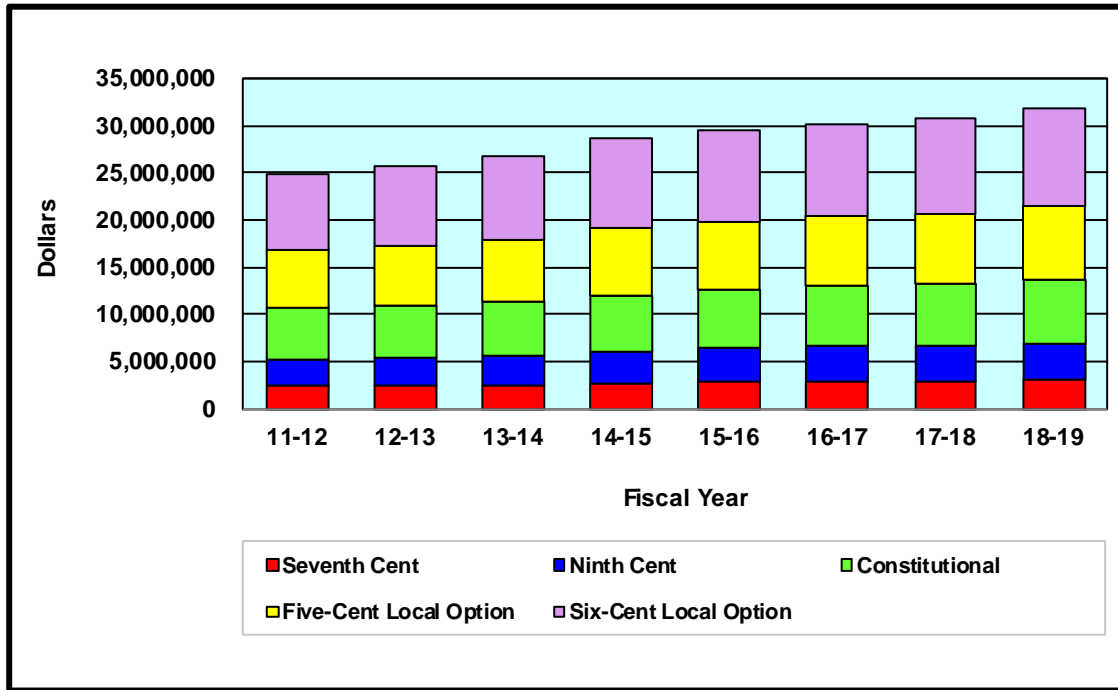
Sales Tax

The apportionment factor for all eligible counties is composed of three equally weighted portions: (1) each eligible county's percentage of the total population of all eligible counties in the state; (2) each eligible county's percentage of the total population of the state residing in unincorporated areas of all eligible counties; and (3) each eligible county's percentage of total sales tax collections in all eligible counties during the preceding year.

State Revenue Sharing

The State Revenue Sharing Program for counties involves the distribution of state shared cigarette tax and State sales tax. Each county was given a set amount monthly based upon a formula distribution and then "trued up" each June to reflect actual state collections in the sources that affect the revenue sharing. The State apportionment factor is calculated using a formula equally weighted among county population, unincorporated county population and county sales tax collections. The General Fund receives 100% of collections.

LEE COUNTY GAS TAX REVENUES FY11-12 THROUGH FY18-19



	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Adopted
Seventh Cent	\$2,357,848	\$2,393,180	\$2,458,537	\$2,610,839	\$2,782,166	\$2,872,115	\$2,913,162	\$3,010,348
Ninth Cent	2,914,997	3,059,332	3,161,526	3,438,654	3,634,098	3,714,486	3,794,018	3,932,152
Constitutional	5,445,520	5,420,374	5,699,910	5,955,200	6,295,244	6,523,538	6,632,227	6,811,555
Five-Cent Local Option	6,027,262	6,356,088	6,616,170	7,096,415	7,115,734	7,274,628	7,367,938	7,753,713
Six-Cent Local Option	8,173,756	8,576,486	8,838,458	9,621,784	9,653,807	9,871,195	10,081,842	10,410,924
TOTAL	<u>\$24,919,383</u>	<u>\$25,805,460</u>	<u>\$26,774,601</u>	<u>\$28,722,892</u>	<u>\$29,481,049</u>	<u>\$30,255,962</u>	<u>\$30,789,187</u>	<u>\$31,918,692</u>

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

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

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

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

LEE COUNTY GAS TAX REVENUES (continued)

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

The **Six-Cent Local Option Gas Tax** is currently being collected and shared locally between municipalities based upon interlocal agreements; a portion of this tax supports transit (LeeTran). Similar to the Five-Cent Local Option Gas Tax described above, beginning in FY96-97 the Town of Fort Myers Beach, in FY00-01 the City of Bonita Springs and in FY15-16 the Village of Estero, all began receiving an allocation out of Lee County's portion.

All gas taxes are collected for counties by the Florida Department of Revenue, which distributes collections monthly in accordance with the following formulas calculated annually:

Constitutional (2 cents)	Lee County	100%
----------------------------------	------------	------

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

Ninth Cent (1 cent)	Lee County	100%
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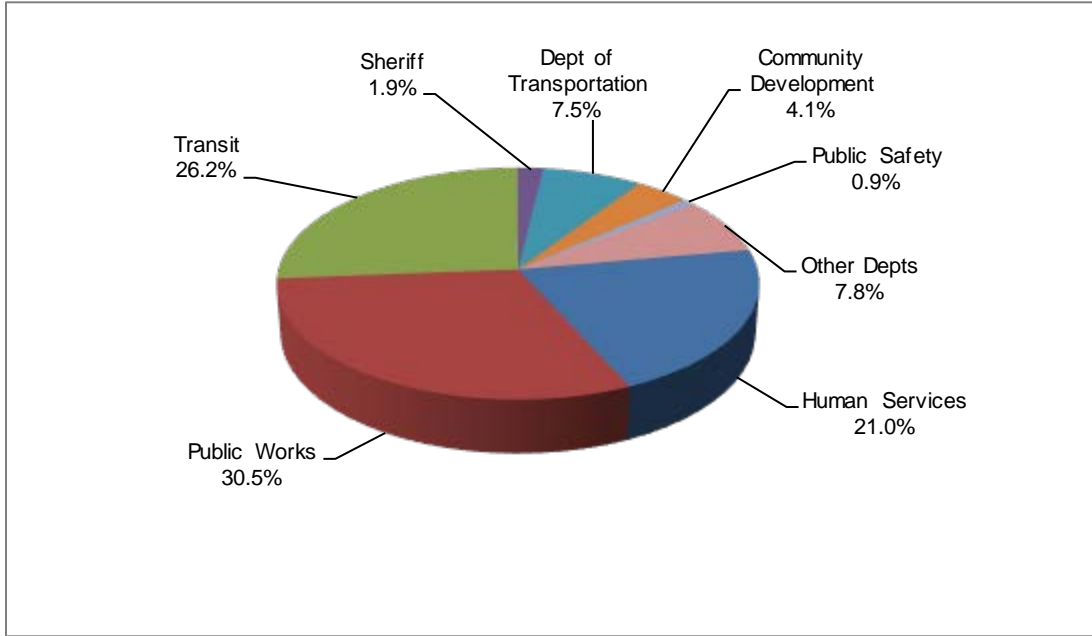
Local Option (11 cents)	Allocation (Effective FY17-18)	
	(After State Deductions for Dealer Costs)	
5-Cent & 6-Cent		
(From 1984 to 1989, only 4 cents was allocated)		
	Cape Coral	24.95%
	Sanibel	5.00%
	Fort Myers	14.00%
	Fort Myers Beach	1.17%
	Bonita Springs	4.54%
	Village of Estero	2.54%
	Lee County	<u>47.80%</u>
		100.00%

SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
Federal		18.4 Cents	Current Rate For Gasoline (includes 15.44 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks).
State	Department of Transportation	13.3 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	7.3 Cents	Chapter 206.41 (1)(f) and Transportation System (SCETS) Chapter 206.87 (1)(d) diesel
State Shared With Local Jurisdictions			.
County Only (4 Cents)	County (Seventh Cent)	1.0 Cents	Chapter 206.60 F.S.
	Voted (Ninth Cent)	1.0 Cents	Chapter 336.021 F.S.
	Constitutional (5 th and 6 th Cent)	2.0 Cents	Chapter 206.41 and 206.47 F.S.
City Only (1 Cent)	City (Eighth Cent)	1.0 Cents	Chapter 206.605 F.S.
County and City Shared (11 Cents)	Local Option (10-15 Cents)	6.0 Cents	Chapter 336.025 F.S.
	Local Option (16-20 Cents)	<u>5.0 Cents</u>	Chapter 336.025(1)(b) F.S.
	TOTAL	55.0 Cents	

This chart indicates that 55 cents per gallon is levied for taxes at various governmental levels. The County solely receives or shares in 15 cents per gallon of gasoline.

**FY17-18 GRANTS
ADMINISTERED THROUGH
COUNTY DEPARTMENTS**



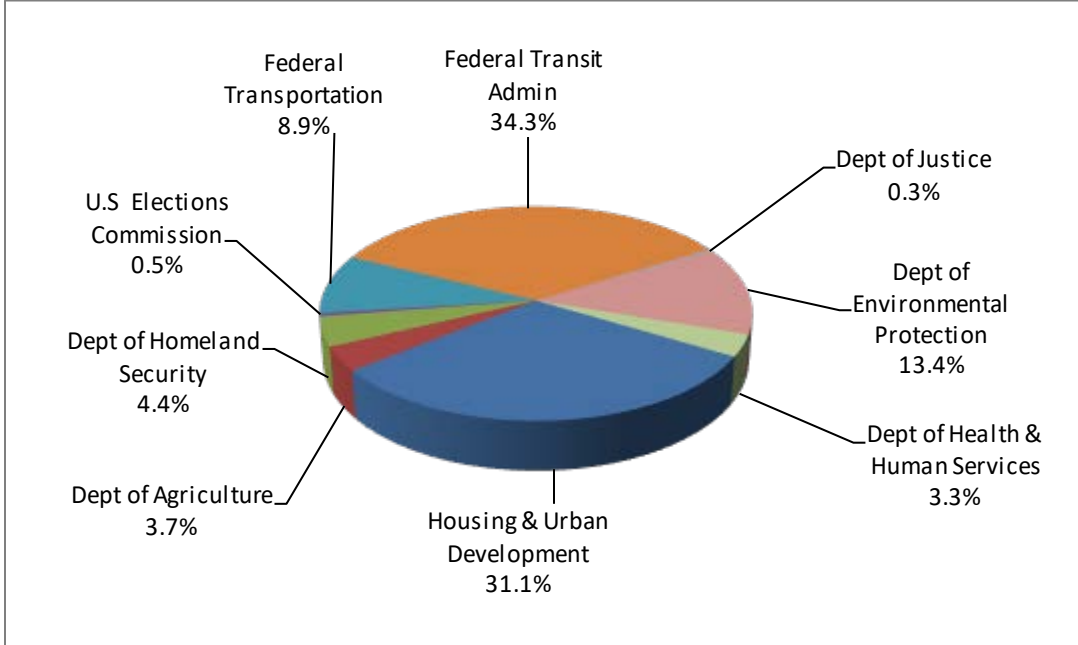
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$224,816,984

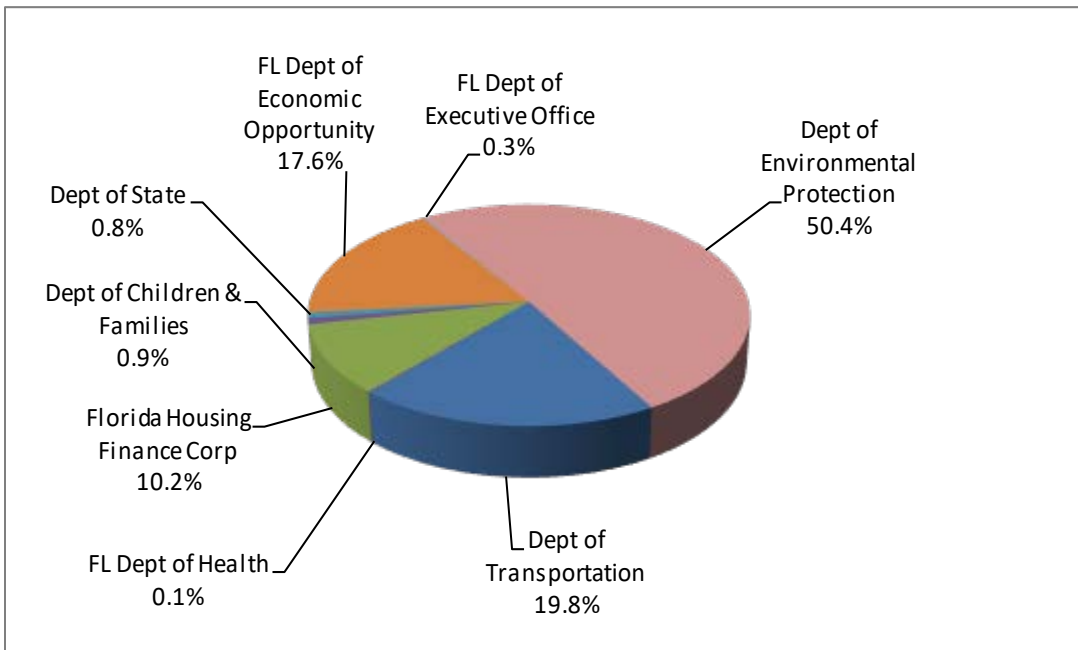
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 112 active (including multi-year) grants in FY17-18 totaling \$224,816,984. Grants totaling \$133,931,309 came from 9 Federal agencies, and grants totaling \$90,885,675 came from 8 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

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

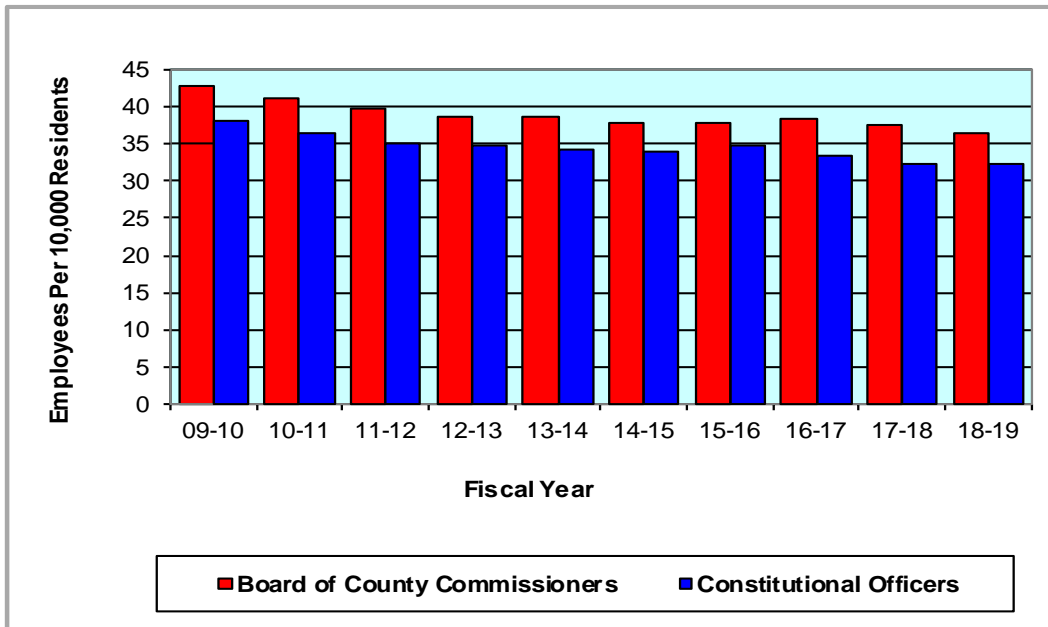
**ACTIVE FEDERAL GRANTS IN
FY17-18 FOR LEE COUNTY**



**ACTIVE STATE GRANTS IN
FY17-18 FOR LEE COUNTY**



LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY09-10 THROUGH FY18-19



A key factor in the cost of government and in the County government's ability to provide a continued high level of service to a rapidly growing community is the number of employees. To account for population growth over time, employees are presented per 10,000 residents.

Board of County Commissioners (BoCC)

From FY01-02 through FY08-09 the BoCC employees per 10,000 residents rate remained stable. In FY08-09, there was a 197 person reduction in the number of BoCC employees from FY07-08 due to attrition, employee participation in an early buyout program and not filling vacant positions. For FY09-10 the BoCC employee count declined by 93, by an additional 56 for FY10-11 and was reduced by 17 for FY11-12. The rate of employees per 10,000 residents declined from FY12-13 to FY13-14 by 27. In FY14-15, 12 employees were added, the first increase since FY12-13. There were 29 positions added for FY15-16, 26 positions added in FY16-17 and 25 positions added in FY17-18.

Constitutional Officers

For FY09-10 the Constitutional Officers employee count declined by 89, by 91 in FY10-11, by 32 in FY11-12, by 18 in FY12-13, by 1 for FY13-14 with an increase of 2 in FY14-15 and a net increase of 49 for FY15-16 with the Sheriff adding 53 positions. In FY16-17, there was a net decrease of 11 employees and a net decrease of 6 employees in FY17-18.

Fiscal Year	Employees per 10,000 Residents									
	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
Board of County Commissioners	41.1	39.7	38.7	38.6	37.8	37.8	38.3	37.4	36.5	37.3
Constitutional Officers	38.2	36.3	35.1	34.7	34.2	34	34.8	33.5	32.2	32.2
Total	79.3	76.0	73.8	73.3	72.0	71.8	73.0	70.9	68.7	69.5

POSITION SUMMARY BY DEPARTMENT

FISCAL YEAR	17-18	18-19	18-19	18-19	18-9	18-19	18-19
Department	ADOPTED	ADDED	TRANSFERS	DELETED	UNDER FUNDED	TOTAL FUNDED	PROPOSED
Animal Services	58					58	58
Community Development	146	11	1		(2)	156	158
Construction & Design	0					0	0
County Administration	32	5	(1)		(1)	35	36
County Attorney	22	2	(2)		(2)	20	22
County Commissioners	11					11	11
County Lands	11					11	11
Economic Development	8					8	8
Environmental Policy Mgmt	0					0	0
Facilities	135		1			136	136
Fleet Management	31	3				34	34
GIS	5	1				6	6
Hearing Examiner	5					5	5
Human Resources	28	1	(1)		(1)	27	28
Human Services	59	4	3			66	66
Internal Services	11	1	5			17	17
Library	253	15	(2)			266	266
Natural Resources	48	1	(1)			48	48
Parks & Recreation	254	9				263	263
Public Resources	0					0	0
Public Safety	391	24	1			416	416
Procurement	18	1	2			21	21
Office of Sustainability	0					0	0
Solid Waste	112	7				119	119
Sports Development	4					4	4
Technology Services	8	1				9	9
Transit	268	1	(1)			268	268
Transportation	322	6				328	328
Utilities	278	3	(5)			276	276
Visitor & Convention Bureau	33					33	33
Non-Department		15			(15)	0	15
GRAND TOTAL	<u>2,551</u>	<u>111</u>	<u>0</u>	<u>0</u>	<u>(21)</u>	<u>2,641</u>	<u>2,662</u>

MAJOR MAINTENANCE PROGRAM

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

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

Major Maintenance FY18/19-FY22/23

Fund Codes: A=Advalorem; D=Debt, E=Enterprise; EM=e-911; G=Grant; GF=General Fund; GT=Gas Tax; I=Impact Fees; L= Library Advalorem; T=Tourist Development Tax; S=Special; M=MSTBU, ST=Surplus Tolls; GIF=Growth Inc Funding; CON = Contribution; BP=BP

Community Development																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Environmental Mitigation	40400700100	00100	GF	217,201	58,334	111,224.00	3,836.50	253,443.54	58,334	58,334	58,334	66,667	66,667	308,336		636,761
	40400730700	30700	GT	921,444	58,333	111,224.00	3,836.50	854,749.06	58,333	58,333	58,333	66,667	66,667	308,333		1,341,001
	40400748730	48730	E	196,098	58,333	111,224.00	3,836.50	260,475.99	58,333	58,333	58,333	66,666	66,666	308,331		615,653
Community Development Total				1,334,744	175,000	333,672	11,510	1,368,669	175,000	175,000	175,000	200,000	200,000	925,000		2,593,416

County Lands																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
County Held Tax Certificates	40882800100	00100	GF	121,397	50,000	50,000.00	1,943.50	1,800.00	50,625	50,625	50,625	50,625	50,625	253,125		424,522
County Held Tax Certificates	40882815500	15500	A	35,925												35,925
Cty Owned Real Prop Assessment	40882900100	00100	GF	1,697,045	260,000	260,000.00	248,293.83		275,000	275,000	275,000	275,000	275,000	1,375,000		3,332,045
Cty Owned Real Prop Assessment	40882915500	15500	A	126,717												126,717
County Lands Total				2,267,030	310,000	310,000.00	250,237.33	19,491.60	325,625	325,625	325,625	325,625	325,625	1,628,125		3,919,210

Parks and Rec																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Stadium R&R- Jet Blue Park	40159930102	30102	TDT	411,995	125,000	170,363	144,060	524,947	125,000	125,000	125,000	350,000	350,000	1,075,000		1,657,358
Parks Restrooms Upgrades	40160200100	00100	GF							250,000	90,000			340,000		340,000
NFM Park Improvements	40164100100	00100	GF						100,000					100,000		100,000
Pool Improvements and Maintenance	40167400100	00100	GF	1,284,853	150,000	150,000	14,295	242,608	220,000	275,000	205,000	190,000	205,000	1,095,000		2,529,853
Stadium R&R- Hammond Stadium	40173430102	30102	TDT	350,622	120,000	348,669	141,641	344,881	120,000	120,000	120,000	120,000	120,000	600,000		1,299,291
Replacement Parking Machines	40183400100	00100	GF	374,182	20,000	27,873		9,945	80,000	75,000	20,000	50,000	200,000	425,000		827,055
Stadium Maintenance and Improvements	40212200100	00100	GF	617,525	33,750	83,750	17,550	55,427	433,400	30,100	39,800	56,100	70,000	629,400		1,330,675
Stadium Maintenance and Improvements	40212230102	30102	TDT	6,673,993	1,601,310	1,764,097	804,572	5,375,614	910,000	1,070,000	1,090,000	1,110,000	1,150,000	5,330,000		13,768,090
Stadium Maintenance and Improvements	40212230111	30111	TDT	416,449	150,000	386,163		66,091	150,000	150,000	150,000	150,000	150,000	750,000		1,552,612
CW Improvements	40214100100	00100	GF	3,394,279	850,000	1,051,521	273,180	2,892,266	850,000	900,000	900,000	950,000	950,000	4,550,000		8,995,800
Parks and Rec Total				13,523,898	3,050,060	3,982,436	1,395,297	9,511,779	2,988,400	2,995,100	2,739,800	2,976,100	3,195,000	14,894,400		32,400,734

Library																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Budgeted Encumbrances	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Library Systems Tech Equip and Upgrades	40160014800	14800	L						672,620	80,000	70,000			822,620		822,620
Lakes/Prigmore Renovations	40095314814	14814	CON						1,010,973					1,010,973		1,010,973
Library Total									1,683,593	80,000	70,000	0	0	1,833,593		1,833,593

Solid Waste																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Budgeted Encumbrances	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
R&R - Recycling Facility	40093940120	40120	E	1,551,662	90,000	283,297	0	1,350,941	35,000	35,000	35,000	35,000.00	35,000.00	175,000		2,009,959
R&R - Recycling Equipment	40094040120	40120	E		80,000	80,000		38,102		45,000	45,000			90,000		170,000
R&R - Lndfl Leachate Sys Main	40094140120	40120	E		38,000	38,000			85,000	85,000	85,000	85,000.00	85,000.00	425,000		463,000
R&R - C&D Facility	40094240120	40120	E		92,500	92,500	30,164	49,883	92,500	92,500	92,500	92,500.00	92,500.00	462,500		555,000
R&R - Compost Facility	40094340120	40120	E		88,000	88,000			80,000	80,000	80,000	80,000.00	80,000.00	320,000		408,000
R&R - Church Road	40094440120	40120	E			900,000		890,079	100,000					100,000		1,000,000
LHLF Ash Monofil Leachate Improv	40095440120	40120	E						540,000					540,000		540,000
R&R - Asphalt Repairs	40094540120	40120	E		115,000	115,000			115,000	265,000	115,000	115,000.00	115,000.00	725,000		840,000
Solid Waste Total				1,551,662	503,500	1,596,797	30,164	2,329,006	967,500	602,500	452,500	407,500	407,500	2,837,500		5,985,959
Natural Resources																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Surface Water Management Plan	40098315500	15500	A	3,978,496	550,000	554,933	55,693	1,211,125	250,000	250,000	250,000	250,000	250,000	1,250,000		5,783,429
Beach Renourishment Trust Fund	40068630101	30101	TDT	985,455		7,605,234.00	134,098.00	127,655.00	1,760,000	2,043,538	0	0	0	3,803,538		12,394,227
Gasparilla Island Beach Resoration	40302330101	30101	TDT	15,680,164	100,000	299,736			65,000	65,000	65,000	1,000,000	3,000,000	4,195,000		20,174,900
Lovers Key Bch Restoration	40302430101	30101	TDT	3,644,990		606,349	6,073	8,560		22,000	24,000	500,000	40,000	586,000		4,837,339
Bonita Beach Renourishment	40303900100	00100	TDT	1,277,063		53,204	3,951	89,785		15,538				15,538		1,345,805
Bonita Beach Renourishment	40303930101	30101	TDT	1,232,281		59,690	4,946	129,856	225,000	19,462	50,000	2,500,000	40,500	2,834,962		4,126,933
Captiva Island Beach Renourishment	40306130101	30101	TDT	7,081,375		18,626		7,100,000			6,500,000			6,500,000		13,600,001
Blind Pass Eco Zone	40309130101	30101	TDT	6,100,705	50,000	645,040	42,909	1,870,432	150,000	50,000	1,952,000	1,000,000	121,000	3,273,000		10,018,745
Water Quality & Control Infrastructure Maintenance	40313315500	15500	A	1,958,826	400,000	450,000	97,342	1,428,950	400,000	400,000	400,000	400,000	400,000	2,000,000		4,408,826
Boating Improvement Program	40320730104	30104	TDT		200,000	400,000			250,000	250,000	250,000	250,000	250,000	1,250,000		1,650,000
Neighborhood Improvement Program	40851415500	15500	A	2,883,314	250,000	268,431	10,026	1,294,026	250,000	250,000	250,000	250,000	250,000	1,250,000		4,401,745
Maintenance Dredging	40854400100	00100	GF	149,598	30,000	30,000	12,483	39,340	30,000	30,000	30,000	30,000	30,000	150,000		329,598
Uninc LC Clean & Snag Program	40855815500	15500	A	2,493,395	280,000	291,871	16,900	1,554,199	280,000	280,000	280,000	280,000	280,000	1,400,000		4,185,266
Natural Resources Total				47,465,662	1,860,000	11,283,114	384,420	14,853,929	3,660,000	3,675,538	10,051,000	6,460,000	4,661,500	28,508,038		87,256,814
Utilities																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Budgeted Encumbrances	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Plant Demolitions	40711548730	48730	E							1,000,000	1,500,000			2,500,000	460,000	2,960,000
Wastewater Coll Rehab & Replac	40730948720	48720	E	3,919,931	700,000	818,897	157,392	4,237,529	700,000	700,000	700,000	700,000	700,000	3,500,000	3,500,000	11,738,828
WWTP Rehab & Replacement	40731748720	48720	E	3,153,444	573,000	823,000	112,180	2,723,618	705,000	995,000	1,086,000	765,000	784,000	4,335,000	2,423,000	10,734,444
Water Dist Rehab & Replacement	40744348720	48720	E	2,908,372	350,000	350,000	106,007	2,335,881	350,000	350,000	350,000	350,000	350,000	1,750,000	1,750,000	6,758,372
Water Treat. Plant Rehab/Repla	40760348720	48720	E	3,350,298	416,500	416,500	34,330	2,468,696	612,000	472,000	690,000	980,000	530,000	3,284,000	2,218,000	9,268,798
Well Rehab & Replacement	40761648720	48720	E	714,778	875,000	875,000	25,031	749,773	875,000	500,000	500,000	500,000	500,000	2,875,000	800,000	5,264,778
Utilities Total				14,046,824	2,914,500	3,283,397	434,940	12,515,498	3,242,000	4,017,000	4,826,000	3,295,000	2,864,000	18,244,000	11,151,000	46,725,221

DOT																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Budgeted Encumbrances	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Traffic Signal Technology	40095030700	30700	GT		250,000	250,000			250,000			250,000	250,000	750,000		1,000,000
Road Resf/Rebld Pgm-Del Prado	40095130700	30700	GT		1,150,000	1,150,000			1,150,000	1,150,000	1,150,000	1,150,000		4,600,000		5,750,000
Road Resurface Rebuild Program	40468330700	30700	GT	45,273,932	4,000,000	6,405,705	980,059	48,035,704	2,900,000	4,000,000	4,000,000	4,000,000	4,000,000	18,900,000		70,579,637
Landscape Replenish Program	40095530700	30700	GT						1,100,000					1,100,000		1,100,000
Master Bridge Project	40571430700	30700	GT	8,022,476	554,460	845,744	72,097	3,968,431	554,460	555,000	580,000	620,000	590,000	2,899,460		11,767,680
ADA Plan Implementation	40607930700	30700	GT	536,326	250,000	463,673	98,801	375,022	250,000	250,000	250,000	250,000	250,000	1,250,000		2,249,999
Roadway Lighting Upgrade	40608030700	30700	GT	50,152	450,000	849,848	92,142	302,731	450,000			450,000	450,000	1,350,000		2,250,000
Signal Maintenance Upgrades	40667030700	30700	GT	1,233,311	350,000	673,780	1,913	382,176	350,000	350,000	350,000	350,000	350,000	1,750,000		3,657,091
Master Signal Project	40671330700	30700	GT	9,521,113	1,500,000	2,468,443	278,292	9,200,091	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000		19,489,556
Signal Network	40671430700	30700	GT	107,613	120,000	120,000		131,897	120,000			120,000	120,000	360,000		587,613
Midpoint/LeeWay Facil Painting	40676142133	42133	ST		40,000	40,000			130,000					130,000		170,000
	40676142135	42135	ST		910,000	910,000			1,170,000					1,170,000		2,080,000
Sign Replacement Program	40676330700	30700	GT	244,774	150,000	150,000		288,903	150,000			150,000	150,000	450,000		844,774
Overhead Sign Structures Eval	40894430700	30700	GT	134,752	130,000	255,248		149,951	130,000			130,000	130,000	390,000		780,000
Roadway Beautification	44602430700	30700	GT	4,910,200	100,000	100,000	40,873	787,175	100,000	100,000	100,000	100,000	100,000	500,000		5,510,200
Lehigh Rd Resurface Rebld Prg	44671530700	30700	GT	2,084,506	5,000,000	7,915,494	936,662	6,678,828	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000		35,000,000
DOT Total				72,119,155	14,954,460	22,597,935	2,500,839	70,300,908	15,304,460	12,905,000	12,930,000	14,070,000	12,890,000	68,099,460		162,816,550

Public Safety																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Budgeted Encumbrances	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Old EOC/PS Admin Upgrades	40891115200	15200	EM			700,000			500,000					500,000		1,200,000
Public Safety Total						700,000			500,000					500,000		1,200,000

Facilities																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Budgeted Encumbrances	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
CD/PW Air Handler Units Change- NEW	40094700100	00100	GF										400,000	400,000		400,000
CW Restroom Upgrades-NEW	40094800100	00100	GF						50,000	51,500	53,045	54,636	56,275	265,456		265,456
Jail Core II Roof Replacement-NEW	40094900100	00100	GF						750,000					750,000		750,000
NW Regional Library Sewer Conn-NEW	40095214800	14800	L						263,500					263,500		263,500
Library ADA Renovations-NEW	40324714800	14800	L						300,000					300,000		300,000
Melvin Morgan Cplx HVAC Rep	40164000100	00100	GF		150,000	150,000			154,500	159,135	163,909			477,544		627,544
Beach Park Maint	40180930101	30101	TDT	588,423	174,029	174,889		343,701	142,079	96,152	88,989	88,643	94,364	510,227		1,273,539
CW Boardwalk Repair	40182500100	00100	GF	707,031	90,000	106,000		117,448	80,000	82,400	84,872	87,418	90,041	424,731		1,237,762
Lakes Park Piling Replacement	40215000100	00100	GF										500,000	500,000		500,000
Buckingham Comm Pk Lights	40215100100	00100	GF		150,000	150,000		19,374				300,000		300,000		450,000
CW Reroofing Projects/Repl	40860300100	00100	GF	3,836,880	427,400	610,134	19,460	2,458,312	545,000	481,250	388,568	359,955	964,413	2,739,186		7,186,200
	40860314800	14800	L	128,287	15,450	15,450		6,500	15,913	16,390	33,882	17,389	17,910	101,484		245,221
Minor Remodeling Projects	40860700100	00100	GF	2,378,394	154,500	313,202	2,979	1,080,823	159,135	163,909	168,826	173,891	179,108	844,869		3,536,465

Facilities Continued

Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Budgeted Encumbrances	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
CW Modular Furniture/Panels	40863900100	00100	GF	618,273	50,000	130,886	5,886	216,128	75,000	77,250	79,568	81,954	84,413	398,185		1,147,344
Justice Ctr Air Handler Units	40865500100	00100	GF	1,033,344	103,000	120,050	17,050	302,083	110,000	100,000	50,000	51,500	53,045	364,545		1,517,939
CW Fuel Facilities	40866100100	00100	GF	1,377,574	40,000	43,000		810,545	41,200	42,436	43,709	45,020	46,370	218,735		1,639,309
CW Asphalt Parking Lots	40867300100	00100	GF	1,158,610	250,000	419,976	108,561	1,144,399	504,019	522,589	571,389	625,309	568,502	2,791,808		4,370,394
	40867314800	14800	L	136,716	25,000	200,708	7,076	162,609	34,640	47,691	69,781	10,000	10,000	172,112		509,536
	40867315500	15500	A	50,000												50,000
	40867330700	30700	GT						47,051	72,020				119,071		119,071
	40867330720	30720	ST						3,242					3,242		3,242
CW Indoor Air QC & Remedation	40867500100	00100	GF	417,164	72,100	92,976	5,744	226,161	74,263	76,491	78,786	86,945	89,553	406,038		916,178
	40867515500	15500	A	2,616												2,616
CW Building Maintenance	40870000100	00100	GF	5,702,197	700,000	876,630	157,662	4,011,641	721,000	750,000	772,500	795,675	819,545	3,858,720		10,437,547
	40870015500	15500	A	392,420				3,308								392,420
CW Generator Maint & Repl	40870800100	00100	GF	1,094,997		400,579			100,000	250,000	100,000		100,000	550,000		2,045,576
	40870815500	15500	A	9,375												9,375
Justice Ctr BAS Energy Upgrade	40871200100	00100	GF	566,069	77,250	99,559	23,371	384,575	75,000	81,955	84,413	86,945	89,553	417,866		1,083,494
CW Flooring Replacement	40874300100	00100	GF	1,986,119	648,500	986,974	178,711	613,693	545,045	685,636	657,275	562,000	735,740	3,185,696		6,158,789
	40874314800	14800	L	294,005	105,300	105,300	14,452	14,452	197,609	30,927	156,255	111,592	36,939	533,322		932,627
	40874315500	15500	A	192,648												192,648
Old Courthouse Window Repair	40875600100	00100	GF	119,587					27,000		30,000		30,900	87,900		207,487
CW Irrigation & Plumbing	40879400100	00100	GF	1,511,141	300,000	354,408	10,429	635,778	162,000	454,350	177,067	670,171	490,000	1,953,588		3,819,137
	40879414800	14800	L	2,387	7,000	7,000	6,995	6,995	20,513	5,788	6,078	6,381	6,700	45,460		54,847
	40879415500	15500	A	82,816												82,816
CW Elevator Upgrade/Maint	40879600100	00100	GF	703,416	41,200	48,638		171,135	42,436	43,709	45,020	46,370	47,761	225,296		977,350
CW ADA Compliance	40883900100	00100	GF	80,316					250,000	257,500	265,225	273,182	281,377	1,327,284		1,407,600
	40883913841	13841	ADA	154,577	8,000	32,232		135,529	8,000	8,000	8,000	8,000	8,000	40,000		226,809
CW Electrical Improvements	40886100100	00100	GF	334,197	186,310	218,517	18,665	371,810	70,000	65,450	45,914	436,391	416,882	1,034,637		1,587,351
	40886114800	14800	L		2,000	2,000			20,000	30,150	30,305	30,464	5,628	116,547		118,547
	40886115500	15500	A	23,987												23,987
CW Fire Alarm Sys & Pump Upgra	40886200100	00100	GF	377,892	257,500	409,984	43,050	603,247	355,250	436,430	353,915	381,775	309,716	1,837,086		2,624,962
	40886214800	14800	L		75,000	75,000			30,000		30,900		31,827	92,727		167,727
Justice Ctr Chillers Repl	40890100100	00100	GF						500,000					500,000		500,000
Admin Bldg & Site Renovations	40890800100	00100	GF						25,750		26,523		28,000	80,273		80,273
Cnty/City Annex Seal Ext Windo	40891500100	00100	GF						75,000					75,000		75,000
CW Canvass Awnings Replace	40891600100	00100	GF	40,058	61,800	64,300	2,500	27,594	50,000	50,000	50,000	50,000	50,000	250,000		354,358
CW Library Misc Main	40892614800	14800	L	68,184	50,000	159,816	87,006	129,925	51,500	53,045	54,636	56,274	57,962	273,417		501,417
Civic Center Maintenance	40893300100	00100	GF	116,692	103,000	186,308			106,090	109,273	112,551	115,928	119,406	563,248		866,248

Facilities Continued																
Project Title	Funding Source/Title	Company	Fund Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Budgeted Encumbrances	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Downtown Jail Plumbing	40893400100	00100	GF	94,060	103,000	157,876	24,938	51,128	106,090	109,273	112,551	112,551	50,000	490,465		742,401
Justice Ctr Security	40894100100	00100	GF	32,560	77,250	299,690	2,569	49,537	79,568	81,955	84,413	86,945	89,553	422,434		754,684
Sheriff Buildings Improvements	40894200100	00100	GF	4,546,072	835,000	1,334,161	68,478	4,504,567	727,000	824,360	962,091	805,204	700,000	4,018,655		9,898,888
Parking Lot Toll Eq Repl	40894500100	00100	GF		35,000	35,000		36,805	35,000					35,000		70,000
Old Courthouse Air Hndlr Units	40894600100	00100	GF								50,000			50,000		50,000
Justice Ctr Central Ice Tanks	40894700100	00100	GF									300,000		300,000		300,000
Jail Chiller Replacements	40894900100	00100	GF								700,000			700,000		700,000
Human Services Air Handlr Repl	40895000100	00100	GF						200,000					200,000		200,000
CW LED Lighting Upgrades	40896000100	00100	GF		50,000	50,000		22,359	51,500	103,045	54,636	56,275	57,964	323,420		373,420
	40896014800	14800	L						20,000	30,150	30,305	30,464	31,378	142,297		142,297
Admin Bldg Fresh Air Unit	40896200100	00100	GF									80,000		80,000		80,000
CW Building Renovations	40896300100	00100	GF	22,661,983	2,950,000	3,694,132	120,349	20,407,712	3,490,000	3,800,000	3,400,000	2,500,000	2,500,000	15,690,000		42,046,115
Admin Building Duct Repl	40896400100	00100	GF							50,000				50,000		50,000
CW Exterior Paint/Recoat	40896800100	00100	GF	1,247,391	243,471	280,541	16,326	481,168	143,734	359,200	355,722	199,677	212,510	1,270,843		2,798,775
	40896814800	14800	L	112,442	38,760	38,760	11,575	43,896	15,914	73,013	103,912	122,971	32,910	348,720		499,922
	40896815500	15500	A	125,000												125,000
CW HVAC Replacement & Control	40897100100	00100	GF	986,749	109,000	241,474	27,832	818,192	255,259	238,300	162,059	95,927	291,255	1,042,800		2,271,023
	40897114800	14800	L	546,982	308,000	537,088	227,492	414,476	215,000	255,800	275,609	272,927	296,255	1,315,591		2,399,661
	40897115500	15500	A	58,794												58,794
Facilities Total				56,698,424	9,073,820	13,223,238	1,209,156	40,827,606	12,125,450	11,226,522	11,173,199	10,281,050	11,084,023	55,890,244		125,811,906
Grand Total				209,007,398	32,841,340	57,310,589	6,216,563	151,726,885	40,972,028	36,002,285	42,743,124	38,015,275	35,627,648	193,360,360	11,151,000	470,543,402
Grand Total Including TDC	(tied to Hubble 8/29/18)								45,330,474	36,002,285	42,743,124	38,015,275	35,627,648	197,718,806	11,151,000	474,901,848



FINANCIAL POLICY

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GENERAL BUDGET POLICY

1. The operating budget authorizing expenditure of County money will be adopted annually by the Board at the fund level.
2. The budget must be balanced. This means that the budgeted expenditures and reserves of each fund will equal the sum of projected fund balance at the beginning of the fiscal year, plus all revenues which reasonably can be expected to be received during the fiscal year (budgeted at 95%, in accordance with State Statutes).
3. A reserve for cash balance will be budgeted in any fund which requires monies to be carried forward into the following year to support operations until sufficient current revenues are received, but in no case will exceed the projected cash needs for 90 days of operations, or 20% of the fund budget, whichever is greater.
4. Transfers to reserve accounts may be made during the fiscal year by the County Manager or the CFO, if allocations to expenditure accounts are determined to be unneeded.
5. Transfers among expenditure or revenue accounts may be made during the fiscal year by the County Manager, the CFO, or Department Directors if reallocations within a fund are determined to be needed. No transfers will be made without Board authority which have an impact on capital improvement projects. Any transfer affecting the total allocations of Constitutional Officers may not be made without Board approval.
6. Transfers from reserves can be made with County Manager approval up to \$25,000. Transfers from reserves of more than \$25,000 require approval of the Board. Changes in the adopted total budget of a fund will be made only with Board approval of a budget amendment resolution.
7. Budget Services will prepare a periodic analysis of financial condition as well as a Debt Service Manual to provide information on the County's debt program.
8. For purposes of budget preparation, in the event policies or stated desires of the Board regarding appropriations or service levels prove to be incompatible with forecasted revenues or revenue policies, these conflicts will be resolved in favor of the revenue policy.
9. The Capital Improvement Budget, showing estimated annualized costs of capital projects, will be updated on an annual basis. Potential projects are subject to evaluation in accordance with CIP Administrative Code AC-3-9 to determine eligibility for Board of County Commissioners consideration. Potential projects are prioritized according to necessity of the project and reviewed for the operating impact of the project.
10. The Long Range Plan of the Operating Budget is a five-year projection of revenues and expenses for the millage funds.

REVENUE POLICY

1. The use of County ad valorem tax revenues will be limited to the General, Unincorporated MSTU, Library, Capital Improvement/Conservation 2020, and All Hazards Protection funds unless required in other funds by bond indenture agreements, or by the terms of municipal service taxing or benefit units.
2. The use of gas tax revenues will be limited to the Transportation Trust and Transportation Projects Funds and transit operations unless required in other funds by bond indenture agreements.
3. The use of sales tax revenues will be limited to the General and Unincorporated MSTU funds, unless required in other funds by bond indenture agreements.
4. Pursuant to Ordinance 09-01, as amended, Tourist Development Tax proceeds will be appropriated as follows:
 - 53.6% for tourist advertising and promotion for Lee County;
 - 20.0% for stadium debt service/sports development;
 - 26.4% for beach related improvements.
5. The use of revenues which have been pledged to bondholders will conform, in every respect, to bond covenants which commit those revenues.
6. Budget Services will maintain a Revenue Manual to provide information about revenue sources available to support County expenditures.
7. Periodic cost studies of County services for which user fees are imposed will be prepared, and proposed fee adjustments will be presented for Board consideration. Fee revenues will be anticipated, for purposes of budget preparation, using fee schedules which have been adopted by the Board.
8. County staff will continue to aggressively pursue cost effective grant funding opportunities.
9. Ad valorem taxes will be anticipated for purposes of operating budget preparation at:
 - 95% of the projected taxable value of current assessments; and,
 - 95% of the projected taxable value resulting from new construction.
10. Millages for debt service will be established at the amounts which will generate sufficient revenue to make all required payments.
11. The County will allocate countywide revenues to the General, Capital Improvement, and Conservation Land/Acquisition fund uses.
12. All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "Fund Balance" and budgeted accordingly for the following fiscal year.

APPROPRIATION POLICY

1. Fund appropriations of the Board will be allocated to departments, divisions, programs, projects, grants, and line item object codes as deemed appropriate by the County Manager, CFO, or Department Directors to facilitate managerial control and reporting of financial operations.
2. Each year the County, in conjunction with an independent consultant, will prepare an indirect cost allocation plan which conforms to federal guidelines for grant reimbursement of administrative costs, and will bill and collect indirect cost charges where appropriate.
3. Each year the County will prepare a comprehensive five-year Capital Improvement Program identifying public facilities by service type and geographic area, which will eliminate existing deficiencies, replace inadequate facilities, and address infrastructure needs caused by new growth.
4. The annual budget will include sufficient appropriations to fund capital projects approved by the Board of County Commissioners for the purpose of completing the first year of the five-year Capital Improvement Program. Operating budget implications of these capital projects will also be identified and budgeted accordingly.

FUND TYPES

GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of the Board of County Commissioners and supports activities of a countywide benefit. It is used to account for most of the budgets of elected officials and general County operating departments.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes. Examples of special revenue funds are:

- **Special Assessment Funds**
Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which they are levied.
- **MSTU (Municipal Services Taxing Unit) Fund**
A MSTU is a special unit authorized by the State Constitution Article VII and the Florida Statutes 125.01. The MSTU is a legal and financial mechanism for providing specific services and/or improvements to a defined geographical area. The MSTU is a dependent special district with the Board of County Commissioners acting as the Governing Body.
- **Transportation Trust Fund**
The Transportation Trust Fund provides for transportation services such as road and bridge maintenance, and engineering and design services for transportation-related capital projects.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related debt service costs.

Capital Project Funds

Capital Project Funds account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, Trust Funds and Special Revenue Funds).

Permanent Fund

Permanent Funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for government purposes.

FUND TYPES (continued)

PROPRIETARY FUNDS

There are two types of proprietary funds:

- **Enterprise Funds**

Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- **Internal Service Funds**

The County uses self-supporting Internal Service Funds to provide self-insurance, data processing, vehicle maintenance, and telephone/radio services to County departments on a cost reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds

Trust and Agency Funds account for assets held in trust (a) for members and beneficiaries of defined benefit pension plans or other employee benefit plans; (b) for reporting of governmental external investment pools and (c) where earned interest and principal benefit individuals, private organizations or other government.

SERVICES BY ORGANIZATION

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SERVICES BY ORGANIZATION

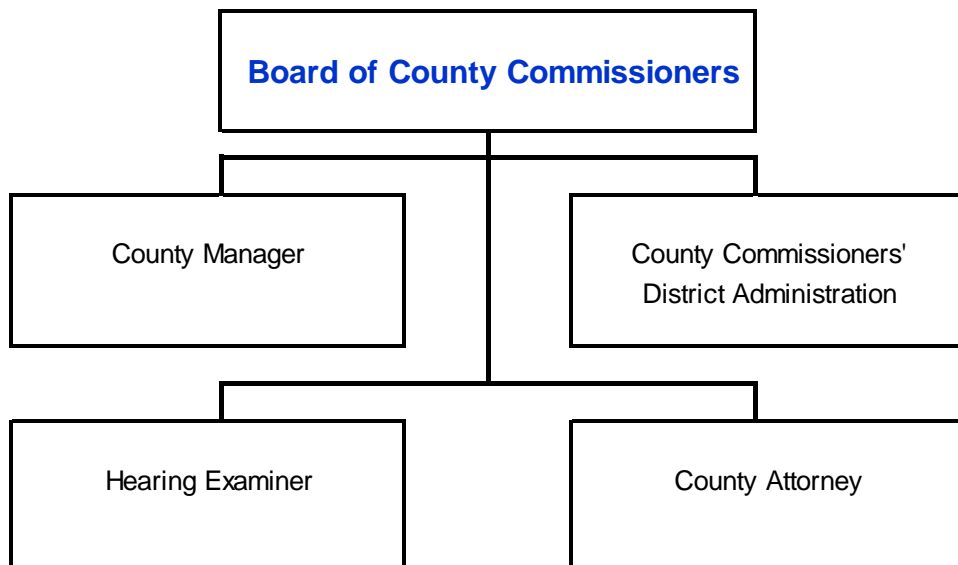
The Lee County Government organization includes several areas of service, each designated into one or more divisions. This section presents the budget by division. Some divisions are independent of any departmental structure. A division may be further divided into one or more programs.

Each area falls into one of the following three categories: Legislative/Administrative, Service Delivery, and Support Services. Legislative/Administrative departments report to the Board of County Commissioners; Service Delivery and Support Services departments report to one of the five Assistant County Managers. The areas under the Legislative/Administrative category include: the Board of County Commissioners, County Administration, County Attorney, and Hearing Examiner. Service Delivery Departments include: Community Development, Human Services, Veterans Services, Public Safety, Animal Services, Library, Parks & Recreation, Transit, Economic Development, Utilities, Solid Waste, Natural Resources, Visitor & Convention Bureau and Transportation. Support Services includes Technology Services, Fiscal Internal Services, Procurement Management, GIS, Fleet Management, County Lands, Office of Management and Budget, Facilities Construction and Management, Human Resources, and Sports Development.

The latter part of this section is comprised of Court-Related services and Constitutional Officers' budgets. Constitutional Officers are county elected officials who do not report to the Board of County Commissioners, but receive operating funds from the County.

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY16-17 actual expenses, FY17-18 unaudited actuals, and FY18-19 adopted budget by division.

BOARD OF COUNTY COMMISSIONERS



The **Board of County Commissioners (BoCC)** is the governing body of Lee County Government, consisting of five Commissioners, elected county-wide and serving staggered terms of four years. District Administration is the support staff for the County Commissioners. The BoCC enacts ordinances, establishes policies and oversees all County affairs.

The **County Manager** is the Chief Executive Officer of the County. As Manager, direction is provided to county departments in implementing the policies, programs and goals of the Board of County Commissioners in a effective and efficient manner.

The **Hearing Examiner's** function is to provide an effective public forum for the collection of information that provides for legal due process and promotes consistent recommendations and decisions concerning rezonings, variances, special exceptions, special permits, and administrative appeal cases.

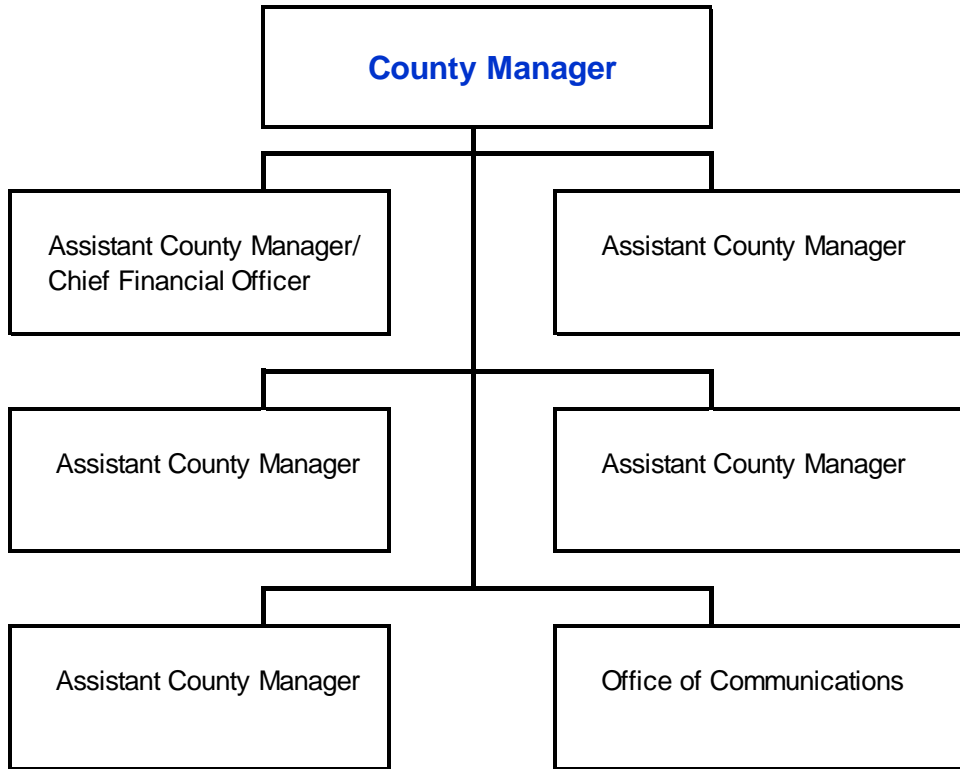
The **County Attorney's** office provides legal advice, legal counsel, and legal representation to the Board of County Commissioners, Port Authority, County Administration, and various boards and committees created by the Board of County Commissioners. In addition, the County Attorney's office is responsible for administering the mandated Special Master Process which gives property owners a choice between initiating dispute resolution proceedings or pursuing the traditional administrative and judicial remedies relative to permits.

County Commissioners

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 <u>UNAUDITED</u> <u>ACTUAL</u>	2018 - 2019 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,408,100	\$ 1,404,204	\$ 1,545,419
Total	\$ 1,408,100	\$ 1,404,204	\$ 1,545,419
County Manager			
County Manager	\$ 2,872,689	\$ 2,596,962	\$ 2,989,991
Cty Admin Communications	\$ 1	\$ 353,766	\$ 447,861
Total	\$ 2,872,690	\$ 2,950,728	\$ 3,437,852
County Attorney			
Legal Counsel	\$ 3,005,634	\$ 3,039,996	\$ 3,304,231
Special Master Process	\$ 0	\$ 0	\$ 1,825
Total	\$ 3,005,634	\$ 3,039,996	\$ 3,306,056
Hearing Examiner			
Hearing Examiner	\$ 761,248	\$ 885,774	\$ 837,779
Total	\$ 761,248	\$ 885,774	\$ 837,779
GRAND TOTAL	\$ 8,047,672	\$ 8,280,702	\$ 9,127,106
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 7,286,424	\$ 7,394,928	\$ 8,287,502
Special Revenue Fund	\$ 761,248	\$ 885,774	\$ 839,604
GRAND TOTAL	\$ 8,047,672	\$ 8,280,702	\$ 9,127,106

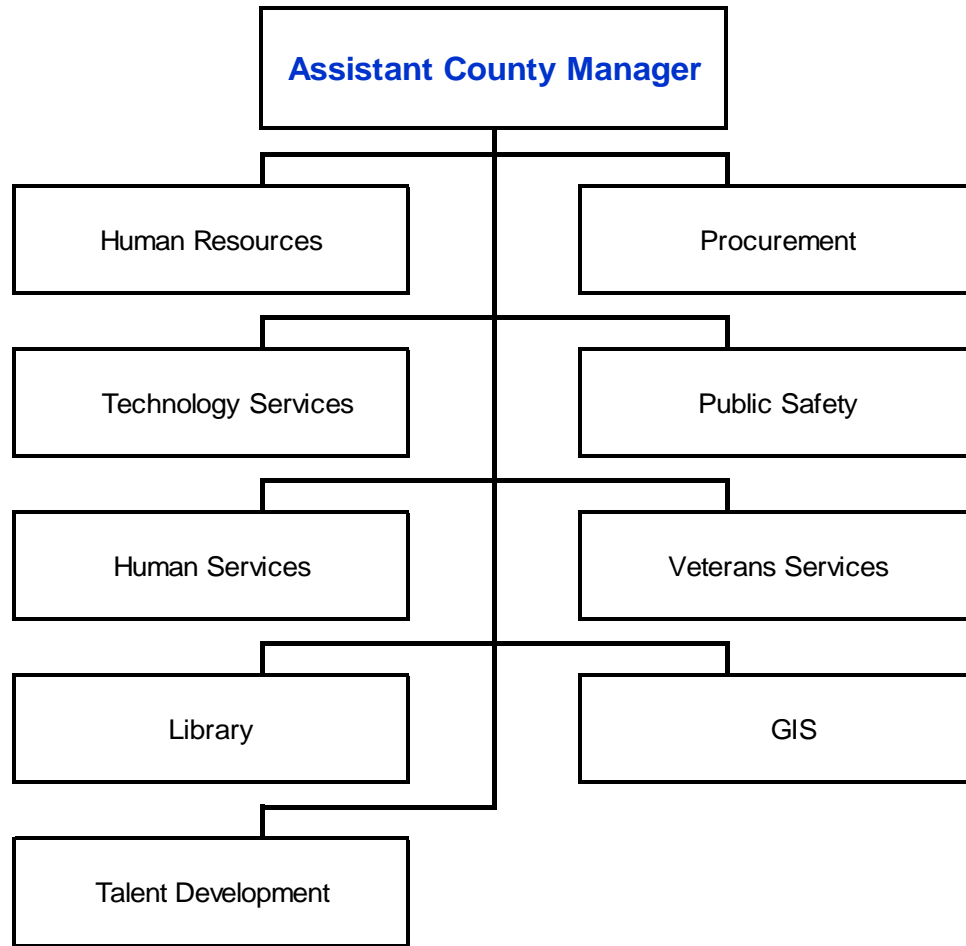
COUNTY MANAGER



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

Office of Communications coordinates internal communications among County departments and the administration; responds to media requests for information; and provides communications support to the Board of County Commissioners.

ASSISTANT COUNTY MANAGER



Human Resources provides employee services which includes recruitment and staffing, employee relations, salary administration/compensation, employee benefits, and labor relations.

Technology Services identifies internal and external resources to support Lee County departments and streamline processes.

Human Services provides programs and services which include Housing Services, Family Self-Sufficiency Assistance, Neighborhood Building, State Health Programs, Partnering for Results (Community Funding Partnership), and State Mandates.

Library provides public library services to the people of this Southwest Florida community through six regional and seven branch libraries, including an E-Branch. The E-Branch contains a broad collection of online versions of publications covering unlimited topics, innumerable databases, downloadable e-books, audio books, music and video, and much more. A special agricultural collection, Talking Books sub-regional library, Bookmobile, Telephone Reference, community outreach services, and the processing and administration centers complete the programming and service areas of the Lee County Library System.

Procurement saves hundreds of thousands of taxpayer dollars each year through a centralized system for procuring goods and services for countywide use. Both vendors and County departments are served through the research and development of open and fair specifications, which results in purchases at the lowest possible price in the shortest amount of time. Purchasing also administers the countywide procurement card program.

ASSISTANT COUNTY MANAGER (continued)

Public Safety provides services to citizens and visitors of Lee County including emergency medical services, emergency management services, government communications, emergency dispatch and emergency telephone system (E-911).

Veterans Services counsels, advises, and assists Lee County veterans and their dependents with obtaining benefits, and acts as a liaison between Lee County government, the media, and the general public on veteran-related matters.

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

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

Assistant County Manager

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2016 - 2017</u> <u>ACTUAL</u>	<u>2017 - 2018</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2018 - 2019</u> <u>ADOPTED</u>
County Manager			
Cty Adm Talent Development	\$ 26	\$ 296,904	\$ 403,115
Total	\$ 26	\$ 296,904	\$ 403,115
Human Services			
Human Svcs Fiscal Mgmt.	\$ 365,642	\$ 413,444	\$ 574,271
Neighborhood Bldg Program	\$ 354,866	\$ 418,007	\$ 559,745
Human Svcs Admin/Clerical	\$ 674,671	\$ 681,438	\$ 773,983
Veterans Services	\$ 256,574	\$ 323,913	\$ 297,598
Neighborhood Improvements	\$ 5,284,948	\$ 3,354,664	\$ 5,555,523
Administration & Housing Asst	\$ 309,806	\$ 437,208	\$ 350,000
Housing Services/General	\$ 1,596,047	\$ 1,343,113	\$ 872,244
Homeowner Assistance	\$ 410	\$ 623	\$ 146,295
State Mandated Programs	\$ 5,239,222	\$ 5,229,922	\$ 4,760,451
State Health Programs	\$ 403,365	\$ 384,111	\$ 0
Family Services Unit Program	\$ 1,665,824	\$ 1,811,636	\$ 2,261,621
Supportive Housing Program	\$ 1,590,348	\$ 1,775,581	\$ 52,303
Non Grant Donations	\$ 300,851	\$ 197,864	\$ 154,377
Partnering For Results	\$ 4,344,519	\$ 4,850,233	\$ 5,974,575
Not Applicable	\$ 0	\$ 153,437	\$ 746,368
Total	\$ 22,387,093	\$ 21,375,194	\$ 23,079,354
State Health Programs			
State Health Programs	\$ 2,270,826	\$ 2,270,293	\$ 2,289,305
Total	\$ 2,270,826	\$ 2,270,293	\$ 2,289,305
Procurement Management			
Procurement Management	\$ 1,574,789	\$ 1,990,727	\$ 2,257,861
Total	\$ 1,574,789	\$ 1,990,727	\$ 2,257,861
Technology Services			
Telephones	\$ 3,715,215	\$ 3,689,248	\$ 3,767,972
Data Processing	\$ 9,593,723	\$ 9,606,875	\$ 9,467,812
Public Resources	\$ 605,192	\$ 512,211	\$ 574,896
Total	\$ 13,914,130	\$ 13,808,334	\$ 13,810,680
Human Resources			
Human Resources	\$ 2,249,359	\$ 2,582,142	\$ 2,997,133
Human Resources - Training	\$ 66,368	\$ 0	\$ 0
Total	\$ 2,315,727	\$ 2,582,142	\$ 2,997,133
Public Safety			
Fire Protection	\$ 22,188	\$ 44,376	\$ 22,188
Emergency Mgmt Operations	\$ 535,358	\$ 464,051	\$ 118,169
All Hazards Protections	\$ 1,792,112	\$ 1,806,675	\$ 2,131,191
Emergency Response	\$ 35,836,001	\$ 37,697,865	\$ 40,394,840

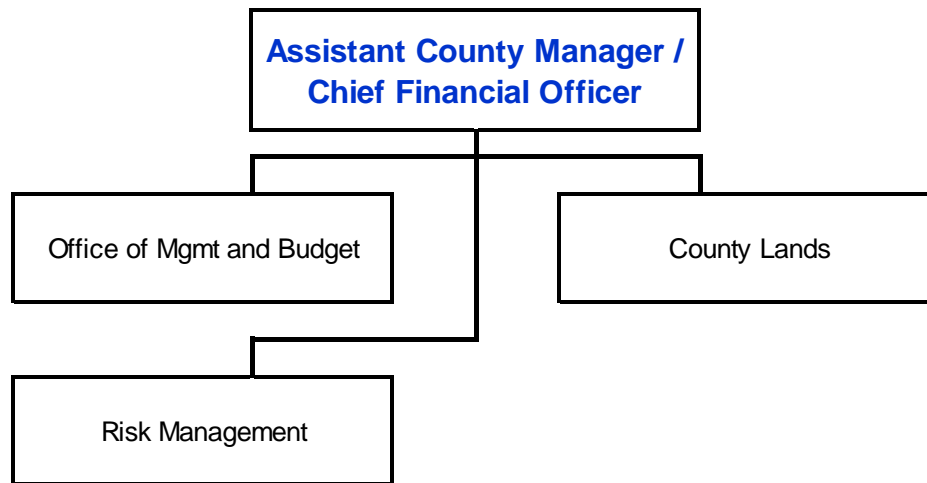
ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2016 - 2017 ACTUAL</u>	<u>2017 - 2018 UNAUDITED ACTUAL</u>	<u>2018 - 2019 ADOPTED</u>
Emergency Dispatching	\$ 3,509,607	\$ 3,437,501	\$ 4,532,308
E911 Implementation	\$ 2,275,350	\$ 3,002,835	\$ 4,497,204
Govt Communications Network	\$ 2,471,816	\$ 2,730,078	\$ 2,829,591
Pub Safety-Logistics	\$ 2,928,900	\$ 3,106,191	\$ 3,158,174
Total	<u>\$ 49,371,332</u>	<u>\$ 52,289,572</u>	<u>\$ 57,683,665</u>
Library			
Library Services	\$ 26,245,706	\$ 28,465,818	\$ 30,430,852
Total	<u>\$ 26,245,706</u>	<u>\$ 28,465,818</u>	<u>\$ 30,430,852</u>
GIS Operations			
GIS Operations	\$ 762,567	\$ 896,288	\$ 1,277,524
Total	<u>\$ 762,567</u>	<u>\$ 896,288</u>	<u>\$ 1,277,524</u>
GRAND TOTAL	<u>\$ 118,842,196</u>	<u>\$ 123,975,272</u>	<u>\$ 134,229,489</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 65,991,053	\$ 69,231,139	\$ 75,155,396
Special Revenue Fund	\$ 34,792,170	\$ 37,564,502	\$ 41,196,653
Capital Project Fund	\$ 1,432,308	\$ 215,278	\$ 817,654
Enterprise Fund	\$ 0	\$ 0	\$ 0
Internal Service Fund	\$ 16,626,665	\$ 16,964,353	\$ 17,059,786
GRAND TOTAL	<u>\$ 118,842,196</u>	<u>\$ 123,975,272</u>	<u>\$ 134,229,489</u>

ASSISTANT COUNTY MANAGER / CHIEF FINANCIAL OFFICER



Office of Management and Budget prepares and implements the County budget, develops forecasts, financial plans, fiscal reporting, management studies, grants management, and debt management.

County Lands provides real estate services to all County departments, including real estate acquisition, disposition and real estate inventory control.

Risk Management administers the County's self-insurance program for worker's compensation, general liability, automobile liability and property damage claims.

Assistant County Manager / Chief Financial Officer

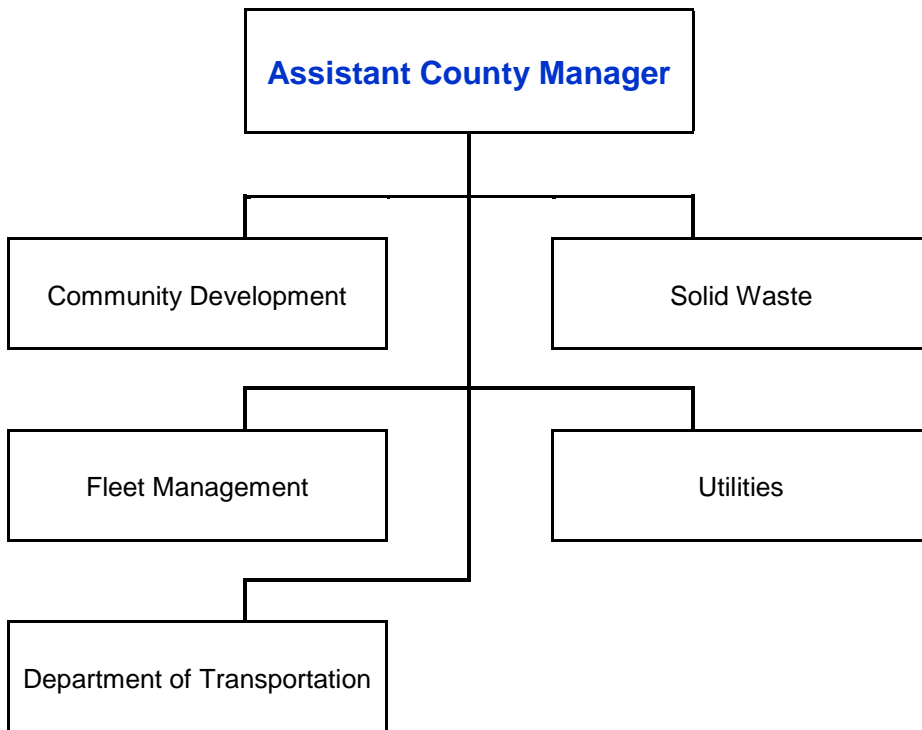
LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 <u>ADOPTED</u>
County Lands			
County Lands	\$ 1,003,388	\$ 1,028,945	\$ 1,251,988
Total	\$ 1,003,388	\$ 1,028,945	\$ 1,251,988
County Manager			
Office of Mgmt. & Budget	\$ 5,420,431	\$ 41,264,132	\$ 481,483
MSTBU Services	\$ 1	\$ 211,864	\$ 425,769
Risk Mgmt Administration	\$ 376,933	\$ 451,957	\$ 561,226
Total	\$ 5,797,365	\$ 41,927,953	\$ 1,468,478
GRAND TOTAL	\$ 6,800,753	\$ 42,956,898	\$ 2,720,466

EXPENDITURES BY FUND TYPE

General Fund	\$ 1,951,280	\$ 5,006,163	\$ 1,640,611
Special Revenue Fund	\$ 3,952,835	\$ 37,173,974	\$ 425,769
Capital Project Fund	\$ 73,750	\$ 71,015	\$ 92,860
Enterprise Fund	\$ 445,673	\$ 253,789	\$ 0
Internal Service Fund	\$ 377,215	\$ 451,957	\$ 561,226
GRAND TOTAL	\$ 6,800,753	\$ 42,956,898	\$ 2,720,466

ASSISTANT COUNTY MANAGER



Community Development oversees planning, zoning, development and building services, environmental review, building inspection, and code enforcement for the unincorporated areas of Lee County.

Fleet Management provides cradle to grave services for County owned equipment, vehicle maintenance and repair, fuel management and disaster management plan, acquisition and disposal.

Transportation maintains responsibility for all of the County's transportation-related activities which include repair and maintenance of roads, signs, bridges, and canals; operation of three toll facilities and related bridges; engineering and management of transportation capital projects.

Solid Waste provides a self-supported enterprise operation responsible for the mandatory countywide garbage collection program, the Waste-to-Energy facility and Transfer Station, the Compost Production facility, the Materials Recycling facility, the Construction & Demolition Debris Recycling facility, Lee/Hendry Landfill, Hendry County Transfer Stations and the household chemical waste collection system.

Utilities provides a self-supported enterprise operation responsible for customer services and operation and management of water well fields, five water treatment facilities, six wastewater treatment facilities and associated collection and distribution systems, including reclaimed water distribution systems.

Assistant County Manager

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2016 - 2017</u> <u>ACTUAL</u>	<u>2017 - 2018</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2018 - 2019</u> <u>ADOPTED</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,173,335	\$ 1,146,816	\$ 945,986
Total	\$ 1,173,335	\$ 1,146,816	\$ 945,986
Planning			
DCD - Planning	\$ 1,240,253	\$ 1,116,773	\$ 1,611,858
Transfer Development Rights	\$ 0	\$ 0	\$ 50,000
DOT Eng. - Planning	\$ 509,343	\$ 566,173	\$ 428,378
Administration & Housing Asst	\$ 2,021,072	\$ 3,537,732	\$ 855,859
Total	\$ 3,770,668	\$ 5,220,678	\$ 2,946,095
Developmental Services			
Development Review	\$ 1,558,452	\$ 1,575,436	\$ 1,620,172
Zoning Review	\$ 308,346	\$ 285,611	\$ 1,488,728
Permit Issuance	\$ 1,489,142	\$ 1,687,459	\$ 2,158,071
Building Inspections	\$ 3,599,388	\$ 4,097,272	\$ 4,159,212
Code Enforcement	\$ 2,245,091	\$ 2,171,640	\$ 2,620,970
Plans Review	\$ 1,578,459	\$ 1,654,406	\$ 1,961,498
Total	\$ 10,778,878	\$ 11,471,824	\$ 14,008,651
Admin & Support			
DCD Admin & Support	\$ 1,413,695	\$ 1,298,180	\$ 1,309,805
Total	\$ 1,413,695	\$ 1,298,180	\$ 1,309,805
PW/DCD Internal Services			
Internal Services Fiscal	\$ 851,140	\$ 1,016,850	\$ 1,205,744
Total	\$ 851,140	\$ 1,016,850	\$ 1,205,744
Solid Waste			
Facilities	\$ 530,108	\$ 352,573	\$ 547,235
Solid Waste Operations	\$ 25,841,198	\$ 26,183,136	\$ 27,073,240
Recycling	\$ 2,604,625	\$ 2,274,944	\$ 2,915,099
Disposal Facilities	\$ 35,890,626	\$ 39,325,715	\$ 42,601,905
Solid Waste Control	\$ 0	\$ 2,069	\$ 0
Hendry Co. Transfer Stations	\$ 1,091,637	\$ 862,455	\$ 1,409,096
Lee/Hendry Landfill	\$ 5,676,178	\$ 6,483,832	\$ 4,974,552
Solid Waste Fleet	\$(11,977)	\$ 2,818,833	\$ 3,643,260
Total	\$ 71,622,395	\$ 78,303,557	\$ 83,164,387
Natural Resources			
Canal Maintenance	\$ 0	\$ 3,914,612	\$ 0
Total	\$ 0	\$ 3,914,612	\$ 0
Utilities			
LCU - WW Treat - Waterway Est	\$ 20,515	\$ 0	\$ 0
LCU - WW Treat Fiesta Village	\$ 1,977,902	\$ 2,092,069	\$ 2,275,248
LCU Water Prod Green Meadows	\$ 2,760,257	\$ 2,842,255	\$ 3,120,103

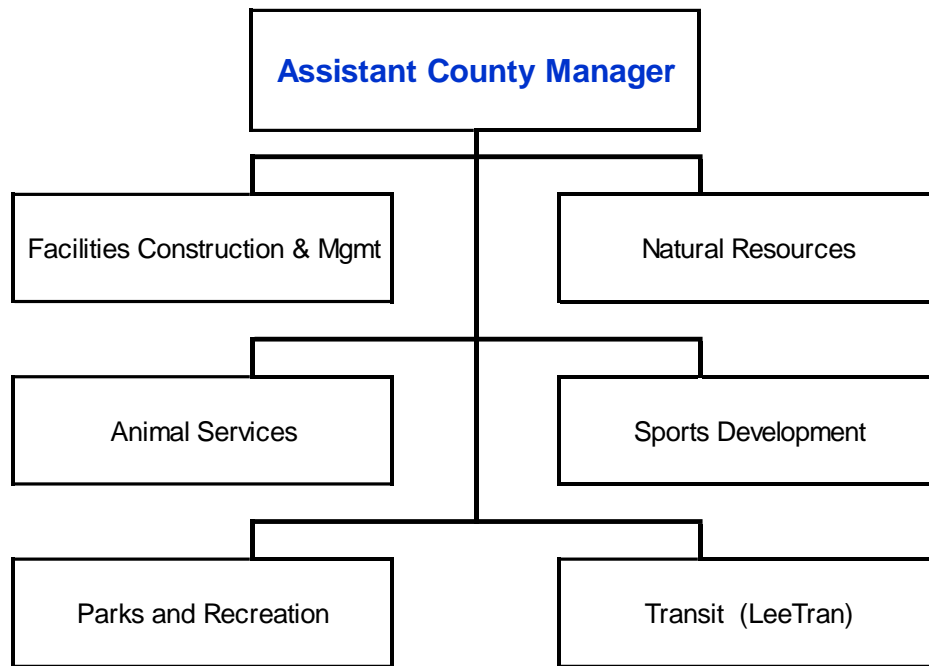
ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2016 - 2017</u> <u>ACTUAL</u>	<u>2017 - 2018</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2018 - 2019</u> <u>ADOPTED</u>
Water Prod - Pine Woods	\$ 1,647,264	\$ 1,618,104	\$ 1,730,805
WW Treatment - Three Oaks	\$ 1,644,659	\$ 1,747,583	\$ 1,750,690
Water Production - Olga	\$ 1,483,468	\$ 1,288,358	\$ 1,765,012
Water Distribution	\$ 3,996,555	\$ 3,924,333	\$ 4,316,394
LCU - CFM WW Treatmnt Cntrct	\$ 11,103,189	\$ 18,363,751	\$ 11,100,000
Wastewater Collection	\$ 4,969,042	\$ 5,471,272	\$ 5,814,329
LCU - System Maintenance	\$ 2,189,190	\$ 2,082,125	\$ 2,443,355
LCU - Highpoint WWTP	\$ 21,095	\$ 15,586	\$ 16,200
LCU - WW Treatment FMB	\$ 1,927,155	\$ 2,215,855	\$ 2,016,913
LCU - WWTP Pine Island	\$ 573,115	\$ 549,460	\$ 556,208
LCU - Gateway WWTP	\$ 1,022,596	\$ 978,379	\$ 1,220,329
LCU - Sewer Operations	\$ 348,630	\$ 365,902	\$ 238,479
LCU - Instrum/Electrical Maint	\$ 2,331,203	\$ 2,349,984	\$ 2,516,399
LCU - Water Operations	\$ 366,178	\$ 401,439	\$ 313,574
LCU - Admin	\$ 1,248,862	\$ 1,248,674	\$ 2,202,218
Utilities Engineering	\$ 2,871,665	\$ 3,066,367	\$ 3,866,835
Water Meter Service	\$ 2,231,069	\$ 2,221,655	\$ 2,690,186
LCU - Customer Services	\$ 3,817,736	\$ 3,761,573	\$ 4,539,321
Water Systems Projects	\$ 0	\$ 267,000	\$ 0
Water Production - Corkscrew	\$ 3,382,966	\$ 3,403,496	\$ 3,298,511
LCU - Detar Support Svcs	\$ 579,755	\$ 612,793	\$ 489,686
Water/Sewer General	\$ 84,264	\$ 18,263	\$ 300,000
Utilities-Water Prod-North Lee	\$ 2,463,937	\$ 2,460,647	\$ 2,305,100
Locates Inspections	\$ 564,138	\$ 594,444	\$ 584,737
Industrial Pretreatment	\$ 51,927	\$ 0	\$ 4,152
Utilities - Fiscal	\$ 621,882	\$ 599,742	\$ 609,166
LCU - FGUA WW Interlocal NFM	\$ 1,725,731	\$ 1,854,859	\$ 1,850,000
Total	<u>\$ 58,025,945</u>	<u>\$ 66,415,968</u>	<u>\$ 63,933,950</u>
DOT - Operations			
Canal Maintenance	\$ 2,120,965	\$ 2,018,731	\$ 2,403,569
Landscape Maintenance	\$ 3,802,952	\$ 4,360,433	\$ 4,547,323
Roadway Maintenance	\$ 10,624,333	\$ 10,691,313	\$ 11,872,814
Bridge Maintenance	\$ 1,388,101	\$ 1,557,938	\$ 1,730,139
Total	<u>\$ 17,936,351</u>	<u>\$ 18,628,415</u>	<u>\$ 20,553,845</u>
DOT - Traffic			
Traffic - Signs & Markings	\$ 2,630,824	\$ 2,823,359	\$ 2,994,818
Traffic - Signal Systems	\$ 5,364,673	\$ 5,679,526	\$ 6,211,401
Total	<u>\$ 7,995,497</u>	<u>\$ 8,502,885</u>	<u>\$ 9,206,219</u>
Toll Facilities			
Toll Facilities R&R	\$ 101,059	\$ 0	\$ 500,000
Toll Bridge Operations	\$ 9,276,234	\$ 10,271,314	\$ 11,895,556
Total	<u>\$ 9,377,293</u>	<u>\$ 10,271,314</u>	<u>\$ 12,395,556</u>
Transportation Engineering			

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 <u>UNAUDITED</u> <u>ACTUAL</u>	2018 - 2019 <u>ADOPTED</u>
DOT Administration	\$ 965,509	\$ 922,014	\$ 1,130,644
DOT Eng. - Planning	\$ 37,882	\$ 0	\$ 0
DOT Eng. - Construction	\$ 1,106,811	\$ 1,235,277	\$ 1,405,149
DOT Eng. - Design	\$ 1,197,566	\$ 1,296,696	\$ 1,511,108
Total	<u>\$ 3,307,768</u>	<u>\$ 3,453,987</u>	<u>\$ 4,046,901</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 9,272,381	\$ 12,004,016	\$ 14,024,324
Total	<u>\$ 9,272,381</u>	<u>\$ 12,004,016</u>	<u>\$ 14,024,324</u>
GRAND TOTAL	<u><u>\$ 195,525,346</u></u>	<u><u>\$ 221,649,102</u></u>	<u><u>\$ 227,741,463</u></u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 851,140	\$ 4,931,462	\$ 1,205,744
Special Revenue Fund	\$ 46,376,192	\$ 49,722,785	\$ 53,017,502
Enterprise Fund	\$ 139,025,633	\$ 154,990,839	\$ 159,493,893
Internal Service Fund	\$ 9,272,381	\$ 12,004,016	\$ 14,024,324
GRAND TOTAL	<u><u>\$ 195,525,346</u></u>	<u><u>\$ 221,649,102</u></u>	<u><u>\$ 227,741,463</u></u>

ASSISTANT COUNTY MANAGER



Facilities Construction and Management provides engineering, design, planning, project management, and inspections for County and Constitutional construction projects. It also provides remodeling services, interior-space management and design, modular furniture design and installation, building maintenance and repair services, record storage, and leased property administration and service contract administration for County and Constitutional departments. The division works closely with neighborhood groups in obtaining above core level services through the creation and management of municipal services taxing and benefit units (MST/BU).

Natural Resources provides for management and protection of the County's natural resources through well permitting, water conservation, water quality monitoring, flood protection, beach preservation, waterway/marine resources, chemical waste management and pollutant storage tank programs.

Animal Services provides comprehensive animal control services through education, enforcement of laws and ordinances, community complaint resolution, and programs and services that include lost and found pets, adoptions, low-cost spay/neuter assistance and sheltering of stray and abused animals. Animal Services is dedicated to providing proactive programs and services aimed at preventing overpopulation in Lee County.

Sports Development works to attract sporting events and activities that will provide economic impact to the Lee County community. It also acts as a clearinghouse to local, national and international sports entities, assisting with the marketing and promotion of events that target the Lee County area as a potential host site.

ASSISTANT COUNTY MANAGER (continued)

Parks & Recreation services include programming and maintenance of park and recreational facilities including regional, community, and neighborhood parks, recreation and community centers, pools, boat ramps, professional sports complexes (Hammond Stadium home of the Minnesota Twins Spring Training and JetBlue Park home of the Boston Red Sox Spring Training), and over 25,000 acres of Conservation lands. Extension Services partnering with the University of Florida provides education and training focused on the issues and needs of Lee County in the areas of horticulture, sustainable agriculture, natural resources, Florida Yards and Neighborhoods, 4-H youth development, family and consumer sciences and marine sciences.

Transit oversees LeeTran (the County's transit system) which provides fixed route bus transportation services for citizens and visitors of Lee County, administers an employer van pool program and provides paratransit services in compliance with the Americans with Disabilities Act.

Assistant County Manager

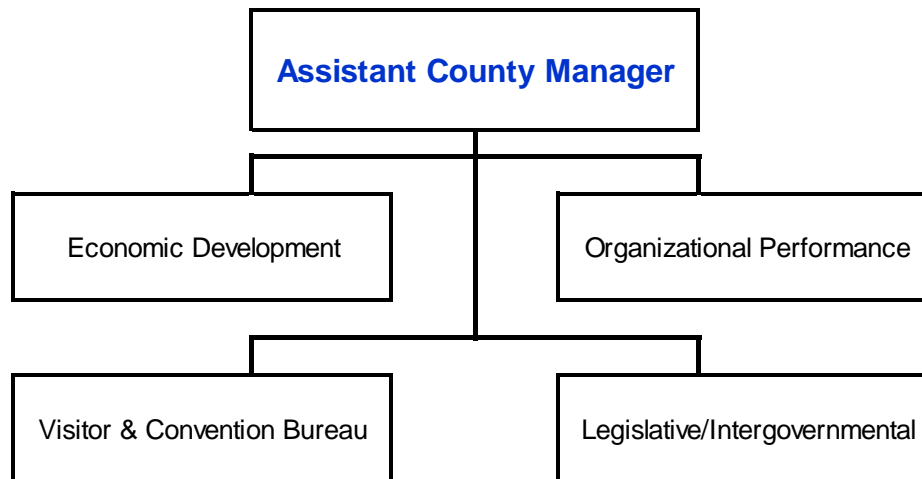
LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2016 - 2017</u> <u>ACTUAL</u>	<u>2017 - 2018</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2018 - 2019</u> <u>ADOPTED</u>
Parks & Recreation			
Parks & Recreation Operations	\$ 24,705,184	\$ 27,280,860	\$ 26,583,833
Florida Community Trust	\$ 214,124	\$ 45,698	\$ 0
Sports Complexes	\$ 7,335,200	\$ 7,420,238	\$ 8,917,170
Total	<u>\$ 32,254,508</u>	<u>\$ 34,746,796</u>	<u>\$ 35,501,003</u>
Transit			
Fixed Route Service	\$ 24,977,514	\$ 25,617,572	\$ 25,519,231
Transportation	\$ 27,137	\$ 1,706,110	\$ 3,575,335
Total	<u>\$ 25,004,651</u>	<u>\$ 27,323,682</u>	<u>\$ 29,094,566</u>
Sports Development			
Economic Development	\$ 1,085,432	\$ 1,172,564	\$ 1,301,056
Total	<u>\$ 1,085,432</u>	<u>\$ 1,172,564</u>	<u>\$ 1,301,056</u>
Natural Resources			
Marine Svcs / Marine Sciences	\$ 627,748	\$ 690,901	\$ 772,800
Manatee Conservation	\$ 6,040	\$ 5,740	\$ 15,000
Ground Water Mgmt	\$ 714,973	\$ 766,918	\$ 826,356
Environmental Lab	\$ 1,502,889	\$ 1,596,447	\$ 1,873,944
Pollutant Storage Tanks	\$ 230,955	\$ 203,204	\$ 237,212
Surface Water Mgmt	\$ 1,562,130	\$ 1,590,464	\$ 1,835,518
Small Quantity Generator	\$ 622,083	\$ 680,396	\$ 755,431
Total	<u>\$ 5,266,818</u>	<u>\$ 5,534,070</u>	<u>\$ 6,316,261</u>
Facilities Construction Mgmt.			
Facilities Services	\$ 14,529,331	\$ 15,448,663	\$ 16,546,417
MSTBU Services	\$ 283,995	\$ 15,527	\$ 0
Total	<u>\$ 14,813,326</u>	<u>\$ 15,464,190</u>	<u>\$ 16,546,417</u>
Animal Services			
Animal Svcs-Shelter Operations	\$ 2,587,929	\$ 2,460,883	\$ 2,723,223
Animal Svcs -Field Operations	\$ 1,536,561	\$ 1,526,684	\$ 1,710,339
Animal Svcs- Spay & Neuter	\$ 1,276,689	\$ 1,312,328	\$ 1,478,537
Total	<u>\$ 5,401,179</u>	<u>\$ 5,299,895</u>	<u>\$ 5,912,099</u>
GRAND TOTAL	<u><u>\$ 83,825,914</u></u>	<u><u>\$ 89,541,197</u></u>	<u><u>\$ 94,671,402</u></u>

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 <u>UNAUDITED</u> <u>ACTUAL</u>	2018 - 2019 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 32,880,765	\$ 34,337,133	\$ 36,984,006
Special Revenue Fund	\$ 20,999,859	\$ 21,509,320	\$ 23,142,310
Capital Project Fund	\$ 4,940,639	\$ 6,371,062	\$ 5,450,520
Enterprise Fund	\$ 25,004,651	\$ 27,323,682	\$ 29,094,566
GRAND TOTAL	<u><u>\$ 83,825,914</u></u>	<u><u>\$ 89,541,197</u></u>	<u><u>\$ 94,671,402</u></u>

ASSISTANT COUNTY MANAGER



Economic Development works with a variety of business organizations from other counties, states, and countries to attract new businesses as well as to retain and expand existing industries and the job base in Lee County. Staff support is also provided to the Horizon Council and the Lee County Industrial Development Authority.

Visitor and Convention Bureau (VCB) manages the activity of the tourist tax to promote off-season tourism to Lee County and create a county-wide cooperative marketing program to encourage local and non-profit attractions to market their facilities to tourists. VCB represents the Lee County tourism industry at the local, state, national, and international levels.

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

Assistant County Manager

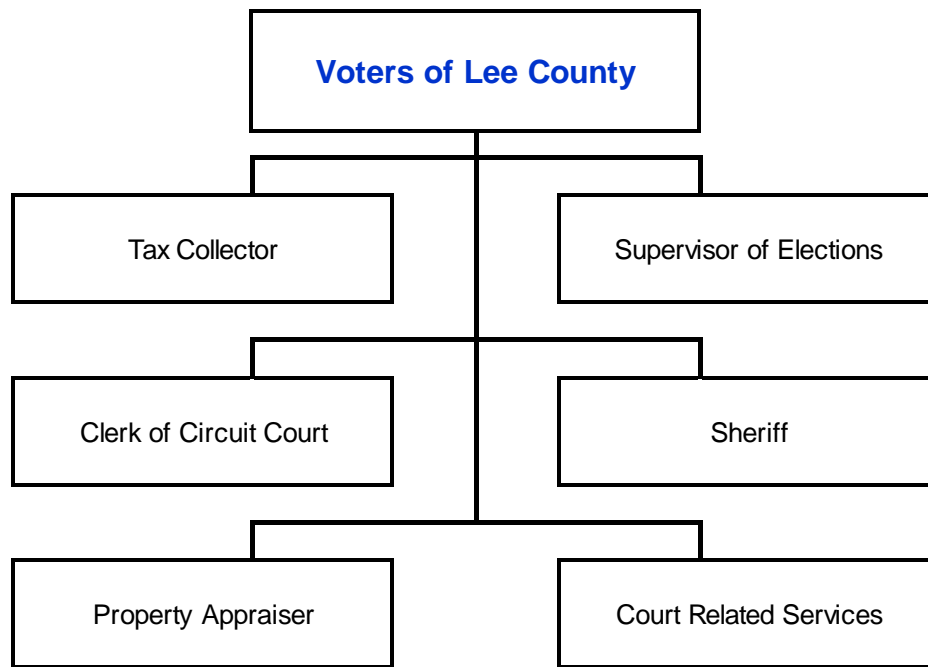
LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 <u>UNAUDITED</u> <u>ACTUAL</u>	2018 - 2019 <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 203,502	\$ 150,366	\$ 208,486
Attraction Marketing	\$ 350,000	\$ 400,000	\$ 450,000
Visitor & Convention Bureau	<u>\$ 18,252,457</u>	<u>\$ 19,787,263</u>	<u>\$ 19,980,124</u>
Total	<u>\$ 18,805,959</u>	<u>\$ 20,337,629</u>	<u>\$ 20,638,610</u>
Economic Development			
Economic Development	<u>\$ 1,081,636</u>	<u>\$ 911,907</u>	<u>\$ 1,529,635</u>
Total	<u>\$ 1,081,636</u>	<u>\$ 911,907</u>	<u>\$ 1,529,635</u>
GRAND TOTAL	<u><u>\$ 19,887,595</u></u>	<u><u>\$ 21,249,536</u></u>	<u><u>\$ 22,168,245</u></u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 1,081,636	\$ 911,907	\$ 1,529,635
Special Revenue Fund	<u>\$ 18,805,959</u>	<u>\$ 20,337,629</u>	<u>\$ 20,638,610</u>
GRAND TOTAL	<u><u>\$ 19,887,595</u></u>	<u><u>\$ 21,249,536</u></u>	<u><u>\$ 22,168,245</u></u>

COURTS AND CONSTITUTIONAL OFFICERS



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

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

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

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

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

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

Courts and Constitutional Officers

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2016 - 2017 ACTUAL</u>	<u>2017 - 2018 UNAUDITED ACTUAL</u>	<u>2018 - 2019 ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,324,520	\$ 1,278,990	\$ 1,280,110
Tax Collect. Fund Collect Fees	\$ 17,246,894	\$ 18,124,781	\$ 16,793,805
Total	\$ 18,571,414	\$ 19,403,771	\$ 18,073,915
Clerk to the Board			
Support to Clerk to Board	\$ 960,231	\$ 985,926	\$ 977,589
Finance & Internal Audit	\$ 8,654,759	\$ 8,990,410	\$ 9,271,099
VCB - Audit	\$ 1,189,337	\$ 1,270,379	\$ 1,200,000
Total	\$ 10,804,327	\$ 11,246,715	\$ 11,448,688
Property Appraiser			
Support to Property Appraiser	\$ 2,233,709	\$ 2,359,691	\$ 2,113,955
Prop Appr. Fund Collect Fees	\$ 7,785,226	\$ 7,619,561	\$ 7,907,116
Total	\$ 10,018,935	\$ 9,979,252	\$ 10,021,071
Supervisor of Elections			
Support to Supervisor of Elect	\$ 566,924	\$ 591,707	\$ 561,612
Supervisor of Elections	\$ 8,016,447	\$ 8,245,941	\$ 9,014,053
Total	\$ 8,583,371	\$ 8,837,648	\$ 9,575,665
Sheriff			
Sheriff Disbursement	\$ 102,615,371	\$ 108,114,192	\$ 116,924,551
Support to Sheriff	\$ 5,027,289	\$ 4,915,578	\$ 5,148,098
Law Enforcement Trust	\$ 670,000	\$ 545,000	\$ 0
Sheriff - Jail Disbursement	\$ 54,465,521	\$ 56,894,720	\$ 59,571,807
Sheriff - Court Support	\$ 9,565,393	\$ 9,583,051	\$ 9,819,300
Total	\$ 172,343,574	\$ 180,052,541	\$ 191,463,756
Court Related Programs			
Court Administration	\$ 1,109,111	\$ 1,339,481	\$ 2,185,772
Court Admin - Support	\$ 1,506,835	\$ 1,530,467	\$ 1,553,974
Pretrial Services	\$ 2,314,776	\$ 2,223,820	\$ 2,502,324
Mediation Ordinance	\$ 136,156	\$ 128,362	\$ 133,229
Family Court Services	\$ 1,013,370	\$ 1,023,316	\$ 1,123,878
Domestic Violence	\$ 392,388	\$ 426,844	\$ 469,274
Public Def Conflicts- Juvenile	\$ 0	\$ 0	\$ 1,000
Juvenile Arbitration	\$ 2,409	\$ 3,673	\$ 5,009
Teen Court	\$ 133,722	\$ 137,313	\$ 145,525
Public Guardian	\$ 235,888	\$ 231,376	\$ 241,488
Courthouse Security	\$ 1,344,790	\$ 1,365,638	\$ 1,384,086
CJIS	\$ 1,391,698	\$ 1,866,154	\$ 1,568,886
Court Technology	\$ 1,176,509	\$ 1,209,036	\$ 1,366,859
Law library	\$ 186,662	\$ 191,124	\$ 236,099
Probation	\$ 2,004,602	\$ 1,974,670	\$ 2,131,854
Courthouse Facilities	\$ 350,595	\$ 359,564	\$ 435,821
Total	\$ 13,299,511	\$ 14,010,838	\$ 15,485,078

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2016 - 2017 ACTUAL</u>	<u>2017 - 2018 UNAUDITED ACTUAL</u>	<u>2018 - 2019 ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 1,367,819	\$ 987,562	\$ 1,457,770
Total	\$ 1,367,819	\$ 987,562	\$ 1,457,770
State Attorney			
State Attorney	\$ 2,011,004	\$ 2,122,832	\$ 2,194,765
Total	\$ 2,011,004	\$ 2,122,832	\$ 2,194,765
Medical Examiner			
Support to Medical Examiner	\$ 167,329	\$ 199,228	\$ 199,532
Medical Examiner	\$ 3,459,951	\$ 3,426,270	\$ 4,155,379
Total	\$ 3,627,280	\$ 3,625,498	\$ 4,354,911
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 1,682,694	\$ 1,609,419	\$ 1,900,000
Legal Aid	\$ 554,650	\$ 562,970	\$ 691,414
Total	\$ 2,237,344	\$ 2,172,389	\$ 2,591,414
Guardian Ad Litem			
Guardian Ad Litem	\$ 293,172	\$ 270,401	\$ 294,335
Total	\$ 293,172	\$ 270,401	\$ 294,335
GRAND TOTAL	<u>\$ 243,157,751</u>	<u>\$ 252,709,447</u>	<u>\$ 266,961,368</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 223,557,609	\$ 232,534,772	\$ 242,496,625
Special Revenue Fund	\$ 18,923,539	\$ 19,474,547	\$ 23,739,743
Capital Project Fund	\$ 355	\$ 241	\$ 0
Enterprise Fund	\$ 676,248	\$ 699,887	\$ 725,000
GRAND TOTAL	<u>\$ 243,157,751</u>	<u>\$ 252,709,447</u>	<u>\$ 266,961,368</u>



CAPITAL IMPROVEMENT PROGRAM/LONG-TERM DEBT

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CAPITAL IMPROVEMENT PROGRAM DEFINED

WHAT IS THE CAPITAL IMPROVEMENT PROGRAM?

Lee County's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the County's infrastructure needs (via a list of capital projects) for a five-year time frame. The five years are balanced; i.e., revenues are identified to offset expenditures in accordance with state requirements.

The program is designed to balance the need for public facilities as expressed by the Lee County Comprehensive Land Use Plan. A comprehensive plan is a written document that identifies the goals, objectives, principles, guidelines, policies, standards, and strategies for the growth and development of the community. The program consists of projects that also comply with Lee County's Administrative Code, "Criteria for Evaluating Proposed CIP Projects".

The CIP is updated on an annual basis. Amendments to the CIP may be made prior to the next annual CIP review period with approval of the Board of County Commissioners.

WHAT IS A CAPITAL PROJECT?

Capital Projects are major fixed assets or infrastructure with long term value, such as buildings, roads, bridges, and parks. Proposed CIP project requests may originate from County departments, constitutional officers, and/or citizens.

Funds budgeted for a specific project remain allocated until the project is completed. Additionally, project budgets are reviewed annually and, if needed, funding may be adjusted.

Projects may be funded by current revenues or by debt financing, depending upon the availability of funds, the nature of the project, and the policies of the Board of County Commissioners.

WHAT IS THE LEE COUNTY COMPREHENSIVE PLAN?

Local governments in the State of Florida are required to adopt comprehensive plans pursuant to Chapter 163 of the Florida Statutes. The comprehensive plan is a source of authority for a wide range of official discretionary actions, including, but not limited to, the capital improvement program. Amendments to the Comprehensive plan may occur as frequently as may be permitted by applicable state statutes and in accordance with such administrative procedures adopted by the Board of County Commissioners. An evaluation and appraisal of the comprehensive plan must occur at least once every seven years.

The plan must address the following elements:

Future Land Use Element	Capital Improvements Element
Traffic Circulation Element	Conservation Element
Mass Transit Element	Coastal Management Element
Sanitary Sewer, Solid Waste, Drainage, Potable Water, and Natural Groundwater Aquifer Recharge Elements	Housing Element
Intergovernmental Coordination Element	Ports, Aviation, and Related Facilities Element

The Capital Improvements Element (CIE) provides a framework for planning, constructing, and financing public services and infrastructure with Lee County over a five-year period. This is achieved by examining the costs, priorities, and needs for service and facilities, the county's fiscal capabilities, and legal requirements. The County's Capital Improvement Program defines the budget and time frame for project implementation. The CIE must be reviewed on an annual basis.

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?

Several major County agencies manage capital projects as follows: Department of Transportation, Department of Facilities Construction Management, Utilities, Solid Waste, and Natural Resources.

The Department of Transportation (DOT) is responsible for construction improvements of County roads, bridges, signals, and intersections. DOT referred to the Lee County Metropolitan Planning Organization's *adopted 2020 Financially Feasible Transportation Plan (Map 3A of the County comprehensive plan) and its 2010 stage, the identification of existing and projected roadway conditions in the County's annual Concurrency Management report, and internal traffic modeling and analysis to identify projects and set priorities. The completion of partially programmed projects and the programming and requests of other jurisdictions was also considered.

The Department of Facilities Construction Management manages capital projects related to parks, libraries, public safety, and administrative facilities. In addition, this department frequently provides construction management assistance to Constitutional Officers and State Agencies including the Sheriff, Tax Collector, Property Appraiser, Clerk of Courts, State Attorney, Public Defender, and others. The County's Comprehensive Plan includes standards for specific acreage per capita for parks and provisions for library volumes per capita.

Lee County Utilities prepares and manages capital requests based on system requirements for its sanitary sewer and potable water. Utilities capital projects may be developed with the intent of upgrading existing service or expanding utility service based on community needs. This department functions as an "enterprise" and funds its capital projects with revenues generated by providing water and sewer service.

Lee County Solid Waste manages projects relating to landfills, resource recovery, material recovery, and hazardous waste. This section also functions as an "enterprise," wherein its capital projects are funded via user fees.

Lee County Natural Resources manages capital projects that provide for flood protection, water quality enhancement, and water conservation. The EPA (Environmental Protection Agency) adopted legislation that heavily contributes to the composition of this division's CIP. The Lee County Stormwater Management Plan additionally provides direction for their program.

- * The Metropolitan Planning Organization (MPO) is a transportation planning body established under the State law which includes representatives from each local government. The MPO prepared a countywide priority list of transportation improvements known as the "2010 Financially Feasible Plan" and a "2020 Financially Feasible Transportation Plan."

County departments which were not previously listed may also generate capital project requests. These may be unique types of infrastructure, such as communication facilities, etc. These are developed and reviewed based on the specific factors which identify the need for the project and may be based on a structured planning process or on specific project requirements.

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

CAPITAL PROJECT COSTS

Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages.

Project management charges include not only the time expended by the managing department, but also the project management costs charged by other departments for landscaping, property acquisition, and contracts assistance. These costs are budgeted within each capital project as part of the total project cost. Projects which are grant funded are charged on an individual basis, as some grants will not reimburse project management costs.

Departments estimate project costs but consider operating impacts as well, including start up and recurring costs. The startup costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility.

CAPITAL IMPROVEMENT BUDGET TIMELINE

The Capital Improvement Program process begins each February with interaction between the coordinating departments - Budget Services and the Department of Planning - and other Lee County departments which maintain direct management responsibility for capital projects. Preliminary instructions for required data and proposed schedules are discussed and revised. Preliminary revenue estimates are disseminated to County staff.

In March of each year, department managers, constitutional officers, and Lee County citizens identify initial proposed revisions to the CIP. These preliminary lists are then reviewed by Lee County Management and The Board of County Commissioners.

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

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

The overall CIP, with its five-year time frame, gives a fair indication of the foreseeable infrastructure needs of the County. There may be bona fide reasons why a project is needed or desired in the immediate future, but it may be deferred because resources are not realistically available. The CIP helps to structure this decision-making by reviewing capital project requests as well as the operational impact from the implementation of the program.

The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and, sometimes, from year to year. Any revisions must be approved by the Board of County Commissioners. Each department maintains daily control of its projects, with overall monitoring of the CIP being the responsibility of the Budget Services staff.

The approved Capital Improvement Program becomes the basis for information included in the Capital Improvement Element.

SUMMARY

The Capital Improvement Program (CIP) covers a five-year period and is updated annually in conjunction with the operating budget. The projects included in this program will enable the County to meet the needs of existing and future residents by providing a high level of service and enhanced quality of life. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. The Board of County Commissioners review the cash requirements for capital project financing annually.

CIP REVENUE SOURCES

The Capital Improvement Program budget includes a variety of revenues that are used both for the direct funding of projects and as a source of debt service to retire bonds. This section will describe each of the major revenue sources, with particular emphasis upon how funding is determined and for what purposes those monies are allocated.

CAPITAL IMPROVEMENT FUND (Non-Transportation & Non-Enterprise)

The Capital Improvement Fund maintains accounts for the County's non-transportation projects, but not for non-subsidized enterprise fund projects. Typical projects include parks, recreation centers, governmental offices, storm water improvements, and Constitutional Officer facilities. The primary sources of revenue for the Capital Improvement Fund are as follows:

Ad Valorem Taxes

In FY18-19, the Board of County Commissioners approved a General Fund millage of 4.0506 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

Tourist Taxes

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

State Grants

The County also receives grant funds from the State of Florida for specific programs or activities.

Private Grants

The West Coast Inland Navigation District (WCIND) levies ad valorem taxes from the residents of Manatee, Sarasota, Charlotte, and Lee Counties for the purpose of undertaking navigation projects to improve waterways from lower Tampa Bay to the Collier County line. These funds are remitted as grants to Lee County for specific projects. Types of projects funded are dredging, boat ramps, channel marker installation, and regulatory signage placement.

Growth Increment Funding

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

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

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

CIP REVENUE SOURCES (continued)

BP Settlement

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

Fund Balance

Fund balance represents unexpended monies from the prior fiscal year which may be allocated to projects. Fund balance may be uncommitted (prior year reserves) or committed to provide funding for specific projects.

TRANSPORTATION IMPROVEMENT FUND

The Transportation Improvement Fund is composed of revenues which are budgeted for transportation projects. These projects include road resurfacing/rebuilding, signal and intersection improvements, bridge repairs, and major road construction. The primary sources of revenue for the Transportation Improvement Fund are as follows:

Developer Donations

Occasionally, developer donation agreements result from the development order process, typically for mitigating new construction impacts. Specific developer payments identified for roads are deposited in the Transportation Improvement Fund.

Local Option Gas Tax

The Local Option Gas Tax represents both a six-cent tax and a five-cent tax on motor fuels. These monies are allocated between Lee County and the cities of Cape Coral, Fort Myers, Sanibel, Bonita Springs, Town of Fort Myers Beach, and the Village of Estero. The amounts the County and cities receive are net of the State's deduction for administrative and dealer collection fees.

In 1993, F.S. 336.025 was amended to allow for the imposition of up to 5 cents as an additional Local Option Gas Tax. In 1994, the Board of County Commissioners approved a five-cent tax with 50% allocated to capital projects, and 50% to the East/West Corridor (Midpoint Bridge approach). In 1995, the 50% for the East/West Corridor was dedicated to a \$35,360,000 bond issue. Those funds were used to develop the approach roadways associated with the Midpoint Memorial Bridge. The entire five cents is pledged to this bond issue although only 50% of the revenues are anticipated for debt service.

CIP REVENUE SOURCES (continued)

Toll Monies

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

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

IMPACT FEES

Impact fees are assessed in Lee County against new construction to provide for infrastructure required by new development. The County assesses impact fees for roads, community parks, regional parks, emergency medical services, and fire services. The emergency medical services impact fees are used to purchase capital equipment for the Lee County Emergency Medical Services Division and are not budgeted within the County's Capital Improvement Program. Impact fees were reduced to 20% in FY12-13 for a two year period, which caused a major reduction in impact fees estimates. On March 16, 2015 the Board set the impact fee collection at 45% for a three year period. In March 2018, the Board ended the rate reduction and fees returned to the rates charged before the FY12-13 reduction.

The fire impact fees are assessed within 16 of the fire districts in the unincorporated areas of Lee County or areas which are served by fire districts which have entered into interlocal agreements with Lee County for the collection of fire impact fees. The fire impact fee revenues are distributed by the County to each of the fire control districts participating in the program. These impact fees may only be used for capital equipment or capital improvements. Fire Impact fees are not budgeted within Lee County's Capital Improvement Program since they are not expended directly by the County.

Community Park Impact Fees

Community Park Impact Fees are imposed upon developers for use in providing community parks to serve new growth. The monies are collected within five specific districts for the benefit of residents within each district. Community Park Impact Fees are collected only in the unincorporated areas of Lee County. The County also collects Community Park Impact Fees for the Town of Fort Myers Beach, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. The fees are assessed on residential and hotel-motel room construction only. Fees are based on the type of dwelling, such as single-family residential, mobile home, or multi-family buildings. These fees may only be used for new construction and not for maintenance operating expenses. FY18-19 Community Park Impact Fee revenue is anticipated to be \$1,069,677, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

Regional Park Impact Fees

Regional Park Impact Fees are also imposed upon developers to provide regional parks required by new growth. These are collected in one countywide district, with the exception of the City of Cape Coral. The County also collects Regional Park Impact Fees for the Town of Ft Myers Beach, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. In FY18-19, Regional Park Impact Fee revenue is anticipated to be \$1,336,062, which excludes the City of Bonita Springs, Town of Fort Myers Beach and Village of Estero.

CIP REVENUE SOURCES (continued)

Road Impact Fees

Road Impact Fees are assessed upon new construction within Lee County to provide for transportation improvements required for new growth. These fees may only be used for new construction and not for maintenance operating expenses. Road Impact Fees are assessed upon residential, commercial, and industrial construction. There are five Road Impact Fee benefit districts in the unincorporated area of the County in which fees are collected. The County also collects Road Impact Fees for the Town of Fort Myers Beach, City of Bonita Springs and Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. Only those transportation improvements which are required due to new growth may be funded with Road Impact Fees. Road Impact Fee revenue for FY18-19 is anticipated to be \$8,839,527, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

Impact Fee Credits

Developers may request that impact fee credits be given for developer construction of roads and parks or contributions of land. Credits are applied in lieu of impact fee payments in accordance with Lee County Impact Fee Ordinance.

PROPOSED BONDS

As a municipal government, Lee County may issue tax-exempt bonds to finance capital construction. A great variety of revenue sources may be used to repay these bonds. Outlined below are the initial methods of funding various departmental bonded projects. There are no plans to bond projects using ad valorem (general obligation bonds) in the FY18-19 Capital Improvement Program.

Non-Ad Valorem Bonds

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

Revenue Bonds

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

Gas Tax Bonds

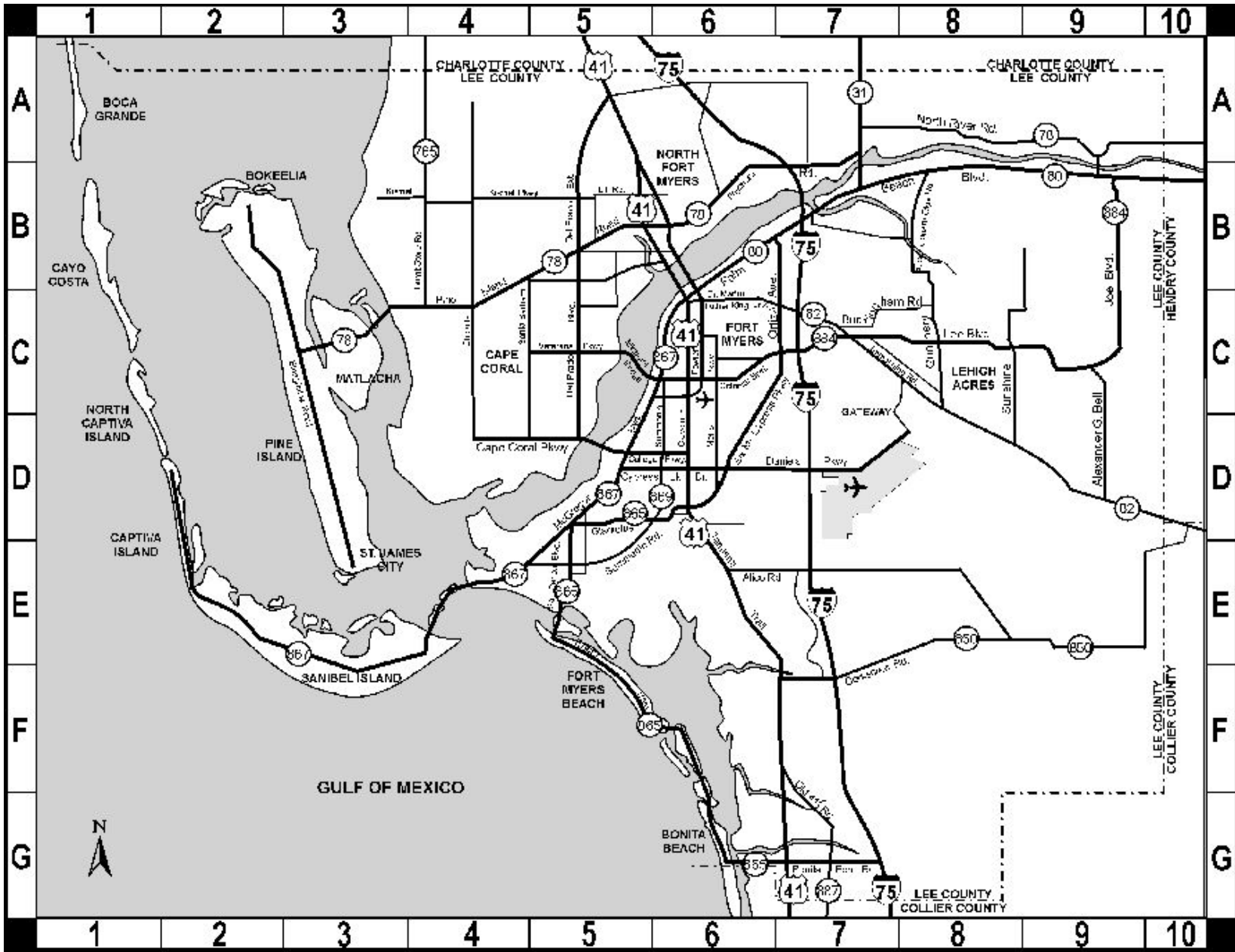
The County receives various gas tax revenues from the State. The monies can be pledged to bond issues. The Voted (Ninth-Cent) Gas Tax, the County (Seventh Cent) Gas Tax, and the Constitutional Gas Tax are pledged as part of a Non-Ad Valorem associated with the Midpoint Memorial Bridge.

CIP REVENUE SOURCES (continued)

ALTERNATIVE FINANCING

State Revolving Fund

The County is currently participating in the Florida State Revolving Fund (SRF) Program for Water and Wastewater Projects through the Florida Department of Environmental Protection. This program makes low interest funds available for eligible water and wastewater projects via preconstruction and construction loans.



CAPITAL IMPROVEMENT PROGRAM DETAILED REPORT FY18/19-FY22/23

Fund Codes: A=Advalorem; D=Debt, E=Enterprise; G=Grant; GT=Gas Tax; I=Impact Fees; L= Library Advalorem; T=Tourist Development Tax; S=Special; M=MSTBU, ST=Surplus Tolls; GIF=Growth Inc Funding; CON = Contribution; BP=BP; E911=E-911 Operations

Community Development																					
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total					
Wild Turkey Strand Regional Site	20500930100	30100	A								133,910			133,910		133,910					
	20500930700	30700	GT								133,909			133,909		133,909					
	20500948730	48730	E								133,909			133,909		133,909					
Community Development Total																401,728			401,728		401,728
County Lands																					
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total					
Conservation 20/20	20880000100	00100	GF	980,302												980,302					
Conservation 20/20	20880030103	30103		269,518,429		43,012,766	42,493,635	58,500.00	25,000	25,000	25,000	25,000	25,000	125,000		312,656,195					
County Lands Total				270,498,731	0	43,012,766	42,493,635	58,500	25,000	25,000	25,000	25,000	25,000	125,000	0	313,636,497					
Natural Resources																					
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16-17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total					
Olga Shores Preserve Hyd Res - NEW	20064630100	30100	A						200,000					200,000		200,000					
Lee Civic Center BMP Project - NEW	20064730100	30100	A						200,000					200,000		200,000					
Flood Remediation - NEW	20064830100	30100	A						3,000,000					3,000,000		3,000,000					
Yellow Fever Crk Chain Imp	20850930100	30100	A	300,910		651,964	18,299.40	110,041.90		1,200,000				1,200,000		2,152,874					
Deep Lagoon Hydro Presv Rest	20851730100	30100	A	31,203		368,798	3,906.25	39,281.50		2,600,000				2,600,000		3,000,001					
Sunniland/9 Mile Run Drainage	20855730100	30100	A			200,000				50,000				50,000		250,000					
Sunniland/9 Mile Run Drainage	22855730100	30100	G							300,000				300,000		300,000					
Hendry Crk W Branch WQ Improv	20857230100	30100	A	85,976		114,024	27,484.79	178,500.00		850,000				850,000		1,050,000					
Hendry Crk W Branch WQ Improv	22857230100	30100	G							475,000				475,000		475,000					
Caloosahatchee TMDL Compl	20858830100	30100	A	664,139	2,000,000	4,256,191	9,652.20	556,513.32	2,000,000					2,000,000		6,920,330					
Caloosahatchee Canal L-3 Rehab	20860030100	30100	A		200,000	200,000				300,000				300,000		500,000					
Powell Crk Old BrdgPk Restor	20860130100	30100	A		200,000	200,000				200,000				200,000		400,000					
Natural Resources Total				1,082,228	2,400,000	5,990,977	59,343	884,337	5,400,000	5,975,000	0	0	0	11,375,000	0	18,448,205					
Public Safety																					
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16-17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total					
EOC Expansion - NEW	20066430100	30100	A						2,011,441					2,011,441		2,011,441					
		Grant	G						0	10,000,000				10,000,000		10,000,000					
GCN Radio System Replacement- NEW	20066552000	52000	GCN						4,000,000	1,000,000	1,000,000			6,000,000		6,000,000					
		Grant	G						1,000,000					1,000,000		1,000,000					
		30100	A						5,000,000	2,000,000	1,000,000			8,000,000		8,000,000					
Public Safety Total				0	0	0	0	0	12,011,441	13,000,000	2,000,000	0	0	27,011,441	0	27,011,441					

Parks & Rec																
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Boca Grande Storage Building-NEW	20065038651	38651	I							285,000				285,000		285,000
Lehigh Comm Park Expansion-NEW	20065138623	38623	I							261,245	845,800			1,107,045		1,107,045
	20065138652	38652	I							238,755	954,200			1,192,955		1,192,955
Joel Agri-Eco Park - NEW	20065938623	38623	I	222,754		1,668,034.00								0		1,890,788
	20065938700	38700	I											0	1,900,000	1,900,000
JY Linear Phase 1 - NEW	20066038700	38700	I						85,000	850,000				935,000		935,000
Brooks Park Master Plan & Imprv	20214638624	38624	I	68,846		53,153.00		7,542		91,431				91,431		213,430
	20214638653	38653	I							808,569				808,569		808,569
Greenways	20215438700	38700	I	9,753		290,247.00				200,000		1,500,000.00		1,700,000		2,000,000
Player Development Complex	20926030102	30102	T	421		5,773,580.00		1,254,679	3,300,000					3,300,000		9,074,001
Parks & Rec Total				301,775	0	7,785,014	0	1,262,222	3,385,000	2,735,000	1,800,000	1,500,000	0	9,420,000	1,900,000	19,406,789
Transit																
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
South Area Park & Ride Trans Station	20889430100	30100	GF	20,075		1,547,925.00		20,025.00						0		1,568,000
	20889448640	48640	G	3,375		1,000,000.00								0		1,003,375
	21889448640	48640	G						500,000	2,091,998				2,591,998		2,591,998
	22889448640	48640	G		500,101	500,101.00			500,101	564,625				1,064,726		1,564,827
Passenger Amenities	20886430100	30100	GF	862,087		64,577.00		689,883.86						0		926,664
	20886448640	48640	G	1,559,814			800.00	1,343,497.72						0		1,559,814
	21886448640	48640	G		2,459,804	2,459,804.00			283,202					283,202		2,743,006
	22886448640	48640	G						218,307					218,307		218,307
North Fort Myers Park/Ride Fac	21066148640	48640	G									432,000		432,000		432,000
Rosa Parks Intermodal Center	22060448640	48640	G			6,000,000.00								0		6,000,000
Transit Total				2,445,352	2,959,905	11,572,407	800	2,053,407	1,501,610	2,656,623	0	0	432,000	4,590,233	0	18,607,992
Solid Waste																
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Compost Office Expansion-NEW	20065740132	40132	CIP						350,000					350,000		350,000
North/South MMFS-NEW	20065840132	40132	CIP						4,000,000		10,000,000			14,000,000		14,000,000
	Debt		D								15,200,000			15,200,000		15,200,000
Landfill Gas Collection System	20093640102	40102	CIP											0		0
	20093640132	40132	CIP		200,000	200,000				3,250,000				3,250,000		3,450,000
HCW Flammable Storage	20095440132	40132	CIP							75,000				75,000		75,000
Fleet Storage Building	20095540132	40132	CIP		480,000	480,000			100,000					100,000		580,000
Landfill Phase Expansion 2022	20095640132	40132	CIP							1,200,000		6,800,000		8,000,000		8,000,000
C&D Facility Improvements	20095740132	40132	CIP		175,000	175,000	10,486.02	53,308.00	400,000					400,000		575,000
WTE Transfer Station Imps	20096140132	40132	CIP						700,000					700,000		700,000
Material Recovery Facility	#Not Assigned													0	33,000,000	33,000,000
Solid Waste Total				0	855,000	855,000	10,486	53,308	5,550,000	4,525,000	25,200,000	6,800,000	0	42,075,000	33,000,000	75,930,000

DOT																
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Kismet/Littleton Realignment	20061130700	30700	GT		1,725,000	2,905,000			1,000,000					1,000,000		3,905,000
	City of CC Contr		CONT						1,459,000					1,459,000		1,459,000
	20061138822	38822	I	65,769	1,725,000	2,589,231	93,190	309,465	459,000					459,000		3,114,000
Ortiz 4L/Colonial MLK	20061330700	30700	GT									13,491,311		13,491,311		13,491,311
	20061338823	38823	I		1,800,000	1,800,000			550,000					550,000		2,350,000
	24061330700	30700	GIF										519,000	519,000		519,000
	25061330700	30700	BP									2,133,689		2,133,689		2,133,689
	Sunshine Blvd./8th St. SW Roundabout	20061430700	30700	GT		200,000	200,000			350,000			800,000		1,150,000	37,500
Toll System Replacement	20061542133	42133	ST								50,000		2,600,000		2,650,000	
Toll System Replacement	20061542135	42135	ST		3,250,000	6,500,000					200,000		10,400,000		10,600,000	
Lee Boulevard Traffic Signals	20063730700	30700	GT		150,000	150,000			400,000		150,000	400,000		950,000		1,100,000
Three Oaks Extension North	20405330700	30700	GT				177,041	2,444,664						0		0
	20405338823	38823	I	8,002,690	7,670,511	22,946,978					5,000,000		3,000,000	8,000,000		38,949,668
	20405338824	38824	I								10,000,000		4,000,000	14,000,000		14,000,000
	24405330700	30700	GIF							30,000,000	10,830,000	6,000,000	24,720,000	71,550,000		71,550,000
Corkscrew Road -NEW	200669		Debt								1,015,000	17,379,925		17,285,084		35,680,009
	20066930100	30100	GF						4,700,000					4,700,000		4,700,000
Ortiz 4L/MLK-Luckett, Luckett Ortiz to I-75	20407238823	38823	I	9,206,111		599,570						1,450,000		1,450,000	22,044,000	33,299,681
Burnt Store 4L/78-Van Buren	State Grant		G						3,500,180					3,500,180		3,500,180
	20408830721	30721	ST	29,289,058		11,558,475	1,251,165	14,728,636	12,817,061					12,817,061		53,664,594
	24408830700	30700	GIF								1,290,000			1,290,000		1,290,000
Littleton Rd	20502830700	30700	GT	39,998		110,002	48,119	142,967		1,100,000	5,400,000			6,500,000	400,000	7,050,000
	State Grant CIGP		G								3,750,000			3,750,000		3,750,000
	20502838822	38822	I						2,310,000	2,000,000				4,310,000		4,310,000
Estero Blvd. Improvements	20506730700	30700	GT						1,500,000					1,500,000		1,500,000
	FDOT State Grant		G	15,834,790	18,795,000	38,824,638	1,956,127	32,300,214		2,651,966				2,651,966	820,000	58,131,394
	20506730720	30720	ST							22,048,034				22,048,034		22,048,034
Hickory Bridge Replacement	20508330700	30700	ST								3,800,000			3,800,000	42,000,000	45,800,000
Big Carlos Pass Bridge Replacement	20572430720	30720	ST	614,729		7,885,271	87,347	2,289,667			22,810,820			22,810,820		31,310,820
	State Grant		G								25,000,000			25,000,000		25,000,000
Toll Interoperability	20581842133	42133	ST	30,255	30,000	89,745	1,927	36,446	30,000	30,000	30,000	30,000	30,000	150,000		270,000
	20581842135	42135	ST	121,020	120,000	358,980	7,709	145,785	120,000	120,000	120,000	120,000	120,000	600,000		1,080,000
Bicycle/Pedestrian Facilities	Prior Impact Fee													0		19,479,000
	20600230700	30700	GT		1,506,966	3,382,629	95,518	1,410,488	1,064,349		906,817		6,608,087	8,579,253		11,961,882
	20600238821	38821	I			132,218								0		132,218
	20600238822	38822	I	19,479,000		1,574,185		74,220		85,232	258,588	941,960		1,285,780		2,859,965
	20600238823	38823	I			747,929		788,481	364,992	233,867		87,128	651,958	972,953		1,761,434
	20600238824	38824	I			188,303					412,824	85,128	489,488	987,440		1,175,743
20600238825	38825	I							42,234	248,595			290,829		290,829	
Signal System ATMS Upgrade	20675930700	30700	GT	4,171,095	750,000	1,102,948	49,249	3,916,083	750,000	750,000	750,000	750,000	750,000	3,750,000		9,024,043
Alico Road Connector	20924538825	38825	I								2,240,686			2,240,686	96,881,486	99,122,172
Cape Coral Bridge WB Span Replacement	20924830721	30721	ST								8,600,000			8,600,000	94,600,000	103,200,000
Homestead 4L/Sunrise-Alabama	24506330700	30700	GIF	8,463,602		14,069,052	975,136	15,402,384	690,000					690,000		23,222,654
Alico Rd 4L/Ben Hill-Airport Haul Rd	24507530700	30700	GIF	1,928,431		15,198,127				540,000				540,000		17,666,558
DOT Total				97,246,549	38,470,406	132,953,833	4,742,528	73,566,011	31,933,457	62,623,152	113,274,697	30,654,046	70,521,659	309,007,011	256,782,986	791,290,379

* All Funding for Utilities is Enterprise

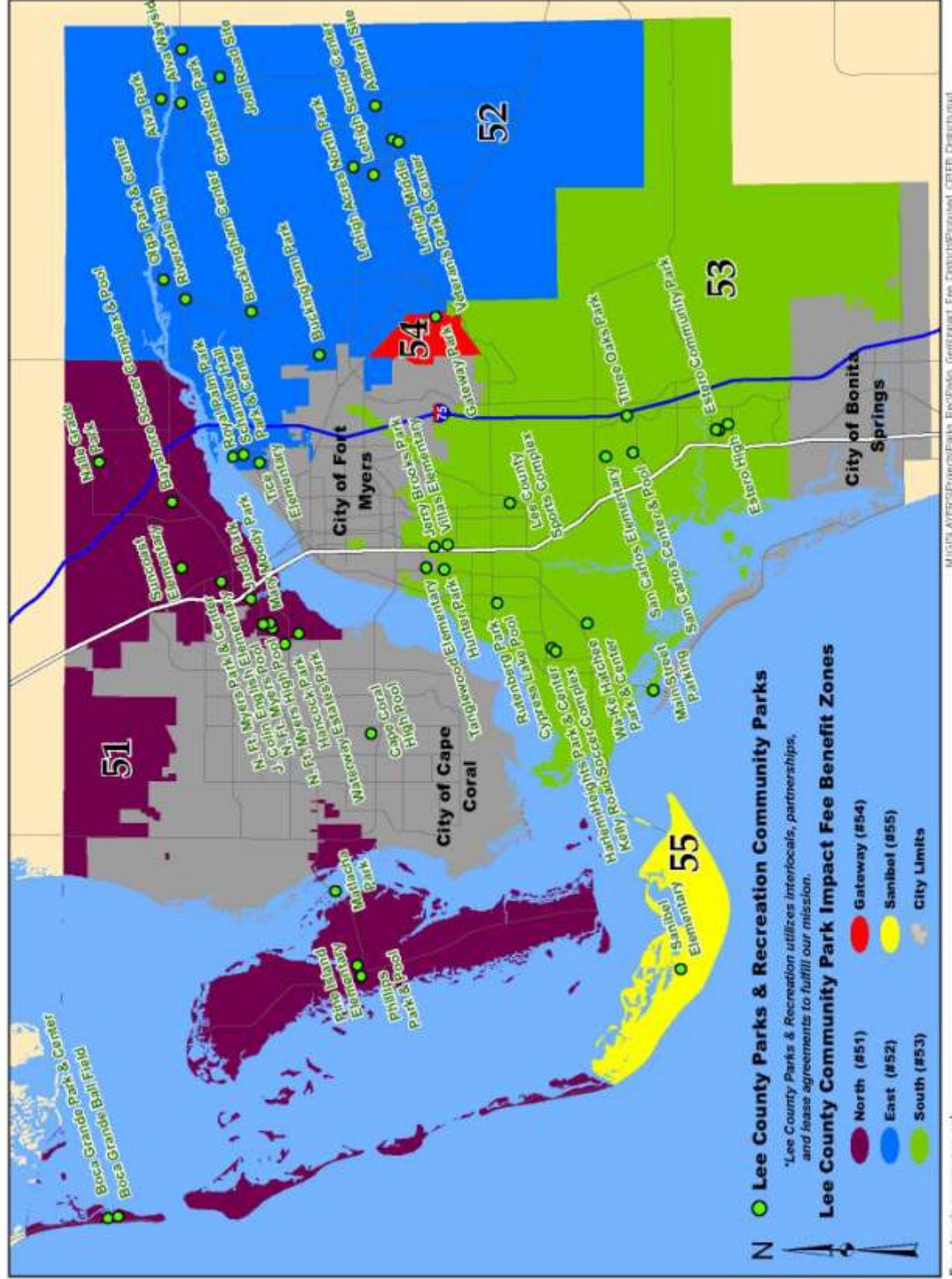
Utilities Water CIP																
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Major Projects																
North-South 30" WM - SR 80 to AHR	20062848730	48730	CIP										4,000,000	4,000,000	25,200,000	29,200,000
US 41 Watermain Improvements (Alico-N.Airport Rd)	20717048730	48730	CIP	10,490,841		841,825		10,560,376	1,900,000					1,900,000		13,232,666
Water System Improvements	20709448730	48730	CIP	5,461,702	700,000	783,957	16,324	4,676,541	700,000	700,000	700,000	700,000	700,000	3,500,000	3,500,000	13,245,659
NLC WTP Expansion to 15 MGD	200633	48712	W Con Fee						3,236,000		5,712,000			8,948,000		8,948,000
		48730	CIP								27,624,000			27,624,000		27,624,000
NLC WTP Wellfield Expansion to 15 MGD	207619	48712	W Con Fee				9,306	9,306	3,100,000					3,100,000		3,100,000
		48730	CIP		475,000	475,000	456	4,594		5,300,000	4,300,000			9,600,000		10,075,000
		48735	W Con Fee	2,763					300,000		1,000,000			1,300,000		1,302,763
RSW Transmission Line-Ben Hill to Treeline	20719348712	48712	W Con Fee	3,396,271					2,420,000	12,087,000				14,507,000		17,903,271
Bayshore Rd WM(Samville to N.Tamiami)	20063248712	48712	W Con Fee							550,000	3,300,000			3,850,000		3,850,000
Carriage Village WM Replacement	20064048730	48730	CIP		187,000	187,000					1,230,000			1,230,000		1,417,000
Corkscrew Production Well Panel Replacement	20762248720	48720			363,000	363,000				2,389,200				2,389,200		2,752,200
Del Prado Water Main Replacement	20760648720	48720								351,000	2,050,000			2,401,000		2,401,000
Fiddlesticks Water Main Replacement	20745848720	48720			2,366,045	4,016,211	59,792	2,488,900	5,620,000					5,620,000		9,636,211
Gibson Circle WM Improvements	20063948730	48730	CIP						100,000	700,000				800,000		800,000
Green Meadows Second Deep Inj Well	20746148730	48730	CIP										1,000,000	1,000,000	8,000,000	9,000,000
Lazy Days Water Main Replacement	20065548720	48720	W&S R&R						150,000	302,300	344,600	323,500	323,500	1,443,900		1,443,900
N Tamiami 24" WM(Pondella-Cleveland)	20063548712	48712	W Con Fee								1,250,000	6,240,000		7,490,000		7,490,000
New Post Road Water Main Impr	20746448720	48720	W&S R&R	171,239	775,000	1,034,164	21,591	372,007	2,075,000					2,075,000		3,280,403
Pinewoods NF Wellfield Access Rd Improvements	20064348730	48730	CIP								103,950		396,000	499,950		499,950
Pinewoods WTP Degasifiers Replacement	20062348720	48720	W&S R&R							759,000				759,000		759,000
Principia WM Improvement	20064448720	48720	W&S R&R						187,200	936,000				1,123,200		1,123,200
Reuse System & Site Improvements	20745548730	48730	CIP	138,280						2,006,283	1,375,000	1,375,000	1,375,000	6,131,283		6,269,563
San Carlos WM Replacement Linda Loma to Kelly	20716248720	47820	W&S R&R									270,000	1,530,000	1,800,000		1,800,000
SFM Transmission Line Improvements	20718448730	48730	CIP	329,960					390,000	2,800,000				3,190,000		3,519,960
Summerlin Rd Water Sys Impr	20719448712	48712	W Con Fee	519,522							750,000	2,600,000	2,900,000	6,250,000	2,000,000	8,769,522
Water Treatment Plant Improvements	20726848730	48730	CIP	6,256,522	312,500	460,775	5,425	2,305,143	280,500	363,500	425,500	587,500	187,500	1,844,500	939,000	9,500,797
Well Redevelop/Upgrades & Rebuilds	20714948720	48720	W&S R&R	4,131,243	430,000	430,000	19,302	1,502,835	330,000	130,000	130,000	130,000	130,000	850,000	650,000	6,061,243
Wells D25/S25 Relocation/Replacement	20065248730	48730	CIP						600,000					600,000		600,000
Work Dr. Industrial Park WM Improvements	20762048720	48720	W&S R&R		660,000	660,000			1,940,000					1,940,000		2,600,000
WWE Water Transmission Line Improvements	20718348712	48712	W Con Fee	254,122							200,000	1,475,000		1,675,000		1,929,122
Interconnect Pinewoods Distribution Center															4,850,000	4,850,000
Water CIP Total				31,152,466	6,268,545	9,251,932	132,195	21,919,701	23,328,700	29,374,283	50,495,050	13,701,000	12,542,000	129,441,033	45,139,000	214,984,431

Utilities Wastwater CIP																
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
Major Projects																
Estero Blvd Force Main Relocation	20732648730	48730	CIP	7,802,345	3,520,000	11,222,409	603,553	14,276,651	688,790	869,425				1,558,215		20,582,969
FMB WWTP EQ Tank Replacement	20061948720	48720	W&S R&R								554,000	9,924,000		10,478,000		10,478,000
Inflow & Infiltration System Improvements	20724748720	48720	W&S R&R	9,753,856	500,000	518,026	8,910	7,789,087	500,000	500,000	500,000	500,000	500,000	2,500,000	2,500,000	15,271,882

Utilities Wastwater CIP Continued																
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
WWTP Capacity Increase for SE County	207467	48713	S Con Fee						3,950,000		29,860,000			33,810,000		33,810,000
		48730	CIP						300,000		15,300,000			15,600,000		15,600,000
Ben Hill Griffin Force Main Impr South	20733448713	48713	S Con Fee		275,000	275,000			1,490,000	7,445,000				8,935,000		9,210,000
Ben Hill Griffin Parallel Force Main	20730648713	48713	S Con Fee	1,581,180										0	2,750,000	4,331,180
Daniel Pkwy Force Main Ext to Gateway	20730748713	48713	S Con Fee	204,570										0	2,250,000	2,454,570
Fiesta Village Sewer Collection Improvements	20729348713	48713	S Con Fee	37,512					100,000	265,000		1,045,000		1,410,000		1,447,512
Fiesta Village WWTP Control System Upgrade	20925048730	48730	CIP	74,133			1,498	75,630		968,000				968,000		1,042,133
Fiesta Village WWTP Deep Injection Well	20925148730	48730	CIP						1,980,000	7,590,000				9,570,000		9,570,000
Fiesta Village WWTP RM Upgrade	20061648730	48730	CIP		330,000	330,000		1	128,500	5,127,500				5,256,000		5,586,000
FMB Deep Injection well #2	20061748730	48730	CIP						1,650,000	6,600,000				8,250,000		8,250,000
FMB Main Switchgear Replacement	20062648720	48720	W&S R&R								200,000	2,800,000		3,000,000		3,000,000
FMB WWTP Transfer Pump Station	20065448720	48720	W&S R&R						250,000	2,700,000				2,950,000		2,950,000
Master Pump Station 6600 Upgrades	20063848730	48730	CIP		70,000	70,000			475,000					475,000		545,000
McGregor-Tanglewood Force Main Replacement	20062148720	48720	W&S R&R		484,000	484,000			200,000	3,658,000				3,858,000		4,342,000
Ortiz Ave FM from Palm Beach Blvd to Ballard Rd	20065648720	48720	W&S R&R						400,000		2,150,000			2,550,000		2,550,000
Pine Island WWTP Deep Bed Sand Filter	20746548730	48730	CIP									100,000	650,000	750,000		750,000
Pine Ridge FM-FMB WWTP to Gulf Reflections Dr.	20926948720	48720	W&S R&R		220,000	220,000			220,000	1,736,300				1,956,300		2,176,300
Pinewoods Redundant Odor Control Scrubber	20062748730	48730	CIP								200,000			200,000		200,000
Scada Upgrades & Improvements	20742448730	48730	CIP	3,922,794	350,000	350,000	97,695	2,982,879	450,000	200,000	300,000	200,000	200,000	1,350,000	1,000,000	6,622,794
Secondary Containments for Chemical Tanks	20745648730	48730	CIP	142,059	150,000	450,650				150,000				150,000		742,709
Summerlin Rd 20" FM Replacement	20065348730	48730	CIP						1,239,000	6,195,000				7,434,000		7,434,000
Wastewater System Improvements	20722948730	48730	CIP	3,366,679	450,000	450,000	7,948	2,255,334	350,000	350,000	350,000	350,000	350,000	1,750,000	1,750,000	7,316,679
Wastewater Treatment Plant Improvements	20713848730	48730	CIP	4,789,533	401,500	797,112		1,621,633	407,500	387,500	452,500	437,500	437,500	2,122,500	937,500	8,646,645
WWTP Odor Control System Improvements	20727448730	48730	CIP	542,950					195,000	1,300,000				1,495,000		2,037,950
Gateway WWTP Expansion 3MG to 6MGD	20746048730	48730	CIP												54,000,000	54,000,000
Wastewater CIP Total				32,217,611	6,750,500	15,167,197	719,603	29,001,216	14,973,790	46,041,725	49,866,500	15,356,500	2,137,500	128,376,015	65,187,500	240,948,323
Utilities Facilities Imp or both Water and Wastewater CIP																
Project Title	Funding Source/Title	Company	Funding Code	All Project Cost prior to FY 16/17	FY 17-18 Original Budget	CURRENT BUDGET FY 17-18	Spent as of Feb 2018	Encumbered as of Feb 2018	FY 18-19 Proposed Budget	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total
DOT Project Utility Relocation	20741648730	48730	CIP	2,558,224	100,000	167,479	7,920	954,133	550,000					550,000		3,275,703
Electrical Equipment Upgrades& Replacements	20742948730	48730	CIP	4,207,051	400,000	400,000	60,216	3,707,135	510,000	430,000	210,000	210,000	210,000	1,570,000	1,050,000	7,227,051
Hurricane Bay Bridge Scour Protection-Utility Relocation	20063448730	48730	CIP		176,000	200,800		200,800	1,175,000					1,175,000		1,375,800
Instrumentation Upgrades&Replacements	20743048730	48730	CIP	1,951,375	140,000	140,000	12,601	936,554	210,000	150,000	130,000	140,000	120,000	750,000	660,000	3,501,375
LCU Generator Replacement/Improvement	20744448730	48730	CIP	1,651,340	190,000	190,000		1,606,875	190,000	385,000	150,000	150,000	300,000	1,175,000	1,050,000	4,066,340
Remote Telemetry Replacement	20762348730	48730	CIP	128,800	500,000	500,000		116,250	500,000	500,000	500,000	500,000		2,000,000		2,628,800
Water/Sewer Line Relocation-Three Oaks Extention	20742648730	48730	CIP	500					100,000			300,000		400,000		400,500
Water and Wastewater CIP Total				10,497,290	1,506,000	1,598,279	80,737	7,521,748	3,235,000	1,465,000	990,000	1,300,000	630,000	7,620,000	2,760,000	22,475,569
Utilities Total				73,867,367	14,525,045	26,017,408	932,535	58,442,665	41,537,490	76,881,008	101,351,550	30,357,500	15,309,500	265,437,048	113,086,500	478,408,323
GRAND TOTAL CIP				445,442,001	59,210,356	228,187,405	48,239,327	136,320,449	101,343,998	168,420,783	244,052,975	69,336,546	86,288,159	669,442,461	404,769,486	1,743,141,353



Lee County Community Park Proposed Impact Fee Benefit Districts



IMPACT FEE PROJECTIONS REPORT

Community Park Districts	Actual FY 16/17	Actual FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23	5 Year Total
18621 - Ft Myers/Alva								
18622 - North Ft Myers								
18623 - Lehigh								
18624 - South Fort Myers								
18625 - Pine Island/Matlacha								
18626 - Sanibel/Captiva								
18627 - Boca Grande								
18628 - Estero								
18629 - Gateway								
18651 - North District	38,699	72,185	124,889	127,387	129,935	132,533	135,184	649,927
18652 - East District	224,856	401,416	187,387	191,135	194,957	198,857	202,834	975,169
18653 - South District	369,607	425,585	701,199	715,223	729,527	744,118	759,000	3,649,068
18654 - Gateway	38,538	18,792	55,692	56,806	57,942	59,101	60,283	289,823
18655 - Sanibel			510	520	531	541	552	2,654
Total	671,699	917,978	1,069,677	1,091,071	1,112,892	1,135,150	1,157,853	5,566,642

Regional Park Districts	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
18700 - County Wide	1,020,958	940,142	1,336,062	1,362,783	1,390,039	1,417,840	1,446,196	6,952,920
Total	1,020,958	940,142	1,336,062	1,362,783	1,390,039	1,417,840	1,446,196	6,952,920

Road Districts	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
18821 - Boca Grande			1,000	1,020	1,040	1,061	1,082	5,204
18822 - North	427,437	779,985	1,340,142	1,366,945	1,394,284	1,422,169	1,450,613	6,974,153
18823 - Central	2,348,528	3,857,837	1,763,417	1,798,685	1,834,659	1,871,352	1,908,779	9,176,893
18824 - Southwest	1,300,709	2,513,053	2,150,048	2,193,049	2,236,910	2,281,648	2,327,281	11,188,936
18825 - Southeast	348,739	957,946	1,282,000	1,307,640	1,333,793	1,360,469	1,387,678	6,671,579
Total	4,425,414	8,108,821	6,536,607	6,667,339	6,667,339	6,800,686	6,936,700	34,016,765

Community Park Impact Fee Districts

	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 21--Fort Myers / Alva								
Impact Fees								
Interest	1,793	3,184	1,800	1,800	1,850	1,900	1,950	9,300
Interest - Construction Fund	203	5	20	20	20	20	20	100
Fund Balance	193,977	195,600	196,471	197,791	199,111	200,481	201,901	196,471
Total	195,974	198,789	198,291	199,611	200,981	202,401	203,871	205,871
Less:								
Refund Prior Year Expense			500	500	500	500	500	2,500
Net Available	195,974	198,789	197,791	199,111	200,481	201,901	203,371	203,371
Project Requests:								
Total Projects								
Reserves	195,974	198,789	197,791	199,111	200,481	201,901	203,371	203,371

	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 22--North Fort Myers								
Impact Fees								
Interest	918	1,584	950	950	1,000	1,050	1,100	5,050
Interest - Construction Fund	75		10	10	10	10	10	50
Fund Balance	96,427	97,234	97,637	98,097	98,557	99,067	99,627	97,637
Total	97,420	98,818	98,597	99,057	99,567	100,127	100,737	102,737
Less:								
Refund Prior Year Expense			500	500	500	500	500	2,500
Net Available	97,420	98,818	98,097	98,557	99,067	99,627	100,237	100,237
Project Requests:								
Total Projects								
Reserves	97,420	98,818	98,097	98,557	99,067	99,627	100,237	100,237

	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 23--Lehigh								
Impact Fees								
Interest	25,371	35,946	1,000	1,000	500	800		3,300
Interest - Construction Fund	19,249	34,362	600					600
Fund Balance	4,384,170	4,321,579	4,365,005	1,159,984	898,239	51,439	52,239	4,365,005
Total	4,428,790	4,391,887	4,366,605	1,160,984	898,739	52,239	52,239	4,368,905

Community Park Impact Fee Districts

Less:									
Refund Prior Year Expense		764		1,500	1,500	1,500		4,500	
Net Available		4,428,025	4,391,887	4,365,105	1,159,484	897,239	52,239	52,239	4,364,405
Project Requests:									
200651-Lehigh Comm Park Expansion			500	1,554,500	261,245	845,800			2,661,545
200659-Joel-Agri-Eco Park		222,754	17,413	1,650,621					1,650,621
Total Projects		222,754	17,913	3,205,121	261,245	845,800			4,312,166
Reserves		4,205,271	4,373,974	1,159,984	898,239	51,439	52,239	52,239	52,239

District 24--South Fort Myers	Actual	Actual						5 Year
	FY 16/17	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total
Impact Fees		47						
Interest	936	1,494	600	900	1,000	100	90	2,690
Interest - Construction Fund	587	867	10	10	10	10	10	50
Fund Balance	148,005	148,541	96,488	96,598	5,577	6,087	5,697	96,488
Total	149,528	150,949	97,098	97,508	6,587	6,197	5,797	99,228
Less:								
Refund Prior Year Expense			500	500	500	500	500	2,500
Net Available	149,528	150,949	96,598	97,008	6,087	5,697	5,297	96,728
Project Requests:								
202146-Brooks Park Master Plan Imps	703	6,875		91,431				91,431
Total Projects	703	6,875		91,431				91,431
Reserves	148,825	144,074	96,598	5,577	6,087	5,697	5,297	5,297

District 25--Pine Island/Matlacha	Actual	Actual						5 Year
	FY 16/17	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total
Impact Fees								
Interest	316	503	350	350	350	400	450	1,900
Interest - Construction Fund	184	158						
Fund Balance	52,946	40,495	40,545	40,695	40,845	40,995	41,195	40,545
Total	53,446	41,156	40,895	41,045	41,195	41,395	41,645	42,445
Less:								
Refund Prior Year Expense			200	200	200	200	200	1,000
Net Available	53,446	41,156	40,695	40,845	40,995	41,195	41,445	41,445
Project Requests:								
201798-Phillips Park	12,860							
Total Projects	12,860							

Community Park Impact Fee Districts

Reserves	40,586	41,156	40,695	40,845	40,995	41,195	41,445	41,445
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	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 26--Sanibel/Captiva								
Impact Fees								
Interest	62	100	60	60	70	80	90	360
Interest - Construction Fund								
Fund Balance	6,096	6,146	6,081	6,041	6,001	5,971	5,951	6,081
Total	6,158	6,246	6,141	6,101	6,071	6,051	6,041	6,441
Less:								
Refund Prior Year Expense			100	100	100	100	100	500
Net Available	6,158	6,246	6,041	6,001	5,971	5,951	5,941	5,941
Project Requests:								
Total Projects								
Reserves	6,158	6,246	6,041	6,001	5,971	5,951	5,941	5,941

	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 27--Boca Grande								
Impact Fees								
Interest	31	40	35	35	40	45	50	205
Interest - Construction Fund	16	28	16	16	18	20	22	92
Fund Balance	4,670	3,944	3,884	3,835	3,786	3,744	3,709	3,884
Total	4,717	4,012	3,935	3,886	3,844	3,809	3,781	4,181
Less:								
Refund Prior Year Expense	764		100	100	100	100	100	500
Net Available	3,953	4,012	3,835	3,786	3,744	3,709	3,681	3,681
Project Requests:								
Total Projects								
Reserves	3,953	4,012	3,835	3,786	3,744	3,709	3,681	3,681

	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 28--Estero								
Impact Fees								
Interest	4,153	6,630	5,100	5,100	6,100	7,100	8,100	31,500
Interest - Construction Fund								

Community Park Impact Fee Districts

Fund Balance		403,038	406,414	407,714	412,314	416,914	422,814	429,714	407,714
	Total	407,191	413,044	412,814	417,414	423,014	429,914	437,814	439,214
Less:									
Refund Prior Year Expense				500	500	200	200	200	1,600
	Net Available	407,191	413,044	412,314	416,914	422,814	429,714	437,614	437,614
Project Requests:									
	Total Projects								
	Reserves	407,191	413,044	412,314	416,914	422,814	429,714	437,614	437,614

		Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 29--Gateway									
Impact Fees									
Interest		1,370	2,186	1,400	1,400	1,500	1,600	1,700	7,600
Interest - Construction Fund									
Fund Balance		132,928	134,041	134,241	135,141	136,041	137,041	138,141	134,241
	Total	134,298	136,227	135,641	136,541	137,541	138,641	139,841	141,841
Less:									
Refund Prior Year Expense				500	500	500	500	500	2,500
	Net Available	134,298	136,227	135,141	136,041	137,041	138,141	139,341	139,341
Project Requests:									
	Total Projects								
	Reserves	134,298	136,227	135,141	136,041	137,041	138,141	139,341	139,341

		Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 51--North									
Impact Fees		38,699	72,185	124,889	127,387	129,935	132,533	135,184	649,927
Interest		1,337	2,934	2,500	2,500	2,600	2,700	2,800	13,100
Interest - Construction Fund									
Fund Balance		112,110	151,890	242,934	369,323	213,210	345,444	480,378	242,934
	Total	152,146	227,009	370,323	499,210	345,744	480,678	618,361	905,961
Less:									
Refund Prior Year Expense			340	1,000	1,000	300	300	300	2,900
	Net Available	152,146	226,669	369,323	498,210	345,444	480,378	618,061	903,061

Community Park Impact Fee Districts

Project Requests:								
200650-Boca Grande Storage Building							285,000	285,000
Total Projects							285,000	285,000
Reserves	152,146	226,669	369,323	213,210	345,444	480,378	618,061	618,061

	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 52 -- East								
Impact Fees	224,856	401,416	187,387	191,135	194,957	198,857	202,834	975,169
Interest	3,741	10,757	7,000	7,000	8,000	9,000	2,500	33,500
Interest - Construction Fund								0
Fund Balance	259,395	487,259	628,418	822,505	781,585	30,042	237,599	628,418
Total	487,991	899,432	822,805	1,020,640	984,542	237,899	442,932	1,637,087
Less:								
Refund Prior Year Expense			300	300	300	300	300	1,500
Net Available	487,991	899,432	822,505	1,020,340	984,242	237,599	442,632	1,635,587
Project Requests:								
200651-Lehigh Comm Park Expansion				238,755	954,200			1,192,955
Total Projects	0	0	0	238,755	954,200	0	0	1,192,955
Reserves	487,991	899,432	822,505	781,585	30,042	237,599	442,632	442,632

	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
District 53 -- South								
Impact Fees	369,607	425,585	701,199	715,223	729,527	744,118	759,000	3,649,068
Interest	6,786	15,280	11,000	11,000	12,000	13,000	14,000	61,000
Interest - Construction Fund		2,041	10					10
Fund Balance	515,732	890,403	1,109,912	1,821,821	1,739,175	2,480,402	3,237,220	1,109,912
Total	892,124	1,333,309	1,822,121	2,548,044	2,480,702	3,237,520	4,010,221	4,819,990
Less:								
Refund Prior Year Expense	350	351	300	300	300	300	300	1,500
Net Available	891,774	1,332,958	1,821,821	2,547,744	2,480,402	3,237,220	4,009,921	4,818,490
Project Requests:								
201797-Wa-Ke Hatchee Pk Court Lights		288,283						
202146-Brooks Park Master Plan & Imprv				808,569				808,569
Total Projects		288,283		808,569				808,569
Reserves	891,774	1,044,675	1,821,821	1,739,175	2,480,402	3,237,220	4,009,921	4,009,921

Community Park Impact Fee Districts

District 54 -- Gateway	Actual	Actual	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year
	FY 16/17	FY17/18						Total
Impact Fees	38,538	18,792	55,692	56,806	57,942	59,101	60,283	289,823
Interest	894	1,878	1,500	1,500	1,600	1,700	1,800	8,100
Interest - Construction Fund								
Fund Balance	67,912	107,173	147,875	204,767	262,773	322,015	382,516	147,875
Total	<u>107,344</u>	<u>127,843</u>	<u>205,067</u>	<u>263,073</u>	<u>322,315</u>	<u>382,816</u>	<u>444,598</u>	<u>445,798</u>
Less:								
Refund Prior Year Expense			300	300	300	300	300	1,500
Net Available	<u>107,344</u>	<u>127,843</u>	<u>204,767</u>	<u>262,773</u>	<u>322,015</u>	<u>382,516</u>	<u>444,298</u>	<u>444,298</u>
Project Requests:								
Total Projects								
Reserves	<u>107,344</u>	<u>127,843</u>	<u>204,767</u>	<u>262,773</u>	<u>322,015</u>	<u>382,516</u>	<u>444,298</u>	<u>444,298</u>

District 55 -- Sanibel	Actual	Actual	Budget	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year
	FY 16/17	FY17/18	FY18/19					Total
Impact Fees			510	520	531	541	552	2,654
Interest								
Interest - Construction Fund								
Fund Balance			502	1,012	1,532	2,063	2,604	502
Total			<u>1,012</u>	<u>1,532</u>	<u>2,063</u>	<u>2,604</u>	<u>3,156</u>	<u>3,156</u>
Less:								
Refund Prior Year Expense								
Net Available			<u>1,012</u>	<u>1,532</u>	<u>2,063</u>	<u>2,604</u>	<u>3,156</u>	<u>3,156</u>
Project Requests:								
Total Projects								
Reserves			<u>1,012</u>	<u>1,532</u>	<u>2,063</u>	<u>2,604</u>	<u>3,156</u>	<u>3,156</u>

Community Park Impact Fee Districts

	Actual FY 16/17	Actual FY17/18	Budget FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
Total Community Park Districts								
Impact Fees	671,699	918,025	1,069,677	1,091,071	1,112,892	1,135,150	1,157,853	5,566,642
Interest	47,708	82,516	33,295	33,595	36,610	39,475	34,630	177,605
Interest - Construction Fund	20,314	37,461	268	56	58	60	62	504
Fund Balance	6,353,679	6,353,679	6,990,719	4,882,538	4,315,960	3,660,219	4,831,104	6,990,719
Total	7,093,400	7,391,681	8,093,959	6,007,260	5,465,519	4,834,904	6,023,649	12,735,470
Less:								
Refund Prior Year Expense	1,879	691	6,300	6,300	5,300	3,800	3,800	25,500
Net Available	7,091,521	7,390,990	8,087,659	6,000,960	5,460,219	4,831,104	6,019,849	12,709,970
Project Requests:								
200659-Joel-Agri-Eco Park	222,754	17,413	1,650,621					1,650,621
202146-Brooks Park Master Plan Imps	703	6,875		900,000				900,000
200650-Boca Grande Storage Building				285,000				285,000
200651-Lehigh Comm Park Expansion		500	1,554,500	500,000	1,800,000			3,854,500
201797-Wa-Ke Hatchee Pk Court Lights		288,283						
201798-Phillips Park	12,860							
Total Projects	236,317	313,071	3,205,121	1,685,000	1,800,000	0	0	6,690,121
Reserves	6,855,204	7,077,919	4,882,538	4,315,960	3,660,219	4,831,104	6,019,849	6,019,849

Regional Park Impact Fees

County Wide	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 YEAR TOTAL
Impact Fees	1,020,958	940,142	1,336,062	1,362,783	1,390,039	1,417,840	1,446,196	6,952,920
Interest	19,534	37,443	9,250	22,000	23,000	25,000	9,000	88,250
Interest - Construction Fund	5,000	6,655	100					100
Fund Balance	2,135,990	2,675,074	2,135,990	3,296,002	3,625,785	5,033,824	4,971,663	2,135,990
Total	3,181,482	3,659,314	3,481,402	4,680,785	5,038,824	6,476,663	6,426,860	9,177,260
Less:								
Refund Prior Year Expense	1,650	605	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	3,179,832	3,658,709	3,476,402	4,675,785	5,033,824	6,471,663	6,421,860	9,152,260
Project Requests:								
201998-Estero Park Phase II		708,386						
200659-Joel Agri-Eco Park								
200660-JY Linear Parking Facility		1,600	85,000	850,000				935,000
202153-Caloosahatchee Pk Maint Blk	486,150	13,428						
200667-Alva Equestrian Project		218,430						
209266-Terry Park Maint Bldg	13,911							
200670-Telegraph Creek Kayak Launch			95,400					95,400
202154-Greenways				200,000		1,500,000		1,700,000
Total Projects	500,060	941,844	180,400	1,050,000	0	1,500,000	0	2,730,400
Reserves	2,679,772	2,716,865	3,296,002	3,625,785	5,033,824	4,971,663	6,421,860	6,421,860

Road Impact Fee Districts

District 21--Boca Grande	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
Impact Fees	-		1,000	1,020	1,040	1,061	1,082	5,204
Interest	655	455	300	300	400	500	600	2,100
Interest - Construction Fund	1,055	2,171	10					10
Fund Balance	168,484	160,914	163,203	31,795	32,615	33,555	34,617	31,795
Total	170,194	163,540	164,513	33,115	34,055	35,117	36,299	39,109
Less:								
Refund Prior Year Expense	8,976	-	500	500	500	500	500	2,500
Net Available	161,218	163,540	164,013	32,615	33,555	34,617	35,799	2,500
Project Requests:								
206002-Bicycle/Pedestrian Facilities			132,218					
Total Projects			132,218					
Reserves	161,218	163,540	31,795	32,615	33,555	34,617	35,799	36,609

District 22 --North District	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
Impact Fees	427,438	779,985	1,340,142	1,366,945	1,394,284	1,422,169	1,450,613	6,974,153
Interest	42,099	13,534	100	1,000	1,000	800	800	3,700
Interest - Construction Fund	22,275	91,698	500	100				600
Fund Balance	6,074,797	6,193,547	3,052,377	1,622,119	902,932	2,037,628	2,516,637	3,052,377
Total	6,566,609	7,078,764	4,393,119	2,990,164	2,298,216	3,460,597	3,968,050	10,030,830
Less:								
Refund Prior Year Expense		2,819	2,000	2,000	2,000	2,000	2,000	10,000
Net Available	6,566,609	7,075,945	4,391,119	2,988,164	2,296,216	3,458,597	3,966,050	10,020,830
Project Requests:								
204088-Burnt Store 4L/78 Van Buren	258,286	9,188						
205904-Matlacha Bridge Rep								
200611-Kismet/Littleton Realignment	65,769	370,861	459,000					459,000
205028-Littleton Rd			2,310,000	2,000,000				4,310,000
206002-Bicycle/Pedestrian Facilities	37,031		-	85,232	258,588	941,960		1,285,780
Total Projects	361,087	380,049	2,769,000	2,085,232	258,588	941,960		6,054,780
Reserves	6,205,522	6,695,896	1,622,119	902,932	2,037,628	2,516,637	3,966,050	3,966,050

Road Impact Fee Districts

District 23--Central District	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
Impact Fees	2,348,528	3,857,837	1,763,417	1,798,685	1,834,659	1,871,352	1,908,779	9,176,893
Interest	51,789	70,989	11,000	11,000	30,000	11,000	25,000	88,000
Interest - Construction Fund	70,784	127,617	350	350	350	350	200	1,600
Fund Balance	11,610,818	10,929,896	4,042,478	5,032,878	6,842,413	3,619,794	3,400,038	4,042,478
Total	14,081,919	14,986,339	5,817,245	6,842,913	8,707,422	5,502,497	5,334,017	13,308,971
Less:								
Refund Prior Year Expense	2,882	82,770	500	500	500	500	500	2,500
Net Available	14,079,037	14,903,569	5,816,745	6,842,413	8,706,922	5,501,997	5,333,517	13,306,471
Project Requests:								
209249-Colonial Alternatives Analysis								
204072-Ortiz Ave MLK to Lockett	225	38,068				1,450,000		1,450,000
204100-North Airport Rd Ext West	6,840	3,854						
204604-Six Mile Cypress Pkwy 4 laning								
205056-Ortiz Ave/SR 80 Lockett		10,000						
205063-Homestead 4L/Sunrise-Alabama	3,084,262	779,951						
205081-Palomino Lane Imp	53,863	71,246						
200613-Ortiz 4L/Colonial -MLK		2,912	550,000					550,000
204053-Three Oaks Extension North					5,000,000		3,000,000	8,000,000
206002-Bicycle/Pedestrian Facilities	57,118	32,732	233,867		87,128	651,959		972,954
Total Projects	3,202,308	938,763	783,867		5,087,128	2,101,959	3,000,000	10,972,954
Reserves	10,876,730	13,964,806	5,032,878	6,842,413	3,619,794	3,400,038	2,333,517	2,333,517

Road Impact Fee Districts

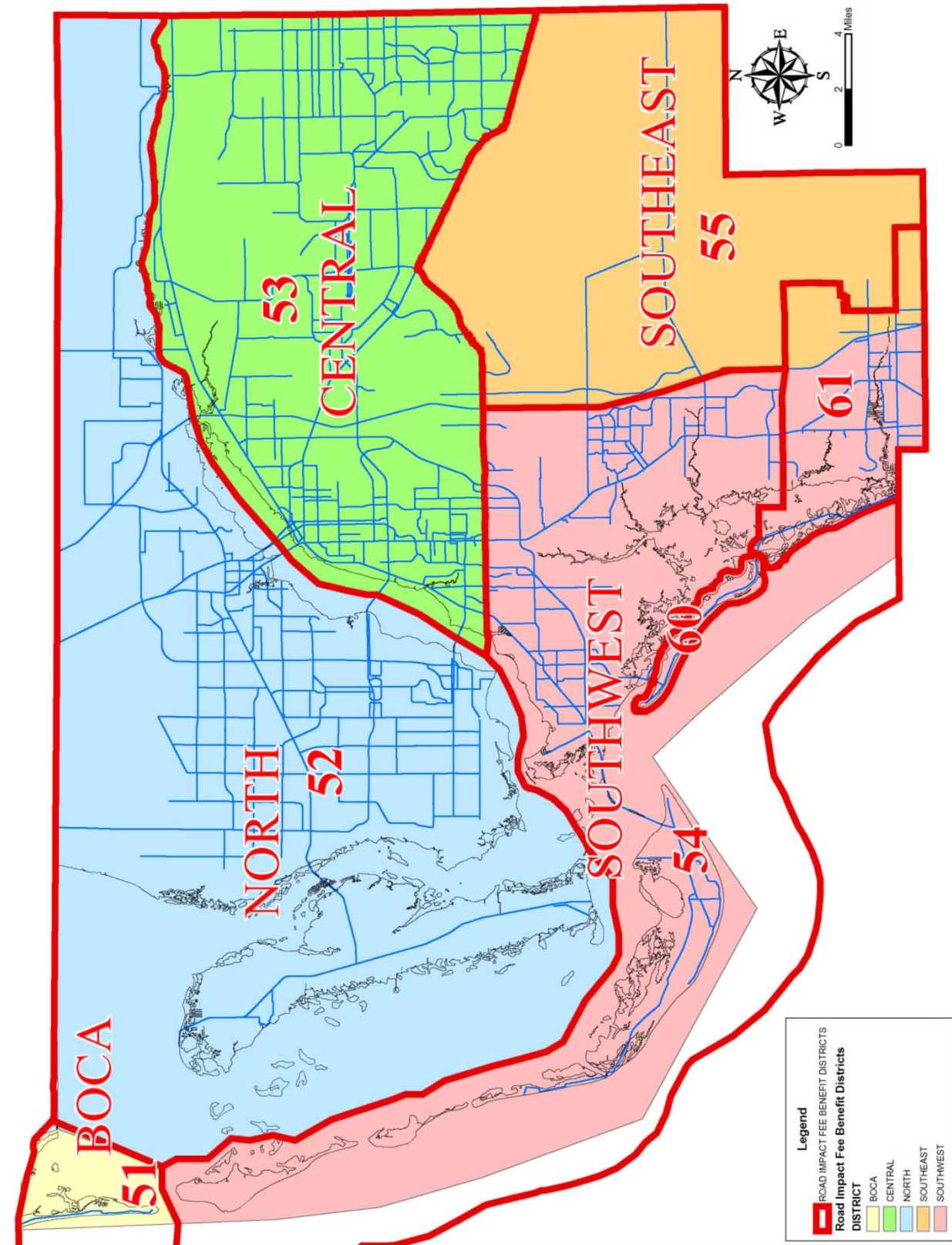
District 24--Southwest District	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 Year Total
Impact Fees	1,300,709	2,513,053	2,150,048	2,193,049	2,236,910	2,281,648	2,327,281	11,188,936
Interest	39,784	87,789	40,000	40,000	60,000	6,000	12,000	158,000
Interest - Construction Fund	3,828	16,659	500	500				1,000
Fund Balance	3,795,969	4,737,760	5,819,743	8,009,791	10,242,840	2,126,426	4,328,446	5,819,743
Total	5,140,290	7,355,261	8,010,291	10,243,340	12,539,750	4,414,074	6,667,727	17,167,679
Less:								
Refund Prior Year Expense	32,734	2,906	500	500	500	500	500	2,500
Net Available	5,107,557	7,352,355	8,009,791	10,242,840	12,539,250	4,413,574	6,667,227	17,165,179
Project Requests:								
205067-Estero Blvd. - Phase I								
204053-Three Oaks Extension North					10,000,000		4,000,000	14,000,000
206002-Bicycle/Pedestrian Facilities	361,609				412,824	85,128	489,488	987,440
Total Projects	361,609				10,412,824	85,128	4,489,488	14,987,440
Reserves	4,745,948	7,352,355	8,009,791	10,242,840	2,126,426	4,328,446	2,177,739	2,177,739

Road Impact Fee Districts

District 25--Southeast District	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 YEAR TOTAL
Impact Fees	348,739	957,946	1,282,000	1,307,640	1,333,793	1,360,469	1,387,678	6,671,579
Interest	9,589	8,292	450	4,000	5,000	5,000	10,000	24,450
Interest - Construction Fund	242	15,652	100					100
Fund Balance	686,837	1,025,873	1,328,415	2,610,965	3,922,405	2,978,078	4,094,751	1,328,415
Total	1,045,407	2,007,763	2,610,965	3,922,605	5,261,198	4,343,546	5,492,429	8,024,544
Less:								
Refund Prior Year Expense				200	200	200	200	800
Net Available	1,045,407	2,007,763	2,610,965	3,922,405	5,260,998	4,343,346	5,492,229	8,023,744
Project Requests:								
205075-Alico Road 4L-Ben Hill-Airport Rd	17,860	324,665						
209245-Alico Road Connector					2,240,686			2,240,686
206002-Bicycle/Pedestrian Facilities					42,234	248,595		290,829
Total Projects	17,860	324,665			2,282,920	248,595		2,531,515
Reserves	1,027,547	1,683,098	2,610,965	3,922,405	2,978,078	4,094,751	5,492,229	5,492,229

Road Impact Fee Districts

Total Road Impact Fee Districts	Actual FY 16/17	Actual FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	5 YEAR TOTAL
Impact Fees	4,425,415	8,108,821	6,536,607	6,667,339	6,800,686	6,936,700	7,075,434	34,016,765
Interest	143,917	181,059	51,850	56,300	96,400	23,300	48,400	276,250
Interest - Construction Fund	98,184	253,797	1,460	950	350	350	200	3,310
Fund Balance	22,336,905	23,047,990	14,406,216	17,307,548	21,943,205	10,795,481	14,374,489	14,406,216
Total	27,004,420	31,591,667	20,996,133	24,032,137	28,840,641	17,755,831	21,498,522	48,702,541
Less:								
Refund Prior Year Expense	44,591	88,495	3,500	3,700	3,700	3,700	3,700	18,300
Net Available	26,959,829	31,503,172	20,992,633	24,028,437	28,836,941	17,752,131	21,494,822	48,684,241
Project Requests:								
206002-Bicycle/Pedestrian Facilities 21								459,000
200611-Kismet/Littleton Realignment	65,769	370,861	459,000					459,000
205028-Littleton Rd			2,310,000	2,000,000				4,310,000
204072-Ortiz Ave MLK to Lockett	225	38,068				1,450,000		1,450,000
204088-Burnt Store 4L/Van Buren	258,286	9,188						
204604-Six Mile Cypress Pkwy 4 Laning								
205056-Ortiz Ave/SR 80 Lockett		10,000						
205081-Palomino Lane Imp	53,863	71,246						
206002-Bicycle/Pedestrian Facilities 22	37,031			85,232	258,588	941,960		1,285,780
200613-Ortiz 4L/Colonial -MLK		2,912	550,000					550,000
204100-North Airport Rd Ext West	6,840	3,854						
205063-Homestead 4L/Sunrise-Alabama	3,084,262	779,951						
206002-Bicycle/Pedestrian Facilities 23	57,118	32,732	233,867		87,128	651,959		972,954
209249-Colonial Alternatives Analysis								
204053-Three Oaks Extension North					15,000,000		7,000,000	22,000,000
205067-Estero Blvd - Phase I								
206002-Bicycle/Pedestrian Facilities 24	361,609		132,218		412,824	85,128	489,488	1,119,658
205075-Alico Rd 4L-Ben Hill-Airport Rd	17,860	324,665						
209245-Alico Road Connector					2,240,686			2,240,686
206002-Bicycle/Pedestrian Facilities 25					42,234	248,595		290,829
Total Projects	3,942,864	1,643,477	3,685,085	2,085,232	18,041,460	3,377,642	7,489,488	34,678,907
Reserves	23,016,965	29,859,695	17,307,548	21,943,205	10,795,481	14,374,489	14,005,334	14,006,144



COUNTY BUDGET BY FUNCTION

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BUDGET BY FUNCTION

This section provides a three-year comparative history to show the County budget by function. Functions are categorized in a uniform manner throughout the State of Florida based on the State Chart of Accounts (SCOA). The SCOA defines classifications and categories by which all revenues and expenditures are to be delineated. The following pages display expenditure classifications as related to the principal purpose for which expenditures are made. The column headings are Actual, displaying the most recent year's final audited expense totals; Unaudited Actual, displaying expenses at the time the book was assembled, and Adopted, displaying the adopted budget. The first table, County Budget by Function, clearly shows the disparity between actual and budget. The primary difference between the totals of the actual columns and the budget column is that reserves are budgeted but do not show in actual because reserves that are used are transferred with BoCC approval to the expense area within one of the other categories shown. This is shown specifically in "Other Uses" and further in the section in the table Non-Expenditure Disbursements. On the lower portion of the table pages, the revenue sources that support the function are shown, and are categorized by fund type.

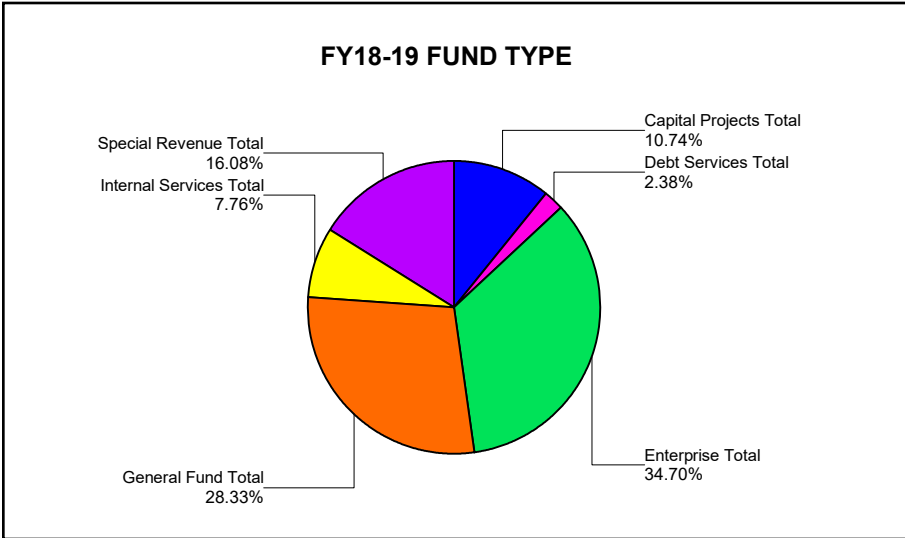
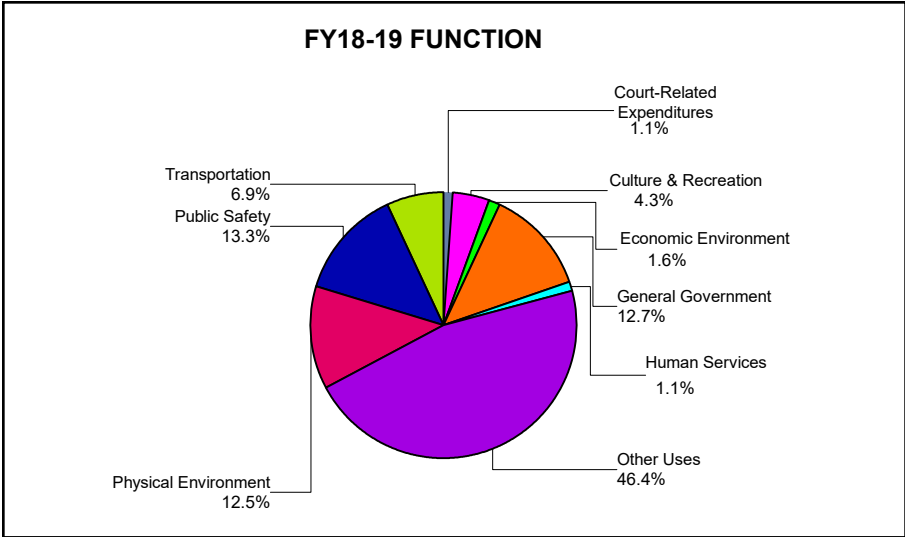
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2018 - 2019

FUNCTION	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
General Government	\$ 259,610,735	\$ 330,893,082	\$ 280,803,364
Public Safety	\$ 235,859,948	\$ 247,327,088	\$ 266,883,642
Physical Environment	\$ 244,809,373	\$ 223,910,459	\$ 250,466,406
Transportation	\$ 108,054,435	\$ 120,570,394	\$ 138,096,562
Economic Environment	\$ 30,796,750	\$ 31,837,360	\$ 32,106,565
Human Services	\$ 21,216,134	\$ 21,972,972	\$ 22,151,099
Culture & Recreation	\$ 72,125,221	\$ 88,374,270	\$ 86,728,305
Other Uses	\$ 333,135,939	\$ 292,207,382	\$ 927,738,677
Other Non-Operating	\$ 14,245,273	\$ 16,515,886	\$ 12,812,329
Court-Related Expenditures	\$ 6,345,364	\$ 6,339,906	\$ 7,828,102
Circuit Court- Criminal	\$ 2,314,776	\$ 2,223,820	\$ 2,502,324
Circuit Court - Family	\$ 1,541,914	\$ 1,578,522	\$ 1,726,381
Circuit Court - Juvenile	\$ 2,111,997	\$ 2,020,806	\$ 2,345,869
Circuit Court - Probate	\$ 235,888	\$ 231,376	\$ 241,488
Courts General Operations	\$ 4,654,309	\$ 5,194,922	\$ 5,247,344
County Courts - Criminal	\$ 2,004,602	\$ 1,974,670	\$ 2,131,854
GRAND TOTAL	<u><u>\$ 1,339,062,658</u></u>	<u><u>\$ 1,393,172,915</u></u>	<u><u>\$ 2,039,810,311</u></u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 426,078,000	\$ 429,167,381	\$ 577,881,351
Special Revenue Fund	\$ 220,703,637	\$ 256,917,080	\$ 328,043,611
Debt Service Fund	\$ 36,864,659	\$ 25,886,664	\$ 48,613,306
Capital Project Fund	\$ 81,886,305	\$ 120,469,331	\$ 219,137,058
Enterprise Fund	\$ 456,161,995	\$ 440,606,435	\$ 707,839,405
Internal Service Fund	\$ 117,368,062	\$ 120,126,024	\$ 158,295,580
GRAND TOTAL	<u><u>\$ 1,339,062,658</u></u>	<u><u>\$ 1,393,172,915</u></u>	<u><u>\$ 2,039,810,311</u></u>

COUNTY BUDGET BY FUNCTION



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

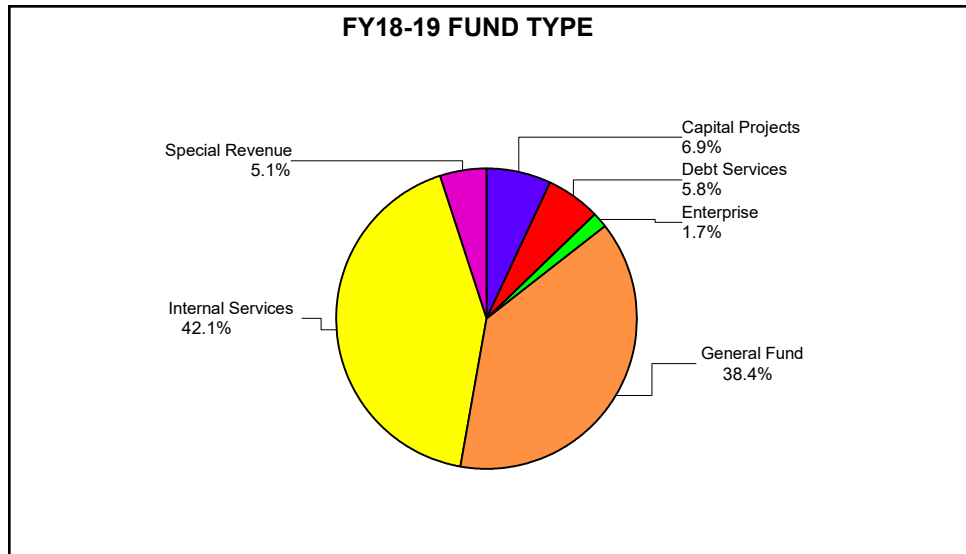
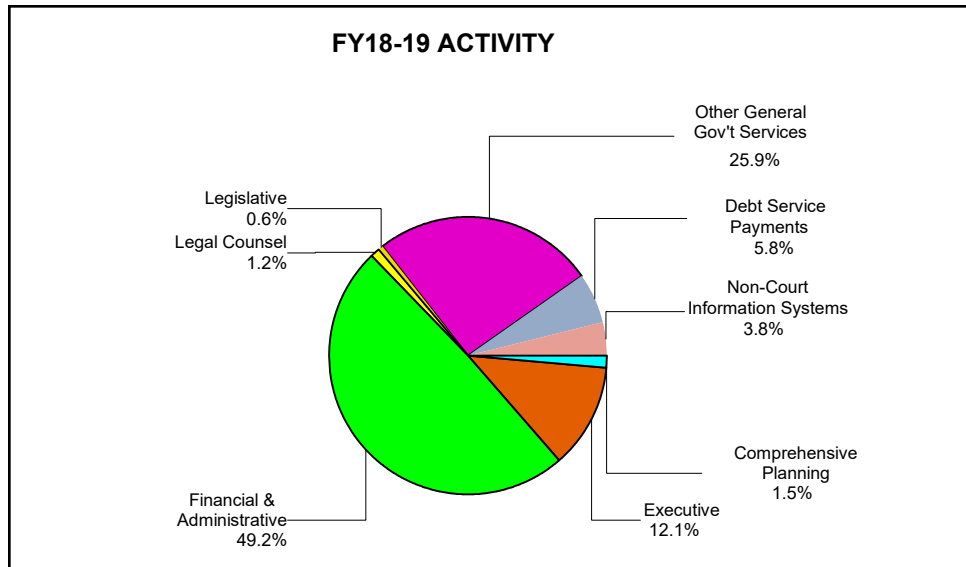
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,408,100	\$ 1,404,204	\$ 1,545,419
Legal Counsel	\$ 3,005,634	\$ 3,039,996	\$ 3,306,056
Executive	\$ 30,832,133	\$ 31,809,367	\$ 33,837,307
Financial & Administrative	\$ 137,472,623	\$ 176,740,391	\$ 138,245,661
Comprehensive Planning	\$ 3,972,040	\$ 3,839,025	\$ 4,228,016
Non-Court Information Systems	\$ 10,356,290	\$ 10,503,163	\$ 10,745,336
Debt Service Payments	\$ 25,703,086	\$ 15,709,934	\$ 16,220,446
Other General Gov't Services	\$ 46,860,829	\$ 87,847,002	\$ 72,675,123
GRAND TOTAL	<u><u>\$ 259,610,735</u></u>	<u><u>\$ 330,893,082</u></u>	<u><u>\$ 280,803,364</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 99,724,133	\$ 105,801,787	\$ 107,814,267
Special Revenue Fund	\$ 15,939,388	\$ 49,750,280	\$ 14,345,053
Debt Service Fund	\$ 25,703,086	\$ 15,705,478	\$ 16,220,446
Capital Project Fund	\$ 5,759,475	\$ 43,657,258	\$ 19,358,716
Enterprise Fund	\$ 4,254,087	\$ 3,736,706	\$ 4,766,336
Internal Service Fund	\$ 108,230,566	\$ 112,241,573	\$ 118,298,546
GRAND TOTAL	<u><u>\$ 259,610,735</u></u>	<u><u>\$ 330,893,082</u></u>	<u><u>\$ 280,803,364</u></u>

GENERAL GOVERNMENT SERVICES



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

GENERAL GOVERNMENT SERVICES

Under the State Uniform Accounting System Chart of Accounts, this function accounts for a major class of services provided by the legislative and administrative branches of local government for the benefit of the public and the governmental body as a whole.

Legislative

These costs cover citizenry representation by the governing body. The Board of County Commissioners' district budgets represent all expenditures for this classification.

Legal Counsel

This activity represents expenditures for the County Attorney's Office.

Executive

These monies include the provision of executive management and administration of the local unit of government. These costs include the County Manager's Office, Clerk of Courts, Hearing Examiner, and any separate director's office budget.

Financial and Administrative

The purpose of this activity is to account for the cost of providing financial and administrative services to the local government such as Budget Services, Procurement Management, Human Resources, Information Technology Group, Property Appraiser, Tax Collector, and the Board of County Commissioners' support programs for each of the Constitutional Officers.

Comprehensive Planning

Services covered include the following programs: Planning, Zoning Information, Development Services and Review, Rezoning and DRI's and Land Development Assistance.

Non-Court Information Systems

All personnel, contractual and operating costs associated with the County's hardware, software, network and other information systems services.

Debt Service Payments

For the payment of general long-term debt principal, interest, and other debt services costs including payments on bonds, to banks and other financing sources.

Other General Government Services

These are general government services that are not classified within other activity classifications. This classification includes County Lands, Vehicle Maintenance, Technology Oversight, Facilities Projects and miscellaneous non-departmental expenditures.



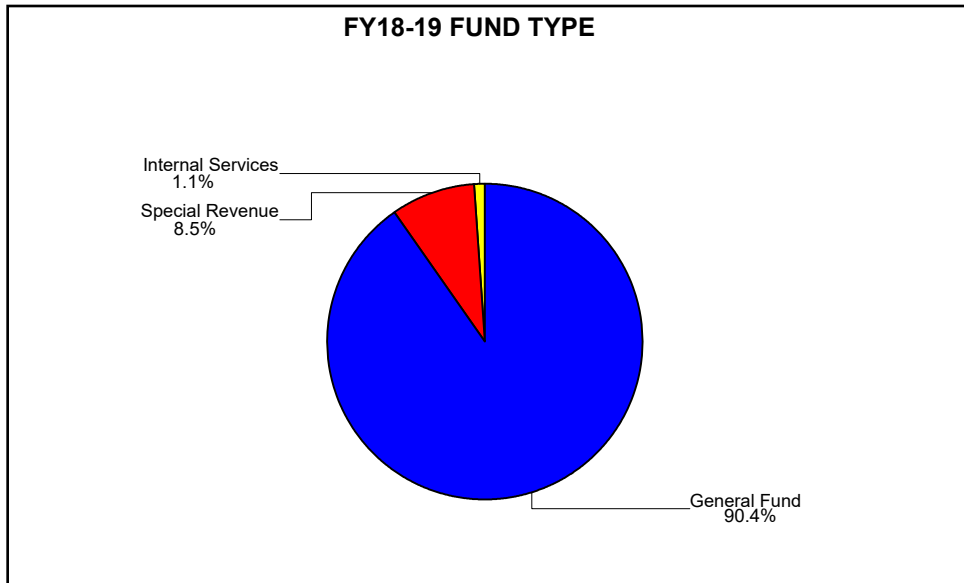
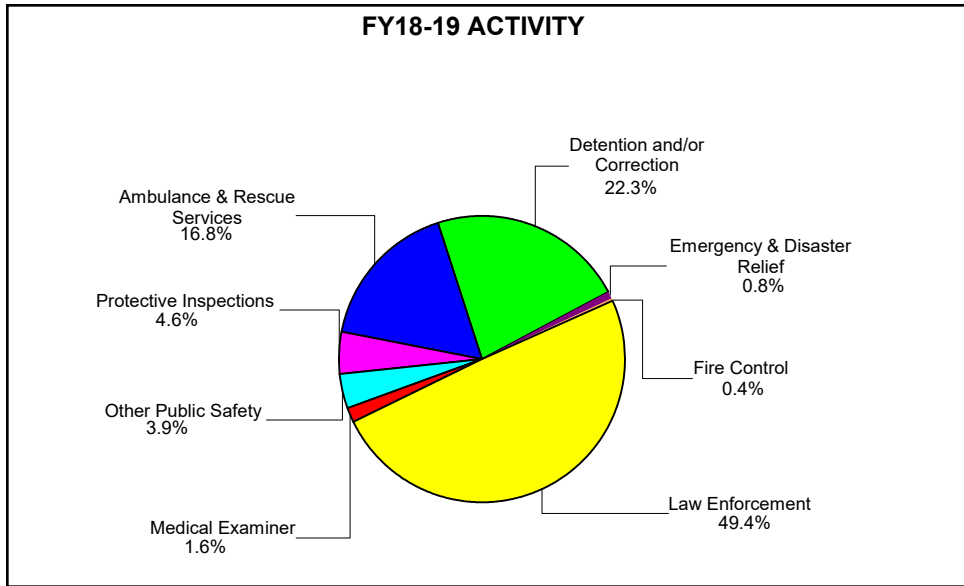
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2018 - 2019

	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 117,878,053	\$ 123,157,821	\$ 131,891,949
Fire Control	\$ 1,319,524	\$ 1,507,465	\$ 1,015,019
Ambulance & Rescue Services	\$ 39,345,608	\$ 41,135,366	\$ 44,927,148
Emergency & Disaster Relief	\$ 2,156,960	\$ 2,161,221	\$ 2,249,360
Medical Examiner	\$ 3,627,280	\$ 3,625,498	\$ 4,354,911
Other Public Safety	\$ 7,846,576	\$ 8,948,609	\$ 10,484,969
Protective Inspections	\$ 9,220,426	\$ 9,896,388	\$ 12,388,479
Detention and/or Correction	\$ 54,465,521	\$ 56,894,720	\$ 59,571,807
GRAND TOTAL	<u><u>\$ 235,859,948</u></u>	<u><u>\$ 247,327,088</u></u>	<u><u>\$ 266,883,642</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 218,010,172	\$ 227,763,460	\$ 241,244,670
Special Revenue Fund	\$ 15,377,960	\$ 16,833,550	\$ 22,809,381
Internal Service Fund	\$ 2,471,816	\$ 2,730,078	\$ 2,829,591
GRAND TOTAL	<u><u>\$ 235,859,948</u></u>	<u><u>\$ 247,327,088</u></u>	<u><u>\$ 266,883,642</u></u>

PUBLIC SAFETY



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

PUBLIC SAFETY

This functional category accounts for services provided by local government for the safety and security of persons and property.

Law Enforcement

This activity reflects the cost of providing police services for the local government's jurisdiction. For Lee County, this represents the operation of the Sheriff's Department, excluding the Jail.

Fire Control

Throughout the unincorporated areas of Lee County, there are numerous fire control districts that operate independently of the county. However, there are three small fire districts that are under the jurisdiction of the Board of County Commissioners. The county has contracts with an independent agency, the cities of Fort Myers and Cape Coral to provide fire control services in these three areas. The County also contracts with the Florida Dept. of Agriculture for wildfire protection. The expenses in this activity reflect the cost of these contracts.

Ambulance and Rescue Services

Services consist of providing advance life support, pre-hospital emergency and primary health care via ambulance and helicopter. Emergency Dispatching services is included in this activity.

Emergency and Disaster Relief Services

Expenditures within this activity provide for defense against and relief for civil, military, hazardous materials, and natural disasters. All Hazards Protections is included in this activity.

Medical Examiner

This activity provides for payments made to the Medical Examiner pursuant to Florida Statutes for pathology services for law enforcement, courts, and legal purposes.

Other Public Safety Programs

The E-911 Implementation Program, Governmental Communications Network and Logistics are the expenditures within the county budget that fall into this classification.

Protective Inspections

Services consist of providing inspection services relevant to the issuance of a license, permit, or certificate, where such inspections are primarily for purposes of public safety. This activity includes expenses associated with codes and building services within Development Services.

Detention and/or Correction

This activity identifies the cost of confinement of prisoners, sentenced or otherwise, and rehabilitation of offenders. Programs within this activity include the Sheriff's operation of the jail.



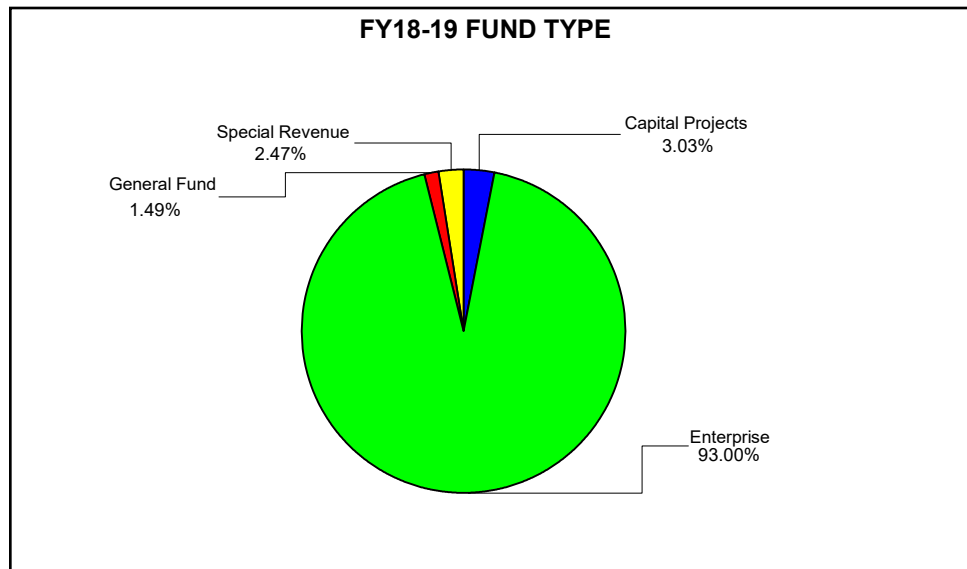
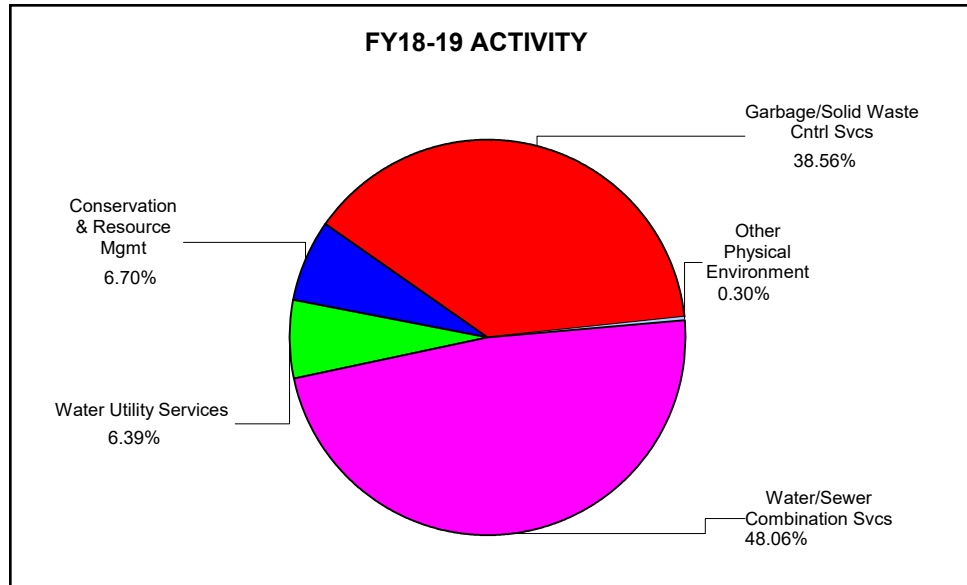
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2018 - 2019

	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 0	\$ 267,000	\$ 16,000,000
Garbage/Solid Waste Cntrl Svcs	\$ 78,460,688	\$ 85,016,303	\$ 96,567,776
Water/Sewer Combination Svcs	\$ 153,830,345	\$ 121,871,439	\$ 120,368,800
Conservation & Resource Mgmt	\$ 11,886,277	\$ 15,981,100	\$ 16,774,399
Flood Cntrl/Stormwater Mgmt	\$ 9,980	\$ 28,875	\$ 0
Other Physical Environment	\$ 622,083	\$ 711,985	\$ 755,431
GASB34 Physical Environment	\$ 0	\$ 33,757	\$ 0
GRAND TOTAL	<u>\$ 244,809,373</u>	<u>\$ 223,910,459</u>	<u>\$ 250,466,406</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 4,466,493	\$ 8,591,515	\$ 3,740,312
Special Revenue Fund	\$ 5,303,523	\$ 4,841,873	\$ 6,189,518
Capital Project Fund	\$ 2,748,324	\$ 3,322,329	\$ 7,600,000
Enterprise Fund	\$ 232,291,033	\$ 207,154,742	\$ 232,936,576
GRAND TOTAL	<u>\$ 244,809,373</u>	<u>\$ 223,910,459</u>	<u>\$ 250,466,406</u>

PHYSICAL ENVIRONMENT



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

PHYSICAL ENVIRONMENT

This functional category accounts for services where the primary purpose is to achieve a satisfactory living environment by controlling and utilizing elements of the environment.

Water Utility Services

This activity identifies the costs associated with providing safe, potable water to the citizens of Lee County.

Garbage/Solid Waste Control Services

This activity includes the Solid Waste Department, which provides for proper collection and safe environmental disposal of garbage and solid waste and includes recycling, household hazardous waste, and right-of-way cleanup.

Water-Sewer Combination Services

This activity accounts for all the expenses associated with providing sanitary sewer services and the operation of the water and sewer systems under the control of Lee County Utilities. Additional services are the collection, treatment, and disposal of all liquid waste. Also included is administrative support and capital projects.

Conservation and Resource Management

Under this classification, expenditures include: Extension Services, Surface and Ground Water Management, Environmental Laboratory, Canal and Pipe/Ditch Maintenance, Marine Services and Pollutant Storage Tanks.

Flood Control/Stormwater Management

This activity includes the costs of construction, maintenance and operation of flood control programs and facilities.

Other Physical Environment Programs

This activity reflects the Small Quantity (pollutant) Generator Program.



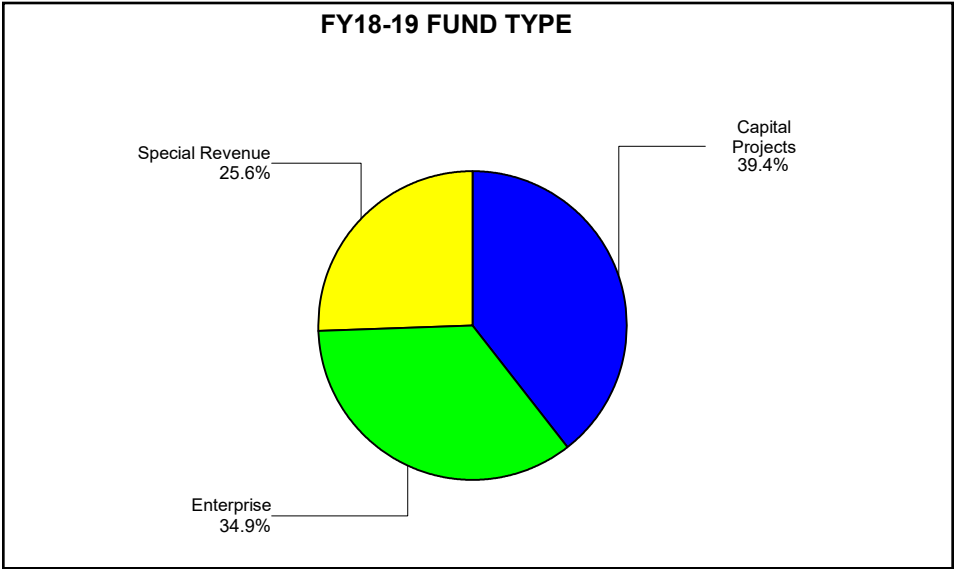
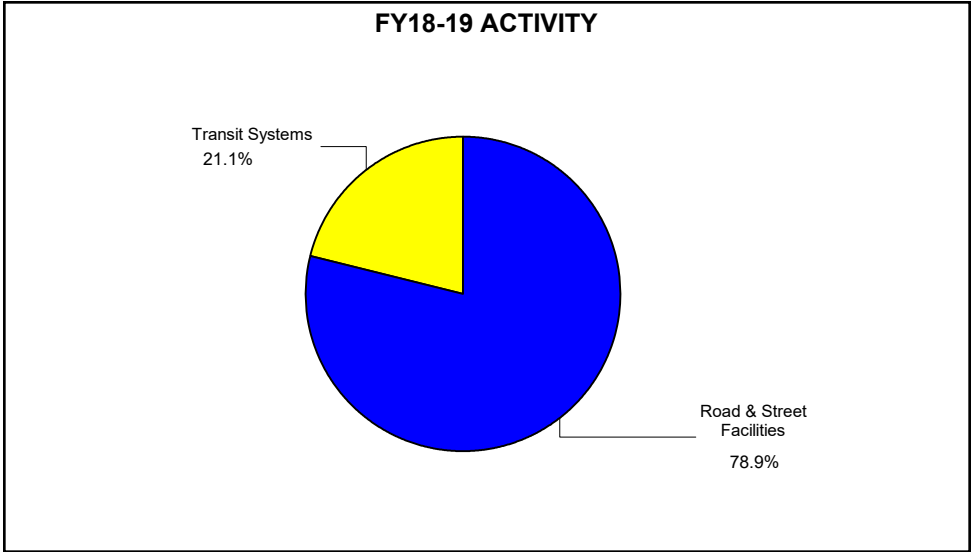
TRANSPORTATION

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 82,460,590	\$ 93,246,712	\$ 109,001,996
Transit Systems	\$ 25,593,845	\$ 27,323,682	\$ 29,094,566
GRAND TOTAL	<u>\$ 108,054,435</u>	<u>\$ 120,570,394</u>	<u>\$ 138,096,562</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 67,922	\$ 43,042	\$ 0
Special Revenue Fund	\$ 28,951,241	\$ 30,761,444	\$ 35,418,887
Capital Project Fund	\$ 34,524,393	\$ 42,506,157	\$ 54,442,013
Enterprise Fund	\$ 44,510,879	\$ 47,259,751	\$ 48,235,662
GRAND TOTAL	<u>\$ 108,054,435</u>	<u>\$ 120,570,394</u>	<u>\$ 138,096,562</u>

TRANSPORTATION



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

TRANSPORTATION

This functional area accounts for the cost of services provided by the local government for the safe and efficient flow of vehicles, bicycles, and pedestrians.

Road and Street Facilities

This activity identifies the cost of construction, maintenance and operation of road and toll bridge facilities, as well as ancillary facilities such as bridges, sidewalks, traffic control devices, streetlights, rights-of-way, shoulders, landscaping and other facilities incidental to the proper movement of traffic along roads and streets.

Transit Systems

This activity accounts for the expenditures associated with the Lee Tran bus system.



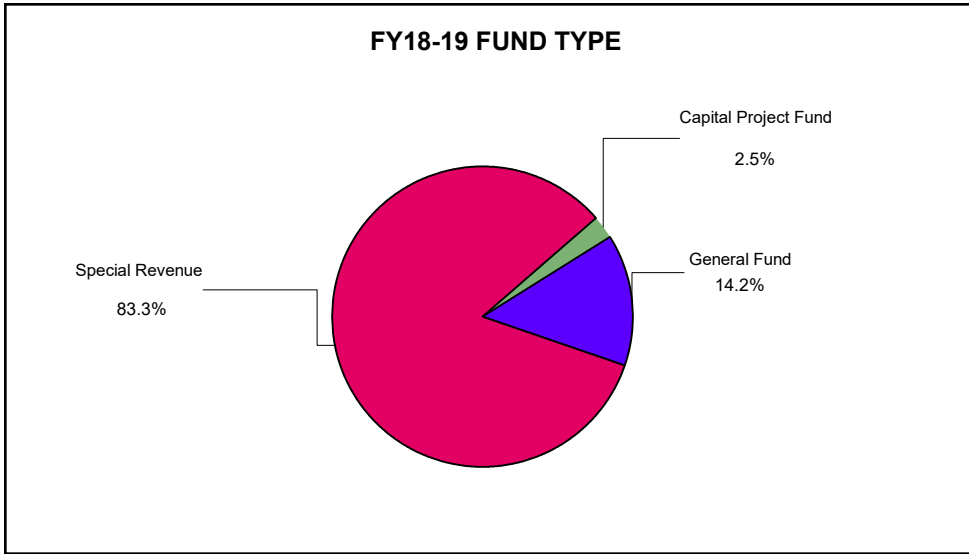
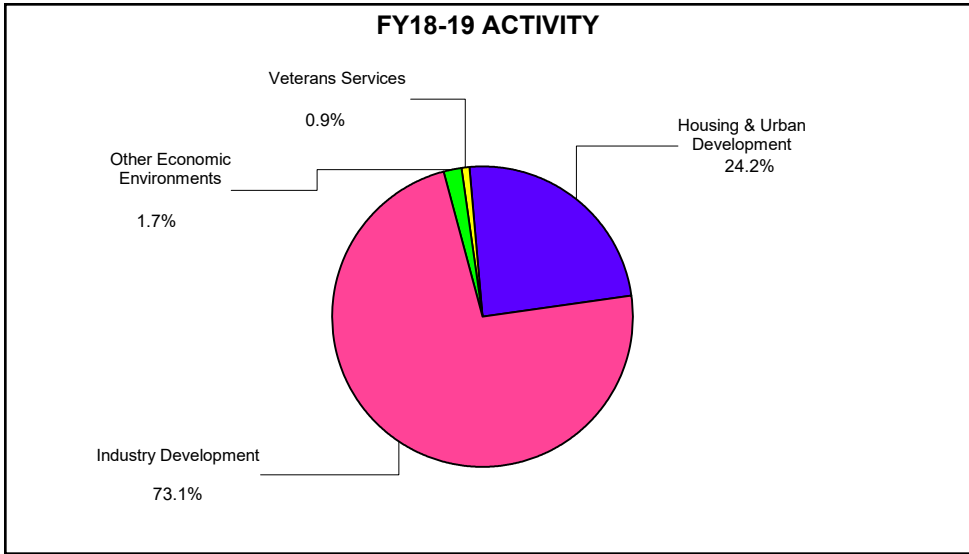
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
Industry Development	\$ 20,973,027	\$ 22,422,100	\$ 23,469,301
Veterans Services	\$ 256,574	\$ 323,913	\$ 297,598
Housing & Urban Development	\$ 9,212,283	\$ 8,673,340	\$ 7,779,921
Other Economic Environments	\$ 354,866	\$ 418,007	\$ 559,745
GRAND TOTAL	<u><u>\$ 30,796,750</u></u>	<u><u>\$ 31,837,360</u></u>	<u><u>\$ 32,106,565</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 4,696,078	\$ 4,189,609	\$ 4,559,337
Special Revenue Fund	\$ 24,668,364	\$ 27,432,473	\$ 26,729,574
Capital Project Fund	\$ 1,432,308	\$ 215,278	\$ 817,654
GRAND TOTAL	<u><u>\$ 30,796,750</u></u>	<u><u>\$ 31,837,360</u></u>	<u><u>\$ 32,106,565</u></u>

ECONOMIC ENVIRONMENT



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

ECONOMIC ENVIRONMENT

This functional category accounts for providing services that develop and improve the economic condition of the community and its citizens.

Industry and Development

These expenditures represent the costs incurred in promoting and encouraging industry development and tourism that will directly or indirectly benefit the community. Included are the Visitor and Convention Bureau, the Division of Economic Development, and the Sports Authority.

Veterans Services

This activity accounts for the Veterans Services program which provides counseling and assistance to eligible veterans and their dependents.

Housing and Urban Development

This activity accounts for expenditures associated with providing public housing and other urban development projects. It consists of the Housing Services Program, the Neighborhood Stabilization Program, and related housing programs.

Other Economic Environments

This activity includes the Neighborhood Building program relating to economic redevelopment in depressed areas of the County.



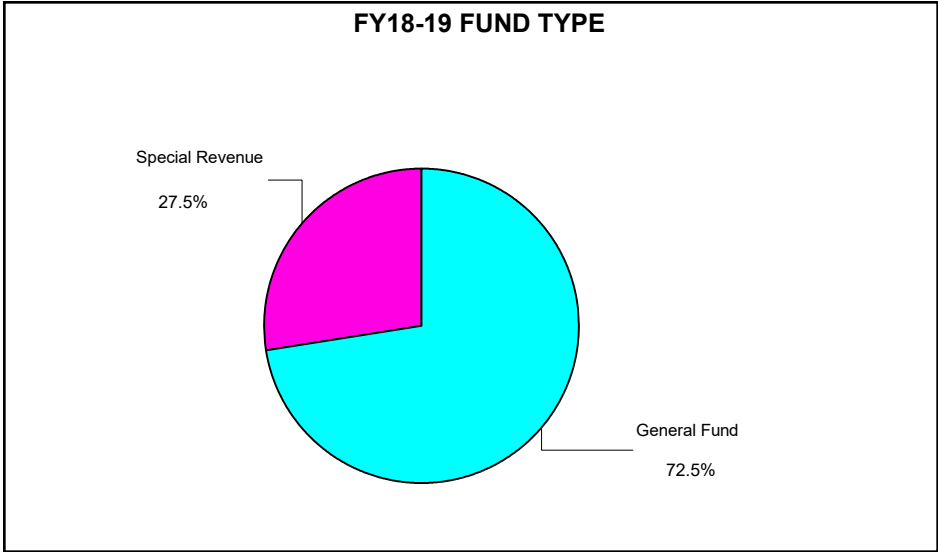
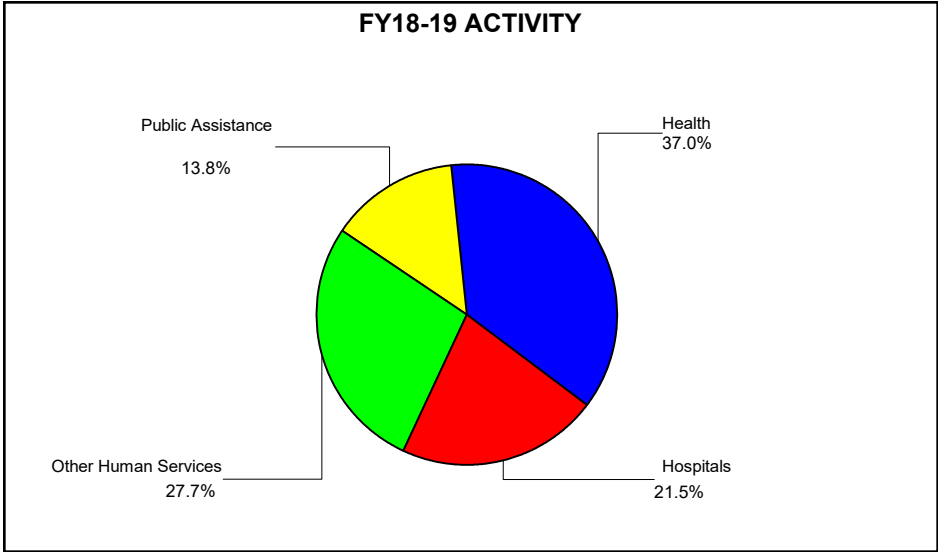
HUMAN SERVICES

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
Health	\$ 7,672,005	\$ 7,570,188	\$ 8,201,404
Public Assistance	\$ 3,659,537	\$ 4,124,765	\$ 3,060,292
Hospitals	\$ 5,239,222	\$ 5,229,922	\$ 4,760,451
Other Human Services	\$ 4,645,370	\$ 5,048,097	\$ 6,128,952
GRAND TOTAL	<u><u>\$ 21,216,134</u></u>	<u><u>\$ 21,972,972</u></u>	<u><u>\$ 22,151,099</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 14,214,590	\$ 14,888,014	\$ 16,057,831
Special Revenue Fund	\$ 7,001,544	\$ 7,084,958	\$ 6,093,268
GRAND TOTAL	<u><u>\$ 21,216,134</u></u>	<u><u>\$ 21,972,972</u></u>	<u><u>\$ 22,151,099</u></u>

HUMAN SERVICES



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

HUMAN SERVICES

This functional category reflects the cost of providing services for the health and welfare of individual citizens and the community as a whole.

Health

These expenditures reflect the cost of providing nursing, dental care, diagnostic, rehabilitation, and other services for the care and treatment of the sick; and for the control and prevention of disease. Expenditures for this activity represent the Health Department. Also included are expenditures for Animal Services.

Mental Health

These expenditures reflect the cost of diagnosis and treatment of mental illnesses by the community, and the provision of mental health services for public use.

Public Assistance

This activity represents the cost of providing economic assistance to the economically disadvantaged of the community. Included in this activity are the Family Self Sufficiency Services and Supportive Housing programs.

Hospitals

The expenditures in this activity are for state mandated medical assistance provided to eligible economically disadvantaged patients.

Other Human Services

This activity accounts for the funding that goes toward the Partnering for Results Program, whereby the county contracts for services with local agencies meeting special population human service needs within Lee County.



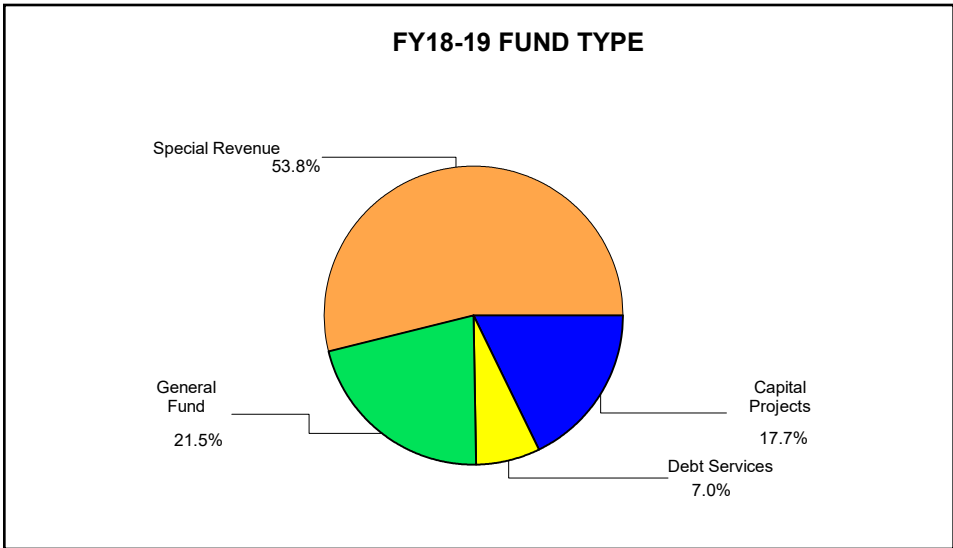
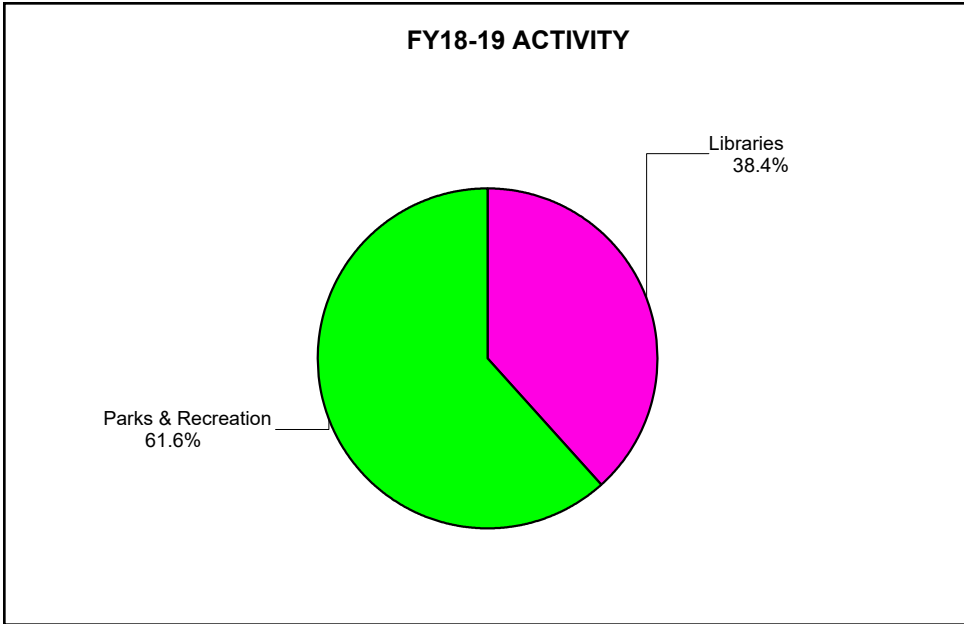
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
Financial & Administrative	\$ 63,967	\$ 126,488	\$ 0
Parks & Recreations	\$ 44,158,089	\$ 48,325,187	\$ 53,429,271
Libraries	\$ 27,903,165	\$ 39,922,595	\$ 33,299,034
GRAND TOTAL	<u><u>\$ 72,125,221</u></u>	<u><u>\$ 88,374,270</u></u>	<u><u>\$ 86,728,305</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 16,092,688	\$ 16,238,013	\$ 18,645,177
Special Revenue Fund	\$ 38,632,475	\$ 41,893,529	\$ 46,622,240
Debt Service Fund	\$ 5,140,985	\$ 6,029,010	\$ 6,076,628
Capital Project Fund	\$ 12,259,073	\$ 24,213,718	\$ 15,384,260
GRAND TOTAL	<u><u>\$ 72,125,221</u></u>	<u><u>\$ 88,374,270</u></u>	<u><u>\$ 86,728,305</u></u>

CULTURE AND RECREATION



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

CULTURE AND RECREATION

These expenditures are to provide and maintain cultural and recreational facilities and activities for the benefit of citizens and visitors.

Parks and Recreation

This activity includes expenditures for Parks and Recreation programs and parks capital improvement projects.

Libraries

The Lee County Library system services the entire county, excluding the independent library at Fort Myers Beach and the library in the City of Sanibel. This activity accounts for the operating and capital project expenditures associated with the Library system. The Library system is supported by its own dedicated millage.

Other Culture and Recreation

This activity reflected some operating expenditures within Facilities Construction and Management.



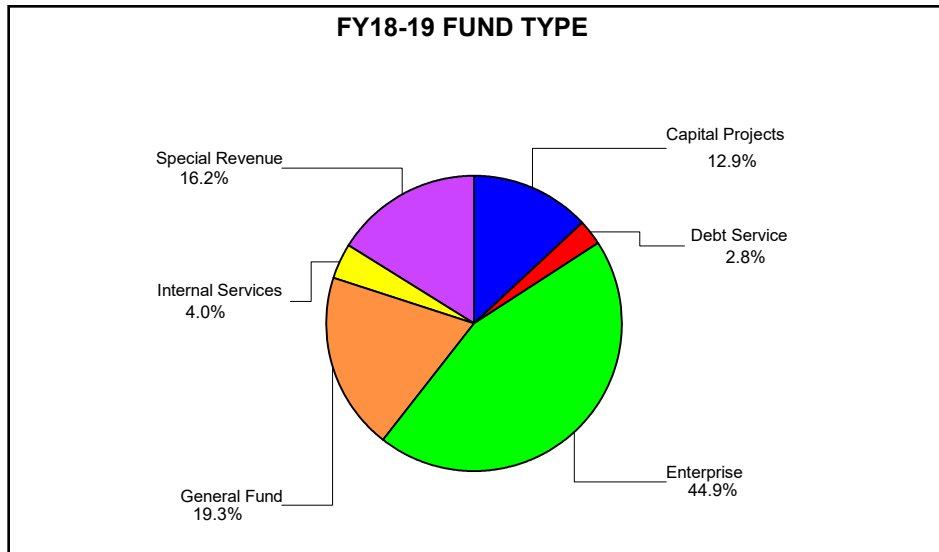
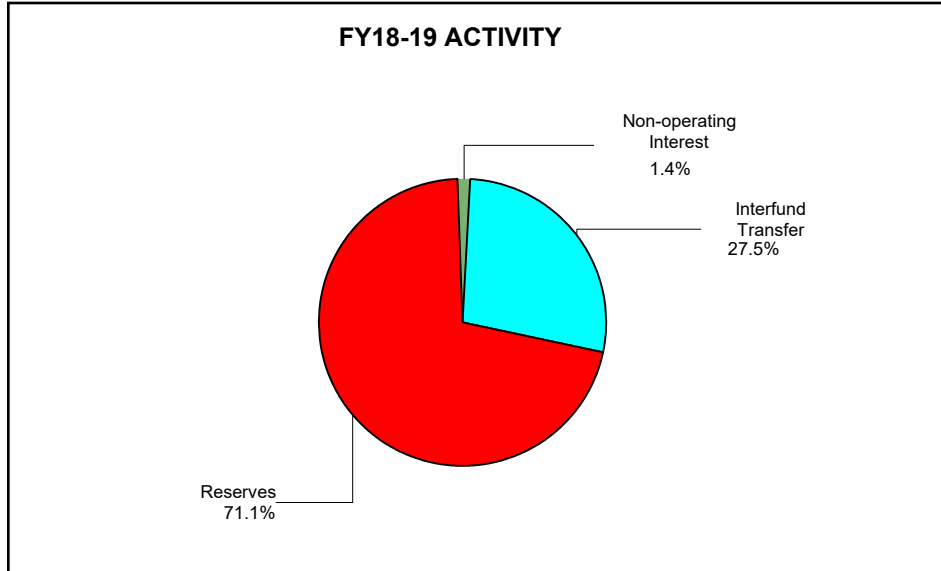
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2018 - 2019

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
Capital Lease Acquisition	\$ 0	\$ 244,333	\$ 0
Interfund Transfer	\$ 331,851,621	\$ 291,963,049	\$ 258,724,584
Non-operating Interest	\$ 14,245,273	\$ 16,515,886	\$ 12,812,329
Reserves	\$ 1,284,318	\$ 0	\$ 669,014,093
GRAND TOTAL	<u>\$ 347,381,212</u>	<u>\$ 308,723,268</u>	<u>\$ 940,551,006</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 64,944,046	\$ 47,936,133	\$ 181,688,729
Special Revenue Fund	\$ 69,482,170	\$ 62,470,759	\$ 151,943,356
Debt Service Fund	\$ 6,020,588	\$ 4,152,176	\$ 26,316,232
Capital Project Fund	\$ 25,162,732	\$ 6,554,591	\$ 121,534,415
Enterprise Fund	\$ 175,105,996	\$ 182,455,236	\$ 421,900,831
Internal Service Fund	\$ 6,665,680	\$ 5,154,373	\$ 37,167,443
GRAND TOTAL	<u>\$ 347,381,212</u>	<u>\$ 308,723,268</u>	<u>\$ 940,551,006</u>

NON-EXPENDITURE DISBURSEMENTS



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

NON-EXPENDITURE DISBURSEMENTS

This is a basic account category to provide for disbursements of accounting expenditures.

Capital Lease Acquisitions

This activity accounts for equipment acquired through capital lease financing.

Payment Refunded Bond Escrow Agent

This is a pass-through payment to the escrow agent involved with project financing. It is a one-time occurrence per financing.

Interfund Transfers

This category represents amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute additional revenues or expenditures of the governmental unit but reflect the movement of cash from one fund to another. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

Non-operating Interest

This is debt service interest expense paid only from proprietary funds.

Reserves

This category encompasses all fund reserve accounts which includes ending Fund Balance.



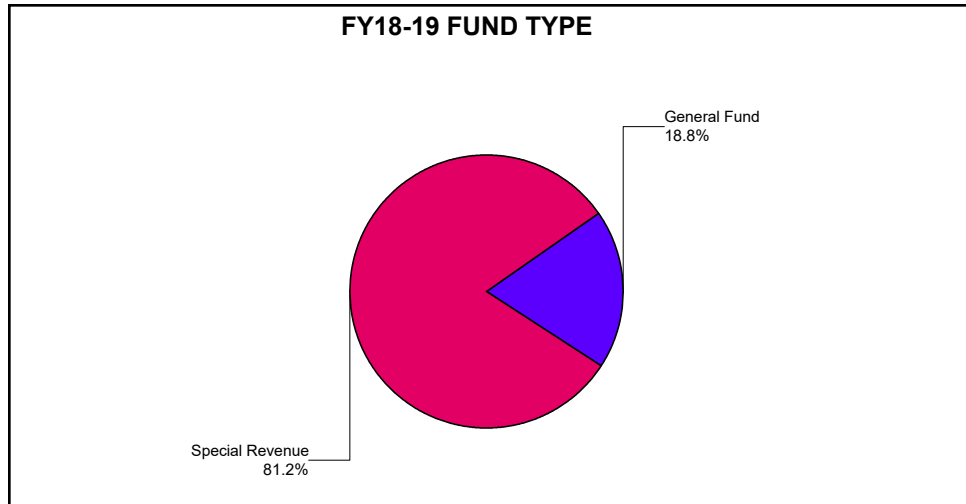
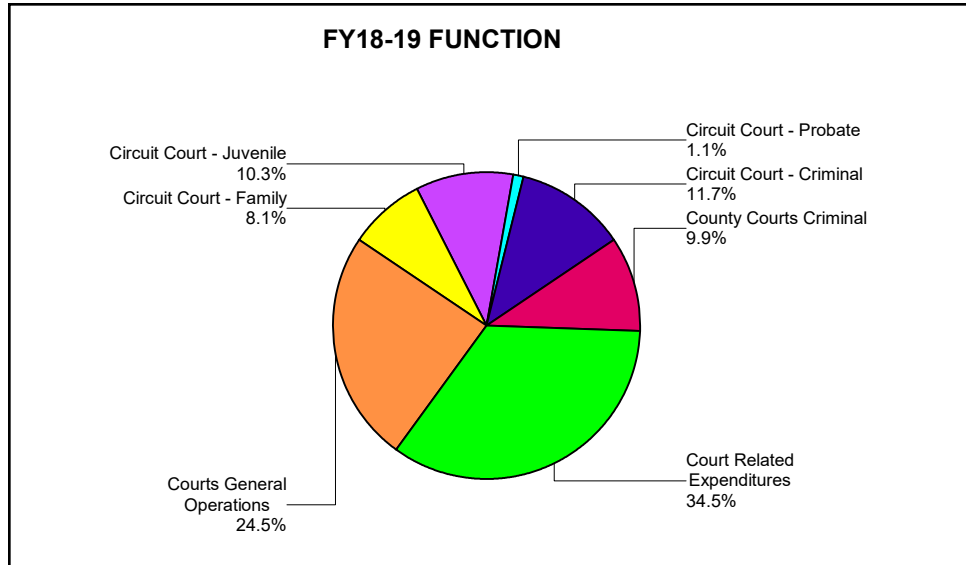
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2018 - 2019

FUNCTION	2016 - 2017 <u>ACTUAL</u>	2017 - 2018 UNAUDITED <u>ACTUAL</u>	2018 - 2019 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 6,345,364	\$ 6,339,906	\$ 7,828,102
Circuit Court- Criminal	\$ 2,314,776	\$ 2,223,820	\$ 2,502,324
Circuit Court - Family	\$ 1,541,914	\$ 1,578,522	\$ 1,726,381
Circuit Court - Juvenile	\$ 2,111,997	\$ 2,020,806	\$ 2,345,869
Circuit Court - Probate	\$ 235,888	\$ 231,376	\$ 241,488
Courts General Operations	\$ 4,654,309	\$ 5,194,922	\$ 5,247,344
County Courts - Criminal	\$ 2,004,602	\$ 1,974,670	\$ 2,131,854
GRAND TOTAL	<u><u>\$ 19,208,850</u></u>	<u><u>\$ 19,564,022</u></u>	<u><u>\$ 22,023,362</u></u>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,861,878	\$ 3,715,808	\$ 4,131,028
Special Revenue Fund	\$ 15,346,972	\$ 15,848,214	\$ 17,892,334
GRAND TOTAL	<u><u>\$ 19,208,850</u></u>	<u><u>\$ 19,564,022</u></u>	<u><u>\$ 22,023,362</u></u>

COURT RELATED EXPENDITURES



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

COURT-RELATED EXPENDITURES

This category accounts for costs of providing court services including general administration, Circuit Court and County Court services. Included programs are Support to Public Defender, State Attorney, Court Administration, Legal Aid, Guardian Ad Litem and Juvenile Predisposition Detention.

APPENDICES

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FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY

The budget is prepared in a manner that allows it to be viewed from a variety of perspectives: by organization, program, and funding source. Each fund is a separate budgetary and accounting entity which is self balancing and freestanding for the purpose of maintaining records for a set of financial resources which are segregated for a particular purpose. While the budget may be reviewed from several perspectives, the fund is the basic legal and accounting framework of the budget. Lee County organizes its funds into the basic fund groups recognized under generally accepted accounting principles (GAAP). The basic fund groups are: Governmental Funds - which consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds; the Proprietary Funds which consist of Enterprise Funds and Internal Service Funds; and Trust and Agency Funds.

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for government purposes.

Major Governmental Operating Funds of Lee County

Lee County has four major governmental funds for operating its non-proprietary functions: the General Fund, Unincorporated Area MSTU Fund, Library Fund, and Transportation Trust Fund.

The General Fund provides for countywide functions, such as administration, courts, sheriff, constitutional officers, various human services, and Parks and Recreation regional parks operations. This fund receives unrestricted countywide revenues and levies ad valorem taxes on a countywide basis. The other three major operating funds are Special Revenue Funds.

The Unincorporated Area MSTU Fund levies an ad valorem tax that covers the county outside the boundaries of the cities of Sanibel, Fort Myers, Cape Coral, Bonita Springs, the Town of Fort Myers Beach and the Village of Estero. This fund receives unrestricted revenues deemed to be non-countywide in nature. The Unincorporated Area MSTU provides for Community Development activities, Domestic Animal Services, Hearing Examiner, Parks and Recreation community parks operations, and partial funding for road and bridge maintenance.

The Library Fund levies an ad valorem tax that pays for the operations and capital construction of the county library system. The tax is countywide, with the exception of the Town of Ft. Myers Beach and the City of Sanibel, which have independently governed library districts.

The Transportation Trust Fund provides road and bridge maintenance services. It receives gasoline tax revenue and other revenues in support of countywide services as well as a transfer from the Unincorporated Area MSTU Fund for support of its non-countywide services.

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Other Special Revenue Funds

There are numerous street lighting and special improvement districts that provide street lighting and maintenance services to neighborhoods. These districts are established on the basis of petitions from the residents of the neighborhood. In most cases, these districts levy an ad valorem tax that applies to that particular neighborhood; in other uses, a special assessment is applied.

The special improvement district funds of Lee County are also used for a variety of construction projects that benefit specific properties: road improvements, drainage improvements, erosion projects, and water line extensions. These district funds are used to bring roads and drainage up to county standards, and may enable the facilities to be accepted into normal County maintenance programs.

Fire protection in the County is provided through independently governed fire districts and the municipalities. The County funds three dependent fire protection MSTUs, which provide fire protection to those unincorporated areas of the County which are not part of an independent special district and are not located within the boundaries of an incorporated municipality. A separate ad valorem tax is levied on those residents.

Major state and federal grant programs, such as the State Housing Initiatives Partnership (SHIP) Program, Supportive Housing Assistance, and the Community Development Block Grant (CDBG) are accounted for through separate special revenue funds.

Lee County Tourist Development Tax revenue is administered through a special revenue fund and carries out tourism and convention related promotional activities.

The complex structure of special revenue funds enables the County to provide a wide range of specialized services and achieve a greater degree of equity in its use of revenues and application of ad valorem taxes.

Debt Service Funds

In addition to numerous special improvement district debt funds, the county has governmental debt service subfunds that account for revenues pledged to the payment of general government and enterprise long-term debt. Long-term debt is paid from:

1. Pledges of various non-ad valorem revenue sources. Non-ad valorem revenues are pledged to bond funds and certificates of participation.
2. The Tourist Development Tax and stadium lease and rental fees are pledged to the Hammond Stadium and JetBlue Park bond funds. Naming rights revenues were pledged to the JetBlue Park bond funds.
3. In the area of transportation, Local Option Gas Taxes are pledged to bond funds and bank loans.
4. Toll revenues from bridges and user fees from Utilities and Solid Waste are pledged to several bond issues.

Special improvement districts debt is funded through special assessments on property.

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Capital Project Funds

Both transportation and other non-enterprise capital projects of all types are funded from this revenue source (in many instances additionally supplemented from other funding sources.) The Transportation Capital Improvement Fund is dedicated to transportation projects and receives the majority of funding from gasoline taxes and surplus bridge tolls from the Sanibel Causeway, Cape Coral, and Midpoint bridges. Transfers from the General Fund are in place to provide full or partial funding for capital projects such as a new governmental building, and transfers from the Unincorporated MSTU Fund are in place to provide full or partial funding for capital projects such as drainage control projects. Other capital projects funds are used to account for the proceeds of bond issues and are discontinued upon project completion and disbursement of any remaining bond proceeds. Capital projects relating to the self-supporting enterprise funds are accounted for in those enterprise funds.

Enterprise Funds

The County has enterprise funds for water and sewer services, solid waste disposal (landfill and resource recovery), transportation facilities (relating to toll collecting for the Sanibel Causeway and the Cape Coral and Midpoint Memorial bridges) and the transit system. The services are operated on a self-supporting basis, except for the transit system, which receives less than half of its revenues from fees and charges and is mostly funded from an operating subsidy from the General Fund and federal and state transportation grants.

Intergovernmental Service Funds

The County uses self-supporting intergovernmental service funds to provide data processing, communications, vehicle maintenance services, and insurance to County departments on a user fee basis.

Budgetary Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental fund financial statements are prepared on the modified accrual basis using the current financial resources measurement focus. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets. The County considers all revenues available if they are collected within sixty days after year-end. Primary revenues, such as property taxes, special assessments, inter-governmental revenues, charges for services, sales and franchise taxes, rents, and interest are treated as accruable under the modified accrual basis and so have been recognized as revenues. Expenditures reported in governmental fund financial statements are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule includes principal and interest on general long-term debt, which is recognized when due.

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Proprietary funds record both operating and non-operating revenues and expenses. Operating revenues are those that are obtained from the operations of the proprietary fund that include user fees, tolls, rental and franchise fees, and concessions. Non-operating revenues are not related to the operations of the proprietary fund and include taxes, interest earnings, grants, and passenger facility charges. Operating expenses represent the cost of operations, which includes depreciation. Non-operating expenses are not related to operations such as interest expense and excess fees.

When both restricted and unrestricted resources are available, restricted resources will be used first for incurred expenses, and then unrestricted as needed.

Budgets and Budgetary Accounting

Budgets have been adopted by the Board of County Commissioners (Board) for all Board funds except for agency and permanent funds. The budgets of the Property Appraiser and the Tax Collector are approved by the Florida Department of Revenue. The Clerk of Circuit Court, Sheriff, and Supervisor of Elections prepare budgets for their general funds, which are submitted to and approved by the Board. No budget is prepared for the Property Appraiser's special revenue fund and the Sheriff's special revenue and internal service funds.

Capital projects costs are budgeted in the year they are anticipated to be obligated. In subsequent years, the unused budget is reappropriated until the project is completed. Proprietary funds are budgeted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except that capital and debt related transactions are based upon cash receipts and disbursements. Estimated beginning fund balances are considered in the budgetary process. Differences between estimated beginning fund balances and actual fund balances, if material, are submitted to the Board as budget amendments as part of the fund balance adjustments and budget carryover process.

The annual budgets serve as the legal authorization for expenditures. Expenditures cannot legally exceed the total amount budgeted for each fund. The Board must approve all budget amendments which change the legally adopted total appropriation for a fund or the amount of a Constitutional Officer's draw. Authority to transfer budget within a fund is delegated to the County Manager or Budget Director.

If, during the fiscal year, additional revenues become available for appropriation in excess of those estimated in the budget, the Board may make supplemental appropriations by resolution for the year up to the amount of such excess. During the fiscal year the Board, in accordance with Florida Statutes, approves various supplemental appropriations. Appropriations lapse at fiscal year-end.

BUDGET PREPARATION, ADOPTION AND AMENDMENT

Florida Statutes Chapters 129 and 200 govern the budget process and the levy of ad valorem taxes. The Statutes address the budget timetable from the point of initial presentation of a proposed budget and taxable value to the governing body. The timetable, public advertising requirements, and the two required public hearings to adopt the budget and to levy ad valorem taxes are statutory requirements. Additionally, State Comptroller Regulations dictate a uniform accounting structure that must be embodied in the budget and financial reporting.

The final budget document reflects the final outcome of the budget preparation cycle. A timeline and outline of Lee County's process is presented below.

February - Preliminary Budget Preparatory Steps

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

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

Assumptions, such as property valuations, millage rates, the consumer price index, pay for performance levels and insurance rates are determined, and a target percentage for growth (or contraction) is calculated based on the assumptions made. Management Analysts then work with departments and project the impact in each area to determine budgeting strategies before budget input.

March – Proposed Budget Development

The budget preparation system becomes available for departments to input current year projections and proposed budgets.

Departments, Constitutional Officers, and Court related service entities are requested at this time to develop proposed year budgets and project year end expenditures and revenue activity totals for the current year.

April - May – County Manager Review

After proposed year budget requests are developed by departments, they are analyzed by the Office of Budget & Management, tentative recommendations are presented to the County Manager and senior management for consideration and discussion. The County Manager reviews all capital and operating budgets, meets with department directors and fiscal personnel to discuss their budget, then determines the finalized set of recommendations to be presented to the Board of County Commissioners (BoCC) for consideration at the annual June Board of County Commissioners Budget Workshops.

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

June– Balancing Funds and BoCC Workshops

Funds are balanced by the Management Analysts in order to present a balanced budget to the Board of County Commissioners. Analysts will review interfund transfers, fund balance and reserves as well as review estimated and proposed year revenues and expenditures in completing the fund balancing process. (Interfund transfers are a mechanism to move funds from a fund where revenues are collected to another fund where a related expenditure is expensed. For instance, the movement of toll collection revenue to a fund for bridge debt service expense.)

One or more Board budget workshops are held to discuss current issues and the proposed budgets. In recent years, these workshops have begun as early as January and extended to late August. The County Manager submits an issues memorandum along with the proposed budget to the Board of County Commissioners in advance of the Board budget workshops.

Estimated assessed property values are received from the Property Appraiser on June 1. These valuations provide the early basis to estimate ad valorem revenues based on various millage rates.

July 1 - Assessment Data

Preliminary assessed property values, which are the basis for setting millage rates culminating in ad valorem taxes, are received from the Property Appraiser (an elected official) for all Lee County taxing districts and dependent districts.

August - Board Establishes Tentative Millage Rate

The Lee County Board of County Commissioners establishes a tentative millage rate for all Lee County ad valorem taxing districts and dependent taxing districts for the new fiscal year. The Board of County Commissioners must certify the proposed ad valorem millage levies within thirty-five (35) days of presentation of preliminary assessed values, and sets public hearing dates.

August - Property Appraiser Mails Truth-in-Millage (TRIM) Notices

The Property Appraiser mails TRIM notices to all property owners within fifty-five (55) days after July 1st. This notifies each taxpayer of the proposed tax rates, the relationship to the prior year's rates, the proposed total taxes for the parcel based on the proposed rates, and the valuation of each parcel of property.

September - Public Hearings

Two hearings are required per Florida Statutes. The first public hearing must be scheduled between sixty-five (65) and eighty (80) days after BoCC receipt of the preliminary assessed property values from the County Property Appraiser. Tentative budgets and millage rates are adopted at this first public hearing.

The second public hearing must be held within two to five days after advertisement in the newspaper. The advertisement must be published within 15 days of the first public hearing and display a summary of the budget, all millage rates, and tax increase percentages over the rolled back millage rate. The final budget and millage levies are adopted at the second public hearing.

October/November - Final Budget Preparation

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

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

Five-Year Capital Improvement Program

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

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

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

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

Budget Amendment Policy

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

GLOSSARY

AD VALOREM TAXES - A tax (commonly referred to as property taxes) levied in proportion to the value of the property against which it is levied.

AGGREGATE MILLAGE RATE - A rate obtained by dividing the sum of all anticipated ad valorem taxes levied by the governing body (Board of County Commissioners for County Government) by the taxable value of the county or municipality. The aggregate millage expresses an average tax rate.

APPROPRIATION - A legal authorization granted by a legislative body to create expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time it may be expended.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation. Assessed value is required to approach 100% of market value in Florida.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The "budget" is the proposed and tentative financial plan until it has been approved by the governing body, at which time it becomes the adopted budget. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law and/or administrative rules and regulations.

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing to the legislative body.

CAPITAL OUTLAY - Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

COUNTY CORE SERVICE - A service that cost-effectively enhances the health, safety, and welfare of the general population, is not redundant to services provided by other government entities or the private sector; is equitably apportioned among the general population rather than to special sectors or groups, and is universally accessible to the general population.

DEPENDENT SPECIAL DISTRICT - A special district whose governing body or whose budget is established by the governing body of the County or municipality to which it is dependent.

DEPRECIATION - (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence; (2) the portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENHANCEMENT - An improvement to a programmatic service level.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

GLOSSARY (continued)

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY (continued)

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

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

TAX INCREMENT FINANCING (TIF) - Tax increment revenues are all new property tax revenues generated by new developments or assessments which increase the existing tax base within the designated redevelopment area.

TAX RATE - The amount of tax stated in terms of a unit of the tax base; for example, 5 mills equals 5 dollars per thousand dollars of taxable value.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TAXABLE VALUATION - The value used for computing the ad valorem taxes (property taxes) levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the property as the principal residence. Additional homestead exemption up to \$25,000 may apply if the assessed value of the property exceeds \$50,000 (This additional homestead exemption does not apply to school districts and other assessments for special benefits). There are also exemptions for disability, seniors, government-owned, and non-profit-owned property.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

TRIM NOTICE - "Truth In Millage", a tentative tax notice sent to all property owners in August, to provide information reflecting tentatively-adopted millage rates. Final millage rates cannot exceed tentatively-adopted millage rates.

UNINCORPORATED AREA - That portion of the County, which is not within the boundaries of any municipality.