



Annual Budget

FY2023-2024



Lee County
Southwest Florida

Lee Board of County Commissioners
Office of Management & Budget
2115 Second Street
Fort Myers, Florida 33901



Lee County
Southwest Florida

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Lee County
Southwest Florida

Adopted Budget

Fiscal Year 2023-2024

LEE COUNTY COMMISSION

KEVIN RUANE, District One
CECIL PENDERGRASS, District Two
RAY SANDELLI, District Three
BRIAN HAMMAN, District Four
MIKE GREENWELL, District Five

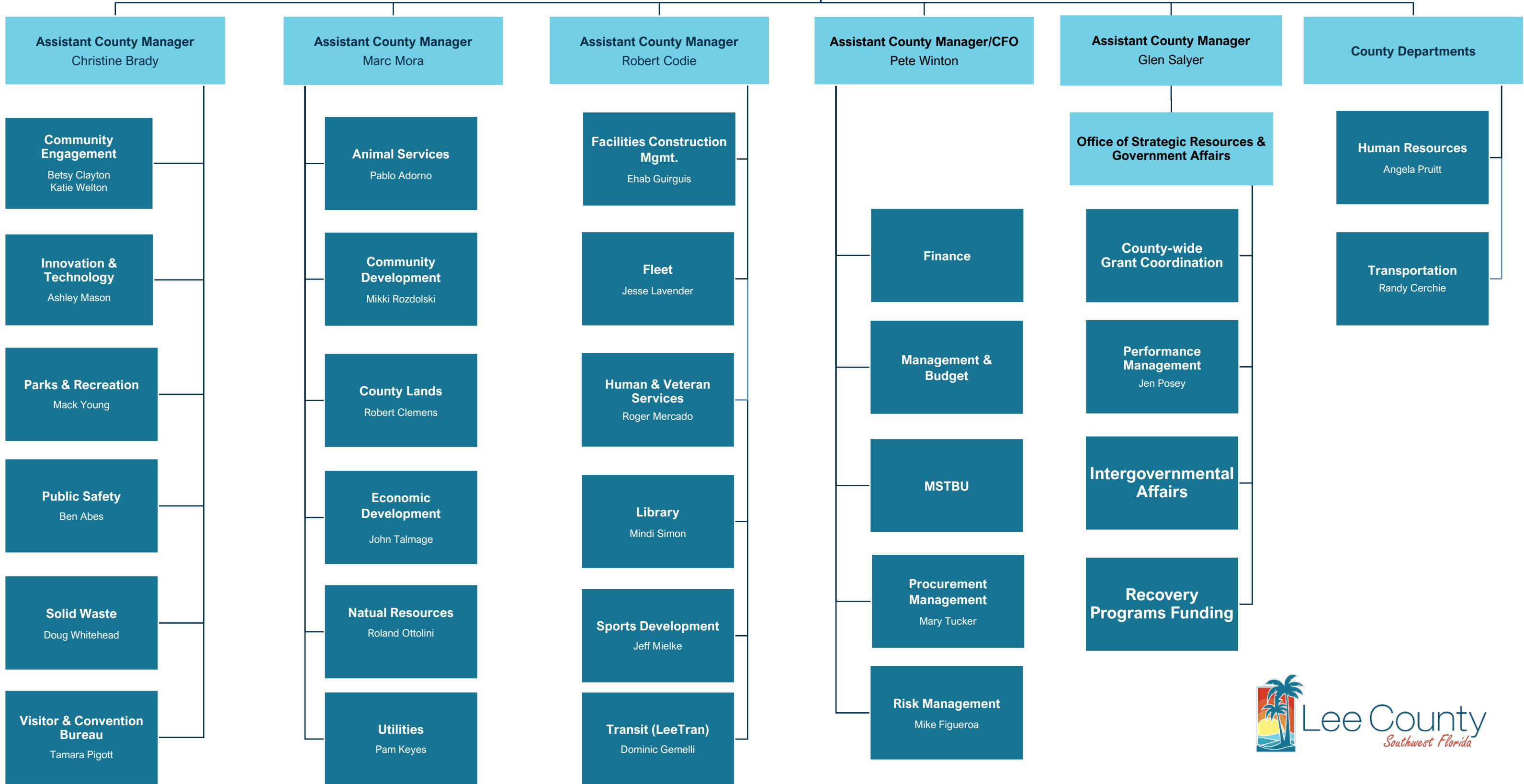
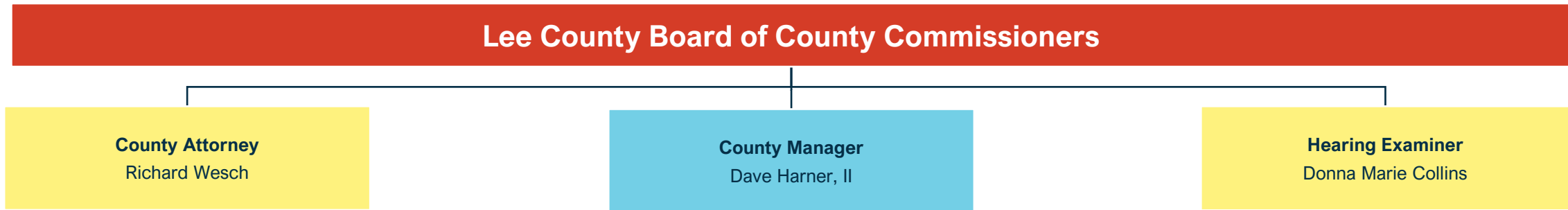
COUNTY ADMINISTRATION

DAVE HARNER, County Manager
CHRISTINE BRADY, Assistant County Manager
ROBERT CODIE, Assistant County Manager
MARC MORA, Assistant County Manager
GLEN SALYER, Assistant County Manager
PETE WINTON, Assistant County Manager/ CFO

FY23-24 Budget Book

Prepared by Office of Management and Budget

Lee County Board of County Commissioners



DIRECTORY

County Commissioners	PHONE NUMBER		PHONE NUMBER
Kevin Ruane, District One	239-533-2224	County Attorney	Richard Wm. Wesch 239-533-2236
Cecil Pendergrass, District Two	239-533-2227	Hearing Examiner	Donna Marie Collins 239-533-8100
Ray Sandelli, District Three	239-533-2223		
Brian Hamman, District Four	239-533-2226		
Mike Greenwell, District Five	239-533-2225		

OFFICE	DIRECTOR	PHONE NUMBER	OFFICE	DIRECTOR	PHONE NUMBER
County Manager	Dave Harner, II	239-533-2221	Assistant County Manager	Glen Salyer	239-533-2315
Human Resources	Angela Pruitt	239-533-2245	Strategic Resources & Govt Affairs		
Transportation	Randy Cerchie	239-533-8580	County-wide Grant Coordination		
			Performance Management		
Assistant County Manager/CFO	Pete Winton	239-533-2221	Intergovernmental Affairs		
Management and Budget	Vacant	239-533-2221	Recovery Programs Funding		
Procurement	Mary Tucker	239-533-8881			
MSTBU		239-533-2221			
Risk Management	Mike Figueroa	239-533-0835			
			Assistant County Manager	Marc Mora	239-533-2221
			Animal Services	Pablo Adorno	239-533-7387
			Community Development	Mikki Rozdolski	239-533-8585
			County Lands	Robert Clemens	239-533-8833
			Economic Development	John Talmage	239-338-3161
			Natural Resources	Roland Ottolini	239-533-8109
			Utilities	Pam Keyes	239-533-8845
Assistant County Manager	Christine Brady	239-533-2221	Assistant County Manager	Robert Codie	239-533-2221
Community Engagement	Betsy Clayton, Katie Welton	239-533-2221	Facilities Construction & Design	Ehab Guirguis	239-533-8505
Innovation and Technology	Ashley Mason	239-533-2111	Fleet Management	Jesse Lavender	239-533-5338
Parks & Recreation	Mack Young	239-533-7275	Human & Veterans Services	Roger Mercado	239-533-7930
Public Safety	Ben Abes	239-533-3911	Library System	Mindi Simon	239-533-4800
Solid Waste	Doug Whitehead	239-533-8000	Sports Development	Jeff Mielke	239-533-5273
Visitor & Convention Bureau	Tamara Pigott	239-338-3500	Transit (LeeTran)	Dominic Gemelli	239-533-8726

OTHER PUBLIC OFFICES	PHONE	TOWNS & CITIES	PHONE NUMBER
Clerk of Circuit Court	239-533-5000	City of Bonita Springs	239-949-6262
Supervisor of Elections	239-533-8683	City of Cape Coral	239-574-0401
Property Appraiser	239-533-6100	City of Fort Myers	239-321-7000
Tax Collector	239-533-6000	City of Sanibel	239-472-3700
District 21 Medical Examiner	239-277-5020	Town of Ft. Myers Beach	239-765-0202
School District	239-334-1102	Village of Estero	239-221-5035
Sheriff	239-477-1000		
Twentieth Judicial Circuit	239-533-9197		
Public Defender	239-533-2911		
State Attorney	239-533-1000		



Lee County
Southwest Florida

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 11)

This section contains comparisons between the FY22-23 and FY23-24 budgets, charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

FINANCIAL POLICIES (page 59)

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 65)

Each area is comprised of: 1) an expenditure history by division for Actual FY21-22, Unaudited Actual FY22-23, and Adopted Budget for FY23-24 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 89)

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 115)

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 153)

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

BUDGET SUMMARY

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Lee County
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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY22-23 Adopted Budget to FY23-24 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.

	2022-2023 Adopted Budget	Percent Increase or (Decrease)	2023-2024 Proposed Budget
OPERATING BUDGET			
BoCC Operating Departments	\$ 650,823,578	7.46%	\$ 699,380,971
Constitutional Officers and Courts	349,859,983	9.12%	381,773,108
Total Operating Budget	\$ 1,000,683,561	8.04%	\$ 1,081,154,079
CAPITAL BUDGET			
Capital Projects	\$ 251,439,002	-51.53%	\$ 121,867,840
Major Maintenance	91,229,482	-8.04%	83,890,862
Total Capital Budget	\$ 342,668,484	-39.95%	\$ 205,758,702
Total Operating and Capital Budget	\$ 1,343,352,045	-4.20%	\$ 1,286,912,781
OTHER			
Internal Transfers	\$ 398,095,631	-20.26%	\$ 317,422,160
Debt Service	65,981,594	0.16%	66,084,100
Insurance	101,569,581	5.94%	107,607,241
Non-Departmental	66,717,759	-5.91%	62,778,050
Special Districts	7,932,533	5.26%	8,349,720
Total Other	\$ 640,297,098	-12.19%	\$ 562,241,271
Total Operating, Capital and Other:	\$ 1,983,649,143	-6.78%	\$ 1,849,154,052
RESERVES	\$ 661,837,279	2.41%	\$ 677,808,743
TOTAL BUDGET	\$ 2,645,486,422	-4.48%	\$ 2,526,962,795

The overall decrease in the proposed FY23-24 budget is due primarily to the timing of capital projects and the internal transfers needed to fund those projects.

The \$1.1 billion operating component of the budget includes rising costs for fuel, chemicals, asphalt and other products, increases in vendor contracts, and pay adjustments to retain and recruit employees and keep up with inflation. A number of new permitting employees were hired to help with the construction permits needed for the rebuild after Hurricane Ian. Spending was increased for Public Safety in both the Sheriff's Office and Emergency Medical Services to maintain service levels driven by our area's high rate of growth and improve technology. The Public Transit subsidy increased as federal pandemic funds from the last few years declined. Enterprise funds such as Solid Waste and Utilities experienced increased waste generation and vendor and chemical prices, both pre-storm and post-storm, but also are expected to generate more in revenues.

Capital spending for FY23-24 is \$121.9 million and includes continuing work on major transportation projects such as the Alico Road Connector, Corkscrew Road Widening, Three Oaks Extension North, and replacement of Big Carlos Bridge. Solid Waste is continuing its landfill capacity improvements and beginning work on a new Materials Recycling Facility. Utilities is continuing work on the replacement of the Fort Myers Beach Water Reclamation Facility and starting the design of its Southeast Water Reclamation Facility. Major maintenance projects of \$83.9 million include increases for facilities upkeep, \$9 million of road resurfacing projects, including \$5 million annually in Lehigh Acres, and funds for Estero Island Beach Renourishment.

Internal transfers decreased 20.3% primarily due to reduction in new capital projects as the county completes major projects funded in prior years. Transfers between funds represent an expense to the sending fund and a revenue to the receiving fund. Insurance expenses are a reflection of increased property insurance costs following Hurricane Ian and higher usage of the county's healthcare plan following the pandemic. Special Districts (MSTBUs) increased 5.26% due to an increase in construction costs, electricity, and to build reserves for future capital projects.

There was no significant change in overall reserves. However, a substantial amount of emergency and permanent repairs from Hurricane Ian are being cash-flowed by internal funds, but full reimbursement is expected from the Federal Emergency Management Agency and State of Florida.

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2023-2024

<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	\$ 429,329,034	\$ 105,509,139	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 534,838,173
Other Taxes	0	49,551,000	0	26,400,000	0	0	0	75,951,000
License & Permits	26,433,000	69,529,678	0	200,000	6,934,236	5,000	0	103,101,914
Intergovernmental Revenues	112,403,253	41,939,027	0	4,381,350	15,390,291	0	0	174,113,921
Charges for Services	30,126,906	14,315,335	0	235,000	309,354,022	134,431,685	0	488,462,948
Fines & Forfeitures	65,000	911,500	0	0	3,000	300,000	0	1,279,500
Miscellaneous Revenues	27,291,129	5,780,386	260,000	5,186,359	1,628,400	488,648	0	40,634,922
Court Related Revenues	0	2,460,000	0	0	0	0	0	2,460,000
Non-Revenues	11,484,841	75,521,647	29,318,986	30,835,928	197,576,323	4,975,000	0	349,712,725
Less 5% Anticipated Revenues	0	(215,000)	0	0	0	0	0	(215,000)
Total Current Revenues	<u>\$ 637,133,163</u>	<u>\$ 365,302,712</u>	<u>\$ 29,578,986</u>	<u>\$ 67,238,637</u>	<u>\$ 530,886,272</u>	<u>\$ 140,200,333</u>	<u>\$ 0</u>	<u>\$ 1,770,340,103</u>
FUND BALANCE APPROPRIATED	<u>\$ 125,781,456</u>	<u>\$ 202,713,495</u>	<u>\$ 23,430,911</u>	<u>\$ 119,311,847</u>	<u>\$ 246,161,714</u>	<u>\$ 39,223,269</u>	<u>\$ 0</u>	<u>\$ 756,622,692</u>
Total Estimated Revenues	<u><u>\$ 762,914,619</u></u>	<u><u>\$ 568,016,207</u></u>	<u><u>\$ 53,009,897</u></u>	<u><u>\$ 186,550,484</u></u>	<u><u>\$ 777,047,986</u></u>	<u><u>\$ 179,423,602</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,526,962,795</u></u>
<u>APPROPRIATED EXPENDITURES</u>								
<u>CURRENT EXPENDITURES:</u>								
General Government Services	\$ 160,396,898	\$ 21,935,119	\$ 25,203,573	\$ 7,088,311	\$ 2,795,672	\$ 143,433,034	\$ 0	\$ 360,852,607
Public Safety	351,505,332	40,616,141	0	0	0	2,452,086	0	394,573,559
Physical Environment	4,706,905	8,128,828	0	9,620,103	340,658,339	0	0	363,114,175
Transportation	0	50,532,140	0	34,773,625	67,017,862	0	0	152,323,627
Economic Environment	3,086,104	44,102,718	0	0	0	0	0	47,188,822
Human Services	25,872,290	8,303,882	0	0	0	0	0	34,176,172
Culture/Recreation	23,497,012	57,636,045	0	34,534,179	0	0	0	115,667,236
Court Related Services	5,477,613	19,611,519	0	0	0	0	0	25,089,132
Non-Expenditure Disbursements	78,072,652	104,453,120	4,691,524	8,666,967	152,402,065	0	0	348,286,328
Debt Service	0	0	0	0	7,882,394	0	0	7,882,394
Total Current Expenditures	<u>\$ 652,614,806</u>	<u>\$ 355,319,512</u>	<u>\$ 29,895,097</u>	<u>\$ 94,683,185</u>	<u>\$ 570,756,332</u>	<u>\$ 145,885,120</u>	<u>\$ 0</u>	<u>\$ 1,849,154,052</u>
RESERVES	<u>\$ 110,299,813</u>	<u>\$ 212,696,695</u>	<u>\$ 23,114,800</u>	<u>\$ 91,867,299</u>	<u>\$ 206,291,654</u>	<u>\$ 33,538,482</u>	<u>\$ 0</u>	<u>\$ 677,808,743</u>
Total Appropriated Expenditures	<u><u>\$ 762,914,619</u></u>	<u><u>\$ 568,016,207</u></u>	<u><u>\$ 53,009,897</u></u>	<u><u>\$ 186,550,484</u></u>	<u><u>\$ 777,047,986</u></u>	<u><u>\$ 179,423,602</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,526,962,795</u></u>

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY21-22 ACTUAL	FY22-23 ESTIMATED	FY23-24 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 441,158,503	\$ 495,745,554	\$ 534,838,173	7.89%
Other Taxes	98,108,206	70,724,838	75,951,000	7.39%
Licenses & Permits	115,182,311	124,794,480	103,101,914	-17.38%
Intergovernmental	222,933,994	373,842,324	174,113,921	-53.43%
Charges for Services	474,125,143	464,649,634	488,462,948	5.13%
Fines & Forfeitures	2,633,346	2,343,117	1,279,500	-45.39%
Miscellaneous	40,339,790	98,590,201	40,634,922	-58.78%
Court Cost	2,420,667	2,455,357	2,460,000	0.19%
Non-Revenues	497,166,463	346,744,571	349,712,725	0.86%
Less 5% Anticipated	0	0	(215,000)	0.00%
Fund Balance	1,143,175,959	1,352,768,316	756,622,692	-44.07%
Total Revenues	\$ 3,037,244,382	\$ 3,332,658,392	\$ 2,526,962,795	-24.18%
<u>EXPENDITURES</u>				
General Government Services	\$ 346,866,619	\$ 644,214,779	\$ 360,852,607	-43.99%
Public Safety	330,399,315	351,213,329	394,573,559	12.35%
Physical Environment	288,384,550	498,482,259	363,114,175	-27.16%
Transportation	140,242,855	506,386,631	152,323,627	-69.92%
Economic Environment	38,460,550	41,833,876	47,188,822	12.80%
Human Services	26,905,221	29,438,855	34,176,172	16.09%
Culture / Recreation	93,055,250	154,174,826	115,667,236	-24.98%
Court Related	19,277,353	22,205,051	25,089,132	12.99%
Non-Expenditures	390,796,335	323,264,411	348,286,328	7.74%
Debt Service	10,087,922	4,821,683	7,882,394	63.48%
Reserves	1,352,768,316	756,622,692	677,808,743	-10.42%
Total Expenditures	\$ 3,037,244,286	\$ 3,332,658,392	\$ 2,526,962,795	-24.18%

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.

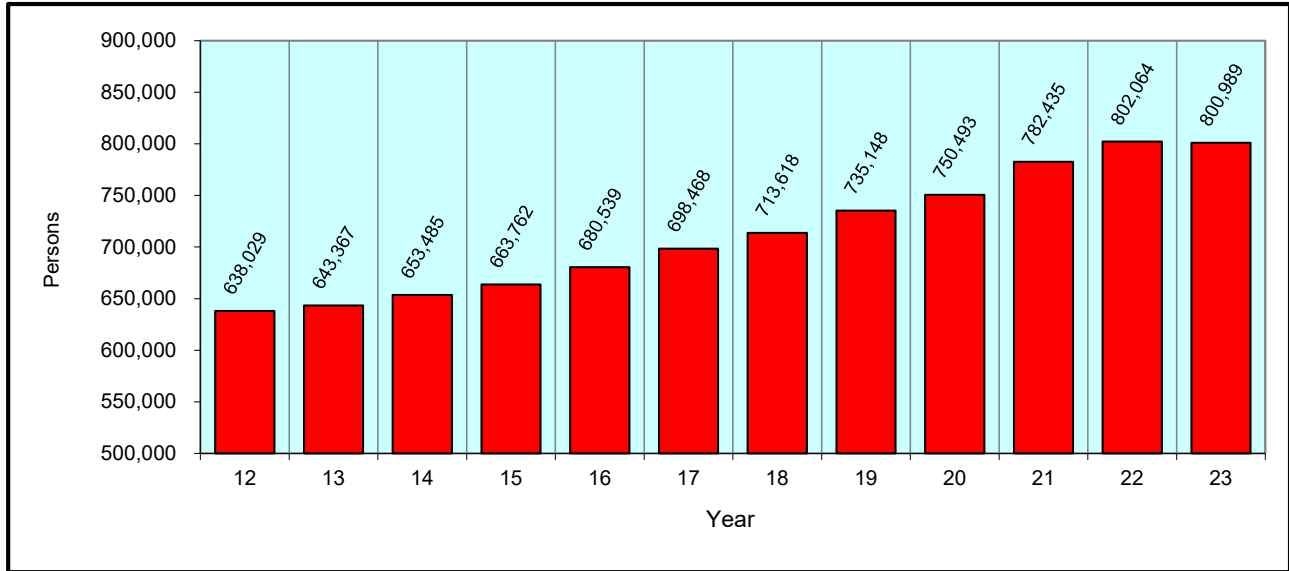
The state provides a consistent monthly distribution of *revenue sharing* with a June "true up". Population growth has usually resulted in an increase of the monthly allocation and annual collections.

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 2012 THROUGH 2023

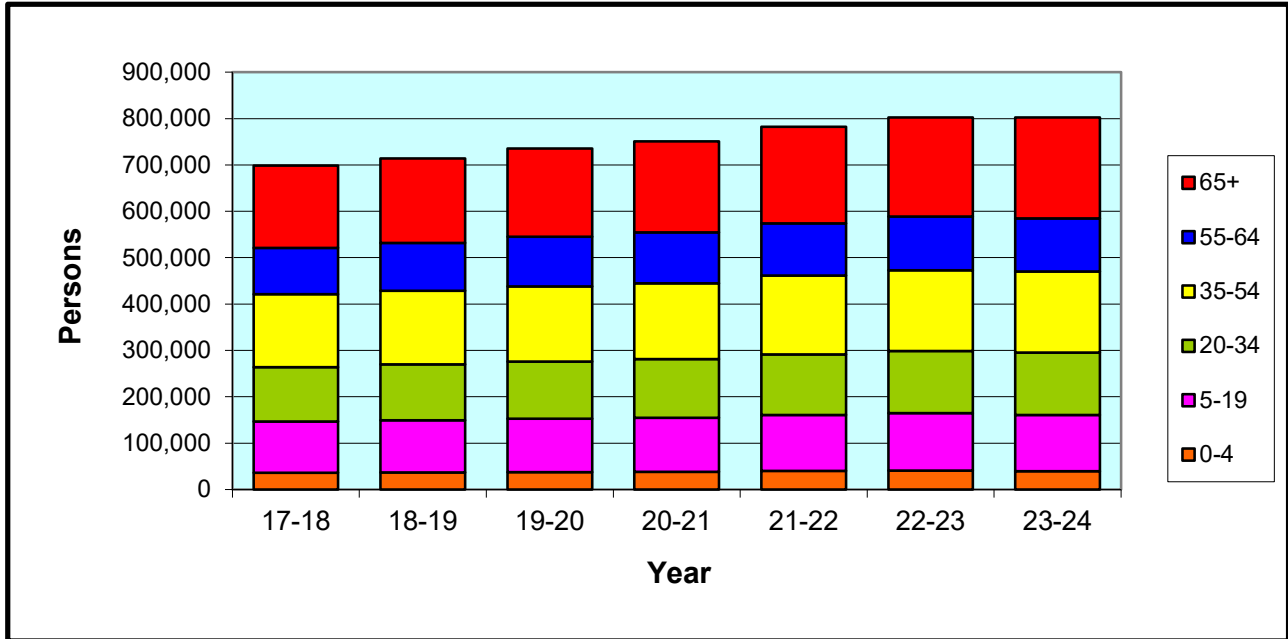


Sources: Bureau of Economic and Demographic Research (BEER), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 25.5% 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 2023 number is a FL Economic and Demographic Research projection.

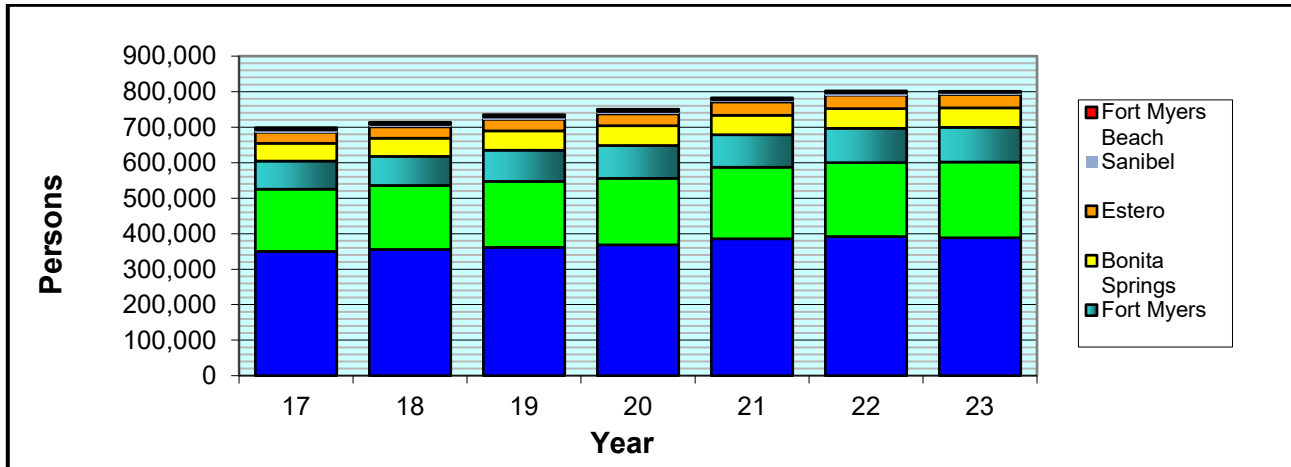
2008-2009	-8,601	2013-2014	+10,118	2018-2019	+21,530
2009-2010	+3,630	2014-2015	+10,277	2019-2020	+15,345
2010-2011	+6,556	2015-2016	+16,777	2020-2021	+31,942
2011-2012	+12,719	2016-2017	+17,929	2022-2023	+19,629
2012-2013	+5,338	2017-2018	+15,150	2023-2024	-1,075

LEE COUNTY POPULATION PROFILE



Source: United States Census Bureau

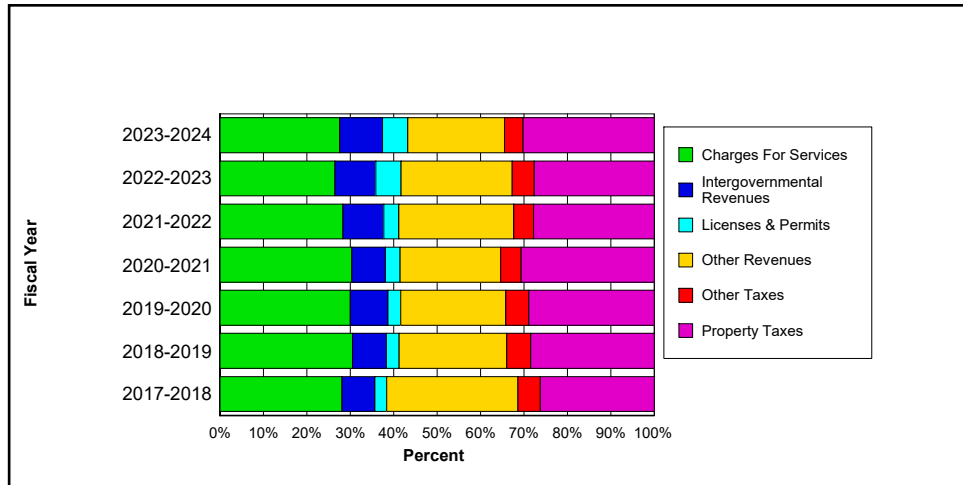
UNINCORPORATED AND INCORPORATED POPULATION



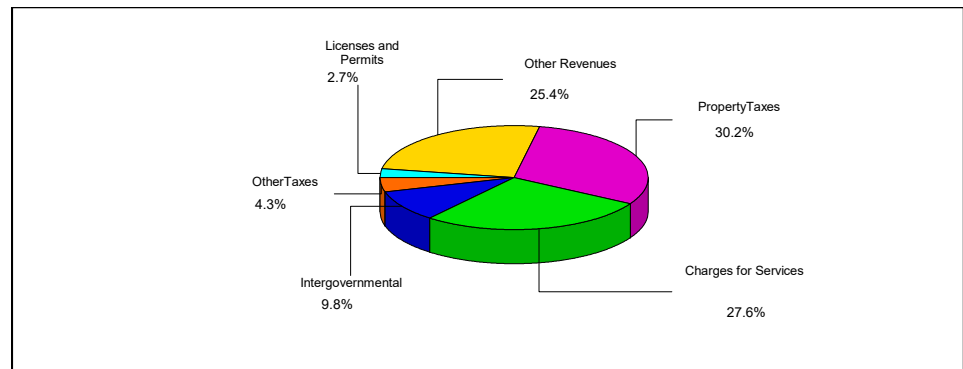
Source: Florida EDR

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 FY23-24 (Excludes Transfers and Reserves)



Percentage Distribution for FY23-24

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

<u>REVENUE TYPE</u>	<u>FY23-24 ADOPTED</u>	
Property Taxes	\$ 534,838,173	
Charges for Services	488,462,948	
Intergovernmental	174,113,921	
Other Taxes	75,951,000	
Licenses and Permits	47,919,309	
Other Revenues:		
Interfund Transfers	\$ 317,422,160	
Interest Earnings	19,652,912	
Constitutional Transfers and Misc Revenues	51,885,072	
Impact Fees	55,182,605	
Fines & Forfeitures	1,279,500	
Court and Related Services	2,460,000	
Rent & Royalties	1,387,503	
	<u>449,269,752</u>	
Total Current Revenues	\$ 1,770,555,103	70.1%
Less 5% Anticipated	(215,000)	
Fund Balance	<u>756,622,692</u>	<u>29.9%</u>
TOTAL ALL REVENUES	<u>\$ 2,526,962,795</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 30.2% of the current revenues budgeted for FY23-24. 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 27.6% of current revenues.

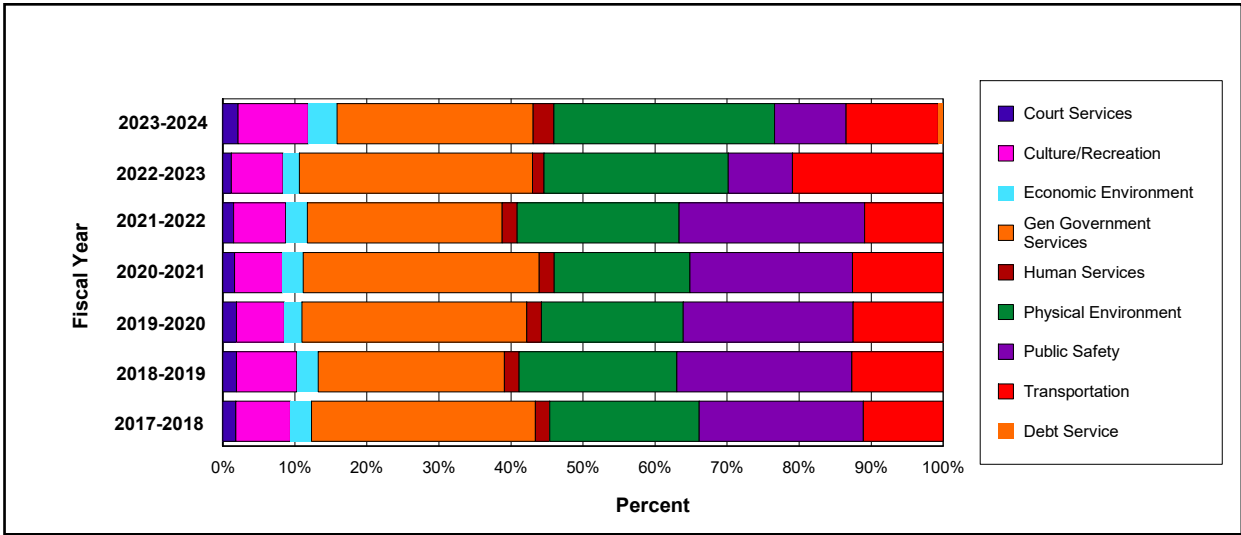
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 9.8% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.3% of the total current revenues.

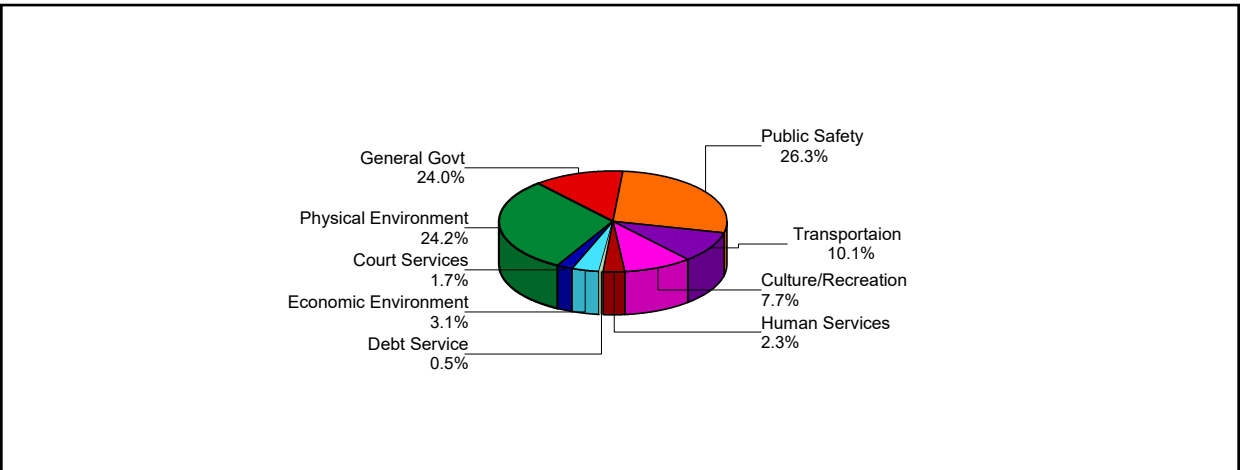
Licenses and Permits are 2.7% of current revenues and consist primarily of building and permit fees.

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 FY23-24 (Excludes Transfers and Reserves)



Percentage Distribution for FY23-24 (Excludes Transfers and Reserves)

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

<u>EXPENDITURE FUNCTION</u>	<u>2023 - 2024</u> <u>ADOPTED</u>		
General Government	\$ 360,852,607		
Public Safety	394,573,559		
Physical Environment	363,114,175		
Transportation	152,323,627		
Economic Environment	47,188,822		
Human Services	34,176,172		
Culture & Recreation	115,667,236		
Court Services	25,089,132		
Debt Service	7,882,394		
Subtotal	1,500,867,724	59.4%	
TRANSFERS AND RESERVES	1,026,095,071	40.6%	
TOTAL EXPENDITURES	<u>\$ 2,526,962,795</u>	100.0%	

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY17-18. 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 FY23-24 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY23-24, Public Safety is the largest at 26.3%, followed by Physical Environment at 24.2% and General Government Services at 24.0%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 26.3%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 3.1% of the total budget.

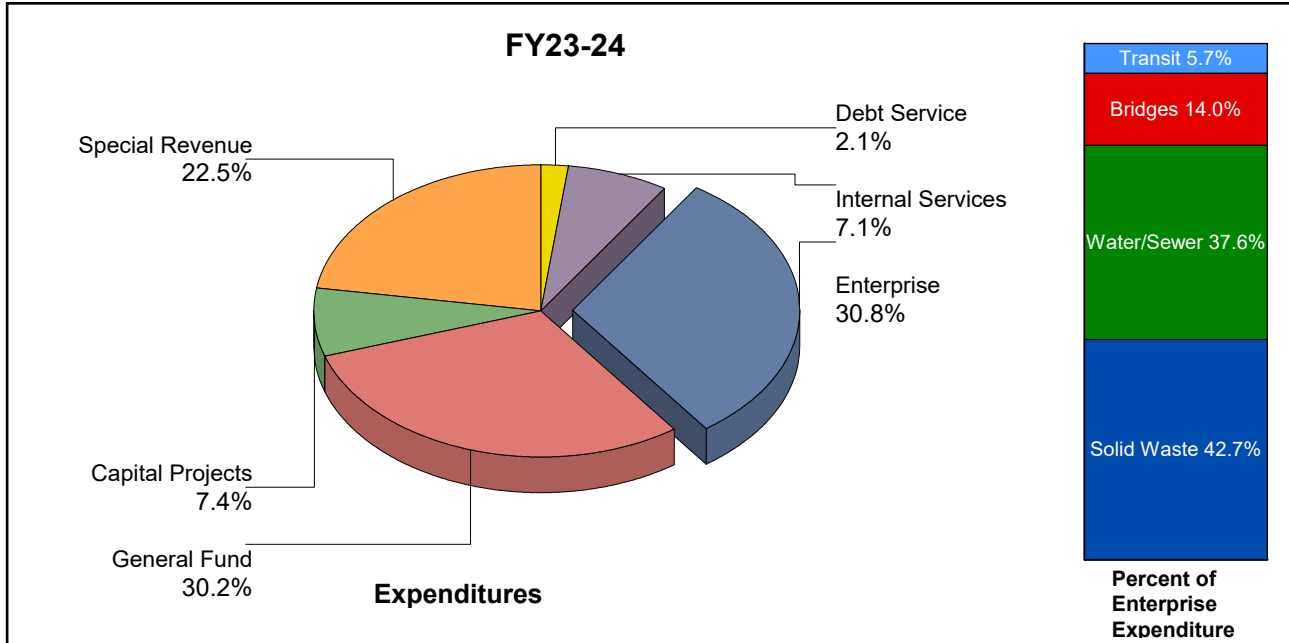
Human Services, including social service support and grant-related programs, represents 2.3% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.7% of the total budget.

Court Services represents 1.7% 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 \$677,808,743 and Interfund Transfers of \$348,286,328 for a total of \$1,026,095,071 or 40.6% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES



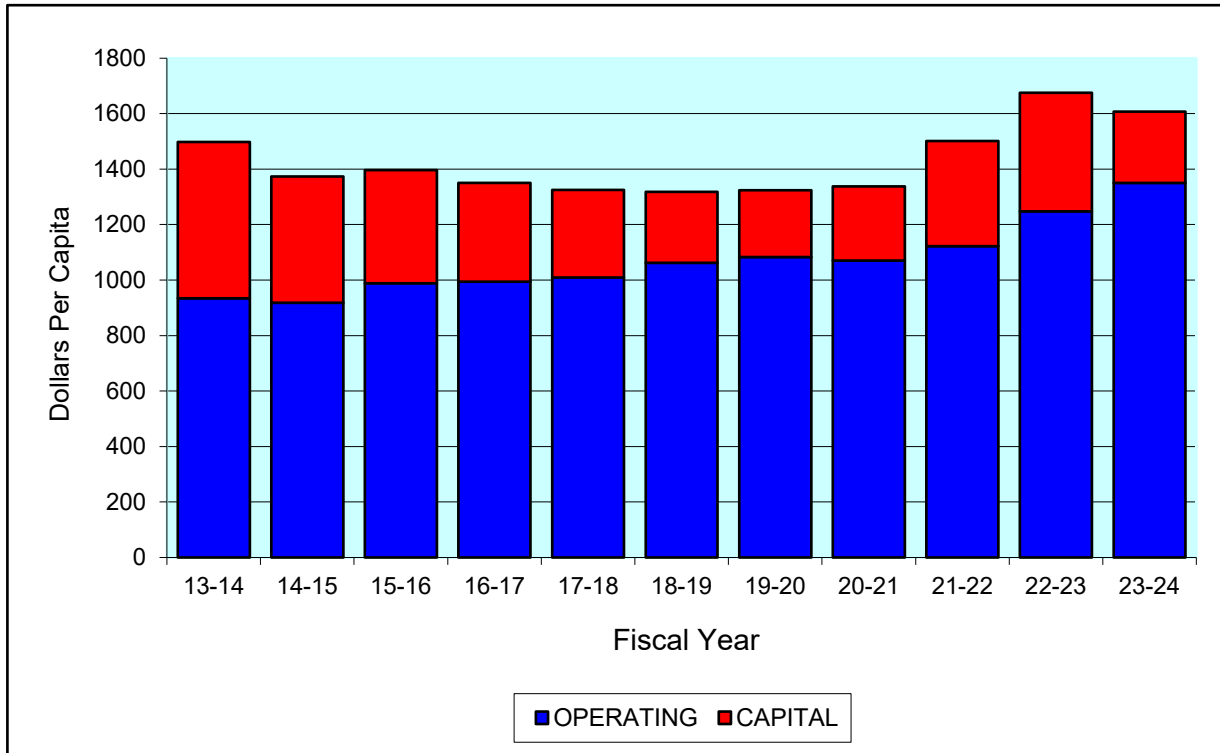
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste		\$ 331,670,705
	Water/Sewer		292,067,071
	Bridges		108,826,242
	Transit		44,483,968
	Subtotal		\$ 777,047,986
General			762,914,619
Capital Projects			186,550,484
Special Revenue			568,016,207
Debt Service			53,009,897
Internal Service Funds			179,423,602
Trust and Agency			0
	TOTAL		\$2,526,962,795

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

FY13-14 THROUGH FY23-24



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

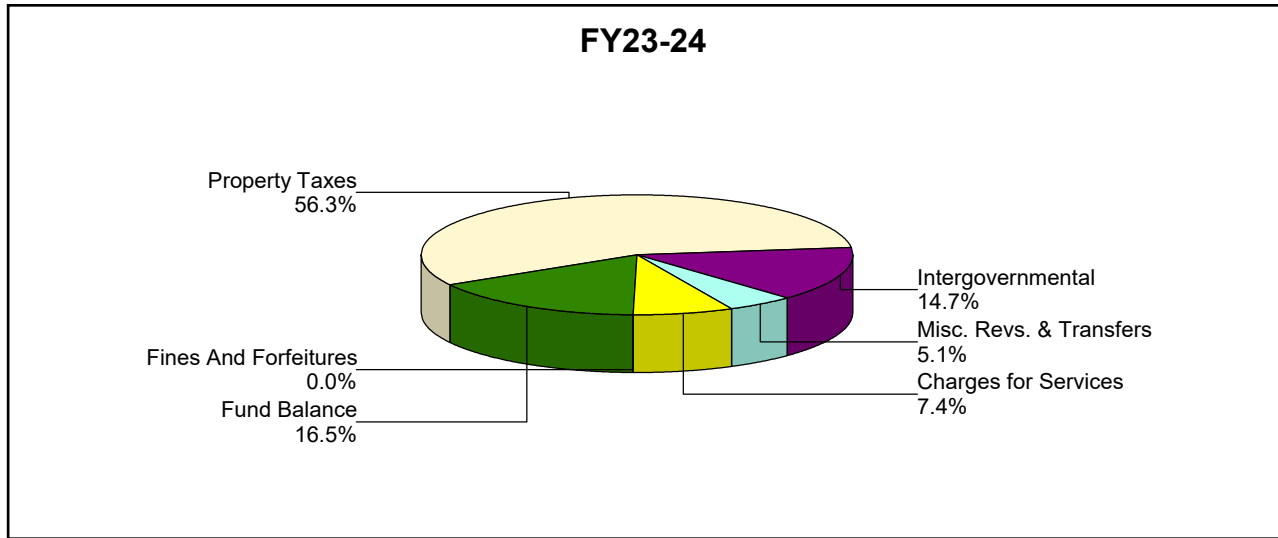
	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Operating \$	934	918	989	994	1,009	1,062	1,082	1,070	1,122	1,248	1,350
Capital	564	455	408	356	316	256	241	268	379	427	257
TOTAL	\$ 1,498	\$ 1,373	\$ 1,397	\$ 1,350	\$ 1,325	\$ 1,318	\$ 1,323	1,338	1,501	1,675	1,607

Total per capita expenditures reflect a decrease from FY22-23 to FY23-24.

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 FY22-23. There was a decrease for FY23-24.

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 FY21-22. There were increases for FY22-23 and FY23-24.

GENERAL FUND REVENUE BY CATEGORY



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

	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Unaudited Actual	FY23-24 Adopted
Property Taxes	\$ 306,367,601	\$ 326,180,376	\$ 348,358,614	\$ 356,770,150	\$ 400,804,425	\$ 429,329,034
Other Taxes	0	0	0	0	0	0
Intergovernmental	76,667,169	209,979,430	101,042,847	153,881,407	257,708,538	112,403,253
Misc Revs & Transfers	37,545,577	34,926,239	36,922,573	41,226,543	71,851,521	38,775,970
Charges for Services	50,234,662	48,023,784	51,721,812	56,340,726	55,882,353	56,559,906
Fines & Forfeitures	145,184	95,663	75,778	70,132	116,404	65,000
Current Revenues	\$ 470,960,193	\$ 619,205,492	\$ 538,121,624	\$ 608,288,958	\$ 786,363,241	\$ 637,133,163
Less 5% Anticipated						
Fund Balance	143,838,334	133,528,623	223,479,078	196,127,400	185,140,717	125,781,456
TOTAL	\$ 614,798,527	\$ 752,734,115	\$ 761,600,702	\$ 804,416,358	\$ 971,503,958	\$ 762,914,619

The chart reflects adopted FY23-24 revenues in the General Fund. Projected revenues total \$762,914,619. Chart percentages are based on this total. Property Taxes account for 56.3% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) account for 14.7% 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.

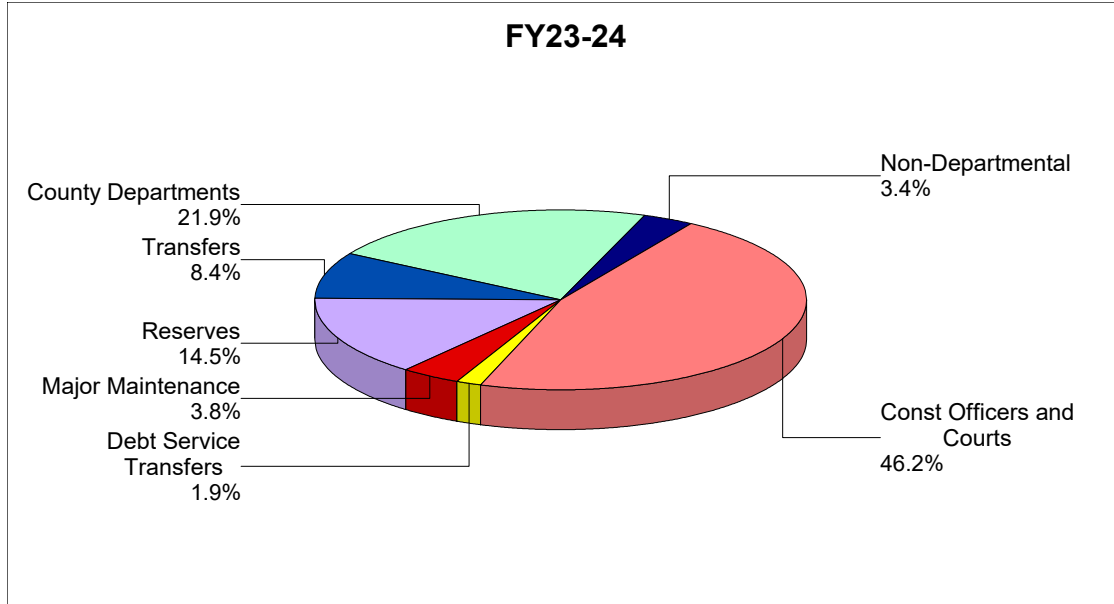
Less 5% Anticipated includes new revenues except property taxes in which a 5 percent reduction has already been removed. Also excluded are interfund transfers and grant revenues. This category is not included in the chart.

*FY19-20 Intergovernmental includes \$134.5 million CARES funding from US Treasury for COVID-19 pandemic.

*FY20-21 Intergovernmental includes \$30.6 million ERA funding from the US Treasury for rent and utility assistance..

*FY21-22 Intergovernmental includes \$11.1 million additional ERA funding and \$149.7 American Resuce Plan funding from the US Treasury.

GENERAL FUND EXPENDITURES BY CATEGORY



	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	124,482,657	\$ 134,942,945	\$ 163,521,841	\$ 194,506,592	\$ 224,010,915	\$ 167,133,288
Non-Departmental	19,193,245	19,269,328	22,151,707	25,832,689	24,619,216	25,823,923
Const Officers and Courts	244,470,645	256,995,294	265,141,731	297,590,352	339,121,020	352,419,025
Debt Service Transfers	5,817,252	5,848,325	5,860,423	14,376,751	14,395,310	14,143,125
Major Maintenance	0	0	0	0	28,516,571	29,165,918
Reserves	0	0	0	0	0	110,299,813
Transfers	72,793,434	68,159,522	53,799,944	64,362,207	96,796,813	63,929,527
TOTAL	<u>\$466,757,233</u>	<u>\$ 485,215,414</u>	<u>\$ 510,475,646</u>	<u>\$ 596,668,591</u>	<u>\$ 727,459,845</u>	<u>\$ 762,914,619</u>

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

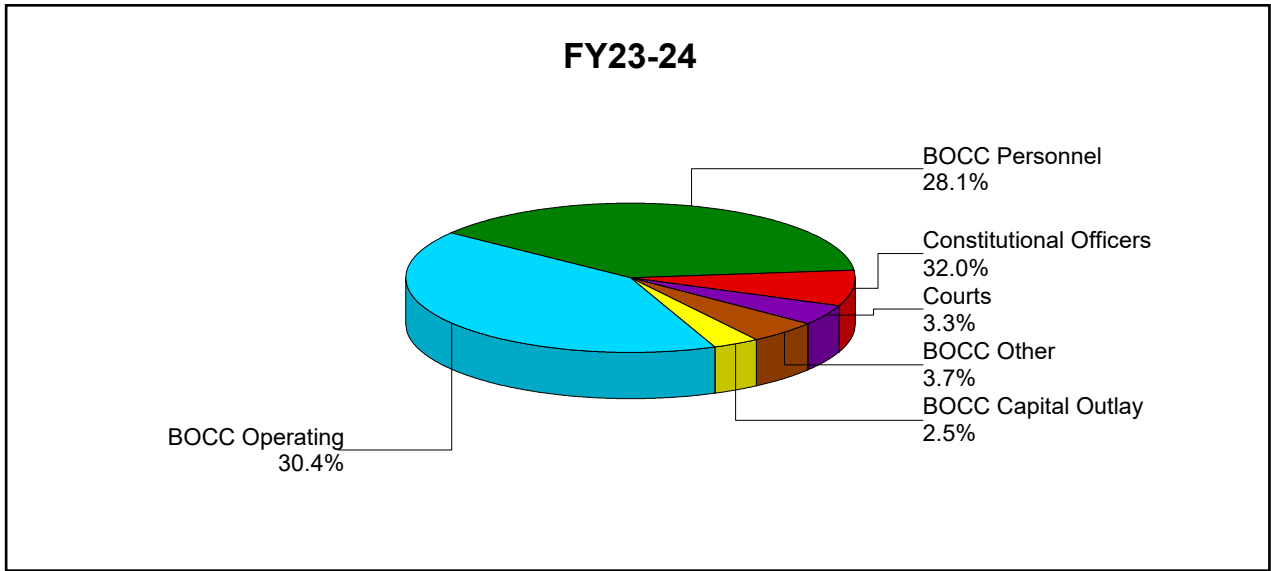
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 303,357,776	
Operating Expenses	328,273,944	
Capital Outlay	27,268,044	
Other Expenses	40,481,207	
Total BoCC Operating Departments	699,380,971	\$ 699,380,971
Constitutional Officers		346,491,062
Courts		35,282,046
Total Operating Expenses		\$ 1,081,154,079

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

<u>DEPARTMENTS</u>	<u>ACTUAL FY18-19</u>	<u>ACTUAL FY19-20</u>	<u>ACTUAL FY20-21</u>	<u>ACTUAL FY21-22</u>	<u>UNAUDITED ACTUAL FY22-23</u>	<u>ADOPTED BUDGET FY23-24</u>
Animal Services	5,503,578	5,860,840	6,001,206	6,510,375	6,807,906	7,491,804
Community Development	18,886,323	17,825,214	20,133,961	23,088,196	26,775,170	33,941,787
County Administration	5,589,513	4,984,680	5,630,723	6,172,869	8,838,646	8,067,074
County Attorney	2,980,046	3,080,064	3,379,255	3,217,002	3,619,262	3,976,965
County Commission	1,409,425	1,490,891	1,608,668	1,656,580	1,841,716	1,949,183
County Lands	1,339,000	1,348,895	1,391,785	1,506,325	1,585,119	1,633,412
Economic Development	1,163,652	860,389	740,345	1,102,120	1,274,471	1,326,724
Facilities Management	16,310,691	15,806,223	16,552,325	18,009,467	19,398,921	22,726,634
Fleet Management	13,395,004	13,450,501	12,397,516	13,027,425	15,232,294	15,599,131
GIS Operations	1,154,832	0	0	0	0	0
Hearing Examiner	857,258	887,972	929,396	1,056,564	1,140,810	1,197,301
Human Resources	2,766,324	3,354,782	3,696,659	4,095,347	4,279,435	5,109,412
Human Services	24,761,018	26,020,432	30,766,259	34,798,267	34,297,686	41,049,633
Information Technology	12,415,529	15,442,867	14,995,507	15,419,139	16,744,775	18,590,245
Internal Services	1,495,146	1,560,575	1,640,938	1,815,664	2,143,384	2,181,529
Library	29,200,645	29,700,003	30,010,767	32,882,660	33,883,301	38,450,317
Natural Resources	6,411,825	6,289,650	6,333,866	6,863,878	7,140,924	8,031,723
Parks and Recreation	35,711,435	32,268,765	32,223,729	36,188,816	37,931,000	42,404,907
Procurement Management	2,439,500	2,203,791	2,644,074	2,926,657	3,487,652	3,623,380
Public Safety	57,750,138	43,179,715	38,973,883	68,916,155	75,352,057	80,782,242
Solid Waste	85,789,268	85,097,903	88,671,154	98,232,358	119,699,877	140,882,471
Sports Development	1,327,180	1,058,175	1,107,854	1,196,500	1,226,686	1,500,444
Transit	29,664,707	27,299,130	30,234,512	34,478,597	34,454,883	41,712,906
Transportation	45,699,887	45,440,005	48,268,921	51,466,599	58,403,358	67,169,723
Lee County Utilities	73,692,271	69,081,710	62,855,340	70,427,870	85,215,757	85,688,136
Visitor & Convention Bureau	21,528,392	16,214,725	18,536,468	20,493,701	18,049,066	24,293,888
TOTAL	\$ 499,242,586	\$ 469,807,897	\$ 479,725,109	\$ 555,549,133	\$ 618,824,156	\$ 699,380,971

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY16-17	ACTUAL FY17-18	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ACTUAL FY21-22	UNAUDITED ACTUAL FY22-23	ADOPTED BUDGET FY23-24
COURTS								
Court Services	\$ 14,323,192	\$ 14,923,159	\$ 15,764,269	\$ 15,956,546	\$ 14,323,718	\$ 13,920,841	\$ 15,193,506	\$ 18,026,451
Board Support	1,506,835	1,530,467	1,541,362	1,424,028	1,587,575	1,487,055	1,421,375	1,424,231
TOTAL	\$ 15,830,027	\$ 16,453,627	\$ 17,305,630	\$ 17,380,574	\$ 15,911,292	\$ 15,407,896	\$ 16,614,881	\$ 19,450,682
Public Defender	\$ 1,367,818	\$ 987,561	\$ 1,480,877	\$ 1,408,569	\$ 1,497,087	\$ 1,468,219	\$ 1,967,460	\$ 2,341,178
State Attorney	2,011,004	2,122,832	2,212,072	2,170,796	2,314,142	2,401,238	2,816,890	3,297,272
Medical Examiner	3,627,280	3,625,499	3,985,510	4,265,658	4,964,479	5,666,635	7,074,422	10,192,914
TOTAL COURTS	\$ 22,836,129	\$ 23,189,518	\$ 24,984,090	\$ 25,225,598	\$ 24,687,000	\$ 24,943,987	\$ 28,473,654	\$ 35,282,046
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 17,246,893	\$ 18,124,784	\$ 18,586,356	\$ 19,217,257	\$ 20,296,327	\$ 21,107,545	\$ 24,466,046	\$ 20,498,695
Board Support	1,324,520	1,278,990	1,377,998	1,335,007	1,250,604	1,323,318	1,350,192	1,403,701
TOTAL	\$ 18,571,414	\$ 19,403,773	\$ 19,964,354	\$ 20,552,264	\$ 21,546,931	\$ 22,430,863	\$ 25,816,237	\$ 21,902,396
Excess Funds Returned	\$ (9,514,157)	\$ (9,893,757)	\$ (9,909,272)	\$ (9,181,020)	\$ (9,344,896)	\$ (7,433,536)	\$ (6,316,774)	
Clerk to Board	\$ 9,844,096	\$ 10,260,789	\$ 10,548,620	\$ 11,885,944	\$ 11,234,034	\$ 13,078,872	\$ 1,101,336	\$ 15,466,769
Board Support	960,232	985,925	972,999	938,594	1,053,134	908,967	863,863	885,438
TOTAL	\$ 10,804,327	\$ 11,246,715	\$ 11,521,619	\$ 12,824,537	\$ 12,287,168	\$ 13,987,839	\$ 1,965,199	\$ 16,352,207
Excess Funds Returned	\$ (527,711)	\$ (745,997)	\$ (72,136)	\$ (112,898)	\$ (1,012,067)	\$ (187,962)	\$ (100,570)	
Property Appraiser	\$ 7,785,224	\$ 7,619,557	\$ 7,820,072	\$ 7,940,410	\$ 8,193,237	\$ 9,109,314	\$ 12,022,740	\$ 11,941,217
Board Support	2,233,709	2,359,691	2,463,742	2,467,974	2,427,385	2,651,437	699,908	265,728
TOTAL	\$ 10,018,933	\$ 9,979,249	\$ 10,283,814	\$ 10,408,384	\$ 10,620,623	\$ 11,760,751	\$ 12,722,648	\$ 12,206,945
Excess Funds Returned	\$ (1,707,984)	\$ (1,592,367)	\$ (1,031,487)	\$ (1,587,986)	\$ (1,289,738)	\$ (1,110,360)	\$ (1,168,986)	
Supervisor of Elections	\$ 8,016,447	\$ 8,245,941	\$ 9,014,053	\$ 9,644,015	\$ 9,169,409	\$ 10,372,533	\$ 10,899,349	\$ 12,173,293
Board Support	566,923	591,709	613,003	605,937	469,336	543,813	508,567	617,533
TOTAL	\$ 8,583,370	\$ 8,837,650	\$ 9,627,056	\$ 10,249,952	\$ 9,638,745	\$ 10,916,346	\$ 11,407,916	\$ 12,790,826
Excess Funds Returned	\$ (1,229,461)	\$ (2,510,414)	\$ (1,824,578)	\$ (1,196,958)	\$ (1,536,068)	\$ (917,690)	\$ (1,258,567)	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	<u>ACTUAL FY16-17</u>	<u>ACTUAL FY17-18</u>	<u>ACTUAL FY18-19</u>	<u>ACTUAL FY19-20</u>	<u>ACTUAL FY20-21</u>	<u>ACTUAL FY21-22</u>	<u>UNAUDITED ACTUAL FY22-23</u>	<u>ADOPTED BUDGET FY23-24</u>
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 112,180,764	\$ 117,697,243	\$ 123,966,363	\$ 132,287,819	\$ 138,508,853	\$ 157,994,922	\$ 190,406,903	\$ 191,649,911
Sheriff Disb-Correct	54,465,521	56,894,720	59,571,807	61,433,866	63,171,424	70,060,413	75,559,702	85,243,730
Board Support	5,027,290	4,915,577	5,219,539	4,797,659	4,534,085	5,409,999	5,845,180	6,345,047
Trust & Agency	670,000	545,000	1,950,000	1,075,000	395,000	1,435,000	1,510,000	0
TOTAL	<u>\$ 172,343,575</u>	<u>\$ 180,052,540</u>	<u>\$ 190,707,709</u>	<u>\$ 199,594,344</u>	<u>\$ 206,609,362</u>	<u>\$ 234,900,334</u>	<u>\$ 273,321,785</u>	<u>\$ 283,238,688</u>
Excess Funds Returned	\$ (49,541)	\$ (115,645)	\$ (10,809)	\$ (583,059)	\$ (2,331,940)	\$ (4,865,614)	\$ (6,058,649)	
Total Excess Funds Returned	<u>\$ (13,028,854)</u>	<u>\$ (14,858,181)</u>	<u>\$ (12,848,281)</u>	<u>\$ (12,661,921)</u>	<u>\$ (15,514,710)</u>	<u>\$ (14,515,162)</u>	<u>\$ (14,903,547)</u>	
TOTAL CONSTITUTIONAL OFFICERS	<u>\$ 220,321,620</u>	<u>\$ 229,519,926</u>	<u>\$ 242,104,551</u>	<u>\$ 253,629,481</u>	<u>\$ 260,702,828</u>	<u>\$ 293,996,134</u>	<u>\$ 325,233,786</u>	<u>\$ 346,491,062</u>
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 243,157,749</u>	<u>\$ 252,709,445</u>	<u>\$ 267,088,641</u>	<u>\$ 278,855,079</u>	<u>\$ 285,389,828</u>	<u>\$ 318,940,122</u>	<u>\$ 353,707,440</u>	<u>\$ 381,773,108</u>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 243,157,749</u>	<u>\$ 252,709,445</u>	<u>\$ 267,088,641</u>	<u>\$ 278,855,079</u>	<u>\$ 285,389,828</u>	<u>\$ 318,940,122</u>	<u>\$ 353,707,440</u>	<u>\$ 381,773,108</u>
TOTAL DEPARTMENTS	<u>\$ 432,929,411</u>	<u>\$ 508,581,647</u>	<u>\$ 504,777,594</u>	<u>\$ 496,510,489</u>	<u>\$ 532,623,610</u>	<u>\$ 601,883,459</u>	<u>\$ 850,883,910</u>	<u>\$ 699,380,971</u>
TOTAL OPERATING	<u><u>\$ 676,087,160</u></u>	<u><u>\$ 761,291,091</u></u>	<u><u>\$ 771,866,236</u></u>	<u><u>\$ 775,365,568</u></u>	<u><u>\$ 818,013,438</u></u>	<u><u>\$ 920,823,581</u></u>	<u><u>\$ 1,204,591,350</u></u>	<u><u>\$ 1,081,154,079</u></u>

DEBT SERVICE

As of September 30, 2023, Lee County had \$525,324,376 in outstanding principal from bonded debt. This is divided into the following categories:

General Government Debt	\$	161,049,365
Enterprise Debt:		
Solid Waste		30,480,000
Transportation		156,880,000
Utilities		<u>176,915,011</u>
TOTAL	\$	<u><u>525,324,376</u></u>

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

FY92-93 THROUGH FY23-24

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
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%
19-20	83.546	6.6%	34.084	7.6%
20-21	89.315	6.9%	37.127	8.9%
21-22	96.014	7.5%	39.882	7.4%
22-23	112.605	17.2%	46.704	17.1%
23-24	120,583	7.1%	50,876	8.9%

Countywide

Since FY92-93, the countywide taxable valuation has grown approximately \$101.7 billion. The countywide valuation certified on October 17, 2023 was \$112,604,537,950 representing a 7.1% increase from 2022. Residential land use accounts for 85.9% of taxable value followed by 10.4% for commercial, 2.7% for industrial, 0.3% Agricultural and 0.8% for all others in 2023. This general pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 17, 2023 was \$50,876,470,775, an 8.9% increase from 2022. 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 FY2000-01.

TAXABLE PROPERTY VALUE INCREASES/DECREASES

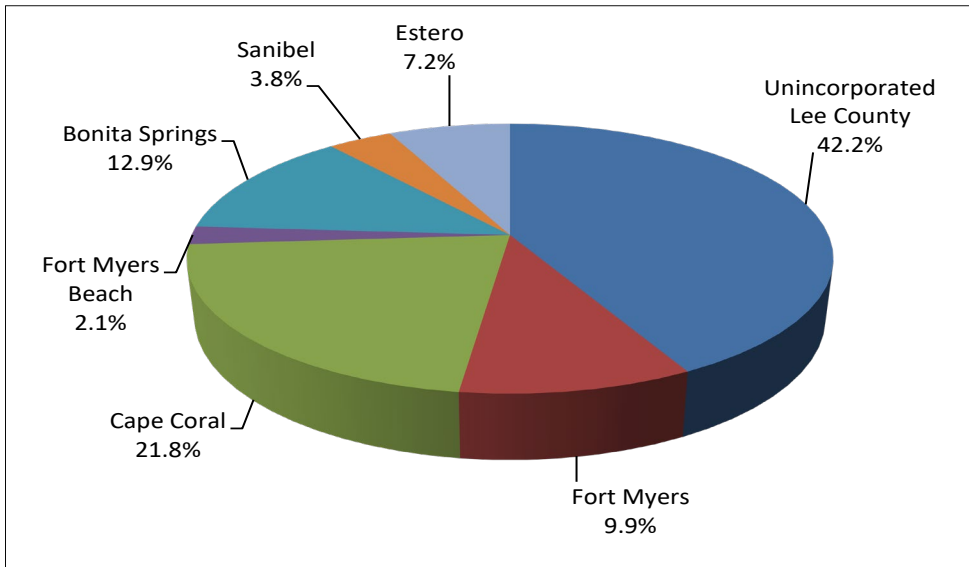
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	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
2019	2020	2,271.0	2,923.2	5,194.2	932.2	1,467.7	2,399.9
2020	2021	2,345.2	3,423.2	5,768.4	1,183.5	1,372.0	2,555.5
2021	2022	2,394.1	4,305.4	6,699.5	915.8	1,838.9	2,754.7
2022	2023	4,023.0	12,567.4	16,590.4	1,659.8	5,162.3	6,822.1
2023	2024	(6,382.9)	14,361.5	7,978.6	(556.1)	4,728.3	4,172.2
Total:		\$45,997.8	\$28,424.2	\$101,350.9	\$20,716.5	\$7,764.9	\$38,372.0

"New" taxable value includes primarily new construction but also includes deletions from the Taxroll. For 2023 "new" taxable value decreased due to deletions of properties destroyed by 2022 Hurricane Ian. Existing taxable value reflects changes in the market value of existing property.

The Countywide figures for 2023-2024 reflect eleven straight years of increase in taxable value after decreases for five consecutive years. There was decrease in "new" taxable value of \$(6,382.9) million and an increase in existing taxable value of \$14,361.5 million for a total valuation increase of \$7,978.6 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.

FY23-24 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 2023 taxable value (FY23-24) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 17, 2023:

Unincorporated Lee County	\$ 50,876,470,775	42.2%
Fort Myers	11,982,452,942	9.9%
Cape Coral	26,262,275,412	21.8%
Fort Myers Beach	2,582,895,050	2.1%
Bonita Springs	15,601,371,944	12.9%
Sanibel	4,614,005,321	3.8%
Estero	8,680,149,665	7.2%
TOTAL	\$ <u>120,599,621,109</u>	100.0%

Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY21-22 to FY22-23 and FY22-23 to FY23-24 with the percentage change:

FY21-22 to FY22-23

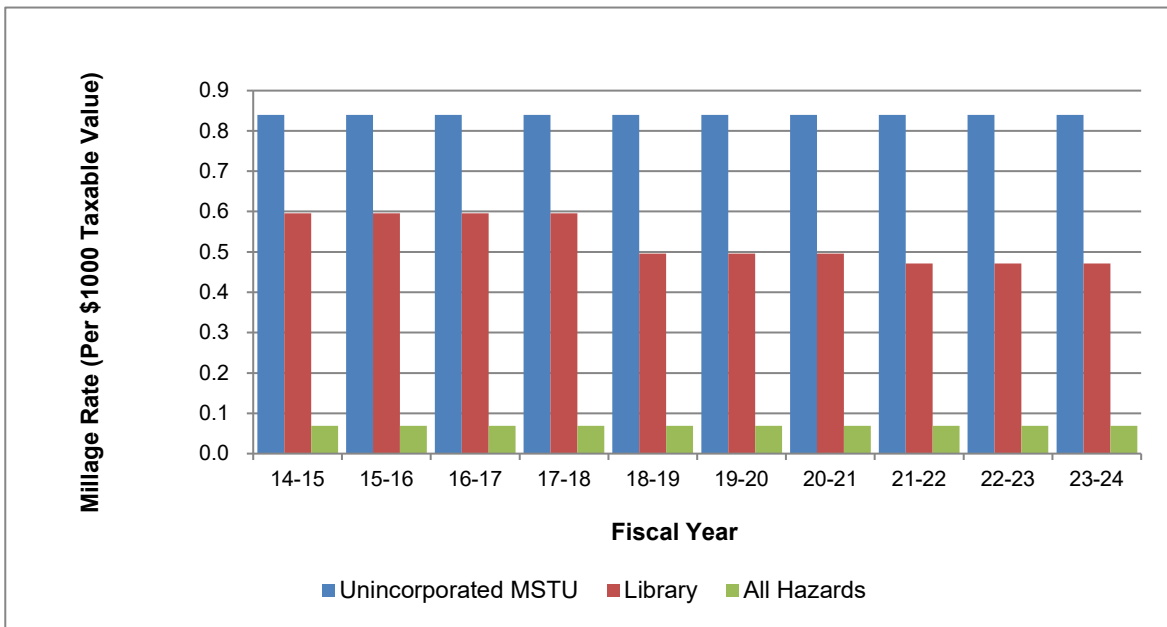
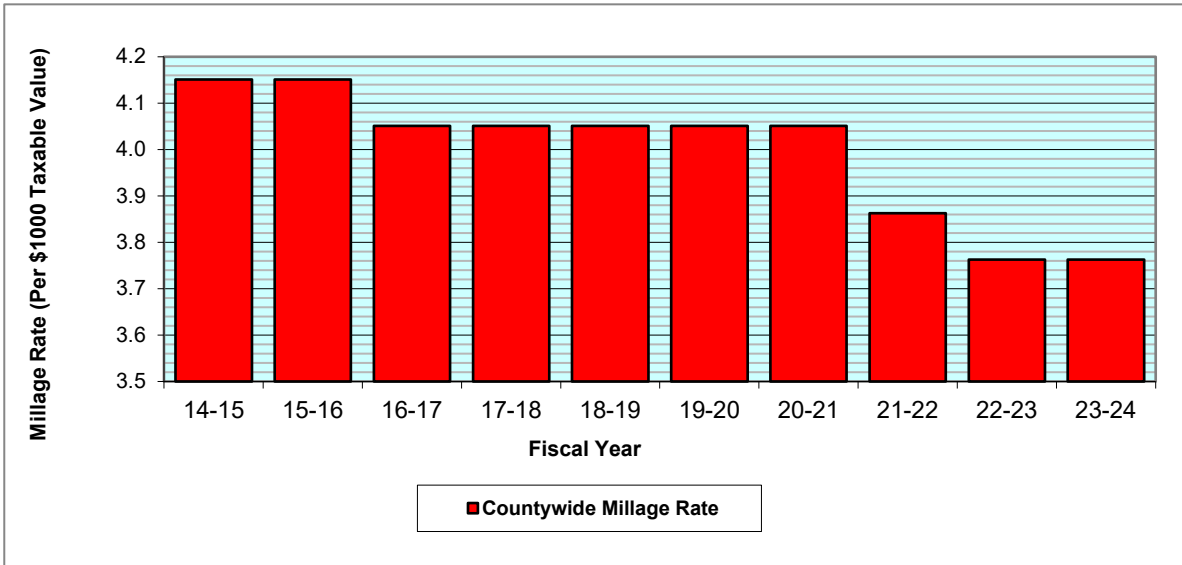
Unincorporated Lee County	\$ 6,822,139,008	41.1%
Fort Myers	1,693,212,893	10.2%
Cape Coral	4,201,316,305	25.3%
Fort Myers Beach	582,232,503	3.5%
Bonita Springs	1,828,511,618	11.0%
Sanibel	724,812,530	4.4%
Estero	739,326,617	4.5%
TOTAL	\$ <u>16,591,551,474</u>	100.0%

FY22-23 to FY23-24

Unincorporated Lee County	\$ 4,172,192,178	52.3%
Fort Myers	1,663,395,901	20.8%
Cape Coral	3,717,205,789	46.6%
Fort Myers Beach	-1,886,114,196	-23.6%
Bonita Springs	1,286,505,625	16.1%
Sanibel	-1,724,259,706	-21.6%
Estero	750,442,206	9.4%
TOTAL	\$ <u>7,979,367,797</u>	100.0%

PROPERTY TAX RATES

FY14-15 THROUGH FY23-24

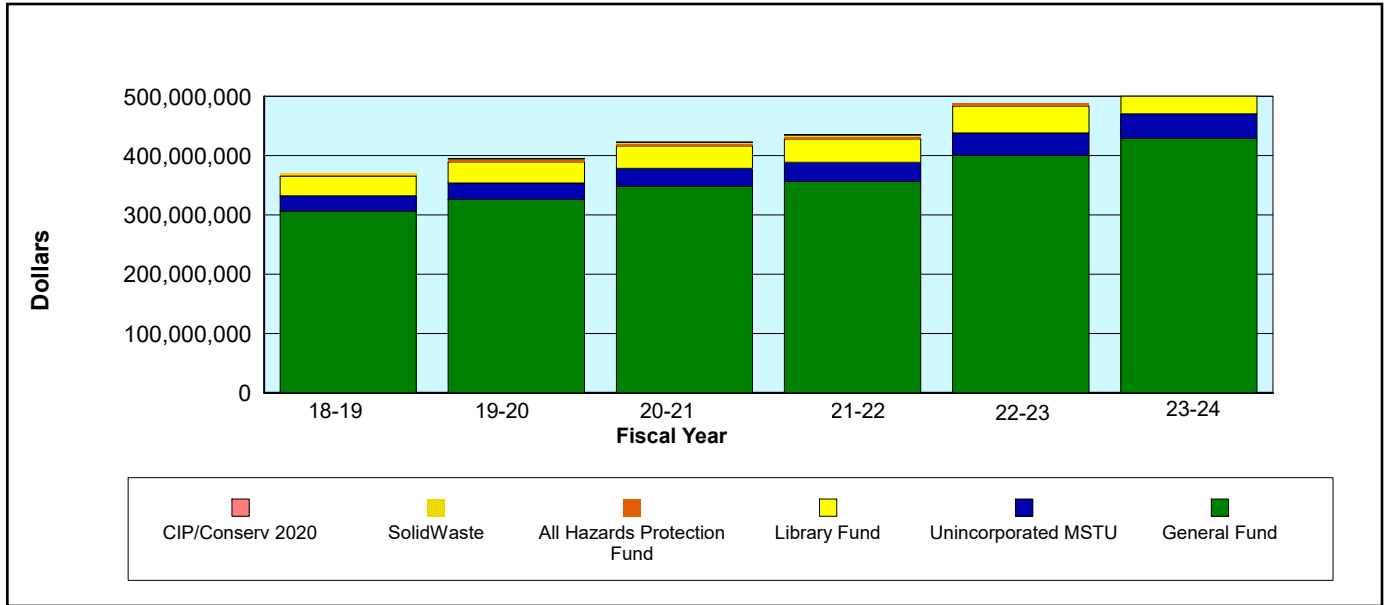


	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
Countywide										
General Fund	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623
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>0.0000*</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>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>
COUNTYWIDE TOTAL	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623
Unincorporated MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library	0.5956	0.5956	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714	0.4714	0.4714
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

FY18-19 THROUGH FY23-24



	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Unaudited Actual	FY23-24 Adopted
COUNTYWIDE						
General Fund	\$ 306,367,601	\$ 326,180,376	\$ 348,358,614	\$ 356,770,150	\$ 400,804,425	\$ 429,329,034
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	8,605	5,198	3,548	5,522	845	0
SUBTOTAL	\$ 306,376,207	\$ 326,185,574	\$ 348,362,161	\$ 356,775,672	\$ 400,805,270	\$ 429,329,034
OTHER						
Unincorporated MSTU Fund	\$ 25,715,544	\$ 27,603,841	\$ 30,035,870	\$ 32,247,691	\$ 37,385,357	\$ 41,246,562
Library Fund	33,104,469	35,426,263	37,990,156	38,948,222	45,484,137	50,482,448
All Hazards Protection Fund	3,078,899	3,308,801	3,587,148	3,887,499	4,582,128	5,098,333
Solid Waste	2,102,891	2,266,004	2,803,466	3,168,643	764	0
SUBTOTAL	\$ 64,001,804	\$ 68,604,909	\$ 74,416,639	\$ 78,252,055	\$ 87,452,386	\$ 96,827,343
GRAND TOTAL	\$ 370,378,011	\$ 394,790,484	\$ 422,778,801	\$ 435,027,727	\$ 488,257,657	\$ 526,156,377

For General, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY23-24, property taxes are 56.3% of the General Fund. The Library Fund relies upon 70.1% of its revenue from property taxes. The Unincorporated MSTU Fund receives 45.8% of its revenue from property taxes. The All Hazards Protection Fund receives 82.1% 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 collection of Disposal Facility Assessment through a millage rate ended in 21-22. Beginning in FY22-23 the collection is done as a Special Assessment.

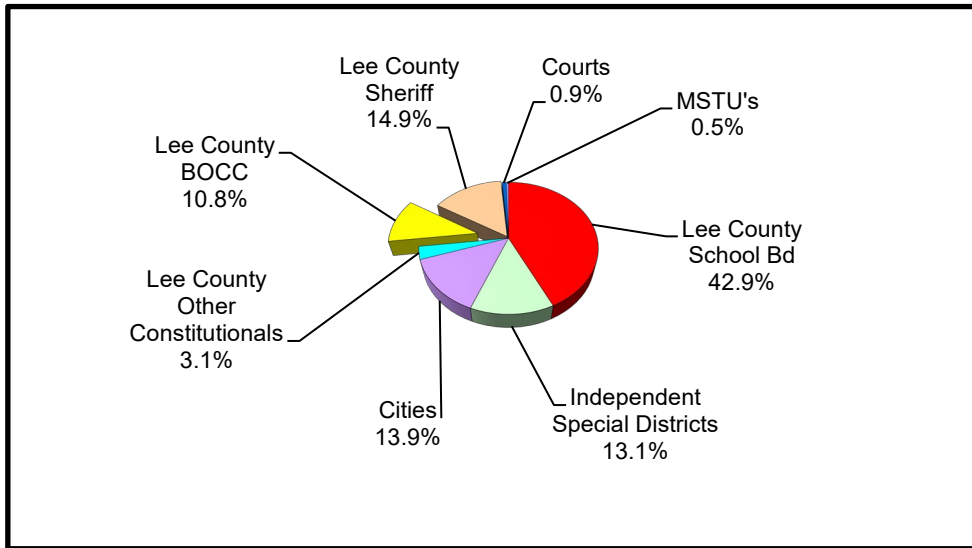
*Conservation 2020 Fund has been included in the General Fund since FY13-14.

Countywide Millages

<u>Taxing Authority</u>	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-21	FY22-23	FY23-24
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TOTAL COUNTYWIDE	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623
<u>Misc. Non-Countywide Millages:</u>											
Library	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714	0.4714	0.4714
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	1.5047	1.5047	1.5047	1.5047	1.5047	1.4047	1.4047	1.4047	1.3805	1.3805	1.3805
<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	0.0616	0.0585	0.1170	0.1602	0.1681	0.1523	0.1523	0.1753	0.1791	0.0000	0.0000
Winkler Safe Neighborhood MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.7105	0.5043	0.4570	0.4151	0.2793	0.2790	0.8000	1.0000	1.0000	1.0000	1.0000
Upper Captiva MSTU	0.0000	0.0000	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	2.2824	2.1212	2.0214	2.8588	3.0000	2.4000	2.3000	2.0000	2.4000	2.3000	2.6300
Maravilla	4.5000	4.5000	4.0000	4.0000	3.9000	3.7000	3.8000	3.6000	3.2000	3.1000	3.0000
Useppa	3.1380	2.8806	2.7931	2.6424	2.7029	2.6150	2.7500	2.7100	2.7100	4.1000	4.7999
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.9393	0.9684	0.8592	0.9033	0.7107	0.4159	0.7088	0.5150	0.5150	0.6000	0.6000
Bayshore Estates SLD	2.1532	2.0933	2.1912	2.1910	1.7662	1.5078	1.5830	1.2000	1.2000	1.3000	1.7000
Billy Creek Commerce Center SLD	0.2965	0.3143	0.3371	0.3930	0.3461	0.2998	0.2936	0.2355	0.2295	0.2295	0.1800
Birkdale SLD	0.4805	0.3973	0.4335	0.3723	0.3059	0.2689	0.2945	0.2550	0.2550	0.2850	0.2900
Charleston Park SLD	1.8876	1.9068	1.8746	2.0675	1.9506	1.3967	1.6450	1.5500	1.5500	1.6500	1.6500
Cypress Lake SLD	0.4746	0.5712	0.4995	0.5000	0.4526	0.3967	0.4110	0.3650	0.3650	0.3650	0.3900
Daughtrey's Creek SLD	0.7811	0.7850	0.8124	0.8641	0.8381	0.8061	0.7750	0.6200	0.6350	0.7800	0.8500
											22.2327

<u>Taxing Authority</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>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</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	0.4552	0.4132	0.4428	0.3986	0.3686	0.3369	0.3585	0.3015	0.3250	0.3370	0.3800
Fort Myers Shores SLD	0.3404	0.2952	0.322	0.3216	0.2187	0.1975	0.2350	0.1936	0.1800	0.1800	0.1865
Fort Myers Villas SLD	0.3083	0.3238	0.3392	0.3889	0.2028	0.3041	0.2570	0.2365	0.2215	0.2350	0.2320
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0520	0.0520	0.0478	0.0495
Harlem Heights SLD	0.7490	1.0361	1.0301	1.2291	1.1779	1.1562	1.2184	0.7000	0.5320	0.6300	0.5000
Heiman/Apollo SLD	3.3952	2.9251	2.5194	2.6325	2.1891	1.7551	1.7800	1.2000	1.2000	1.2000	0.9000
Hendry Creek SLD	0.4034	0.3572	0.3854	0.4162	0.3625	0.3057	0.3678	0.3310	0.3310	0.3950	0.4300
Iona Gardens SLD	0.7747	0.8292	0.8059	0.8595	0.7164	0.0635	0.8580	0.5550	0.5300	0.5600	0.6000
Lehigh Acres SLD	0.4588	0.6103	0.3921	0.7455	0.7455	0.7460	0.7460	0.7460	0.7460	0.7460	0.7460
Lochmoor Village SLD	0.7433	0.7888	0.7856	0.7628	0.6188	0.5267	0.5720	0.5000	0.4600	0.5100	0.6500
McGregor Isles Dredging	0.3705	0.3705	0.3614	0.3995	0.3860	0.3406	0.3406	0.3406	0.3300	0.3940	0.5000
MidMetro Industrial Park Spec Improvemnt	0.0938	0.3632	0.2287	0.2388	0.3870	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Mobile Haven SLD	0.8876	0.8125	0.8638	0.8598	0.6809	0.6351	0.7000	0.5050	0.4900	0.5400	0.7000
Morse Shores SLD	0.5905	0.5127	0.4953	0.4923	0.5036	0.2492	0.3850	0.3080	0.3080	0.3500	0.3600
North Fort Myers SLD	0.2370	0.2171	0.1569	0.1958	0.1820	0.1589	0.2030	0.1700	0.1650	0.1950	0.2300
Page Park SLD	0.4950	0.6345	0.4814	0.4606	0.7967	0.7706	0.4375	0.2750	0.2444	0.2444	0.2500
Palmetto Point Light MSTU	0.2057	0.4385	0.2788	0.1456	0.3622	0.3858	0.3858	0.3858	0.7716	1.5000	0.5500
Palm Beach SIU MSTU	0.0076	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palmona Park SLD	1.5457	1.6583	1.6259	1.7499	1.6263	0.9049	1.2045	1.2550	1.1200	1.2500	1.2500
Pine Manor SLD	1.0210	0.9987	1.0762	0.9046	0.8075	0.6604	0.6955	0.5900	0.4750	0.4750	0.5130
Port Edison SLD	0.5123	0.5565	0.6409	0.5595	0.4693	0.3208	0.4750	0.4000	0.3900	0.3900	0.6500
Riverdale Shores Improvement	0.6137	0.7301	0.2017	0.7270	1.0043	1.1907	1.1907	1.6500	1.6500	1.7500	2.0000
Russell Park SLD	1.0647	1.0834	0.9735	0.9268	0.8430	0.7511	0.8300	0.6305	0.5950	0.5950	0.6300
San Carlos Island SLD	0.0575	0.0635	0.0549	0.0650	0.0572	0.0555	0.0661	0.0471	0.0471	0.0600	0.0950
San Carlos Special Improvement	0.2772	0.2510	0.2025	0.2678	0.2678	0.2297	0.2725	0.2725	0.2725	0.2725	0.2800
Skyline SLD	0.2074	0.1650	0.1975	0.1498	0.1335	0.1197	0.1420	0.1132	0.1200	0.1370	0.1600
St. Jude Harbor	0.2979	0.2520	0.3236	0.2835	0.2524	0.2225	0.2635	0.2060	0.2400	0.2400	0.2500
Tanglewood Spec Improvement	0.7364	0.5850	0.8673	1.0000	1.0000	0.9999	1.0000	1.0000	1.0000	1.0000	1.0000
Town & River Spec Improvement	0.3717	0.3266	0.2947	0.3899	0.2781	0.2870	0.2870	0.2870	0.2870	0.2870	0.5000
Trailwinds SLD	0.8991	0.8562	0.7371	0.7399	0.6912	0.4995	0.5900	0.5159	0.5055	0.5055	0.4300
Tropic Isles SLD	1.0190	0.9424	0.9783	0.8111	0.6315	0.4999	0.6450	0.4962	0.4560	0.5100	0.5600
Villa Palms SLD	0.8260	0.8101	0.8392	0.8866	0.7526	0.6514	0.7000	0.5990	0.5990	0.6900	0.6950
Villa Pines SLD	0.3253	0.3160	0.3003	0.2907	0.2708	0.2456	0.2456	0.2500	0.2700	0.2955	0.2955
Waterway Estates SLD	0.3959	0.3968	0.4368	0.3066	0.3068	0.2770	0.3450	0.2548	0.2652	0.2850	0.3150
Waterway Shores SLD	0.9499	1.0473	1.0249	0.9227	0.7651	0.5854	0.7300	0.6300	0.6300	0.6400	1.3000
Whiskey Creek Spec Improvement	0.9662	0.9773	0.9999	0.9999	0.9999	0.9997	0.9999	0.9999	0.9999	0.9999	0.9999

FY23-24 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2023-2024 Total Property Tax is \$1,871,841,755
 2023 Tax Roll – Excluding Non Ad-Valorem Assessments
 Source: Lee County Property Appraiser – Tax Roll Certified October 17, 2023

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (42.9%). The Lee County Commission (29.7%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 29.7% 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 10.8%, Courts 0.9% and the Constitutional Officers other than the Sheriff would be allocated 3.1% from property taxes. The Lee County Sheriff would receive 14.9%. 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 \$188,724,856 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 (\$69,023,392). Also not included are penalties of \$1,302,513. 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 \$2,061,869,123.

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

2023 PROPERTY TAXES (FY23-24)

	23-24 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	3.7623	847	847	847	847	847	847	847
LEE COUNTY LIBRARY	0.4714	106	106	0	106	0	106	106
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 *	3.1820	796	796	796	796	796	796	796
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
CITIES								
CITY OF FORT MYERS	6.6999	1,507	0	0	0	0	0	0
CAPE CORAL	5.3694	0	1,208	0	0	0	0	0
CAPE CORAL - PARKS VOTED DEBT SERVICE	0.1675		38					
CITY OF SANIBEL	2.5000	0	0	563	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.0624	0	0	14	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0000	0	0	0	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1305	0	0	29	0	0	0	0
CITY OF BONITA SPRINGS	0.8173	0	0	0	184	0	0	0
TOWN OF FORT MYERS BEACH	0.9900	0	0	0	0	223	0	0
VILLAGE OF ESTERO	0.7400	0	0	0	0	0	167	0
INDEPENDENT SPECIAL DISTRICTS								
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.0948	21	21	21	21	21	21	21
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0327	7	7	7	7	7	7	7
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1026	23	23	23	23	23	23	23
LEE CTY HYACINTH CONTROL **	0.0217	6	6	6	6	6	6	6
LEE CTY MOSQUITO CONTROL **	0.2300	63	63	63	63	63	63	63
TOTAL		\$3,947	\$3,701	\$2,940	\$2,624	\$2,557	\$2,606	\$2,644
PERCENTAGE SUMMARY								
LEE COUNTY COMMISSION		24%	26%	29%	36%	33%	37%	44%
SCHOOL DISTRICT OF LEE COUNTY		34%	37%	46%	52%	53%	52%	51%
CITIES		38%	34%	21%	7%	9%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	4%	4%	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 24% of the total tax bill for Fort Myers, 26% for Cape Coral, 29% for Sanibel, 36% for Bonita Springs, 33% for the Town of Fort Myers Beach and 37% 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 53% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 51%.

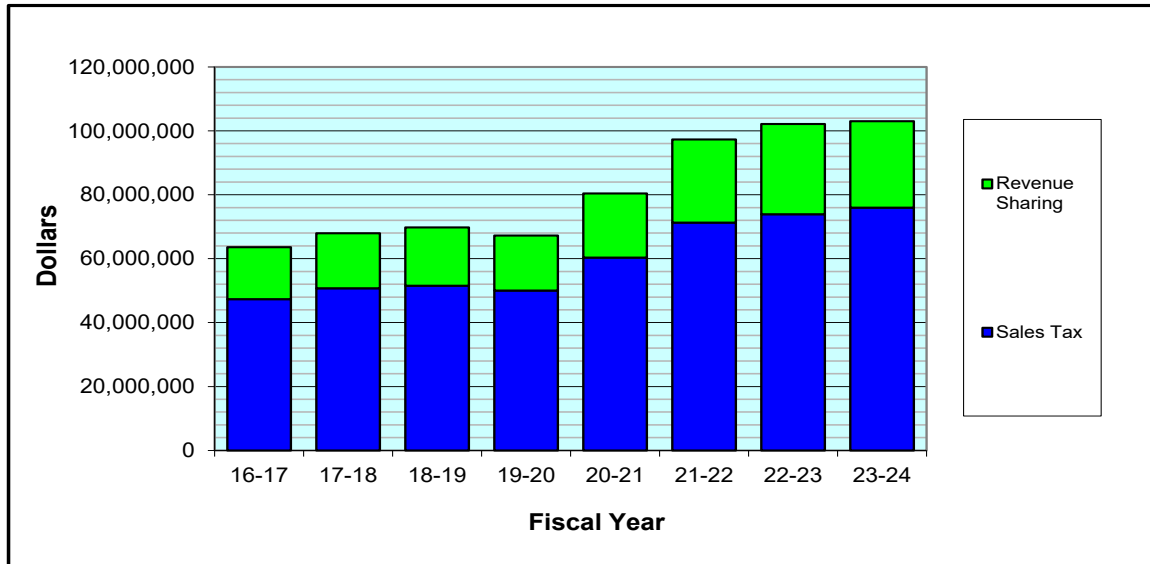
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, plan review, community 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 2023 Property Tax information certified by the Property Appraiser on October 17, 2023.

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 FY16 17 THROUGH FY23 24



	FY16 17 Actual	FY17 18 Actual	FY18 19 Actual	FY19 20 Actual	FY20 21 Actual	FY21 22 Actual	FY22-23 Unaudited Actual	FY23 24 Adopted
Sales Tax	47,350,177	50,740,927	51,568,241	50,011,035	60,301,878	71,261,666	73,923,354	76,000,000
State Rev Sharing	16,241,617	17,244,447	18,220,403	17,203,298	20,096,336	26,056,399	28,250,202	27,000,000
TOTAL	\$63,591,794	\$67,985,374	\$69,788,644	\$67,214,333	\$80,398,214	\$97,318,065	\$102,173,556	\$103,000,000

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.

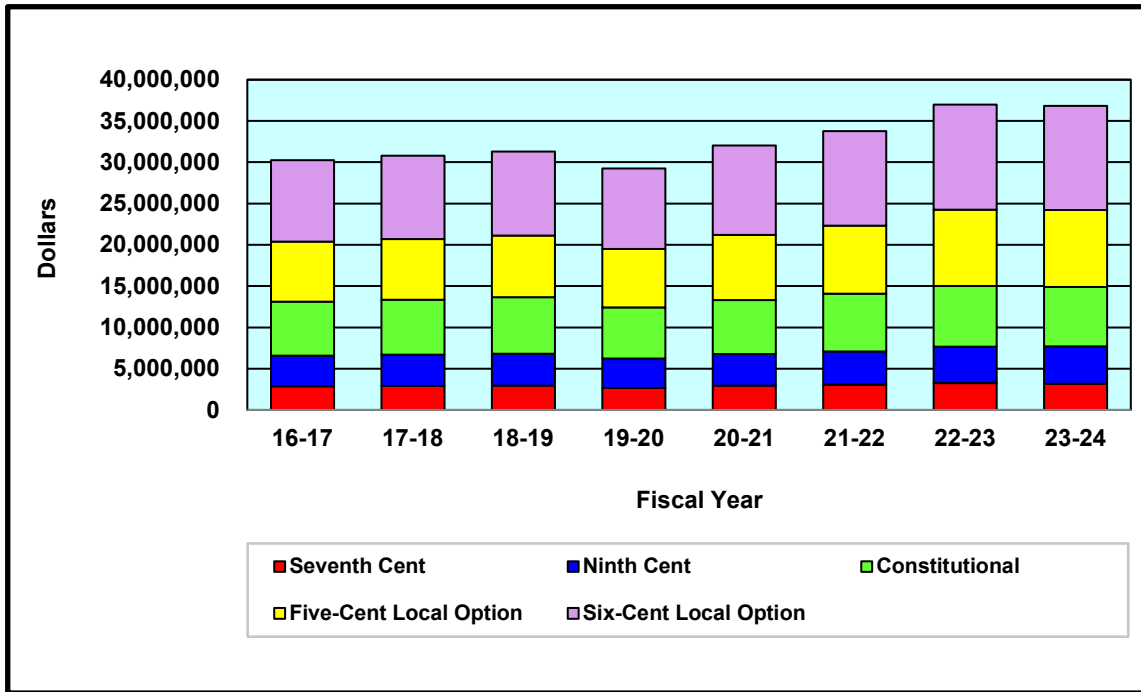
Sales Tax

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 FY16-17 THROUGH FY23-24



	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Adopted
Seventh Cent	\$2,872,115	\$2,913,162	\$2,973,710	\$2,699,310	\$2,938,248	\$3,053,492	\$3,270,981	\$3,200,000
Ninth Cent	3,714,486	3,794,018	3,831,900	3,542,536	3,855,150	4,027,803	4,383,033	4,500,000
Constitutional	6,523,538	6,632,227	6,870,409	6,167,446	6,536,334	6,997,041	7,354,573	7,200,000
Five-Cent Local Option	7,274,628	7,367,938	7,433,179	7,089,410	7,872,299	8,231,272	9,243,407	9,300,000
Six-Cent Local Option	9,871,195	10,081,842	10,174,769	9,731,769	10,802,958	11,453,681	12,699,660	12,600,000
TOTAL	<u>\$30,255,962</u>	<u>\$30,789,187</u>	<u>\$31,283,967</u>	<u>\$29,230,471</u>	<u>\$32,004,989</u>	<u>\$33,763,289</u>	<u>\$36,951,654</u>	<u>\$36,800,000</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 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:

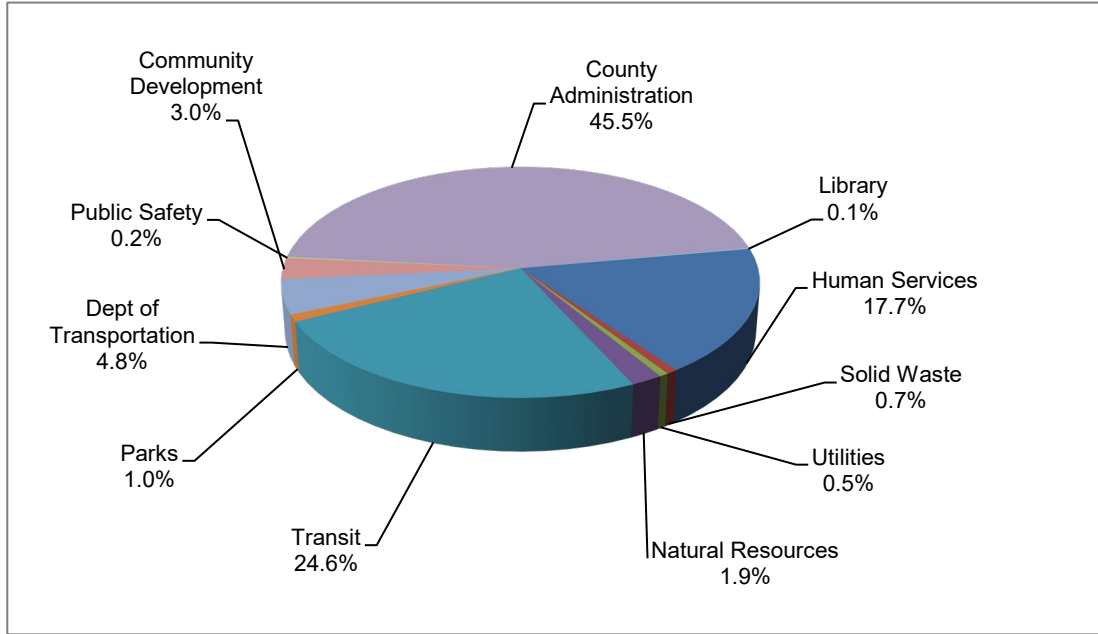
Constitutional (2 cents)	Lee County	100%
Seventh Cent (1 cent)	Lee County	90%
	State (Collection Fees, Admin Costs, 8% Service)	<u>10%</u>
		100%
Ninth Cent (1 cent)	Lee County	100%
Local Option (11 cents)	Allocation	
	(Effective 01-01-2023)	
5-Cent & 6-Cent	(After State Deductions for Dealer Costs)	
(From 1984 to 1989, only 4 cents was allocated)	Cape Coral	29.82%
	Sanibel	1.36%
	Fort Myers	8.49%
	Fort Myers Beach	0.62%
	Bonita Springs	4.49%
	Village of Estero	2.66%
	Lee County	<u>52.56%</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 18.4 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	16.2 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	8.9 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.

FY21-22 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



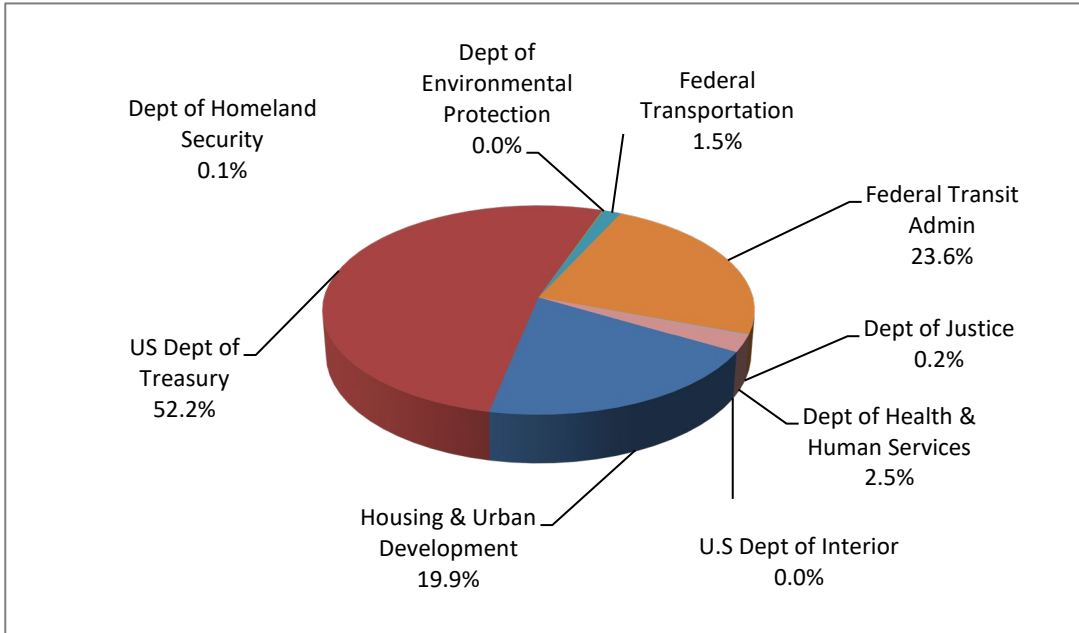
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$422,102,985

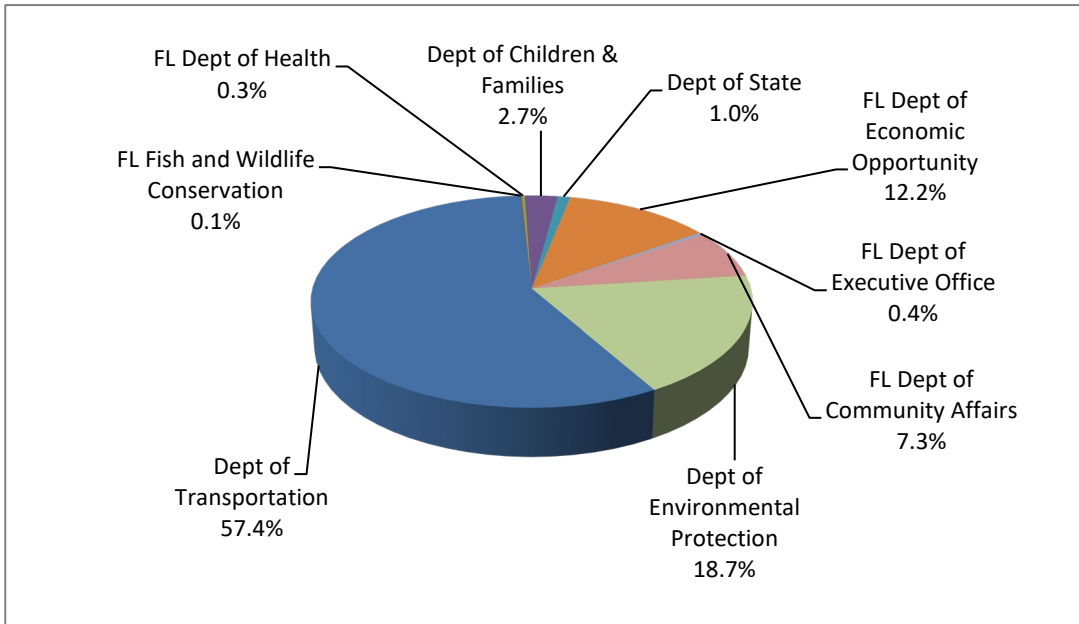
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 84 active (including multi-year) grants in FY21-22 totaling \$366,894,016. Grants totaling \$365,636,097 came from 9 Federal agencies, and grants totaling \$55,208,969 came from 9 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies. FY21-22 increase in Federal awards is due to grants received for response to the COVID-19 pandemic.

The chart above identifies the percentage of grants received by departments of Lee County.

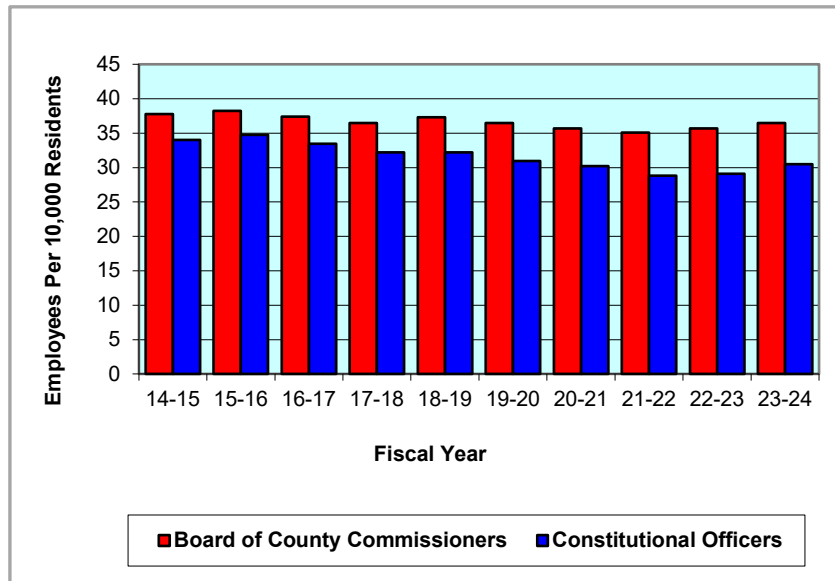
ACTIVE FEDERAL GRANTS IN FY21-22 FOR LEE COUNTY



ACTIVE STATE GRANTS IN FY21-22 FOR LEE COUNTY



LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY14-15 THROUGH FY23-24



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, 25 positions added in FY17-18, 111 positions in FY18-19, 18 positions in FY19-20, 0 new positions for FY20-21, 29 new positions in FY21-22 95 new positions for FY22-23 and 110 new positions for FY23-24.

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, 9 positions added in FY18-19, 13 positions added in FY19-20 and 5 added for FY20-21. For FY21-22 there were 16 fewer positions and for FY22-23 there are 65 new positions for FY23-24.

Fiscal Year	Employees per 10,000 Residents									
	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Board of County Commissioners	37.8	38.3	37.4	36.5	37.3	36.5	35.7	35.1	35.7	36.5
Constitutional Officers	34	34.8	33.5	32.2	32.2	31.0	30.2	28.8	29.1	30.5
Total	71.8	73.0	70.9	68.7	69.5	67.5	65.9	63.9	64.8	67.0

POSITION SUMMARY BY DEPARTMENT

FISCAL YEAR	21-22	22-23	23-24	23-24	23-24	23-24	23-24	23-24
Department	ADOPTED	ADOPTED	TRANSFERS	ADDED	DELETED	UNDER FUNDED	TOTAL FUNDED	PROPOSED
Animal Services	59	60					60	60
Community Development	174	175		35		1	209	210
Construction & Design	0	0					0	0
County Administration	42	41	2			2	41	43
County Attorney	22	22				6	16	22
County Commissioners	10	10					10	10
County Lands	12	12					12	12
Economic Development	8	8					8	8
Environmental Policy Mgmt	0	0					0	0
Facilities	139	143	2				145	145
Fleet Management	35	37					37	37
GIS	0	0					0	0
Hearing Examiner	5	5					5	5
Human Resources	30	33					33	33
Human Services	75	88	2				90	90
Internal Services	18	18	1				19	19
Library	266	266				8	258	266
Natural Resources	49	50	1			1	50	51
Parks & Recreation	263	272				2	270	272
Public Resources	0	0					0	0
Public Safety	418	443				6	437	443
Procurement	26	29	(1)			2	26	28
Office of Sustainability	0	0					0	0
Solid Waste	128	129	1				130	130
Sports Development	4	4					4	4
Technology Services	33	33				1	32	33
Transit	267	290	1				291	291
Transportation	320	334				1	333	334
Utilities	288	302	1				303	303
Visitor & Convention Bureau	33	36					36	36
Non-Department	22	21	(10)	30		40		41
GRAND TOTAL	<u>2,746</u>	<u>2,861</u>	<u>0</u>	<u>65</u>	<u>0</u>	<u>70</u>	<u>2,855</u>	<u>2,926</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.

Responsible Department	Project Title	Project #	Fund	Code	Total Spent thru FY21/22	FY 22/23 Adopted Budget	FY 22/23 Amended Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY26/27 Proposed Budget	FY27/28 Proposed Budget	Five Year Project Total	Total Project
Community Development					1,980,101	250,000	452,433	250,000	250,000	250,000	250,000	250,000	1,250,000	3,682,534
	Environmental Mitigation				1,980,101	250,000	452,433	250,000	250,000	250,000	250,000	250,000	1,250,000	3,682,534
Development	Environmental Mitigation	40400700100	00100	G	404,065	83,332	150,333	83,332	83,332	83,332	83,332	83,332	416,660	971,058
Development	Environmental Mitigation	40400730700	30700	GT	1,177,084	83,334	151,769	83,334	83,334	83,334	83,334	83,334	416,670	1,745,523
Development	Environmental Mitigation	40400748730	48730	E	398,952	83,334	150,331	83,334	83,334	83,334	83,334	83,334	416,670	965,953
County Lands					3,203,251	396,020	396,020	416,743	438,710	461,996	486,678	508,481	2,312,608	5,911,879
County Lands	County Real Propety Assessments	40882900100	00100	G	2,983,938	345,395	345,395	366,118	388,085	411,371	436,053	457,856	2,059,483	5,388,816
County Lands	County Held Tax Certificates	40882800100	00100	G	219,313	50,625	50,625	50,625	50,625	50,625	50,625	50,625	253,125	523,063
Transportation					131,378,321	15,025,000	31,290,177	16,050,000	16,050,000	15,100,000	15,100,000	15,200,000	77,500,000	240,168,498
Transportation	ADA Plan Implementation	40607930700	30700	GT	1,115,762	250,000	1,134,236	250,000	250,000	250,000	250,000	250,000	1,250,000	3,499,998
Transportation	Intersection Improvements	40671330700	30700	GT	15,851,310	1,500,000	3,468,805	2,500,000	2,500,000	1,500,000	1,500,000	1,500,000	9,500,000	28,820,115
	Lehigh Rd Resurface Reblid Prg				25,212,097	5,000,000	9,572,787	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	59,784,884
Transportation	Lehigh Rd Resurface Reblid Prg	40671530700	30700	GT	4,356,329		4,572,787						-	8,929,116
Transportation	Lehigh Rd Resurface Reblid Prg	44671530700	30700	GIF	20,855,768	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	50,855,768
Transportation	Master Bridge Project	40571430700	30700	GT	11,620,433	825,000	1,513,345	850,000	850,000	900,000	900,000	1,000,000	4,500,000	17,633,778
Transportation	Overhead Sign Structures Eval	40894430700	30700	GT	365,519	130,000	715,721	130,000	130,000	130,000	130,000	130,000	650,000	1,731,240
Transportation	Rd Resurf/Reblid-Major Arterials	40330430700	30700	GT	1,312,745	1,150,000	2,760,712	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	5,750,000	9,823,457
Transportation	Road Resurface Rebuild Program	40468330700	30700	GT	64,364,371	4,000,000	7,260,490	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000	91,624,861
Transportation	Roadway Beautification	44602430700	30700	GIF	5,322,246	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	5,922,246
Transportation	Roadway Lighting Upgrade	40608030700	30700	GT	1,675,818	450,000	1,474,181	450,000	450,000	450,000	450,000	450,000	2,250,000	5,399,999
Transportation	Sidewalk Repair	40333630700	30700	GT	253,597	1,000,000	1,746,402	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	6,999,999
Transportation	Sign Replacement Program	40676330700	30700	GT	963,864	150,000	244,665	150,000	150,000	150,000	150,000	150,000	750,000	1,958,529
Transportation	Signal Maintenance Upgrades	40667030700	30700	GT	2,705,051	350,000	1,086,729	350,000	350,000	350,000	350,000	350,000	1,750,000	5,541,780
Transportation	Signal Network	40671430700	30700	GT	615,508	120,000	212,104	120,000	120,000	120,000	120,000	120,000	600,000	1,427,612
Library					957,187	1,784,079	2,433,748	1,161,454	1,291,674	1,208,604	1,116,174	948,919	5,726,825	9,117,760
Library	Library Noise Suppression	40333114800	14800	L		125,000	125,000							125,000
Library	Library Signage	40333214800	14800	L		200,000	200,000							200,000
Library	Modification	40333314800	14800	L	5,750		105,583							111,333
Library	Library Furniture Replacement	40328014800	14800	L		480,200	305,500	304,600	388,000	316,000	100,000	60,000	1,168,600	1,474,100
Library	Library Pressure Washing	40328114800	14800	L	110,247	96,219	35,000	39,692	59,402	45,782	55,902	49,447	250,225	395,472
Library	Library Tech Equip and Upgrade	40160014800	14800	L	841,190	882,660	1,662,665	817,162	844,272	846,822	960,272	839,472	4,308,000	6,811,855
Natural Resources					27,336,025	12,324,610	27,041,531	7,938,000	1,928,500	1,888,178	1,814,835	7,485,810	21,055,323	75,432,879
	Blind Pass EcoZone Restoration				155,078		3,110,818		300,000	160,000	132,000	5,800,000	6,392,000	9,657,896
Natural Resources	Blind Pass EcoZone Restoration	40328730101	30101	T	77,539		1,555,409		150,000	80,000	66,000	2,900,000	3,196,000	4,828,948
Natural Resources	Blind Pass EcoZone Restoration	42328730101	30101	G	77,539		1,555,409		150,000	80,000	66,000	2,900,000	3,196,000	4,828,948
Natural Resources	Boating Improvement Program	40320730104	30104	B	954,397	250,000	808,490	250,000	250,000	250,000	250,000	250,000	1,250,000	3,012,887
	Bonita Beach Renourishment				56,865	896,090	1,922,337			26,000	27,000	135,810	188,810	2,168,012
Natural Resources	Bonita Beach Renourishment	40332730101	30101	T	55,938		976,966			16,047	16,664	83,822	116,533	1,149,437
Natural Resources	Bonita Beach Renourishment	40332700100	00100	GF	927					9,953	10,336	51,988	72,277	73,204
Natural Resources	Bonita Beach Renourishment	42332730101	30101	G		896,090	945,371							945,371
Natural Resources	Captiva Renourishment Cycle 2	40330830101	30101	T	5,321,002		878,997							6,199,999
Natural Resources	Clean & Snag Program	40855815500	15500	A	3,506,545	280,000	467,820	280,000	280,000	280,000	280,000	280,000	1,400,000	5,374,365
Natural Resources	Risk&Resiliency Plan	41332800100	00100	G			253,000							253,000
Natural Resources	Estero Island Nourishment		30101					6,400,000					6,400,000	6,400,000
	Gasparilla Isl Bch Restoration				4,652,281		636,158	58,000	148,500	182,178	135,835		524,513	5,812,952
Natural Resources	Gasparilla Isl Bch Restoration	40326730101	30101	T	4,572,408		427,591	29,000	81,987	115,665	42,000		268,652	5,268,651

Responsible Department	Project Title	Project #	Fund	Code	Total Spent thru FY21/22	FY 22/23 Adopted Budget	FY 22/23 Amended Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY26/27 Proposed Budget	FY27/28 Proposed Budget	Five Year Project Total	Total Project
Natural Resources	Gasparilla Isl Bch Restoration	42326730101	30101	G	79,873		208,567	29,000	66,513	66,513	93,835		255,861	544,301
	Hurricane Ian/Nicole Beach Rest	41338330101	30101	G			5,000,000							5,000,000
	Lovers Key Bch Cycle 2				553,474	9,891,120	11,991,845			40,000	40,000	70,000	150,000	12,695,319
Natural Resources	Lovers Key Bch Cycle 2	40324930101	30101	T	538,720		2,003,808			40,000	40,000	70,000	150,000	2,692,528
Natural Resources	Lovers Key Bch Cycle 2	42324930101	30101	G	14,754	9,891,120	9,988,037							10,002,791
Natural Resources	Program	40851415500	15500	A	3,264,061	250,000	603,881	250,000	250,000	250,000	250,000	250,000	1,250,000	5,117,942
	Surface Water Management Plan				5,184,382	357,400	756,180	300,000	300,000	300,000	300,000	300,000	1,500,000	7,440,562
Natural Resources	Surface Water Management Plan	40098315500	15500	A	4,954,782	300,000	698,780	300,000	300,000	300,000	300,000	300,000	1,500,000	7,153,562
Natural Resources	Surface Water Management Plan	42098315500	15500	G	229,600	57,400	57,400							287,000
Natural Resources	Water Quality & Control Infra	40313315500	15500	A	3,687,940	400,000	612,005	400,000	400,000	400,000	400,000	400,000	2,000,000	6,299,945
Parks and Recreation					33,648,967	11,313,000	20,249,292	13,546,340	15,139,987	11,632,112	11,402,500	10,610,500	62,331,439	116,229,698
Parks and Recreation	Athletic Court and Field Lighting	40333000100	00100	GF	23,394	300,000	508,606							532,000
Parks and Recreation	CW Emergency Beach Cleanup	40168730101	30101	T	481,566	200,000	200,000							681,566
Parks and Recreation	County Wide Park Improvements	40214100100	00100	GF	5,700,395	1,250,000	1,862,860	2,202,000	1,250,000	1,250,000	1,250,000	1,250,000	7,202,000	14,765,255
Parks and Recreation	Envir Restoration & Exotic Maint	40330630105	30105	CON	3,305,103	2,400,000	2,633,000	2,980,340	3,000,000	3,000,000	3,000,000	3,000,000	14,980,340	20,918,443
Parks and Recreation	Parks Restrooms Upgrades	40160200100	00100	GF	167,870	25,000	662,130	175,000	250,000	220,000	370,000	415,000	1,430,000	2,260,000
Parks and Recreation	Pool Improvements	40167400100	00100	GF	1,815,837	227,000	569,116	256,000	259,000	261,000	258,000	260,000	1,294,000	3,678,953
Parks and Recreation	Replacement Parking Machines	40183400100	00100	GF	542,634	121,000	221,000	134,000	42,000	52,000	62,000	188,000	478,000	1,241,634
Parks and Recreation	Stadium R & R - JetBlue Park	40159930102	30102	T	783,045	350,000	1,049,601	350,000	350,000	350,000	350,000	350,000	1,750,000	3,582,646
Parks and Recreation	Stadium R & R - Hammond Stadium	40173430102	30102	T	990,775	120,000	348,516	120,000	120,000	120,000	120,000	120,000	600,000	1,939,291
	Stadiums Maint & Improvements				19,838,348	6,320,000	12,194,463	7,329,000	9,868,987	6,379,112	5,992,500	5,027,500	34,597,099	66,629,910
Parks and Recreation	Stadiums Maint & Improvements	40212200100	00100	GF	717,425	270,000	775,150	100,000	100,000	100,000	100,000	100,000	500,000	1,992,575
Parks and Recreation	Stadiums Maint & Improvements	40212230102	30102	T	18,667,649	5,900,000	10,072,588	7,079,000	9,618,987	6,129,112	5,742,500	4,777,500	33,347,099	62,087,336
Parks and Recreation	Stadiums Maint & Improvements	40212230111	30111	T	453,274	150,000	1,346,725	150,000	150,000	150,000	150,000	150,000	750,000	2,549,999
Facilities					107,282,910	27,804,444	60,345,258	29,299,660	32,222,411	37,769,516	23,571,405	23,369,700	146,232,692	313,860,860
Facilities	Beach Park Maint	40180930101	30101	T	1,474,091	626,399	267,201	136,044	65,630	196,638	122,104	118,200	638,616	2,379,908
	Causeway Island Erosion Control				2,518,536		6,151,768							8,670,304
Facilities	Causeway Island Erosion Control	40191530101	30101	T	749,803		3,670,500							4,420,303
Facilities	Causeway Island Erosion Control	42191530100	30100	G	1,768,733		2,481,268							4,250,001
	CW ADA Compliance				697,407	286,377	556,203	294,820	303,515	312,470	321,694	331,195	1,563,694	2,817,304
Facilities	CW ADA Compliance	40883900100	00100	GF	484,598	281,377	551,203	289,820	298,515	307,470	316,694	326,195	1,538,694	2,574,495
Facilities	CW ADA Compliance	40883913841	13841	ADA	212,809	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	242,809
	CW Asphalt Parking Lots				3,815,169	1,053,124	1,060,574	644,715	1,023,914	840,774	909,105	898,759	4,317,267	9,193,010
Facilities	CW Asphalt Parking Lots	40867300100	00100	GF	3,151,651	904,893	911,563	478,244	860,718	745,773	693,849	740,752	3,519,336	7,582,550
Facilities	CW Asphalt Parking Lots	40867314800	14800	L	608,503	81,484	82,264	138,298	75,948	60,601	193,126	120,452	588,425	1,279,192
Facilities	CW Asphalt Parking Lots	40867330700	30700	GT	54,871	64,480	64,480	18,600	87,248	34,400	22,130	22,794	185,172	304,523
Facilities	CW Asphalt Parking Lots	40867330721	30721	ST	144	2,267	2,267	6,452				14,761	21,213	23,624
Facilities	CW Asphalt Parking Lots	40867330720	30720	ST				3,121					3,121	3,121
Facilities	CW Boardwalk Repair	40182500100	00100	G	911,028	275,000	328,976	155,000	105,000	95,000	130,000	50,000	535,000	1,775,004
Facilities	CW Building Maintenance	40870000100	00100	G	9,618,736	1,662,166	2,807,768	1,499,553	1,254,804	1,263,734	1,301,822	1,304,252	6,624,165	19,050,669
Facilities	CW Building Renovations	40896300100	00100	G	37,512,694	11,500,000	26,324,628	15,500,000	18,700,000	26,800,000	10,000,000	10,000,000	81,000,000	144,837,322
	CW Electrical Improvements				964,042	98,970	138,354	100,000	81,000	72,000	98,000	115,000	466,000	1,568,396
Facilities	CW Electrical Improvements	40886100100	00100	G	958,194	93,665	133,049	95,000	76,000	67,000	93,000	109,000	440,000	1,531,243
Facilities	CW Electrical Improvements	40886114800	14800	L	5,848	5,305	5,305	5,000	5,000	5,000	5,000	6,000	26,000	37,153
Facilities	CW Elevator Upgrade/Maint	40879600100	00100	G	1,022,999	163,925	246,684	341,000	310,000	270,000	130,000	250,000	1,301,000	2,570,683
	CW Exterior Paint/Recoat				2,801,188	245,308	279,326	208,501	315,828	266,445	659,957	172,271	1,623,002	4,703,516

Responsible Department	Project Title	Project #	Fund	Code	Total Spent thru FY21/22	FY 22/23 Adopted Budget	FY 22/23 Amended Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY26/27 Proposed Budget	FY27/28 Proposed Budget	Five Year Project Total	Total Project
Facilities	CW Exterior Paint/Recoat	40896800100	00100	G	2,478,756	175,398	209,376	175,054	285,828	195,375	457,800	116,210	1,230,267	3,918,399
Facilities	CW Exterior Paint/Recoat	40896814800	14800	L	322,432	69,910	69,950	33,447	30,000	71,070	202,157	56,061	392,735	785,117
	CW Flooring Replacement				5,938,317	1,142,679	1,708,133	212,807	1,073,263	552,749	976,552	779,315	3,594,686	11,241,136
Facilities	CW Flooring Replacement	40874300100	00100	G	5,172,553	830,740	1,028,243	167,509	760,597	449,693	963,102	655,464	2,996,365	9,197,161
Facilities	CW Flooring Replacement	40874314800	14800	L	765,764	311,939	679,890	45,298	312,666	103,056	13,450	123,851	598,321	2,043,975
Facilities	CW Fuel Facilities	40866100100	00100	G	1,542,194	265,000	282,847	153,000	157,590	212,318	164,051	115,927	802,886	2,627,927
	CW Generator Maint & Repl				1,602,963	916,000	1,186,465	92,000	633,000	94,000	545,000	488,000	1,852,000	4,641,428
Facilities	CW Generator Maint & Repl	40870800100	00100	G	1,602,963	906,000	1,176,465	82,000	623,000	84,000	535,000	476,000	1,800,000	4,579,428
Facilities	CW Generator Maint & Repl	40870814800	14800	L		10,000	10,000	10,000	10,000	10,000	10,000	12,000	52,000	62,000
	CW HVAC Replacement & Control				4,917,776	3,685,174	4,425,934	3,321,629	3,755,815	3,292,450	4,466,140	4,336,860	19,172,894	28,516,604
Facilities	CW HVAC Replacement & Control	40897100100	00100	G	3,239,855	3,214,574	3,943,784	2,949,529	3,489,571	3,049,950	4,079,240	4,190,760	17,759,050	24,942,689
Facilities	CW HVAC Replacement & Control	40897114800	14800	L	1,677,921	470,600	482,150	372,100	266,244	242,500	386,900	146,100	1,413,844	3,573,915
	CW Indoor Air QC & Remediation				525,353	33,000	39,311	39,000	35,000	37,000	38,000	39,000	188,000	752,664
Facilities	CW Indoor Air QC & Remediation	40867500100	00100	G	525,353	33,000	39,311	34,000	35,000	37,000	38,000	39,000	183,000	747,664
Facilities	CW Indoor Air QC & Remediation	40867514800	14800	L				5,000					5,000	5,000
	CW Irrigation & Plumbing				2,369,236	414,206	511,209	524,196	236,858	245,800	255,104	264,784	1,526,742	4,407,187
Facilities	CW Irrigation & Plumbing	40879400100	00100	G	2,272,092	282,591	323,037	516,589	228,490	237,014	245,878	255,096	1,483,067	4,078,196
Facilities	CW Irrigation & Plumbing	40879414800	14800	L	97,144	131,615	188,172	7,607	8,368	8,786	9,226	9,688	43,675	328,991
Facilities	CW Landscape Improvements	40890800100	00100	G	244,582	104,200	114,981	109,410	112,690	116,071	119,600	123,188	580,959	940,522
	CW LED Lighting Upgrades				414,239	295,301	355,541	91,523	52,319	68,139	40,000	105,000	356,981	1,126,761
Facilities	CW LED Lighting Upgrades	40896000100	00100	G	370,300	290,151	350,151	86,523	47,319	63,139	35,000	100,000	331,981	1,052,432
Facilities	CW LED Lighting Upgrades	40896014800	14800	L	43,939	5,150	5,390	5,000	5,000	5,000	5,000	5,000	25,000	74,329
Facilities	CW Library Misc Main	40892614800	14800	L	423,882	90,957	151,956	100,053	110,058	113,360	116,761	120,200	560,432	1,136,270
	CW Life Safety Sys Upgrds/Insp				2,120,258	825,445	1,076,020	397,600	468,918	408,563	468,499	526,800	2,270,380	5,466,658
Facilities	CW Life Safety Sys Upgrds/Insp	40886200100	00100	G	1,998,623	738,445	989,020	306,250	373,000	307,850	362,750	416,800	1,766,650	4,754,293
Facilities	CW Life Safety Sys Upgrds/Insp	40886214800	14800	L	121,635	87,000	87,000	91,350	95,918	100,713	105,749	110,000	503,730	712,365
Facilities	CW Modular Furniture/Panels	40863900100	00100	G	961,961	100,000	103,210	105,000	110,250	113,558	116,965	120,474	566,247	1,631,418
	CW Reroofing Projects/Repl				7,283,657	1,272,705	2,365,455	978,713	1,369,284	854,030	972,360	1,411,806	5,586,193	15,235,305
Facilities	CW Reroofing Projects/Repl	40860300100	00100	G	7,121,308	1,254,795	2,254,795	960,266	1,350,284	834,460	952,202	273,243	4,370,455	13,746,558
Facilities	CW Reroofing Projects/Repl	40860314800	14800	L	162,349	17,910	110,660	18,447	19,000	19,570	20,158	1,138,563	1,215,738	1,488,747
Facilities	East Lee County Government Center	40335800100	00100	G	4,262,729	800,000	3,722,224							7,984,953
Facilities	Jail Ortiz Core I Roof Replacement	40330500100	00100	G	1,764,150		1,251,049							3,015,199
Facilities	Justice Ctr BAS Energy Upgrade	40871200100	00100	G	1,225,670	98,508	162,731	91,796	94,550	97,386	100,308	103,317	487,357	1,875,758
Facilities	JC Chiller	40894700100	00100	G	38,117	600,000	861,883	250,000					250,000	1,150,000
Facilities	Kantech System Fiber Installation	40333400100	00100	G				140,800					140,800	140,800
Facilities	Melvin Morgan Cplx HVAC Rep	40164000100	00100	G	676,400		805,000							1,481,400
Facilities	Old EOC/PS Admin Upgrades	40891115200	15200	E911	1,631,360		312,430	2,500,000					2,500,000	4,443,790
Facilities	Ortiz Chilled Water Comp Rep	40894900100	00100	G			975,000							975,000
Facilities	Ortiz Jail Gymnasium Impr	40333500100	00100	G					475,000				475,000	475,000
Facilities	Sheriff Buildings Improvements	40894200100	00100	G	8,004,176	1,250,000	1,772,397	1,312,500	1,378,125	1,447,031	1,519,383	1,595,352	7,252,391	17,028,964
Solid Waste					1,956,126	5,056,652	8,975,386	5,449,164	20,087,802	3,853,608	3,872,764	3,325,000	36,588,338	47,519,850
Solid Waste	Landfill Leachate Sys Maint	40094140120	40120	E	776,999	293,550	293,550	302,100	310,650	319,200	327,750	325,000	1,584,700	2,655,249
Solid Waste	R&R - C&D Facility	40094240120	40120	E	402,129	103,850	161,332	109,316	115,949	122,248	128,714		476,227	1,039,688
Solid Waste	R&R - Compost Facility	40094340120	40120	E	38,240	89,816	298,776	94,976	100,280	105,728	111,320		412,304	749,320
Solid Waste	R&R - Asphalt Repairs	40094540120	40120	E	248,545	149,505	636,310	160,272	169,223	160,832	165,830		656,157	1,541,012
Solid Waste	R&R Tipping Floors	40327340120	40120	E	406,123	128,750	185,627	132,500	141,700	145,600	139,150		558,950	1,150,700

Responsible Department	Project Title	Project #	Fund	Code	Total Spent thru FY21/22	FY 22/23 Adopted Budget	FY 22/23 Amended Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY26/27 Proposed Budget	FY27/28 Proposed Budget	Five Year Project Total	Total Project
Solid Waste	R&R Scale Systems	40327440120	40120	E	84,090	33,681	42,291							126,381
Solid Waste	MRF Life Extensions	40333740120	40120	E		1,500,000	2,000,000	1,750,000	1,750,000	500,000	500,000	500,000	5,000,000	7,000,000
Solid Waste	Roof Systems	40333840120	40120	E		257,500	257,500	400,000					400,000	657,500
Solid Waste	WTE Generator Field Replacement	40333940120	40120	E			1,800,000							1,800,000
Solid Waste	WTE Life Extensions	40334040120	40120	E		2,500,000	3,300,000	2,500,000	17,500,000	2,500,000	2,500,000	2,500,000	27,500,000	30,800,000
Public Safety						250,000	250,000							250,000
Public Safety	Elevation Way AC	40336230100	30100	GF-CIP		250,000	250,000							250,000
Utilities					32,157,184	5,497,000	9,931,209	7,474,000	8,681,000	8,831,000	6,606,000	5,971,000	37,563,000	79,651,393
Utilities	Inflow&Infiltration Sys Imp	40327148720	48720	E	1,923,128	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	900,000	900,000	5,100,000	8,123,128
Utilities	Wastewater Coll Rehab & Replac	40730948720	48720	E	7,438,182	650,000	1,030,197	650,000	650,000	650,000	650,000	650,000	3,250,000	11,718,379
Utilities	Water Dist Rehab & Replacement	40744348720	48720	E	5,075,792	350,000	364,495	450,000	450,000	350,000	350,000	350,000	1,950,000	7,390,287
Utilities	Water Treat. Plant Rehab/Repla	40760348720	48720	E	6,533,703	1,041,000	4,092,498	2,296,000	3,333,000	3,638,000	2,433,000	2,138,000	13,838,000	24,464,201
Utilities	Well Rehab & Replacement	40761648720	48720	E	2,629,767	500,000	793,670	500,000	500,000	500,000	500,000	500,000	2,500,000	5,923,437
Utilities	WWTP Rehab & Replacement	40731748720	48720	E	8,556,610	1,856,000	2,550,349	2,478,000	2,648,000	2,593,000	1,773,000	1,433,000	10,925,000	22,031,959
GRAND TOTAL					339,900,072	79,700,805	161,365,054	81,585,361	96,090,084	80,995,014	64,220,356	67,669,410	390,560,225	891,825,351

Code Legend	
A=Advalorem	GF-CIP= General Fund Capital Improvements
B=Boating Imp Program	GIF=Growth Inc Fund
CONS= Conservation 2020	GT=Gas Tax
CONT=Contribution	H=All Hazards
D=Debt	I=Impact Fees
E=Enterprise	L= Library Advalorem
E-911= E-911 Operations	ST=Surplus Tolls
G=Grant	T=Tourist Development Tax
GF=General Fund	ADA =SR Disability Parking

Reconciling Items	
Grand Total	81,585,361
TDC transfers to departments	(2,289,422)
TDC Approved Projects	10,994,923
Estero Island(fund by BRTF)	(6,400,000)
System Balance 8/15/23	<u>83,890,862</u>

Tourist Development Projects approved by Tourist Development Council for FY23/24					10,994,923
Tourist Development	BRTF- Estero Island 4m	40068630101	30101	T	4,000,000
Tourist Development	Sanibel Beach Erosion Monitoring	40174730101	30101	T	50,000
Tourist Development	Hagerup Beach Park	40191130101	30101	T	261,482
Tourist Development	CCC Beach and Shoreline Maint	40192630101	30101	T	126,509
Tourist Development	Sanibel Beach Maint	40165630101	30101	T	2,286,072
Tourist Development	FMB-Operation Beach Maint	40189530101	30101	T	1,196,600
Tourist Development	Pathways	40171030101	30101	T	44,500
Tourist Development	Cayo Costa Island Maintenance	40338630101	30101	T	68,714
Tourist Development	Temporary Restroom Facilities	40338730101	30101	T	328,300
Tourist Development	Restroom Trailer Palm Ave Beach A	40338830101	30101	T	10,100
Tourist Development	Public Beach Boardwalk Replace	40338930101	30101	T	323,761
Tourist Development	Newton Beach Shade Structure	40192230101	30101	T	4,463
Tourist Development	Perry Tract Interpretive Kiosk	40171230101	30101	T	5,000
Tourist Development	Beach and Shoreline Maint (Parks)	40174530101	30101	T	2,276,070
Tourist Development	FMB Tram Service (Transit)	40326930101	30101	T	13,352

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 20/20, 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, Community Engagement Office, Human and 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 Innovation and Technology, Fiscal Internal Services, Procurement Management, GIS, Fleet Management, County Lands, Office of Management and Budget, Strategic Resources and Government Affairs, Facilities Construction and Management, Human Resources, and Sports Development.

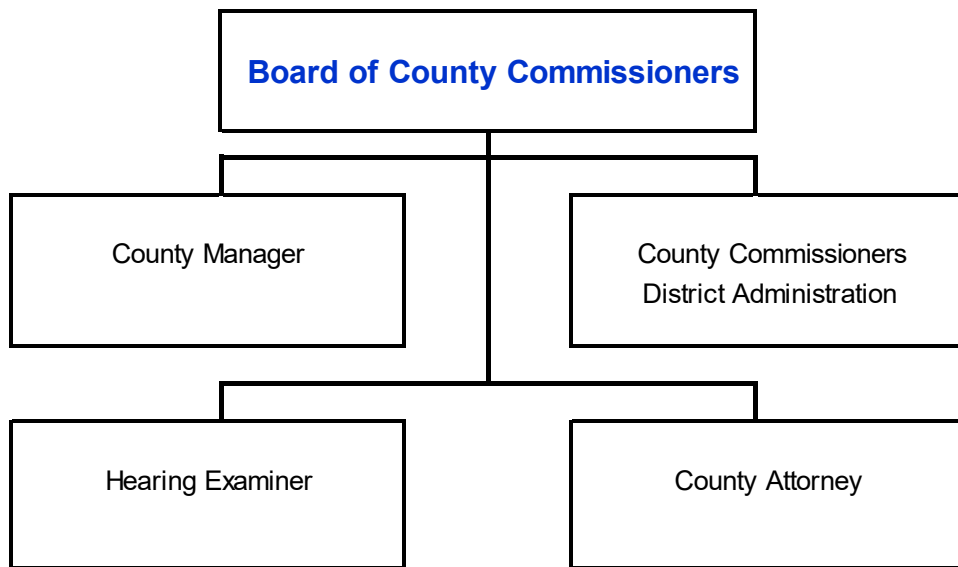
The last part of this section is comprised of Court-Related services and Constitutional Officers' budgets. Constitutional Officers are county elected officials who do not report to the Board of County Commissioners, but receive operating funds from the County.

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 FY21-22 actual expenses, FY22-23 unaudited actuals, and FY23-24 adopted budget by division.



Lee County
Southwest Florida

BOARD OF COUNTY COMMISSIONERS



The **Board of County Commissioners (BoCC)** is the governing body of Lee County Government. There are 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 an 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

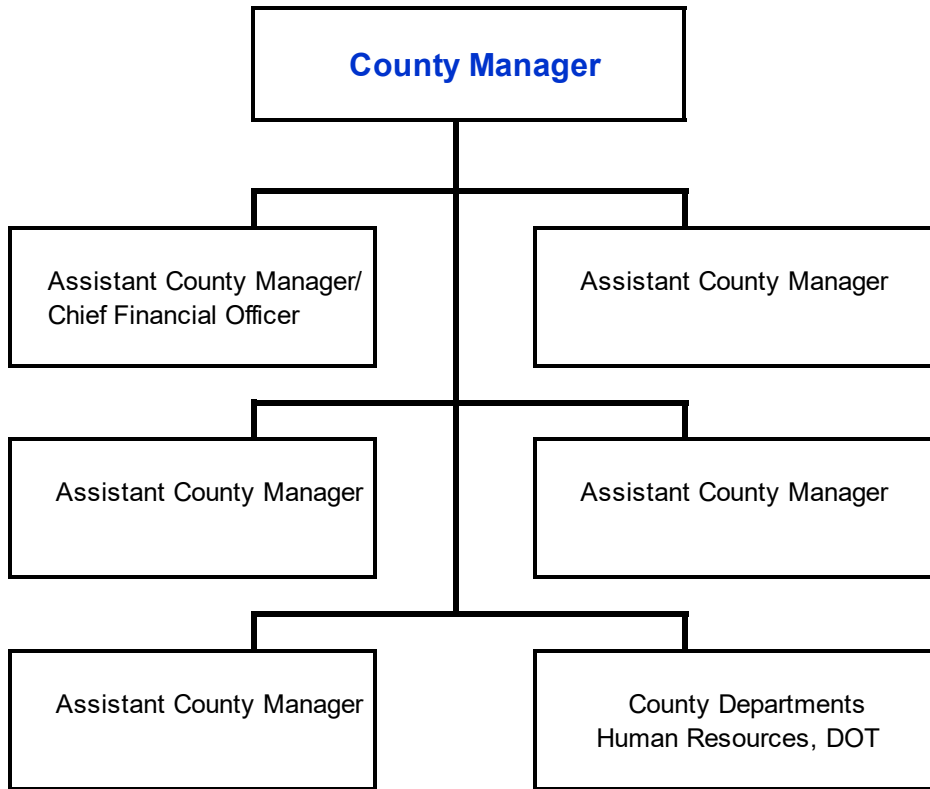
LEE COUNTY - FLORIDA
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 <u>UNAUDITED</u> <u>ACTUAL</u>	2023 - 2024 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,656,586	\$ 1,841,719	\$ 1,949,183
Total	\$ 1,656,586	\$ 1,841,719	\$ 1,949,183
County Attorney			
Legal Counsel	\$ 3,217,007	\$ 3,619,264	\$ 3,974,640
Special Master Process	\$ 0	\$ 0	\$ 2,325
Total	\$ 3,217,007	\$ 3,619,264	\$ 3,976,965
Hearing Examiner			
Hearing Examiner	\$ 1,056,564	\$ 1,140,811	\$ 1,197,301
Total	\$ 1,056,564	\$ 1,140,811	\$ 1,197,301
GRAND TOTAL	\$ 5,930,157	\$ 6,601,794	\$ 7,123,449

EXPENDITURES BY FUND TYPE

General Fund	\$ 4,873,593	\$ 5,460,983	\$ 5,923,823
Special Revenue Fund	\$ 1,056,564	\$ 1,140,811	\$ 1,199,626
GRAND TOTAL	\$ 5,930,157	\$ 6,601,794	\$ 7,123,449

COUNTY MANAGER



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

Two County Departments, Human Resources and Department of Transportation, report directly to the County Manager.

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

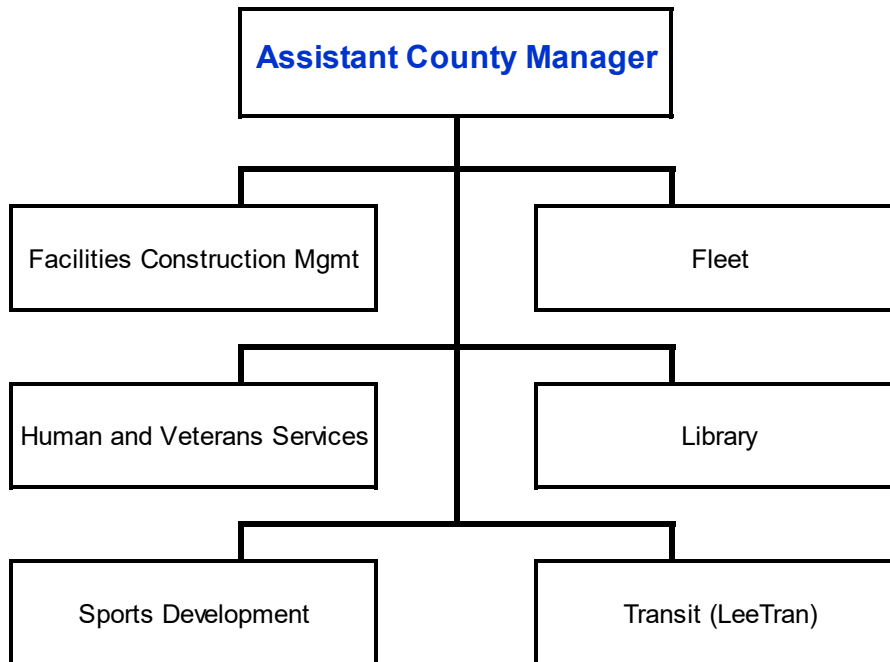
Transportation maintains responsibility for all of the County's transportation-related activities which include repair and maintenance of roads, signs, bridges, and canals; operation of three toll facilities and related bridges; engineering and management of transportation capital projects.

County Manager

LEE COUNTY - FLORIDA
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 <u>UNAUDITED</u> <u>ACTUAL</u>	2023 - 2024 <u>ADOPTED</u>
Human Resources			
Human Resources	\$ 3,771,740	\$ 3,995,814	\$ 4,550,052
Human Resources - Training	\$ 323,344	\$ 283,622	\$ 559,360
Cty Adm Talent Development	\$ 265	\$ 0	\$ 0
Total	\$ 4,095,349	\$ 4,279,436	\$ 5,109,412
DOT - Operations			
Canal Maintenance	\$ 2,516,113	\$ 2,571,626	\$ 3,574,010
Landscape Maintenance	\$ 4,817,113	\$ 6,892,237	\$ 5,641,717
Roadway Maintenance	\$ 13,649,688	\$ 15,485,350	\$ 19,297,265
Bridge Maintenance	\$ 1,789,760	\$ 1,695,371	\$ 2,336,601
Total	\$ 22,772,674	\$ 26,644,584	\$ 30,849,593
DOT - Traffic			
Traffic - Signs & Markings	\$ 3,622,068	\$ 3,787,180	\$ 3,980,819
Traffic - Signal Systems	\$ 7,730,211	\$ 9,513,254	\$ 8,555,650
Total	\$ 11,352,279	\$ 13,300,434	\$ 12,536,469
Toll Facilities			
Toll Facilities R&R	\$ 433,509	\$ 119,699	\$ 2,200,000
Toll Bridge Operations	\$ 12,846,645	\$ 13,331,427	\$ 15,539,206
Total	\$ 13,280,154	\$ 13,451,126	\$ 17,739,206
Transportation Engineering			
DOT Administration	\$ 1,180,339	\$ 1,362,567	\$ 1,614,307
DOT Eng. - Construction	\$ 1,342,087	\$ 1,840,225	\$ 2,241,715
DOT Eng. - Design	\$ 1,539,071	\$ 1,804,428	\$ 2,188,433
Total	\$ 4,061,497	\$ 5,007,220	\$ 6,044,455
GRAND TOTAL	\$ 55,561,953	\$ 62,682,800	\$ 72,279,135
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 2,962,488	\$ 3,069,200	\$ 3,994,807
Special Revenue Fund	\$ 38,186,450	\$ 44,952,238	\$ 49,430,517
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 13,280,154	\$ 13,451,126	\$ 17,739,206
Internal Service Fund	\$ 1,132,861	\$ 1,210,236	\$ 1,114,605
GRAND TOTAL	\$ 55,561,953	\$ 62,682,800	\$ 72,279,135

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.

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

Human and Veterans 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. 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.

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.

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.

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

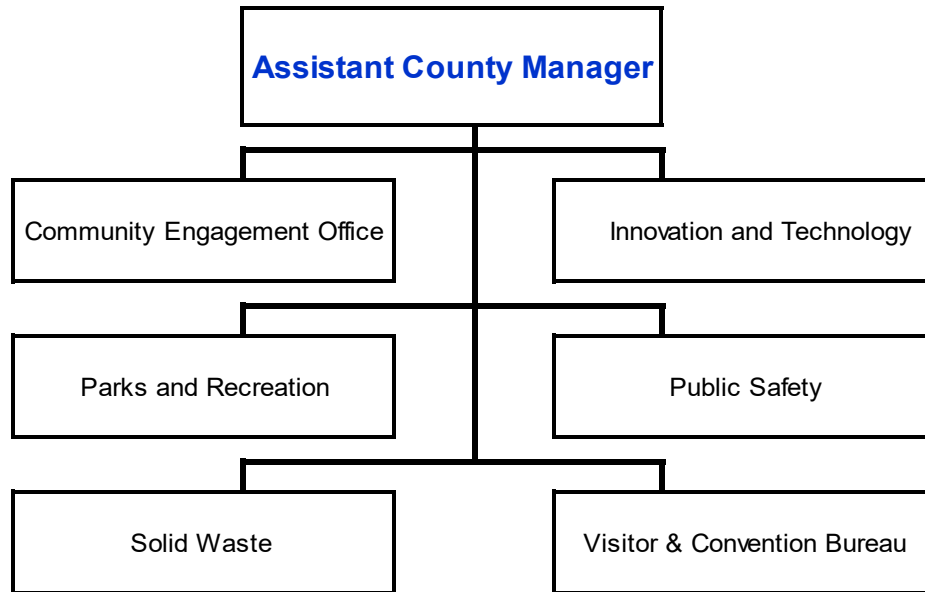
LEE COUNTY - FLORIDA
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022 - 2023</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>ADOPTED</u>
Human Services			
Veterans Services	\$ 224,408	\$ 314,186	\$ 0
Neighborhood Improvements	\$ 5,435,048	\$ 5,853,258	\$ 13,205,885
Administration & Housing Asst	\$ 2,183,488	\$ 549,925	\$ 1,022,593
Housing Services/General	\$ 3,828,793	\$ 5,095,991	\$ 0
Homeowner Assistance	\$ 2,731,689	\$ 959,918	\$ 136,787
State Mandated Programs	\$ 4,073,517	\$ 4,398,772	\$ 4,767,451
Family Services Unit Program	\$ 4,877,688	\$ 6,111,034	\$ 10,140,002
Supportive Housing Program	\$ 3,084,706	\$ 2,527,956	\$ 2,462,078
Non Grant Donations	\$ 180,077	\$ 133,573	\$ 42,000
Partnering For Results	\$ 5,645,804	\$ 5,672,841	\$ 5,586,441
Mental Health Services	\$ 217,630	\$ 330,789	\$ 0
HVS Opioid Settlement	\$ 0	\$ 59,001	\$ 1,349,682
Total	<u>\$ 32,482,848</u>	<u>\$ 32,007,244</u>	<u>\$ 38,712,919</u>
State Health Programs			
State Health Programs	\$ 2,315,429	\$ 2,037,246	\$ 1,975,872
State Health Dept Support	\$ 0	\$ 253,217	\$ 360,842
Total	<u>\$ 2,315,429</u>	<u>\$ 2,290,463</u>	<u>\$ 2,336,714</u>
Library			
Library Services	\$ 32,882,668	\$ 33,883,304	\$ 38,450,317
Total	<u>\$ 32,882,668</u>	<u>\$ 33,883,304</u>	<u>\$ 38,450,317</u>
Transit			
Fixed Route Service	\$ 11,841,289	\$ 20,726,209	\$ 34,886,589
Transportation	\$ 22,637,314	\$ 13,739,496	\$ 6,826,317
Total	<u>\$ 34,478,603</u>	<u>\$ 34,465,705</u>	<u>\$ 41,712,906</u>
Sports Development			
Economic Development	\$ 1,146,502	\$ 1,202,189	\$ 1,500,444
Special Events	\$ 50,000	\$ 24,500	\$ 0
Total	<u>\$ 1,196,502</u>	<u>\$ 1,226,689</u>	<u>\$ 1,500,444</u>
Facilities Construction Mgmt.			
Facilities Services	\$ 18,009,465	\$ 19,398,924	\$ 22,726,634
Total	<u>\$ 18,009,465</u>	<u>\$ 19,398,924</u>	<u>\$ 22,726,634</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 13,027,428	\$ 15,232,294	\$ 15,599,131
Total	<u>\$ 13,027,428</u>	<u>\$ 15,232,294</u>	<u>\$ 15,599,131</u>
GRAND TOTAL	<u><u>\$ 134,392,943</u></u>	<u><u>\$ 138,504,623</u></u>	<u><u>\$ 161,039,065</u></u>

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 <u>UNAUDITED</u> <u>ACTUAL</u>	2023 - 2024 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 45,804,985	\$ 46,840,205	\$ 50,358,304
Special Revenue Fund	\$ 41,081,936	\$ 41,966,388	\$ 53,368,724
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 13,027,425	\$ 34,465,699	\$ 41,712,906
Internal Service Fund	\$ 34,478,597	\$ 15,232,294	\$ 15,599,131
GRAND TOTAL	<u><u>\$ 134,392,943</u></u>	<u><u>\$ 138,504,587</u></u>	<u><u>\$ 161,039,065</u></u>

ASSISTANT COUNTY MANAGER



Community Engagement Office 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.

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

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.

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).

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.

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.

Assistant County Manager

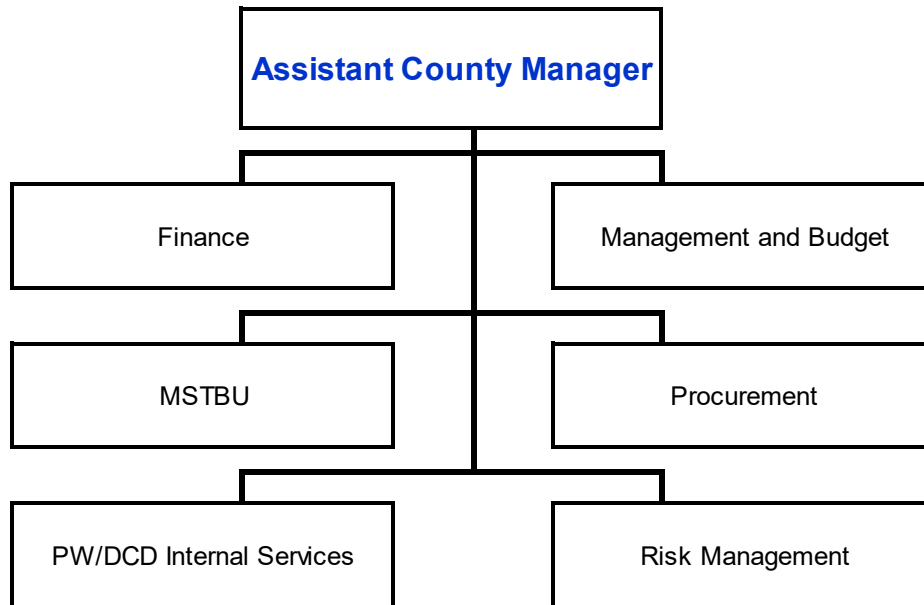
LEE COUNTY - FLORIDA
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022 - 2023</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>ADOPTED</u>
County Manager			
Cty Admin Communications	\$ 441,698	\$ 639,209	\$ 776,988
Total	<u>\$ 441,698</u>	<u>\$ 639,209</u>	<u>\$ 776,988</u>
Visitor & Convention Bureau			
Capital Planning	\$ 201,478	\$ 247,349	\$ 330,700
Visitor & Convention Bureau	\$ 20,292,218	\$ 17,801,723	\$ 23,963,188
Total	<u>\$ 20,493,696</u>	<u>\$ 18,049,072</u>	<u>\$ 24,293,888</u>
Technology Services			
Telephones	\$ 1,806,071	\$ 2,207,819	\$ 2,155,000
Data Processing	\$ 12,415,397	\$ 13,252,379	\$ 15,092,744
GIS Operations	\$ 1,197,672	\$ 1,284,579	\$ 1,342,501
Total	<u>\$ 15,419,140</u>	<u>\$ 16,744,777</u>	<u>\$ 18,590,245</u>
Public Safety			
Fire Protection	\$ 12,337	\$ 12,337	\$ 12,337
Emergency Mgmt Operations	\$ 75,594	\$ 62,145	\$ 0
Emergency Operations Planning	\$ 76,161	\$ 36,426	\$ 0
All Hazards Protections	\$ 2,963,430	\$ 3,204,806	\$ 3,584,780
Emergency Response	\$ 50,655,698	\$ 56,695,155	\$ 52,929,467
Emergency Dispatching	\$ 5,542,899	\$ 4,567,619	\$ 4,962,069
E911 Implementation	\$ 2,768,872	\$ 3,061,288	\$ 9,253,228
Govt Communications Network	\$ 2,854,755	\$ 3,491,950	\$ 2,452,086
Pub Safety-Logistics	\$ 3,966,178	\$ 4,220,338	\$ 5,261,804
Pub Safety-Info Resources	\$ 233	\$ 0	\$ 0
Total	<u>\$ 68,916,157</u>	<u>\$ 75,352,064</u>	<u>\$ 78,455,771</u>
Parks & Recreation			
Parks Projects	\$ 6,316	\$ 13,597	\$ 0
Parks & Recreation Operations	\$ 27,626,374	\$ 28,317,497	\$ 32,295,527
Florida Community Trust	\$ 66,077	\$ 21,921	\$ 0
Sports Complexes	\$ 8,490,052	\$ 9,577,988	\$ 10,109,380
Total	<u>\$ 36,188,819</u>	<u>\$ 37,931,003</u>	<u>\$ 42,404,907</u>
Solid Waste			
Solid Waste Facilities	\$ 725,507	\$ 756,200	\$ 689,810
Solid Waste Operations	\$ 30,134,610	\$ 39,114,892	\$ 50,667,695
Recycling	\$ 3,358,661	\$ 11,098,142	\$ 11,950,945
Disposal Facilities	\$ 50,621,665	\$ 55,387,014	\$ 60,768,995
Hendry Co. Transfer Stations	\$ 608,087	\$ 845,712	\$ 1,109,109
Lee/Hendry Landfill	\$ 8,644,379	\$ 9,154,044	\$ 10,415,056
Solid Waste Fleet	\$ 4,139,443	\$ 4,189,601	\$ 5,280,861
Total	<u>\$ 98,232,352</u>	<u>\$ 120,545,605</u>	<u>\$ 140,882,471</u>
GRAND TOTAL	<u><u>\$ 239,691,862</u></u>	<u><u>\$ 269,261,730</u></u>	<u><u>\$ 305,404,270</u></u>

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 <u>UNAUDITED</u> <u>ACTUAL</u>	2023 - 2024 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 79,555,658	\$ 86,154,175	\$ 85,922,841
Special Revenue Fund	\$ 41,308,698	\$ 39,671,266	\$ 54,336,907
Capital Project Fund	\$ 3,518,931	\$ 3,938,536	\$ 4,562,221
Enterprise Fund	\$ 98,232,352	\$ 120,545,605	\$ 140,882,471
Internal Service Fund	\$ 17,076,223	\$ 18,952,148	\$ 19,699,830
GRAND TOTAL	<u><u>\$ 239,691,862</u></u>	<u><u>\$ 269,261,730</u></u>	<u><u>\$ 305,404,270</u></u>

ASSISTANT COUNTY MANAGER / CHIEF FINANCIAL OFFICER



Management and Budget prepares and implements the County budget, develops forecasts, financial plans, fiscal reporting, management studies, capital improvement and major maintenance budget, debt management.

MSTU is a type of taxing authority, which has its own budget for both revenues and expenses. Property owners in unincorporated Lee County who wish to implement special services or improvement projects to their neighborhood or community may petition the Board of County Commissioners to create a MSTU. The unit is funded by collection of an ad valorem tax or a special assessment.

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.

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

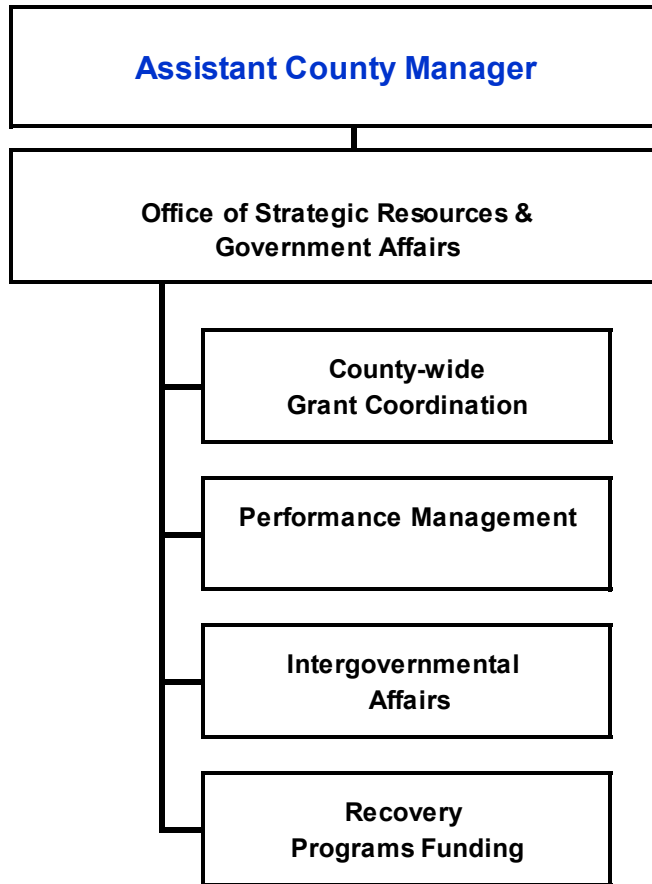
LEE COUNTY - FLORIDA
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 <u>ADOPTED</u>
Procurement Management			
Procurement Management	\$ 2,926,660	\$ 3,487,654	\$ 3,623,380
Total	<u>\$ 2,926,660</u>	<u>\$ 3,487,654</u>	<u>\$ 3,623,380</u>
PW/DCD Internal Services			
Internal Services Fiscal	\$ 1,815,665	\$ 2,143,386	\$ 2,181,529
Total	<u>\$ 1,815,665</u>	<u>\$ 2,143,386</u>	<u>\$ 2,181,529</u>
County Manager			
County Manager	\$ 4,208,636	\$ 4,575,057	\$ 3,840,182
Office of Mgmt. & Budget	\$ 46,883,507	\$ 231,910,293	\$ 2,966,930
MSTBU Services	\$ 382,485	\$ 439,752	\$ 499,588
Risk Mgmt Administration	\$ 590,882	\$ 691,290	\$ 773,897
Total	<u>\$ 52,065,510</u>	<u>\$ 237,616,392</u>	<u>\$ 8,080,597</u>
GRAND TOTAL	<u>\$ 56,807,835</u>	<u>\$ 243,247,432</u>	<u>\$ 13,885,506</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 54,684,382	\$ 73,691,088	\$ 11,821,378
Special Revenue Fund	\$ 723,967	\$ 14,985,059	\$ 499,588
Enterprise Fund	\$ 808,398	\$ 153,877,205	\$ 790,643
Internal Service Fund	\$ 591,088	\$ 694,080	\$ 773,897
GRAND TOTAL	<u>\$ 56,807,835</u>	<u>\$ 243,247,432</u>	<u>\$ 13,885,506</u>

ASSISTANT COUNTY MANAGER



The Office of Strategic Resources & Government Affairs works to improve Lee County's competitive position to secure and manage grant funds and to advance legislative initiatives.

Grant Coordination ensures the BoCC Grants Administration Policy is implemented to optimize how the County Manager's Office, departments, and staff pursue and administer grant projects and funds. Adherence to this policy will result in alignment with a strategic approach to funding opportunities, a uniform and transparent approach to pursuing grants, grant tracking, reporting, and accountability for each grant compliance requirement.

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

Intergovernmental Affairs works to advance the County's legislative agenda.

Recovery Programs Funding manages grants received related to disaster relief, long-term recovery, restoration of infrastructure and housing, economic revitalization, and planning. Currently managed grants include funding from FEMA (Hurricane Ian), US Treasury (Covid-19 relief CARES, ARPA), and US Dept of Housing and Urban Development (CDBG-DR Hurricane IAN).

Assistant County Manager

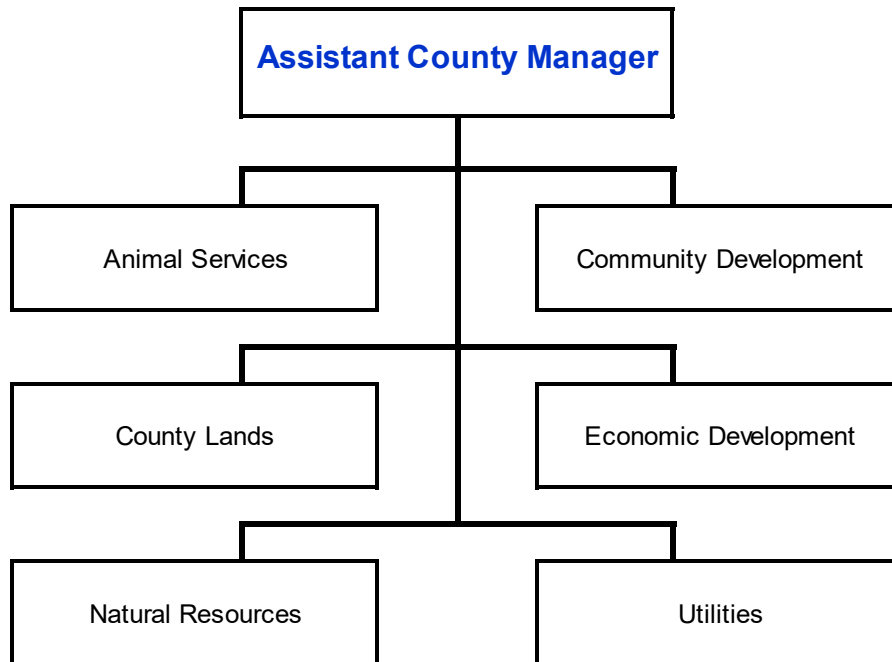
LEE COUNTY - FLORIDA
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 <u>UNAUDITED</u> <u>ACTUAL</u>	2023 - 2024 <u>ADOPTED</u>
County Manager			
Strategic Resour & Govt Affair	\$ 0	\$ 270	\$ 1,535,960
CDBG-DR IAN	\$ 0	\$ 1,796,810	\$ 0
Total	\$ 0	\$ 1,797,080	\$ 1,535,960
GRAND TOTAL	\$ 0	\$ 1,797,080	\$ 1,535,960

EXPENDITURES BY FUND TYPE

General Fund	\$ 0	\$ 270	\$ 1,535,960
Special Revenue Fund	\$ 0	\$ 1,796,810	\$ 0
GRAND TOTAL	\$ 0	\$ 1,797,080	\$ 1,535,960
	\$ 0	\$ 1,797,080	\$ 1,535,960

ASSISTANT COUNTY MANAGER



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.

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

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

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.

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.

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
2023 - 2024

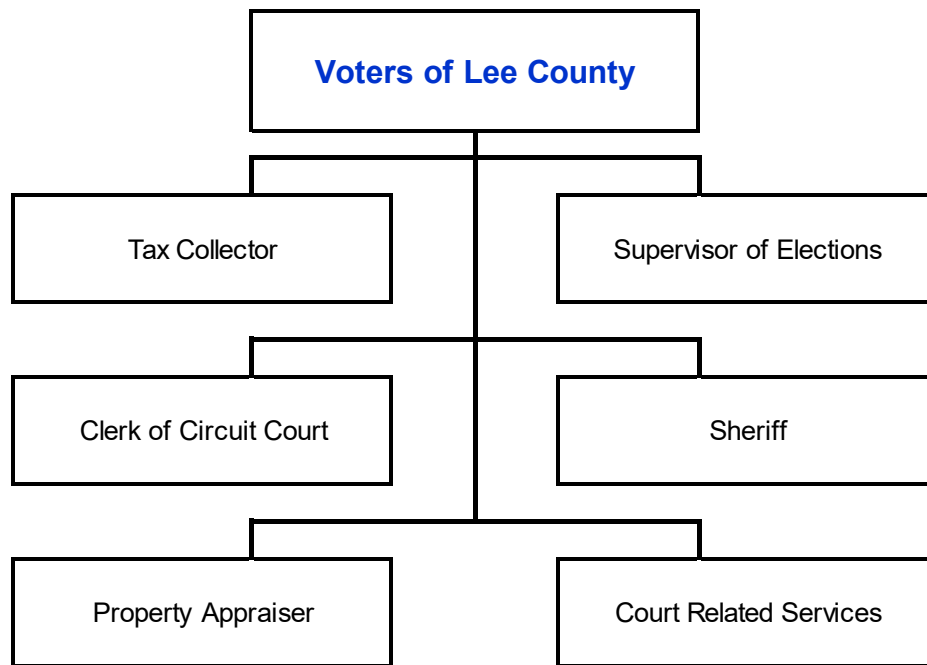
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022 - 2023</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>ADOPTED</u>
Economic Development			
Economic Development	\$ 1,102,120	\$ 1,274,471	\$ 1,326,724
Total	\$ 1,102,120	\$ 1,274,471	\$ 1,326,724
Rezoning and DRI			
Rezoning & DRI's	\$ 1,291,528	\$ 1,363,633	\$ 1,558,058
Total	\$ 1,291,528	\$ 1,363,633	\$ 1,558,058
Planning			
DCD - Planning	\$ 2,569,819	\$ 1,736,478	\$ 1,511,802
Transfer Development Rights	\$ 0	\$ 0	\$ 70,000
Administration & Housing Asst	\$ 1,314,806	\$ 2,394,358	\$ 5,702,501
Total	\$ 3,884,625	\$ 4,130,836	\$ 7,284,303
Developmental Services			
Development Review	\$ 2,233,154	\$ 2,493,302	\$ 2,739,900
Zoning Review	\$ 2,101,911	\$ 2,632,663	\$ 3,001,362
Permit Issuance	\$ 2,414,741	\$ 3,181,915	\$ 3,944,312
Building Inspections	\$ 4,811,034	\$ 5,927,685	\$ 6,819,123
Code Enforcement	\$ 2,411,977	\$ 2,596,346	\$ 2,994,289
Plans Review	\$ 2,512,185	\$ 2,939,513	\$ 3,804,157
DCD Fees	\$ 8,135	\$ 0	\$ 0
Admin Fee-Coll&Process	\$ 74,900	\$ 85,884	\$ 83,700
Total	\$ 16,568,037	\$ 19,857,308	\$ 23,386,843
Admin & Support			
DCD Admin & Support	\$ 1,344,005	\$ 1,423,402	\$ 1,712,583
Total	\$ 1,344,005	\$ 1,423,402	\$ 1,712,583
Natural Resources			
Nat Res - Water Quality Prog	\$ 460	\$ 716,341	\$ 662,851
Marine Svcs / Marine Sciences	\$ 788,748	\$ 881,590	\$ 1,020,506
Manatee Conservation	\$ 0	\$ 680	\$ 15,000
Ground Water Mgmt	\$ 925,624	\$ 849,680	\$ 1,030,813
Environmental Lab	\$ 2,169,986	\$ 2,213,523	\$ 2,367,744
Pollutant Storage Tanks	\$ 223,431	\$ 279,404	\$ 287,842
Surface Water Mgmt	\$ 1,929,162	\$ 1,350,744	\$ 1,642,104
Small Quantity Generator	\$ 826,469	\$ 848,966	\$ 1,004,863
Total	\$ 6,863,880	\$ 7,140,928	\$ 8,031,723
Utilities			
LCU - WW Treat Fiesta Village	\$ 2,732,492	\$ 2,939,856	\$ 3,065,362
LCU Water Prod Green Meadows	\$ 4,191,532	\$ 5,018,748	\$ 4,547,656
Water Prod - Pine Woods	\$ 1,951,028	\$ 2,229,312	\$ 2,545,697
WW Treatment - Three Oaks	\$ 2,130,035	\$ 2,353,152	\$ 2,307,784
Water Production - Olga	\$ 1,963,388	\$ 2,367,456	\$ 2,768,251
Water Distribution	\$ 5,246,716	\$ 7,208,322	\$ 6,525,151
LCU - CFM WW Treatmnt Cntrct	\$ 8,163,940	\$ 12,373,488	\$ 11,500,000

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 <u>UNAUDITED</u> <u>ACTUAL</u>	2023 - 2024 <u>ADOPTED</u>
Wastewater Collection	\$ 7,628,538	\$ 8,337,074	\$ 8,084,408
LCU - System Maintenance	\$ 2,538,165	\$ 2,849,623	\$ 2,968,702
LCU - WW Treatment FMB	\$ 3,054,409	\$ 3,648,859	\$ 3,307,259
LCU - WWTP Pine Island	\$ 624,719	\$ 689,445	\$ 683,199
LCU - Gateway WWTP	\$ 1,360,629	\$ 1,445,361	\$ 1,528,659
LCU - Sewer Operations	\$ 340,177	\$ 412,470	\$ 340,943
LCU - Instrum/Electrical Maint	\$ 3,264,772	\$ 4,111,245	\$ 3,956,856
LCU - Water Operations	\$ 737,836	\$ 880,586	\$ 641,693
LCU - Admin	\$ 2,486,825	\$ 2,626,840	\$ 2,856,234
Utilities Engineering	\$ 3,859,297	\$ 4,560,954	\$ 5,377,887
Water Meter Service	\$ 1,888,477	\$ 2,190,761	\$ 2,472,588
LCU - Customer Services	\$ 5,515,452	\$ 6,331,994	\$ 6,695,780
Water Production - Corkscrew	\$ 4,066,955	\$ 4,644,521	\$ 5,490,393
LCU - Detar Support Svcs	\$ 305,884	\$ 297,285	\$ 304,853
Water/Sewer General	\$ 28,571	\$ 179,423	\$ 350,000
Utilities-Water Prod-North Lee	\$ 3,156,839	\$ 3,551,070	\$ 3,211,440
Locates Inspections	\$ 1,329,582	\$ 1,972,044	\$ 2,157,341
LCU - FGUA WW Interlocal NFM	\$ 1,861,640	\$ 1,995,869	\$ 2,000,000
Total	\$ 70,427,898	\$ 85,215,758	\$ 85,688,136
Animal Services			
Animal Svcs-Shelter Operations	\$ 3,075,517	\$ 3,331,775	\$ 3,379,457
Animal Svcs -Field Operations	\$ 1,780,288	\$ 1,750,332	\$ 2,189,895
Animal Svcs- Spay & Neuter	\$ 1,654,569	\$ 1,725,801	\$ 1,922,452
Total	\$ 6,510,374	\$ 6,807,908	\$ 7,491,804
County Lands			
County Lands	\$ 1,506,326	\$ 1,585,117	\$ 1,633,412
Total	\$ 1,506,326	\$ 1,585,117	\$ 1,633,412
GRAND TOTAL	<u>\$ 109,498,793</u>	<u>\$ 128,799,361</u>	<u>\$ 138,113,586</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 6,625,480	\$ 6,998,167	\$ 7,576,175
Special Revenue Fund	\$ 32,354,660	\$ 36,499,818	\$ 44,758,409
Capital Project Fund	\$ 90,755	\$ 85,618	\$ 90,866
Enterprise Fund	\$ 70,427,898	\$ 85,215,758	\$ 85,688,136
GRAND TOTAL	<u>\$ 109,498,793</u>	<u>\$ 128,799,361</u>	<u>\$ 138,113,586</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. Funding is 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
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022 - 2023</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,323,317	\$ 1,350,191	\$ 1,403,701
Tax Collect. Fund Collect Fees	<u>\$ 21,107,546</u>	<u>\$ 24,466,044</u>	<u>\$ 20,498,695</u>
Total	\$ 22,430,863	\$ 25,816,235	\$ 21,902,396
Clerk to the Board			
Support to Clerk to Board	\$ 908,967	\$ 863,864	\$ 885,438
Finance & Internal Audit	\$ 11,073,571	\$ 0	\$ 0
VCB - Audit	\$ 2,005,301	\$ 1,101,336	\$ 1,200,000
Transfers to Constitutionals	<u>\$ 0</u>	<u>\$ 12,290,576</u>	<u>\$ 14,266,769</u>
Total	\$ 13,987,839	\$ 14,255,776	\$ 16,352,207
Property Appraiser			
Support to Property Appraiser	\$ 2,651,436	\$ 699,908	\$ 265,728
Prop Appr. Fund Collect Fees	\$ 9,109,316	\$ 379,320	\$ 447,418
Transfers to Constitutionals	\$ 0	\$ 9,565,275	\$ 9,278,340
Trf - Prop Appr GIS	<u>\$ 0</u>	<u>\$ 2,078,143</u>	<u>\$ 2,215,459</u>
Total	\$ 11,760,752	\$ 12,722,646	\$ 12,206,945
Supervisor of Elections			
Support to Supervisor of Elect	\$ 543,815	\$ 508,568	\$ 617,533
Supervisor of Elections	\$ 10,372,533	\$ 0	\$ 0
Transfers to Constitutionals	<u>\$ 0</u>	<u>\$ 10,899,349</u>	<u>\$ 12,173,293</u>
Total	\$ 10,916,348	\$ 11,407,917	\$ 12,790,826
Sheriff			
Sheriff Disbursement	\$ 151,432,470	\$ 0	\$ 0
Support to Sheriff	\$ 5,410,000	\$ 5,845,180	\$ 6,345,047
Law Enforcement Trust	\$ 1,435,000	\$ 1,510,000	\$ 0
Sheriff - Jail Disbursement	\$ 70,060,413	\$ 0	\$ 0
Sheriff - Court Support	\$ 9,822,176	\$ 0	\$ 0
Transfers to Constitutionals	\$ 0	\$ 178,447,469	\$ 177,998,136
Trf Sheriff Court Support	\$ 0	\$ 11,959,434	\$ 13,651,775
Trf Sheriff Jail Disbursement	<u>\$ 0</u>	<u>\$ 75,559,702</u>	<u>\$ 85,243,730</u>
Total	\$ 238,160,059	\$ 273,321,785	\$ 283,238,688
Court Related Programs			
Court Administration	\$ 1,078,225	\$ 1,208,629	\$ 1,990,911
Court Admin - Support	\$ 1,487,055	\$ 1,421,374	\$ 1,424,231
Pretrial Services	\$ 2,413,356	\$ 2,469,850	\$ 2,820,943
Dispute Mediation	\$ 172,774	\$ 182,431	\$ 185,156
Family Court Services	\$ 1,088,871	\$ 1,354,351	\$ 1,922,859
Domestic Violence	\$ 205,147	\$ 337,071	\$ 418,487
Juvenile Arbitration	\$ 1,021	\$ 890	\$ 3,230
Public Guardian	\$ 229,467	\$ 0	\$ 0
Courthouse Security	\$ 1,502,605	\$ 1,560,174	\$ 1,710,913
CJIS	\$ 1,476,709	\$ 1,961,154	\$ 2,002,885

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022 - 2023 UNAUDITED ACTUAL</u>	<u>2023 - 2024 ADOPTED</u>
Court Technology	\$ 1,071,046	\$ 1,250,197	\$ 1,558,636
Law library	\$ 226,254	\$ 240,878	\$ 254,601
Probation	\$ 2,006,143	\$ 2,108,511	\$ 2,320,422
Pretrial Diversion	\$ 699,433	\$ 663,691	\$ 903,362
Courthouse Facilities	\$ 422,366	\$ 491,578	\$ 461,873
Teen Court	\$ 162,056	\$ 173,058	\$ 176,325
Veterans Court	\$ 105,000	\$ 105,000	\$ 105,000
Total	<u>\$ 14,347,528</u>	<u>\$ 15,528,837</u>	<u>\$ 18,259,834</u>
Public Defender			
Support to Public Defender	\$ 1,468,220	\$ 1,967,461	\$ 2,341,178
Total	<u>\$ 1,468,220</u>	<u>\$ 1,967,461</u>	<u>\$ 2,341,178</u>
State Attorney			
State Attorney	\$ 1,920,558	\$ 2,353,235	\$ 2,733,972
Drug Court	\$ 480,678	\$ 463,656	\$ 563,300
Total	<u>\$ 2,401,236</u>	<u>\$ 2,816,891</u>	<u>\$ 3,297,272</u>
Medical Examiner			
Support to Medical Examiner	\$ 268,334	\$ 327,555	\$ 361,657
Medical Examiner	\$ 5,398,300	\$ 6,746,868	\$ 9,831,257
Total	<u>\$ 5,666,634</u>	<u>\$ 7,074,423</u>	<u>\$ 10,192,914</u>
Legal Aid & Juvenile Detention			
Legal Aid	\$ 741,108	\$ 752,224	\$ 763,507
Total	<u>\$ 741,108</u>	<u>\$ 752,224</u>	<u>\$ 763,507</u>
Guardian Ad Litem			
Guardian Ad Litem	\$ 319,253	\$ 333,823	\$ 427,341
Total	<u>\$ 319,253</u>	<u>\$ 333,823</u>	<u>\$ 427,341</u>
GRAND TOTAL	<u>\$ 322,199,840</u>	<u>\$ 365,998,018</u>	<u>\$ 381,773,108</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 297,590,352	\$ 339,121,021	\$ 352,419,025
Special Revenue Fund	\$ 23,836,290	\$ 25,914,851	\$ 28,346,312
Capital Project Fund	\$ 110	\$ 17	\$ 0
Enterprise Fund	\$ 773,088	\$ 962,129	\$ 1,007,771
GRAND TOTAL	<u>\$ 322,199,840</u>	<u>\$ 365,998,018</u>	<u>\$ 381,773,108</u>



Lee County
Southwest Florida

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

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 FY23-24 the Board of County Commissioners approved a General Fund millage of 3.7623 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)

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.

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.

CIP REVENUE SOURCES (continued)

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. FY23-24 Community Park Impact Fee revenue is anticipated to be \$1,930,500, 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 FY23-24, Regional Park Impact Fee revenue is anticipated to be \$1,700,000, which excludes the City of Bonita Springs, Town of Fort Myers Beach and Village of Estero.

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 FY23-24 is anticipated to be \$20,501,020, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

CIP REVENUE SOURCES (continued)

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 FY23-24 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.

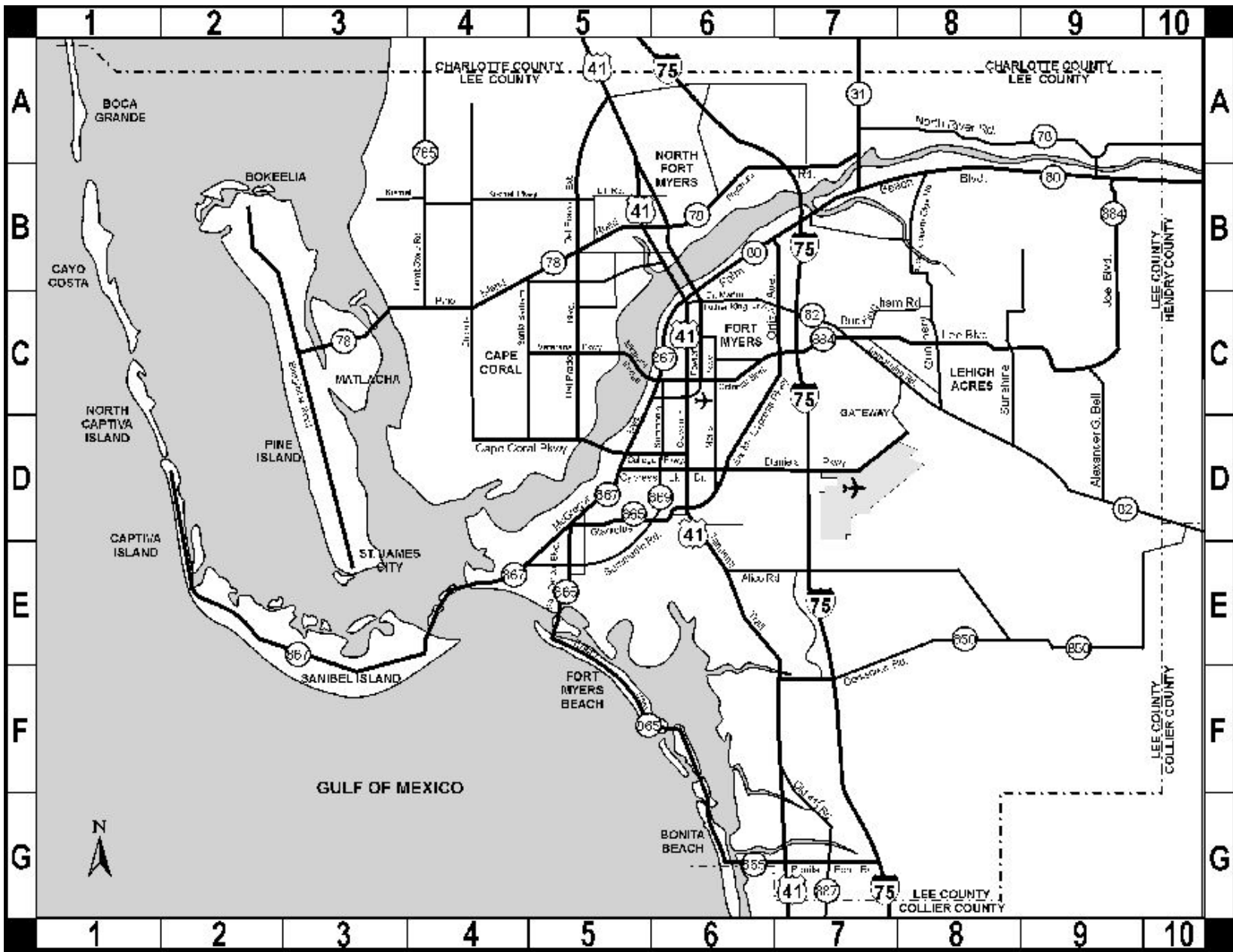
Gas Tax Bonds

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.

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.



Responsible Department	Project Title	Project #	Fund	Code	Total Spent thru FY 21/22	FY 22/23 Adopted Budget	FY 22/23 Amended Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY26/27 Proposed Budget	FY27/28 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Community Development					5,105,215	5,506,943									5,506,943
Community Development	Wild Turkey Strand				5,004,630	5,406,358									5,406,358
Community Development	Wild Turkey Strand	20500948730	48730	E	2,502,315	2,703,179									2,703,179
Community Development	Wild Turkey Strand	20500930700	30700	GT	2,502,315	2,703,179									2,703,179
Community Development	Bob Janes Gopher Tortoise CIP				100,585	100,585									100,585
Community Development	Bob Janes Gopher Tortoise CIP	20077148730	48730	E	20,117	20,117									20,117
Community Development	Bob Janes Gopher Tortoise CIP	20077130700	30700	GT	20,117	20,117									20,117
Community Development	Bob Janes Gopher Tortoise CIP	20077140132	40132	E	20,117	20,117									20,117
Community Development	Bob Janes Gopher Tortoise CIP	20077138653	38653	I	20,117	20,117									20,117
Community Development	Bob Janes Gopher Tortoise CIP	20077130100	30100	GF-CIP	20,117	20,117									20,117
County Lands					341,753,923	25,000	379,750	25,000	25,000	25,000	25,000	25,000	125,000		342,258,673
County Lands	Conservation 2020	20880030103	30103	CONS	341,753,923	25,000	379,750	25,000	25,000	25,000	25,000	25,000	125,000		342,258,673
Innovation and Tech					2,617,897			1,000,000					1,000,000		3,617,897
Innovation and Tech	Fiber Optic Expand/Refresh	20887351500	51500	IT	2,617,897			1,000,000					1,000,000		3,617,897
Library					3,688,877	10,453,903	15,520,697	57,500					57,500		19,267,074
Library	Exterior Shade Structure	20073634800	34800	L	549,635	100,000	970,365	57,500					57,500		1,577,500
Library	Library Admin Relocation	20071234800	34800	L	1,730,256		500,000								2,230,256
Library	Riverdale Library Renovations	20070634800	34800	L	1,408,903		2,696,429								4,105,332
Library	South Cty Regional Renovations	20070734800	34800	L	83	10,353,903	11,353,903								11,353,986
Natural Resources					10,358,677	5,360,266	20,095,128	5,562,103	10,334,150	17,141,500	15,862,790	16,631,640	65,532,183	100,000	96,085,988
Natural Resources	Alico Rd. Drainage Imp	20072830100	30100	GF-CIP	5,500		110,470		5,582,150				5,582,150		5,698,120
Natural Resources	Bob Janes Restoration Project	20859930100	30100	GF-CIP	432,242		867,758	1,560,103					1,560,103		2,860,103
Natural Resources	Brantley-Dover Canal Impr	20073730100	30100	GF-CIP	12,825	212,000	349,175								362,000
Natural Resources	Caloosahatchee Canal L-3 Rehab	20860030100	30100	GF-CIP	66,448		133,552								200,000
Natural Resources	Caloosahatchee TMDL Compl	20858830100	30100	GF-CIP	2,570,386	400,000	714,348	400,000	400,000	400,000	400,000	400,000	2,000,000		5,284,734
Natural Resources	Canal H-7 Drainage Improvement	20071330100	30100	GF-CIP	173,657	130,000	217,434								391,091
Natural Resources	Crew Flint Pen Hydrologic Restoration	20077230100	30100	GF-CIP		500,000	500,000			5,000,000			5,000,000		5,500,000
Natural Resources	Deep Lagoon Hydro Presv Rest	20851730100	30100	GF-CIP	249,703		1,476,713		2,000,000				2,000,000		3,726,416
Natural Resources	EMWCD-Infrastructure Rep Grant	21072730100	30100	G	3,083,395		4,035,898								7,119,293
Natural Resources	Flood Remediation	20064830100	30100	GF-CIP	623,770		3,103,413							100,000	3,827,183
Natural Resources	Industrial Park Berm Improv	20071430100	30100	GF-CIP	158,880		3,654								162,534
Natural Resources	Kiker Preserve Berm	20073830100	30100	G,GF-CIP	153,688		572,609	750,000	750,000	6,000,000	6,000,000	7,800,000	21,300,000		22,026,297
Natural Resources	Lakes Park Phase III	20070930100	30100	GF-CIP	431,687	1,325,000	1,747,313	2,200,000					2,200,000		4,379,000
Natural Resources	Palm Creek Filter Marsh	20076130100	30100	GF-CIP	154,983		200,162		1,500,000				1,500,000		1,855,145
Natural Resources	Powell Creek/Old Bridge Park				1,050,230		399,770								1,450,000
Natural Resources	Powell Creek/Old Bridge Park	20860130100	30100	GF-CIP	285,155		390,845								676,000
Natural Resources	Powell Creek/Old Bridge Park	22860130100	30100	G	765,075		8,925								774,000
Natural Resources	Six Mile Cypress Slough South	20073930100	30100	GF-CIP		500,000	800,000			1,400,000			1,400,000		2,200,000
Natural Resources	Sunniland/9 Mile Run Drainage				135,479		1,164,522	652,000					652,000		1,952,001
Natural Resources	Sunniland/9 Mile Run Drainage	20855730100	30100	GF-CIP	135,479		864,522	652,000					652,000		1,652,001
Natural Resources	Sunniland/9 Mile Run Drainage	22855730100	30100	G			300,000								300,000
Natural Resources	Yellow Fever Crk Chain Imp	20850930100	30100	GF-CIP	1,055,804		405,071								1,460,875
Natural Resources	Ten Mile Canal South	20075530100	30100	GF-CIP		2,293,266	3,293,266		2,102,000	2,341,500	9,462,790	8,431,640	22,337,930		25,631,196
Parks and Recreation					5,604,072	10,602,150	32,730,619	14,143,573	5,449,425	10,200,000	75,000	600,000	30,467,998		68,802,689
Parks and Recreation	Able Canal Pathway				857,547		269,378	9,513,423					9,513,423		10,640,348
Parks and Recreation	Able Canal Pathway	20215438700	38700	I	255,622		244,378	4,150,773					4,150,773		4,650,773
Parks and Recreation	Able Canal Pathway	20215438652	38652	I	-			1,000,000					1,000,000		1,000,000
Parks and Recreation	Able Canal Pathway	21215430100	30100	G	601,925		25,000	4,362,650					4,362,650		4,989,575
Parks and Recreation	Big Carlos Pass Park							120,000	850,000				970,000		970,000
Parks and Recreation	Big Carlos Pass Park	20079538700	38700	I				120,000					120,000		120,000
Parks and Recreation	Big Carlos Pass Park	20079530114	30114	T					850,000				850,000		850,000
Parks and Recreation	Boca Grande Dog Park				670,339		430,660								1,100,999

Responsible Department	Project Title	Project #	Fund	Code	Total Spent thru FY 21/22	FY 22/23 Adopted Budget	FY 22/23 Amended Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY26/27 Proposed Budget	FY27/28 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Parks and Recreation	Boca Grande Dog Park	20071838651	38651	I	670,339		80,660								750,999
Parks and Recreation	Boca Grande Dog Park	20071830100	30100	GF-CIP			350,000								350,000
Parks and Recreation	Boca Grande Tennis and Pickleball	20077830100	30100	GF-CIP		85,000	85,000	40,500	1,049,425				1,089,925		1,174,925
Parks and Recreation	Hammond Stadium Light Poles	20078730102	30102	T				2,500,000					2,500,000		2,500,000
Parks and Recreation	Larry Kiker Preserve	20071930114	30114	T	600,393		5,399,607		1,300,000	3,200,000			4,500,000		10,500,000
Parks and Recreation	Lavender's Landing Improvements	20073030100	30100	GF-CIP		200,000	200,000		575,000				575,000		775,000
	Lehigh Community Park Expansion				2,985,089	4,200,000	14,456,949								17,442,038
Parks and Recreation	Lehigh Community Park Expansion	20065138652	38652	I	2,985,089	3,000,000	7,497,136								10,482,225
Parks and Recreation	Lehigh Community Park Expansion	20065138700	38700	I		1,200,000	6,959,813								6,959,813
Parks and Recreation	NFM Shuffleboard Shade	20076430100	30100	GF-CIP	33,871	950,000	1,566,130								1,600,001
Parks and Recreation	Pine Island Dog Park	not assigned	38651	I							75,000	600,000	675,000		675,000
Parks and Recreation	Player Development Complex	20926030102	30102	T	239,127	1,350,000	4,184,874								4,424,001
Parks and Recreation	Rutenburg Park Improvements	20073338653	38653	I	66,524	1,790,000	2,023,476								2,090,000
Parks and Recreation	Schandler Hall Skate Park	20073438652	38652	I	1,700		273,300	142,500					142,500		417,500
Parks and Recreation	Shade Structures Parks & Playgrounds	20076330100	30100	GF-CIP	40,375	1,827,150	3,613,925	1,827,150					1,827,150		5,481,450
Parks and Recreation	Telegraph Creek Kayak Launch	20067038700	38700	I	109,107	200,000	227,320		275,000				275,000		611,427
Parks and Recreation	Trail System Expansion	200735		T					1,400,000	7,000,000			8,400,000		8,400,000
Public Safety					20,881,861	3,311,801	68,319,664	6,539,696	4,035,696				10,575,392		99,776,917
Public Safety	East Station	20077530100	30100	GF-CIP		96,000	96,000	1,500,000					1,500,000		1,596,000
Public Safety	Cardiac Monitor Replacement	20078830100	30100	GF-CIP				2,100,000					2,100,000		2,100,000
Public Safety	CDBG-MIT Hertz-Alico	21131030100	30100	GF-CIP			7,346,415								7,346,415
	EOC Expansion				1,395,633		45,604,190								46,999,823
Public Safety	EOC Expansion	20066430100	30100	GF-CIP		1,395,633	15,439,112								16,834,745
Public Safety	EOC Expansion	22066430100	30100	G			13,707,160								13,707,160
Public Safety	EOC Expansion	11129500100	00100	G			16,457,918								16,457,918
Public Safety	Fire Station Alerting	20077330100	30100	GF-CIP		315,000	315,000	250,000	250,000				500,000		815,000
	GCN Radio Replacement System				13,470,225		529,774								13,999,999
Public Safety	GCN Radio Replacement System	20066530100	30100	GF-CIP		7,815,059	184,940								7,999,999
Public Safety	GCN Radio Replacement System	20066552000	52000	GCN		5,655,166	344,834								6,000,000
	HMGP - Generators				506,063		7,988,177								8,494,240
Public Safety	HMGP - Generators	21071618200	18200	H		505,681	5,893,161								6,398,842
Public Safety	HMGP - Generators	20071630100	30100	GF-CIP		299	679,915								680,214
Public Safety	HMGP - Generators	20071618200	18200	H		83	1,415,101								1,415,184
Public Safety	Next Generation E911	20074115200	15200	EM	3,164,713	423,105	1,032,275								4,196,988
Public Safety	North Station	20077730100	30100	GF-CIP		96,000	96,000		3,096,000				3,096,000		3,192,000
Public Safety	PS/LCSO CAD Hardware	20074330100	30100	GF-CIP		189,696	1,770,833	189,696	189,696				379,392		2,150,225
Public Safety	PS/LCSO CAD System	20074230100	30100	GF-CIP	2,345,228										2,345,228
	South Central Station					96,000	1,126,000	1,500,000					1,500,000		2,626,000
Public Safety	South Central Station	20077430100	30100	GF-CIP		96,000	96,000	1,500,000					1,500,000		1,596,000
Public Safety	South Central Station	20077438900	38900	I			1,030,000								1,030,000
	Southeast Station					2,096,000	2,415,000	1,000,000	500,000				1,500,000		3,915,000
Public Safety	Southeast Station	20077630100	30100	GF-CIP		2,096,000	2,096,000	1,000,000	500,000				1,500,000		3,596,000
Public Safety	Southeast Station	20077638900	38900	I			319,000								319,000
Solid Waste					2,073,079	18,888,840	36,126,180	23,814,600	40,904,100	41,513,500	6,096,800	10,900,000	123,229,000		161,428,259
Solid Waste	Ash Monofill Sideslope Closure	not assigned	40132	E					1,568,000	4,056,000			5,624,000		5,624,000
Solid Waste	Buckingham Resource Area	20075140132	40132	E		330,000	330,000	770,000					770,000		1,100,000
Solid Waste	Buckingham Scale Improvements	20068040132	40132	E	105,471		559,529								665,000
Solid Waste	Class I Phase IV Update	not assigned	40132	E							2,000,000	10,900,000	12,900,000		12,900,000
Solid Waste	Compost Facility & Well Imprvmnt	20065740132	40132	E	570,341		185,659								756,000
Solid Waste	Hendry Cnty Transfer Station	20062440132	40132	E	190,857	700,000	3,834,144	6,400,000					6,400,000		10,425,001
Solid Waste	Landfill Class I Update	20095640132	40132	E	679,558	6,000,000	12,234,615								12,914,173
Solid Waste	Landfill Class III Update	20071540132	40132	E		400,000	400,000	2,400,000	2,168,000	9,567,000			14,135,000		14,535,000

Responsible Department	Project Title	Project #	Fund	Code	Total Spent	FY 22/23	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Five Year Project Total	Years 6-10	Total Project
					thru FY 21/22	Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Solid Waste	Landfill Gas Collection System	20093640132	40132	E	5,479	1,300,000	1,400,000								1,405,479
Solid Waste	Lee County Compost Facility	20075240132	40132	E	47,013	1,400,000	2,152,987	4,800,000					4,800,000		7,000,000
Solid Waste	Lee Hendry Landfill Connectivity	20075340132	40132	E			476,000								476,000
Solid Waste	Material Recovery Facility	20075440132	40132	E	5,900	7,620,000	9,114,100	9,222,000	38,544,400	30,181,400			77,947,800		87,067,800
Solid Waste	Parts and Equipment Storage	20095540132	40132	E	53,981		837,000								890,981
Solid Waste	Recycling Facilities	20076840132	40132	E		904,000	904,000								904,000
Solid Waste	Umbrella-Buckingham Upgrades	20068140132	40132	E	126,498		134,504	190,800					190,800		451,802
Solid Waste	Umbrella-Generators-mult sites	20068340132	40132	E	34,930		341,070								376,000
Solid Waste	Umbrella-Mechanical Systems	20068440132	40132	E	235,657	30,900	93,043	31,800	32,700	33,600	40,800		138,900		467,600
Solid Waste	Umbrella-Scales	20068540132	40132	E		203,940	325,940		159,000	163,500			322,500		648,440
Solid Waste	WTE Facilities Hardening	21076540132	40132	G	17,394		2,803,589								2,820,983
Transit					3,778,647	3,260,182	11,292,864	535,000	535,000	535,000	535,000	535,000	2,675,000		17,746,511
	ADA & Passenger Amenities				71,104		637,499	535,000	535,000	535,000	535,000	535,000	2,675,000		3,383,603
Transit	ADA & Passenger Amenities	20886448640	48640	G			67,499	35,000	35,000	35,000	35,000	35,000	175,000		242,499
Transit	ADA & Passenger Amenities	21886448640	48640	G	71,104		570,000	500,000	500,000	500,000	500,000	500,000	2,500,000		3,141,104
Transit	Lehigh Acres Park & Ride	21072448640	48640	G	165,575	2,860,182	5,974,872								6,140,447
Transit	NFM Super Stop	21077048640	48640	G		400,000	400,000								400,000
	South Park&Ride Trsf Stations				3,541,968		4,280,493								7,822,461
Transit	South Park&Ride Trsf Stations	20889448640	48640	G	900,306		520,153								1,420,459
Transit	South Park&Ride Trsf Stations	21889448640	48640	G	2,641,662		3,760,340								6,402,002
Transportation					79,554,215	119,124,107	358,555,482	18,762,118	71,928,332	59,277,176	236,743,460	94,390,864	481,101,950	462,191,764	1,381,403,411
	Alico Road Connector				5,865,862	10,759,314	20,125,037	4,547,555	13,000,000	55,682,342		92,000,000	165,229,897	39,272,804	230,493,600
Transportation	Alico Road Connector	20924530700	30700	GT	2,800	6,759,314	14,647,212			27,682,342		40,000,000	67,682,342	39,272,804	121,605,158
Transportation	Alico Road Connector	20924538825	38825	I	5,863,062	4,000,000	5,477,825	4,547,555		8,000,000		6,000,000	18,547,555		29,888,442
Transportation	Alico Road Connector	20924538823	38823	I					13,000,000	20,000,000		16,000,000	49,000,000		49,000,000
Transportation	Alico Road Connector	20924530720	30720	ST								30,000,000	30,000,000		30,000,000
	Bicycle/Pedestrian Facilities				23,377,364	2,003,160	8,793,098	2,003,160	6,570,350	2,694,834	11,363,460	1,490,864	24,122,668		56,293,130
Transportation	Bicycle/Pedestrian Facilities	20600238821	38821	I			132,218								132,218
Transportation	Bicycle/Pedestrian Facilities	20600238822	38822	I	1,327,896	495,000	2,217,292	495,000	271,073	546,250	1,549,506		2,861,829		6,407,017
Transportation	Bicycle/Pedestrian Facilities	20600238823	38823	I	2,209,051		2,272,437				245,575		245,575		4,727,063
Transportation	Bicycle/Pedestrian Facilities	20600238824	38824	I	1,420,661	138,793	327,096		337,511	259,280	1,940,688	1,490,864	4,028,343		5,776,100
Transportation	Bicycle/Pedestrian Facilities	20600238825	38825	I	116,359		1,278,119	138,793	135,801	1,889,304	780,858		2,944,756		4,339,234
Transportation	Bicycle/Pedestrian Facilities	20600230700	30700	GT	18,303,397	1,369,367	2,565,936	1,369,367	5,825,965		6,846,833		14,042,165		34,911,498
	Big Carlos Pass Bridge Replace				6,090,725		97,859,141								103,949,866
Transportation	Big Carlos Pass Bridge Replace	20572430700	30700	GT			486,435								486,435
Transportation	Big Carlos Pass Bridge Replace	20572430720	30720	ST	6,090,725		13,131,560								19,222,285
Transportation	Big Carlos Pass Bridge Replace	20572430721	30721	ST			11,000,000								11,000,000
Transportation	Big Carlos Pass Bridge Replace	20572431203	31203	D			25,000,000								25,000,000
Transportation	Big Carlos Pass Bridge Replace	11129500100	00100	G			48,241,146								48,241,146
Transportation	Cape Coral Bdg WP Span Repl	20924830721	30721	ST	1,161,114	3,119,516	18,307,104				224,480,000		224,480,000		243,948,218
Transportation	Midpoint Bridge	20076930721	30721	D,ST		15,473,314	15,473,314							279,931,305	295,404,619
	Corkscrew Road				16,564,044	26,180,139	38,498,960	4,999,575					4,999,575		60,062,579
Transportation	Corkscrew Road	20066930100	30100	GF-CIP	5,560,738		378,446								5,939,184
Transportation	Corkscrew Road	20066930700	30700	CONT.GT	6,454,233		8,156,602	4,999,575					4,999,575		19,610,410
Transportation	Corkscrew Road	20066931203	31203	D		26,180,139	28,180,139								28,180,139
Transportation	Corkscrew Road	22066930700	30700	G	1,585,408		747,438								2,332,846
Transportation	Corkscrew Road	20066938825	38825	I	2,963,665		1,036,335								4,000,000
	Gateway/Griffin Roundabout				470,702		9,133,960								9,604,662
Transportation	Gateway/Griffin Roundabout	20067138823	38823	I	215,862		3,004,138								3,220,000
Transportation	Gateway/Griffin Roundabout	20067130700	30700	GT	254,840		1,329,822								1,584,662
Transportation	Gateway/Griffin Roundabout	2006731203	31203	D			4,800,000								4,800,000
Transportation	Hickory Bridge Replacement	20508330720	30720	ST		8,188,912	8,188,912		4,770,011				4,770,011	99,351,742	112,310,665



Capital Improvement Program Detail Report FY23/24-FY27/28

Responsible Department	Project Title	Project #	Fund	Code	Total Spent	FY 22/23	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	Five Year Project Total	Years 6-10	Total Project
					thru FY 21/22	Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Transportation	Lee Blvd Traffic Signals	20063730700	30700	GT	752,930		682,200								1,435,130
	Ortiz 4L/Colonial-MLK				1,885,450		33,368,279								35,253,729
Transportation	Ortiz 4L/Colonial - MLK	20061338823	38823	I	1,885,450		19,630,897								21,516,347
Transportation	Ortiz 4L/Colonial - MLK	20061331203	31203	D			11,562,382								11,562,382
Transportation	Ortiz 4L/Colonial - MLK	22061330700	30700	G			2,175,000								2,175,000
	Ortiz Ave MLK to Lockett				2,383,017	4,242,273	4,796,696							43,635,913	50,815,626
Transportation	Ortiz Ave MLK to Lockett	20407230700	30700	GT		4,242,273	4,242,273							43,635,913	47,878,186
Transportation	Ortiz Ave MLK to Lockett	20407238823	38823	I	2,383,017		554,423								2,937,440
Transportation	Signal System ATMS Upgrade	20675930700	30700	GT	7,504,288	750,000	1,637,045	750,000	750,000	750,000	750,000	750,000	3,750,000		12,891,333
	Three Oaks Extension North				12,842,258	35,257,479	87,965,148	6,311,828	46,687,971				52,999,799		153,807,205
Transportation	Three Oaks Extension North	20405330700	30700	GT	10,305,056		46,507,669	6,311,828	10,687,971				16,999,799		73,812,524
Transportation	Three Oaks Extension North	20405331203	31203	D		35,257,479	30,457,479								30,457,479
Transportation	Three Oaks Extension North	20405338823	38823	I	2,077,537		1,000,000						25,000,000		28,077,537
Transportation	Three Oaks Extension North	20405338824	38824	I	459,665		10,000,000		11,000,000				11,000,000		21,459,665
	Toll Interoperability				656,461	150,000	476,588	150,000	150,000	150,000	150,000	150,000	750,000		1,883,049
Transportation	Toll Interoperability	20581842133	42133	ST	106,668	30,000	99,414	30,000	30,000	30,000	30,000	30,000	150,000		356,082
Transportation	Toll Interoperability	20581842135	42135	ST	549,793	120,000	377,174	120,000	120,000	120,000	120,000	120,000	600,000		1,526,967
	Toll System Replacement					13,000,000	13,250,000								13,250,000
Transportation	Toll System Replacement	20061542133	42133	ST		2,600,000	2,650,000								2,650,000
Transportation	Toll System Replacement	20061542135	42135	ST		10,400,000	10,600,000								10,600,000
Utilities					118,364,528	80,435,440	180,320,600	74,838,250	151,855,000	164,065,000	115,065,000	64,115,000	568,938,250	68,165,000	935,788,378
Utilities	Alico Road Connector - LCDOT	20079348730	48730	E				2,000,000	2,000,000				4,000,000		4,000,000
Utilities	Ben Hill Griffin FM Improve S	20733448713	48713	E	423,820	3,136,440	3,662,620	3,800,000					3,800,000		7,886,440
Utilities	Big Carlos Pass	20074448730	48730	E		1,500,000	1,500,000	763,250					763,250		2,263,250
Utilities	CFM Flow Diversion	20074648713	48713	E			700,000	335,000					335,000		1,035,000
Utilities	Replacement	20762248720	48720	E	1,415,493	500,000	6,236,706	500,000					500,000		8,152,199
Utilities	Corkscrew Road Widening	20067548730	48730	E	5,246,930	3,400,000	6,379,152	5,570,000	7,000,000				12,570,000		24,196,082
Utilities	Cybersecurity Risk Assessment	20078048730	48730	E		750,000	750,000	1,350,000					1,350,000		2,100,000
Utilities	Relocation - FDOT	not assigned	48730	E					3,000,000				3,000,000		3,000,000
Utilities	DOT Proj Utility Relocations	20741648730	48730	E	4,159,190	500,000	2,583,800		500,000	500,000	500,000	500,000	2,000,000	2,000,000	10,742,990
Utilities	Electrical Equip Upgrd&Repl	20742948730	48730	E	6,029,359	210,000	932,546	820,000	650,000	410,000	235,000	235,000	2,350,000	1,025,000	10,336,905
Utilities	FGCU Sewer	20730448730	48730	E	911,794		119,259	50,000	250,000				300,000		1,331,053
Utilities	FGCU Water	20719748730	48730	E	1,642,578		81,380	50,000	255,000				305,000		2,028,958
Utilities	Fiesta Village Swr Coll Sys Im	20729348713	48713	E	157,305		2,508,294								2,665,599
Utilities	Fiesta Village WWTP Deep Well	20925148730	48730	D,E	10,307,108	7,800,000	11,615,988						-		21,923,096
Utilities	Fiesta Village WWTP Rm Upgrd	20061648730	48730	E	8,343,505	3,020,000	1,819,818	500,000					500,000		10,663,323
Utilities	FMB Belt Press Replacement	20067648730	48730	E,G	272,591	3,000,000	3,135,351	2,000,000					2,000,000		5,407,942
Utilities	FMB Deep Injection Well #2	20061748730	48730	E	3,828,713		7,920,382						-		11,749,095
Utilities	FMB Filter Controls Upgrade	20074848720	48720	E		580,000	580,000						-		580,000
Utilities	FMB Main Switchgear Repl	20062648720	48720	E,G	95,628	2,500,000	2,929,373	6,525,000					6,525,000		9,550,001
	FMB WRF Capacity Restoration Project				474,015	2,000,000	2,225,985	3,000,000	41,000,000	46,000,000	46,000,000	40,000,000	176,000,000	31,000,000	209,700,000
Utilities	FMB WRF Capacity Restoration Project	20061948713	48713	E		2,000,000	2,000,000								2,000,000
Utilities	FMB WRF Capacity Restoration Project	20061948730	48730	E	474,015		225,985	3,000,000	41,000,000	46,000,000	46,000,000	40,000,000	176,000,000	31,000,000	207,700,000
Utilities	Generator Replacements (FEMA)	20079248730	48730	E					2,300,000				2,300,000		2,300,000
Utilities	Green Meadows 2nd Deep Inj	20746148730	48730	E		500,000	500,000	1,400,000	7,000,000	7,500,000			15,900,000		16,400,000
Utilities	Hancock Bridge Sidewalk Utility	20078948730	48730	E				1,100,000					1,100,000		1,100,000
Utilities	Lazy Days Water Main Replaceme	20065548720	48720	E	1,164,765	319,000	377,714								1,542,479
Utilities	LCU Generator Replace/Improve	20744448730	48730	E	2,425,201	660,000	1,375,325	50,000	200,000	50,000	50,000	50,000	400,000	250,000	4,450,526
Utilities	Littleton Road Widening - LCDOT	20078248730	48730	E		500,000	500,000	1,100,000					1,100,000		1,600,000
Utilities	LT LS Recovery and Harden (FEMA)	20079048720	48720	E				500,000	3,000,000	3,000,000	3,000,000	3,000,000	12,500,000		12,500,000
Utilities	LS 5507 & Force Main Replace(FEMA)	20079148730	48730	E				1,000,000	2,000,000				3,000,000		3,000,000
Utilities	Master Pump Station 6600 Upgrd	20063848730	48730	E	358,295	800,000	986,705	910,000	-				910,000		2,255,000



Capital Improvement Program Detail Report FY23/24-FY27/28

Responsible Department	Project Title	Project #	Fund	Code	Total Spent	FY 22/23	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	Five Year Project Total	Years 6-10	Total Project
					thru FY 21/22	Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Utilities	Metro Pkwy - FDOT	20078348730	48730	E		500,000	500,000		500,000	6,500,000			7,000,000		7,500,000
	NLC WTP Expansion to 15 MGD				3,943,735	18,500,000	32,356,265	4,000,000	10,000,000				14,000,000		50,300,000
Utilities	NLC WTP Expansion to 15 MGD	20063348712	48712	E,D	3,943,735	10,000,000	23,856,265								27,800,000
Utilities	NLC WTP Expansion to 15 MGD	20063348730	48730	E,D		8,500,000	8,500,000	4,000,000	10,000,000				14,000,000		22,500,000
Utilities	NLC WTP RO Pump Upgrades	not assigned	48730	E								1,000,000		8,000,000	8,000,000
	NLC WTP Wellfield Expansion to				11,598,091		19,770,084	3,725,000	8,500,000	7,225,000			19,450,000		50,818,175
Utilities	NLC WTP Wellfield Expansion to	20761948712	48712	E	10,189,076		17,570,084	3,725,000	2,500,000				6,225,000		33,984,160
Utilities	NLC WTP Wellfield Expansion to	20761948730	48730	E	1,409,015		2,200,000		6,000,000	7,225,000			13,225,000		16,834,015
Utilities	North-South WM-SR 80	20062848730	48730	E	661,352		550,000								1,211,352
Utilities	Operations Building Replacement	20745448730	48730	E	2,453,314		480,940								2,934,254
Utilities	Ortiz Av FM-SR 82 to Colonial	20065648720	48720	E	178,769		2,458,160	1,000,000					1,000,000		3,636,929
Utilities	Ortiz Utility Relocation MLK-SR80	20075048730	48730	E			500,000		2,000,000	4,000,000			6,000,000		6,500,000
Utilities	Pine Island WWTP Deep Bed Sand Filt	20746548730	48730	E	-	470,000	470,000		1,600,000				1,600,000		2,070,000
Utilities	Remote Telemetry Replacement	20762348730	48730	E	5,054,049		2,557,464								7,611,513
Utilities	RSW Trans Line-Ben Hill/Treeln	20719348712	48712	E	2,796,524	4,400,000	6,370,262	2,400,000					2,400,000		11,566,786
Utilities	SE Force Mains	20067348730	48730	E		500,000	500,000	3,000,000	6,500,000	12,000,000	10,000,000	1,000,000	32,500,000		33,000,000
	SE Wellfield Expansion					500,000	2,050,000	1,600,000	3,500,000	10,500,000	4,000,000	1,500,000	21,100,000	20,000,000	43,150,000
Utilities	SE Wellfield Expansion	20078148712	48712	E		500,000	1,300,000	1,600,000	3,500,000	3,500,000	4,000,000	1,500,000	14,100,000	20,000,000	35,400,000
Utilities	SE Wellfield Expansion	20078148730	48730	E			750,000			7,000,000			7,000,000		7,750,000
Utilities	Secondary Contain for Chemical Tanks	20745648730	48730	E	351,570	270,000	420,000		1,320,000				1,320,000		2,091,570
	SEWRF-SE Water Reclaim Fac				2,341,451	1,750,000	3,106,830	7,000,000	32,500,000	55,000,000	48,200,000	15,000,000	157,700,000		163,148,281
Utilities	SEWRF-SE Water Reclaim Fac	20746748713	48713	E	2,341,451	1,750,000	3,106,830	7,000,000	9,000,000	5,000,000			21,000,000		26,448,281
Utilities	SEWRF-SE Water Reclaim Fac	20746748730	48730	E					23,500,000	50,000,000	48,200,000	15,000,000	136,700,000		136,700,000
Utilities	Summerlin Rd 20" FM Replacemen	20065348730	48730	E	3,960,452		7,578,550								11,539,002
Utilities	Three Oaks Second DIW	20078548730	48730	E		500,000	500,000	1,300,000	7,500,000	7,500,000			16,300,000		16,800,000
Utilities	Three Oaks WRF Expansion	20072348713	48713	E	3,706,982	16,700,000	28,193,018	9,300,000	3,000,000				12,300,000		44,200,000
Utilities	Tice Area WM Replacement	20063948730	48730	E	1,024,313	650,000	2,298,953						-		3,323,266
Utilities	US 41 WM Replacements	20067848730	48730	E	150,390		374,611	3,015,000					3,015,000		3,540,001
Utilities	US41 S WM Replacement (IsIPk/JonBay)	20078648720	48720	E		250,000	250,000	40,000	1,600,000				1,640,000		1,890,000
Utilities	Wastewater System Improvements	20722948730	48730	E	4,925,861	350,000	780,144	700,000	700,000	700,000	350,000	350,000	2,800,000	1,050,000	9,556,005
Utilities	Wastewater Treatment Plant Imp	20713848730	48730	E	6,907,306	195,000	391,795	2,275,000	450,000	650,000	950,000	450,000	4,775,000	1,500,000	13,574,101
Utilities	Water System Improvements	20709448730	48730	E	9,052,921	1,750,000	2,877,608	650,000	650,000	650,000	650,000	650,000	3,250,000	1,950,000	17,130,529
Utilities	Water Treatment Plt Improv	20726848730	48730	E	6,783,100	95,000	1,548,025	380,000	250,000	750,000	1,000,000	250,000	2,630,000	1,000,000	11,961,125
Utilities	Well Redevelop/Upgrd&Rebuild	20714948720	48720	E	4,440,831	130,000	303,476	130,000	130,000	130,000	130,000	130,000	650,000	390,000	5,784,307
Utilities	Wells D25&S25 Relocation/Repla	20065248730	48730	E		1,250,000	1,850,000								1,850,000
Utilities	Winkler Rd. Watermain Improvements	20927048712	48712	E	717,058		806,192	1,000,000					1,000,000		2,523,250
Utilities	Wtr/Swr Line Reloc-3 Oaks	20742648730	48730	E	60,170		1,057,825		2,000,000	1,000,000			3,000,000		4,117,995
Grand Total					588,675,777	256,566,904	728,847,927	145,277,840	285,066,703	292,757,176	374,403,050	187,197,504	1,283,702,273	530,456,764	3,131,682,741

Code Legend	
A=Advalorem	GF-CIP= General Fund Capital Imp
BP=BP	GT=Gas Tax
CONS= Conservation 2020	H=All Hazards
CONT=Contribution	I=Impact Fees
D=Debt	IT=Innovation and Technology
E=Enterprise	L= Library Advalorem
E-911= E-911 Operations	ST=Surplus Tolls
G=Grant	T=Tourist Development Tax
GIF=Growth Inc Fund	

Reconciling Items	
Grand Total	145,277,840
Utilities Loan	(23,410,000)
System Balance 8/15/23	<u>121,867,840</u>



Lee County
Southwest Florida

**Impact Fee Projection for CIP
Revenue**

Community Park Districts	Actual FY21/22	Actual FY22/23	Budget FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	5 Year Total
18651 - North	294,733	413,642	100,000	70,000	70,000	70,000	70,000	70,000	350,000
18652 - East	1,743,990	1,511,929	1,200,000	500,000	500,000	500,000	500,000	500,000	2,500,000
18653 - South	837,693	806,181	600,000	530,000	530,000	530,000	530,000	530,000	2,650,000
18654 - Gateway	32,086	1,869	30,000	30,000	30,000	30,000	30,000	30,000	150,000
18655 - Sanibel	0	0	500	500	500	500	500	500	2,500
Total	2,908,502	2,733,621	1,930,500	1,130,500	1,130,500	1,130,500	1,130,500	1,130,500	5,652,500

Regional Park Districts	Actual FY 21/22	Actual FY22/23	Budget FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	5 Year Total
18700 - County Wide	2,523,824	2,563,220	1,700,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Total	2,523,824	2,563,220	1,700,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000

Road Districts	Actual FY 21/22	Actual FY22/23	Budget FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	5 Year Total
18821 - Boca Grande	0	0	1,020	1,020	1,020	1,020	1,020	1,020	5,100
18822 - North	3,133,905	3,639,731	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
18823 - Central	20,908,403	19,309,815	12,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
18824 - Southwest	4,093,009	4,913,683	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
18825 - Southeast	4,657,378	6,073,551	4,000,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Total	32,792,694	33,936,780	20,501,020	13,001,020	13,001,020	13,001,020	13,001,020	13,001,020	65,005,100

Community Park Impact Fee Districts

18651/38651		Actual	Budget						5 Year
District 51--North		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		413,642	100,000	70,000	70,000	70,000	70,000	70,000	350,000
Interest		8,236	4,000	500	500	500	500	500	2,500
Interest - Construction Fund		1,950	2,000						
Fund Balance		315,766	659,867	760,867	826,367	891,867	882,367	347,867	760,867
	Total	739,594	765,867	831,367	896,867	962,367	952,867	418,367	1,113,367
Less:									
Refund Prior Year Expense			5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Net Available	739,594	760,867	826,367	891,867	957,367	947,867	413,367	1,088,367
Project Requests:									
201798- Phillips Park									
200718 - Boca Grande Dog Park		79,727							
200732 - Playground Splashpad Enhmt									
Pine Island Dog Park						75,000	600,000		675,000
	Total Projects	79,727				75,000	600,000		675,000
	Reserves	659,867	760,867	826,367	891,867	882,367	347,867	413,367	413,367

18652/38652		Actual	Budget						5 Year
District 52 -- East		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		1,511,929	1,200,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Interest		39,697	40,000	3,500	3,500	3,500	3,500	3,500	17,500
Interest - Construction Fund		102,964	60,000						0
Fund Balance		6,968,208	6,430,465	1,003,313	1,501,813	2,000,313	2,498,813	2,997,313	1,003,313
	Total	8,622,798	7,730,465	1,506,813	2,005,313	2,503,813	3,002,313	3,500,813	3,520,813
Less:									
Refund Prior Year Expense		1,549	5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Net Available	8,621,249	7,725,465	1,501,813	2,000,313	2,498,813	2,997,313	3,495,813	3,495,813
Project Requests:									
200734- Schndler Hall Skate Park		30,993	384,808						
202154-Able Canal Pathway			1,000,000						
200732 - Playground Splashpad Enhancements									
200651-Lehigh Comm Park Expansion		2,159,791	5,337,345						
	Total Projects	2,190,783	6,722,153						
	Reserves	6,430,465	1,003,313	1,501,813	2,000,313	2,498,813	2,997,313	3,495,813	3,495,813

Community Park Impact Fee Districts

18653/38653		Actual	Budget						5 Year
District 53 -- South		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		806,181	600,000	530,000	530,000	530,000	530,000	530,000	2,650,000
Interest		44,446	2,300	2,300	2,300	2,300	2,300	2,300	11,500
Interest - Construction Fund		20,850	300	300	300	300	300	300	1,500
Fund Balance		2,549,123	3,318,187	3,915,787	4,443,387	4,970,987	5,498,587	6,026,187	3,915,787
	Total	3,420,601	3,920,787	4,448,387	4,975,987	5,503,587	6,031,187	6,558,787	6,578,787
Less:									
Refund Prior Year Expense			5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Net Available	3,420,601	3,915,787	4,443,387	4,970,987	5,498,587	6,026,187	6,553,787	6,553,787
Project Requests:									
200733 -Rutenburg Park Improvement		101,437	1,922,039						
200732 - Playground Splashpad Enhancements									
Bob Janes Gopher Tortise		977	19,140						
202146-Brooks Park Master Plan & Imprv									
	Total Projects	102,414							
	Reserves	3,318,187	3,915,787	4,443,387	4,970,987	5,498,587	6,026,187	6,553,787	6,553,787

18654/38654		Actual	Budget						5 Year
District 54 -- Gateway		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		1,869	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Interest		8,209	5,000	300	300	300	300	300	1,500
Interest - Construction Fund									
Fund Balance		367,410	377,488	407,488	432,788	458,088	483,388	508,688	407,488
	Total	377,488	412,488	437,788	463,088	488,388	513,688	538,988	558,988
Less:									
Refund Prior Year Expense			5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Net Available	377,488	407,488	432,788	458,088	483,388	508,688	533,988	533,988
Project Requests:									
Gateway Projects									
	Reserves	377,488	407,488	432,788	458,088	483,388	508,688	533,988	533,988

Community Park Impact Fee Districts

18655/38655		Actual	Budget						5 Year
District 55 -- Sanibel		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		0	500	500	500	500	500	500	2,500
Interest									
Interest - Construction Fund									
Fund Balance		6,577	6,577	7,077	7,577	8,077	8,577	9,077	7,077
Total		6,577	7,077	7,577	8,077	8,577	9,077	9,577	9,577
Less:									
Refund Prior Year Expense									
Net Available		6,577	7,077	7,577	8,077	8,577	9,077	9,577	9,577
Project Requests:									
Total Projects									
Reserves		6,577	7,077	7,577	8,077	8,577	9,077	9,577	9,577

Total Community Park Districts		Actual	Budget						5 Year
		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		2,733,622	1,930,500	1,130,500	1,130,500	1,130,500	1,130,500	1,130,500	5,652,500
Interest		100,588	51,300	6,600	6,600	6,600	6,600	6,600	33,000
Interest - Construction Fund		125,764	62,300	300	300	300	300	300	1,500
Fund Balance		10,207,084	10,792,585	6,094,532	7,211,932	8,329,332	9,371,732	9,889,132	6,094,532
Total		13,167,058	12,836,685	7,231,932	8,349,332	9,466,732	10,509,132	11,026,532	11,781,532
Less:									
Refund Prior Year Expense		1,549	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Net Available		13,165,509	12,816,685	7,211,932	8,329,332	9,446,732	10,489,132	11,006,532	11,681,532
Project Requests:									
200718 - Boca Grande Dog Park		79,727							
202146- Brooks Park Master Plan		0							
Pine Island Dog Park						75,000	600,000		675,000
Bob Janes Gopher Turtle		977							
200733 -Rutenburg Park Improvement		101,437							
200734- Schndler Hall Skate Park		30,993	384,808						
200732 - Playground Splashpad Enhmt		0							
200651-Lehigh Comm Park Expansion		2,159,791	5,337,345						
202154-Able Canal Pathway			1,000,000						
Total Projects		2,372,924	6,722,153			75,000	600,000		675,000
Reserves		10,792,585	6,094,532	7,211,932	8,329,332	9,371,732	9,889,132	11,006,532	11,006,532

Regional Park Impact Fees

18700/38700	Actual	Actual	Budget						5 YEAR
County Wide	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	TOTAL
Impact Fees	2,523,824	2,563,220	1,700,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Interest	34,653	55,521	38,000	13,000	13,000	13,000	13,000	13,000	65,000
Interest - Construction Fund	24,823	112,826	100,000						0
Fund Balance	6,515,175	8,205,706	6,017,865	1,186,741	2,419,741	3,927,741	5,435,741	6,943,741	1,186,741
Total	9,098,475	10,937,273	7,855,865	2,699,741	3,932,741	5,440,741	6,948,741	8,456,741	8,751,741
Less:									
Refund Prior Year Expense	979	1,248	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	9,097,496	10,936,025	7,850,865	2,694,741	3,927,741	5,435,741	6,943,741	8,451,741	8,726,741
Project Requests:									
200720- Six Mile Slough Preserve	364,973								
200660-JY Linear Parking Facility	149,057								
200651 - Lehigh Comm Park Expansion		4,793,634	2,166,179						
200732 - Playground Splashpad Enhancements	172,762								
200670-Telegraph Creek Kayak Launch	7,680	5,720	221,600	275,000					275,000
202154-Able Canal Pathway	179,274	118,806	4,276,345						
Total Projects	873,746	4,918,160	6,664,124	275,000					275,000
Reserves	8,223,750	6,017,865	1,186,741	2,419,741	3,927,741	5,435,741	6,943,741	8,451,741	8,451,741

Road Impact Fee Districts

District 21--Boca Grande	Actual	Budget						5 Year
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		1,020	1,020	1,020	1,020	1,020	1,020	5,100
Interest	691	175	175	175	175	175	175	875
Interest - Construction Fund	3,184	1,000						
Fund Balance	172,336	176,211	43,188	41,383	39,578	37,773	35,968	43,188
Total	176,211	178,406	44,383	42,578	40,773	38,968	37,163	49,163
Less:								
Refund Prior Year Expense		3,000	3,000	3,000	3,000	3,000	3,000	15,000
Net Available	0	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Project Requests:								
206002-Bicycle/Pedestrian Facilities	0	132,218						
Total Projects	0	132,218						
Reserves	176,211	43,188	41,383	39,578	37,773	35,968	34,163	34,163

District 22 --North District	Actual	Budget						5 Year
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees	3,639,731	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Interest	130,914	80,000	5,000	5,000	5,000	5,000	5,000	25,000
Interest - Construction Fund	106,364	80,000						
Fund Balance	10,106,076	12,409,688	10,439,152	11,667,079	12,619,829	12,569,323	14,068,323	10,439,152
Total	13,983,085	15,069,688	11,944,152	13,172,079	14,124,829	14,074,323	15,573,323	17,964,152
Less:								
Refund Prior Year Expense		6,000	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	13,983,085	15,063,688	11,938,152	13,166,079	14,118,829	14,068,323	15,567,323	17,934,152
Project Requests:								
200611-Kismet/Littleton Realignment								
205028-Littleton Rd	1,451,919	2,033,722						
206002-Bicycle/Pedestrian Facilities	121,478	2,590,815	271,073	546,250	1,549,506			2,366,829
Total Projects	1,573,397	4,624,536	271,073	546,250	1,549,506			2,366,829
Reserves	12,409,688	10,439,152	11,667,079	12,619,829	12,569,323	14,068,323	15,567,323	15,567,323

Road Impact Fee Districts

District 23--Central District	Actual	Budget						5 Year
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees	19,309,815	12,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
Interest	883,015	600,000	11,000	11,000	11,000	11,000	11,000	55,000
Interest - Construction Fund	632,905	475,000	200	200	200	200	200	1,000
Fund Balance	59,592,217	80,048,454	66,517,092	34,393,292	20,269,492	25,900,117	15,776,317	66,517,092
Total	<u>80,417,952</u>	<u>93,123,454</u>	<u>72,528,292</u>	<u>40,404,492</u>	<u>26,280,692</u>	<u>31,911,317</u>	<u>21,787,517</u>	<u>96,573,092</u>
Less:								
Refund Prior Year Expense	8,965	135,000	135,000	135,000	135,000	135,000	135,000	675,000
Net Available	<u>80,408,987</u>	<u>92,988,454</u>	<u>72,393,292</u>	<u>40,269,492</u>	<u>26,145,692</u>	<u>31,776,317</u>	<u>21,652,517</u>	<u>95,898,092</u>
Project Requests:								
209245-Alico Road Connector			13,000,000	20,000,000		16,000,000		49,000,000
204072-Ortiz Ave MLK to Lockett	0	554,423						
200672 - Gateway/Commerce Roundabout								
200671- Gateway/Griffin Roundabout	46,511	2,957,627						
205056-Ortiz Ave/SR 80 Lockett								
205063-Homestead 4L/Sunrise-Alabama								
200794 - Sunshine Blvd North	4,500	365,500						
200613-Ortiz 4L/Colonial -MLK	37,357	19,593,540						
204053-Three Oaks Extension North	40,311	959,689	25,000,000					25,000,000
206002-Bicycle/Pedestrian Facilities	231,853	2,040,584			245,575			245,575
Total Projects	<u>360,533</u>	<u>26,471,362</u>	<u>38,000,000</u>	<u>20,000,000</u>	<u>245,575</u>	<u>16,000,000</u>		<u>74,245,575</u>
Reserves	<u>80,048,454</u>	<u>66,517,092</u>	<u>34,393,292</u>	<u>20,269,492</u>	<u>25,900,117</u>	<u>15,776,317</u>	<u>21,652,517</u>	<u>21,652,517</u>

Road Impact Fee Districts

District 24--Southwest District	Actual	Budget						5 Year
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees	4,913,683	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Interest	202,281	130,000	13,000	13,000	13,000	13,000	13,000	65,000
Interest - Construction Fund	278,069	200,000						
Fund Balance	18,671,095	24,046,983	13,843,032	4,393,521	6,022,241	5,969,553	6,366,689	13,843,032
Total	24,065,128	26,376,983	15,856,032	6,406,521	8,035,241	7,982,553	8,379,689	23,908,032
Less:								
Refund Prior Year Expense	0	125,000	125,000	125,000	125,000	125,000	125,000	625,000
Net Available	24,065,128	26,251,983	15,731,032	6,281,521	7,910,241	7,857,553	8,254,689	23,283,032
Project Requests:								
205067-Estero Blvd. - Phase I	0	2,100,000						
204053-Three Oaks Extension North	18,145	9,981,855	11,000,000					11,000,000
206002-Bicycle/Pedestrian Facilities	0	327,096	337,511	259,280	1,940,688	1,490,864		4,028,343
Total Projects	18,145	12,408,951	11,337,511	259,280	1,940,688	1,490,864		15,028,343
Reserves	24,046,983	13,843,032	4,393,521	6,022,241	5,969,553	6,366,689	8,254,689	8,254,689

District 25--Southeast District	Actual	Budget						5 YEAR
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	TOTAL
Impact Fees	6,073,548	4,000,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Interest	120,606	80,000	5,000	5,000	5,000	5,000	5,000	25,000
Interest - Construction Fund	96,096	60,000						
Fund Balance	7,051,696	11,216,308	4,990,436	8,349,635	1,955,331	4,669,473	2,164,473	4,990,436
Total	13,341,945	15,356,308	8,495,436	11,854,635	5,460,331	8,174,473	5,669,473	22,515,436
Less:								
Refund Prior Year Expense	2,882	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Net Available	13,339,063	15,346,308	8,485,436	11,844,635	5,450,331	8,164,473	5,659,473	22,465,436
Project Requests:								
205075-Alico Road 4L-Ben Hill-Airport Rd								
209245-Alico Road Connector	2,019,929	8,005,451		8,000,000		6,000,000		14,000,000
200669- Corkscrew Road	203	1,036,133						
206002-Bicycle/Pedestrian Facilities	102,624	1,314,288	135,801	1,889,304	780,858			2,805,963
Total Projects	2,122,755	10,355,872	135,801	9,889,304	780,858	6,000,000		16,805,963
Reserves	11,216,308	4,990,436	8,349,635	1,955,331	4,669,473	2,164,473	5,659,473	5,659,473

Road Impact Fee Districts

Total Road Impact Fee Districts	Actual	Budget						5 YEAR
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	TOTAL
Impact Fees	33,936,776	20,501,020	13,001,020	13,001,020	13,001,020	13,001,020	13,001,020	65,005,100
Interest	1,337,507	890,175	34,175	34,175	34,175	34,175	34,175	170,875
Interest - Construction Fund	1,116,619	816,000	200	200	200	200	200	1,000
Fund Balance	95,593,420	127,897,645	95,832,900	58,844,910	40,906,471	49,146,239	38,411,770	95,832,900
Total	<u>131,984,322</u>	<u>150,104,840</u>	<u>108,868,295</u>	<u>71,880,305</u>	<u>53,941,866</u>	<u>62,181,634</u>	<u>51,447,165</u>	<u>161,009,875</u>
Less:								
Refund Prior Year Expense	11,847	279,000	279,000	279,000	279,000	279,000	279,000	1,395,000
Net Available	<u>131,972,474</u>	<u>149,825,840</u>	<u>108,589,295</u>	<u>71,601,305</u>	<u>53,662,866</u>	<u>61,902,634</u>	<u>51,168,165</u>	<u>159,614,875</u>
Project Requests:								
206002-Bicycle/Pedestrian Facilities	455,954	6,405,001	744,385	2,694,834	4,516,627	1,490,864		9,446,710
200611-Kismet/Littleton Realignment								
205028-Littleton Rd	1,451,919	2,033,722						
204072-Ortiz Ave MLK to Luckett	0	554,423						
204088-Burnt Store 4L/Van Buren								
204604-Six Mile Cypress Pkwy 4 Laning								
205056-Ortiz Ave/SR 80 Luckett	0	0						
200794 - Sunshine Blvd North	4,500	365,500						
200613-Ortiz 4L/Colonial -MLK	37,357	19,593,540						
204100-North Airport Rd Ext West								
205063-Homestead 4L/Sunrise-Alabama								
200672 - Gateway/Commerce Roundabout								
200671- Gateway/Griffin Roundabout	46,511	2,957,627						
209249-Colonial Alternatives Analysis								
204053-Three Oaks Extension North	58,456	10,941,544	36,000,000					36,000,000
205067-Estero Blvd - Phase I	0	2,100,000						
205075-Alico Rd 4L-Ben Hill-Airport Rd								
200669- Corkscrew Road	203	1,036,133						
209245-Alico Road Connector	2,019,929	8,005,451	13,000,000	28,000,000	0	22,000,000		63,000,000
Total Projects	<u>4,074,829</u>	<u>53,992,940</u>	<u>49,744,385</u>	<u>30,694,834</u>	<u>4,516,627</u>	<u>23,490,864</u>		<u>108,446,710</u>
Reserves	<u>127,897,645</u>	<u>95,832,900</u>	<u>58,844,910</u>	<u>40,906,471</u>	<u>49,146,239</u>	<u>38,411,770</u>	<u>51,168,165</u>	<u>51,168,165</u>



Lee County
Southwest Florida

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.

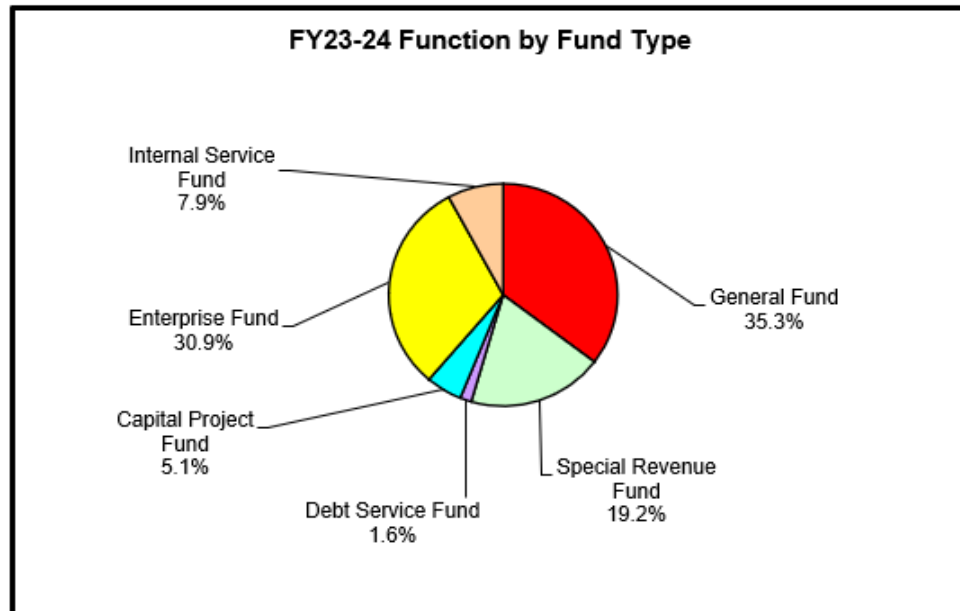
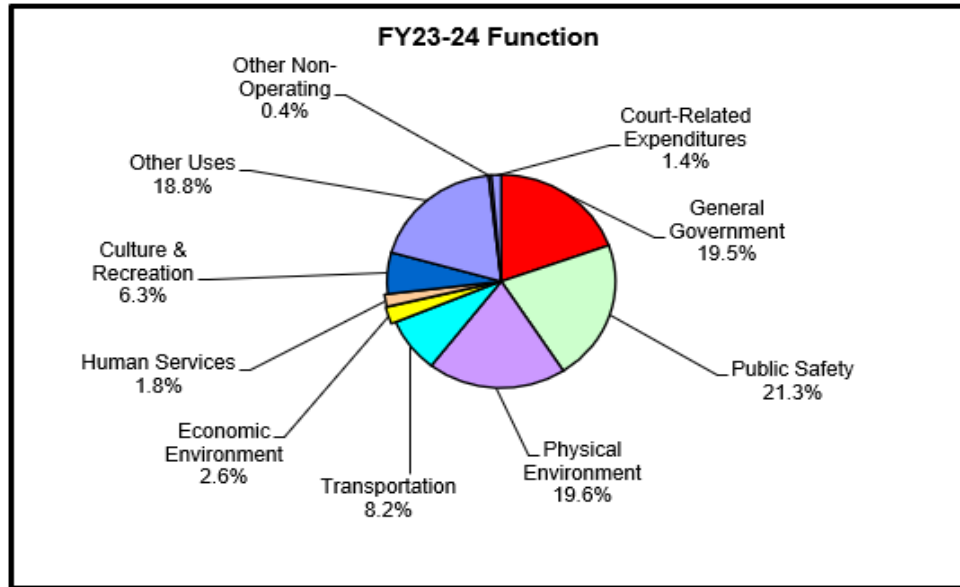
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2023 - 2024

FUNCTION	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED ACTUAL	2023 - 2024 ADOPTED <u>BUDGET</u>
General Government	\$ 346,866,619	\$ 644,214,779	\$ 360,852,607
Public Safety	\$ 330,399,315	\$ 351,213,329	\$ 394,573,559
Physical Environment	\$ 288,384,550	\$ 498,482,259	\$ 363,114,175
Transportation	\$ 140,242,855	\$ 506,386,631	\$ 152,323,627
Economic Environment	\$ 38,460,550	\$ 41,833,876	\$ 47,188,822
Human Services	\$ 26,905,221	\$ 29,438,855	\$ 34,176,172
Culture & Recreation	\$ 93,055,250	\$ 154,174,826	\$ 115,667,236
Other Uses	\$ 390,796,335	\$ 323,264,411	\$ 348,286,328
Other Non-Operating	\$ 10,087,922	\$ 4,821,683	\$ 7,882,394
Court-Related Expenditures	\$ 5,954,066	\$ 7,756,514	\$ 8,490,292
Circuit Court- Criminal	\$ 3,698,467	\$ 3,702,197	\$ 4,392,605
Circuit Court - Family	\$ 1,466,792	\$ 1,873,853	\$ 2,526,502
Circuit Court - Juvenile	\$ 482,330	\$ 507,771	\$ 606,896
Circuit Court - Probate	\$ 229,467	\$ 0	\$ 0
Courts General Operations	\$ 5,440,088	\$ 6,256,205	\$ 6,752,415
County Courts - Criminal	\$ 2,006,143	\$ 2,108,511	\$ 2,320,422
GRAND TOTAL	<u>\$ 1,684,475,970</u>	<u>\$ 2,576,035,700</u>	<u>\$ 1,849,154,052</u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 615,470,514	\$ 729,080,284	\$ 652,614,806
Special Revenue Fund	\$ 347,200,242	\$ 345,071,475	\$ 355,319,512
Debt Service Fund	\$ 29,672,183	\$ 29,494,249	\$ 29,895,097
Capital Project Fund	\$ 88,641,380	\$ 103,265,777	\$ 94,683,185
Enterprise Fund	\$ 480,941,965	\$ 1,226,310,529	\$ 570,756,332
Internal Service Fund	\$ 122,549,686	\$ 142,813,386	\$ 145,885,120
GRAND TOTAL	<u>\$ 1,684,475,970</u>	<u>\$ 2,576,035,700</u>	<u>\$ 1,849,154,052</u>

COUNTY BUDGET BY FUNCTION



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

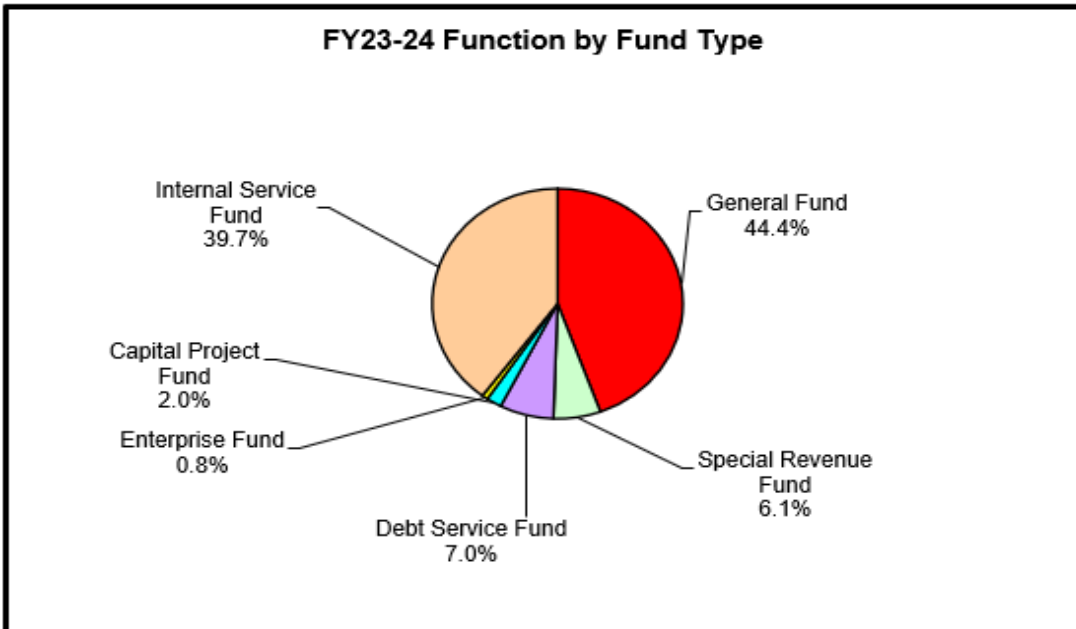
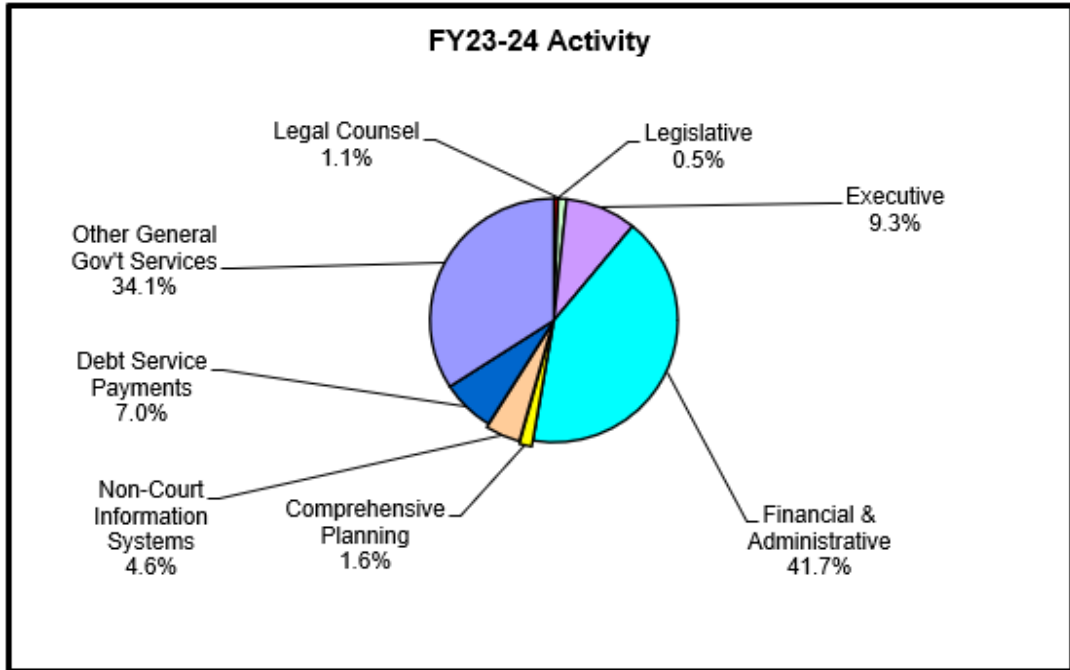
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2023 - 2024

	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Legislative	\$ 1,656,586	\$ 1,841,719	\$ 1,949,183
Legal Counsel	\$ 3,217,007	\$ 3,619,264	\$ 3,976,965
Executive	\$ 37,781,547	\$ 28,764,895	\$ 33,512,405
Financial & Administrative	\$ 194,945,648	\$ 373,883,459	\$ 150,420,740
Comprehensive Planning	\$ 6,094,501	\$ 5,593,413	\$ 5,879,760
Non-Court Information Systems	\$ 13,613,069	\$ 14,536,958	\$ 16,435,245
Debt Service Payments	\$ 20,854,557	\$ 25,876,684	\$ 25,203,573
Other General Gov't Services	\$ 68,703,746	\$ 65,115,448	\$ 123,474,736
GRAND TOTAL	<u>\$ 346,866,661</u>	<u>\$ 519,231,840</u>	<u>\$ 360,852,607</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 179,100,964	\$ 169,451,721	\$ 160,396,898
Special Revenue Fund	\$ 18,874,251	\$ 31,541,857	\$ 21,935,119
Debt Service Fund	\$ 20,869,508	\$ 25,876,684	\$ 25,203,573
Capital Project Fund	\$ 5,342,295	\$ 3,366,495	\$ 7,088,311
Enterprise Fund	\$ 3,984,712	\$ 156,199,746	\$ 2,795,672
Internal Service Fund	\$ 118,694,931	\$ 132,795,337	\$ 143,433,034
GRAND TOTAL	<u>\$ 346,866,661</u>	<u>\$ 519,231,840</u>	<u>\$ 360,852,607</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.



Lee County
Southwest Florida

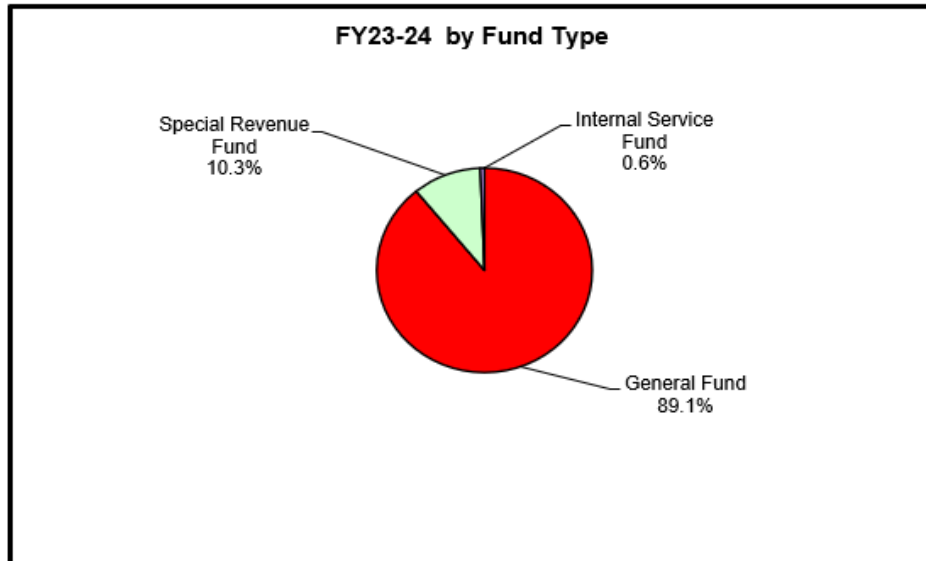
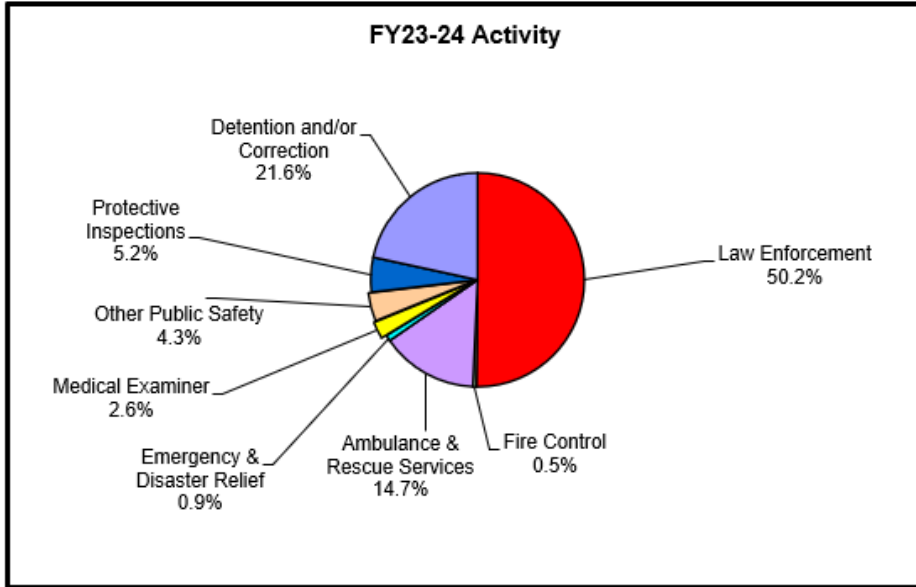
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2023 - 2024

	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 168,099,646	\$ 198,762,083	\$ 197,994,958
Fire Control	\$ 1,435,763	\$ 1,737,529	\$ 2,051,580
Ambulance & Rescue Services	\$ 56,198,597	\$ 61,262,774	\$ 57,891,536
Emergency & Disaster Relief	\$ 3,115,268	\$ 7,688,917	\$ 3,584,780
Medical Examiner	\$ 5,666,634	\$ 7,074,423	\$ 10,192,914
Other Public Safety	\$ 11,308,947	\$ 10,873,159	\$ 16,967,118
Protective Inspections	\$ 14,514,047	\$ 17,735,846	\$ 20,646,943
Detention and/or Correction	\$ 70,060,413	\$ 75,559,702	\$ 85,243,730
GRAND TOTAL	<u><u>\$ 330,399,315</u></u>	<u><u>\$ 380,694,433</u></u>	<u><u>\$ 394,573,559</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 299,373,138	\$ 341,220,902	\$ 351,505,332
Special Revenue Fund	\$ 28,171,422	\$ 35,981,581	\$ 40,616,141
Internal Service Fund	\$ 2,854,755	\$ 3,491,950	\$ 2,452,086
GRAND TOTAL	<u><u>\$ 330,399,315</u></u>	<u><u>\$ 380,694,433</u></u>	<u><u>\$ 394,573,559</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.



Lee County
Southwest Florida

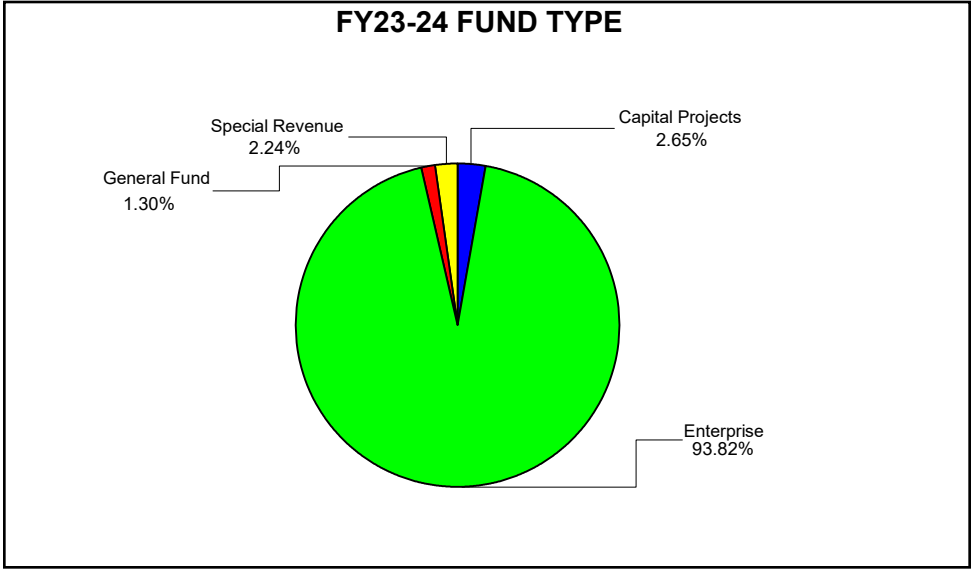
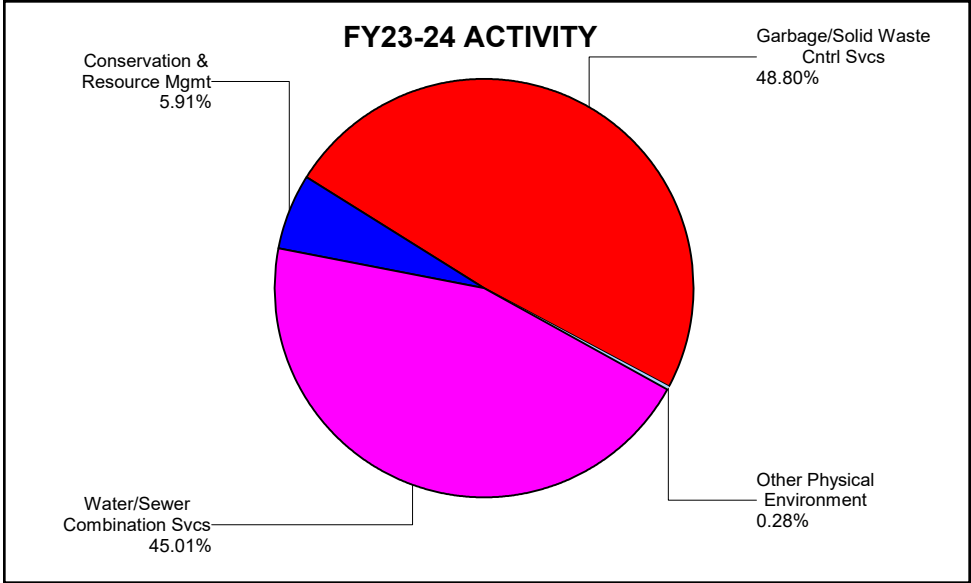
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2023 - 2024

	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Garbage/Solid Waste Cntrl Svcs	\$ 108,151,228	\$ 148,226,321	\$ 177,211,235
Water/Sewer Combination Svcs	\$ 156,152,736	\$ 188,617,106	\$ 163,447,104
Conservation & Resource Mgmt	\$ 23,211,367	\$ 27,148,108	\$ 21,450,973
Other Physical Environment	\$ 869,253	\$ 897,185	\$ 1,004,863
GRAND TOTAL	<u>\$ 288,384,584</u>	<u>\$ 364,888,720</u>	<u>\$ 363,114,175</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 5,834,060	\$ 16,742,416	\$ 4,706,905
Special Revenue Fund	\$ 6,247,856	\$ 6,152,245	\$ 8,128,828
Capital Project Fund	\$ 11,998,704	\$ 5,150,632	\$ 9,620,103
Enterprise Fund	\$ 264,303,964	\$ 336,843,427	\$ 340,658,339
GRAND TOTAL	<u>\$ 288,384,584</u>	<u>\$ 364,888,720</u>	<u>\$ 363,114,175</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.



Lee County
Southwest Florida

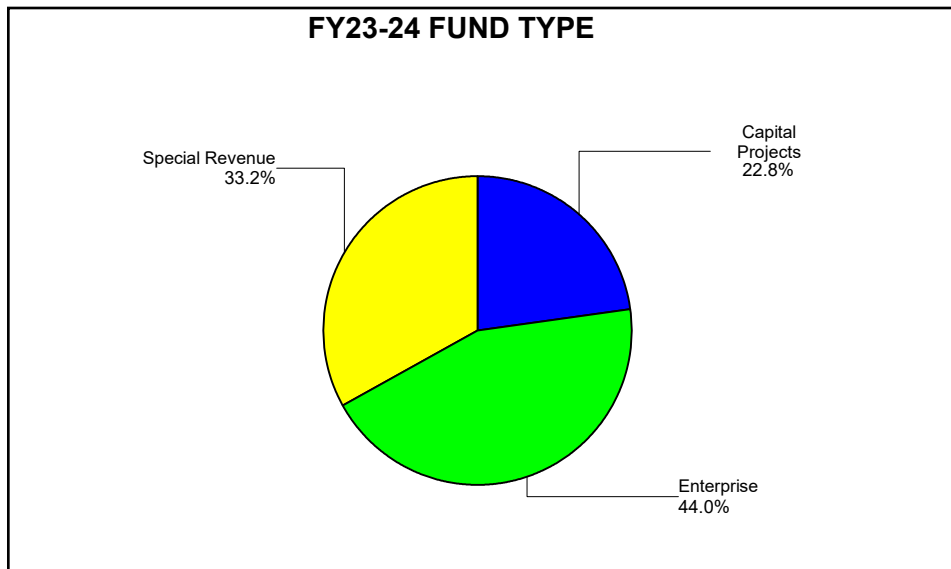
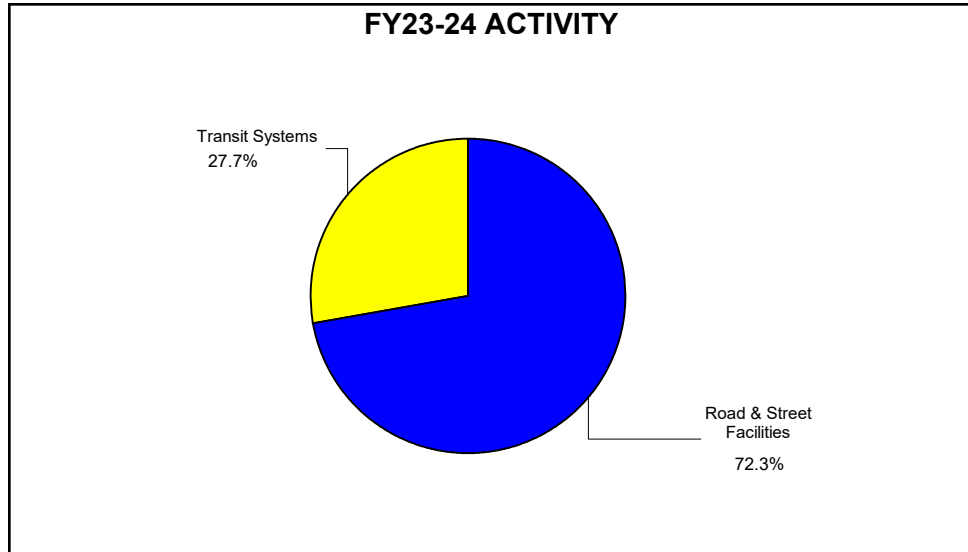
TRANSPORTATION

LEE COUNTY - FLORIDA
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 98,572,074	\$ 122,120,377	\$ 110,075,721
Transit Systems	\$ 41,670,788	\$ 38,441,938	\$ 42,247,906
GRAND TOTAL	<u>\$ 140,242,862</u>	<u>\$ 160,562,315</u>	<u>\$ 152,323,627</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
Special Revenue Fund	\$ 37,919,525	\$ 45,069,600	\$ 50,532,140
Capital Project Fund	\$ 41,173,152	\$ 56,736,776	\$ 34,773,625
Enterprise Fund	\$ 61,150,185	\$ 58,755,939	\$ 67,017,862
GRAND TOTAL	<u>\$ 140,242,862</u>	<u>\$ 160,562,315</u>	<u>\$ 152,323,627</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.



Lee County
Southwest Florida

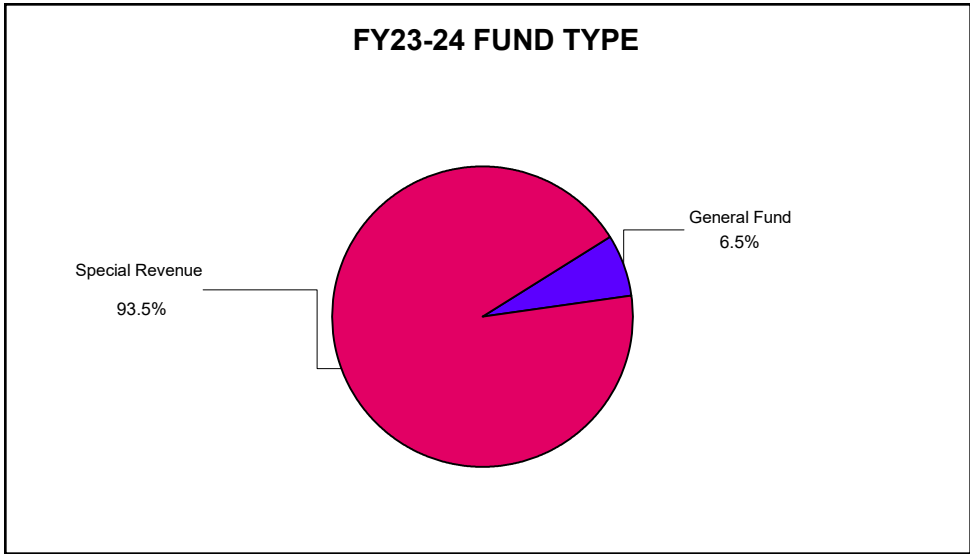
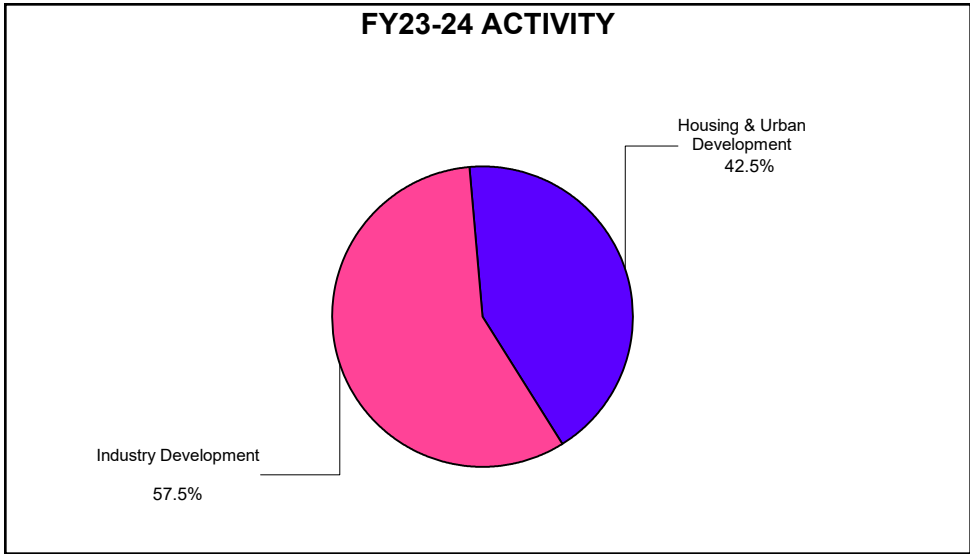
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2023 - 2024

	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Industry Development	\$ 22,742,318	\$ 20,525,732	\$ 27,121,056
Veterans Services	\$ 224,408	\$ 314,186	\$ 0
Housing & Urban Development	\$ 15,493,824	\$ 14,859,949	\$ 20,067,766
Other Economic Environments	\$ 0	\$ 2,448,595	\$ 0
GRAND TOTAL	<u>\$ 38,460,550</u>	<u>\$ 38,148,462</u>	<u>\$ 47,188,822</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 10,189,234	\$ 8,531,852	\$ 3,086,104
Special Revenue Fund	\$ 27,352,869	\$ 29,616,610	\$ 44,102,718
Capital Project Fund	\$ 918,447	\$ 0	\$ 0
GRAND TOTAL	<u>\$ 38,460,550</u>	<u>\$ 38,148,462</u>	<u>\$ 47,188,822</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.



Lee County
Southwest Florida

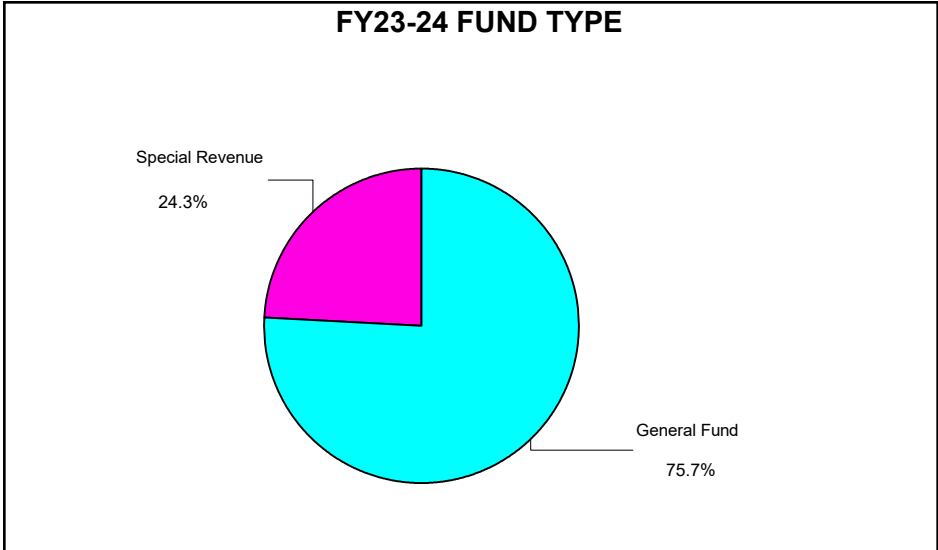
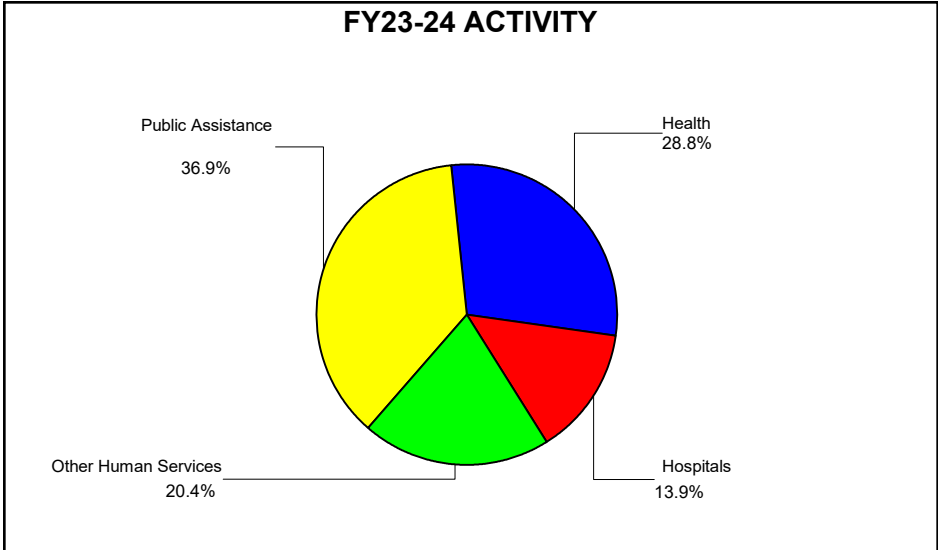
HUMAN SERVICES

LEE COUNTY - FLORIDA
2023 - 2024

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
Health	\$ 8,825,803	\$ 9,098,371	\$ 9,828,518
Mental Health	\$ 217,630	\$ 330,789	\$ 0
Public Assistance	\$ 7,962,394	\$ 8,638,990	\$ 12,602,080
Hospitals	\$ 4,073,517	\$ 4,398,772	\$ 4,767,451
Other Human Services	\$ 5,825,881	\$ 5,865,415	\$ 6,978,123
GRAND TOTAL	<u>\$ 26,905,225</u>	<u>\$ 28,332,337</u>	<u>\$ 34,176,172</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 18,708,412	\$ 20,190,417	\$ 25,872,290
Special Revenue Fund	\$ 8,196,813	\$ 8,141,920	\$ 8,303,882
GRAND TOTAL	<u>\$ 26,905,225</u>	<u>\$ 28,332,337</u>	<u>\$ 34,176,172</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.



Lee County
Southwest Florida

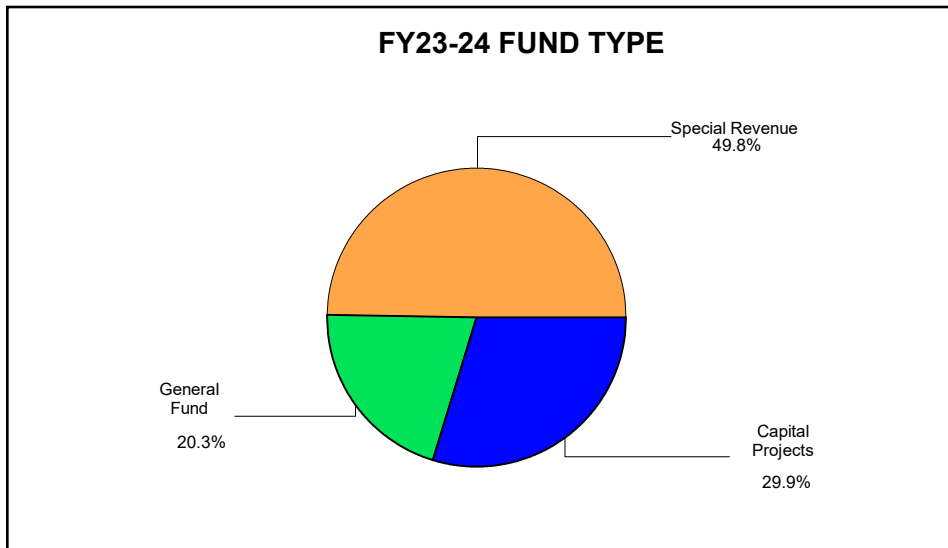
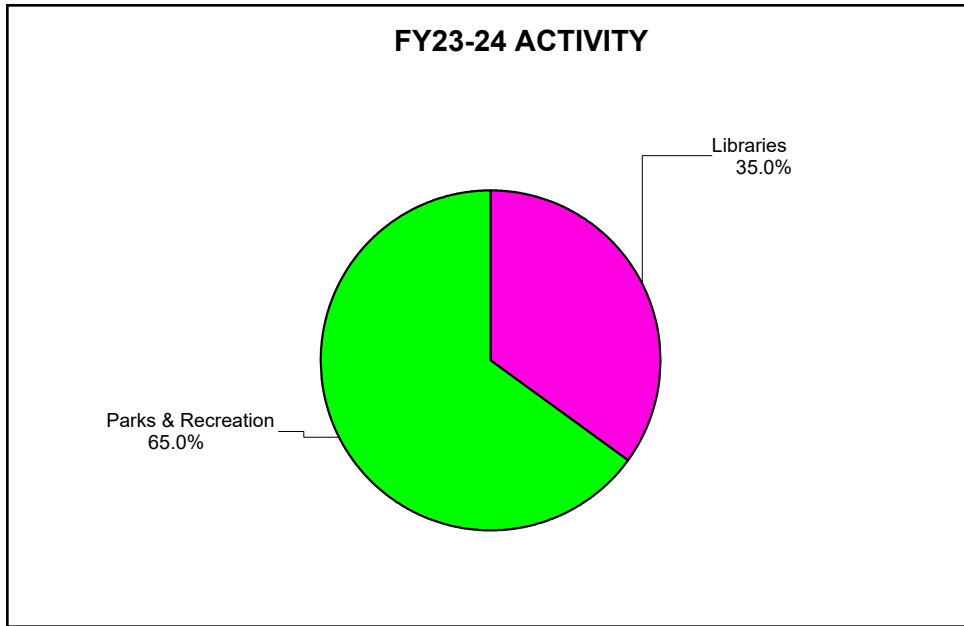
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2023 - 2024

	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Parks & Recreations	\$ 55,068,835	\$ 55,954,133	\$ 75,166,365
Special Events	\$ 50,000	\$ 24,500	\$ 0
Libraries	\$ 37,936,434	\$ 38,897,086	\$ 40,500,871
GRAND TOTAL	<u>\$ 93,055,269</u>	<u>\$ 94,875,719</u>	<u>\$ 115,667,236</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 19,211,556	\$ 20,334,360	\$ 23,497,012
Special Revenue Fund	\$ 49,616,703	\$ 50,455,165	\$ 57,636,045
Capital Project Fund	\$ 24,227,010	\$ 24,086,194	\$ 34,534,179
GRAND TOTAL	<u>\$ 93,055,269</u>	<u>\$ 94,875,719</u>	<u>\$ 115,667,236</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.



Lee County
Southwest Florida

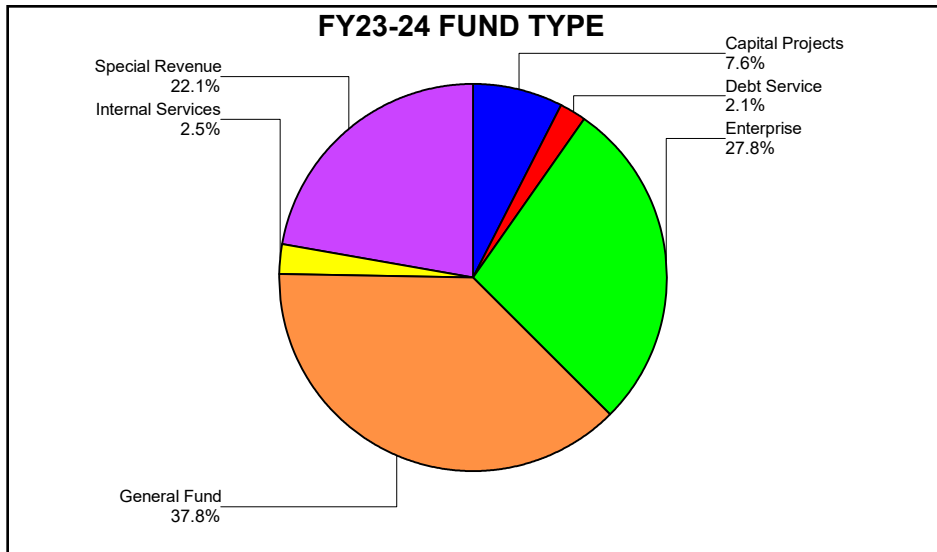
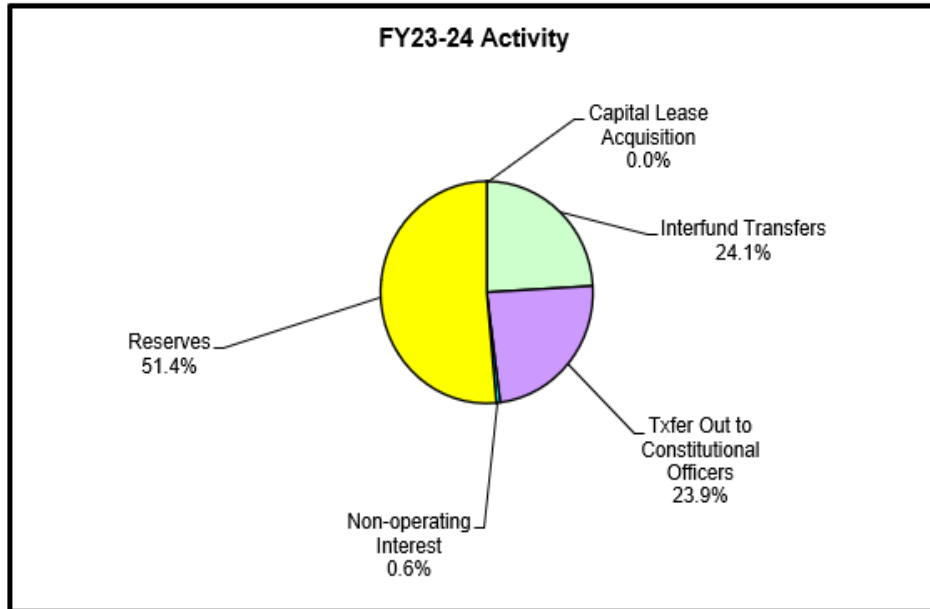
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2023 - 2024

	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Capital Lease Acquisition	\$ 1,308,681	\$ 13,951,903	\$ 0
Interfund Transfer	\$ 354,080,480	\$ 313,754,356	\$ 317,422,160
Txfer Out from Const Officers	\$ 0	\$ 300,799,948	\$ 314,827,502
Non-operating Interest	\$ 10,087,923	\$ 8,900,345	\$ 7,882,394
Reserves	\$ 0	\$ 0	\$ 677,808,743
GRAND TOTAL	<u>\$ 365,477,084</u>	<u>\$ 637,406,552</u>	<u>\$ 1,317,940,799</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 78,738,958	\$ 410,566,375	\$ 497,603,516
Special Revenue Fund	\$ 120,450,575	\$ 87,036,923	\$ 291,882,098
Debt Service Fund	\$ 8,802,675	\$ 3,617,565	\$ 27,806,324
Capital Project Fund	\$ 4,981,772	\$ 13,925,680	\$ 100,534,266
Enterprise Fund	\$ 151,503,104	\$ 115,744,183	\$ 366,576,113
Internal Service Fund	\$ 1,000,000	\$ 6,515,826	\$ 33,538,482
GRAND TOTAL	<u>\$ 365,477,084</u>	<u>\$ 637,406,552</u>	<u>\$ 1,317,940,799</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.



Lee County
Southwest Florida

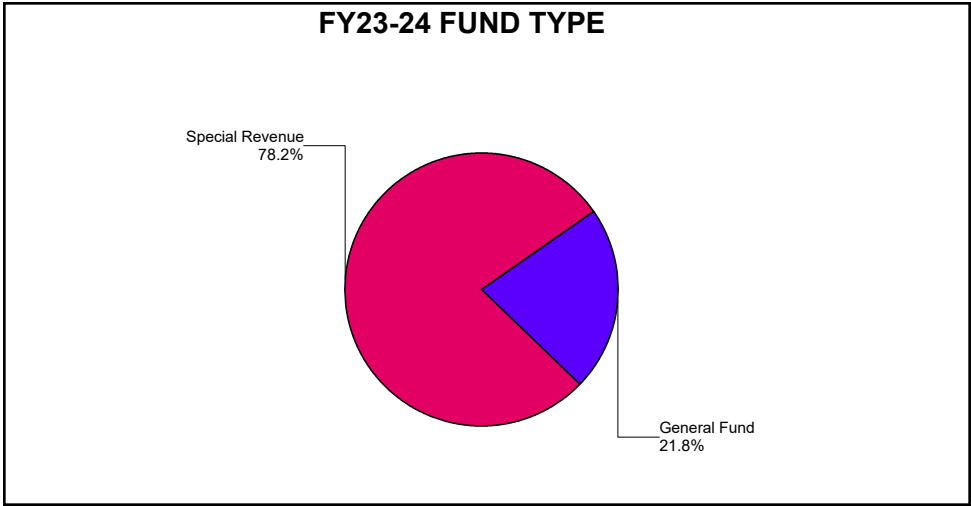
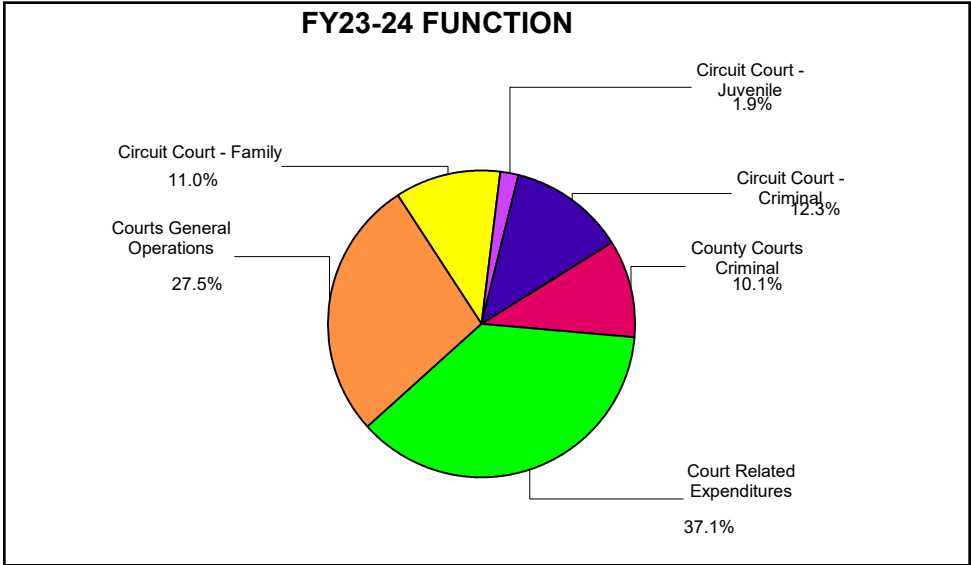
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2023 - 2024

FUNCTION	2021 - 2022 <u>ACTUAL</u>	2022 - 2023 UNAUDITED <u>ACTUAL</u>	2023 - 2024 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 5,954,058	\$ 6,950,699	\$ 8,490,292
Circuit Court- Criminal	\$ 3,698,467	\$ 3,702,197	\$ 4,392,605
Circuit Court - Family	\$ 1,466,792	\$ 1,873,853	\$ 2,526,502
Circuit Court - Juvenile	\$ 482,330	\$ 507,771	\$ 606,896
Circuit Court - Probate	\$ 229,467	\$ 0	\$ 0
Courts General Operations	\$ 5,440,088	\$ 6,256,205	\$ 6,752,415
County Courts - Criminal	\$ 2,006,143	\$ 2,108,511	\$ 2,320,422
GRAND TOTAL	<u>\$ 19,277,345</u>	<u>\$ 21,399,236</u>	<u>\$ 25,089,132</u>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 4,314,287	\$ 4,824,002	\$ 5,477,613
Special Revenue Fund	\$ 14,963,058	\$ 16,575,234	\$ 19,611,519
GRAND TOTAL	<u>\$ 19,277,345</u>	<u>\$ 21,399,236</u>	<u>\$ 25,089,132</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.