



Lee County
Southwest Florida

STRATEGIC PLANNING WORKSHOP

February 23, 2026



Lee Board of County Commissioners

Commissioner Kevin Ruane - District 1

Commissioner Cecil Pendergrass - District 2

Commissioner David Mulicka - District 3

Commissioner Brian Hamman - District 4

Commissioner Trish Petrosky - District 5

Key General Fund Revenues

	19-20	20-21	21-22	22-23	23-24	24-25
State Revenue Sharing	17,203,298	20,096,337	26,056,399	28,250,202	27,308,975	27,489,358
Local Govt Half-cent Sales Tax	50,011,035	60,301,878	71,261,666	73,923,354	70,932,842	67,973,100
Ambulance Fees	20,475,671	22,749,959	22,413,813	20,997,929	12,071,842	52,928,728



Major Funds



	General Fund		Unincorporated	
Property Taxes	\$534M	73%	\$51M	52%
Other Revenues	\$199M	27%	\$47M	48%
Total	\$733M		\$98M	

General Fund

FY2025-2026

(in millions)



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Adopted	FY 18-19	FY 19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Constitutionals & Courts								
Sheriff	183.5	189.3	194.7	211.7	237.4	271.8	308.8	327.7
Tax Collector	15.0	15.5	15.5	16.0	18.0	18.0	19.0	19.6
Property Appraiser	7.1	7.2	7.3	7.8	8.5	8.8	9.0	9.6
Courts	9.3	9.7	10.4	11.4	12.8	14.1	14.7	15.4
Clerk	9.3	9.5	9.6	9.8	12.3	14.3	16.9	16.1
Supervisor of Elections	9.0	9.6	9.2	9.6	10.9	12.2	12.6	12.5
Medical Examiner	4.2	4.4	4.8	5.5	7.2	9.8	10.2	11.2
State Attorney Support	1.2	1.3	1.3	1.5	2.0	2.1	2.1	2.1
Public Defender Support	1.0	1.1	1.1	1.1	1.3	1.5	1.5	1.6
Legal Aid	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8
Guardian Ad Litem Support	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4
Support All Others	11.8	11.9	11.7	12.1	12.7	13.5	14.7	15.3
	252.4	260.5	266.6	287.6	324.3	367.3	410.7	432.3
BoCC Operating Departments								
Public Safety	48.1	51.0	52.0	53.6	60.4	63.2	70.8	76.4
Public Safety (Grants)	0.1	0.0	0.0	0.0	0.0	2.3	0.0	1.1
Human Services	18.1	18.3	19.5	20.6	23.3	24.8	23.4	22.8
Human Services (Grants)	2.3	2.5	1.4	2.7	2.6	3.0	2.6	2.9
Parks (Regional)	16.7	16.6	16.7	17.4	19.7	20.6	22.6	24.2
Facilities	16.5	17.3	17.5	18.5	21.3	22.7	23.7	25.0
Transit Transfer	13.2	13.1	2.5	4.2	16.0	22.2	23.4	25.2
Other (13 depts.)	23.0	23.8	24.0	25.3	28.5	30.5	32.8	34.1
	138.0	142.6	133.6	142.3	171.8	189.3	199.3	211.7
Debt Service	5.9	5.8	5.8	14.4	14.4	14.1	15.6	15.3
Transfer for CIP	11.4	10.5	12.3	11.9	13.7	0.0		3.9
20/20 Management	3.5	5.0	5.0	5.2	5.0	5.0	3.0	4.0
Vehicle Replacement	4.5	5.0	3.0	4.0	4.0	4.0	4.0	4.0
OPEB	1.3	1.4	2.5	2.5	2.5	2.6	2.6	2.2
Medicaid	9.0	9.2	9.4	9.4	9.4	10.5	12.4	15.0
Major Maintenance	12.8	13.1	13.7	17.3	24.5	29.2	33.3	31.8
Juvenile Justice	1.9	2.2	1.9	1.9	1.9	2.0	2.1	2.3
CRA's to Cities	3.5	4.0	4.6	5.3	7.0	7.9	7.0	7.3
Non-departmental/Transfers	2.2	2.2	2.3	2.4	2.6	2.7	2.8	2.8
	56.0	58.4	60.5	74.3	85.0	78.0	82.8	88.6
TOTAL GENERAL FUND	446.4	461.5	460.7	504.2	581.1	634.6	692.8	732.6

Unincorporated MSTU Fund



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(in millions)	Adopted FY 18-19	Adopted FY 19-20	Adopted FY 20-21	Adopted FY 21-22	Adopted FY 22-23	Adopted FY23-24	Adopted FY24-25	Adopted FY25-26
Operating Budgets								
Parks (Community)	\$13.3	\$13.7	\$14.3	\$15.0	\$ 16.6	\$ 17.2	\$ 18.0	\$ 19.0
Community Development	8.6	8.7	8.9	9.0	10.2	10.5	10.8	11.4
Animal Services	5.7	6.0	6.0	6.3	6.9	7.2	7.7	8.5
Hearing Examiner	0.8	0.8	0.9	0.9	1.1	1.2	1.2	1.4
Other	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
	\$28.5	\$29.3	\$30.2	\$31.3	\$ 34.9	\$ 36.2	\$ 37.8	\$ 40.4
Transfers and Other								
School Resource Officers	\$ 2.8	\$ 3.0	\$ 3.2	\$ 3.2	\$4.2	\$5.1	\$6.1	\$7.0
Major Maintenance	1.2	1.3	1.3	1.3	1.3	1.2	1.2	1.2
Other Transfers	-							
Transfer to DOT	16.9	21.5	20.0	23.5	30.0	30.8	36.4	41.2
Transfer to Nat. Res./DOT	4.0	4.1	3.9	4.7	5.0	5.1	4.7	5.1
Transfer for Dispatch	-							
Transfer for P25 Radios			1.5					
OPEB	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.4
Other	0.7	0.8	0.9	1.3	1.5	1.7	1.9	2.2
	\$25.9	\$31.0	\$31.1	\$34.4	\$ 42.3	\$ 44.2	\$ 50.6	\$ 57.1
TOTAL	\$54.4	\$60.3	\$61.4	\$65.7	\$ 77.2	\$ 80.4	\$ 88.4	\$ 97.5

Homestead Exemption

Additional \$25,000

214,507	
Parcels currently receiving first \$25,000 homestead exemption	
Exemption Amount	\$25,000
Just Value	\$5,362,675,000
	1,000
Taxable value	\$5,362,675
Millage rate	3.7623
	\$20,175,992
	0.95
Reduction in General Fund Ad Valorem	\$19,167,193

205,900		Third \$25,000 homestead exemption
Parcels currently receiving second homestead exemption		
Exemption Amount		
Just Value	\$5,147,500	~\$17 - \$18M
	1,000	
Taxable value	\$5,147,500	
Millage rate	3.7623	
	\$19,366,439	
	0.95	
Reduction in General Fund Ad Valorem	\$18,398,117	



Revenue Impact Analysis

FAC 2026 Legislative Tracker | Lee County | First Year Impact: 2027-28

Issue	Bill #	Cash	Recurring
Eliminate Ad Valorem for Non-School Homestead Value	HJR201	\$(270,029,523)	\$(357,055,463)
10 Year Sunset of Non-School Homestead Tax	HJR203	\$(83,256,606)	\$(263,387,899)
Full Exemption All 65+ Homestead	HJR205	\$(132,296,104)	\$(174,932,897)
Additional 25% Exemption for Non-School Homestead Value	HJR207	\$(68,349,040)	\$(90,376,777)
Additional 100,000 Exemption for Insured Properties on Non-School Homestead Value	HJR209	\$(61,489,737)	\$(80,967,555)
Eliminate SOH Portability Cap for Non-School Homestead	HJR211	\$(1,226,289)	\$(9,736,540)
Modifies AV Growth Rates for School and Non-School	HRJ213	\$(39,265,289)	\$(101,283,266)
Allows for Combined SOH Differential for Married Couples	HB215	\$(503,294)	\$(1,331,720)





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