



LEE COUNTY SOUTHWEST FLORIDA FISCAL YEAR 2011 – 2012 ANNUAL BUDGET



The front and back covers of the FY 2011-2012 Annual Budget Book showcase the intricate detail of the Old Lee County Courthouse Oak Tree Eagle Sculpture.

The oak tree on the north side of the Old Lee County Courthouse was estimated to be around 150 years old, dating back to the Civil War. The venerable old tree had withstood threats through the years from hurricanes, droughts and termites. Recently, the tree acquiesced to the forces of wind, gravity and repeated attempts to reinforce it, resulting in the need to remove the tree for safety reasons.

In an effort to preserve a piece of history, as well as begin a new page in Lee County's history, the Board of County Commissioners accepted an offer by artist Marlin Miller to create a sculpture of an eagle from the main trunk of the tree. Mr. Miller graciously offered to carve the eagle pro bono, thus creating a beautiful new landmark for the historic courthouse.

Before After





Photos of the eagle sculpture and oak tree were provided by James Lewin of Budget Services



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Fiscal Year 2011-2012

Lee County Board of County Commissioners John Manning, District One Brian Bigelow, District Two Ray Judah, District Three Tammara Hall, District Four Frank Mann, District Five

Lee County Manager Karen B. Hawes

Acknowledgements

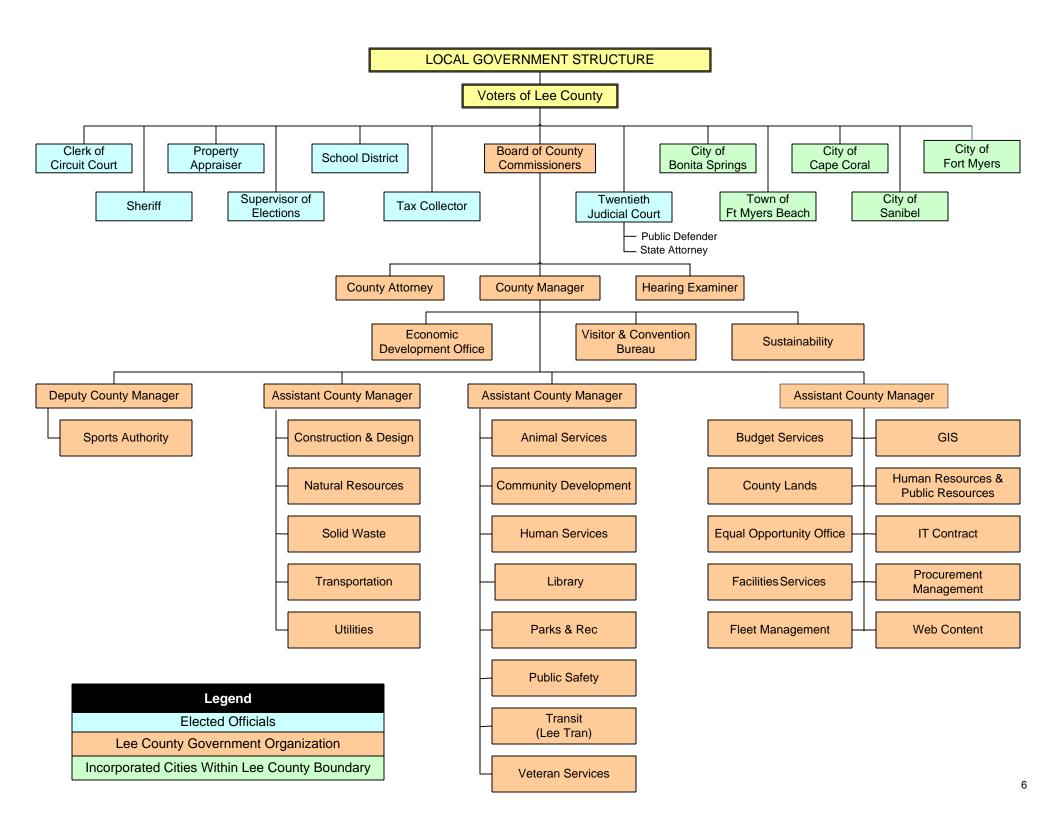
Budget Services

Pete Winton, Acting Budget Director David E. Harris, Budget Manager Thelma L. Davis, Management Analyst, Senior Reginald R. Kantor, Principal Management Analyst Emma K. Wolf, Principal Management Analyst James Lewin, Fiscal Analyst Anne Henkel, Management Analyst Tricia Jackson, Management Analyst

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Pete Winton, Assistant County Manager Laurel Chick, Internal Services Manager Joyce Conatser, Fiscal Officer Mary Patterson, Administrative Specialist

We wish to extend a special "thank you" to the Clerks Technology Systems Division for their technical assistance.



DIRECTORY

| County Commissioners John Manning, District One Brian Bigelow, District Two Ray Judah, District Three Tammara Hall, District Four Frank Mann, District Five | | PHONE NUMBER 239-533-2224 239-533-2227 239-533-2223 239-533-2226 239-533-2225 | County Attorney Hearing Examiner | Michael Hunt Diana Parker | PHONE NUMBER 239-533-2236 239-533-8100 |
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GENERAL INFORMATION REGARDING LEE COUNTY

INTRODUCTION

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

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

| Land Area | Square Miles |
|---------------------|-----------------|
| Fort Myers | 40.2 |
| Cape Coral | 109.9 |
| Sanibel | 15.3 |
| Fort Myers Beach | 2.5 |
| Bonita Springs | 39.6 |
| Unincorporated Area | 603.8 |
| Lee County Total | 811.3 |

Source: Lee County Property Appraiser's Office, GIS Department

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

POPULATION

The County's boundary is the same as Fort Myers – Cape Coral Metropolitan Statistical Area ('MSA'). The U.S. Department of Commerce, Bureau of the Census, has determined it to be the third fastest growing MSA for the last ten years. The County's population increased from 205,266 in 1980 to 335,113 in 1990, an increase of 63.3%. This compares to a 32.8% increase for Florida and a 9.8% increase for the nation. The 2000 Census population for Lee County was 440,888 representing a 31.6% increase over 1990. This growth compares to a 23.5% population increase for Florida between 1990 and 2000, and a 13.1% population gain for the United States between 1990 and 2000. The 2010 population for Lee County is 618,754 for a 40.3% increase over the 2000 Census figure. The estimated 2011 population is 625,310 or a 1.1% increase over the previous year.

Of the State's 20 MSA's, the Fort Myers – Cape Coral MSA moved from 13th in size in 1970 to 6th in 2009.

LEE COUNTY GOVERNMENT

Lee County, Florida, is a political subdivision of the State of Florida governed by the State Constitution and general laws of the State of Florida. It was founded in 1887 and became a Charter County upon the enactment of its County Charter approved by the voters on November 5th, 1996 and effective as of January 1st, 1997.

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

The County Manager, the chief executive officer of the County, is appointed by and serves under contract to the Board. This official is directly responsible to the Board for administration and operation of operating departments, divisions and offices. These include County Administration, Human Services, Visitor & Convention Bureau, Community Development and Public Works which oversees, Transportation, Utilities, Solid Waste, Natural Resources and Construction and Design. Also among the operating departments, divisions and offices are fifteen independent divisions reporting to County Administration – Procurement Management, Public Resources, Human Resources, Budget Services, Public Safety, Library, Parks and Recreation, Transit, Economic Development, Animal Services, County Lands, Office of Sustainability, GIS, Facilities Services and Sports Authority.

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

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

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

FIFTEEN LARGEST EMPLOYERS (July, 2011)

| NAME OF FIRM | INDUSTRY | NUMBER OF EMPLOYEES |
|----------------------------------|---------------------------------------|---------------------|
| Lee Memorial Health System | Healthcare / Hospitals | 9,500 |
| Lee County School District | Public Schools | 9,270 |
| Lee County Government* | Government | 4,678 |
| Publix Super Markets | Grocery Stores | 3,071 |
| Wal-Mart Corporation | Discount Retailer | 1,967 |
| City of Cape Coral | Government | 1,409 |
| Chico's FAS, Inc. | Corporate HQ for Women's Apparel | 1,388 |
| Target | General Merchandise - Retail | 1,100 |
| Florida Gulf Coast University | State University | 993 |
| Shell Point Retirement Community | Life Care Facility | 900 |
| City of Fort Myers | City Government | 897 |
| Hope Hospice and Comm Services | Care/Services for End of Life | 880 |
| U.S. Postal Service | Postal Service | 749 |
| Comcast | Telecommunications | 705 |
| 21st Century Oncology | Corporate HQ for Radiation Facilities | 627 |

^{*}Including Board of County Commissioners, Constitutional Officers and Port Authority.

Source: Lee County Office of Economic Development

UNEMPLOYMENT RATE COMPARISONS

The labor force of the county has increased steadily from 155,135 in 1990 to 207,750 in 2000, a gain of 33.9%. The labor force as of August, 2010 was 276,347 for a gain of 33.0% since 2000 and a gain of .005% since September, 2009. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 1994 through August, 2011.

Unemployment Rate Comparisons Lee County, Florida and the US 1994 – August, 2011 Fiscal

| | Year | County | State | National |
|---|-------|--------|-------|----------|
| • | 1994 | 4.9 | 6.6 | 6.1 |
| | 1995 | 4.2 | 5.5 | 5.6 |
| | 1996 | 3.8 | 5.1 | 5.4 |
| | 1997 | 3.4 | 4.8 | 4.9 |
| | 1998 | 3.0 | 4.3 | 4.5 |
| | 1999 | 2.6 | 3.9 | 4.2 |
| | 2000 | 2.6 | 3.6 | 4.0 |
| | 2001 | 3.2 | 4.8 | 4.8 |
| | 2002 | 4.0 | 5.5 | 5.8 |
| | 2003 | 4.0 | 5.1 | 6.0 |
| | 2004 | 4.0 | 4.6 | 5.1 |
| | 2005 | 3.0 | 3.8 | 4.8 |
| | 2006 | 2.9 | 3.3 | 4.6 |
| | 2007 | 4.7 | 4.2 | 4.6 |
| | 2008 | 9.2 | 6.2 | 5.8 |
| | 2009 | 13.5 | 10.9 | 9.6 |
| | 2010 | 12.8 | 11.5 | 9.6 |
| | 2011* | 11.5 | 10.9 | 10.8 |
| | | | | |

^{*} Figures released for the period from January to August, 2011:

Source: Florida Agency for Workforce Innovation, Labor Market Statistics Center, Local Area Unemployment Statistics Program, in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics.

GROSS SALES

The following table sets forth changes in gross sales. Other than 2003 and the period 2008-2010. the percent changes have been positive. Considerable growth occurred in 2004 through 2006.

| Lee County Gross Sales | Percent Change | |
|---------------------------|---|---|
| 6,490,438,709 | | |
| 7,177,475,866 | 10.59% | |
| 7,687,405,753 | 7.10% | |
| 8,065,943,574 | 4.92% | |
| 8,663,913,676 | 7.41% | |
| 9,409,147,615 | 8.60% | |
| 10,175,105,443 | 8.14% | |
| 11,668,413,890 | 14.68% | |
| 12,421,380,642 | 6.45% | |
| 12,806,291,811 | 3.10% | |
| 12,700,639,389 | (.83%) | |
| 15,398,009,078 | 21.24% | |
| 17,641,746,683 | 14.57% | |
| 20,792,300,550 | 17.86% | |
| 20,994,683,506 | 0.97% | |
| 19,188,225,336 | (8.6%) | |
| 15,677,792,768 | (18.29%) | |
| 15,425,710,780 | (1.61%) | |
| 18,975,144,000 | | * Through August 2011 |
| | Gross Sales 6,490,438,709 7,177,475,866 7,687,405,753 8,065,943,574 8,663,913,676 9,409,147,615 10,175,105,443 11,668,413,890 12,421,380,642 12,806,291,811 12,700,639,389 15,398,009,078 17,641,746,683 20,792,300,550 20,994,683,506 19,188,225,336 15,677,792,768 15,425,710,780 | Gross Sales Change 6,490,438,709 10.59% 7,177,475,866 10.59% 7,687,405,753 7.10% 8,065,943,574 4.92% 8,663,913,676 7.41% 9,409,147,615 8.60% 10,175,105,443 8.14% 11,668,413,890 14.68% 12,421,380,642 6.45% 12,806,291,811 3.10% 12,700,639,389 (.83%) 15,398,009,078 21.24% 17,641,746,683 14.57% 20,792,300,550 17.86% 20,994,683,506 0.97% 19,188,225,336 (8.6%) 15,677,792,768 (18.29%) 15,425,710,780 (1.61%) |

Source: Florida Department of Labor, Office of Research and Analysis, Validated Tax Receipts, Form 9-Final Data and Florida Department of Revenue Report ZSD050.

FINANCIAL INSTITUTIONS

Financial services for Lee County are provided by approximately 34 banks, four savings and loan associations and two credit unions, with a combined total of approximately 229 branches throughout Lee County.

Source: Lee County Economic Development Office.

EDUCATION

The Lee County School System operates 124 schools, 48 elementary, 20 middle, 14 high schools, 18 special centers and vocational schools and 24 charter schools. For the 2011-2012 school year a total of 83,771 students (including Pre-K) as of October 5, 2011 were enrolled which is a 5.3% increase over the enrollment in 2010-2011. Sixty-nine (69) private schools are also located in the County.

Source: Lee County School Board.

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

TRANSPORTATION

Highways

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

Bus Service

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

Truck Line

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

Source: Business Development Corporation.

Rail Transportation

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

Source: Seminole Gulf Railway.

Airports

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

On September 9, 2005 the new Southwest Florida Midfield Terminal (RSW) opened. The Midfield Terminal Complex, (located on the opposite side of the runway from the former facility which had been in operation since 1983) includes a three-story terminal building with 28 aircraft gates on three concourses; a 3,800 space parking structure and 9,800 public surface parking spaces; a 12,000-foot parallel taxiway and connecting taxiways to the new aircraft parking apron access roads, including a two-level terminal circulation roadway system; an airline cargo building and expanded rental car facilities. The former airport terminal was demolished and the area is being developed for airport related uses.

Water Transportation

Florida's fifth largest deep-water port is located at Boca Grande on Charlotte Harbor in the northeast section of the County. The port is 32 feet deep and approximately 200 feet in width. The

Okeechobee Waterway provides a navigable link between the Gulf of Mexico and the Atlantic Ocean via the Caloosahatchee River, Lake Okeechobee and the St. Lucie Canal.

HEALTH CARE FACILITIES

There are eight health care facilities in Lee County under the Lee Memorial Health System and Health Management Associates, Inc. (HMA). Lee Memorial Hospitals include Cleveland, Health Park Medical Center, Cape Coral Hospital, Rehabilitation Hospital, Children's Hospital, Health Park Care Center, and Gulf Coast Hospital. HMA operates Lehigh Regional Medical Center.

Source: Economic Development Office of Lee County

RECREATION FACILITIES

There are numerous parks in Lee County as well as a Nature Center and Children's Museum. Also included are the "Ding" Darling Wildlife Sanctuary, country clubs, auditoriums, Thomas Edison's and Henry Ford's homes, over 45 marinas and 92 golf courses. All are open to the public.

Included among the 103 county park facilities in the area are the following:

| Regional parks (including 12 beach parks and 4 sports complexes) | 30 |
|--|-----|
| Community parks (including 14 recreation centers or community centers) | 26 |
| Neighborhood parks | 8 |
| Large boat ramps | 7 |
| School shared park sites | 21 |
| Pools | 11 |
| Civic Center | 1 |
| Total | 103 |

Source: Lee County Parks and Recreation.

PUBLIC LODGING

As of October 2011, there were 191 licensed accounts for hotels and motels. Figures from October, 2011 revealed that there were 25,809 room nights available per day among hotels, motels, condominiums, interval owners, mobile homes, private residences, RV Parks and units marked through rental agents

Source: Lee County Tourist Development Tax Audit Department

COMMUNICATION

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

Source: Lee County Office of Economic Development

USER'S GUIDE

FORMAT OF BUDGET DOCUMENT

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

The format of this budget document goes beyond that of a public information document. The budget process is designed to generate discussion regarding policy issues, service delivery, and performance issues by the Board of County Commissioners and management during the preparation, review, and subsequent adoption of the County budget. Section D, Services by Organization/Division, 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 MESSAGE (page 17)

The budget message summarizes the major issues facing Lee County from both budgetary and managerial perspectives.

BUDGET SUMMARY INFORMATION (page 21)

In addition to comparisons between the FY09-10 and FY10-11 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

FINANCIAL POLICIES (page 72)

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 80)

Each area is comprised of: 1) an expenditure history by division for Actual FY08-09, Unaudited Actuals FY09-10, and Adopted Budget for FY10-11 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 107)

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 148)

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 186)

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



BUDGET MESSAGE

FROM THE COUNTY MANAGER

I am pleased to present to the citizens of Lee County your fiscal year 2011-2012 County Government Budget.

I often hear taxpayers say they want effective public services, but that they also want government to cut spending, reduce its size, increase efficiency, and lower their tax burden.

This 5th county budget since the economic recession began in December 2007 continues that trend of what taxpayers have said they want.

Cut Spending. Since FY2007-08, the county has cut operating budgets by \$94 million:

| • | FY2008-09 | \$15 million |
|---|-----------|--------------|
| • | FY2009-10 | \$29 million |
| • | FY2010-11 | \$30 million |
| • | FY2011-12 | \$20 million |

Additionally, the Capital Projects Budget in FY2007-08 was \$511 million. In FY2011-12, it is budgeted at \$258 million – a \$253 million decrease.

In FY2007-08, operating and capital spending was \$1.2 billion, compared to \$881 million for 2012 – an annual spending reduction of \$354 million.

Reduce Government's Size. Since 2007, the county's workforce has been reduced by 444 employees – a 16% decrease from 2,858 to 2,414.

This has been accomplished through layoffs (120), early retirement (80+), and the balance attrition. There have been no salary increases since 2008.

<u>Increase Government's Efficiency.</u> While the county's workforce has contracted by 16%, service levels have not been reduced by 16%.

The remaining employees have taken on a good portion of the duties of those who have left. This has forced a culture of working smarter, prioritizing, and increasing efficiency – "doing more with less," if you will. Just a few examples:

- Purchasing and Contracts have been merged into a single entity (Procurement Management).
- Public Resources has been merged organizationally with Human Resources (saving a Department Director position and deleting two other Public Resources positions).
- Veteran Services has been co-located with Human Services to better provide a fuller range of services.
- The duties of the vacant Budget Director position have been fulfilled by an Assistant County Manager.
- Northwest Regional Library was opened without hiring any new positions; they were taken from existing libraries.
- The county is more fully utilizing its web site.
- The Sustainability Office has been elevated in visibility and is being used to get the most out of limited resources.

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FISCAL 2012 BUDGET

- Facilities Management is maintaining more square footage with fewer people.
- DOT is maintaining more lane miles of roadway and landscaping with fewer positions (down 88 since 2007).
- Toll Facilities has implemented new tolling technology and payment options.

<u>Lower Tax Burden.</u> At a time when the property tax base has dropped by 45% (from \$96 billion to \$53 billion), the Board of County Commissioners has virtually held all property tax rates steady (except for minor adjustments to the library rate).

This has resulted in massive tax relief for property tax payers.

In 2008, the county collected \$462 million in property tax revenues. In 2012, it will be \$252 million – A \$210 MILLION DECLINE!!

The annual reductions were:

| • | FY2009 | \$63 million |
|---|--------|--------------|
| • | FY2010 | \$91 million |
| • | FY2011 | \$44 million |
| • | FY2012 | \$12 million |

Today, even independent sources rank the county's aggregate tax rate as one of the lowest in the state.

However, this revenue decline has outpaced even the county's substantial operating and capital budget cuts.

Remember, there have been very few adjustments to programs and service levels.

What remains is a General Fund shortfall of about \$30 million (reduced from \$60 million two years ago) that is being paid for out of reserves.

Another way of putting it is that reserves are being used to pay for the MAINTAINING of service levels.

In the short-term, it is a price that has been deemed worth paying because of the dire need for public services in this awful economy. Over the long-term, it is not sustainable without help from the economy in the form of greater revenues, minor adjustments to property tax rates or other revenue sources, further efficiencies, and/or major service-level cutbacks.

The county, we believe, has been thoughtful and moderate in its approach to date, and sensitive to wild swings in citizen tax bills.

RESERVE LEVEL PROJECTIONS

If reserves are what are maintaining service levels, how long can that last?

The county has an overall fiscal goal of having General Fund revenues equal expenses (elimination of the shortfall) by the time General Fund undesignated reserves reach 15% of annual appropriations.

Current projections indicate a reserve spend down as follows:

Sept. 30 Reserves % of Appropriations

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FISCAL 2012 BUDGET

| 2011 | \$172 m | 45% |
|------|---------|-----|
| 2012 | \$130 m | 36% |
| 2013 | \$98 m | 29% |
| 2014 | \$64 m | 18% |
| 2015 | \$32 m | 9% |

While a 9% reserve level going into 2016 is not preferable, it is manageable.

So, as you can see, we have four more years to work the problem, so to speak.

While we are not going to sit on our hands, we also don't want to be too precipitous and rash, and preclude what may happen with improvements in the economic outlook over that time.

The constitutional offices – Sheriff, Clerk, Property Appraiser, Tax Collector, Elections Supervisor, and Court System – comprise 50 percent of general fund spending, so they continue to play a major role in "righting" our fiscal course.

CURRENT OUTLOOK

The property tax base continued its decline this past year, however at a much reduced pace with indications the tax base drop may be bottoming out. The tax base decreased 4.3%, which follows declines of 14.2 percent in fiscal year 2010-11, 23.2 percent in fiscal year 2009-10, and 12.4 percent in 2008-09. All told, the tax base has dropped 45 percent in the last four years from \$96.5 billion to \$53.3 billion.

In keeping with the current economic environment, the fiscal year 2011-12 budget includes a 6.3 percent reduction in total operating and capital costs (\$59 million less), and a 4.8 percent reduction in the overall budget (from \$2.01 billion to \$1.92 billion).

Total operating and capital budgets this coming year are \$881 million, a 6.3 percent decrease from last year's adopted spending of \$940 million. Included this year is:

- \$392 million for county operations (a 2.3% decrease from \$401 million last year).
- * \$210 million (a 5% decrease) for constitutional officers (Tax Collector, Sheriff, Property Appraiser, Clerk of Court and Supervisor of Elections) and court services, including \$145 million for the Sheriff's Office (6.4% decrease).
- \$280 million for capital projects and major maintenance items (a 12% decrease from \$318 million).

MOVING FORWARD

An important push throughout Lee County government continues to be a focus on transparency, accountability, and community. A tool to accomplish this is through frequent communication with our elected officials and our citizens.

The Board of County Commissioners is updated monthly on budget spending and trends. Workshops continue to be held on specific issues, whether it is general fund departments, health plan initiatives, longer term projections, or stakeholder recommendations through a Finance & Taxation Committee.

We continue to expand our website initiatives to ensure citizens can interact with the county in the most productive and efficient ways; and we grow our sustainability efforts to save costs through the efficient use of resources and reduction in waste.

LEE COUNTY

FISCAL 2012 BUDGET

Like other public entities, after four years of constant cutting, there is not significantly more we can cut without impacting programs and service levels.

Your county government may look different in the future, but it will be one that citizens have had the final say on what they want it to look like.

And, there are small, but encouraging, signs of economic improvement.

Mawey

The property tax base appears to be bottoming out. The county's other revenues have been fairly stable over the past year with some outpacing projections (tourist tax revenues were the highest ever). Unemployment is ever so slowly decreasing.

Our economic development office continues to work tirelessly with existing businesses and new prospects. Tourism remains strong. The county still has major capital construction projects underway or close to starting, including major road expansions, the Matlacha bridge replacement, a new downtown library, a North Fort Myers recreation center, the new Emergency Operations Center, and a Transit operations and maintenance facility.

The new JetBlue Park baseball stadium – home to the Boston Red Sox spring training and paid for with tourist taxes – is on schedule to have its grand opening in February 2012.

There are challenges ahead. But the silver lining in the economic crises we have weathered is it has made us more efficient and responsive, and it is a golden opportunity to make sure we are on the right course going forward.

Sincerely,

Karen B. Hawes County Manager

December 15, 2011

BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY10-11 Adopted Budget to FY11-12 Adopted 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.

| | | Percent | |
|--|------------------|-------------|------------------|
| | 2010- 2011 | Increase or | 2011- 2012 |
| OPERATING BUDGETS: | Adopted Budget | (Decrease) | Adopted Budget |
| BoCC Operating Departments | \$ 401,111,160 | (2.33%) | \$ 391,782,087 |
| Constitutional Officers and Courts | 221,018,577 | (4.99%) | 209,991,599 |
| Total Operating Budget | \$ 622,129,737 | (3.27%) | \$ 601,773,686 |
| CAPITAL BUDGET: | | | |
| Capital Projects | \$ 288,695,973 | (10.59%) | \$ 258,118,808 |
| Major Maintenance | 29,266,389 | (26.60%) | 21,481,940 |
| Total Capital Budget | \$ 317,962,362 | (12.06%) | \$ 279,600,748 |
| Total Operating & Capital Budgets | \$ 940,092,099 | (6.25%) | \$ 881,374,434 |
| OTHER: | | | |
| Transfers | \$ 240,325,122 | (11.79%) | \$ 211,998,452 |
| Debt Service | 87,937,796 | 43.34% | 126,051,385 |
| Insurance | 73,915,273 | 2.30% | 75,618,299 |
| Non-Departmental | 11,345,759 | (42.51%) | 6,522,706 |
| Special Districts | 5,945,438 | (10.00%) | 5,350,705 |
| Total Other | \$ 419,469,388 | 1.45% | \$ 425,541,547 |
| Total Operating, Capital & Other: | \$ 1,359,561,487 | (3.87%) | \$ 1,306,915,981 |
| RESERVES: | \$ 653,475,707 | (6.72%) | \$ 609,556,856 |
| Total Budget | \$ 2,013,037,194 | (4.80%) | \$ 1,916,472,837 |

The \$602 million operating component of the adopted budget for FY11-12 is a 3.27% decrease from the prior year. This reflects a decrease in County department operations funding of 2.33% and a decrease for Constitutional Officers and Courts by 4.99%.

Capital Projects funding decreased 10.59% in response to revenue slowdowns. Major Maintenance (projects costing over \$25,000) decreased 26.60% primarily from the completion of several major renovation projects and deferral of some projects to future years.

Transfers decreased by 11.79% primarily from a reduction of funding of capital projects.

Debt Service increased 43.34% primarily from the early payment of \$34 million of Solid Waste debt.

Insurance increased 2.30% due to cost increases for health coverage in the self-insurance loss funds.

Non-departmental decreased 42.51% primarily from the spend-down of economic development incentives.

Special Districts such as street lighting and improvements decreased 10.00% primarily due to decreases to various MSTBU provided services and improvement projects throughout the County.



BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2011-2012

| ESTIMATED REVENUES | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUNDS | ENTERPRISE FUNDS | INTERNAL SERVICE FUNDS | TRUST & AGENCY FUNDS | TOTAL |
|---------------------------------|-----------------|-----------------------------|--------------------------|------------------------------|---------------------|------------------------------|----------------------------|------------------|
| CURRENT REVENUES: | | | | | | | | |
| Ad Valorem Taxes | \$ 185,893,835 | \$ 41,977,650 | \$ 0 | \$ 25,460,724 | \$ 1,066,947 | \$ 0 | \$ 0 | \$ 254,399,156 |
| Other Taxes | 0 | 32,681,350 | 0 | 15,999,378 | 0 | 0 | 0 | 48,680,728 |
| License & Permits | 7,901,400 | 8,097,036 | 798,332 | 300,000 | 1,615,344 | 0 | 0 | 18,712,112 |
| Intergovernmental Revenues | 55,449,272 | 13,667,332 | 0 | 1,175,094 | 33,704,807 | 0 | 0 | 103,996,505 |
| Charges for Services | 28,941,980 | 11,043,066 | 0 | 63,573 | 200,879,370 | 92,190,152 | 0 | 333,118,141 |
| Fines & Forfeitures | 326,000 | 821,000 | 0 | 0 | 343,400 | 550,000 | 0 | 2,040,400 |
| Miscellaneous Revenues | 18,015,703 | 1,593,216 | 1,940,200 | 5,460,580 | 1,442,012 | 535,560 | 0 | 28,987,271 |
| Court Related Revenues | 0 | 4,364,108 | 0 | 0 | 0 | 0 | 0 | 4,364,108 |
| Non-Revenues | 21,858,321 | 30,077,843 | 33,844,946 | 22,476,317 | 116,060,963 | 296,437 | 0 | 224,614,827 |
| Less 5% Anticipated Revenues | (3,190,720) | (2,063,612) | (40,012) | (27,287) | (10,042,151) | (442,646) | 0 | (15,806,428) |
| Total Current Revenues | \$ 315,195,791 | \$ 142,258,989 | \$ 36,543,466 | \$ 70,908,379 | \$ 345,070,692 | \$ 93,129,503 | \$ 0 | \$ 1,003,106,820 |
| FUND BALANCE APPROPRIATED | \$ 171,854,546 | \$ 144,519,795 | \$ 37,574,819 | \$ 225,452,813 | \$ 254,549,525 | \$ 79,414,519 | \$ 0 | \$ 913,366,017 |
| Total Estimated Revenues | \$ 487,050,337 | \$ 286,778,784 | \$ 74,118,285 | \$ 296,361,192 | \$ 599,620,217 | \$ 172,544,022 | \$ 0 | \$ 1,916,472,837 |
| APPROPRIATED EXPENDITURES | | | | | | | | |
| CURRENT EXPENDITURES: | | | | | | | | |
| General Government Services | \$ 78,830,031 | \$ 16,666,643 | \$ 27,069,361 | \$ 106,524,577 | \$ 25,467,650 | \$ 100,703,773 | \$ 0 | \$ 355,262,035 |
| Public Safety | 182,339,850 | 13,483,859 | 0 | 0 | 0 | 2,575,113 | 0 | 198,398,822 |
| Physical Environment | 3,591,327 | 5,195,656 | 46,498 | 13,635,548 | 235,339,146 | 0 | 0 | 257,808,175 |
| Transportation | 700,000 | 27,331,373 | 5,525,732 | 53,369,288 | 43,117,730 | 0 | 0 | 130,044,123 |
| Economic Environment | 13,937,718 | 16,777,478 | 0 | 931,844 | 0 | 0 | 0 | 31,647,040 |
| Human Services | 18,585,462 | 5,763,941 | 0 | 0 | 0 | 0 | 0 | 24,349,403 |
| Culture/Recreation | 13,718,208 | 35,932,316 | 4,800,740 | 8,178,959 | 0 | 0 | 0 | 62,630,223 |
| Court Related Services | 3,332,256 | 15,792,932 | 0 | 0 | 0 | 0 | 0 | 19,125,188 |
| Non-Expenditure Disbursements | 36,653,611 | 42,596,442 | 4,285,078 | 19,113,088 | 109,300,233 | 50,000 | 0 | 211,998,452 |
| Debt Service | 0 | 0 | 0 | 0 | 15,652,520 | 0 | 0 | 15,652,520 |
| Total Current Expenditures | \$ 351,688,463 | \$ 179,540,640 | \$ 41,727,409 | \$ 201,753,304 | \$ 428,877,279 | \$ 103,328,886 | \$ 0 | \$ 1,306,915,981 |
| RESERVES | \$ 135,361,874 | \$ 107,238,144 | \$ 32,390,876 | \$ 94,607,888 | \$ 170,742,938 | \$ 69,215,136 | \$ 0 | \$ 609,556,856 |
| Total Appropriated Expenditures | \$ 487,050,337 | \$ 286,778,784 | \$ 74,118,285 | \$ 296,361,192 | \$ 599,620,217 | \$ 172,544,022 | \$ 0 | \$ 1,916,472,837 |

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

| | | FY09-10 ACTUAL | FY10-11 ESTIMATED | | FY11-12 ADOPTED | % CHANGE ESTIMATED TO ADOPTED |
|--|-----------|---|---|-----------|---|---|
| <u>REVENUES</u> | | | | | | |
| Ad Valorem Other Taxes Licenses & Permits Intergovernmental Charges for Services Fines & Forfeitures Miscellaneous Court Cost Internal Services Non-Revenues Less 5% Anticipated | \$ | 311,192,725 51,020,680 23,339,225 104,943,399 336,926,238 2,533,860 33,208,944 5,096,922 0 385,426,288 | \$ 264,566,580 49,918,667 19,368,316 84,724,489 331,455,531 2,065,243 35,023,928 3,605,944 0 589,243,961 | \$ | 254,399,156 48,680,728 18,712,112 103,996,505 333,118,141 2,040,400 28,987,271 4,364,108 0 224,614,827 (15,806,428) | (3.84%) (2.48%) (3.39%) 22.75% 0.50% (1.20%) (17.24%) 21.03% (61.88%) |
| Fund Balance | _ | 1,202,267,595 | 1,054,794,613 | | 913,366,017 | (186.59%) |
| Total Revenues EXPENDITURES | <u>\$</u> | 2,455,955,876 | \$ 2,434,767,271 | <u>\$</u> | 1,916,472,837 | (21.29%) |
| General Government Services Public Safety Physical Environment Transportation Economic Environment Human Services Culture / Recreation Court Related Non-Expenditures Reserves | \$ | 311,274,926 219,504,360 184,688,864 146,494,199 40,525,603 26,146,741 95,959,881 5,754,755 370,811,934 1,054,794,613 | \$ 298,248,880 215,039,678 203,240,110 118,465,188 31,704,810 26,096,437 98,494,513 6,163,542 526,159,217 913,366,017 | \$ | 355,262,035 198,398,822 257,808,175 130,044,123 31,647,040 24,349,403 62,630,223 19,125,188 227,650,972 609,556,856 | 19.12% (7.74%) 26.85% 9.77% (0.18%) (6.69%) (36.41%) 210.30% (56.73%) (33.26%) |
| Total Expenditures | \$ | 2,455,955,876 | \$ 2,434,767,271 | \$ | 1,916,472,837 | (21.29%) |

REVENUES & EXPENDITURES DISCUSSION

CURRENT 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, park, 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 impact fees, rents, MSBU assessments, 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 interest earned by Constitutional Officers which must, by State law, be returned to the County.

Less 5% Anticipated Revenues

State law requires that budgeted collections for ad valorem (property tax) revenues be set at 95% of estimates projected by the Tax Collector.

CURRENT 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, 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, airports (Lee County Port Authority), 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, 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, and public parks.

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.

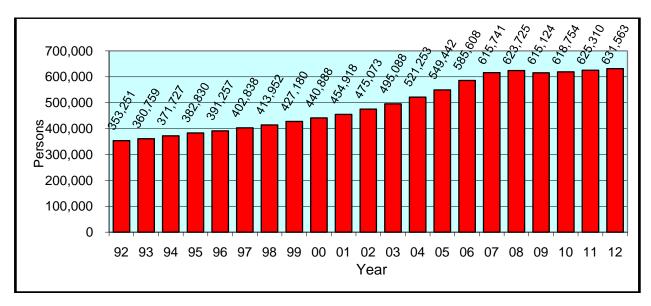
The state provides a consistent monthly distribution of *revenue sharing* with a June "true up". Population growth has resulted in an increase of the monthly allocation and annual collections.

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. Considerable new construction activity and growth in real estate values had fueled a continued growth in taxable value. However, the growth began to slow considerably in FY07-08 and, for the first time, declined for FY08-09 by 12.4% compared to the previous year. FY09-10 revenues were 23.2% less than in FY08-09. FY10-11 property tax revenues were 14.2% below the previous year and FY11-12 figures are expected to result in a 4.3% revenue loss.

Licenses and Permits are evaluated based upon previous permit activity, any changes in fees, and the probability of continued levels of activity. Permit activity had been very high especially since 2004 but the rate began to fall in 2006 and declined significantly in 2007. There were 36,043 revenue-generating permits issued in FY07-08 and 25,518 issued in FY08-09 for a 29.2% decline. In FY09-10 there were 30,190 permits issued for an 18.3% increase over FY08-09.

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. Revenue growth was strong from FY02-03 to FY03-04 (+11.1%). However, a 5.8% decline occurred from FY03-04 to FY04-05. This was reflective of gulf coast hurricane activity in 2005 – especially Katrina and Wilma. The increase in the tax rate had a positive impact upon FY05-06 and FY06-07. FY07-08 revenues were 3.5% ahead of FY06-07. The effect of economic concerns became apparent in the revenues for FY08-09 which was 8.0% below the previous year. However, FY09-10 tourist tax revenues did increase 2.7% over the previous year and FY10-11 revenues reached \$24,272,842 for another positive increase of 5.2% over FY09-10.

LEE COUNTY POPULATION 1992 THROUGH 2012



Sources: For 1990, 2000 and 2010 - US Census Bureau

For Interim Estimates and 2001 to 2009– Bureau of Economic and Demographic Research (BEBR), University of Florida *Projections of Florida Population by County, 2009-2035, Volume 43, Bulletin 156* March, 2010. The 2011 figure is a BEBR Estimate and the 2012 estimate assumed a 1% increase over 2011.

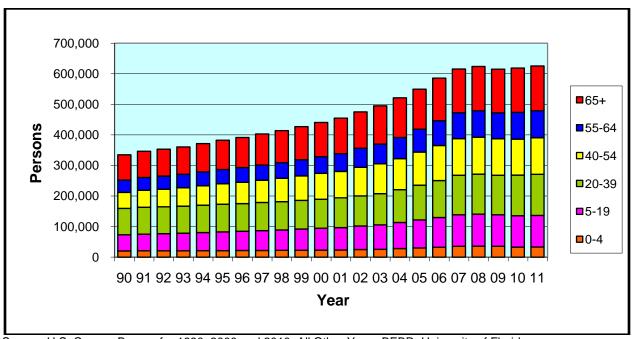
As indicated by the above graph, the estimated permanent population of Lee County has increased 78.7% over the past 20 years. Although affected by economic recessions such as in 1990-91 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.0% 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. In 2010, the census estimate was 618,754 for a population increase of 0.6% from 2009.

| 1995-1996 | + 8,427 | 2000-2001 | +14,030 | 2005-2006 | +36,166 | 2010-2011 +6,556 |
|-----------|---------|-----------|---------|-----------|---------|------------------|
| 1996-1997 | +11,581 | 2001-2002 | +20,155 | 2006-2007 | +30,133 | 2011-2012 +6,316 |
| 1997-1998 | +11,114 | 2002-2003 | +20,015 | 2007-2008 | +7,984 | |
| 1998-1999 | +13,228 | 2003-2004 | +26,165 | 2008-2009 | -8,601 | |
| 1999-2000 | +13,708 | 2004-2005 | +28,189 | 2009-2010 | -1,578 | |

The intervening estimates between 1990 and 2000 were re-evaluated based upon the 2000 Census results and the 2001 to 2009 period will be re-examined now that the 2010 Census figures are available.

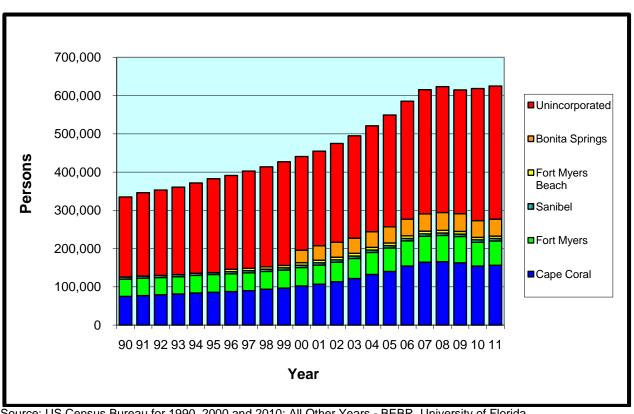
The figures from 2010 to 2012 reflect a relatively small growth trend compared to the period before 2007 and reflects the long term effects on population from the decline in construction activity and home foreclosure activity that occurred especially in 2008 to 2010.

LEE COUNTY POPULATION PROFILE



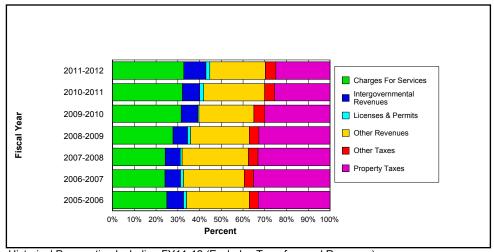
Source: U.S. Census Bureau for 1990, 2000 and 2010; All Other Years BEBR; University of Florida;

UNINCORPORATED AND INCORPORATED **POPULATION**

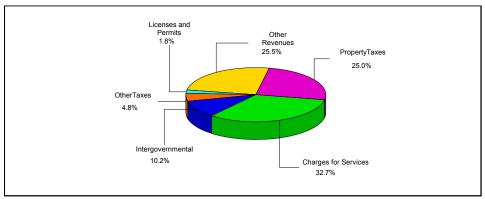


Source: US Census Bureau for 1990, 2000 and 2010; All Other Years - BEBR, University of Florida

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY11-12 (Excludes Transfers and Reserves)



Percentage Distribution for FY11-12

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

| TOTAL ALL REVENUES | | \$1,916,472,837 | 100.00% |
|--|----------------|----------------------|---------|
| Fund Balance | | 913,366,017 | 47.7% |
| Less 5% Anticipated | | (15,806,428) | |
| Total Current Revenues | | \$1,018,913,248 | 52.3% |
| | | 260,006,606 | |
| Rent & Royalties | 672,159 | | |
| Court and Related Services | 4,364,108 | | |
| Fines & Forfeitures | 2,040,400 | | |
| Impact Fees | 0 | | |
| Constitutional Transfers and Misc Revenues | 37,411,021 | | |
| Interest Earnings | 3,520,466 | | |
| Interfund Transfers | \$ 211,998,452 | | |
| Other Revenues: | | 18,712,112 | |
| Licenses and Permits | | 48,680,728 | |
| Intergovernmental Other Taxes | | 103,996,505 | |
| Charges for Services | | 333,118,141 | |
| Property Taxes | | \$254,399,156 | |
| REVENUE TYPE | <u>FY</u> | <u>11-12 ADOPTED</u> | |
| DEVENUE TVDE | ΓV | 44 40 ADODTED | |

REVENUES BY CATEGORY (continued)

Property Taxes account for 25.0% of the current revenues budgeted for FY11-12. The General Fund now includes Capital Improvement projects. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund, Conservation 2020 and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 32.7% of current revenues.

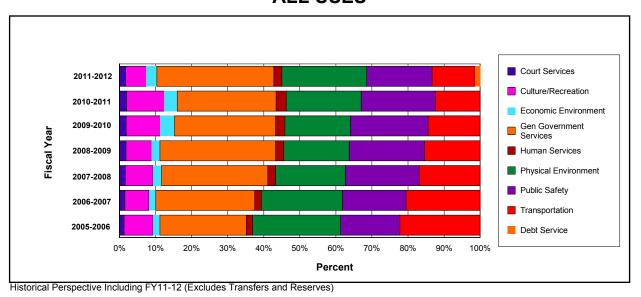
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 10.2% of the current revenues budgeted.

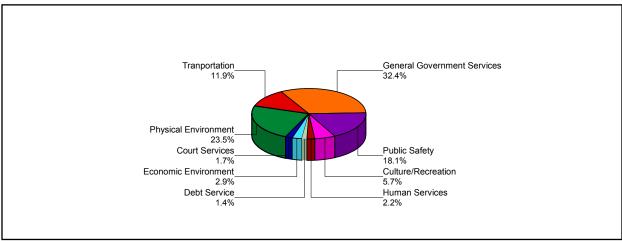
The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.8% of the total current revenues.

Licenses and Permits are 1.8% of current revenues and consist primarily of building and permit fees.

Other Revenues are comprised of a number of different revenue sources. The two largest are transfers and bond proceeds. Transfers represent dollars moved from one fund to another. A transfer out of one fund is reflected as an expense, while a transfer into a fund appears as revenue. Bond proceeds represent revenues received from new debt and refunding of existing debt to achieve cost savings through lower interest rates.

EXPENDITURES BY FUNCTION ALL USES





Percentage Distribution for FY11-12 (Excludes Transfers and Reserves)

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

| EXPENDITURE FUNCTION | 2011 - 2012 ADOPTED | | |
|------------------------|------------------------|------------------|--------|
| General Government | \$ 355,262,035 | | |
| Public Safety | 198,398,822 | | |
| Physical Environment | 257,808,175 | | |
| Transportation | 130,044,123 | | |
| Economic Environment | 31,647,040 | | |
| Human Services | 24,349,403 | | |
| Culture & Recreation | 62,630,223 | | |
| Court Services | 19,125,188 | | |
| Debt Service | 15,652,520 | | |
| Subtotal | | \$ 1,094,917,529 | 57.1% |
| TRANSFERS AND RESERVES | | 821,555,308 | 42.9% |
| TOTAL EXPENDITURES | | \$ 1,916,472,837 | 100.0% |

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY05-06. 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 FY11-12 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY11-12, General Government Services is the largest at 32.4%, followed by Physical Environment at 23.5% and Public Safety at 18.1%.

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

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

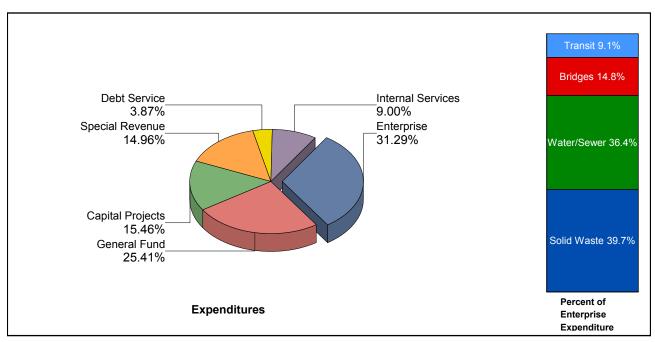
Human Services, including social service support and grant-related programs, represents 2.2% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 5.7% 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 \$609,556,858 and Interfund Transfers of \$211,998,450 for a total of \$821,555,308 or 42.9% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES

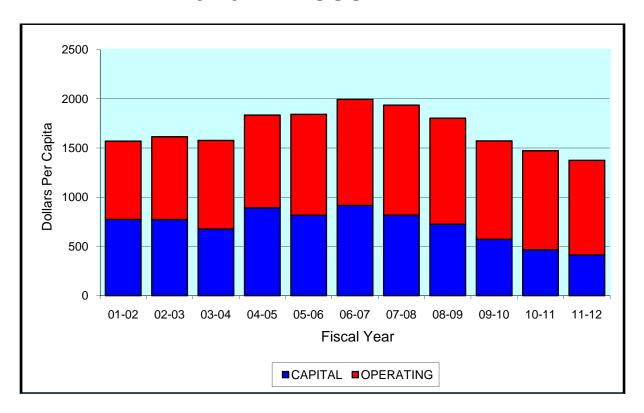


Note: Pie chart percentages may not equal 100% due to rounding of figures.

| | TOTAL | | \$ 1,916,472,837 |
|---|--|--|--|
| General Capital Projects Special Revenue Debt Service Internal Service Fu | Subtotal | | \$ 599,620,217 487,050,337 296,361,192 286,778,784 74,118,285 172,544,022 0 |
| Enterprise | Solid Waste Water/Sewer Bridges Transit | \$ 237,948,047 218,342,629 88,473,602 54,855,939 | |

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 FY01-02 THROUGH FY11-12



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

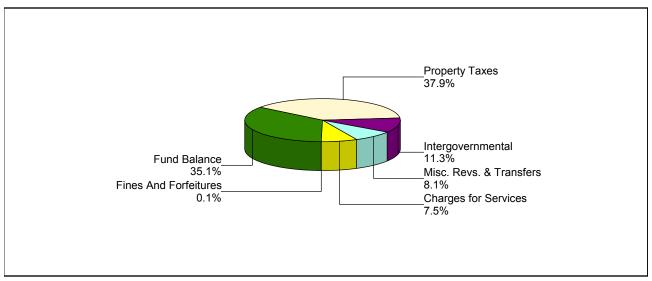
| | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 | FY10 | FY11 | FY12 |
|-----------|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|
| Capital | \$ 775 \$ | 773 \$ | 677 \$ | 879 \$ | 797 | 916 \$ | 818 \$ | 725 \$ | 572 \$ | 467 \$ | 413 |
| Operating | 795 | 842 | 900 | 929 | 1000 | 1079 | 1118 | 1078 | 1000 | 1005 | 962 |
| TOTAL | \$ 1570 \$ | 1615 \$ | 1577 \$ | 1808 \$ | 1797 \$ | 1995 \$ | 1936 \$ | 1803 \$ | 1572 \$ | 1472 \$ | 1375 |

Total per capita expenditures reflect a decrease of 6.6% from FY10-11 to FY11-12 resulting from a 11.6% decline in per capita capital expenses combined with a 4.3% decline in per capita operating expenses. The \$1,375 total expenditures per capita for FY11-12 is the lowest of the figures during the reporting period.

Expenditures per capita for capital projects for FY09-10 declined by the highest rate recorded during the reporting period beginning in FY01-02. Most of the increases that occurred during much of the period in the chart reflect the receipt of bond proceeds or other funds that would eventually be spent during the project's construction. The spend down of existing funds and reduction in new capital funds has led to a decline in per capita expenses that began in FY07-08 and has continued through FY11-12.

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. Since FY00-01, the operating per capita expenditures have been increasing annually until FY08-09. FY08-09 was the first decline in per capita expenditures over the previous year. That trend continued (with the exception of a \$5 difference in FY10-11) through FY11-12.

GENERAL FUND REVENUE BY CATEGORY



| Note: Pie chart percentages may no | t eq | ual 100% due to rou | ndin | g of figures. | | | FY10-11 | | |
|------------------------------------|------|---------------------|------|-------------------|----------------------|-------------------|-------------------|----|--------------------|
| | _ | FY06-07 Actual | | FY07-08 Actual | FY08-09 Actual | FY09-10 Actual | Unaudited Actual | _ | FY11-12 Adopted |
| Property Taxes | \$ | 304,408,451 | \$ | 338,851,616 | \$ 296,961,134 \$ | 228,933,328 | \$ 194,790,296 | \$ | 185,893,835 |
| Other Taxes | | 9,352,357 | | 9,161,456 | 0 | 0 | 0 | | 0 |
| Intergovernmental | | 60,574,788 | | 53,253,079 | 46,372,213 | 61,543,798 | 51,516,663 | | 55,449,272 |
| Misc Revs & Transfers | | 86,790,625 | | 83,483,026 | 63,103,817 | 39,935,116 | 39,166,476 | | 39,874,024 |
| Charges for Services | | 22,455,091 | | 24,955,173 | 35,601,294 | 37,895,437 | 38,338,506 | | 36,843,380 |
| Fines & Forfeitures | | 667,299 | | 497,555 | 377,873 | 359,980 | 125,079 | | 326,000 |
| Current Revenues | \$ | 484,248,611 | \$ | 510,201,905 | \$ 442,416,331 \$ | 368,667,659 | \$ 323,937,020 | \$ | 318,386,511 |
| Less 5% Anticipated | | | | | | | | | (3,190,720) |
| Fund Balance | | 153,791,498 | | 182,017,958 | 274,678,672 | 277,430,555 | 243,305,493 | | 171,854,546 |
| TOTAL | \$ | 638,040,109 | \$ | 692,219,863 | \$ 717,095,003 \$ | 646,098,214 | \$ 567,242,513 | \$ | 487,050,337 |

The chart reflects adopted FY11-12 revenues in the General Fund. Projected revenues total \$487,050,337. Chart percentages are based on this total. Property Taxes account for 38% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 46% of Fund Revenues.

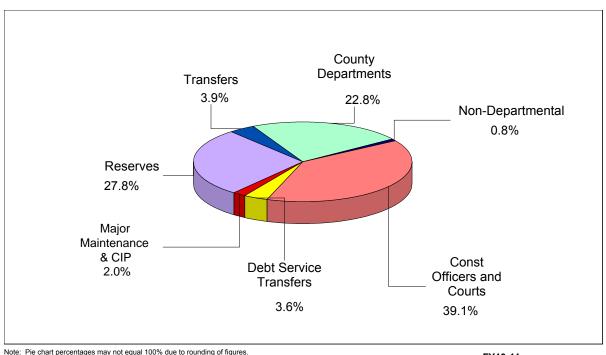
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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

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

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

GENERAL FUND EXPENDITURES BY CATEGORY



| Note. Fie chart percentages may | not equal 100% due to rour | FY10-11 | | | | |
|---------------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|
| | FY06-07 | FY07-08 | FY08-09 | FY09-10 | Unaudited | FY11-12 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| County Departments | \$ 116,055,101 | \$ 118,810,976 | \$ 113,891,491 | \$ 121,913,270 | \$ 115,728,395 | \$ 110,909,483 |
| Non-Departmental | 6,081,467 | 19,711,869 | 38,678,941 | 11,199,286 | 10,225,678 | 4,040,286 |
| Const Officers and Courts | 195,690,930 | 216,611,968 | 215,143,178 | 208,143,880 | 200,524,883 | 190,285,041 |
| Debt Service Transfers | 22,572,590 | 20,582,475 | 20,715,889 | 20,726,318 | 21,360,091 | 17,485,010 |
| Major Maintenance & CIP | 0 | 0 | 0 | 0 | 15,996,985 | 9,800,042 |
| Reserves | 0 | 0 | 0 | 0 | 0 | 135,361,874 |
| Transfers | 87,675,829 | 46,559,248 | 26,937,241 | 24,537,832 | 26,954,825 | 19,168,601 |
| TOTAL | \$428,075,917 | \$ 422,276,536 | \$ 415,366,740 | \$ 386,520,586 | \$ 390,790,857 | \$ 487,050,337 |

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

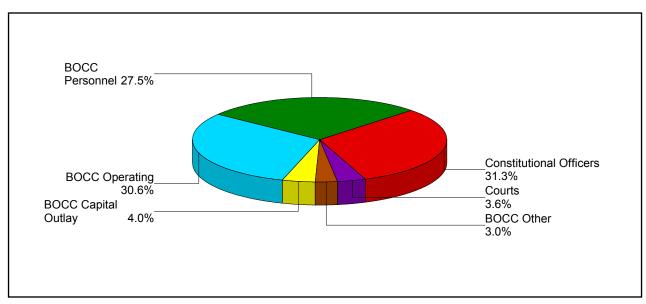
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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 | \$ 165,451,244 | |
|-----------------------------------|-------------------|-------------------------------|
| Operating Expenses | 184,199,653 | |
| Capital Outlay | 23,913,089 | |
| Other Expenses | 18,218,101 | |
| Total BoCC Operating Departments | | \$ 391,782,087 |
| Constitutional Officers Courts | | 188,283,792 21,707,807 |
| Total Operating Expenses | | \$ 601,773,686 |

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

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

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

OPERATING BUDGETS BY DEPARTMENTS UNDER THE BOARD OF COUNTY COMMISSIONERS

| DEPARTMENTS | ACTUAL FY06-07 | ACTUAL FY07-08 | ACTUAL FY08-09 | ACTUAL FY09-10 | UNAUDITED ACTUAL FY10-11 | ADOPTED BUDGET FY11-12 |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|---------------------------------------|
| Animal Services | 4,256,627 | 4,045,029 | 3,850,618 | 3,880,684 | 4,107,022 | 3,957,941 |
| Community Development | 29,174,513 | 29,450,018 | 23,297,085 | 19,692,982 | 16,223,987 | 15,089,130 |
| Construction & Design | 1,269,867 | 1,272,211 | 1,203,745 | 1,174,097 | 2,025,821 | 2,047,901 |
| County Administration | 3,496,910 | 3,716,284 | 3,632,294 | 3,049,436 | 3,647,553 | 2,743,583 |
| County Attorney | 4,193,064 | 3,752,576 | 3,574,342 | 3,392,124 | 3,166,567 | 3,274,463 |
| County Commission | 1,179,071 | 1,238,129 | 1,209,777 | 1,132,340 | 1,173,113 | 1,187,309 |
| County Lands | 1,155,719 | 1,163,567 | 1,115,319 | 1,057,202 | 958,820 | 955,857 |
| Economic Development | 1,607,371 | 1,770,568 | 1,671,040 | 2,241,503 | 2,870,233 | 1,364,627 |
| Facilities Management | 16,261,209 | 15,577,235 | 14,587,627 | 12,982,158 | 11,458,093 | 11,519,648 |
| Fleet Management | 10,351,858 | 11,003,287 | 9,680,748 | 10,469,382 | 8,876,894 | 10,179,020 |
| GIS Operations | 0 | 0 | 0 | 0 | 757,930 | 740,202 |
| Hearing Examiner | 766,850 | 767,026 | 755,806 | 727,351 | 642,324 | 660,042 |
| Human Resources | 2,479,758 | 2,379,432 | 2,263,353 | 2,099,003 | 1,968,376 | 1,986,514 |
| Human Services | 25,890,395 | 29,107,232 | 28,758,589 | 44,179,553 | 37,646,030 | 37,770,369 |
| Information Technology | 15,650,826 | 14,251,672 | 13,588,678 | 11,994,339 | 11,055,431 | 11,818,667 |
| Internal Services | 2,256,380 | 2,281,840 | 2,235,651 | 2,063,530 | 1,563,621 | 1,700,704 |
| Library | 27,767,369 | 28,489,530 | 27,131,882 | 25,360,259 | 23,625,984 | 23,099,052 |
| Natural Resources | 5,902,226 | 6,002,288 | 5,863,806 | 5,356,866 | 4,724,519 | 4,857,958 |
| Office of Sustainability | 218,417 | 220,650 | 274,199 | 166,294 | 154,374 | 258,119 |
| Parks and Recreation | 30,297,894 | 31,425,053 | 30,102,593 | 25,649,588 | 25,236,562 | 25,432,130 |
| Procurement Management | 827,191 | 787,663 | 714,083 | 688,181 | 1,015,690 | 1,024,683 |
| Public Resources | 2,508,100 | 2,330,986 | 1,948,638 | 1,810,665 | 1,644,467 | 1,513,148 |
| Public Safety | 48,907,496 | 50,638,597 | 48,873,516 | 44,293,322 | 46,563,208 | 41,507,090 |
| Solid Waste | 50,113,871 | 54,359,397 | 57,870,310 | 57,608,085 | 54,570,668 | 59,386,903 |
| Sports Development | 780,856 | 639,825 | 713,643 | 723,920 | 784,346 | 782,725 |
| Transit | 20,616,166 | 22,678,444 | 23,334,724 | 24,854,384 | 24,492,926 | 20,486,856 |
| Transportation | 51,396,199 | 50,238,221 | 47,190,596 | 44,207,777 | 37,515,436 | 38,776,012 |
| Lee County Utilities | 54,875,516 | 53,812,632 | 55,521,555 | 52,355,541 | 49,652,811 | 55,059,388 |
| Visitor & Convention Bureau | 10,584,042 | 11,063,367 | 11,974,074 | 12,939,406 | 12,211,006 | 12,602,046 |
| | | | | · · · · · | | · · · · · · · · · · · · · · · · · · · |
| TOTAL | \$ 424,785,761 | \$ 434,462,761 | \$ 422,938,292 | \$ 416,149,972 | \$ 390,333,812 | \$ 391,782,087 |

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | UNAUDITED ACTUAL | ADOPTED BUDGET |
|-------------------------|---------------------|----------------|----------------|----------------|----------------|----------------|---------------------|-------------------|
| | FY04-05 | FY05-06 | FY06-07 | FY07-08 | FY08-09 | FY09-10 | FY10-11 | FY11-12 |
| COURTS | | | | | | | | |
| Court Services | \$ 9,069,316 | \$ 12,688,584 | \$ 0 | \$ 0 | \$ 0 | \$ 14,922,093 | \$ 15,085,504 | \$ 15,045,675 |
| Board Support | 981,143 | 1,088,725 | 1,207,721 | 1,232,866 | 1,455,723 | 1,517,107 | 1,570,521 | 1,592,148 |
| TOTAL | \$ 10,050,459 | \$ 13,777,310 | \$ 1,207,721 | \$ 1,232,866 | \$ 1,455,723 | \$ 16,439,200 | \$ 16,656,025 | \$ 16,637,823 |
| Public Defender | \$ 280,965 | \$ 274,804 | \$ 526,331 | \$ 609,104 | \$ 751,173 | \$ 791,890 | \$ 794,448 | \$ 866,735 |
| State Attorney | 707,794 | 908,820 | 1,481,931 | 1,381,237 | 1,566,240 | 1,638,066 | 1,548,921 | 1,620,630 |
| Medical Examiner | 1,865,974 | 2,021,728 | 2,366,361 | 2,559,688 | 2,430,017 | 2,505,123 | 2,437,921 | 2,582,619 |
| TOTAL COURTS | \$ 12,905,192 | \$ 16,982,661 | \$ 5,582,345 | \$ 5,782,896 | \$ 6,203,153 | \$ 21,374,279 | \$ 21,437,315 | \$ 21,707,807 |
| CONSTITUTIONAL OFFICERS | _ | | | | | | | |
| Tax Collector | \$ 14,576,545 | \$ 17,758,863 | \$ 21,949,913 | \$ 22,698,728 | \$ 20,108,592 | \$ 16,515,339 | \$ 14,755,533 | \$ 14,211,140 |
| Board Support | 1,215,684 | 1,183,066 | 1,247,864 | 1,413,545 | 1,407,728 | 1,381,786 | 1,433,896 | 1,444,278 |
| TOTAL | \$ 15,792,229 | \$ 18,941,930 | \$ 23,197,777 | \$ 24,112,274 | \$ 21,516,320 | \$ 17,897,125 | \$ 16,189,428 | \$ 15,655,418 |
| Excess Funds Returned | \$(9,279,719) | \$(9,889,961) | \$(15,345,261) | \$(17,595,013) | \$(14,248,172) | \$(11,390,558) | \$(8,249,544) | |
| Clerk to Board | \$ 5,917,741 | \$ 7,855,413 | \$ 7,986,785 | \$ 8,222,258 | \$ 8,534,395 | \$ 8,801,391 | \$ 9,611,035 | \$ 8,273,751 |
| Board Support | 1,155,382 | 1,021,992 | 1,043,663 | 1,152,590 | 1,233,272 | 1,059,882 | 986,024 | 1,009,192 |
| TOTAL | \$ 7,073,123 | \$ 8,877,405 | \$ 9,030,448 | \$ 9,374,848 | \$ 9,767,667 | \$ 9,861,273 | \$ 10,597,059 | \$ 9,282,943 |
| Excess Funds Returned | \$(8,860,885) | \$(10,724,821) | \$(3,011,756) | \$(55,987) | \$(44,715) | \$(263,200) | \$(346,767) | |
| Property Appraiser | \$ 6,800,050 | \$ 8,133,474 | \$ 9,488,673 | \$ 9,794,258 | \$ 9,112,287 | \$ 8,805,878 | \$ 8,601,584 | \$ 8,661,848 |
| Board Support | 3,042,032 | 3,031,984 | 2,814,514 | 3,024,088 | 2,711,636 | 2,571,393 | 2,517,075 | 2,132,800 |
| TOTAL | \$ 9,842,082 | \$ 11,165,458 | \$ 12,303,187 | \$ 12,818,345 | \$ 11,823,923 | \$ 11,377,271 | \$ 11,118,659 | \$ 10,794,648 |
| Excess Funds Returned | \$(683,038) | \$(945,977) | \$(1,723,685) | \$(1,311,339) | \$(697,891) | \$(668,928) | \$(1,055,977) | |
| Supervisor of Elections | \$ 4,482,650 | \$ 5,148,100 | \$ 5,872,500 | \$ 5,601,035 | \$ 5,230,020 | \$ 4,962,620 | \$ 4,968,138 | \$ 6,420,458 |
| Board Support | 1,118,435 | 1,000,430 | 762,831 | 1,775,925 | 818,564 | 789,592 | 759,726 | 714,894 |
| TOTAL | \$ 5,601,085 | \$ 6,148,530 | \$ 6,635,331 | \$ 7,376,960 | \$ 6,048,584 | \$ 5,752,212 | \$ 5,727,864 | \$ 7,135,352 |
| Excess Funds Returned | \$(711,366) | \$(652,230) | \$(1,585,539) | \$(1,016,485) | \$(350,888) | \$(1,106,627) | \$(1,297,811) | |

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

| | ACTUAL FY04-05 | ACTUAL FY05-06 | ACTUAL FY06-07 | ACTUAL FY07-08 | ACTUAL FY08-09 | ACTUAL FY09-10 | UNAUDITED ACTUAL FY10-11 | ADOPTED BUDGET FY11-12 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|------------------------------|
| SHERIFF: | | | _ | | | | | |
| Sheriff Disb-Law Enforcement | \$ 74,716,449 | \$ 86,413,569 | \$ 94,313,847 | \$ 101,311,000 | \$ 100,545,027 | \$ 102,301,327 | \$ 97,697,148 | \$ 91,350,643 |
| Sheriff Disb-Correct | 34,885,687 | 39,320,783 | 45,713,537 | 55,680,046 | 58,408,985 | 53,590,259 | 51,633,582 | 49,423,717 |
| Board Support | 3,271,874 | 4,540,928 | 4,741,181 | 5,306,474 | 5,485,650 | 5,352,112 | 5,288,808 | 4,641,071 |
| Trust & Agency | 412,353 | 488,568 | 184,095 | 578,209 | 948,252 | 160,250 | 393,050 | 0 |
| TOTAL | \$ 113,286,363 | \$ 130,763,848 | \$ 144,952,660 | \$ 162,875,729 | \$ 165,387,914 | \$ 161,403,947 | \$ 155,012,588 | \$ 145,415,431 |
| Excess Funds Returned | \$(541,674) | \$(2,453,139) | \$(900,168) | \$(378,402) | \$(4,604,799) | \$(2,424,523) | \$(3,407,039) | |
| Total Excess Funds Returned | \$(20,076,682) | \$(24,666,127) | \$(22,566,409) | \$(20,357,225) | \$(19,946,464) | \$(15,853,834) | \$(14,357,138) | |
| TOTAL CONSTITUTIONAL | | | | | | | | |
| OFFICERS | \$ 151,594,882 | \$ 175,897,171 | \$ 196,119,404 | \$ 216,558,157 | \$ 214,544,408 | \$ 206,291,829 | \$ 198,645,598 | \$ 188,283,792 |
| TOTAL COURTS AND CONSTITUTIONAL OFFICERS | \$ 164,500,075 | \$ 192,879,832 | \$ 201,701,748 | \$ 222,341,052 | \$ 220,747,561 | \$ 227,666,107 | \$ 220,082,913 | \$ 209,991,599 |

OPERATING BUDGETS BY BOCC DEPARTMENTS, COURTS AND CONSTITUTIONAL OFFICERS

| TOTAL COURTS AND CONSTITUTIONAL OFFICERS | \$ 164,500,075 | \$ 192,879,832 | \$ 201,701,748 | \$ 222,341,052 | \$ 220,747,561 | \$ 227,666,107 | \$ 220,082,913 | \$ 209,991,599 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| TOTAL DEPARTMENTS | \$ 337,387,266 | \$ 396,529,560 | \$ 424,785,761 | \$ 434,462,761 | \$ 422,938,292 | \$ 416,149,972 | \$ 390,345,839 | \$ 391,782,087 |
| TOTAL OPERATING | \$ 501,887,340 | \$ 589,409,392 | \$ 626,487,509 | \$ 656,803,813 | \$ 643,685,853 | \$ 643,816,079 | \$ 610,428,752 | \$ 601,773,686 |

DEBT SERVICE

The Big Picture

As of September 30, 2011, Lee County has \$750,142,055 in outstanding principal from bonded debt. This may be divided into the following categories:

| Genera Debt | ll Government | \$ | 282,377,055 |
|----------------|--------------------------|----|-------------|
| Enterpr | rise Debt: | | |
| | Solid Waste | | 136,380,000 |
| | Transportation Water and | | 171,890,000 |
| | Sewer | _ | 159,495,000 |
| | | | |
| TOTAL | | \$ | 750,142,055 |
| | | - | |

Beginning with the FY08-09 Budget, the Airport was no longer included in the table listed above. The County also has \$90.142 million in loans from several other programs including loans through a Term Loan Assessment Program, a Transit State Infrastructure Bank loan, the Florida Department of Environmental Protection loans, one Florida Department of Transportation loan and two bank loans – one of which is an \$18 million loan for the Matlacha Bridge paid from the Five Cent Local Option Gas Tax.

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 <u>Capital Revenue Debt</u>. 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.

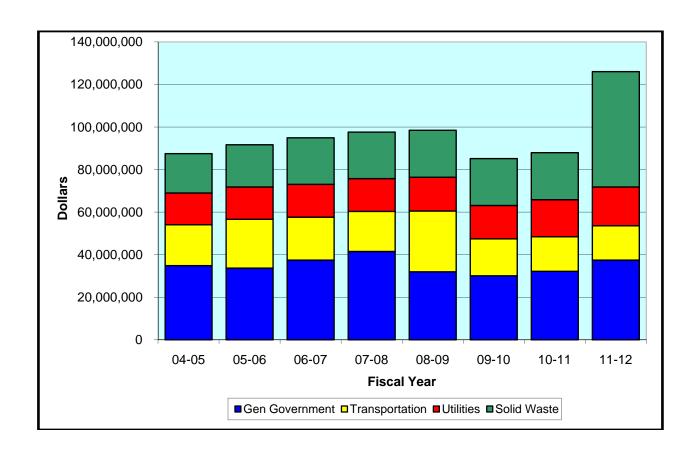
DEBT SERVICE (continued)

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 <u>Special Assessments</u> 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.

The following chart illustrates the annual debt service payments from FY04-05 to FY10-11 and FY11-12 budgeted at \$126,051,385. Debt service includes principal, interest and any other debt service costs. The dramatic increase in Solid Waste for FY11-12 reflects the early retirement of an original \$140,925,000 bond issue with a payment of \$34,090,000 that represented the remaining principal outstanding.

DEBT SERVICE PAYMENTS FY04-05 THROUGH FY11-12



Debt Activity Since September 30, 2011

In November, 2011, the Transportation Facilities Refunding Revenue Bonds, Series 2001A (\$30,825,000) were refunded with a bank loan from SunTrust Bank. The new loan is known as the Transportaion Facilities Refunding Revenue Bonds, Series 2011. A fixed rate of 1.71% was accepted for the new loan which runs through October, 2017. This transaction saved \$3.6 million in interest payments over a six year period.

TAXABLE PROPERTY VALUES F87-88 THROUGH F11-12

| Fiscal Year | Countywide (In Billions) | Annual Percent Change | Unincorporated MSTU (in Billions) | Annual Percent Change |
|----------------|-----------------------------|-----------------------------|---|-----------------------------|
| 87-88 | 11.874 | 11.6% | 7.230 | 8.3% |
| 88-89 | 12.548 | 5.7% | 7.806 | 8.0% |
| 89-90 | 14.543 | 15.9% | 8.979 | 15.0% |
| 90-91 | 16.773 | 15.3% | 10.233 | 14.0% |
| 91-92 | 18.421 | 9.8% | 11.255 | 10.0% |
| 92-93 | 18.844 | 2.3% | 11.628 | 3.3% |
| 93-94 | 19.382 | 2.9% | 12.082 | 3.9% |
| 94-95 | 19.916 | 2.8% | 12.560 | 4.0% |
| 95-96 | 20.647 | 3.7% | 13.167 | 4.8% |
| 96-97 | 21.323 | 3.3% | 12.687 | (3.6%) |
| 97-98 | 22.197 | 4.1% | 13.426 | 5.8% |
| 98-99 | 23.374 | 5.3% | 14.348 | 6.9% |
| 99-00 | 25.257 | 8.1% | 15.703 | 9.4% |
| 00-01 | 27.919 | 10.5% | 14.024 | (10.7%) |
| 01-02 | 31.878 | 14.2% | 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%) |

Countywide

Since FY87-88, the countywide taxable valuation has grown approximately \$41.4 billion. This represents an average annual growth rate of 8.3%. The countywide valuation certified on October 13, 2011 was \$53,309,590,660 representing a 4.3% decrease from 2010. This decrease is the fourth year that a decline occurred and reflects the reduction in real estate values both in Lee County and nationwide.

Residential land use accounts for 84.0% of the taxable value followed by 12.3% for commercial, 2.4% industrial and 1.3% for all others in 2011. This pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 13, 2011 was \$26,926,465,379, a decrease of \$1.345 billion over 2010. The incorporation of the Town of Fort Myers Beach in January 1996 led to the removal of properties from the Unincorporated MSTU tax levy. The net result (including new construction was a 3.6% decline for FY96-97 over FY95-96. The FY00-01 decline of 10.7% is the result of the incorporation of Bonita Springs. The FY01-02 taxable value increased 14.2% even after experiencing the reduction that occurred due to the incorporation of Bonita Springs in FY00-01. A positive growth rate continued annually and accelerated in FY05-06 and FY06-07 before the rate of growth declined in FY07-08, became negative in FY08-09, FY09-10, FY10-11 and FY11-12. The components of this change may be more clearly seen in the chart "Taxable Property Value Increases/Decreases".

TAXABLE PROPERTY VALUE INCREASES/DECREASES

Countywide **Unincorporated MSTU** (in millions) (in millions) **Total** Total Net "New" Net "New" **Existing** Existing Increase/ Increase/ From To **Taxable Taxable** (Decrease) **Taxable Taxable** (Decrease) 1986 1987 461.8 651.2 1,113.0 305.2 397.8 703.0 1988 1987 577.0 564.0 1.141.0 377.7 178.6 556.3 1989 1988 535.8 138.2 674.0 327.7 248.6 576.3 1989 1990 595.7 1,398.4 1,994.1 379.0 794.1 1,173.1 1990 1991 439.1 1,791.0 2,230.1 251.2 1,002.4 1,253.6 1992 1,026.0 414.7 1991 622.0 1,648.0 607.3 1,022.0 1992 1993 402.0 22.0 424.0 344.3 28.7 373.0 1993 1994 434.0 104.0 538.0 332.8 121.2 454.0 1994 1995 523.8 10.2 534.0 425.2 52.8 478.0 1996 643.9 87.1 731.0 479.6 127.4 607.0 1995 1996 1997 78.1 676.0 448.9 597.9 (928.9)(480.0)1997 1998 214.3 873.7 505.4 738.7 659.4 233.3 1999 1998 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 2001 688.3 2000 1,170.0 1.491.9 2,661.9 (2,367.0)(1,678.7)2001 2002 1,463.6 2,494.8 3,958.4 803.2 1,985.0 1,181.8 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 1,255.0 2004 2005 2,411.3 4,658.6 7,069.9 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 (11,960.0)2,464.6 (7,119.5)(4,654.9)(16,463.0)2009 2010 1.274.0 (20.877.0)(19.603.0)582.5 (10,979.5)(10.397.0)2011 2010 599.9 272.0 (9,796.0)(9,196.1)(5,077.0)(4,805.0)2010 2012* 371.6 (2,790.0)(2,418.4)163.0 (1,507.8)(1,344.8)

\$6,165.1

\$37,524.7

Total:

\$43,689.8

\$21,909.7

(\$953.9)

\$20,955.8

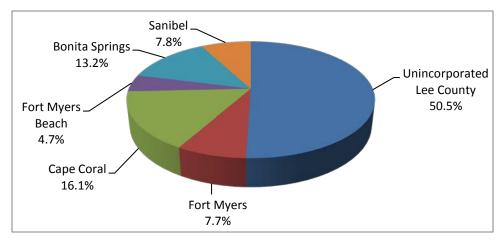
The Countywide figures for 2011-2012 reflect an actual decline in taxable value for the fourth consecutive year. There was a net "new" taxable value of \$0.4 billion but was measured against an existing taxable value <u>reduction</u> of \$2.8 billion that netted out to a \$2.4 billion reduction.

The reductions in the Unincorporated MSTU in 1996-1997 and 2000-2001 were the result of the incorporation of Fort Myers Beach in 1996 and Bonita Springs in 2000. The 2011-2012 figures for the Unincorporated MSTU followed the same pattern as the countywide figures.

^{*} Based upon the FY11-12 certified taxable value

[&]quot;New" taxable value includes primarily new construction. Existing taxable value reflects changes in the market value of existing property.

FY11-12 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



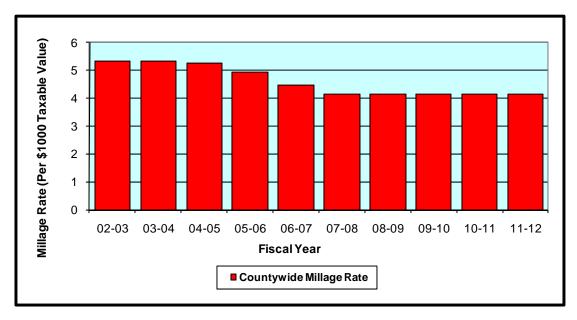
The chart displays the distribution of the 2011 taxable value (FY11-12) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 13, 2011:

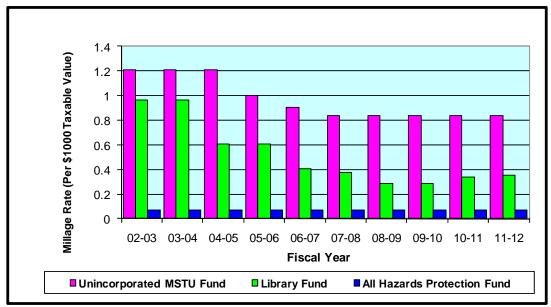
| Unincorporated Lee County | \$ | 26,952,304,885 |
|---------------------------|----|----------------|
| Fort Myers | | 4,082,952,197 |
| Cape Coral | | 8,570,958,782 |
| Fort Myers Beach | | 2,526,745,775 |
| Bonita Springs | | 7,015,168,179 |
| Sanibel | _ | 4,161,460,842 |
| TOTAL | \$ | 53,309,590,660 |

Following is a summary of taxable value reductions among the cities and Unincorporated Lee County comparing FY09-10 to FY10-11 and FY10-11 to FY11-12 with the percentage reduction:

| FY09-10 to FY10-11 | | | | | | | | | | | |
|---------------------------|---------|-----------------|---------|--|--|--|--|--|--|--|--|
| Unincorporated Lee County | \$ | (4,807,190,591) | (14.5%) | | | | | | | | |
| Fort Myers | | (1,007,767,330) | (18.7%) | | | | | | | | |
| Cape Coral | | (1,584,447,747) | (15.1%) | | | | | | | | |
| Fort Myers Beach | | (362,900,486) | (12.1%) | | | | | | | | |
| Bonita Springs | | (1,132,103,560) | (13.4%) | | | | | | | | |
| Sanibel | _ | (302,383,389) | (6.7%) | | | | | | | | |
| TOTAL | \$ | (9,196,793,103) | (14.2%) | | | | | | | | |
| FY10-1 | 1 to FY | /11-12 | | | | | | | | | |
| Unincorporated Lee County | \$ | (1,345,939,961) | (4.8%) | | | | | | | | |
| Fort Myers | | (293,374,346) | (6.7%) | | | | | | | | |
| Cape Coral | | (339,469,844) | (3.8%) | | | | | | | | |
| Fort Myers Beach | | (114,065,879) | (4.3%) | | | | | | | | |
| Bonita Springs | | (274,884,763) | (3.8%) | | | | | | | | |
| Sanibel | | (50,654,779) | (1.2%) | | | | | | | | |
| TOTAL | \$ | (2,418,389,572) | (4.3%) | | | | | | | | |

PROPERTY TAX RATES FY02-03 THROUGH FY11-12

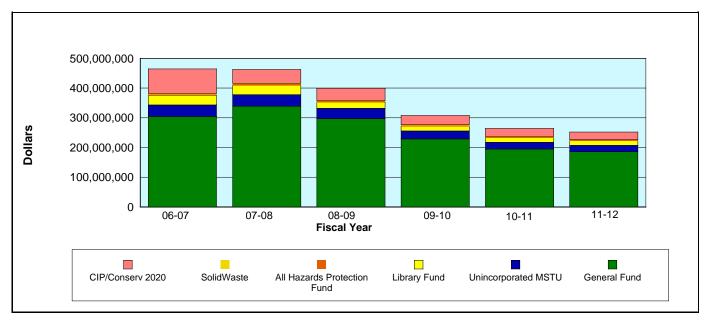




| | | FY02-03 | FY03-04 | FY04-05 | FY05-06 | FY06-07 | FY07-08 | FY08-09 | FY09-10 | FY10-11 | FY11-12 |
|-------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | ACTUAL |
| Countyw ide | | | | | | | | | | | |
| Gen | neral Fund | 4.3277 | 4.3277 | 4.2612 | 3.9332 | 3.5216 | 3.6506 | 3.6506 | 3.6506 | 3.6506 | 3.6506 |
| Cap | oital Improvement | 0.5124 | 0.5124 | 0.5124 | 0.5124 | 0.4536 | 0.0000* | 0.0000* | 0.0000* | 0.0000* | 0.0000* |
| Con | servation 2020 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| COUNTYWIDETO | DTAL | 5.3401 | 5.3401 | 5.2736 | 4.9456 | 4.4752 | 4.1506 | 4.1506 | 4.1506 | 4.1506 | 4.1506 |
| | | | | | | | | | | | |
| Unincorporated M | /ISTU Fund | 1.2114 | 1.2114 | 1.2114 | 1.0028 | 0.9300 | 0.8398 | 0.8398 | 0.8398 | 0.8398 | 0.8398 |
| Library Fund | | 0.9630 | 0.9630 | 0.6055 | 0.6055 | 0.4085 | 0.3792 | 0.2844 | 0.2844 | 0.3383 | 0.3541 |
| All Hazards Prote | ection Fund | 0.0733 | 0.0733 | 0.0733 | 0.0733 | 0.0733 | 0.0693 | 0.0693 | 0.0693 | 0.0693 | 0.0693 |

^{*}Capital Improvement millage added into the General Fund beginning in FY07-08.

MAJOR PROPERTY TAX REVENUES FY06-07 THROUGH FY11-12



| | | FY06-07 Actual | FY07-08 Actual | FY08-09 FY09-10 Actual Actual | | FY10-11 Unaudited Actual | | FY11-12 Adopted | | |
|-----------------------------|----|-------------------|-------------------|-------------------------------|-------------|--------------------------------|-------------------|--------------------|-------------|---|
| COUNTYWIDE | | | _ | | | _ | | | | |
| General Fund | \$ | 304,408,451 | \$ 338,851,616 | \$ | 296,961,134 | \$ 228,933,328 | \$ 194,790,296 | \$ | 185,893,835 | |
| Capital Improvement | | 39,224,281 | 0 | | 0 | 0 | 0 | | 0 | * |
| Conservation 2020 | _ | 43,236,196 | 46,416,627 | _ | 40,680,952 | 31,370,656 | 26,680,064 | | 25,460,724 | |
| SUBTOTAL | \$ | 386,868,928 | \$ 385,268,242 | \$ | 337,642,085 | \$ 260,303,984 | \$ 221,470,360 | \$ | 211,354,559 | |
| OTHER | | | | | | | | | | |
| Unincorporated MSTU Fund | \$ | 38,938,160 | \$ 38,797,123 | \$ | 35,076,451 | \$ 26,846,949 | \$ 22,751,135 | \$ | 21,555,068 | |
| Library Fund | | 31,649,549 | 31,643,437 | | 20,728,102 | 15,658,547 | 15,659,989 | | 15,619,363 | |
| All Hazards Protection Fund | | 4,610,948 | 4,611,250 | | 3,949,541 | 2,925,306 | 2,470,968 | | 2,351,004 | |
| Solid Waste | | 2,336,567 | 2,035,859 | | 1,524,258 | 2,123,457 | 1,736,855 | | 1,066,947 | |
| SUBTOTAL | \$ | 77,535,224 | \$ 77,087,668 | \$ | 61,278,352 | \$ 47,554,259 | \$ 42,618,946 | \$ | 40,592,382 | |
| GRAND TOTAL | \$ | 464,404,152 | \$ 462,355,911 | \$ | 398,920,438 | \$ 307,858,243 | \$ 264,089,306 | \$ | 251,946,941 | |

For General, Conservation 2020, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. For FY11-12, property taxes are 38.2% of the General Fund. The Library Fund relies upon 44.7% of its revenue from property taxes while Conservation 2020 depends upon 86.1% from property taxes. Conservation 2020 was established in FY97-98 and the FY11-12 millage rate was retained at the FY10-11 rate. The Unincorporated MSTU Fund receives 20.1% of its revenue from property taxes. The All Hazards Protecton Fund receives 32.3% of its funds from property taxes. Solid Waste represents Cape Coral's portion of the Lee County Solid Waste Disposal Facility Assessment. The City of Cape Coral chose to collect the Disposal Facility Assessment through a millage rate associated with taxable value. Those property taxes are 1.2% of the Solid Waste Fund.

^{*} For FY11-12 there is no ad valorem revenue budgeted in the Capital Improvement Fund because it is included in the General Fund.

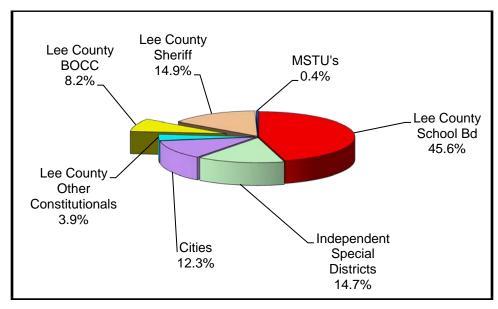
ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

| Taxing Authority Countywide Millages: General Capital Outlay Conservation 2020 | FY01-02 | FY02-03 | FY03-04 | FY04-05 | FY05-06 | FY06-07 | FY07-08 | FY08-09 | FY09-10 | FY10-11 | FY11-12 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------|
| | Millage |
| | 4.3277 | 4.3277 | 4.3277 | 4.2612 | 3.9332 | 3.5216 | 3.6506 | 3.6506 | 3.6506 | 3.6506 | 3.6506 |
| | 0.5124 | 0.5124 | 0.5124 | 0.5124 | 0.5124 | 0.4536 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| TOTAL COUNTYWIDE | 5.3401 | 5.3401 | 5.3401 | 5.2736 | 4.9456 | 4.4752 | 4.1506 | 4.1506 | 4.1506 | 4.1506 | 4.1506 |
| Misc. Non-Countywide Millages: Library Unincorporated Area MSTU All Hazards Protection | 0.9630 | 0.9630 | 0.9630 | 0.6055 | 0.6055 | 0.4085 | 0.3792 | 0.2844 | 0.2844 | 0.3383 | 0.3541 |
| | 1.2114 | 1.2114 | 1.2114 | 1.2114 | 1.0028 | 0.9300 | 0.8398 | 0.8398 | 0.8398 | 0.8398 | 0.8398 |
| | 0.0733 | 0.0733 | 0.0733 | 0.0733 | 0.0733 | 0.0733 | 0.0693 | 0.0693 | 0.0693 | 0.0693 | <u>0.0693</u> |
| TOTAL MISC. NON-COUNTYWIDE | 2.2477 | 2.2477 | 2.2477 | 1.8902 | 1.6816 | 1.4118 | 1.2883 | 1.1935 | 1.1935 | 1.2474 | 1.2632 |
| Sewer & Solid Waste Districts & MSTU's: Gasparilla Solid Waste MSTU Cape Coral Solid Waste MSTU Bonita Springs Streetscaping MSTU Winkler Safe Neighborhood MSTU NE Hurricane Bay MSTU Upper Captiva MSTU | 0.0000 | 0.0044 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0422 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | 0.4173 | 0.3534 | 0.2408 | 0.1978 | 0.1301 | 0.1111 | 0.1157 | 0.1001 | 0.2086 | 0.2029 | 0.1292 |
| | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | 2.0000 | 2.0000 | 2.0000 | 2.0000 | 2.0000 | 2.0000 | 1.7617 | 1.7617 | 2.0000 | 0.0000 | 0.0000 |
| | 0.0000 | 0.0000 | 0.0000 | 0.9884 | 0.7647 | 0.6097 | 0.5604 | 0.5604 | 0.7601 | 0.8290 | 0.7969 |
| | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.8400 | 0.8400 | 0.7302 | 0.7302 | 0.6374 | 0.0000 | 0.0000 |
| Fire Protection Dist. MSTU's: Burnt Store Maravilla Useppa | 1.7102 | 1.4367 | 1.5872 | 1.7492 | 1.3479 | 1.0091 | 0.9554 | 0.9554 | 1.5947 | 1.9027 | 2.0212 |
| | 6.0000 | 6.0000 | 6.0000 | 6.0000 | 6.0000 | 6.0000 | 3.0000 | 3.0000 | 3.0000 | 4.0000 | 4.0000 |
| | 2.4740 | 2.4322 | 2.4504 | 2.1633 | 2.3662 | 1.8982 | 1.6724 | 1.6724 | 2.6595 | 2.3000 | 2.3000 |
| Lighting & Special Improvement Districts: Alabama Groves SLD Bayshore Estates SLD Billy Creek Commerce Center SLD Birkdale SLD Bonita Springs SLD Charleston Park SLD Cypress Lake SLD Daughtrey's Creek SLD | 0.3874 | 0.5440 | 0.5877 | 0.4362 | 0.3317 | 0.3258 | 0.2616 | 0.1880 | 0.6946 | 1.0150 | 1.2243 |
| | 0.8588 | 1.2110 | 1.0413 | 1.1208 | 0.9387 | 0.9856 | 0.8587 | 0.8377 | 1.1699 | 2.3144 | 2.3002 |
| | 0.1725 | 0.2947 | 0.2481 | 0.2700 | 0.1984 | 0.1410 | 0.1116 | 0.1116 | 0.2259 | 0.2637 | 0.2632 |
| | 0.1117 | 0.1238 | 0.1294 | 0.2543 | 0.2618 | 0.1659 | 0.1512 | 0.1512 | 0.2920 | 0.5513 | 0.5204 |
| | 0.0509 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | 1.4473 | 3.0991 | 3.2149 | 3.8375 | 1.0309 | 0.3783 | 0.2873 | 0.2873 | 2.7300 | 1.9095 | 2.0635 |
| | 0.3355 | 0.4248 | 0.3222 | 0.3057 | 0.3012 | 0.2795 | 0.2456 | 0.2236 | 0.3220 | 0.4799 | 0.4671 |
| | 0.4673 | 0.7276 | 0.7522 | 0.7195 | 0.6446 | 0.3915 | 0.3460 | 0.3460 | 0.6297 | 0.7928 | 0.7491 |

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

| Taxing Authority Countywide Millages: | FY01-02 Millage | FY02-03 Millage | FY03-04 Millage | FY04-05 Millage | FY05-06 Millage | FY06-07 Millage | FY07-08 Millage | FY08-09 Millage | FY09-10 Millage | FY10-11 Millage | FY11-12 Millage |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Lighting & Special Improvement Districts: | | | | | | | | | | | |
| Flamingo Bay SLD | 0.2660 | 0.4778 | 0.3547 | 0.2637 | 0.2558 | 0.2373 | 0.2217 | 0.1913 | 0.2668 | 0.4788 | 0.5301 |
| Fort Myers Shores SLD | 0.1833 | 0.3455 | 0.3444 | 0.2829 | 0.2245 | 0.1573 | 0.1317 | 0.0250 | 0.0490 | 0.2770 | 0.3269 |
| Fort Myers Villas SLD | 0.2234 | 0.2310 | 0.2098 | 0.2298 | 0.1961 | 0.1388 | 0.1217 | 0.1217 | 0.3994 | 0.3658 | 0.4580 |
| Gasparilla Island SLD | 0.0000 | 0.0000 | 0.0000 | 0.0011 | 0.0012 | 0.0462 | 0.0422 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Harlem Heights SLD | 0.7222 | 0.4968 | 0.4047 | 0.5735 | 0.5496 | 0.2924 | 0.2904 | 0.2904 | 0.4295 | 0.5507 | 0.5546 |
| Heiman/Apollo SLD | 0.4220 | 1.0492 | 1.1729 | 1.0513 | 0.9078 | 0.4364 | 0.3546 | 0.3546 | 1.9025 | 2.8607 | 3.8449 |
| Hendry Creek SLD | 0.2063 | 0.3109 | 0.3811 | 0.2376 | 0.2480 | 0.2457 | 0.2265 | 0.2265 | 0.2351 | 0.2926 | 0.3180 |
| Iona Gardens SLD | 0.3671 | 0.5450 | 0.5292 | 0.5718 | 0.5423 | 0.3212 | 0.2796 | 0.2796 | 0.6501 | 0.7549 | 0.7594 |
| Lehigh Acres SLD | 0.3082 | 0.3964 | 0.3595 | 0.3007 | 0.1724 | 0.0849 | 0.0557 | 0.0557 | 0.1845 | 0.3934 | 0.4171 |
| Lochmoor Village SLD | 0.3453 | 0.5220 | 0.4846 | 0.4229 | 0.4334 | 0.3738 | 0.3304 | 0.3304 | 0.8452 | 0.9335 | 0.9249 |
| Metropolitan Parkway SLD | 0.2583 | 0.3084 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| MidMetro Industrial Park Spec Improvemt | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0484 | 0.0397 | 0.0142 | 0.1232 | 0.2476 | 0.3226 |
| Mobile Haven SLD | 0.3719 | 0.7145 | 0.5995 | 0.4974 | 0.7599 | 0.2160 | 0.4748 | 0.4748 | 0.7150 | 0.7478 | 0.8766 |
| Morse Shores SLD | 0.3519 | 0.3151 | 0.2927 | 0.3476 | 0.2734 | 0.6352 | 0.1772 | 0.1772 | 0.3437 | 0.6610 | 0.5526 |
| North Fort Myers SLD | 0.1179 | 0.2869 | 0.2995 | 0.2398 | 0.1396 | 0.0659 | 0.0552 | 0.0552 | 0.0152 | 0.1061 | 0.1341 |
| Page Park SLD | 0.1169 | 0.3051 | 0.3470 | 0.3016 | 0.2237 | 0.1886 | 0.1671 | 0.1671 | 0.3466 | 0.5794 | 0.4375 |
| Palmetto Point Light MSTU | 1.3000 | 1.1871 | 1.2592 | 0.5749 | 0.3742 | 0.2894 | 0.2541 | 0.2541 | 0.1457 | 0.2089 | 0.2484 |
| Palm Beach Blvd S1 PHI MSTU | 0.4334 | 0.8500 | 0.7145 | 0.6665 | 0.5348 | 0.2138 | 0.1920 | 0.0397 | 0.0000 | 0.0000 | 0.0000 |
| Palm Beach Blvd S1 PH3 MSTU | 0.4334 | 0.8500 | 0.7145 | 0.6665 | 0.5348 | 0.2138 | 0.1511 | 0.0397 | 0.0000 | 0.0000 | 0.0000 |
| Palm Beach SIU MSTU | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0090 |
| Palmona Park SLD | 0.7501 | 1.4018 | 0.6319 | 0.2723 | 0.3398 | 0.6242 | 0.5292 | 0.0982 | 0.7797 | 0.9903 | 1.7499 |
| Pine Manor SLD | 0.7069 | 0.7069 | 0.6234 | 0.6627 | 0.5045 | 0.2697 | 0.2330 | 0.0559 | 0.4206 | 1.4948 | 1.7887 |
| Port Edison SLD | 0.4731 | 0.4941 | 0.4413 | 0.3729 | 0.2745 | 0.2446 | 0.2056 | 0.2056 | 0.5687 | 0.7013 | 0.7740 |
| Riverdale Shores Improvement | 1.0000 | 1.4885 | 2.5485 | 2.3202 | 2.3178 | 1.8263 | 1.4981 | 1.4981 | 1.1951 | 1.9669 | 1.3367 |
| Russell Park SLD | 0.3690 | 0.5302 | 0.6979 | 0.4138 | 0.4001 | 0.3130 | 0.2517 | 0.1858 | 0.4785 | 0.8860 | 0.9927 |
| San Carlos Island SLD | 0.0602 | 0.0535 | 0.0438 | 0.0305 | 0.0243 | 0.0274 | 0.0245 | 0.0245 | 0.0351 | 0.0411 | 0.0605 |
| San Carlos Special Improvement | 0.0846 | 0.2317 | 0.2185 | 0.1904 | 0.2078 | 0.2068 | 0.1801 | 0.1801 | 0.3725 | 0.4211 | 0.4613 |
| Skyline SLD | 0.1365 | 0.1558 | 0.2803 | 0.1740 | 0.1361 | 0.0885 | 0.0751 | 0.0647 | 0.1367 | 0.1766 | 0.2070 |
| St. Jude Harbor | 0.2606 | 0.2922 | 0.2029 | 0.1688 | 0.1368 | 0.0863 | 0.0767 | 0.0767 | 0.2582 | 0.2852 | 0.3126 |
| Tanglewood Spec Improvement | 1.0000 | 0.9110 | 0.9319 | 0.7207 | 0.8456 | 0.8266 | 0.7137 | 0.1347 | 0.6121 | 0.5999 | 0.8910 |
| Town & River Spec Improvement | 0.3014 | 0.4535 | 0.3931 | 0.3833 | 0.4120 | 0.2546 | 0.2231 | 0.2231 | 0.2878 | 0.2412 | 0.2175 |
| Trailwinds SLD | 0.3215 | 0.4152 | 0.3049 | 0.3231 | 0.3346 | 0.2139 | 0.1719 | 0.1719 | 0.4536 | 0.8197 | 0.7524 |
| Tropic Isles SLD | 0.3564 | 0.7974 | 0.7245 | 0.5042 | 0.4206 | 0.3937 | 0.3249 | 0.3249 | 1.6372 | 1.6049 | 1.3085 |
| Villa Palms SLD | 0.3963 | 0.4279 | 0.3871 | 0.3947 | 0.4365 | 0.2831 | 0.2441 | 0.2441 | 0.8701 | 0.7980 | 0.8766 |
| Villa Pines SLD | 0.3225 | 0.3752 | 0.3011 | 0.2701 | 0.2759 | 0.2159 | 0.1960 | 0.1734 | 0.2248 | 0.2223 | 0.2582 |
| Waterway Estates SLD | 0.3103 | 0.3626 | 0.2557 | 0.1899 | 0.2139 | 0.1901 | 0.1626 | 0.1508 | 0.3772 | 0.5322 | 0.5584 |
| Waterway Shores SLD | 0.6092 | 0.5256 | 0.5676 | 0.4743 | 0.3777 | 0.3357 | 0.2987 | 0.2987 | 0.9312 | 0.8349 | 1.2276 |
| Whiskey Creek Spec Improvement | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 0.8829 | 0.8759 | 0.7534 | 0.6915 | 1.0000 | 0.9989 | 0.9727 |

FY11-12 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2011-2012 Property Tax is \$976,136,757 (2011 Tax Roll – Excluding Non Ad-Valorem Assessments)

Source: Lee County Property Appraiser - Tax Roll Certified October 13, 2011

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (45.6%). The Lee County Commission (26.9%) includes those tax revenues deposited to the General, Conservation 2020, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 26.9% 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 8.2% and the Constitutional Officers other than the Sheriff would be allocated 3.9% from property taxes. The Lee County Sheriff would receive 14.9%. The remaining categories are listed below:

- <u>Cities</u> include millage and debt service from Cape Coral, Fort Myers, Bonita Springs, Sanibel and the Town of Fort Myers Beach.
- 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 \$88,790,517 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 (\$34,358,021). Also not included are penalties of \$709,882. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1st. The grand total including property taxes, penalties, adjustments and non ad-valorem assessments is \$1,065,634,575.



COMPARATIVE SAMPLE OF TAX BILLS

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

DESCRIPTION: \$275,000 JUST VALUE OF HOME

\$ 50,000 HOMESTEAD EXEMPTION

\$225,000 TAXABLE VALUE LESS HOMESTEAD EXEMPTION

2011 PROPERTY TAXES (FY11-12)

| | 11-12 MILLAGE RATE | FT MYERS | CAPE CORAL | _ | BONITA SPRINGS | _ | UNINCORP LEE CTY |
|---|--------------------------|--------------|-----------------|-----------|-------------------|-----------|---------------------|
| LEE COUNTY COMMISSION | | | | | | | |
| LEE COUNTY GENERAL REVENUE | 3.6506 | \$821 | \$821 | \$821 | \$821 | \$821 | \$821 |
| LEE COUNTY CAPITAL OUTLAY | 0.5000 | 113 | 113 | 113 | 113 | 113 | 113 |
| LEE COUNTY LIBRARY | 0.3541 | 80 | 80 | 0 | 80 | 0 | 80 |
| LEE COUNTY UNINCORPORATED MSTU | 0.8398 | 0 | 0 | 0 | 0 | 0 | 189 |
| LEE COUNTY ALL HAZARDS | 0.0693 | 0 | 16 | 0 | 0 | 0 | 16 |
| LEE COUNTY SCHOOL BOARD | | | | | | | |
| PUBLIC SCHOOL - STATE LAW | 5.6060 | 1,261 | 1,261 | 1,261 | 1,261 | 1,261 | 1,261 |
| PUBLIC SCHOOL - LOCAL BOARD | 2.2480 | 506 | 506 | 506 | 506 | 506 | 506 |
| CITIES | | | | | | | |
| CITY OF FORT MYERS | 8.4000 | 1,890 | 0 | 0 | 0 | 0 | 0 |
| CITY OF CAPE CORAL | 7.9570 | 0 1,030 | 1,790 | 0 | 0 | 0 | 0 |
| CAPE CORAL SOLID WASTE MSTU | 0.1292 | 0 | 29 | 0 | 0 | 0 | Ö |
| CITY OF SANIBEL | 2.1038 | 0 | 0 | 473 | 0 | 0 | 0 |
| SANIBEL - SEWER VOTED DEBT SERVICE | 0.2360 | 0 | 0 | 53 | 0 | 0 | 0 |
| SANIBEL - LAND ACQUISITION DEBT SERVICE | 0.0599 | 0 | 0 | 13 | 0 | 0 | 0 |
| SANIBEL - REC CENTR VOTED DEBT SERVICE | 0.1263 | 0 | 0 | 28 | 0 | 0 | 0 |
| CITY OF BONITA SPRINGS | 0.8273 | 0 | 0 | 0 | 186 | 0 | 0 |
| TOWN OF FORT MYERS BEACH | 0.8144 | 0 | 0 | 0 | 0 | 183 | 0 |
| INDEPENDENT DISTRICTS | | | | | | | |
| WEST COAST INLAND WATERWAY | 0.0394 | 9 | 9 | 9 | 9 | 9 | 9 |
| (WCIND) | 0.000 | · | · | Ū | ŭ | · · | · · |
| SOUTH FLORIDA WATER | 0.1785 | 40 | 40 | 40 | 40 | 40 | 40 |
| MANAGEMENT DISTRICT (LEVY) | | | | | | | |
| SOUTH FLORIDA WATER MGT | 0.0624 | 14 | 14 | 14 | 14 | 14 | 14 |
| (EVERGLADES RESTOR) | | | | | | | |
| SOUTH FLORIDA WATER MGT | 0.1954 | 44 | 44 | 44 | 44 | 44 | 44 |
| (OKEECHOBEE BASIN) | | | | | | | |
| LEE CTY HYACINTH CONTROL | 0.0310 | 8 | 8 | 8 | 8 | 8 | 8 |
| (HOMESTEAD EXEMPT) | | | | | | | |
| LEE CTY MOSQUITO CONTROL | 0.2388 | <u>59</u> | <u>59</u> | <u>59</u> | <u>59</u> | <u>59</u> | <u>59</u> |
| (HOMESTEAD EXEMPT) | | 04045 | 0.4 70 0 | 00.444 | 00.444 | Φο οπο | #0.450 |
| TOTAL | | \$4,845 | \$4,790 | \$3,444 | \$3,141 | \$3,058 | \$3,159 |
| PERCENTAGE SUMMARY | | | | | | | |
| LEE COUNTY COMMISSION | | 21% | 21% | 28% | 32% | 31% | 40% |
| SCHOOL DISTRICT OF LEE COUNTY | | 36% | 37% | 49% | 56% | 58% | 53% |
| CITY | | 39% | 38% | 18% | 6% | 5% | 0% |
| INDEPENDENT SPECIAL DISTRICTS | | 4% | 4% | 5% | 6% | 6% | 7% |
| TOTAL | | 100% | 100% | 100% | 100% | 100% | 100% |

COMPARATIVE SAMPLE OF TAX BILLS (continued)

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, Fort Myers Beach and Unincorporated Lee County for a home with \$225,000 of taxable value after homestead exemption for tax bills BASED UPON 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 21% of the total tax bill for Fort Myers, 21% for Cape Coral, 28% for Sanibel, 32% for Bonita Springs and 31% in Fort Myers Beach. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 36% in Fort Myers to 58% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 53%.

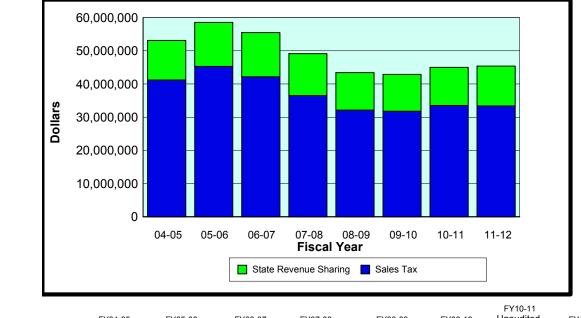
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, and plan review, community parks, domestic animal services, hearing examiner and partial funding for road and bridge 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 that can range in adopted millages from 0.0605 to 4.0000. The data is based upon 2011 Property Tax information certified by the Property Appraiser on October 13, 2011.

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 FY04-05 THROUGH FY11-12



| | FY04-05 Actual | FY05-06 Actual | FY06-07 Actual | FY07-08 Actual | FY08-09 Actual | FY09-10 Actual | Unaudited Actual | FY11-12 Adopted |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| Sales Tax | \$ 41,197,944 | | \$ 42,195,424 | \$ 36,506,532 | \$ 32,128,795 | \$ 31,813,728 | \$ 33,544,826 | \$ 33,400,000 |
| State Rev Sharing | 11,910,078 | 13,222,385 | 13,264,068 | 12,614,748 | 11,279,113 | 11,092,308 | 11,437,371 | 12,000,000 |
| TOTAL | \$ 53,108,022 | \$ 58,534,826 | \$ 55,459,492 | \$ 49,121,280 | \$ 43,407,908 | \$ 42,906,036 | \$ 44,982,197 | \$ 45,400,000 |

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.

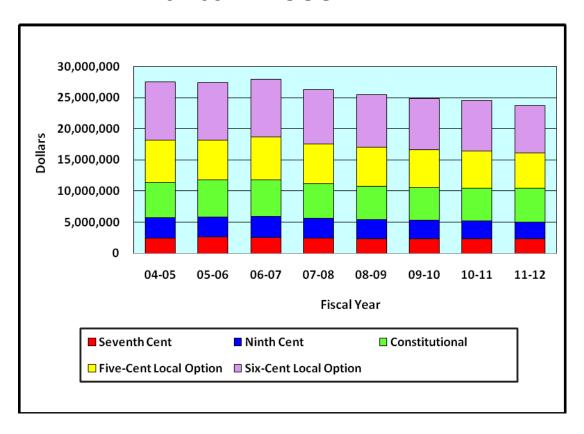
Sales Tax

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. The County receives a distribution of funds equal to 3.359% of the revenues collected by the State.

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. Beginning in FY02-03, this revenue was apportioned 40% to the Unincorporated MSTU fund and 60% to the General Fund. That distribution was changed to reflect 100% for the General Fund in FY10-11 and continues in FY11-12.

LEE COUNTY GAS TAX REVENUES FY04-05 THROUGH FY11-12



| | | | | | | | FY10-11 | |
|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | FY04-05 | FY05-06 | FY06-07 | FY07-08 | FY08-09 | FY09-10 | Unaudited | FY11-12 |
| | Actual | Adopted |
| Seventh Cent | \$2,456,580 | \$3,444,492 | \$2,551,614 | \$2,426,139 | \$2,331,100 | \$2,300,546 | \$2,289,279 | \$2,290,000 |
| Ninth Cent | 3,321,702 | 3,237,269 | 3,390,523 | 3,182,613 | \$3,055,635 | 2,978,527 | 2,931,172 | 2,756,957 |
| Constitutional | 5,574,703 | 5,910,569 | 5,857,298 | 5,568,295 | \$5,381,022 | 5,270,499 | 5,240,184 | 5,400,000 |
| Five-Cent Local Option | 6,788,479 | 6,394,108 | 6,873,895 | 6,364,422 | \$6,298,897 | 6,032,122 | 6,006,403 | 5,638,624 |
| Six-Cent Local Option | 9,358,864 | 9,230,017 | 9,276,265 | 8,712,874 | \$8,419,971 | 8,221,621 | 8,094,668 | 7,603,797 |
| TOTAL | \$27,500,328 | \$28,216,455 | \$27,949,595 | \$26,254,343 | \$25,486,625 | \$24,803,315 | \$24,561,706 | \$23,689,378 |
| | | | | | | | | |

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 received by the county and was the sole revenue source pledged to the Road Improvement Refunding Revenue Bonds, Series 1993 until they were paid off in October, 2008. The funds are 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 an interlocal agreement. Lee County's portion is apportioned on a 50/50 basis between capital projects countywide and retirement of debt service on the Five Cent Local Option Gas Tax Revenue Bonds Series 1995 used to fund the Midpoint Memorial Bridge corridor. In addition, 10% of the County's allocation is dedicated to transit (Lee Tran), but is actually collected from the Six-Cent Local Option Gas Tax because 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 received a portion of Lee County's allocation. The City of Bonita Springs began receiving an allocation out of Lee County's portion in FY00-01.

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 LeeTran transit. Beginning in FY96-97, the Town of Fort Myers Beach received a portion of Lee County's allocation. The City of Bonita Springs began receiving an allocation from Lee County's portion in FY00-01.

ALL GAS TAXES ARE COLLECTED FOR COUNTIES BY THE DEPT OF REVENUE, WHICH DISTRIBUTES THE COLLECTIONS MONTHLY IN ACCORDANCE WITH THE FOLLOWING FORMULAE CALCULATED ANNUALLY (PARENTHESES = NO. OF PENNIES):

| Constitutional (2) | Lee County | 100% |
|--------------------|--|---------------------------|
| Seventh Cent (1) | State (Collection Fees, Refunds, Administrative Costs, 8% Service Charge) Lee County | 10% <u>90%</u> 100% |
| Ninth Cent (1) | Lee County | 100% |

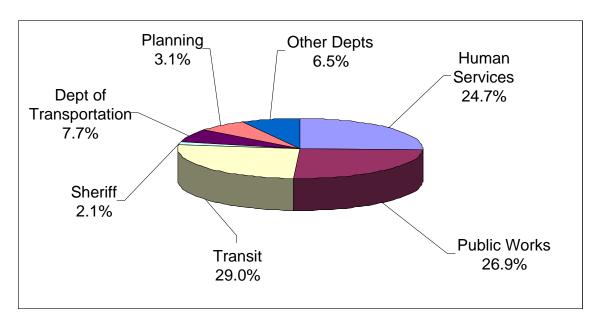
| Local Option (11) | EFFECTIVE FY11-12 | |
|------------------------------------|-----------------------------|---------------|
| | (After State Deductions for | Dealer Costs) |
| (5-Cent & 6-Cent) (Note: from 1984 | to 1989, | |
| only 4 cents was allocated) | Cape Coral | 24.95% |
| | Sanibel | 5.00% |
| | Fort Myers | 14.00% |
| | Fort Myers Beach | 1.02% |
| | Bonita Springs | 4.54% |
| | Lee County | <u>50.49%</u> |
| | - | 100.00% |

SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

| GOVERNMENT LEVEL | DESCRIPTION | <u>AMOUNT</u> | <u>AUTHORIZATION</u> |
|---------------------------------------|---|---------------|---|
| Federal | | 18.4 Cents | Current Rate For Gasoline (includes 15.44 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks). |
| State | | | |
| | Department of Transportation | 12.2 Cents | Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel |
| | State Comprehensive Enhanced | 6.8 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) | 5.0 Cents | Chapter 336.025(1)(b) F.S. |
| | TOTAL | 53.4 Cents | |

This chart indicates that 53.4 cents per gallon are levied for taxes at various governmental levels. The County solely receives or shares in 15 cents per gallon of gasoline.

FY10-11 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



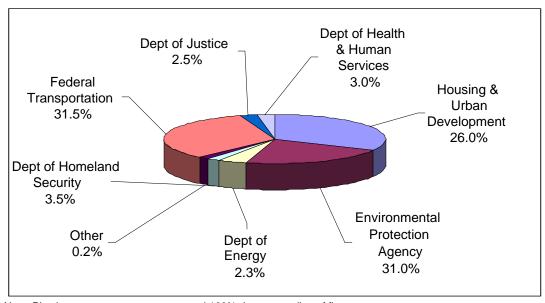
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$234,697,861

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 183 active (including multi-year) grants in FY10-11 totaling \$234,697,861. Grants totaling \$189,454,319 came from 15 Federal agencies, and grants totaling \$45,243,542 came from 11 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

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

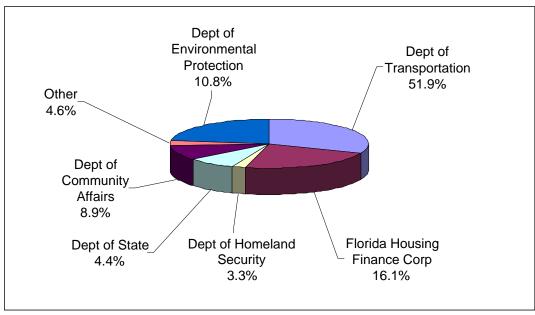
ACTIVE FEDERAL GRANTS IN FY10-11 FOR LEE COUNTY



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

Total: \$189,454,319

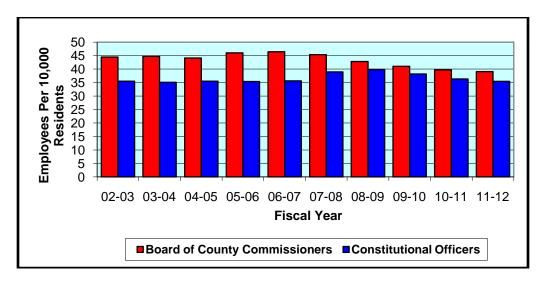
ACTIVE STATE GRANTS IN FY10-11 FOR LEE COUNTY



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

Total: \$45,243,542

LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY02-03 THROUGH FY11-12



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)

There was an increase in the BoCC for FY01-02 primarily due to a growth in the number of employees in the Utilities Department as a result of shifting the operating functions from a private company to county government. From FY01-02 through FY04-05 the BoCC employees per 10,000 residents rate remained stable. In FY05-06 the rates increased, remained level in FY06-07 but began a decline in FY07-08 that has continued through FY11-12.

The BoCC count declined by 28 persons from FY06-07 to FY07-08. 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 persons, by an additional 56 persons for FY10-11 and was reduced by 17 for FY11-12.

Constitutional Officers

The Constitutional Officers' employee rates per 10,000 population from FY02-03 through FY06-07 were fairly consistent. However, in FY07-08 the rate increased by 9.6%. The Constitutional Officers' combined counts for FY07-08 increased a total of 236 persons over FY06-07. Of that employee increase, 191 persons were associated with the Sheriff (in anticipation of the opening of a new jail in 2008). For FY09-10 the Constitutional Officers employee count declined by 89 persons over FY08-09 and by 91 persons in FY10-11 over FY09-10 and by 32 persons from FY10-11 to FY11-12.

| | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 | FY10 | FY11 | FY12 | |
|--------------------------------------|------|------|------|------|------|------|------|------|------|------|--|
| Board of County Commissioners | 44.5 | 44.7 | 44.1 | 46.0 | 46.4 | 45.4 | 42.8 | 41.1 | 39.7 | 39.1 | |
| Constitutional Officers | 35.5 | 35.1 | 35.5 | 35.4 | 35.6 | 39.0 | 39.9 | 38.2 | 36.3 | 35.4 | |
| Total | 80.0 | 79.8 | 79.6 | 81.4 | 82.0 | 84.4 | 82.7 | 79.3 | 76.0 | 74.5 | |

POSITION SUMMARY BY DEPARTMENT

| | FY10-11 | FY10-11 | FY10-11 | FY11-12 | FY11-12 | FY11-12 |
|-----------------------------|---------|---------|---------|---------|----------|--------------|
| Department/Division/Program | ADOPTED | DELETED | NEW | ADOPTED | UNFUNDED | TOTAL FUNDED |
| Animal Services | 45 | 0 | 0 | 45 | | 45 |
| Community Development | 144 | (9) | 0 | 135 | (2) | 133 |
| Construction & Design | 134 | (1) | 0 | 133 | | 133 |
| County Administration | 30 | (3) | 0 | 27 | (1) | 26 |
| County Attorney | 31 | (4) | 0 | 27 | (1) | 26 |
| County Commissioners | 10 | 0 | 0 | 10 | | 10 |
| County Lands | 12 | 0 | 0 | 12 | (1) | 11 |
| Economic Development | 15 | 0 | 0 | 15 | | 15 |
| Fleet Management | 32 | 0 | 0 | 32 | (1) | 31 |
| GIS | 5 | 0 | 0 | 5 | | 5 |
| Hearing Examiner | 5 | 0 | 0 | 5 | | 5 |
| Human Resources | 21 | 0 | 1 | 22 | (1) | 21 |
| Human Services | 59 | (1) | 0 | 58 | (3) | 55 |
| Information Technology | 1 | 0 | 0 | 1 | | 1 |
| Internal Services | 21 | 0 | 0 | 21 | (1) | 20 |
| Library | 249 | (4) | 0 | 245 | | 245 |
| Natural Resources | 50 | 0 | 0 | 50 | (1) | 49 |
| Parks & Recreation | 251 | 0 | 0 | 251 | (13) | 238 |
| Public Resources | 16 | (1) | 0 | 15 | (1) | 14 |
| Public Safety 1 | 367 | 0 | 2 | 369 | (20) | 349 |
| Purchasing | 14 | (1) | 0 | 13 | | 13 |
| Office of Sustainability | 1 | 0 | 0 | 1 | | 1 |
| Solid Waste | 74 | 0 | 3 | 77 | (1) | 76 |
| Sports Development | 3 | 0 | 0 | 3 | | 3 |
| Transit | 254 | (1) | 0 | 253 | (1) | 252 |
| Transportation | 344 | (1) | 0 | 343 | (5) | 338 |
| Utilities | 279 | (4) | 0 | 275 | | 275 |
| Visitor & Convention Bureau | 24 | 0 | 0 | 24 | | 24 |
| GRAND TOTAL | 2,491 | (30) | 6 | 2,467 | (53) | 2,414 |

¹ Public Safety FY11-12 underfunded postions are grant positions.

MAJOR MAINTENANCE PROGRAM FY 11/12 - 15/16

| | MAJOR MAINTENANCE PROGRAM FY 11/12 - 15/16 | | | | | | | | | |
|--|---|---|--|--|---|---|---|--|--|--|
| | | | ММ | ММ | ММ | ММ | ММ | ММ | | |
| PROJ | | FUND. | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | | |
| # | PROJECT NAME | SRC. | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/10 | | |
| NDING SOI BU/TU | URCE CODES: A = AD VALOREM; E = ENTERPRISE FUNI | D; G = GRAN | IT; GT = GAS | S TAX; LA = L | IBRARY AD | VALOREM; | S = SPECIAL | .; T = TDC; M = | | |
| | NATURAL RESOURCES | | | | | | | | | |
| | | | | | | | | | | |
| 400686 | Beach Renourishment Trust Fund | Т | 43,759 | 45,947 | 48,245 | 50,658 | 53,191 | 241,800 | | |
| 403091 | Blind Pass Ecozone | Т | 267,181 | 25,000 | 525,000 | 37,500 | 37,500 | 892,181 | | |
| 403039 | Bonita Beach Renourishment | T, S | 200,000 | 1,735,655 | 35,000 | 35,000 | 35,000 | 2,040,65 | | |
| 408558 | Clean & Snag Program | A-15500 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 1,400,00 | | |
| 403022 | Estero Island Beach Restoration Program | Т | 32,000 | 25,000 | 25,000 | 0 | 102,000 | 184,00 | | |
| 403133 | Filter Marsh/BMP Maintenance | A-15500 | 150,000 | 150,000 | 300,000 | 300,000 | 300,000 | 1,200,000 | | |
| 403023 | Gasparilla Island Beach Restoration Project | Т | 30,000 | 79,199 | 51,246 | 1,041,864 | 15,609 | 1,217,91 | | |
| 403024 | Lovers Key Beach Restoration Program | Т | 80,000 | 661,200 | 12,500 | 12,500 | 12,500 | 778,700 | | |
| 408514 | Neighborhood Improvement Program | A-15500 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,00 | | |
| 408562 | Stroud Creek Vegetation Removal | A-15500 | 0 | 375,000 | 0 | 0 | 0 | 375,000 | | |
| 400983 | Surface Water Management Plan | A-15500 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,00 | | |
| | NATURAL RESOURCES MAINTENANCE TOTAL | | 1,582,940 | 3,877,001 | 1,776,991 | 2,257,522 | 1,335,800 | 10,830,25 | | |
| | | | | | | | | | | |
| | DEPARTMENT OF TRANSPORTATION | | | | | | | | | |
| 406757 | DOT Engineering/Operations Bldg Renovations | Α | 600,000 | 0 | 420,000 | 0 | 0 | 1,020,00 | | |
| 406998 | Induction Lighting Replacement | A - 15500 | 30,000 | 0 | 0 | 0 | 0 | 30,00 | | |
| 406692 | Intersection Equipment Replacement | GT | 250,000 | 250,000 | 0 | 0 | 0 | 500,00 | | |
| 405714 | Master Bridge Project | GT | 445,000 | 180,000 | 175,000 | 190,000 | 160,000 | 1,150,00 | | |
| 406713 | Master Signal Project | GT | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 7,500,00 | | |
| 404683 | Road Resurface/Rebuild Program | GT | 3,500,000 | 3,500,000 | 3,500,000 | 5,000,000 | 5,000,000 | 20,500,00 | | |
| | | | | | | 100,000 | 400.000 | 500.00 | | |
| 406024 | Roadway Beautification | Α | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,00 | | |
| 406024 406670 | Roadway Beautification Signal Maintenance Upgrades | A GT | 100,000 100,000 | 100,000 100,000 | 100,000 | 100,000 | 100,000 | | | |
| | | | | , | | | | 500,000 | | |
| | Signal Maintenance Upgrades | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,00 | | |
| | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,00 31,700,00 | | |
| 406670 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES | GT | 100,000 6,525,000 | 100,000 5,630,000 | 100,000 5,795,000 | 100,000 6,890,000 | 100,000 6,860,000 | 500,00 31,700,00 2,500,00 | | |
| 406670 407309 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements | GT E | 100,000 6,525,000 500,000 | 100,000 5,630,000 500,000 | 100,000 5,795,000 500,000 | 100,000 6,890,000 500,000 | 100,000 6,860,000 500,000 | 500,00 31,700,00 2,500,00 5,169,00 | | |
| 406670 407309 407317 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements | GT E E | 100,000 6,525,000 500,000 1,082,500 | 100,000 5,630,000 500,000 1,247,200 | 100,000 5,795,000 500,000 1,027,800 | 100,000 6,890,000 500,000 1,133,800 | 100,000 6,860,000 500,000 677,700 | 500,00 31,700,00 2,500,00 5,169,00 1,750,00 | | |
| 407309 407317 407443 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements | GT E E | 100,000 6,525,000 500,000 1,082,500 350,000 | 100,000 5,630,000 500,000 1,247,200 350,000 | 100,000 5,795,000 500,000 1,027,800 350,000 | 100,000 6,890,000 500,000 1,133,800 350,000 | 100,000 6,860,000 500,000 677,700 350,000 | 500,000 31,700,000 2,500,000 5,169,000 1,750,000 5,113,400 | | |
| 407309 407317 407443 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements Water Treatment Plants Rehab/Replacements | GT E E | 100,000 6,525,000 500,000 1,082,500 350,000 946,000 | 100,000 5,630,000 500,000 1,247,200 350,000 967,500 | 100,000 5,795,000 500,000 1,027,800 350,000 1,153,900 | 100,000 6,890,000 500,000 1,133,800 350,000 1,183,800 | 100,000 6,860,000 500,000 677,700 350,000 862,200 | 500,00 31,700,00 2,500,00 5,169,00 1,750,00 5,113,40 | | |
| 407309 407317 407443 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements Water Treatment Plants Rehab/Replacements UTILITIES MAINTENANCE TOTAL | GT E E | 100,000 6,525,000 500,000 1,082,500 350,000 946,000 | 100,000 5,630,000 500,000 1,247,200 350,000 967,500 | 100,000 5,795,000 500,000 1,027,800 350,000 1,153,900 | 100,000 6,890,000 500,000 1,133,800 350,000 1,183,800 | 100,000 6,860,000 500,000 677,700 350,000 862,200 | 500,00 31,700,00 2,500,00 5,169,00 1,750,00 5,113,40 14,532,40 | | |
| 407309 407317 407443 407603 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements Water Treatment Plants Rehab/Replacements UTILITIES MAINTENANCE TOTAL COUNTY LANDS County Held Tax Certificates | E E E E | 100,000 6,525,000 500,000 1,082,500 350,000 946,000 2,878,500 | 100,000 5,630,000 500,000 1,247,200 350,000 967,500 3,064,700 | 100,000 5,795,000 500,000 1,027,800 350,000 1,153,900 3,031,700 | 100,000 6,890,000 500,000 1,133,800 350,000 1,183,800 3,167,600 | 100,000 6,860,000 500,000 677,700 350,000 862,200 2,389,900 | 500,00 31,700,00 2,500,00 5,169,00 1,750,00 5,113,40 14,532,40 | | |
| 407309 407317 407443 407603 408828 408829 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements Water Treatment Plants Rehab/Replacements UTILITIES MAINTENANCE TOTAL COUNTY LANDS County Held Tax Certificates County Owned Real Property Assessment | E E E E A,A-15500 A,A-15500 | 100,000 6,525,000 500,000 1,082,500 350,000 946,000 2,878,500 25,000 200,000 | 100,000 5,630,000 500,000 1,247,200 350,000 967,500 3,064,700 25,000 200,000 | 100,000 5,795,000 500,000 1,027,800 350,000 1,153,900 3,031,700 | 100,000 6,890,000 500,000 1,133,800 350,000 1,183,800 3,167,600 | 100,000 6,860,000 500,000 677,700 350,000 862,200 2,389,900 | 500,00 31,700,00 2,500,00 5,169,00 1,750,00 5,113,40 14,532,40 50,00 1,000,00 | | |
| 407309 407317 407443 407603 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements Water Treatment Plants Rehab/Replacements UTILITIES MAINTENANCE TOTAL COUNTY LANDS County Held Tax Certificates | E E E E | 100,000 6,525,000 500,000 1,082,500 350,000 946,000 2,878,500 | 100,000 5,630,000 500,000 1,247,200 350,000 967,500 3,064,700 | 100,000 5,795,000 500,000 1,027,800 350,000 1,153,900 3,031,700 | 100,000 6,890,000 500,000 1,133,800 350,000 1,183,800 3,167,600 | 100,000 6,860,000 500,000 677,700 350,000 862,200 2,389,900 | 500,00 31,700,00 2,500,00 5,169,00 1,750,00 5,113,40 14,532,40 50,00 1,000,00 125,00 | | |
| 407309 407317 407443 407603 408828 408829 | DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements Water Treatment Plants Rehab/Replacements UTILITIES MAINTENANCE TOTAL COUNTY LANDS County Held Tax Certificates County Owned Real Property Assessment Land Sale/Acquisition Opportunities | E E E E A,A-15500 A,A-15500 | 100,000 6,525,000 500,000 1,082,500 350,000 946,000 2,878,500 25,000 200,000 25,000 | 100,000 5,630,000 500,000 1,247,200 350,000 967,500 3,064,700 25,000 200,000 25,000 | 100,000 5,795,000 500,000 1,027,800 350,000 1,153,900 3,031,700 0 200,000 25,000 | 100,000 6,890,000 500,000 1,133,800 350,000 1,183,800 3,167,600 0 200,000 25,000 | 100,000 6,860,000 500,000 677,700 350,000 862,200 2,389,900 0 200,000 25,000 | 500,000 31,700,000 2,500,000 5,169,000 1,750,000 5,113,400 14,532,400 50,000 1,000,000 125,000 | | |
| 407309 407317 407443 407603 408828 408829 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements Water Treatment Plants Rehab/Replacements UTILITIES MAINTENANCE TOTAL COUNTY LANDS County Held Tax Certificates County Owned Real Property Assessment Land Sale/Acquisition Opportunities COUNTY LANDS MAINTENANCE TOTAL | E E E E A,A-15500 A,A-15500 | 100,000 6,525,000 500,000 1,082,500 350,000 946,000 2,878,500 25,000 200,000 25,000 | 100,000 5,630,000 500,000 1,247,200 350,000 967,500 3,064,700 25,000 200,000 25,000 | 100,000 5,795,000 500,000 1,027,800 350,000 1,153,900 3,031,700 0 200,000 25,000 | 100,000 6,890,000 500,000 1,133,800 350,000 1,183,800 3,167,600 0 200,000 25,000 | 100,000 6,860,000 500,000 677,700 350,000 862,200 2,389,900 0 200,000 25,000 | 500,00 31,700,00 2,500,00 5,169,00 1,750,00 5,113,40 14,532,40 50,00 1,000,00 1,25,00 1,175,00 | | |
| 407309 407317 407443 407603 408828 408829 408617 | Signal Maintenance Upgrades DEPT OF TRANSPORTATION MAINTENANCE TOTAL UTILITIES Wastewater Collection Rehab/Replacements Wastewater Treatment Plant Rehab/Replacements Water Distribution Rehab/Replacements Water Treatment Plants Rehab/Replacements UTILITIES MAINTENANCE TOTAL COUNTY LANDS County Held Tax Certificates County Owned Real Property Assessment Land Sale/Acquisition Opportunities COUNTY LANDS MAINTENANCE TOTAL GOVERNMENT FACILITIES | E E E E A,A-15500 A,A-15500 A | 100,000 6,525,000 500,000 1,082,500 350,000 946,000 2,878,500 25,000 25,000 250,000 | 100,000 5,630,000 500,000 1,247,200 350,000 967,500 3,064,700 25,000 200,000 250,000 | 100,000 5,795,000 500,000 1,027,800 350,000 1,153,900 0 200,000 25,000 225,000 | 100,000 6,890,000 500,000 1,133,800 350,000 1,183,800 0 200,000 25,000 225,000 | 100,000 6,860,000 500,000 677,700 350,000 862,200 2,389,900 0 200,000 25,000 225,000 | 500,000 500,000 31,700,000 2,500,000 5,169,000 1,750,000 5,113,400 14,532,400 1,000,000 1,25,000 1,175,000 250,000 600,000 | | |

MAJOR MAINTENANCE PROGRAM FY 11/12 - 15/16

| I | MAJOR MAINTENA | | мм | MM | мм | ММ | ММ | ММ |
|---------|---|----------------------------|-----------|-----------|-----------|-----------|-----------|------------------|
| PROJ | | FUND. | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| # | PROJECT NAME | SRC. | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 |
| DING SO | URCE CODES: A = AD VALOREM; E = ENTERPRISE FUN | | | | | | | |
| 408851 | Animal Shelter Renovations | A-15500 | 125,000 | 0 | 0 | 0 | 0 | 125,000 |
| 408673 | Asphalt Parking Lots | A,A-15500 | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | 225,000 |
| 408700 | Building Maintenance | A, A-15500 | 250,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,250,000 |
| 08852 | CD/PW Bldg Repipe | A | 0 | 80,000 | 0 | 0 | 0 | 80,000 |
| 108858 | County Wide Duct Cleaning & Vent Replacement | Α | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 200,000 |
| 08861 | County Wide Electrical Improvements | A, A-15500 | 25,000 | 80,000 | 70,000 | 40,000 | 40,000 | 255,000 |
| 108968 | County Wide Exterior Painting/Recoating | A, A-15500 | 62,500 | 125,000 | 125,000 | 125,000 | 125,000 | 562,500 |
| 08862 | County Wide Fire Alarm Systems & Pump Upgrades | Α | 02,000 | 50,000 | 50,000 | 50,000 | 50,000 | 200,000 |
| 08743 | County Wide Flooring Replacement | A, A-155,LA | 230,000 | 540,000 | 610,000 | 524,000 | 661,000 | 2,565,000 |
| 08971 | County Wide HVAC Replacement & Control | A, A-155, LA | 190,000 | 105,000 | 275,000 | 310,000 | 75,000 | 955,000 |
| 08794 | • | A, A-155, LA A, A-15500 | | | | | | |
| | County Wide Irrigation & Plumbing | | 75,000 | 150,000 | 150,000 | 150,000 | 150,000 | 675,000 |
| 08639 | County Wide Modular Furniture/Panels | A | 0 | 50,000 | 50,000 | 50,000 | 0 | 150,000 |
| 08796 | Elevator Upgrade/Maintenance | A | 0 | 75,000 | 75,000 | 75,000 | 75,000 | 300,000 |
| 04007 | Environmental Mitigation | A, GT, E | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| 08899 | Facilities Master Project | Α | 1,865,000 | 0 | 0 | 0 | 0 | 1,865,000 |
| 08978 | Fleet HVAC Replacement | 59400 | 0 | 25,000 | 0 | 0 | 0 | 25,000 |
| 08708 | Generator & Switchgear Maintenance/Replacement | A, A-15500 | 350,000 | 350,000 | 0 | 300,000 | 300,000 | 1,300,000 |
| 08992 | Hurricane Shelter Retrofits | A-18200 | 2,450,000 | 800,000 | 0 | 0 | 0 | 3,250,000 |
| 08675 | Indoor Air Quality Control & Remediation | A,A-15500 | 30,000 | 60,000 | 60,000 | 60,000 | 60,000 | 270,000 |
| 8655 | Justice Center Air Handler Units | Α | 0 | 200,000 | 200,000 | 0 | 0 | 400,000 |
| 8895 | Justice Center Annex Repipe | Α | 0 | 0 | 0 | 125,000 | 0 | 125,000 |
| 8712 | Justice Ctr BAS Controls Upgrade/Energy Initiatives | Α | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 200,000 |
| 8963 | Justice Center Renovations | Α | 0 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 8,800,000 |
| 8607 | Minor Remodeling Projects | A,A-15500 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| 08756 | Old Courthouse Window Repair | Α | 0 | 25,000 | 0 | 0 | 0 | 25,000 |
| 08603 | Reroofing Projects (Replacements) | A,A-155,LA,E | 150,000 | 237,500 | 604,400 | 621,000 | 503,000 | 2,115,900 |
| 08942 | Sheriff Buildings Improvements | Α | 0 | 300,000 | 600,000 | 300,000 | 300,000 | 1,500,000 |
| | GOVERNMENT FACILITIES MAINTENANCE TOTAL | | 6,627,500 | 6,702,500 | 8,119,400 | 5,980,000 | 5,589,000 | 33,018,400 |
| | LIBRARY PROJECTS | | | | | | | |
| 03623 | South County Library Chiller Replacement | LA | 0 | 0 | 200,000 | 0 | 0 | 200,000 |
| | LIBRARY MAINTENANCE TOTAL | | 0 | 0 | 200,000 | 0 | 0 | 200,000 |
| | WATER ACCESS | | | | | | | |
| 02061 | Bonita Springs - River Park | Т | 73,760 | 0 | 0 | 0 | 0 | 73,760 |
| 01743 | Cape Coral Yacht Club Beach Area Maintenance | T | 35,000 | 0 | 0 | 0 | 0 | 35,000 |
| 01895 | Fort Myers Beach-Operation Beach Maintenance | T | 505,897 | 0 | 0 | 0 | 0 | 505,897 |
| 01810 | Four Mile Cove Ecological Park | Т | 34,000 | 0 | 0 | 0 | 0 | 34,000 |
| 01911 | Hagerup Beach Park | Т | 20,843 | 0 | 0 | 0 | 0 | 20,843 |
| 01912 | Lovers Key Mid Island Bridge Re-decking | Т | 35,000 | 0 | 0 | 0 | 0 | 35,000 |
| 04050 | Sanibel Beach Maintenance | Т | 898,000 | 0 | 0 | 0 | 0 | 898,000 |
| 01656 | | | | 0 | 0 | 0 | 0 | |

Т

30,000

50,000

30,000

30,000

50,000

401809 Beach Front Park Maintenance

190,000

MAJOR MAINTENANCE PROGRAM FY 11/12 - 15/16

| | | ММ | ММ | ММ | ММ | ММ | ММ |
|--|------------------------|-------------------------|-----------------------------------|-----------|---|---|---|
| | FUND. | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| | SRC. | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 |
| JNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = SBU/TU | | | | | | | |
| | | | | | | | |
| eld Lights Upgrade | Α | 0 | 325,000 | 0 | 0 | 0 | 325,000 |
| d Walk Repairs | A, T,A-15500 | 40,000 | 70,000 | 70,000 | 50,000 | 50,000 | 280,000 |
| Improvements | A, A-15500 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 |
| omplex Well & Irrigation Upgrades | Α | 0 | 400,000 | 0 | 0 | 0 | 400,000 |
| ns and Parking Lot | Α | 0 | 350,000 | 0 | 0 | 0 | 350,000 |
| S | A,A-15500 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 |
| and Repairs | A,A-15500 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |
| Dock Ramp Replacement | A-15500 | 80,000 | 0 | 0 | 0 | 0 | 80,000 |
| ing Machines | Α | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| ammond Stadium | S | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |
| etBlue Park | S | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |
| ance & Improvements | S, A | 810,500 | 2,409,000 | 1,432,000 | 1,103,300 | 1,700,000 | 7,454,800 |
| on Serv Reskin Building | Α | 200,000 | 0 | 0 | 0 | 0 | 200,000 |
| PARKS MAINTENANCE TOTA | AL | 2,015,500 | 4,459,000 | 2,387,000 | 2,038,300 | 2,655,000 | 13,554,800 |
| | PARKS MAINTENANCE TOTA | PARKS MAINTENANCE TOTAL | PARKS MAINTENANCE TOTAL 2,015,500 | | PARKS MAINTENANCE TOTAL 2,015,500 4,459,000 2,387,000 | PARKS MAINTENANCE TOTAL 2,015,500 4,459,000 2,387,000 2,038,300 | PARKS MAINTENANCE TOTAL 2,015,500 4,459,000 2,387,000 2,038,300 2,655,000 |

MAJOR MAINTENANCE PROGRAM (continued)

The Major Maintenance Program consists of projects that are not capitalized. These projects are classified as operating expenses rather than capital expenses because the finished product does not become a new fixed asset. The expenses relate to major repairs and renovations to existing assets. The Major Maintenance Program also includes major dollars provided to other entities as pass through funding for major 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.



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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 (including reserves for contingencies, cash flow, and all other purposes) 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 contingency will be budgeted in each major operating fund in an amount not less than 2% nor more than 5% of the total fund budget. Each major capital fund will have a contingency reserve equaling not less than 5% nor more than 10% of the total fund budget. For the General Fund, the amount shall not be less than 3% or more than 5%.
- 4. 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.
- 5. Transfers to reserve accounts may be made during the fiscal year by the County Manager or the Budget Director, if allocations to expenditure accounts are determined to be unneeded.
- 6. Transfers among expenditure or revenue accounts may be made during the fiscal year by the County Manager, the Budget Director, 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 improvements or major maintenance projects. Any transfer affecting the total allocations of Constitutional Officers may not be made without Board approval.
- 7. No transfer may be made without Board approval if the result of such transfer will be to change the adopted total budget of a fund.
- 8. 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.
- 9. 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.
- 10. 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.
- 11. 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.
- 12. The Long Range Plan of the Operating Budget is a five-year projection of revenues and expenses for the millage funds.

REVENUE POLICY

- 1. The use of County ad valorem tax revenues will be limited to the General, Unincorporated MSTU, Library, Capital Improvement/Conservation 2020, and All Hazards Protection funds unless required in other funds by bond indenture agreements, or by the terms of municipal service taxing or benefit units.
- 2. The use of gas tax revenues will be limited to the Transportation Trust and Transportation Projects Funds and transit operations unless required in other funds by bond indenture agreements.
- 3. The use of sales tax revenues will be limited to the General and Unincorporated MSTU funds, unless required in other funds by bond indenture agreements.
- 4. Pursuant to Ordinance 09-01, as amended, Tourist Development Tax proceeds will be appropriated as follows:
 - 53.6% for tourist advertising and promotion for Lee County;
 - 20.0% for stadium debt service;
 - 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.
- 13. Fund Balance, in excess of anticipated fund balance from Tourist Development Tax proceeds for promotional purposes, shall accrue to a reserve account for "economic recession" in an amount not to exceed one year's operational needs, or \$3 million, whichever is greater.

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, Budget Director, 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 | 9 |
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| ASSISTANT COUNTY MANAGER | 0 |
| ASSISTANT COUNTY MANAGER | 5 |
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SERVICES BY ORGANIZATION

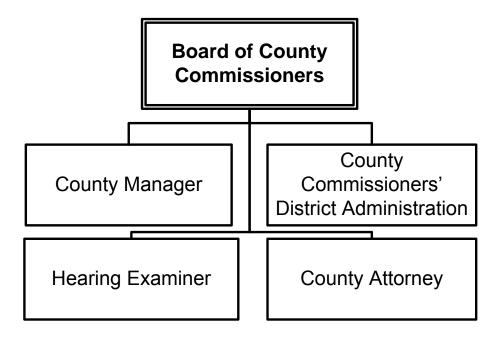
The Lee County Government organization includes several areas of service, each designated into one or more divisions. This section presents the budget by division. Some divisions are independent of any departmental structure. A division may be further divided into one or more programs.

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 either the Deputy County Manager, or three Assistant County Managers. The areas under the Legislative/Administrative category include: the Board of County Commissioners, County Administration, County Attorney, and Hearing Examiner. Service Delivery Departments include: Community Development, Human Services, Veterans Services, EEO, Utilities, Public Safety, Animal Services, Library, Parks & Recreation, Transit, Economic Development, Solid Waste, Natural Resources, Visitor & Convention Bureau, and Transportation. Support Services includes Construction & Design, Public Resources, Information Technology Group, Public Works Administration, Procurement Management, GIS, Fleet Management, County Lands, Office of Sustainability, Budget Services, Facilities Services, Human Resources, and Sports Authority.

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

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY09-10 actual expenses, FY10-11 unaudited actuals, and FY11-12 adopted budget by division.

BOARD OF COUNTY COMMISSIONERS



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

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

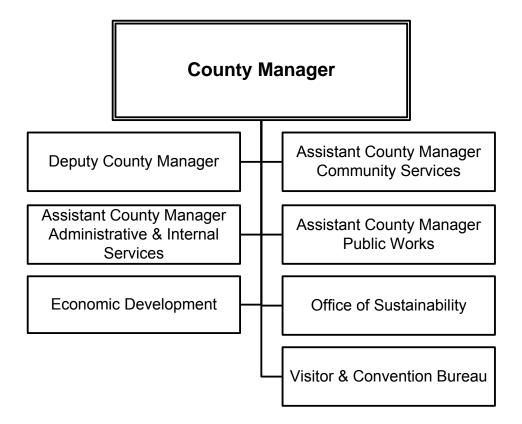
The **Hearing Examiner's** function is to provide an effective public forum for the collection of information that provides for legal due process and promotes consistent recommendations and decisions concerning rezonings, variances, special exceptions, special permits, and administrative appeal cases.

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

| DEPARTMENT/DIVISION/PROGR | <u>AM</u> | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|---------------------------|-----------|------------------------------|--|-------------------------------|
| County Commissioners | | | | |
| Board of County Commissio | ners | \$ 1,132,344 | \$ 1,171,115 | \$ 1,187,309 |
| | Total | \$ 1,132,344 | \$ 1,171,115 | \$ 1,187,309 |
| County Manager | | | | |
| County Manager | | \$ 1,165,111 | \$ 1,081,554 | \$ 1,128,040 |
| | Total | \$ 1,165,111 | \$ 1,081,554 | \$ 1,128,040 |
| County Attorney | | | | |
| Legal Counsel | | \$ 3,391,161 | \$ 3,163,814 | \$ 3,253,723 |
| Special Master Process | | \$ 961 | <u> </u> | \$ 20,740 |
| | Total | \$ 3,392,122 | \$ 3,164,548 | \$ 3,274,463 |
| Hearing Examiner | | | | |
| Hearing Examiner | | \$ 727,351 | \$ 641,869 | \$ 660,042 |
| | Total | \$ 727,351 | \$ 641,869 | \$ 660,042 |
| GRAND TOTAL | | \$ 6,416,928 | \$ 6,059,086 | \$ 6,249,854 |
| | | | | |
| EXPENDITURES BY FUND TYPE | | | | |
| General Fund | _ | \$ 5,688,616 | \$ 5,416,483 | \$ 5,569,072 |
| Special Revenue Fund | | \$ 728,312 | \$ 642,603 | \$ 680,782 |
| GRAND TOTAL | | \$ 6,416,928 | \$ 6,059,086 | \$ 6,249,854 |

COUNTY MANAGER



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

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.

Public Works Administration provides direction and support to the Departments of Transportation, Construction and Design, and the Divisions of Natural Resources, Solid Waste, and Utilities. It shares responsibility with Community Development Administration in the management of Fiscal Internal Support.

Sustainability shapes the future growth of Lee County through a proactive, inclusive community effort that continuously improves the quality of life by reaching a harmonious balance between economic development, environmental sustainability and community livability.

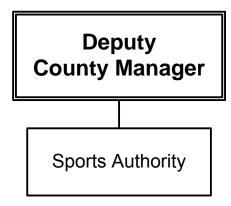
Visitor and Convention Bureau (VCB) manages the activity of the tourist tax to promote offseason tourism to Lee County and create a county-wide cooperative marketing program to encourage local and non-profit attractions to market their facilities to tourists. VCB represents the Lee County tourism industry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

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County Manager

| DEPARTMENT/DIVISION/PROGRA | <u>.M</u> | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|-----------------------------|-----------|------------------------------|--|-------------------------------|
| Visitor & Convention Bureau | | | | |
| Capital Planning | | \$ 569,560 | \$ 478,771 | \$ 594,663 |
| Attraction Marketing | | \$ 335,794 | \$ 324,595 | \$ 325,000 |
| Visitor & Convention Bureau | | \$ 12,034,055 | \$ 11,405,643 | \$ 11,682,383 |
| | Total | \$ 12,939,409 | \$ 12,209,009 | \$ 12,602,046 |
| Office of Sustainability | | | | |
| Office of Sustainability | | \$ 166,295 | \$ 154,296 | \$ 258,119 |
| | Total | \$ 166,295 | \$ 154,296 | \$ 258,119 |
| Economic Development | | | | |
| Industrial Development | | \$ 1,546,493 | \$ 2,869,855 | \$ 1,364,627 |
| Incentive Program | | \$ 695,011 | \$ 0 | \$0 |
| | Total | \$ 2,241,504 | \$ 2,869,855 | \$ 1,364,627 |
| PW/DCD Internal Services | | | | |
| Public Works Admin. | | \$ 768,495 | \$ 712,515 | \$ 893,207 |
| | Total | \$ 768,495 | \$ 712,515 | \$ 893,207 |
| GRAND TOTAL | | \$ 16,115,703 | \$ 15,945,675 | \$ 15,117,999 |
| | | | | |
| EXPENDITURES BY FUND TYPE | | | | |
| General Fund | | \$ 3,176,294 | \$ 3,736,666 | \$ 2,515,953 |
| Special Revenue Fund | | \$ 12,939,409 | \$ 12,209,009 | \$ 12,602,046 |
| GRAND TOTAL | | \$ 16,115,703 | \$ 15,945,675 | \$ 15,117,999 |

DEPUTY COUNTY MANAGER



Sports Authority 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.

Deputy County Manager

| DEPARTMENT/DIVISION/PROGRAM | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|---|------------------------------|--|-------------------------------|
| Sports Authority Industrial Development Total | \$ 723,921 \$ 723,921 | \$ 783,481 \$ 783,481 | \$ 782,725 \$ 782,725 |
| GRAND TOTAL | \$ 723,921 | \$ 783,481 | \$ 782,725 |
| | | | |
| | | | |
| EXPENDITURES BY FUND TYPE | | | |
| Special Revenue Fund | \$ 723,921 | \$ 783,481 | \$ 782,725 |
| GRAND TOTAL | \$ 723,921 | \$ 783,481 | \$ 782,725 |

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 various aspects of development and construction in Lee County to ensure proper land use to meet the demands of a growing population and the natural environment.

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

Library includes 13 library buildings, Talking Books services, processing center, book mobile and institutional services.

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 City of Palms Park home of the Boston Red Sox Spring Training), and over 24,000 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.

ASSISTANT COUNTY MANAGER (continued)

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

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.

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.

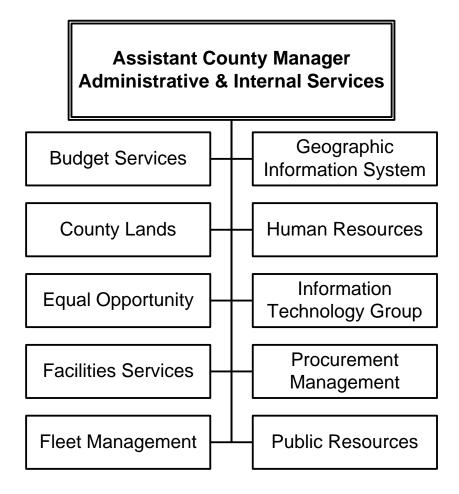
Assistant County Manager

| DEPARTMENT/DIVISION/PROGRAM | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|-------------------------------|------------------------------|--|-------------------------------|
| County Manager | | | |
| Veterans Services | \$ 238,218 | \$ 162,867 | \$ 140,197 |
| Total | \$ 238,218 | \$ 162,867 | \$ 140,197 |
| Human Services | | | |
| Human Svcs Fiscal Mgmt. | \$ 308,248 | \$ 292,455 | \$ 452,105 |
| Neighborhood Bldg Program | \$ 842,664 | \$ 920,734 | \$ 830,396 |
| Human Srvcs Admin/Clerical | \$ 778,440 | \$ 719,790 | \$ 706,564 |
| Neighborhood Improvements | \$ 16,909,937 | \$ 9,876,746 | \$ 12,950,344 |
| Administration & Housing Asst | \$ 839,212 | \$ 467,283 | \$ 15,000 |
| Housing Services/General | \$ 2,234,991 | \$ 3,280,692 | \$ 2,424,498 |
| State Mandated Programs | \$ 10,571,062 | \$ 10,997,135 | \$ 10,165,040 |
| State Health Programs | \$ 0 | \$ 184,108 | \$ 152,000 |
| Family Services Unit Program | \$ 2,171,940 | \$ 1,689,965 | \$ 1,545,561 |
| Supportive Housing Program | \$ 2,401,631 | \$ 2,347,684 | \$ 1,660,000 |
| Non Grant Donations | \$ 164,386 | \$ 202,421 | \$ 306,426 |
| Partnering For Results | \$ 4,425,475 | \$ 4,181,199 | \$ 4,228,465 |
| Small Business Development | \$ 113,504 | \$ 89,284 | \$ 40,000 |
| Total | \$ 41,761,490 | \$ 35,249,496 | \$ 35,476,399 |
| State Health Programs | | | |
| State Health Programs | \$ 2,418,059 | \$ 2,396,534 | \$ 2,293,970 |
| Total | \$ 2,418,059 | \$ 2,396,534 | \$ 2,293,970 |
| Public Safety | | | |
| Fire Protection | \$ 22,619 | \$ 292,010 | \$ 22,619 |
| Emergency Mgmt Operations | \$ 1,609,969 | \$ 1,141,727 | \$ 18,424 |
| All Hazards Protections | \$ 1,165,526 | \$ 727,984 | \$ 1,455,909 |
| Emergency Response | \$ 31,777,473 | \$ 33,717,094 | \$ 29,619,875 |
| Emergency Dispatching | \$ 2,627,112 | \$ 2,560,020 | \$ 2,861,010 |
| E911 Implementation | \$ 1,944,294 | \$ 2,529,223 | \$ 2,434,199 |
| Govt Communications Network | \$ 2,073,709 | \$ 2,358,351 | \$ 2,575,113 |
| Pub Safety-Logistics | \$ 2,148,731 | \$ 2,429,252 | \$ 2,519,941 |
| Pub Safety-Info Resources | \$ 923,898 | \$ 807,562 | \$ 0 |
| Total | \$ 44,293,331 | \$ 46,563,223 | \$ 41,507,090 |
| Library | | | |
| Library Services | \$ 25,359,531 | \$ 23,627,337 | \$ 23,099,052 |
| Total | \$ 25,359,531 | \$ 23,627,337 | \$ 23,099,052 |
| Parks & Recreation | • • • | . , , | |
| Extension Services | \$ 932,826 | \$ 933,199 | \$ 885,600 |
| Parks & Recreation Operations | \$ 23,779,395 | \$ 24,036,152 | \$ 19,073,597 |
| Florida Community Trust | \$ 937,374 | \$ 224,500 | \$ 0 |
| Sports Complexes | \$ 0 | \$ 50 | \$ 5,472,933 |
| Total | \$ 25,649,595 | \$ 25,193,901 | \$ 25,432,130 |
| | | | |

ASSISTANT COUNTY MANAGER (continued)

| DEPAR [*] | TMENT/DIVISION/PROG | <u>RAM</u> | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|---------------------|-------------------------------|------------|---------------------------------------|--|-------------------------------|
| Transit | | | | | |
| | Fixed Route Service | | \$ 24,866,184 | \$ 24,624,553 | \$ 20,486,856 |
| | | Total | \$ 24,866,184 | \$ 24,624,553 | \$ 20,486,856 |
| Rezonin | g and DRI | | * 4 * * * * * * * * * * | . | * 4 *** ** ** |
| | Rezoning & DRI's | | \$ 1,624,712 | \$ 1,240,567 | \$ 1,237,765 |
| | | Total | \$ 1,624,712 | \$ 1,240,567 | \$ 1,237,765 |
| Planning |] | | | | |
| | DCD - Planning | | \$ 1,343,809 | \$ 1,351,313 | \$ 1,760,418 |
| | Administration & Housing A | | \$ 3,555,747 | \$ 2,321,452 | \$ 537,207 |
| | | Total | \$ 4,899,556 | \$ 3,672,765 | \$ 2,297,625 |
| Environr | mental Sciences | | | | |
| | DCD Plan Env Svcs | | \$ 1,113,599 | \$ 982,662 | \$ 1,004,576 |
| | Environmental Sciences | | \$ 1,702 | \$ 0 | \$ 0 |
| | | Total | \$ 1,115,301 | \$ 982,662 | \$ 1,004,576 |
| Develop | mental Services | | | | |
| | Development Review | | \$ 1,666,015 | \$ 1,334,232 | \$ 1,321,242 |
| | Zoning Review | | \$ 335,310 | \$ 325,997 | \$ 250,533 |
| | Permit Issuance | | \$ 1,531,121 | \$ 1,265,166 | \$ 1,316,393 |
| | Building Inspections | | \$ 3,105,997 | \$ 2,559,219 | \$ 2,697,353 |
| | Code Enforcement | | \$ 3,089,812 | \$ 2,731,244 | \$ 2,788,055 |
| | Plans Review | | \$ 986,305 | \$ 848,459 | \$ 884,024 |
| | | Total | \$ 10,714,560 | \$ 9,064,317 | \$ 9,257,600 |
| Admin & | Support | | | | |
| | DCD Admin & Support | | \$ 1,338,858 | \$ 1,263,676 | \$ 1,291,564 |
| | | Total | \$ 1,338,858 | \$ 1,263,676 | \$ 1,291,564 |
| Animal S | Services | | | | |
| | Animal Svcs-Shelter Opera | ations | \$ 1,579,416 | \$ 1,532,994 | \$ 1,585,372 |
| | Animal Srvcs -Field Opera | tions | \$ 1,629,059 | \$ 1,821,968 | \$ 1,732,404 |
| | Animal Svcs- Spay & Neut | er | \$ 672,209 | \$ 752,065 | \$ 640,165 |
| | | Total | \$ 3,880,684 | \$ 4,107,027 | \$ 3,957,941 |
| | GRAND TOTAL | | \$ 188,160,079 | \$ 178,148,925 | \$ 167,482,765 |
| EXPENI General I | DITURES BY FUND TYP | <u>E</u> | \$ 88,006,625 | \$ 84,497,140 | \$ 79,517,379 |
| | Revenue Fund | | \$ 70,263,229 | \$ 64,105,329 | \$ 62,658,614 |
| - | | | | | |
| - | roject Fund | | \$ 2,950,332 | \$ 2,563,552 | \$ 2,244,803 |
| Enterpris | | | \$ 24,866,184 | \$ 24,624,553 | \$ 20,486,856 |
| internal S | Service Fund | | \$ 2,073,709 | \$ 2,358,351 | \$ 2,575,113 |
| | GRAND TOTAL | | \$ 188,160,079 | \$ 178,148,925 | \$ 167,482,765 |

ASSISTANT COUNTY MANAGER



Budget Services is responsible for the preparation and implementation of the County budget, management studies, grants management, debt management and risk management.

County Lands provides real estate services to all County Departments, as applicable. Additionally, the division is responsible for Lee County's real estate inventory control.

Equal Opportunity promotes equal opportunity in employment and housing by enforcing the local, state and federal civil rights laws through administrative action, education, outreach and technical assistance.

Facilities Services provides building maintenance and repair services, service contract administration, record storage, and leased property administration for County departments.

Fleet Management is responsible for vehicle maintenance and repair, fuel management and a disaster management plan for County-owned equipment in the event of a natural disaster.

Geographic Information System (GIS) provides citizens and other departments with maps displaying all forms of geographically referenced information.

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

ASSISTANT COUNTY MANAGER (continued)

Information Technology Group (ITG) refers to the Information Technology and Telecommunications contract and vendor.

Procurement Management 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.

Public Resources provides citizens and other departments with a central contact for obtaining information and assistance. The division works closely with neighborhood groups in obtaining above core level services through the creation and management of municipal services taxing and benefit units (MST/BU). Lee TV, the County's public television station, is produced by Public Resources. Internal support provided to County departments includes agenda preparation, mail, duplicating, and graphic services.

Assistant County Manager

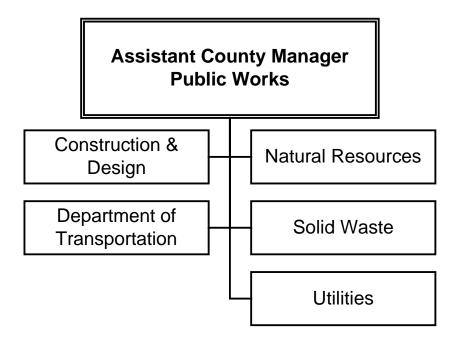
| DEPARTMENT/DIVISION/PROGRA | <u>M</u> | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|---|----------|------------------------------|---|-------------------------------|
| Procurement Management | | | | |
| Procurement Management Purchasing Services | | \$ 0 \$ 688,181 | \$ 1,015,692 \$ 0 | \$ 1,024,683 \$ 0 |
| | Total | \$ 688,181 | \$ 1,015,692 | \$ 1,024,683 |
| Information Technology | | | | |
| Telephones Data Processing | | \$ 4,086,939 \$ 7,907,398 | \$ 3,803,834 \$ 7,584,238 | \$ 4,192,528 \$ 7,626,139 |
| · | Total | \$ 11,994,337 | \$ 11,388,072 | \$ 11,818,667 |
| Dublia Decourses | | | | |
| Public Resources MSTBU Services Public Resources | | \$ 391,267 \$ 1,419,400 | \$ 393,756 \$ 1,254,475 | \$ 262,116 \$ 1,251,032 |
| | Total | \$ 1,810,667 | \$ 1,648,231 | \$ 1,513,148 |
| PW/DCD Internal Services | | | | |
| Contracts Int Svcs/Public Wks | | \$ 397,042 | \$ 0 | \$ 0 |
| | Total | \$ 397,042 | \$ 0 | \$ 0 |
| GIS Operations | | | | |
| GIS Operations | | \$ 0 | \$ 757,682 | \$ 740,202 |
| | Total | \$ 0 | \$ 757,682 | \$ 740,202 |
| Facilities Services | | | | |
| Facilities Services Admin. Maintenance & Repair Services | | \$ 5,944,618 \$ 7,037,547 | \$ 5,313,086 \$ 6,160,833 | \$ 5,409,553 \$ 6,110,095 |
| | Total | \$ 12,982,165 | \$ 11,473,919 | \$ 11,519,648 |
| Fleet Management | | | | |
| Rolling & Motorized Equipment Emergency Response | | \$ 10,245,134 \$ 224,242 | \$ 8,667,551 \$ 215,281 | \$ 10,179,020 \$ 0 |
| | Total | \$ 10,469,376 | \$ 8,882,832 | \$ 10,179,020 |

ASSISTANT COUNTY MANAGER (continued)

| DEPARTMENT/DIVISION/PROGRA | <u>M</u> | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|------------------------------|----------|------------------------------|---|-------------------------------|
| County Lands | | | | |
| County Lands | | \$ 1,057,202 | \$ 958,645 | \$ 955,857 |
| | Total | \$ 1,057,202 | \$ 958,645 | \$ 955,857 |
| County Manager | | | | |
| Budget Operations | | \$ 843,429 | \$ 795,404 | \$ 782,670 |
| Risk Mgmt Administration | | \$ 328,142 | \$ 318,585 | \$ 294,916 |
| Equal Employment Opportunity | | \$ 397,345 | \$ 387,250 | \$ 291,887 |
| Housing Enforcement - HUD | | \$ 77,188 | \$ 37,035 | \$ 105,873 |
| | Total | \$ 1,646,104 | \$ 1,538,274 | \$ 1,475,346 |
| Human Resources | | | | |
| Human Resources | | \$ 2,005,349 | \$ 1,901,436 | \$ 1,874,540 |
| Human Resources - Training | | \$ 93,649 | \$ 66,356 | \$ 111,974 |
| | Total | \$ 2,098,998 | \$ 1,967,792 | \$ 1,986,514 |
| GRAND TOTAL | | \$ 43,144,072 | \$ 39,631,139 | \$ 41,213,085 |
| | | | | |
| EXPENDITURES BY FUND TYPE | | | | |
| General Fund | | \$ 19,331,408 | \$ 18,015,552 | \$ 17,834,746 |
| Special Revenue Fund | | \$ 412,780 | \$ 405,188 | \$ 292,865 |
| Internal Service Fund | | \$ 23,399,884 | \$ 21,210,399 | \$ 23,085,474 |
| GRAND TOTAL | | \$ 43,144,072 | \$ 39,631,139 | \$ 41,213,085 |



ASSISTANT COUNTY MANAGER



Construction and Design provides engineering, design, planning, project management, and inspection for County and Constitutional construction projects. It also provides building maintenance and repair services, service contract administration, record storage, and leased property administration for County departments.

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.

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

Transportation is responsible 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.

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

Assistant County Manager - Public Works

| | 2009 - 2010 | 2010 - 2011 | 2011 - 2012 |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | <u>ACTUAL</u> | UNAUDITED | <u>ADOPTED</u> |
| DEPARTMENT/DIVISION/PROGRAM | | <u>ACTUAL</u> | |
| Utilities | | | |
| WW Treatment - Waterway East | \$ 903,263 | \$ 778,765 | \$ 964,038 |
| WW Treatment - Fiesta Villas | \$ 2,182,082 | \$ 1,976,642 | \$ 2,099,211 |
| Water Prod - Waterway | \$ 336,290 | \$ 307,670 | \$ 374,707 |
| Water Prod - College | \$ 136,940 | \$ 61,879 | \$ 0 |
| Water Prod - Green Me | \$ 3,314,055 | \$ 2,621,813 | \$ 3,249,561 |
| Water Prod - Bartow | \$ 160,584 | \$ 79,576 | \$ 131,434 |
| Water Prod - Pine Woods | \$ 1,946,561 | \$ 1,826,878 | \$ 1,971,363 |
| WW Treatment - San Carlos | \$ 337,696 | \$ 293,693 | \$ 270,848 |
| WW Treatment - Three Oaks | \$ 1,580,924 | \$ 1,483,371 | \$ 1,420,576 |
| Water Production - Olga | \$ 1,912,037 | \$ 1,453,342 | \$ 2,072,870 |
| Water Distribution | \$ 2,930,417 | \$ 3,209,633 | \$ 3,115,875 |
| Wastewater Treatment Contracts | \$ 6,307,086 | \$ 4,966,789 | \$ 7,425,911 |
| Wastewater Collection | \$ 4,990,891 | \$ 5,003,377 | \$ 5,173,360 |
| Utilities-Maintenance Services | \$ 1,807,026 | \$ 1,850,456 | \$ 1,985,308 |
| Wastewater Treat - Pkg. Plants | \$ 12,598 | \$ 16,304 | \$ 11,045 |
| Wastewater Treatment-Beach | \$ 2,140,090 | \$ 1,813,560 | \$ 1,960,862 |
| WWW Treatment -Pine Island | \$ 390,055 | \$ 328,154 | \$ 335,712 |
| Utilities-Gateway Treatment Pl | \$ 557,238 | \$ 887,532 | \$ 684,597 |
| Utilities Admin - Sewer | \$ 1,861,455 | \$ 1,799,120 | \$ 1,670,398 |
| Utilities-Electronic Dept | \$ 1,393,953 | \$ 1,473,833 | \$ 1,532,761 |
| Utilities Admin - Water | \$ 2,260,036 | \$ 2,145,666 | \$ 2,023,235 |
| Utilities Admin - Mgmt | \$ 1,524,466 | \$ 1,481,154 | \$ 1,588,725 |
| Utilities Engineering | \$ 1,412,039 | \$ 1,745,306 | \$ 1,879,366 |
| Water Meter Service | \$ 1,848,710 | \$ 2,141,797 | \$ 2,382,730 |
| Billing & Collection | \$ 2,319,034 | \$ 2,357,739 | \$ 2,724,575 |
| Water Production - Corkscrew | \$ 2,861,297 | \$ 3,220,289 | \$ 3,117,986 |
| Utilities-Support Services | \$ 613,758 | \$ 537,839 | \$ 629,458 |
| Water/Sewer General | \$ 0 | \$ 0 | \$ 225,000 |
| Construction Crew | \$ 78 | \$ 383 | \$ 0 |
| Utilities-Water Prod-North Lee | \$ 2,023,214 | \$ 2,015,277 | \$ 2,129,844 |
| Locates Inspections | \$ 529,827 | \$ 521,282 | \$ 600,039 |
| Industrial Pretreatment | \$ 181,660 | \$ 176,508 | \$ 179,758 |
| Asset Management | \$ 1,067,902 | \$ 532,288 | \$ 621,800 |
| Utilities - Fiscal | \$ 512,304 | \$ 494,321 | \$ 506,435 |
| Total | \$ 52,355,566 | \$ 49,602,236 | \$ 55,059,388 |
| 0.11.11.4 | | | |
| Solid Waste | ¢ /20 012 | ¢ //10 072 | ድ ፈርር ድርር |
| Right of Way Cleanup | \$ 438,812 \$ 23,279,214 | \$ 418,873 \$ 22,386,413 | \$ 402,892 \$ 23,015,522 |
| Solid Waste Operations | \$ 23,279,214 \$ 1,619,410 | \$ 2,527,934 | \$ 23,015,522 \$ 1,338,371 |
| Recycling | \$ 1,619,410 \$ 27,076,561 | \$ 2,527,934 \$ 25,083,008 | \$ 1,336,371 \$ 29,006,374 |
| Disposal Facilities | \$ 1,043,934 | \$ 25,063,006 \$ 980,573 | \$ 1,022,108 |
| Hendry Co. Transfer Stations | \$ 1,043,934 \$ 4,150,157 | \$ 3,138,309 | \$ 4,601,636 |
| Lee/Hendry Landfill Total | | | |
| Total | \$ 57,608,088 | \$ 54,535,110 | \$ 59,386,903 |

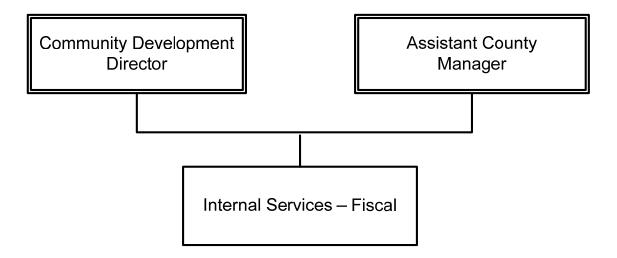
ASSISTANT COUNTY MANAGER - PUBLIC WORKS (continued)

| DEPARTMENT/DIVISION/PROGRAM | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|--|------------------------------|--|-------------------------------|
| N. (15 | | | |
| Natural Resources | \$ 733,136 | \$ 679,733 | \$ 697,886 |
| Marine Svcs / Marine Sciences | \$ 63,635 | \$ 07 <i>9</i> ,733 \$ 11,750 | \$ 097,000 |
| Manatee Conservation | \$ 708,685 | \$ 599,283 | \$ 584,668 |
| Ground Water Mgmt Environmental Lab | \$ 1,465,803 | \$ 1,311,496 | \$ 1,334,381 |
| Pollutant Storage Tanks | \$ 234,741 | \$ 162,241 | \$ 192,645 |
| Surface Water Mgmt | \$ 1,579,135 | \$ 1,403,558 | \$ 1,464,526 |
| Small Quantity Generator | \$ 571,736 | \$ 552,526 | \$ 583,852 |
| Tota | | \$ 4,720,587 | \$ 4,857,958 |
| | | | |
| Dept. of Transportation | 0.045.040 | 0.0445.070 | 0.4.407.540 |
| DOT Administration | \$ 2,915,949 | \$ 2,115,373 | \$ 1,497,542 |
| GIS Operations | \$ 663,646 | \$ 0 | \$ 0 |
| Canal Maintenance | \$ 2,164,703 | \$ 1,897,277 | \$ 2,024,633 |
| Landscape Maintenance | \$ 3,557,127 | \$ 3,077,470 | \$ 3,556,728 |
| Traffic - Engineering | \$ 2,081,467 | \$ 1,261,350 | \$ 0 |
| Roadway Maintenance | \$ 11,218,418 | \$ 10,171,330 | \$ 10,880,421 |
| Traffic - Signs & Markings | \$ 2,833,481 | \$ 2,723,495 | \$ 2,766,215 |
| Traffic - Signal Systems | \$ 3,718,000 | \$ 3,631,176 | \$ 4,385,476 |
| DOT Eng Planning | \$ 703,445 \$ 4 305 674 | \$ 617,903 | \$ 595,291 |
| Bridge Maintenance | \$ 1,305,674 | \$ 1,227,247 | \$ 1,200,178 |
| Toll Facilities R&R | \$ 531,647 | \$ 234,503 | \$ 200,000 |
| DOT Eng Construction | \$ 2,386,738 \$ 1,123,822 | \$ 1,321,322 \$ 554,855 | \$ 1,267,128 \$ 642,844 |
| DOT Eng Design | | | |
| Toll Bridge Operations Tota | \$ 8,895,438 | \$ 8,542,206 | \$ 9,759,556 |
| Tota | l \$ 44,099,555 | \$ 37,375,507 | \$ 38,776,012 |
| Construction and Design | | | |
| Construction and Design | \$ 1,174,096 | \$ 2,025,648 | \$ 2,047,901 |
| Tota | \$ 1,174,096 | \$ 2,025,648 | \$ 2,047,901 |
| GRAND TOTAL | \$ 160.594 ₋ 176 | \$ 148,259.088 | \$ 160.128.162 |
| GRAND TOTAL | \$ 160,594,176 | \$ 148,259,088 | \$ 160,128,10 |

EXPENDITURES BY FUND TYPE

| GRAND TOTAL | \$ 160,594,176 | \$ 148,259,088 | \$ 160,128,162 |
|----------------------|----------------|----------------|----------------|
| Enterprise Fund | \$ 120,294,139 | \$ 113,237,285 | \$ 124,405,847 |
| Special Revenue Fund | \$ 35,487,717 | \$ 30,405,643 | \$ 31,057,479 |
| General Fund | \$ 4,812,320 | \$ 4,616,160 | \$ 4,664,836 |

INTERNAL SERVICES



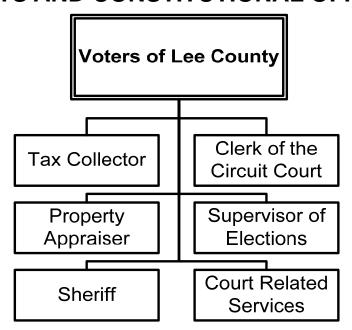
The **Fiscal Internal Support** Program provides support to the departments and divisions that report to the Directors of Community Development and Public Works, with the exception of Utilities. Additionally, this program provides fiscal support to independent division County Lands, Facilities Services and G.I.S.

Internal Services

| DEPARTMENT/DIVISION/PROGRAM | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|---|------------------------------|--|-------------------------------|
| PW/DCD Internal Services | | | |
| Internal Services Fiscal | \$ 897,999 | \$ 849,441 | \$ 807,497 |
| Total | \$ 897,999 | \$ 849,441 | \$ 807,497 |
| GRAND TOTAL | \$ 897,999 | \$ 849,441 | \$ 807,497 |
| EXPENDITURES BY FUND TYPE General Fund | \$ 897,999 | \$ 849,441 | \$ 807,497 |
| | | | |
| GRAND TOTAL | \$ 897,999 | \$ 849,441 | \$ 807,497 |



COURTS AND CONSTITUTIONAL OFFICERS



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

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

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

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

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

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

Courts and Constitutional Officers

| DEPARTMENT/DIVISION/PROGRAM | | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|------------------------------------|------|------------------------------|--|-------------------------------|
| Tax Collector | | | | |
| Support to Tax Collector | | \$ 1,381,787 | \$ 1,406,429 | \$ 1,444,278 |
| Tax Collect. Fund Collect Fee | s | \$ 16,515,343 | \$ 14,742,511 | \$ 14,211,140 |
| To | otal | \$ 17,897,130 | \$ 16,148,940 | \$ 15,655,418 |
| Clerk to the Board | | | | |
| Support to Clerk to Board | | \$ 1,059,881 | \$ 959,011 | \$ 1,009,192 |
| Finance & Internal Audit | | \$ 8,117,923 | \$ 8,891,583 | \$ 7,648,751 |
| VCB - Audit | | \$ 683,468 | \$ 689,436 | \$ 625,000 |
| To | otal | \$ 9,861,272 | \$ 10,540,030 | \$ 9,282,943 |
| Property Appraiser | | | | |
| Support to Property Appraiser | - | \$ 2,571,395 | \$ 2,495,905 | \$ 2,132,800 |
| Prop Appr. Fund Collect Fees | | \$ 8,805,874 | \$ 8,655,317 | \$ 8,661,848 |
| | otal | \$ 11,377,269 | \$ 11,151,222 | \$ 10,794,648 |
| Supervisor of Elections | | | | |
| Support to Supervisor of Elect | t | \$ 789,593 | \$ 730,143 | \$ 714,894 |
| Supervisor of Elections | • | \$ 4,962,620 | \$ 4,968,138 | \$ 6,420,458 |
| | otal | \$ 5,752,213 | \$ 5,698,281 | \$ 7,135,352 |
| Sheriff | | | | |
| Sheriff Disbursement | | \$ 95,051,509 | \$ 89,961,251 | \$ 83,342,949 |
| Support to Sheriff | | \$ 5,352,113 | \$ 5,284,922 | \$ 4,641,071 |
| Law Enforcement Trust | | \$ 280,320 | \$ 443,050 | \$ 0 |
| Sheriff - Jail Disbursement | | \$ 53,590,259 | \$ 51,633,582 | \$ 49,423,717 |
| Sheriff - Court Support | | \$ 8,121,418 | \$ 8,591,387 | \$ 8,007,694 |
| To | otal | \$ 162,395,619 | \$ 155,914,192 | \$ 145,415,431 |
| Court Related Programs | | | | |
| Court Administration | | \$ 1,772,550 | \$ 1,778,435 | \$ 1,729,830 |
| Court Admin - Support | | \$ 1,517,107 | \$ 1,534,048 | \$ 1,592,148 |
| Pretrial Services | | \$ 1,772,829 | \$ 2,156,018 | \$ 2,184,008 |
| Mediation Ordinance | | \$ 117,364 | \$ 128,012 | \$ 133,128 |
| Family Court Services | | \$ 633,465 | \$ 734,623 | \$ 719,100 |
| Family Court Services- Pro Se | Э | \$ 17,161 \$ 254,147 | \$ 17,499 \$ 271,952 | \$ 0 \$ 276 290 |
| Domestic Violence | | \$ 354,147 \$ 610 | \$ 371,852 \$ 1,000 | \$ 376,289 |
| Public Def Conflicts- Juvenile | | \$ 125,206 | \$ 1,000 \$ 3,306 | \$ 1,000 \$ 6,680 |
| Juvenile Arbitration Teen Court | | \$ 77,186 | \$ 192,726 | \$ 197,869 |
| Public Guardian | | \$ 258,500 | \$ 233,205 | \$ 241,488 |
| Courthouse Security | | \$ 1,250,854 | \$ 1,167,307 | \$ 1,117,575 |
| CJIS | | \$ 964,988 | \$ 1,106,609 | \$ 1,158,762 |
| Court Technology | | \$ 1,230,500 | \$ 1,090,449 | \$ 1,021,806 |
| Law library | | \$ 237,522 | \$ 222,588 | \$ 230,388 |
| Probation | | \$ 1,907,018 | \$ 1,811,540 | \$ 1,802,370 |
| Pretrial Diversion | | \$ 418,405 | \$0 | \$0 |
| To | otal | \$ 12,655,412 | \$ 12,549,217 | \$ 12,512,441 |

COURTS AND CONSTITUTIONAL OFFICERS (continued)

| DEPARTMENT/DIVISION/PROGRAM | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 <u>UNAUDITED</u> <u>ACTUAL</u> | 2011 - 2012 <u>ADOPTED</u> |
|--|------------------------------|--|-------------------------------|
| Public Defender | | | |
| Support to Public Defender | \$ 791,886 | \$ 787,277 | \$ 866,735 |
| Total | \$ 791,886 | \$ 787,277 | \$ 866,735 |
| State Attorney | | | |
| State Attorney | \$ 1,638,064 | \$ 1,537,841 | \$ 1,620,630 |
| Total | \$ 1,638,064 | \$ 1,537,841 | \$ 1,620,630 |
| Medical Examiner | | | |
| Support to Medical Examiner Medical Examiner | \$ 242,277 | \$ 211,722 | \$ 146,601 |
| | \$ 2,262,846 | \$ 2,224,712 | \$ 2,436,018 |
| Total | \$ 2,505,123 | \$ 2,436,434 | \$ 2,582,619 |
| Legal Aid & Juvenile Detention | | | |
| Juvi Predispo Detention | \$ 3,042,220 | \$ 3,293,488 | \$ 3,335,062 |
| Legal Aid | \$ 499,752 | \$ 507,249 | \$ 514,858 |
| Total | \$ 3,541,972 | \$ 3,800,737 | \$ 3,849,920 |
| Crim Conf & Civ Reg Counsel | | | |
| Public Def Conflicts- Criminal | \$ 35,148 | \$ 39,051 | \$ 39,828 |
| Total | \$ 35,148 | \$ 39,051 | \$ 39,828 |
| Guardian Ad Litem | | | |
| Guardian Ad Litem | \$ 206,674 | \$ 212,227 | \$ 235,634 |
| Total | \$ 206,674 | \$ 212,227 | \$ 235,634 |
| GRAND TOTAL | \$ 228,657,782 | \$ 220,815,449 | \$ 209,991,599 |

| Enterprise Fund | \$ 664,531 | \$ 654,189 | \$ 639,650 |
|---------------------------|----------------|----------------|----------------|
| Capital Project Fund | \$ 937,907 | \$ 810,299 | \$ 746,007 |
| Debt Service Fund | \$ 1,543 | \$ 1,724 | \$ 2,139 |
| Special Revenue Fund | \$ 18,909,921 | \$ 18,824,743 | \$ 18,318,762 |
| General Fund | \$ 208,143,880 | \$ 200,524,494 | \$ 190,285,041 |
| EXPENDITURES BY FUND TYPE | | | |

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 consists of projects that comply with Lee County's Administrative Code, "Criteria for Evaluating Proposed CIP Projects," and the Lee County Comprehensive Land Use Plan.

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?

The Local Government Comprehensive Planning and Land Development Regulation Act (Chapter 163, Florida Statutes) requires that local governments prepare a comprehensive plan which will "guide public capital investments, other public fiscal policies, operating policies of the Lee County government, and the future use of land in the unincorporated portions of the County" (from The Lee Plan, revised 9/90). The County's comprehensive plan may be amended up to twice a year, and must be evaluated and updated every five years. The plan must address the following elements:

Future Land Use Element
Traffic Circulation Element
Mass Transit Element
Sanitary Sewer, Solid Waste, Drainage,
Potable Water, and Natural Groundwater
Aquifer Recharge Elements
Intergovernmental Coordination Element

Capital Improvements Element
Conservation Element
Coastal Management Element
Housing Element
Ports, Aviation, and Related
Facilities Element

Other areas, such as historic preservation, may be included on an optional basis. The Capital Improvement Program should mirror the Capital Improvements Element (CIE) of the Comprehensive Plan. The CIE must contain a balanced set of revenues and capital expenditures for a five-year time frame. Since the Capital Improvement Program is updated throughout the year

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

by the Board of County Commissioners, the next amendment of the CIE must contain those changes which have been incorporated into the CIP.

The Comprehensive Plan includes levels of service standards for roads and other public facilities which must be maintained. These standards and other policies within the Comprehensive Plan provide direction and a means with which to prioritize needed capital facilities.

WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?

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

The Department of Transportation (DOT) is responsible for construction improvements of County roads, bridges, signals, and intersections. In preparing the FY 07/08 – 11/12 Capital Improvement Program, DOT focused on maintaining the adopted level of service standards in the County's comprehensive plan and network continuity and hurricane evacuation issues. 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 Construction & Design manages capital projects related to parks, libraries, public safety, and administrative facilities. In addition, this department frequently provides construction management assistance to Constitutional Officers 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."

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

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 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. A three (3) percent inflation factor is added to each successive year of recurring costs through the CIP budget time frame.

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 the Planning Division to determine if the projects meet the requirements of the Comprehensive Plan. (This Plan was prepared in response to the 1985 Florida Growth Management Act, which provides the basis for County planning and infrastructure requirements of the future.)

The preliminary project requests include a rating code and the reason for the rating. This data 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.

CAPITAL IMPROVEMENT BUDGET TIMELINE (continued)

Once this review is completed, the revised project lists are reviewed by the County Manager and then presented to the Board in an advertised workshop. The proposed CIP is reviewed by the Local Planning Agency (LPA – an advisory committee to the Board) before final approval by the Board of County Commissioners 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.

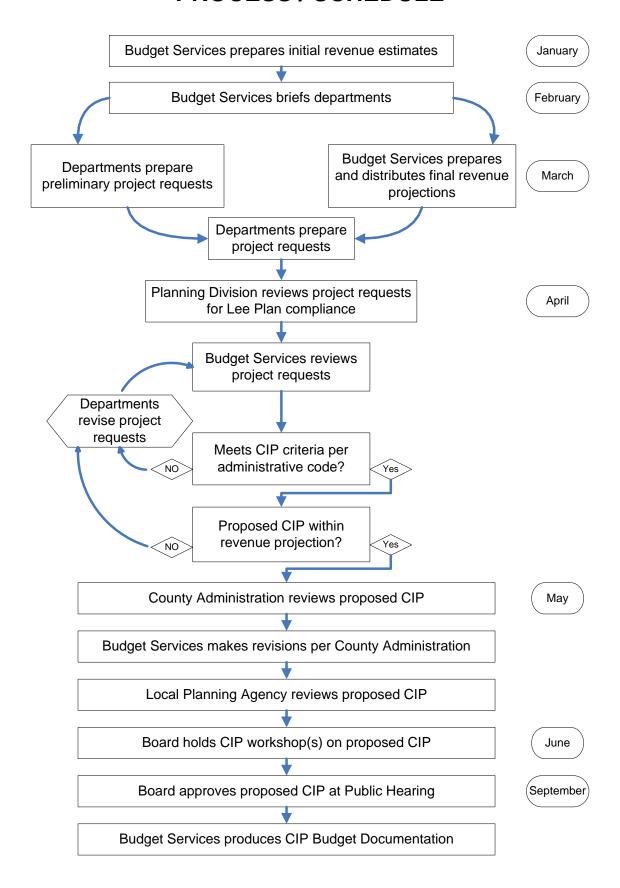
The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and, sometimes, from year to year. Any revisions must be approved by the Board of County Commissioners. Each department maintains daily control of its projects, with overall 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 represents the combined efforts of County departments, County Administration, the Board of County Commissioners, and Lee County citizens to enhance the quality of life through timely and judicious construction of infrastructure improvements.

CAPITAL IMPROVEMENT PROGRAM PROCESS / SCHEDULE



CIP MAJOR REVENUES SUMMARY

(excludes fund balance) FY 11/12 - 15/16

| | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|------------------------------------|--------------|---------------|--------------|--------------|--------------|---------------|
| Ad Valorem Tax - Conservation 2020 | 25,460,724 | 25,460,724 | 25,460,724 | 25,460,723 | 25,460,723 | 127,303,618 |
| Interest | 216,907 | 216,907 | 216,907 | 221,245 | 225,670 | 1,097,636 |
| Impact Fees: | | | | | | |
| Community Park | 222,000 | 222,000 | 222,000 | 224,220 | 226,462 | 1,116,682 |
| Regional Park | 284,000 | 284,000 | 284,000 | 286,840 | 289,708 | 1,428,548 |
| Road | 2,516,000 | 2,516,000 | 2,516,000 | 2,541,160 | 2,566,572 | 12,655,732 |
| Enterprise Funds | 24,342,000 | 16,367,000 | 23,545,000 | 8,965,000 | 9,515,000 | 82,734,000 |
| Project Bond Proceeds | 0 | 53,400,000 | 0 | 0 | 0 | 53,400,000 |
| Gas Taxes | 13,180,066 | 13,180,066 | 13,180,066 | 13,311,867 | 13,508,000 | 66,360,065 |
| Total Major Revenues | \$66,221,697 | \$111,646,697 | \$65,424,697 | \$51,011,055 | \$51,792,135 | \$346,096,281 |

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

Lee County property owners pay a portion of their property tax millage for land conservation. For FY11-12, the capital improvement millage was set at .5000 per \$1,000 of taxable value. These funds are collected by the Tax Collector and deposited into the Conservation 2020 Fund, now known as Preservation Lands MSTU. Based upon a taxable value as of October 13, 2011, of \$53,309,591 projected FY11-12 revenues are expected to reach \$25,322,055 (95%) at .5000 mills. Conservation 2020 was designed to have the public purchase environmentally sensitive land to limit development and assure a quality of life with nature. In FY11-12, the Board of County Commissioners approved a General Fund millage of 3.6506 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 used in three ways: 26.4% is used for beach maintenance and improvements to County beach facilities; 20.0% is applied to debt service on the Lee County Sports Complex and certain other baseball related expenses; and 53.6% contributes to the operation of the Lee County Visitors and Convention Bureau. Therefore, nearly half of the tourist tax is related to capital improvements designed to benefit tourism in Lee County.

The tourist tax was raised from 3% to 5% in January, 2006.

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.

Interest

Interest earned on the cash balances of the Capital Improvement Fund is projected and budgeted as a revenue in the fund. In FY11-12, interest earnings are projected to be \$100,000 for capital construction and \$60,000 for Conservation 2020.

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, and the Town of Fort Myers Beach. The amounts the County and cities receive are net of the State's deduction for administrative and dealer collection fees. The entire six cents is pledged to the 1989 Series Gas Tax Bonds. However, only two cents is actually required for debt service. The remainder (approximately four cents) is transferred to the Transportation Improvement Fund. The 1989 Series Gas Tax Bonds were used to fund improvements to Daniels Parkway, Cypress Lake Drive, Colonial Boulevard, Metro Parkway, Pine Island Road, Gulf Boulevard, and Bonita Beach Road. The 1989 Bonds were partially refunded by the Local Option Gas Tax Refunding Revenue Bonds, Series 1993. The balance of the 1989 Bonds were refunded on August 6, 1997, as the Local Option Gas Tax Refunding Revenue Bonds, Series 1997. The Series 1997 Bonds were fully retired in FY09-10.

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. The 1995 Bond Issue was refunded in November, 2004 for savings with the Five-Cent Local Option Gas Tax Refunding Revenue Bonds, Series 2004.

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.

Interest

Interest earned on the cash balances of the Transportation Improvement Fund is projected and budgeted as a revenue in the fund. In FY11-12, interest earnings are projected to be \$75,000.

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.

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 nine 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 and the City of Bonita Springs. These funds are submitted to the Town and City 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. FY11-12 Community Park Impact Fee revenue is anticipated to be \$222,000, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

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 Fort Myers Beach and the City of Bonita Springs. These funds are submitted to the Town and City on a quarterly basis. In FY11-12, Regional Park Impact Fee revenue is anticipated to be \$284,000, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

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 and the City of Bonita Springs. These funds are submitted to the Town and City 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 FY11-12 is anticipated to be \$2,516,000, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

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

There is an Utilities project included in the FY11-12/FY15-16 Capital Improvement Program programmed to be funded with bond proceeds. 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 FY11-12/FY15-16 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 County recently retired debt on the Road Improvement Refunding Note Series 2003 (formerly the Road Improvement Revenue Bonds, Series 1993). In addition, 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 revenue group of monies to a series of bond issues. On July 12, 1995, the County completed financing on \$35,360,000 in bonds supported by the Five-Cent Local Option Gas Tax. Fifty percent of the receipts are used to make debt service payments for bonds that were used to construct road improvements associated with the Midpoint Memorial Bridge. These bonds were refunded for savings in November, 2004 and became the Five Cent Local Option Gas Tax Revenue Bonds, Series 2004.

ALTERNATIVE FINANCING

There are other proposed financing strategies for projects included within the Capital Improvement Program. These include the lease-purchase of facilities, financing through Municipal Services Benefit Units (MSBUs), and utilization of the Commercial Paper Program.

Municipal Services Benefit Units

A Municipal Services Benefit Unit (MSBU) may be established within a designated geographic area to provide for a service to those property owners within the area. This assessment district is a legal entity which may use assessments from property owners to provide a service or infrastructure to meet the needs of those individuals within the prescribed area.

In FY97-98, the County began using long term financing for MSBUs through private placement with banks supported by "stand alone" special assessments. That lessened the use of the non-ad valorem debt pledge for those projects. Term Loan Assessment Program #3 was used to provide long term financing for three projects in FY08-09. This program terminated on June 30, 2010 and has not been renewed to date.

Commercial Paper

Commercial Paper is generally defined as short term, unsecured promissory notes issued by organizations of recognized credit quality. Lee County participates in the Florida Association of Counties Tax Exempt Commercial Paper Program supported by a credit line from a major bank. Monies are used for payment of construction expenses. In FY97-98, Lee County borrowed \$9,500,000 from the Commercial Paper Program for the westerly extension of the Midpoint Memorial Bridge corridor from its current termination at Santa Barbara Boulevard to Chiquita Boulevard in Cape Coral. This debt issue was fully repaid in December 2001.

Frequently, long-term MSBU projects are initially funded from Commercial Paper during construction phases.

Included in these borrowings were the Fort Myers Beach Pool and eleven MSBUs – Pinecrest Road, University Overlay, NE Hurricane Bay, Bal Isle Sewer, Countywide Triple Crown Court water line, Briarcrest Circle, Western Acres, Harborside, Charlee Road, Ben Hill Griffin Parkway landscaping and Gasparilla Beach Renourishment.

The commercial paper program at September 30, 2009 had an outstanding principal balance of \$20,500,000 all of which is related to the Sanibel Causeway and Toll Plaza. That principal balance was repaid in full on December 1, 2009.

There are currently no commercial paper project borrowings planned in FY11-12.

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.

In May 2001 the County was granted a \$4,600,000 preconstruction loan to provide funds for planning, design, and engineering for several projects. The combined loan amount is payable over a 10-year term in 20 semiannual payments.

Portions of these funds were used to develop Facilities Plans for Wastewater and Water Projects that were completed in April 2002. The accepted Facilities Plans made Lee County eligible to apply for \$39 million in wastewater projects and \$54,300,000 in water projects.

On December 12, 2006 the BoCC approved the provisions of Amendment 4 to the Preconstruction Loan where the loan amount, loan service fee and project costs were adjusted to reflect actual costs. A semiannual loan repayment plan was approved and a \$225,993 amount was established. The payments were to be received by the DEP on July 15, 2007 and semiannually thereafter on January 15 and July 15 of each year until all amounts are duly paid. The combined rate of interest and grant location assessment was established at 3.08% per annum.

Water Projects

In June of 2005 Lee County entered into a loan agreement with the Drinking Water SRF (DW SRF) for the construction of the new North Lee County Water Treatment Plant. Said loan is a "segmented" loan with an initial authorized disbursement of \$3,375,000.

Subsequent amendments to the loan agreement authorize disbursement of additional funds as these become available up to an estimated principal loan amount of \$25,858,700. In May 2010, Amendment 6 reduced the loan amount to \$452,377 to an adjusted disbursable loan amount of \$25,131,623. As of October 1, 2010, the full \$25,131,623 has been received by the County under this loan.

A semiannual loan repayment plan was approved and a new \$858,424 amount was established. The payments were to be received by the DEP on July 15, 2010 and semiannually thereafter on January 15 and July 15 of each year until all amounts are duly paid.

Wastewater Projects

Upon finalization of the design for the Phase 1 expansion to the Gateway Wastewater Treatment Plant and the associated transmission line, and the selection of the project delivery vehicle, Lee County qualified for a \$35,766,029 loan for this project.

This loan is also a "segmented" loan with an initial authorized disbursement of \$10,000,000. Subsequent amendments to the loan agreement authorize disbursement of additional funds as these become available up to the principal loan amount previously indicated. As of October 1, 2010, \$20,000,000 had been received by the County under this loan.

Disbursements of additional amounts, in line with the applicable WW SRF (Wastewater State Revolving Fund) "segment" cap for a given semester will be automatically authorized after a proforma amendment to the loan agreement.

PROPOSED DEBT FINANCED PROJECTS

| PROPOSED DEBT - BOARD | OF COUNTY COMMISSIONER | RS, LEE COUNTY | , FLORIDA FY1 | 1-12 TO FY15- | 16 | | |
|---|--|--|--|---------------------------------|---------------------------------|---|-------------------------------------|
| DEBT TYPE AND PROJECT DESCRIPTION | REVENUE SOURCE | FY11-12 | FY12-13 | FY13-14 | FY14-15 | FY15-16 | FIVE YEAR TOTAL |
| I. NON SELF SUPPORTING DEBT | | | | | | | |
| A. GENERAL GOVERNMENT | | | | | | | |
| NONE | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| II. SELF SUPPORTING DEBT | | | | | | | |
| A. TRANSPORTATION | | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| B. UTILITIES - SEWER | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| C. UTILITIES - WATER 1. GREEN MEADOWS WATER TREATMENT PLAN EXPANSION | State Revolving Funds | \$0 | \$53,400,000 | \$0 | \$0 | \$0 | \$53,400,000 |
| D. SOLID WASTE | Solid Waste Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| E. OTHER - COMMERCIAL PAPER PROJECTS (MSBU'S) THAT ARE ANTICIPATED TO RECEIVE LONG TERM FINANCING | | | | | | | |
| NO COMMERCIAL PAPER PROJECTS AT THIS TIME | Special Assessments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| F. LONG TERM FINANCING THROUGH SUNTRUST TERM LOAN ASSESSMENT PROGRAM #3 | | | | | | | |
| | Special Assessments Special Assessments Special Assessments Special Assessments Special Assessments Special Assessments | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 | \$0 \$0 \$0 \$0 \$0 |
| SUMMARY NON SELF SUPPORTING DEBT SELF SUPPORTING DEBT GRAND TOTALS | | \$0 <u>\$0</u> \$0 | \$53,400,000 | \$0 <u>\$0</u> \$0 | \$0 <u>\$0</u> \$0 | | \$6 \$53,400,000 \$53,400,000 |
| NOTE: 1. THIS LIST SHOULD BE VIEWED ONLY AS AN INDICATION OF I NO COMMITMENT IS IMPLIED TO A SPECIFIC ISSUE OR FIS | | | | | | | |

PROPOSED DEBT FINANCED PROJECTS (continued)

Monies indicated on the previous page represent expenditures of FY11-12 to FY15-16. A summary of the proposed projects shown below is for FY11-12 TO 15-16 only and sets forth the magnitude of needs by major category for which debt service (fee based and non-ad valorem) must be found if the proposed schedule were to be fully implemented.

SUMMARY OF PROPOSED DEBT FINANCED PROJECTS FOR FY11-12 TO FY15-16

| CATEGORY | AMOUNT | PERCENT OF TOTAL |
|------------------------------|------------------|---------------------|
| Non-Self-Supporting | | |
| General Government | \$ 0 | 0.0% |
| Self-Supporting | | |
| Transportation | 0 | 0.0% |
| Utilities - Sewer | 0 | 0.0% |
| Utilities - Water | 53,400,000 | 100.0% |
| Solid Waste | 0 | 0.0% |
| Term Loan Assessment Program | 0 | 100.0% |
| TOTAL | \$ 53,400,000 | 100.0% |

Self-Supporting Debt is supported by revenues through user fees and special assessments. There is no particular limitation as long as sufficient revenue levels can be generated to meet debt guidelines set forth by the insuring agencies. There is presently only one project programmed – Green Meadows Water Treatment Plant Expansion for \$53,400,000 in FY12-13.

Non-Self-Supporting Debt does not have a specific revenue source. Generally, non-ad valorem revenues are pledged as collateral. These non-ad valorem revenues include sales tax, ambulance fees, building permit fees, etc. However, sales tax pays the debt service for bonds currently issued with a non-ad valorem pledge. The limitation is the same pledge compared to the total estimated revenues. The former annual maximum non-ad valorem bond issue debt service was \$16,766,321. However, \$18,950,000 in Capital Refunding Revenue Bonds, Series 1997A and \$1,030,000 in Capital Refunding Revenue Bonds, Series 1997B were issued on June 17, 1997. The Series 1997A Bonds restructured the General Fund Debt and took advantage of lower interest rates now available to refund the former 1989B Series Bonds. The Series 1997B Bonds issued debt to repay commercial paper borrowing for a Municipal Services Benefit Unit (MSBU) – Bonita Beach Renourishment. These issues lowered the maximum annual debt service to \$16,674,693.

On July 12, 2000, Lee County issued \$18,200,000 in bonds as the Capital Revenue Bonds Series 2000 for the Ortiz Correctional Facility, Juvenile Assessment Center and renovations to the Emergency Operations Center using non-ad valorem revenues as a debt pledge. This further revised the Maximum Annual Debt Service to \$18,129,654.

PROPOSED DEBT FINANCED PROJECTS (continued)

In October, 2003, the Maximum Annual Debt Service was reduced to \$17,963,490 in conjunction with a refunding of the Capital & Transportation Refunding Revenue Bonds, Series 1993, by a new Series 2003.

The issuance of the Capital Revenue Bonds (Justice Center) Series 2004 in June, 2004 raised the maximum Annual Debt Service to \$19,642,988. Finally, the issuance of the Capital Revenue Bonds, Series 2006 (Jail & Evidence Facility) increased the maximum annual debt service to \$21,776,774. That Maximum Annual Debt Service figure has not changed through September 30, 2009.

Insuring agencies will examine the Maximum Annual Debt Service to current and projected revenues to determine if there is a satisfactory coverage level of any future issuance of debt secured by the non-ad valorem pledge.

It should be noted that any additional non-self-supporting debt service incurred directly impacts that portion of the operating budget funded from the General Fund. The use of new monies for debt requires additional funds to avoid a service reduction.

There is no non-self supporting debt funded projects currently programmed.

Enterprise Funds

On July 10, 2001, the County refinanced the Series 1991 Transportation Facilities Refunding Revenue Bonds saving \$8.2 million in future interest costs.

On November 6, 2001 the County refinanced the Series 1991A & 1991B bonds that were used to construct the Waste to Energy Facility. Due to lower interest rates and debt restructure, the county saved \$25.7 million in future interest costs.

During FY04-05, the County completed the issuance of \$63,865,000 in bonds for replacement of the Sanibel Causeway.

During FY05-06, the County issued \$83,335,000 million in bonds (Solid Waste Series 2006A) to supplement funds made available from the release of Solid Waste debt service reserves for construction of a third burner at the Waste to Energy Facility. The design of the facility for which bonds were sold in 1991 allowed for the additional burner to meet increasing demands. Solid Waste Series 2006B bonds were also issued in the amount of \$21,710,000 that refunded the Solid Waste System Revenue Bonds, Series 1995.

In October, 2011, in Solid Waste, the remaining \$34,090,000 balance of an original \$140,925,000 Solid Waste System Refunding Revenue Bonds, Series 2001 bond issue was repaid.

For more detailed information about non-ad valorem debt and all debt related subjects, see the Lee County, Florida **FY10-11 Debt Manual** (on line at www.lee-county.com).

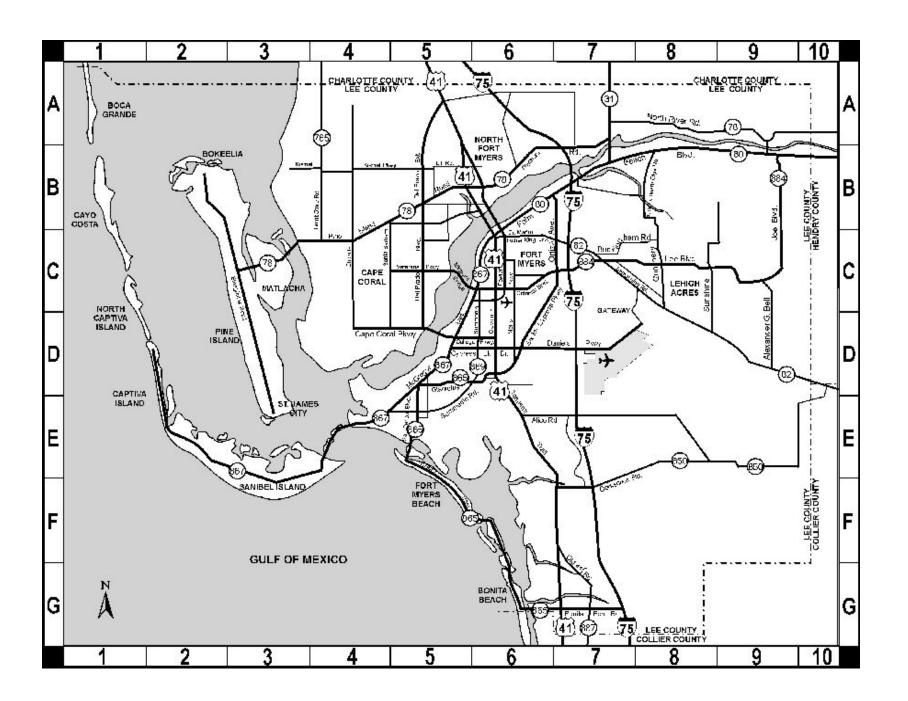
Debt Activity Since September 30, 2011

In November, 2011, the Transportation Facilities Refunding Revenue Bonds, Series 2001A (\$30,825,000) were refunded with a bank loan from SunTrust Bank. The new loan is known as the Transportation Facilities Refunding Revenue Bonds, Series 2011. A fixed rate of 1.71% was accepted for the new loan which runs through October, 2017. This transaction saved \$3.6 million in interest payments over a six year period.

CAPITAL IMPROVEMENT PROJECT REQUEST CATEGORY SUMMARY

FY11/12 - 15/16 CAPITAL IMPROVEMENT PROGRAM - LEE COUNTY, FLORIDA

| CATEGORY | | CIP BUDGET FY 11/12 | CIP BUDGET FY 12/13 | CIP BUDGET FY 13/14 | CIP BUDGET FY 14/15 | CIP BUDGET FY 15/16 | CIP BUDGET FY 11/12 - 15/16 | CIP BUDGET YEARS 6-10 | TOTAL PROJECTED COSTS* |
|--|-------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|-----------------------------|------------------------------|
| COUNTY LANDS PROJECTS | \$ | 22,268,645 | \$ 22,268,645 | \$ 22,268,645 | \$ 22,268,645 | \$ 22,268,645 | \$ 111,343,225 | \$ 0 | \$ 396,043,388 |
| GOVERNMENT FACILITIES | | 20,921,000 | 1,925,000 | 600,000 | 100,000 | 1,500,000 | 25,046,000 | 2,513,109 | 45,059,595 |
| LIBRARY | | 0 | 0 | 0 | 0 | 0 | 0 | 125,000 | 125,000 |
| NATURAL RESOURCES | | 8,071,400 | 8,835,600 | 7,500,000 | 571,000 | 0 | 24,978,000 | 67,659,916 | 102,466,334 |
| PARKS/RECREATION - PARK RELATED | | 7,088,000 | 64,000 | 64,000 | 163,000 | 63,000 | 7,442,000 | 12,278,000 | 22,763,893 |
| SOLID WASTE | | 400,000 | 1,450,000 | 8,200,000 | 2,250,000 | 0 | 12,300,000 | 80,600,000 | 107,716,906 |
| TRANSPORTATION | | 15,096,000 | 8,094,000 | 3,753,200 | 17,391,050 | 17,664,390 | 61,998,640 | 255,874,493 | 590,786,592 |
| UTILITIES | | 23,942,000 | 68,317,000 | 15,345,000 | 6,715,000 | 9,515,000 | 123,834,000 | 298,890,048 | 491,266,144 |
| FY 11/12 - 15/16 CIP | \$ | 97,787,045 | \$ 110,954,245 | \$ 57,730,845 | \$ 49,458,695 | \$ 51,011,035 | \$ 366,941,865 | \$ 717,940,566 | \$ 1,756,227,852 |
| *Equals all prior year(s) expenditures and f | uture | year(s) budget. | | | | | | | |



| MAP | | | | CIP | CIP | CIP | CIP | CIP | CIP | CIP | * TOTAL |
|---------|--------|--|-------------|-----------------|-------------|--------------|--------------|---------------|------------------|------------------|--------------|
| REF | PROJ | | FUNDING | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | PROJECTED |
| COORD | # | PROJECT NAME | SOURCE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 | YEARS 6-10 | COST |
| FUNDING | SOURCE | CODES: A - AD VALOREM: D - DERT FINANCE: F | = = ENTERPE | RISE FLIND: G - | - GRANT: GT | - GΔS ΤΔΥ· Ι | − IMP∆CT FER | -S-1 Δ = LIBR | ARY AD VALOREM | I· S = SPECIΔI · | T - TDC: M - |

MSBU/TU

* = TOTAL PROJECTED COSTS ARE ALL PAST EXPENSES, CURRENT BUDGET AND ALL PROPOSED BUDGETS

| | | COUNTY LANDS | | | | | | | | | |
|----|--------|---|---------|------------|------------|------------|------------|------------|-------------|-----------|-------------|
| | | COUNTY LANDS | | | | | | | | | |
| CW | 208800 | Conservation 2020 | Α | 22,268,645 | 22,268,645 | 22,268,645 | 22,268,645 | 22,268,645 | 111,343,225 | 0 | 396,043,388 |
| | | COUNTY LANDS CAPITAL TOTAL | | 22,268,645 | 22,268,645 | 22,268,645 | 22,268,645 | 22,268,645 | 111,343,225 | 0 | 396,043,388 |
| | | GOVERNMENT FACILITIES | | | | | | | | | |
| E5 | 203414 | Beach Park & Ride | A, E, G | 0 | 1,500,000 | 500,000 | 0 | 0 | 2,000,000 | 0 | 2,650,000 |
| CW | 203415 | Integrated Justice Information System | Α | 975,000 | 325,000 | 0 | 0 | 0 | 1,300,000 | 0 | 1,800,000 |
| C6 | 208630 | Justice Center Courtroom Renovations | Α | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 | 1,817,874 |
| C6 | 208735 | Lee Tran Operations & Maintenance Facility | E, G, S | 19,710,000 | 0 | 0 | 0 | 0 | 19,710,000 | 0 | 33,492,612 |
| C3 | 208836 | New EMS Station - Matlacha | Α | 0 | 0 | 0 | 0 | 0 | 0 | 2,263,109 | 2,263,109 |
| CW | 208894 | Park & Ride/Transit Stations | A, E, G | 136,000 | 0 | 0 | 0 | 1,000,000 | 1,136,000 | 0 | 1,136,000 |
| CW | 208864 | Transit Passenger Amenities | A, E, G | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 | 900,000 | 0 | 1,900,000 |
| | | GOVERNMENT FACILITIES CAPITAL TOTAL | | 20,921,000 | 1,925,000 | 600,000 | 100,000 | 1,500,000 | 25,046,000 | 2,513,109 | 45,059,595 |
| | | LIBRARY PROJECTS | | | | | | | | | |
| G7 | | * Bonita Springs Library Expansion | LA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C6 | | Fort Myers Library Fresh Air Unit Replacement | LA | 0 | 0 | 0 | 0 | 0 | 0 | 125,000 | 125,000 |
| | | LIBRARY CAPITAL TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 125,000 | 125,000 |

^{*} The amount and timing of the project to be determined

| MAP | | | | CIP | CIP | CIP | CIP | CIP | CIP | CIP | * TOTAL |
|-------|------|--------------|---------|----------|----------|----------|----------|----------|------------------|------------|-----------|
| REF | PROJ | | FUNDING | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | PROJECTED |
| COORD | # | PROJECT NAME | SOURCE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 | YEARS 6-10 | COST |

FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

* = TOTAL PROJECTED COSTS ARE ALL PAST EXPENSES, CURRENT BUDGET AND ALL PROPOSED BUDGETS

NATURAL RESOURCES

| | | NATURAL RESOURCES CAPITAL TOTAL | | 8,071,400 | 8,835,600 | 7,500,000 | 571,000 | 0 | 24,978,000 | 67,659,916 | 102,466,334 |
|------|--------|--|-----|-----------|-----------|-----------|---------|---|------------|------------|-------------|
| A5 | 208509 | Yellow Fever Creek Chain Improvements | Α | 0 | 0 | 0 | 571,000 | 0 | 571,000 | 0 | 700,000 |
| D6 | 202965 | Ten Mile Canal Filter Marsh | Α | 2,000,000 | 0 | 0 | 0 | 0 | 2,000,000 | 0 | 4,964,322 |
| A5 | 208561 | Prairie Pine Restoration | Α | 0 | 550,000 | 0 | 0 | 0 | 550,000 | 0 | 800,000 |
| B6 | 208565 | Powell Creek Weir/Valencia | Α | 0 | 100,000 | 0 | 0 | 0 | 100,000 | 0 | 150,000 |
| B6 | 208584 | Powell Creek Hydrological Restoration | Α | 500,000 | 0 | 0 | 0 | 0 | 500,000 | 0 | 2,902,000 |
| A6,7 | 208556 | Poling Lane Drainage | Α | 0 | 400,000 | 0 | 0 | 0 | 400,000 | 0 | 529,159 |
| B5 | 208569 | Palmona Park Water Quality Improvements | Α | 300,000 | 150,000 | 500,000 | 0 | 0 | 950,000 | 0 | 950,000 |
| A,B6 | 208563 | NFM Surface Water Improvements | Α | 800,000 | 2,000,000 | 4,000,000 | 0 | 0 | 6,800,000 | 0 | 6,800,000 |
| A6 | 208567 | Nalle Grade Stormwater Park | Α | 400,000 | 0 | 3,000,000 | 0 | 0 | 3,400,000 | 0 | 3,400,000 |
| D6 | 208513 | Lakes Park Water Quality Project | A.G | 1,500,000 | 200,000 | 0 | 0 | 0 | 1,700,000 | 0 | 2,108,200 |
| F7 | 208549 | Halfway Creek Filter Marsh | Α | 0 | 300,000 | 0 | 0 | 0 | 300,000 | 0 | 952,281 |
| B8 | 208548 | Fichter Creek Restoration | Α | 0 | 1,400,000 | 0 | 0 | 0 | 1,400,000 | 0 | 2,000,001 |
| CW | 208591 | Everglades-West Coast TMDL Compliance | Α | 500,000 | 1,000,000 | 0 | 0 | 0 | 1,500,000 | 13,500,000 | 15,080,169 |
| D6 | 203072 | Eagle Ridge/Legends Interconnect | Α | 0 | 0 | 0 | 0 | 0 | 0 | 450,000 | 450,000 |
| A,B6 | 208564 | Daughtreys Creek Improvements | Α | 71,400 | 285,600 | 0 | 0 | 0 | 357,000 | 0 | 357,000 |
| CW | 208596 | Culvert Replacement | Α | 0 | 400,000 | 0 | 0 | 0 | 400,000 | 0 | 1,343,900 |
| CW | 208589 | Charlotte Harbor TMDL Compliance | Α | 0 | 50,000 | 0 | 0 | 0 | 50,000 | 1,209,916 | 1,275,000 |
| CW | 208588 | Caloosahatchee TMDL Compliance | Α | 500,000 | 2,000,000 | 0 | 0 | 0 | 2,500,000 | 52,500,000 | 55,080,169 |
| D6 | 208574 | Briarcliff/Fiddlesticks Water Quality Improvements | Α | 1,500,000 | 0 | 0 | 0 | 0 | 1,500,000 | 0 | 2,624,133 |
| | | | | | | | | | | | |

| MAP | | | | CIP | CIP | CIP | CIP | CIP | CIP | CIP | * TOTAL |
|-------|------|--------------|---------|----------|----------|----------|----------|----------|------------------|-------------------|-----------|
| REF | PROJ | | FUNDING | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | PROJECTED |
| COORD | # | PROJECT NAME | SOURCE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 | YEARS 6-10 | COST |

FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

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PARKS - COMMUNITY & REGIONAL

| 201002 | Tower-Player Development Complex | A | 0 | 0 | 0 | 0 | 0 | 0 | 2,500,000 | 2,500,000 |
|--------|--|---|---|--|---|--|--|--|--|--|
| 201002 | Sports Complex Improvements | Α | U | U | U | U | • | ŭ | 2,000,000 | 3,204,304 |
| | 0 | ^ | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 3,284,584 |
| 201868 | Pool Water Feature Playground | Α | 0 | 0 | 0 | 0 | 0 | 0 | 80,000 | 270,428 |
| | Pine Island Comm Marina Mstr Plan & Impr | Α | 0 | 0 | 0 | 0 | 0 | 0 | 1,050,000 | 1,050,000 |
| | Orange River Property | Α | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 100,000 |
| 201956 | North Fort Myers Recreation Center | Loan, I-22 | 6,900,000 | 0 | 0 | 0 | 0 | 6,900,000 | 0 | 7,400,000 |
| 201665 | Matanzas Pass Preserve | Α | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 | 160,085 |
| | Idalia Park | I - R | 0 | 0 | 0 | 100,000 | 0 | 100,000 | 0 | 100,000 |
| 202145 | Hunter Park Improvements | I-24 | 34,000 | 50,000 | 50,000 | 49,000 | 49,000 | 232,000 | 0 | 232,000 |
| | Flint Pen Strand Regional Park | I-R | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| | Deep Lagoon Preserve | I-R | 0 | 0 | 0 | 0 | 0 | 0 | 610,000 | 610,000 |
| 201870 | City of Palms Improvements | Α | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,983,501 |
| 202146 | Brooks Park Master Plan & Improvements | Α | 66,000 | 0 | 0 | 0 | 0 | 66,000 | 1,250,000 | 1,316,000 |
| 202015 | Brooks Park Irrigation/Well System | Α | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 20,000 |
| 201778 | Boca Grande Improvements | I-7,27 | 0 | 0 | 0 | 0 | 0 | 0 | 18,000 | 93,295 |
| 202144 | Alva/Olga Improvements | I-21 | 88,000 | 14,000 | 14,000 | 14,000 | 14,000 | 144,000 | 0 | 144,000 |
| 201861 | Adult Soccer Fields | Α | 0 | 0 | 0 | 0 | 0 | 0 | 500,000 | 500,000 |
| | 202144 201778 202015 202146 201870 202145 201665 201956 | 202144 Alva/Olga Improvements 201778 Boca Grande Improvements 202015 Brooks Park Irrigation/Well System 202146 Brooks Park Master Plan & Improvements 201870 City of Palms Improvements Deep Lagoon Preserve Flint Pen Strand Regional Park 202145 Hunter Park Improvements Idalia Park 201665 Matanzas Pass Preserve 201956 North Fort Myers Recreation Center Orange River Property Pine Island Comm Marina Mstr Plan & Impr 201868 Pool Water Feature Playground | 202144 Alva/Olga Improvements I-21 201778 Boca Grande Improvements I-7,27 202015 Brooks Park Irrigation/Well System A 202146 Brooks Park Master Plan & Improvements A 201870 City of Palms Improvements A Deep Lagoon Preserve I-R Flint Pen Strand Regional Park I-R 202145 Hunter Park Improvements I-24 Idalia Park I - R 201665 Matanzas Pass Preserve A 201956 North Fort Myers Recreation Center Loan, I-22 Orange River Property A Pine Island Comm Marina Mstr Plan & Impr A 201868 Pool Water Feature Playground A | 202144 Alva/Olga Improvements I-21 88,000 201778 Boca Grande Improvements I-7,27 0 202015 Brooks Park Irrigation/Well System A 0 202146 Brooks Park Master Plan & Improvements A 66,000 201870 City of Palms Improvements A 0 Deep Lagoon Preserve I-R 0 Flint Pen Strand Regional Park I-R 0 202145 Hunter Park Improvements I-24 34,000 Idalia Park I - R 0 201665 Matanzas Pass Preserve A 0 201956 North Fort Myers Recreation Center Loan, I-22 6,900,000 Orange River Property A 0 Pine Island Comm Marina Mstr Plan & Impr A 0 201868 Pool Water Feature Playground A 0 | 202144 Alva/Olga Improvements I-21 88,000 14,000 201778 Boca Grande Improvements I-7,27 0 0 202015 Brooks Park Irrigation/Well System A 0 0 202146 Brooks Park Master Plan & Improvements A 66,000 0 201870 City of Palms Improvements A 0 0 Deep Lagoon Preserve I-R 0 0 Flint Pen Strand Regional Park I-R 0 0 202145 Hunter Park Improvements I-24 34,000 50,000 Idalia Park I-R 0 0 201665 Matanzas Pass Preserve A 0 0 201956 North Fort Myers Recreation Center Loan, I-22 6,900,000 0 Orange River Property A 0 0 Pine Island Comm Marina Mstr Plan & Impr A 0 0 Pool Water Feature Playground A 0 0 | 202144 Alva/Olga Improvements I-21 88,000 14,000 14,000 201778 Boca Grande Improvements I-7,27 0 0 0 202015 Brooks Park Irrigation/Well System A 0 0 0 202146 Brooks Park Master Plan & Improvements A 66,000 0 0 201870 City of Palms Improvements A 0 0 0 201870 City of Palms Improvements I-R 0 0 0 Deep Lagoon Preserve I-R 0 0 0 Flint Pen Strand Regional Park I-R 0 0 0 202145 Hunter Park Improvements I-24 34,000 50,000 50,000 Idalia Park I - R 0 0 0 201665 Matanzas Pass Preserve A 0 0 0 201956 North Fort Myers Recreation Center Loan, I-22 6,900,000 0 0 Orange River Property A 0 | 202144 Alva/Olga Improvements I-21 88,000 14,000 14,000 14,000 201778 Boca Grande Improvements I-7,27 0 0 0 0 202015 Brooks Park Irrigation/Well System A 0 0 0 0 202146 Brooks Park Master Plan & Improvements A 66,000 0 0 0 201870 City of Palms Improvements A 0 0 0 0 201870 City of Palms Improvements A 0 0 0 0 Deep Lagoon Preserve I-R 0 0 0 0 0 Flint Pen Strand Regional Park I-R 0 0 0 0 0 202145 Hunter Park Improvements I-24 34,000 50,000 50,000 49,000 201665 Matanzas Pass Preserve A 0 0 0 0 201956 North Fort Myers Recreation Center Loan, I-22 6,900,000 0 < | 2021444 Alva/Olga Improvements I-21 88,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 10 0 | 202144 Alva/Olga Improvements I-21 88,000 14,000 10 66,000 0 | 2021444 Alva/Olga Improvements I-21 88,000 14,000 10 0 |

SOLID WASTE

| D10 | | Landfill Gas Collection System | Е | 0 | 250,000 | 2,700,000 | 550,000 | 0 | 3,500,000 | 2,000,000 | 5,516,906 |
|-----|--------|--|---|---------|-----------|-----------|-----------|---|------------|------------|-------------|
| D10 | 200931 | Lee Hendry Landfill Leachate Treatment | E | 300,000 | 0 | 0 | 0 | 0 | 300,000 | 2,600,000 | 8,100,000 |
| D10 | | Lee Hendry Landfill Expansion 2015 | E | 0 | 1,200,000 | 5,500,000 | 1,700,000 | 0 | 8,400,000 | 1,000,000 | 9,400,000 |
| C7 | 200933 | MRF Expansion | E | 100,000 | 0 | 0 | 0 | 0 | 100,000 | 0 | 9,700,000 |
| TBD | | Processing Facility (Future) | Е | 0 | 0 | 0 | 0 | 0 | 0 | 75,000,000 | 75,000,000 |
| | | SOLID WASTE CAPITAL TOTAL | | 400,000 | 1,450,000 | 8,200,000 | 2,250,000 | 0 | 12,300,000 | 80,600,000 | 107,716,906 |

| MAP | | | | CIP | CIP | CIP | CIP | CIP | CIP | CIP | * TOTAL |
|-------|------|--------------|---------|----------|----------|----------|----------|----------|------------------|-------------------|-----------|
| REF | PROJ | | FUNDING | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | PROJECTED |
| COORD | # | PROJECT NAME | SOURCE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 | YEARS 6-10 | COST |

FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

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TRANSPORTATION DEPARTMENT

| E6,7 | 205034 | Alico-Green Meadows Corridor | GT | 0 | 0 | 0 | 0 | 0 | 0 | 59,000,000 | 59,492,386 |
|-------|--------|--|-------------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|
| B7,8 | 205075 | Alico Rd 4L - Ben Hill/Airport Rd | GT | 0 | 1,590,000 | 1,500,000 | 8,200,000 | 750,000 | 12,040,000 | 0 | 12,790,000 |
| CW | 206002 | Bicycle/Pedestrian Facilities | GT,I-21/25 | 263,000 | 415,000 | 1,103,200 | 141,050 | 750,000 | 2,672,250 | 3,700,000 | 27,584,621 |
| F6 | | Big Carlos Pass Bridge Replacement | E | 0 | 0 | 0 | 0 | 3,824,390 | 3,824,390 | 37,035,610 | 40,860,000 |
| C8 | 205720 | Bonita Beach Road - Phase II | I-24,A,S | 0 | 366,000 | 0 | 0 | 0 | 366,000 | 0 | 10,445,511 |
| G7 | 205723 | Bonita Beach Road - Phase III | I-24,A,S | 0 | 0 | 0 | 0 | 0 | 0 | 23,400,000 | 25,478,155 |
| E6,7 | 206758 | Briarcliff/Ripp Signalization | GT | 25,000 | 225,000 | 0 | 0 | 0 | 250,000 | 0 | 250,000 |
| B,C4 | 204088 | Burnt Store Road Four Laning-78 to Van Buren | E, A | 0 | 0 | 50,000 | 8,200,000 | 840,000 | 9,090,000 | 18,880,000 | 37,310,408 |
| C7 | 204054 | Colonial Blvd/Six Mile to SR82 | I-23,A,S | 0 | 829,000 | 0 | 0 | 0 | 829,000 | 0 | 33,133,990 |
| D6,7 | | Daniels Resurfacing Six Mile to I-75 | GT | 0 | 1,500,000 | 0 | 0 | 0 | 1,500,000 | 0 | 1,500,000 |
| D5 | 206688 | Del Prado Signals/Resurfacing | GT,S | 865,000 | 0 | 0 | 0 | 0 | 865,000 | 0 | 985,000 |
| C5,E4 | | E-ARCS Replacement | E | 0 | 0 | 0 | 0 | 0 | 0 | 8,700,000 | 8,700,000 |
| E5 | 205067 | Estero Blvd Improvements | GT,S | 2,050,000 | 0 | 0 | 0 | 0 | 2,050,000 | 36,000,000 | 39,750,000 |
| D5 | 204083 | Gladiolus Widening | A,GT,I-4,24 | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 24,199,732 |
| C8 | 205063 | Homestead 4L / Sunrise-Alabama | I-23,A,Loan | 3,400,000 | 0 | 0 | 100,000 | 10,750,000 | 14,250,000 | 800,000 | 18,350,000 |
| B7 | 205068 | Luckett Road 4L / Ortiz to I-75 | I-23,A | 0 | 0 | 0 | 0 | 0 | 0 | 3,069,000 | 4,219,000 |
| C3 | 205904 | Matlacha Pass Bridge Replacement | I-22, GT,A | 450,000 | 0 | 0 | 0 | 0 | 450,000 | 0 | 24,233,513 |
| C6 | 204100 | North Airport Road Extension West | Loan | 3,845,000 | 0 | 0 | 0 | 0 | 3,845,000 | 0 | 4,570,000 |
| C7 | | Ortiz 4L / Colonial-MLK | I-23,A | 0 | 0 | 0 | 0 | 0 | 0 | 10,941,000 | 10,941,000 |
| C7 | 205056 | Ortiz Avenue/SR80 - Luckett | I-23,A | 800,000 | 0 | 0 | 0 | 0 | 800,000 | 9,709,000 | 21,257,419 |
| C7 | 204072 | Ortiz Four Laning - MLK to Luckett | I-23,A,G | 0 | 0 | 0 | 0 | 0 | 0 | 9,703,000 | 18,909,475 |
| C3,4 | 206751 | Pine Island ITS | GT | 0 | 39,000 | 350,000 | 0 | 0 | 389,000 | 0 | 410,000 |
| | | | | | | | | | | | |

| MAP | | | | CIP | CIP | CIP | CIP | CIP | CIP | CIP | * TOTAL |
|--------------------|-----------|--|-------------|----------------|-------------|--------------|-------------|---------------|------------------|----------------|----------------|
| REF | PROJ | | FUNDING | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | PROJECTED |
| COORD | # | PROJECT NAME | SOURCE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 | YEARS 6-10 | COST |
| FUNDING MSBU/TU | | E CODES: A = AD VALOREM; D = DEBT FINANCE; E | E = ENTERPF | RISE FUND; G = | = GRANT; GT | = GAS TAX; I | = IMPACT FE | ES; LA = LIBR | ARY AD VALOREM | 1; S = SPECIAL | ; T = TDC; M = |
| * = TOTAI | _ PROJECT | TED COSTS ARE ALL PAST EXPENSES, CURRENT I | BUDGET ANI | ALL PROPOSE | ED BUDGETS | | | | | | |
| | | | | | | | | | | | |

| CW | 206759 | Signal System ATMS Upgrades | GT | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 3,750,000 | 0 | 3,750,000 |
|----|--------|--|-----------|------------|-----------|-----------|------------|------------|------------|-------------|-------------|
| D6 | 204604 | Six Mile Cypress Pkwy 4 Laning | I-23,A | 0 | 1,500,000 | 0 | 0 | 0 | 1,500,000 | 0 | 10,244,598 |
| E5 | 206691 | Summerlin Bike-Ped Accommodation | GT | 300,000 | 0 | 0 | 0 | 0 | 300,000 | 0 | 725,000 |
| D6 | 206007 | Summerlin Road-Boy Scout to Cypress Lake | GT,I-23,A | 0 | 880,000 | 0 | 0 | 0 | 880,000 | 0 | 38,133,081 |
| D7 | 204053 | Three Oaks Pkwy Extension, North | I-24,A,GT | 0 | 0 | 0 | 0 | 0 | 0 | 34,936,883 | 47,563,998 |
| F7 | 204043 | Three Oaks Pkwy Extension, South | I,A,GT,S | 1,348,000 | 0 | 0 | 0 | 0 | 1,348,000 | 0 | 62,749,705 |
| C5 | 206755 | Veterans/Santa Barbara Interchange | Е | 0 | 0 | 0 | 0 | 0 | 0 | TBD | 2,250,000 |
| | | TRANSPORTATION CAPITAL TOTAL | \L | 15,096,000 | 8,094,000 | 3,753,200 | 17,391,050 | 17,664,390 | 61,998,640 | 255,874,493 | 590,786,592 |

| MAP | | | | CIP | CIP | CIP | CIP | CIP | CIP | CIP | * TOTAL |
|-------|------|--------------|---------|----------|----------|----------|----------|----------|------------------|------------|-----------|
| REF | PROJ | | FUNDING | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | PROJECTED |
| COORD | # | PROJECT NAME | SOURCE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 | YEARS 6-10 | COST |

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UTILITIES

| | | Airport Mitigation Park ASR System | Е | 0 | 0 | 0 | 0 | 0 | 0 | 21,970,000 | 21,970,000 |
|--------|--------|---|---|-----------|-----------|-----------|---------|-----------|-----------|------------|------------|
| E7 | 207143 | Alico Road Water Main Relocation/Metro Pkwy Ext | Е | 0 | 0 | 0 | 0 | 0 | 0 | 4,068,000 | 6,014,768 |
| E7 | 207306 | Ben Hill Griffin Parallel Forcemain | Е | 0 | 0 | 0 | 0 | 0 | 0 | 6,000,000 | 6,000,000 |
| В6 | 207144 | Bus 41 Line Upgrade-Littleton/Shell Factory | Е | 0 | 0 | 0 | 0 | 0 | 0 | 825,000 | 825,000 |
| E8 | 207159 | Corkscrew Rd - Ben Hill to the Habitat | Е | 0 | 0 | 0 | 0 | 0 | 0 | 300,000 | 311,157 |
| F7 | 207158 | Corkscrew Road & I-75 Interchange | Е | 0 | 0 | 0 | 0 | 0 | 0 | 3,000,000 | 3,192,172 |
| E8 | | Corkscrew WTP Expansion to 20 MGD | D | 0 | 0 | 0 | 0 | 0 | 0 | 13,501,000 | 13,501,000 |
| E8 | | Corkscrew WTP Wellfield Improvements | D | 0 | 0 | 0 | 0 | 0 | 0 | 9,750,000 | 9,750,000 |
| E8 | | County 951 Utility Relocation | Е | 0 | 0 | 0 | 0 | 0 | 0 | 350,000 | 350,000 |
| D7 | 207146 | Daniels Parkway & I-75 Interchange | Ε | 0 | 0 | 0 | 0 | 0 | 0 | 2,356,000 | 4,452,150 |
| D7 | 207307 | Daniels Pkwy Force Main Ext to Gateway | Е | 0 | 0 | 0 | 500,000 | 1,750,000 | 2,250,000 | 0 | 2,537,001 |
| E5 | | Deep Injection Well - #2 | Ε | 0 | 0 | 0 | 0 | 400,000 | 400,000 | 6,000,000 | 6,400,000 |
| A5 | 207606 | Del Prado Water Main Replacement | Е | 1,075,000 | 0 | 0 | 0 | 0 | 1,075,000 | 0 | 1,075,000 |
| CW | 207429 | Electrical Equipment Upgrades & Replacements | Е | 600,000 | 200,000 | 200,000 | 200,000 | 100,000 | 1,300,000 | 1,300,000 | 4,900,609 |
| D6 | | Electrical System / Maintenance Building | Ε | 0 | 0 | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |
| CW | 207446 | Energy Management Initiatives Program | Ε | 100,000 | 100,000 | 100,000 | 100,000 | 0 | 400,000 | 0 | 500,000 |
| E5, F5 | 207326 | Estero Blvd Force Main Relocation | Е | 250,000 | 0 | 0 | 0 | 0 | 250,000 | 7,200,000 | 7,450,000 |
| CW | 207447 | Facility Wide Security System | Е | 50,000 | 50,000 | 25,000 | 25,000 | 25,000 | 175,000 | 175,000 | 350,000 |
| E7 | 207304 | FGCU Sewer | Е | 1,900,000 | 325,000 | 300,000 | 0 | 0 | 2,525,000 | 0 | 3,083,000 |
| E7 | 207197 | FGCU Water | Е | 275,000 | 800,000 | 275,000 | 0 | 0 | 1,350,000 | 0 | 1,934,757 |
| E7 | 207292 | FGCU/Miromar Reuse Extension | Е | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 200,000 |
| CW | 207613 | Fiber Optic Upgrades | Е | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0 | 3,000,000 | 0 | 3,000,000 |
| D5 | | Fiesta Village Expansion to 6.0 MGD | Е | 0 | 0 | 0 | 0 | 0 | 0 | 1,200,000 | 1,200,000 |
| D5 | 207293 | Fiesta Village Sewer Collection System Improve | Ε | 0 | 0 | 0 | 0 | 0 | 0 | 600,000 | 637,512 |
| D5 | 207327 | Fiesta Village WWTP Headworks Rehab | Е | 1,650,000 | 0 | 0 | 0 | 0 | 1,650,000 | 0 | 1,650,000 |
| D5 | | Fiesta Village WWTP RM Upgrade | Е | 0 | 0 | 0 | 0 | 0 | 0 | 4,925,000 | 4,925,000 |
| D5 | | Fiesta Village Switchgear/Generator Repl | Е | 0 | 50,000 | 1,200,000 | 0 | 0 | 1,250,000 | 0 | 1,250,000 |
| | | | | | | | | | | | |

| MAP | | | | CIP | CIP | CIP | CIP | CIP | CIP | CIP | * TOTAL |
|-------|------|--------------|---------|----------|----------|----------|----------|----------|------------------|-------------------|-----------|
| REF | PROJ | | FUNDING | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | PROJECTED |
| COORD | # | PROJECT NAME | SOURCE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 | YEARS 6-10 | COST |

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* = TOTAL PROJECTED COSTS ARE ALL PAST EXPENSES, CURRENT BUDGET AND ALL PROPOSED BUDGETS

| | | | _ | | | | | | | | |
|----|--------|---|--------|-----------|------------|-----------|-----------|-----------|------------|------------|------------|
| E5 | | FMB Second Equalization Tank | E _ | 0 | 0 | 0 | 0 | 0 | 0 | 1,500,000 | 1,500,000 |
| E5 | 207319 | FMB WWTP Headworks Rehabilitation | E | 600,000 | 0 | 0 | 0 | 0 | 600,000 | 0 | 850,000 |
| E5 | | FMB WWTP Improvements | Е | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| D5 | 207270 | Force Main to PS 393 Replacement | Е | 0 | 0 | 0 | 0 | 0 | 0 | 525,000 | 525,000 |
| D7 | 207308 | Gateway WWTP ASR Well System | Е | 0 | 0 | 0 | 0 | 0 | 0 | 3,200,000 | 3,200,000 |
| D7 | 207323 | Gateway WWTP - Davco Rehab | Е | 450,000 | 0 | 0 | 0 | 0 | 450,000 | 0 | 450,000 |
| E7 | 207187 | Green Meadow WTP Expansion | E, D | 0 | 53,400,000 | 0 | 0 | 0 | 53,400,000 | 0 | 58,577,911 |
| B7 | | High Point WWTP Diversion to FGUA | Е | 0 | 0 | 0 | 0 | 90,000 | 90,000 | 500,000 | 590,000 |
| CW | 207247 | Inflow & Infiltration Improvements | E | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 5,000,000 | 2,000,000 | 13,297,828 |
| CW | 207430 | Instrumentation Upgrades & Improvements | E | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 | 600,000 | 2,845,308 |
| CW | 207444 | LCU Generator Replace & Improve | E | 450,000 | 285,000 | 500,000 | 275,000 | 200,000 | 1,710,000 | 1,000,000 | 3,299,202 |
| CW | 207445 | Lightning Protection - LCU Facilities | Е | 300,000 | 0 | 0 | 0 | 0 | 300,000 | 0 | 922,170 |
| CW | 207190 | Lime Sludge Handling Facilities Improvements | Е | 0 | 0 | 0 | 0 | 0 | 0 | 900,000 | 900,000 |
| B5 | 207611 | N Cleveland Water Main Replacement | E | 120,000 | 350,000 | 1,525,000 | 0 | 0 | 1,995,000 | 0 | 1,995,000 |
| B8 | 207311 | Olga WTP Alternative Water Source & Process Imp | E | 0 | 0 | 0 | 0 | 1,600,000 | 1,600,000 | 80,200,000 | 82,635,740 |
| B8 | 207265 | Olga WTP Reservoir & Plant Improvements | E | 3,400,000 | 0 | 0 | 0 | 0 | 3,400,000 | 0 | 11,417,364 |
| B5 | | Orange Grove WM-Pondella to Hancock | E | 0 | 0 | 0 | 0 | 700,000 | 700,000 | 0 | 700,000 |
| B7 | | Ortiz FM - Palm Beach to Ballard | E | 0 | 0 | 2,000,000 | 0 | 0 | 2,000,000 | 0 | 2,000,000 |
| C6 | 207161 | Ortiz Ave Water Relocation-Colonial to SR 80 | E | 0 | 0 | 0 | 0 | 0 | 0 | 5,990,000 | 5,990,000 |
| D6 | 207127 | Page Park Waterline Improvements | Е | 225,000 | 2,500,000 | 1,100,000 | 0 | 0 | 3,825,000 | 0 | 3,834,287 |
| B7 | 207328 | Palm Beach Blvd FM at Orange River | Е | 150,000 | 2,000,000 | 0 | 0 | 0 | 2,150,000 | 0 | 2,150,000 |
| D3 | 207238 | Pine Island Sewer Transmission System | Е | 0 | 0 | 0 | 0 | 0 | 0 | 1,200,000 | 1,227,767 |
| D3 | 207239 | Pine Island WWTP Expansion | E | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 1,403,481 |
| F7 | 207607 | Pinewoods Wellfield Electrical Improvements | E | 1,160,000 | 0 | 0 | 0 | 0 | 1,160,000 | 0 | 1,360,000 |
| D5 | 207284 | Reclaim Water ASR | E | 0 | 0 | 0 | 0 | 0 | 0 | 5,370,000 | 5,370,000 |
| CW | 207289 | Regional Sludge Handling Plant | Е | 0 | 0 | 0 | 0 | 0 | 0 | 20,000,000 | 20,418,327 |
| CW | 207324 | Regional WWTP Study | Е | 250,000 | 0 | 0 | 0 | 0 | 250,000 | 0 | 250,000 |
| E7 | 207162 | San Carlos Blvd Improvement | Е | 0 | 0 | 0 | 0 | 0 | 0 | 800,000 | 800,000 |
| E5 | 207320 | San Carlos FM - Main to Hurricane Pass | Е | 1,400,000 | 0 | 0 | 0 | 0 | 1,400,000 | 0 | 2,444,000 |
| E7 | 207329 | San Carlos WWTP Diversion to 3 Oaks WWTP | Е | 30,000 | 570,000 | 0 | 0 | 0 | 600,000 | 0 | 600,000 |
| | | | | • | • | | | | • | | • |

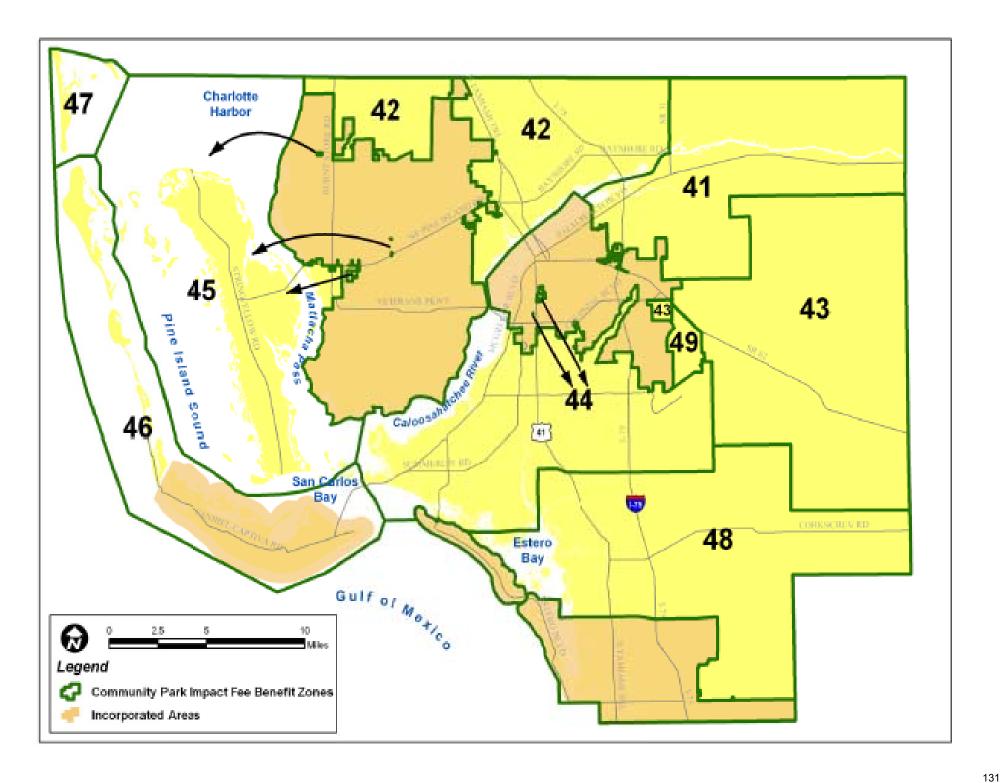
| MAP | | | | CIP | CIP | CIP | CIP | CIP | CIP | CIP | * TOTAL |
|-------|------|--------------|---------|----------|----------|----------|----------|----------|------------------|------------|-----------|
| REF | PROJ | | FUNDING | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | PROJECTED |
| COORD | # | PROJECT NAME | SOURCE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 11/12 - 15/16 | YEARS 6-10 | COST |

FUNDING SOURCE CODES: A = AD VALOREM; D = DEBT FINANCE; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; I = IMPACT FEES; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

* = TOTAL PROJECTED COSTS ARE ALL PAST EXPENSES, CURRENT BUDGET AND ALL PROPOSED BUDGETS

| | | UTILITIES CAPITAL TOTAL | | 23,942,000 | 68,317,000 | 15,345,000 | 6,715,000 | 9,515,000 | 123,834,000 | 298,890,048 | 491,266,144 |
|----|--------|---|---|------------|------------|------------|-----------|-----------|-------------|-------------|-------------|
| CW | 207274 | WWTP Odor Control System Improvements | E | 600,000 | 50,000 | 0 | 0 | 0 | 650,000 | 37,500 | 1,742,214 |
| C5 | 207315 | WWE WWTP Flow Diversion | Е | 0 | 500,000 | 0 | 0 | 0 | 500,000 | 0 | 8,700,000 |
| C5 | 207612 | WWE WTP Decommissioning | Е | 310,000 | 0 | 0 | 0 | 0 | 310,000 | 0 | 310,000 |
| C5 | 207183 | WWE Water Transmission Line Improvement | Е | 0 | 0 | 1,100,000 | 0 | 0 | 1,100,000 | 0 | 1,366,074 |
| CW | 207149 | Well Redevelopment/Upgrade & Rebuild | Е | 438,000 | 382,000 | 300,000 | 300,000 | 300,000 | 1,720,000 | 700,000 | 6,522,042 |
| E7 | 207426 | Water/Sewer Line Relocation-Three Oaks Ext. | Е | 0 | 0 | 0 | 0 | 0 | 0 | 300,000 | 300,500 |
| CW | 207268 | Water Treatment Plant Improvements | Е | 200,000 | 550,000 | 500,000 | 0 | 0 | 1,250,000 | 0 | 6,986,077 |
| D7 | 207193 | Water Transmission Lines | E | 0 | 0 | 0 | 0 | 0 | 0 | 6,960,000 | 10,625,247 |
| CW | 207094 | Water System Improvements | Е | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 | 3,000,000 | 7,984,030 |
| CW | 207609 | Water Bacteriological Sampling Stations | E | 450,000 | 450,000 | 450,000 | 250,000 | 0 | 1,600,000 | 0 | 2,050,000 |
| CW | 207138 | Wastewater Treatment Plant Improvements | Е | 300,000 | 555,000 | 760,000 | 1,515,000 | 2,050,000 | 5,180,000 | 13,699,000 | 22,193,233 |
| CW | 207229 | Wastewater System Improvements | Е | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 | 1,000,000 | 4,214,311 |
| B5 | 207170 | US 41 Watermain Improvement | Е | 3,000,000 | 2,000,000 | 0 | 0 | 0 | 5,000,000 | 0 | 5,000,000 |
| B6 | | US 41/Palm Ave WM - Betmar to Hancock | Е | 0 | 0 | 0 | 950,000 | 0 | 950,000 | 0 | 950,000 |
| D7 | | Treeline WM-Terminal Access to Daniels | Е | 0 | 0 | 210,000 | 0 | 0 | 210,000 | 4,220,000 | 4,430,000 |
| B7 | 207164 | Tice Street Loop | Е | 150,000 | 0 | 1,200,000 | 0 | 0 | 1,350,000 | 0 | 1,350,000 |
| E7 | | Three Oaks WWTP Expansion to 9 MGD | E | 0 | 0 | 0 | 0 | 200,000 | 200,000 | 45,000,000 | 45,200,000 |
| E7 | 207301 | Three Oaks Reuse System Augmentation | Е | 484,000 | 0 | 0 | 0 | 0 | 484,000 | 0 | 690,500 |
| E7 | 207325 | Three Oaks Oxidation Ditch Improvements | Е | 175,000 | 0 | 0 | 500,000 | 0 | 675,000 | 0 | 675,000 |
| C6 | 207194 | Summerlin Road Water System Improvements | Е | 0 | 0 | 0 | 0 | 0 | 0 | 6,379,248 | 6,981,382 |
| В6 | 207199 | SR 80 & I-75 Water Relocation | Е | 0 | 0 | 0 | 0 | 0 | 0 | 1,620,300 | 2,278,020 |
| CW | 207184 | SFM Water Transmission Line Improvements | Е | 0 | 0 | 0 | 0 | 0 | 0 | 2,119,000 | 2,518,099 |
| CW | 207198 | SFM Water Storage Tanks | Е | 0 | 0 | 0 | 0 | 0 | 0 | 2,350,000 | 2,350,000 |
| CW | 207424 | SCADA Upgrades & Improvements | Е | 500,000 | 300,000 | 300,000 | 200,000 | 200,000 | 1,500,000 | 1,000,000 | 4,436,904 |

| TOTAL CAPITAL BUDGET 97,787,045 110,954,245 57,730,845 49,458,695 | 51,011,035 366,941,865 | 717,940,566 1,756,227,852 |
|---|------------------------|---------------------------|
|---|------------------------|---------------------------|



| DIST. 21FORT MYERS / ALVA | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|---|------------------|-----------------|----------------|-----------------|-----------------|-------------------|
| IMPACT FEES | \$15,000 | \$15,000 | \$15,000 | \$15,150 | \$15,302 | \$75,452 |
| INTEREST | | | | | | |
| INTEREST INTEREST - CONSTRUCTION FUND | \$38 \$30 | \$38 | \$38 | \$38 *0 | \$38 | \$190 |
| FUND BAL. | \$30 \$73,979 | \$0 \$295 | \$0 \$581 | \$0 \$867 | \$0 \$1,296 | \$30 |
| REV. TOTAL = | | | | • | | |
| REV. TOTAL | \$89,047 | \$15,333 | \$15,619 | \$16,055 | \$16,636 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$752 | \$752 | \$752 | \$759 | \$767 | \$3,782 |
| NET AVAILABLE | \$88,295 | \$14,581 | \$14,867 | \$15,296 | \$15,869 | |
| | | | | | | |
| PROJECTS: | # 00.000 | #44.000 | #44.000 | C4.4.000 | 044000 | C444000 |
| ALVA-OLGA IMPROVEMENTS | \$88,000 | \$14,000 | \$14,000 | \$14,000 | \$14,000 | \$144,000 |
| TOTAL PROJECTS | \$88,000 | \$14,000 | \$14,000 | \$14,000 | \$14,000 | \$144,000 |
| RESERVES | \$295 | \$581 | \$867 | \$1,296 | \$1,869 | |
| | | | | | | |
| DIST. 22NORTH FT MYERS | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| IMPACT FFFC | #00.000 | # 00.000 | #00.000 | #00.000 | \$00.400 | # 4.00.000 |
| IMPACT FEES | \$20,000 | \$20,000 | \$20,000 | \$20,200 | \$20,402 | \$100,602 |
| INTEREST CONCEDUCTION FUND | \$50 | \$50 | \$50 | \$51 | \$51 | \$252 |
| INTEREST - CONSTRUCTION FUND FUND BAL. | \$500 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$500 |
| _ | \$1,984 | | • | • | | |
| REV. TOTAL | \$22,534 | \$20,050 | \$20,050 | \$20,251 | \$20,453 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$1,003 | \$1,003 | \$1,003 | \$1,013 | \$1,023 | \$5,045 |
| LOAN REPAYMENT TO GENERAL FUND W/Interest | \$21,531 | \$19,047 | \$19,047 | \$19,238 | \$19,430 | \$98,293 |
| NET AVAILABLE = | \$0 | \$0 | \$0 | \$0 | \$0 | · , |
| DD 0 15070 | | | | | | |
| PROJECTS: | Φ. | ^ | ^ | # 0 | # 0 | Φ. |
| TOTAL PROJECTS = | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RESERVES | \$0 | \$0 | \$0 | \$0 | \$0 | |

| DIST. 23LEHIGH | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|--|---|---|---|--|---|---|
| | | | | | | |
| IMPACT FEES | \$5,000 | \$5,000 | \$5,000 | \$5,050 | \$5,101 | \$25,151 |
| INTEREST | \$7,513 | \$13 | \$13 | \$13 | \$13 | \$7,565 |
| INTEREST - CONSTRUCTION FUND | \$5,000 | \$0 | \$0 | \$0 | \$0 | \$5,000 |
| FUND BAL. | \$3,709,051 | \$3,725,938 | \$3,730,700 | \$3,735,462 | \$3,740,272 | |
| REV. TOTAL | \$3,726,564 | \$3,730,951 | \$3,735,713 | \$3,740,525 | \$3,745,386 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$626 | \$251 | \$251 | \$253 | \$256 | \$1,637 |
| NET AVAILABLE | \$3,725,938 | \$3,730,700 | \$3,735,462 | \$3,740,272 | \$3,745,130 | |
| PROJECTS: | | | | | | |
| TOTAL PROJECTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RESERVES | \$3,725,938 | \$3,730,700 | \$3,735,462 | \$3,740,272 | \$3,745,130 | |
| | | | | | | |
| DIST. 24-SOUTH FT. MYERS | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| | | | | ^ | | |
| IMPACT FEES | \$50,000 | \$50,000 | \$50,000 | \$50,500 | \$51,005 | \$251,505 |
| IMPACT FEES INTEREST | \$50,000 \$125 | · · · | \$50,000 \$125 | \$50,500 \$126 | \$51,005 \$128 | \$251,505 \$629 |
| | \$125 | \$125 | \$125 | \$126 | \$128 | \$629 |
| INTEREST | | · · · | | | | |
| INTEREST INTEREST - CONSTRUCTION FUND | \$125 \$250 | \$125 \$0 | \$125 \$0 | \$126 \$0 | \$128 \$0 | \$629 |
| INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL | \$125 \$250 \$58,766 | \$125 \$0 \$6,635 | \$125 \$0 \$4,254 | \$126 \$0 \$1,873 | \$128 \$0 \$968 | \$629 |
| INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. | \$125 \$250 \$58,766 | \$125 \$0 \$6,635 | \$125 \$0 \$4,254 | \$126 \$0 \$1,873 | \$128 \$0 \$968 | \$629 |
| INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: | \$125 \$250 \$58,766 \$109,141 | \$125 \$0 \$6,635 \$56,760 | \$125 \$0 \$4,254 \$54,379 | \$126 \$0 \$1,873 \$52,499 | \$128 \$0 \$968 \$52,101 | \$629 \$250 |
| INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE | \$125 \$250 \$58,766 \$109,141 \$2,506 | \$125 \$0 \$6,635 \$56,760 \$2,506 | \$125 \$0 \$4,254 \$54,379 \$2,506 | \$126 \$0 \$1,873 \$52,499 \$2,531 | \$128 \$0 \$968 \$52,101 \$2,557 | \$629 \$250 |
| INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE PROJECTS: | \$125 \$250 \$58,766 \$109,141 \$2,506 \$106,635 | \$125 \$0 \$6,635 \$56,760 \$2,506 \$54,254 | \$125 \$0 \$4,254 \$54,379 \$2,506 \$51,873 | \$126 \$0 \$1,873 \$52,499 \$2,531 \$49,968 | \$128 \$0 \$968 \$52,101 \$2,557 \$49,544 | \$629 \$250 \$12,606 |
| INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE PROJECTS: BROOKS PARK MASTER PLAN & IMPROVEMENTS | \$125 \$250 \$58,766 \$109,141 \$2,506 \$106,635 | \$125 \$0 \$6,635 \$56,760 \$2,506 \$54,254 | \$125 \$0 \$4,254 \$54,379 \$2,506 \$51,873 | \$126 \$0 \$1,873 \$52,499 \$2,531 \$49,968 | \$128 \$0 \$968 \$52,101 \$2,557 \$49,544 | \$629 \$250 \$12,606 \$66,000 |
| INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE PROJECTS: BROOKS PARK MASTER PLAN & IMPROVEMENTS HUNTER PARK IMPROVEMENTS | \$125 \$250 \$58,766 \$109,141 \$2,506 \$106,635 \$66,000 \$34,000 | \$125 \$0 \$6,635 \$56,760 \$2,506 \$54,254 \$0 \$50,000 | \$125 \$0 \$4,254 \$54,379 \$2,506 \$51,873 \$0 \$50,000 | \$126 \$0 \$1,873 \$52,499 \$2,531 \$49,968 | \$128 \$0 \$968 \$52,101 \$2,557 \$49,544 \$0 \$49,000 | \$629 \$250 \$12,606 \$66,000 \$232,000 |
| INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE PROJECTS: BROOKS PARK MASTER PLAN & IMPROVEMENTS | \$125 \$250 \$58,766 \$109,141 \$2,506 \$106,635 | \$125 \$0 \$6,635 \$56,760 \$2,506 \$54,254 | \$125 \$0 \$4,254 \$54,379 \$2,506 \$51,873 | \$126 \$0 \$1,873 \$52,499 \$2,531 \$49,968 | \$128 \$0 \$968 \$52,101 \$2,557 \$49,544 | \$629 \$250 \$12,606 \$66,000 |

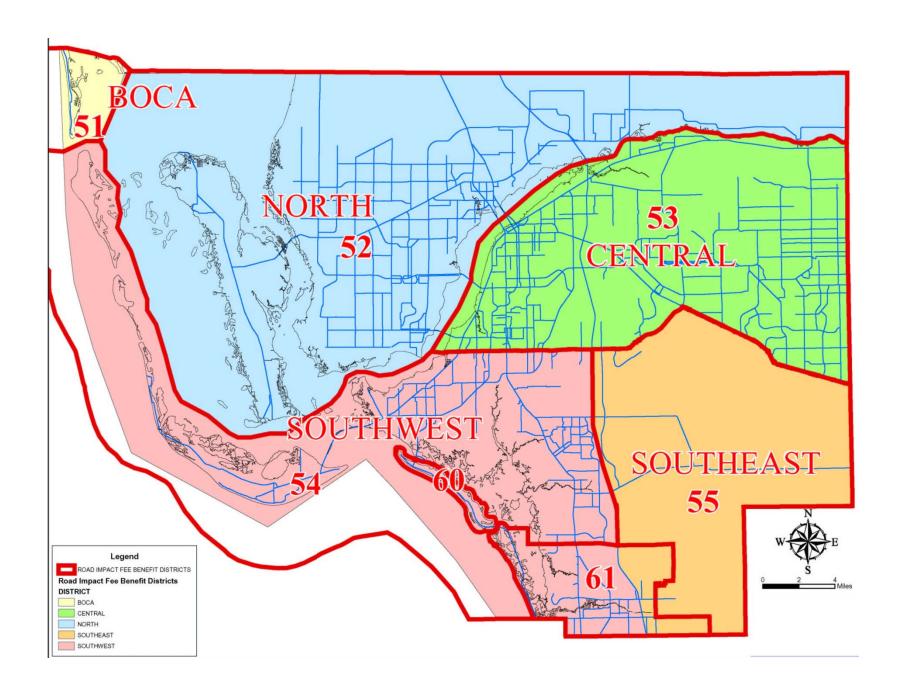
| DIST. 25PINE ISLAND / MATLACHA | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|--|---|--|--|--|--|----------------------------------|
| IMPACT FEES | \$3,000 | \$3,000 | \$3,000 | \$3,030 | \$3,060 | \$15,090 |
| INTEREST | \$3,000 \$20 | \$3,000 \$8 | \$3,000 \$8 | \$3,030 \$8 | \$3,000 \$8 | \$15,090 \$52 |
| INTEREST - CONSTRUCTION FUND | \$100 | \$0 | \$0 | \$0 | \$0 \$0 | \$100 |
| FUND BAL. | \$13,757 | \$16,726 | \$19,584 | \$22,442 | \$25,328 | Ψίου |
| REV. TOTAL | \$16,877 | \$19,734 | \$22,592 | \$25,480 | \$28,396 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$151 | \$150 | \$150 | \$152 | \$153 | \$756 |
| NET AVAILABLE | \$16,726 | \$19,584 | \$22,442 | \$25,328 | \$28,243 | |
| PROJECTS: | | | | | | |
| TOTAL PROJECTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RESERVES | \$16,726 | \$19,584 | \$22,442 | \$25,328 | \$28,243 | |
| | | | | | | |
| DIST. 26SANIBEL / CAPTIVA | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| DIST. 26SANIBEL / CAPTIVA | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| DIST. 26SANIBEL / CAPTIVA IMPACT FEES | FY 11/12 \$3,000 | FY 12/13 \$3,000 | FY 13/14 \$3,000 | FY 14/15 \$3,030 | FY 15/16 \$3,060 | TOTAL \$15,090 |
| | | | | | | |
| IMPACT FEES | \$3,000 | \$3,000 | \$3,000 | \$3,030 | \$3,060 | \$15,090 |
| IMPACT FEES INTEREST | \$3,000 \$40 \$0 \$16,819 | \$3,000 \$8 \$0 \$19,707 | \$3,000 \$8 \$0 \$22,565 | \$3,030 \$8 \$0 \$25,423 | \$3,060 \$8 \$0 \$28,309 | \$15,090 \$72 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND | \$3,000 \$40 \$0 | \$3,000 \$8 \$0 | \$3,000 \$8 \$0 | \$3,030 \$8 \$0 | \$3,060 \$8 \$0 | \$15,090 \$72 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: | \$3,000 \$40 \$0 \$16,819 \$19,859 | \$3,000 \$8 \$0 \$19,707 \$22,715 | \$3,000 \$8 \$0 \$22,565 \$25,573 | \$3,030 \$8 \$0 \$25,423 \$28,461 | \$3,060 \$8 \$0 \$28,309 \$31,377 | \$15,090 \$72 \$0 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL | \$3,000 \$40 \$0 \$16,819 \$19,859 | \$3,000 \$8 \$0 \$19,707 \$22,715 | \$3,000 \$8 \$0 \$22,565 \$25,573 | \$3,030 \$8 \$0 \$25,423 \$28,461 | \$3,060 \$8 \$0 \$28,309 \$31,377 | \$15,090 \$72 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: | \$3,000 \$40 \$0 \$16,819 \$19,859 | \$3,000 \$8 \$0 \$19,707 \$22,715 | \$3,000 \$8 \$0 \$22,565 \$25,573 | \$3,030 \$8 \$0 \$25,423 \$28,461 | \$3,060 \$8 \$0 \$28,309 \$31,377 | \$15,090 \$72 \$0 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE PROJECTS: | \$3,000 \$40 \$0 \$16,819 \$19,859 \$152 \$19,707 | \$3,000 \$8 \$0 \$19,707 \$22,715 \$150 \$22,565 | \$3,000 \$8 \$0 \$22,565 \$25,573 \$150 \$25,423 | \$3,030 \$8 \$0 \$25,423 \$28,461 \$152 \$28,309 | \$3,060 \$8 \$0 \$28,309 \$31,377 \$153 \$31,224 | \$15,090 \$72 \$0 \$757 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE | \$3,000 \$40 \$0 \$16,819 \$19,859 | \$3,000 \$8 \$0 \$19,707 \$22,715 | \$3,000 \$8 \$0 \$22,565 \$25,573 | \$3,030 \$8 \$0 \$25,423 \$28,461 | \$3,060 \$8 \$0 \$28,309 \$31,377 | \$15,090 \$72 \$0 |

| DIST. 27BOCA GRANDE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|---|---|---|---|---|---|--|
| | | | | | | |
| IMPACT FEES | \$3,000 | \$3,000 | \$3,000 | \$3,030 | \$3,060 | |
| INTEREST | \$50 | \$8 | \$8 | \$8 | \$8 | \$82 |
| INTEREST - CONSTRUCTION FUND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FUND BAL. | \$11,167 | \$14,064 | \$16,922 | \$19,780 | \$22,666 | |
| REV. TOTAL | \$14,217 | \$17,072 | \$19,930 | \$22,818 | \$25,734 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$153 | \$150 | \$150 | \$152 | \$153 | \$758 |
| NET AVAILABLE | \$14,064 | \$16,922 | \$19,780 | \$22,666 | \$25,581 | |
| PROJECTS: | | | | | | |
| TOTAL PROJECTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RESERVES | \$14,064 | \$16,922 | \$19,780 | \$22,666 | \$25,581 | |
| | | | | | | |
| DIOT OF FOTERS | = 1.1.1.0 | = 1.10/10 | =>/ / 6// / | = | =>= | T0T41 |
| DIST. 28ESTERO | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| | | | | | | L. |
| IMPACT FEES | \$120,000 | \$120,000 | \$120,000 | \$121,200 | \$122,412 | \$603,612 |
| IMPACT FEES INTEREST | \$120,000 \$300 | \$120,000 \$300 | \$120,000 \$300 | \$121,200 \$303 | \$122,412 \$306 | \$603,612 \$1,509 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND | \$120,000 \$300 \$0 | \$120,000 \$300 \$0 | \$120,000 \$300 \$0 | \$121,200 \$303 \$0 | \$122,412 \$306 \$0 | \$603,612 \$1,509 \$0 |
| IMPACT FEES INTEREST | \$120,000 \$300 | \$120,000 \$300 | \$120,000 \$300 | \$121,200 \$303 | \$122,412 \$306 | \$603,612 \$1,509 \$0 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL | \$120,000 \$300 \$0 \$0 | \$120,000 \$300 \$0 \$0 | \$120,000 \$300 \$0 \$0 | \$121,200 \$303 \$0 \$0 | \$122,412 \$306 \$0 \$0 | \$603,612 \$1,509 \$0 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: | \$120,000 \$300 \$0 \$0 \$120,300 | \$120,000 \$300 \$0 \$0 \$120,300 | \$120,000 \$300 \$0 \$0 \$120,300 | \$121,200 \$303 \$0 \$0 \$121,503 | \$122,412 \$306 \$0 \$0 \$122,718 | \$603,612 \$1,509 \$0 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES | \$120,000 \$300 \$0 \$0 \$120,300 | \$120,000 \$300 \$0 \$0 \$120,300 | \$120,000 \$300 \$0 \$0 \$120,300 | \$121,200 \$303 \$0 \$0 \$121,503 | \$122,412 \$306 \$0 \$0 \$122,718 | \$603,612 \$1,509 \$0 \$30,256 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: | \$120,000 \$300 \$0 \$0 \$120,300 | \$120,000 \$300 \$0 \$0 \$120,300 | \$120,000 \$300 \$0 \$0 \$120,300 | \$121,200 \$303 \$0 \$0 \$121,503 | \$122,412 \$306 \$0 \$0 \$122,718 | \$603,612 \$1,509 \$0 \$30,256 \$574,865 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES LOAN REPAYMENT TO GENERAL FUND W/Interest | \$120,000 \$300 \$0 \$0 \$120,300 \$6,015 \$114,285 | \$120,000 \$300 \$0 \$0 \$120,300 \$6,015 \$114,285 | \$120,000 \$300 \$0 \$0 \$120,300 \$6,015 \$114,285 | \$121,200 \$303 \$0 \$0 \$121,503 \$6,075 \$115,428 | \$122,412 \$306 \$0 \$0 \$122,718 \$6,136 \$116,582 | \$603,612 \$1,509 \$0 \$30,256 \$574,865 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES LOAN REPAYMENT TO GENERAL FUND W/Interest NET AVAILABLE | \$120,000 \$300 \$0 \$0 \$120,300 \$6,015 \$114,285 | \$120,000 \$300 \$0 \$0 \$120,300 \$6,015 \$114,285 | \$120,000 \$300 \$0 \$0 \$120,300 \$6,015 \$114,285 | \$121,200 \$303 \$0 \$0 \$121,503 \$6,075 \$115,428 | \$122,412 \$306 \$0 \$0 \$122,718 \$6,136 \$116,582 | \$603,612 \$1,509 \$0 \$30,256 \$574,865 |

| DIST. 29GATEWAY | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|--|-------------|-------------|-------------|-------------|-------------|----------------|
| IMPACT FEES | \$3,000 | \$3,000 | \$3,000 | \$3,030 | \$3,060 | \$15,090 |
| INTEREST | \$200 | \$8 | \$8 | \$8 | \$8 | \$232 |
| INTEREST - CONSTRUCTION FUND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FUND BAL. | \$96,556 | \$99,596 | \$102,454 | \$105,312 | \$108,198 | |
| REV. TOTAL | \$99,756 | \$102,604 | \$105,462 | \$108,350 | \$111,266 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$160 | \$150 | \$150 | \$152 | \$153 | \$765 |
| NET AVAILABLE | \$99,596 | \$102,454 | \$105,312 | \$108,198 | \$111,113 | |
| PROJECTS: | | | | | | |
| TOTAL PROJECTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RESERVES | \$99,596 | \$102,454 | \$105,312 | \$108,198 | \$111,113 | |
| COMMUNITY PARK TOTAL | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| IMPACT FEES | \$222,000 | \$222,000 | \$222,000 | \$224,220 | \$226,462 | \$1,116,682 |
| INTEREST | \$8,336 | \$558 | \$558 | \$563 | \$568 | \$10,583 |
| INTEREST - CONSTRUCTION FUND | \$5,880 | \$0 | \$0 | \$0 | \$0 | \$5,880 |
| FUND BAL. | \$3,982,079 | \$3,882,961 | \$3,897,060 | \$3,911,159 | \$3,927,037 | +-, |
| REV. TOTAL | \$4,218,295 | \$4,105,519 | \$4,119,618 | \$4,135,942 | \$4,154,067 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$11,518 | \$11,127 | \$11,127 | \$11,239 | \$11,351 | \$56,362 |
| LOAN REPAYMENT TO GENERAL FUND (18622) | \$21,531 | \$19,047 | \$19,047 | \$19,238 | \$19,430 | \$98,293 |
| LOAN REPAYMENT TO GENERAL FUND (18628) | \$114,285 | \$114,285 | \$114,285 | \$115,428 | \$116,582 | \$574,865 |
| NET AVAILABLE | \$4,070,961 | \$3,961,060 | \$3,975,159 | \$3,990,037 | \$4,006,704 | |
| PROJECTS: | | | | | | |
| ALVA/OLGA IMPROVEMENTS | \$88,000 | \$14,000 | \$14,000 | \$14,000 | \$14,000 | \$144,000 |
| BROOKS PARK MASTER PLAN & IMPROVEMENTS | \$66,000 | \$0 | \$0 | \$0 | \$0 | \$66,000 |
| HUNTER PARK IMPROVEMENTS | \$34,000 | \$50,000 | \$50,000 | \$49,000 | \$49,000 | \$232,000 |
| TOTAL PROJECTS | \$188,000 | \$64,000 | \$64,000 | \$63,000 | \$63,000 | \$442,000 |
| RESERVES | \$3,882,961 | \$3,897,060 | \$3,911,159 | \$3,927,037 | \$3,943,704 | |

REGIONAL PARKS IMPACT FEE DISTRICTS

| COUNTYWIDE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|--|-----------|-----------|-----------|-----------|-----------|-------------|
| IMPACT FEES | \$284,000 | \$284,000 | \$284,000 | \$286,840 | \$289,708 | \$1,428,548 |
| INTEREST | \$710 | \$710 | \$710 | \$717 | \$724 | \$3,571 |
| INTEREST - CONSTRUCTION FUND | \$100 | \$0 | \$0 | \$0 | \$0 | \$100 |
| FUND BAL. | \$0 | \$0 | \$0 | \$58,056 | \$231,235 | |
| REV. TOTAL | \$284,810 | \$284,710 | \$284,710 | \$345,613 | \$521,667 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$14,236 | \$14,236 | \$14,236 | \$14,378 | \$14,522 | \$71,608 |
| FISHERMAN'S COOP LOAN REPAYMENT TO 00100 | \$270,574 | \$270,474 | \$212,418 | \$0 | \$0 | \$753,466 |
| NET AVAILABLE | \$0 | \$0 | \$58,056 | \$331,235 | \$507,145 | |
| PROJECTS: | | | | | | |
| IDALIA PARK PROPERTY | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$100,000 |
| TOTAL PROJECTS | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$100,000 |
| RESERVES | \$0 | \$0 | \$58,056 | \$231,235 | \$507,145 | |



| DIST. 21BOCA GRANDE | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|--|--|--|--|--|--|---|
| IMPACT FEES | \$13,000 | \$13,000 | \$13,000 | \$13,130 | \$13,261 | \$65,391 |
| INTEREST | \$233 | \$33 | \$33 | \$33 | \$33 | \$365 |
| INTEREST - CONSTRUCTION FUND | \$100 | \$0 | \$0 | \$0 | \$0 | \$100 |
| FUND BAL. | \$153,958 | \$139,629 | \$152,010 | \$164,391 | \$176,896 | ψ.00 |
| REV. TOTAL | \$167,291 | \$152,662 | \$165,043 | \$177,554 | \$190,190 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$662 | \$652 | \$652 | \$658 | \$665 | \$3,289 |
| NET AVAILABLE | \$166,629 | \$152,010 | \$164,391 | \$176,896 | \$189,525 | |
| PROJECTS: | | | | | | |
| COUNTY-WIDE BIKE FACILITIES | \$27,000 | \$0 | \$0 | \$0 | \$0 | \$27,000 |
| TOTAL PROJECTS | \$27,000 | \$0 | \$0 | \$0 | \$0 | \$27,000 |
| RESERVES | \$139,629 | \$152,010 | \$164,391 | \$176,896 | \$189,525 | |
| | | | | | | |
| | | | | | | |
| DIST. 22NORTH DISTRICT | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
| DIST. 22NORTH DISTRICT IMPACT FEES | FY 11/12 \$253,000 | FY 12/13 \$253,000 | FY 13/14 \$253,000 | FY 14/15 \$255,530 | FY 15/16 \$258,085 | TOTAL \$1,272,615 |
| | | | | | | 1 |
| IMPACT FEES | \$253,000 | \$253,000 | \$253,000 | \$255,530 | \$258,085 | \$1,272,615 |
| IMPACT FEES INTEREST | \$253,000 \$633 | \$253,000 \$633 | \$253,000 \$633 | \$255,530 \$639 | \$258,085 \$645 | \$1,272,615 \$3,183 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND | \$253,000 \$633 \$5,000 | \$253,000 \$633 \$0 | \$253,000 \$633 \$0 | \$255,530 \$639 \$0 | \$258,085 \$645 \$0 | \$1,272,615 \$3,183 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. | \$253,000 \$633 \$5,000 \$371,131 | \$253,000 \$633 \$0 \$617,082 | \$253,000 \$633 \$0 \$718,033 | \$255,530 \$639 \$0 \$958,984 | \$258,085 \$645 \$0 \$1,202,345 | \$1,272,615 \$3,183 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL | \$253,000 \$633 \$5,000 \$371,131 | \$253,000 \$633 \$0 \$617,082 | \$253,000 \$633 \$0 \$718,033 | \$255,530 \$639 \$0 \$958,984 | \$258,085 \$645 \$0 \$1,202,345 | \$1,272,615 \$3,183 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: | \$253,000 \$633 \$5,000 \$371,131 \$629,764 | \$253,000 \$633 \$0 \$617,082 \$870,715 | \$253,000 \$633 \$0 \$718,033 \$971,666 | \$255,530 \$639 \$0 \$958,984 \$1,215,153 | \$258,085 \$645 \$0 \$1,202,345 \$1,461,075 | \$1,272,615 \$3,183 \$5,000 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES | \$253,000 \$633 \$5,000 \$371,131 \$629,764 | \$253,000 \$633 \$0 \$617,082 \$870,715 | \$253,000 \$633 \$0 \$718,033 \$971,666 | \$255,530 \$639 \$0 \$958,984 \$1,215,153 | \$258,085 \$645 \$0 \$1,202,345 \$1,461,075 | \$1,272,615 \$3,183 \$5,000 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE | \$253,000 \$633 \$5,000 \$371,131 \$629,764 | \$253,000 \$633 \$0 \$617,082 \$870,715 | \$253,000 \$633 \$0 \$718,033 \$971,666 | \$255,530 \$639 \$0 \$958,984 \$1,215,153 | \$258,085 \$645 \$0 \$1,202,345 \$1,461,075 | \$1,272,615 \$3,183 \$5,000 |
| IMPACT FEES INTEREST INTEREST - CONSTRUCTION FUND FUND BAL. REV. TOTAL LESS: LESS 5% OF PROJECTED REVENUES NET AVAILABLE PROJECTS: | \$253,000 \$633 \$5,000 \$371,131 \$629,764 \$12,682 \$617,082 | \$253,000 \$633 \$0 \$617,082 \$870,715 \$12,682 \$858,033 | \$253,000 \$633 \$0 \$718,033 \$971,666 \$12,682 \$958,984 | \$255,530 \$639 \$0 \$958,984 \$1,215,153 \$12,808 \$1,202,345 | \$258,085 \$645 \$0 \$1,202,345 \$1,461,075 \$12,937 \$1,448,138 | \$1,272,615 \$3,183 \$5,000 \$63,791 |

| DIST. 23CENTRAL DISTRICT | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|------------------------------------|-------------|-------------|-------------|-------------|-----------|-------------|
| IMPACT FEES | \$750,000 | \$750,000 | \$750,000 | \$757,500 | \$765,075 | \$3,772,575 |
| INTEREST | \$1,875 | \$1,875 | \$1,875 | \$1,894 | \$1,913 | \$9,432 |
| INTEREST - CONSTRUCTION FUND | \$40,000 | \$0 | \$0 | \$0 | \$0 | \$40,000 |
| FUND BAL. | \$1,222,837 | \$987,118 | \$781,174 | \$379,030 | \$195,229 | |
| REV. TOTAL | \$2,014,712 | \$1,738,993 | \$1,533,049 | \$1,138,424 | \$962,217 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$37,594 | \$37,594 | \$37,594 | \$37,970 | \$38,349 | \$189,101 |
| LOAN & INTEREST FOR PROPOSED LOANS | | \$905,225 | \$905,225 | \$905,225 | \$905,225 | \$3,620,900 |
| REFUND PRIOR YEAR REVENUES | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| NET AVAILABLE | \$1,877,118 | \$796,174 | \$590,230 | \$195,229 | \$18,643 | |
| PROJECTS: | | | | | | |
| ORTIZ AVENUE/SR80 - LUCKETT | \$800,000 | \$0 | \$0 | \$0 | \$0 | \$800,000 |
| COUNTY-WIDE BIKE FACILITIES | \$90,000 | \$15,000 | \$211,200 | \$0 | \$0 | \$316,200 |
| TOTAL PROJECTS | \$890,000 | \$15,000 | \$211,200 | \$0 | \$0 | \$1,116,200 |
| RESERVES | \$987,118 | \$781,174 | \$379,030 | \$195,229 | \$18,643 | |

| DIST. 24SOUTHWEST DISTRICT | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| IMPACT FFFC | £4,000,000 | £4,000,000 | ¢4 000 000 | £4.040.000 | £4,000,400 | ФГ 020 400 |
| IMPACT FEES | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,010,000 | \$1,020,100 | \$5,030,100 |
| INTEREST | \$2,500 | \$2,500 | \$2,500 | \$2,525 | \$2,550 | \$12,575 |
| INTEREST - CONSTRUCTION FUND | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| FUND BAL. | \$0 | \$0 | \$0 | \$0 | \$0 | |
| REV. TOTAL | \$1,004,500 | \$1,002,500 | \$1,002,500 | \$1,012,525 | \$1,022,650 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$50,125 | \$50,125 | \$50,125 | \$50,626 | \$51,133 | \$252,134 |
| LOAN REPAYMENT - Bonita Bch Rd-Old 41 to Lime | \$0 | \$0 | \$0 | \$0 | \$70,848 | \$70,848 |
| LOAN INTEREST -Bonita Bch Rd (.5%) | \$18,750 | \$18,750 | \$18,750 | \$18,750 | \$18,750 | \$93,750 |
| LOAN REPAYMENT - Estero Pakrway | \$872,625 | \$704,975 | \$878,505 | \$835,369 | \$835,369 | \$4,126,843 |
| LOAN INTEREST -Estero Parkway (.5%) | \$63,000 | \$58,650 | \$55,120 | \$50,730 | \$46,550 | \$274,050 |
| NET AVAILABLE | \$0 | \$170,000 | \$0 | \$57,050 | \$0 | |
| PROJECTS: | | | | | | |
| COUNTY-WIDE BIKE FACILITIES | \$0 | \$170,000 | \$0 | \$57,050 | | \$227,050 |
| TOTAL PROJECTS | \$0 | \$170,000 | \$0 | \$57,050 | \$0 | \$227,050 |
| RESERVES | \$0 | \$0 | \$0 | \$0 | \$0 | |

| DIST. 25SOUTHEAST DISTRICT | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|--|-----------|-----------|-----------|-----------|-----------|-------------|
| IMPACT FEES | \$500,000 | \$500,000 | \$500,000 | \$505,000 | \$510,050 | \$2,515,050 |
| INTEREST | \$1,250 | \$1,250 | \$1,250 | \$1,263 | \$1,275 | \$6,288 |
| INTEREST - CONSTRUCTION FUND | \$10 | \$0 | \$0 | \$0 | \$0 | \$10 |
| FUND BAL. | \$0 | \$0 | \$0 | \$0 | \$0 | |
| REV. TOTAL | \$501,260 | \$501,250 | \$501,250 | \$506,263 | \$511,325 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$25,062 | \$25,062 | \$25,062 | \$25,314 | \$25,566 | \$126,066 |
| LOAN REPAYMENT - 951 Land Purchase | \$308,098 | \$373,628 | \$375,488 | \$382,134 | \$388,854 | \$1,828,202 |
| LOAN INTEREST -951 Land Purchase (.5%) | \$104,100 | \$102,560 | \$100,700 | \$98,815 | \$96,905 | \$503,080 |
| NET AVAILABLE | \$64,000 | \$0 | \$0 | \$0 | \$0 | _ |
| PROJECTS: | | | | | | |
| COUNTY-WIDE BIKE FACILITIES | \$64,000 | | \$0 | \$0 | \$0 | \$64,000 |
| TOTAL PROJECTS | \$64,000 | \$0 | \$0 | \$0 | \$0 | \$64,000 |
| RESERVES | \$0 | \$0 | \$0 | \$0 | \$0 | |

| ROADS TOTAL | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|--------------|
| IMPACT FEES | \$2,516,000 | \$2,516,000 | \$2,516,000 | \$2,541,160 | \$2,566,571 | \$12,655,731 |
| INTEREST | \$6,491 | \$6,291 | \$6,291 | \$6,354 | \$6,416 | \$31,843 |
| INTEREST - CONSTRUCTION FUND | \$47,110 | \$0 | \$0 | \$0 | \$0 | \$47,110 |
| FUND BAL. | \$1,747,926 | \$1,743,829 | \$1,651,217 | \$1,502,405 | \$1,574,470 | |
| REV. TOTAL | \$4,317,527 | \$4,266,120 | \$4,173,508 | \$4,049,919 | \$4,147,457 | |
| LESS: | | | | | | |
| LESS 5% OF PROJECTED REVENUES | \$126,125 | \$126,115 | \$126,115 | \$127,376 | \$128,650 | \$634,381 |
| LOAN REPAYMENT - Bonita Bch Rd-Old 41 to Lime | \$0 | \$0 | \$0 | \$0 | \$70,848 | \$70,848 |
| LOAN INTEREST -Bonita Bch Rd (.5%) | \$18,750 | \$18,750 | \$18,750 | \$18,750 | \$18,750 | \$93,750 |
| LOAN REPAYMENT - Project 205021 | \$872,625 | \$704,975 | \$878,505 | \$835,369 | \$835,369 | \$4,126,843 |
| LOAN INTEREST -Project 205021 (.5%) | \$63,000 | \$58,650 | \$55,120 | \$50,730 | \$46,550 | \$274,050 |
| LOAN REPAYMENT - Project 204097 | \$308,098 | \$373,628 | \$375,488 | \$382,134 | \$388,854 | \$1,828,202 |
| LOAN INTEREST -Project 204097 (.5%) | \$104,100 | \$102,560 | \$100,700 | \$98,815 | \$96,905 | \$503,080 |
| LOAN & INTEREST FOR PROPOSED LOANS | \$0 | \$905,225 | \$905,225 | \$905,225 | \$905,225 | \$3,620,900 |
| REFUND PRIOR YEAR REVENUES | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| TOTAL CREDITS/DEBT | \$1,592,698 | \$2,289,903 | \$2,459,903 | \$2,418,399 | \$2,491,151 | \$11,252,054 |
| NET AVAILABLE | \$2,724,829 | \$1,976,217 | \$1,713,605 | \$1,631,520 | \$1,656,306 | |
| PROJECTS: | | | | | | |
| COUNTY-WIDE BIKE FACILITIES | \$181,000 | \$325,000 | \$211,200 | \$57,050 | \$0 | \$774,250 |
| ORTIZ AVENUE/SR80 - LUCKETT | \$800,000 | \$0 | \$0 | \$0 | \$0 | \$800,000 |
| TOTAL PROJECTS | \$981,000 | \$325,000 | \$211,200 | \$57,050 | \$0 | \$1,574,250 |
| RESERVES | \$1,743,829 | \$1,651,217 | \$1,502,405 | \$1,574,470 | \$1,656,306 | |



COUNTY BUDGET BY FUNCTION

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BUDGET BY FUNCTION

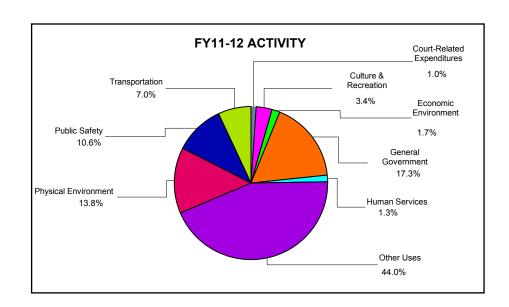
This section provides a three-year comparative history to show the County budget by function. Functions are categorized in a uniform manner throughout the State of Florida based on the State Chart of Accounts (SCOA). The SCOA defines classifications and categories by which all revenues and expenditures 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.

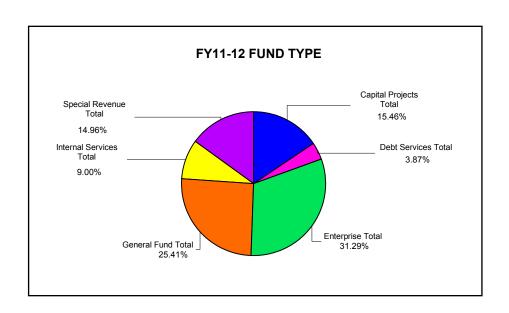
COUNTY BUDGET BY FUNCTION

| FUNCTION | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|----------------------------|------------------------------|---|---|
| | ¢ 005 447 000 | © 044 454 007 | Ф 055 000 005 |
| General Government | \$ 285,147,980 | \$ 241,154,067 | \$ 355,262,035 |
| Public Safety | \$ 219,504,360 | \$ 213,816,530 | \$ 198,398,822 |
| Physical Environment | \$ 184,688,864 | \$ 194,934,631 | \$ 257,808,175 |
| Transportation | \$ 146,506,000 | \$ 118,299,141 | \$ 130,044,123 |
| Economic Environment | \$ 40,525,603 | \$ 32,282,340 | \$ 31,647,040 |
| Human Services | \$ 26,146,741 | \$ 26,174,550 | \$ 24,349,403 |
| Culture & Recreation | \$ 95,959,881 | \$ 95,121,771 | \$ 62,630,223 |
| Other Uses | \$ 332,024,833 | \$ 626,588,114 | \$ 821,555,308 |
| Other Non-Operating | \$ 25,672,700 | \$ 10,728,559 | \$ 15,652,520 |
| Court-Related Expenditures | \$ 5,754,755 | \$ 5,736,169 | \$ 5,849,171 |
| Circuit Court- Criminal | \$ 2,191,234 | \$ 2,156,018 | \$ 2,184,008 |
| Circuit Court - Family | \$ 1,122,137 | \$ 1,251,986 | \$ 1,228,517 |
| Circuit Court - Juvenile | \$ 3,451,896 | \$ 3,704,549 | \$ 3,776,245 |
| Circuit Court - Probate | \$ 258,500 | \$ 233,205 | \$ 241,488 |
| Courts General Operations | \$ 4,183,616 | \$ 4,087,482 | \$ 4,043,389 |
| County Courts - Criminal | \$ 1,907,018 | \$ 1,812,832 | \$ 1,802,370 |
| GRAND TOTAL | \$ 1,375,046,118 | \$ 1,578,081,944 | \$ 1,916,472,837 |

| | <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</u> |
|-----------------------|------------------|----------------------------|--------------------------|
| FUNCTION BY FUND TYPE | | | |
| General Fund | \$ 404,154,572 | \$ 391,897,084 | \$ 487,050,337 |
| Special Revenue Fund | \$ 236,296,673 | \$ 278,326,922 | \$ 286,778,784 |
| Debt Service Fund | \$ 54,458,972 | \$ 47,814,540 | \$ 74,118,285 |
| Capital Project Fund | \$ 165,200,072 | \$ 240,282,024 | \$ 296,361,192 |
| Enterprise Fund | \$ 408,695,900 | \$ 513,714,143 | \$ 599,620,217 |
| Internal Service Fund | \$ 105,699,923 | \$ 105,975,181 | \$ 172,544,022 |
| Trust & Agency Fund | \$ 540,006 | \$ 72,050 | \$ 0 |
| GRAND TOTAL | \$ 1,375,046,118 | \$ 1,578,081,944 | \$ 1,916,472,837 |

COUNTY BUDGET BY FUNCTION



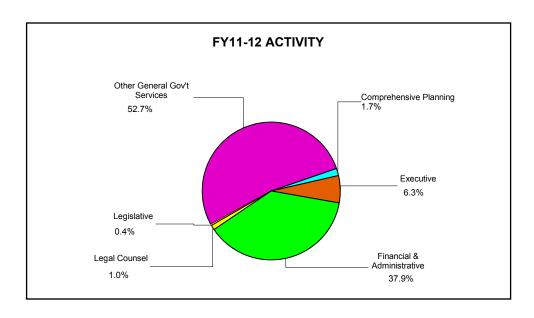


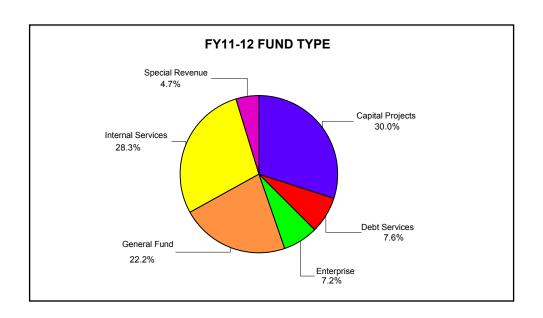
GENERAL GOVERNMENT SERVICES

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|-------------------------------|------------------------------|---|---|
| DEPARTMENT/DIVISION/PROGRAM | | | |
| Legislative | \$ 1,132,344 | \$ 1,173,116 | \$ 1,187,309 |
| Legal Counsel | \$ 3,392,122 | \$ 3,166,564 | \$ 3,274,463 |
| Executive | \$ 22,816,626 | \$ 21,721,288 | \$ 20,244,455 |
| Financial & Administrative | \$ 108,927,884 | \$ 111,194,448 | \$ 122,504,831 |
| Comprehensive Planning | \$ 5,914,430 | \$ 5,063,148 | \$ 5,582,120 |
| Non-Court Information Systems | \$ 8,571,044 | \$ 8,038,450 | \$ 8,366,341 |
| Debt Service Payments | \$ 29,414,015 | \$ 28,880,565 | \$ 23,679,987 |
| Other General Gov't Services | \$ 104,979,515 | \$ 61,922,424 | \$ 170,422,529 |
| GRAND TOTAL | \$ 285,147,980 | \$ 241,160,003 | \$ 355,262,035 |

| | <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</u> |
|---------------------------|----------------|----------------------------|--------------------------|
| EXPENDITURES BY FUND TYPE | | | |
| General Fund | \$ 93,129,195 | \$ 86,817,239 | \$ 78,830,031 |
| Special Revenue Fund | \$ 16,939,783 | \$ 13,077,180 | \$ 16,666,643 |
| Debt Service Fund | \$ 29,826,821 | \$ 29,287,955 | \$ 27,069,361 |
| Capital Project Fund | \$ 41,194,388 | \$ 16,826,352 | \$ 106,524,577 |
| Enterprise Fund | \$ 17,461,579 | \$ 7,564,447 | \$ 25,467,650 |
| Internal Service Fund | \$ 86,596,214 | \$ 87,586,830 | \$ 100,703,773 |
| GRAND TOTAL | \$ 285,147,980 | \$ 241,160,003 | \$ 355,262,035 |

GENERAL GOVERNMENT SERVICES





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, Purchasing, 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, Rezoning and DRI's, Land Development Assistance and Smart Growth.

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 and interest, 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 Facilities Management, County Lands, Vehicle Maintenance, Public Resources, and miscellaneous non-departmental expenditures.

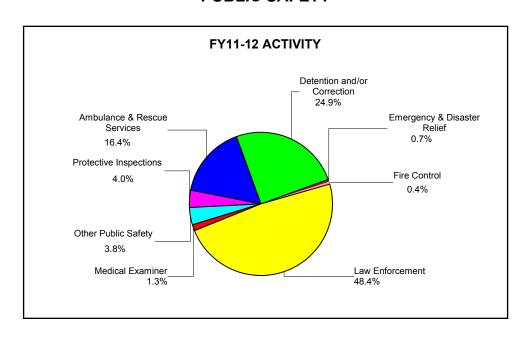


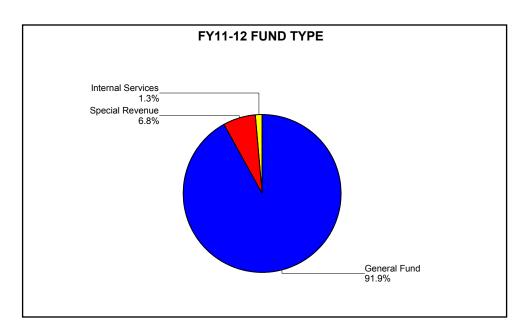
PUBLIC SAFETY

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|-----------------------------|------------------------------|---|---|
| DEPARTMENT/DIVISION/PROGRAM | | | |
| Law Enforcement | \$ 108,805,360 | \$ 104,284,495 | \$ 95,991,714 |
| Fire Control | \$ 960,119 | \$ 1,146,639 | \$ 879,943 |
| Ambulance & Rescue Services | \$ 34,728,827 | \$ 36,592,395 | \$ 32,580,885 |
| Emergency & Disaster Relief | \$ 2,228,294 | \$ 1,650,265 | \$ 1,457,117 |
| Medical Examiner | \$ 2,505,123 | \$ 2,437,920 | \$ 2,582,619 |
| Other Public Safety | \$ 7,637,833 | \$ 8,343,834 | \$ 7,546,469 |
| Protective Inspections | \$ 9,048,545 | \$ 7,730,085 | \$ 7,936,358 |
| Detention and/or Correction | \$ 53,590,259 | \$ 51,633,582 | \$ 49,423,717 |
| GRAND TOTAL | \$ 219,504,360 | \$ 213,819,215 | \$ 198,398,822 |

| GRAND TOTAL | \$ 219,504,360 | \$ 213,819,215 | \$ 198,398,822 |
|---------------------------|----------------|----------------------------|--------------------------|
| Internal Service Fund | \$ 2,073,709 | \$ 2,358,351 | \$ 2,575,113 |
| Special Revenue Fund | \$ 14,484,762 | \$ 13,157,501 | \$ 13,483,859 |
| General Fund | \$ 202,945,889 | \$ 198,303,363 | \$ 182,339,850 |
| EXPENDITURES BY FUND TYPE | | | |
| | <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</u> |
| | | | |

PUBLIC SAFETY





PUBLIC SAFETY

This functional category accounts for services provided by local government for the 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 independent agencies to provide fire control services in these three areas. 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.

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 and Governmental Communications Network 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.

Detention and/or Correction

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

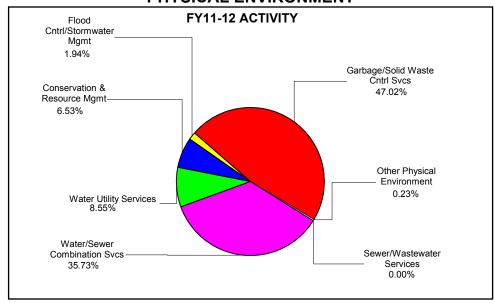


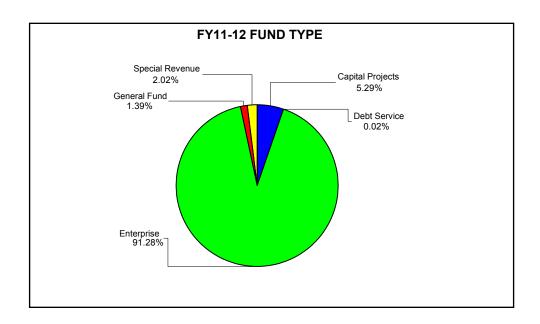
PHYSICAL ENVIRONMENT

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|--------------------------------|------------------------------|---|---|
| DEPARTMENT/DIVISION/PROGRAM | | | |
| Water Utility Services | \$ 42,567 | \$ 40,827 | \$ 22,039,110 |
| Garbage/Solid Waste Cntrl Svcs | \$ 83,439,669 | \$ 85,157,615 | \$ 121,219,567 |
| Sewer/Wastewater Services | \$ 197,048 | \$ 93,241 | \$ 7,388 |
| Water/Sewer Combination Svcs | \$ 87,157,257 | \$ 95,628,660 | \$ 92,119,579 |
| Conservation & Resource Mgmt | \$ 12,279,433 | \$ 13,409,598 | \$ 16,838,679 |
| Flood Cntrl/Stormwater Mgmt | \$ 1,001,154 | \$ 13,935 | \$ 5,000,000 |
| Other Physical Environment | \$ 571,736 | \$ 552,438 | \$ 583,852 |
| GRAND TOTAL | \$ 184,688,864 | \$ 194,896,314 | \$ 257,808,175 |

| | <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</u> |
|---------------------------|----------------|----------------------------|--------------------------|
| EXPENDITURES BY FUND TYPE | | | |
| General Fund | \$ 6,224,095 | \$ 6,856,762 | \$ 3,591,327 |
| Special Revenue Fund | \$ 4,712,658 | \$ 4,041,199 | \$ 5,195,656 |
| Debt Service Fund | \$ 50,579 | \$ 48,520 | \$ 46,498 |
| Capital Project Fund | \$ 3,104,606 | \$ 3,163,558 | \$ 13,635,548 |
| Enterprise Fund | \$ 170,596,926 | \$ 180,786,275 | \$ 235,339,146 |
| GRAND TOTAL | \$ 184,688,864 | \$ 194,896,314 | \$ 257,808,175 |

PHYSICAL ENVIRONMENT





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

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

Sewer/Waste Water Services

This activity identifies the cost associated with providing sanitary sewer services to the citizens of Lee County.

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, Soil and Water Conservation, Pollutant Storage Tanks, and Environmental Sciences.

Flood Control/Stormwater Management

This activity includes the costs of maintaining and operating flood control programs and facilities.

Other Physical Environment Programs

This activity reflects the Small Quantity Generator Program.

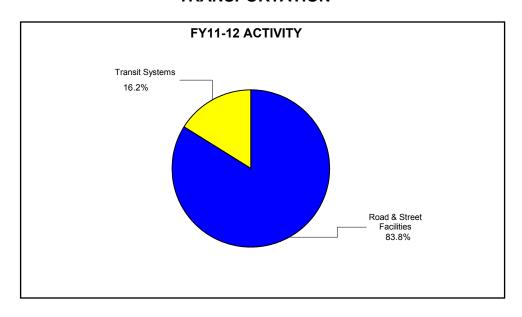


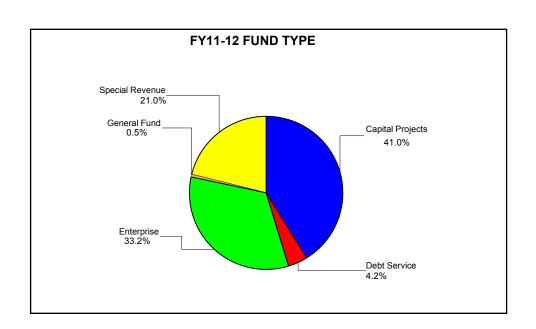
TRANSPORTATION

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|-----------------------------|------------------------------|---|---|
| DEPARTMENT/DIVISION/PROGRAM | | | |
| Road & Street Facilities | \$ 121,039,816 | \$ 93,381,273 | \$ 108,957,267 |
| Transit Systems | \$ 25,466,184 | \$ 24,882,556 | \$ 21,086,856 |
| GRAND TOTAL | \$ 146,506,000 | \$ 118,263,829 | \$ 130,044,123 |

| | <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</u> |
|---------------------------|----------------|----------------------------|--------------------------|
| EXPENDITURES BY FUND TYPE | | | |
| General Fund | \$ 1,253,995 | \$ 1,380,139 | \$ 700,000 |
| Special Revenue Fund | \$ 31,327,387 | \$ 26,293,814 | \$ 27,331,373 |
| Debt Service Fund | \$ 307,821 | \$ 279,564 | \$ 5,525,732 |
| Capital Project Fund | \$ 46,072,262 | \$ 42,232,758 | \$ 53,369,288 |
| Enterprise Fund | \$ 67,004,529 | \$ 48,005,504 | \$ 43,117,730 |
| Trust & Agency Fund | \$ 540,006 | \$ 72,050 | \$ 0 |
| GRAND TOTAL | \$ 146,506,000 | \$ 118,263,829 | \$ 130,044,123 |

TRANSPORTATION





TRANSPORTATION

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

Road and Street Facilities

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

Transit Systems

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

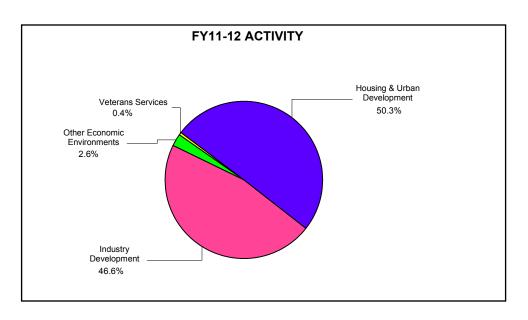


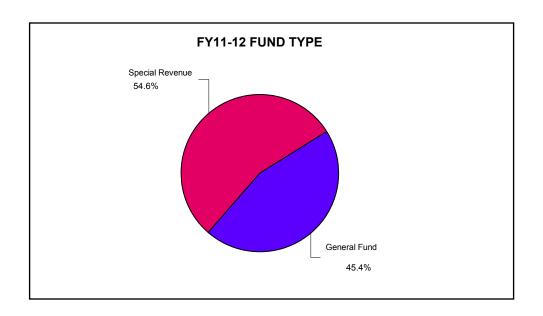
ECONOMIC ENVIRONMENT

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|-----------------------------|------------------------------|---|---|
| DEPARTMENT/DIVISION/PROGRAM | | | |
| Industry Development | \$ 15,904,834 | \$ 15,862,345 | \$ 14,749,398 |
| Veterans Services | \$ 238,218 | \$ 162,600 | \$ 140,197 |
| Housing & Urban Development | \$ 23,539,887 | \$ 15,189,531 | \$ 15,927,049 |
| Other Economic Environments | \$ 842,664 | \$ 920,336 | \$ 830,396 |
| GRAND TOTAL | \$ 40,525,603 | \$ 32,134,812 | \$ 31,647,040 |

| General Fund Special Revenue Fund Capital Project Fund | \$ 19,223,440 \$ 20,479,800 \$ 822,363 | \$ 14,131,858 \$ 17,439,712 \$ 563,242 | \$ 13,937,718 \$ 16,777,478 \$ 931,844 |
|--|--|--|--|
| • | | | |
| Capital Project Fund | \$ 822,363 | \$ 563,242 | \$ 931,844 |

ECONOMIC ENVIRONMENT





ECONOMIC ENVIRONMENT

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

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

The Veterans Services program represents the only expenditures in this activity and provides counseling and assistance to 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 Building Program, and related housing programs.

Other Economic Environments

This activity is for community redevelopment capital projects relating to economic redevelopment in depressed areas of the County.

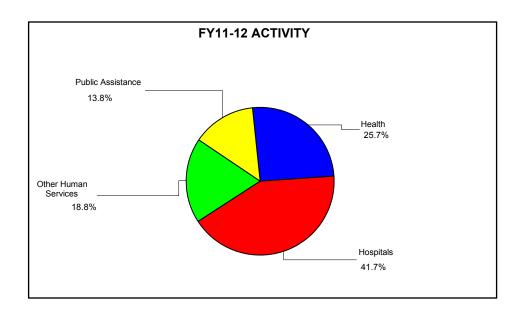


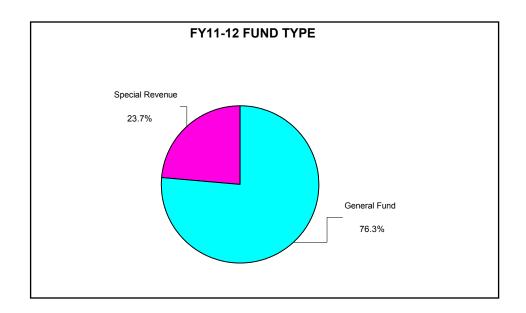
HUMAN SERVICES

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|-----------------------------|------------------------------|---|---|
| DEPARTMENT/DIVISION/PROGRAM | | | |
| Health | \$ 6,298,743 | \$ 6,498,554 | \$ 6,251,911 |
| Public Assistance | \$ 4,573,571 | \$ 4,034,515 | \$ 3,357,561 |
| Hospitals | \$ 10,571,062 | \$ 10,275,937 | \$ 10,165,040 |
| Other Human Services | \$ 4,703,365 | \$ 4,385,199 | \$ 4,574,891 |
| GRAND TOTAL | \$ 26,146,741 | \$ 25,194,205 | \$ 24,349,403 |

| \$ 6,481,517 | \$ 6,529,861 | \$ 5,763,941 |
|---------------|----------------------------|--------------------------|
| 15,005,224 | Ψ 10,001,011 | Ψ 10,505,402 |
| 19,665,224 | \$ 18,664,344 | \$ 18,585,462 |
| | | |
| <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</u> |
| | ACTUAL | ACTUAL |

HUMAN SERVICES





HUMAN SERVICES

This functional category reflects the cost of providing services for the care, treatment, and control of human illness, injury, or handicap; and, for the 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.

Public Assistance

This activity represents the cost of providing economic assistance to the indigent of the community. Included in this activity is the Family Self Sufficiency Services program.

Hospitals

The expenditures in this activity are for state mandated medical assistance provided to indigents.

Other Human Services

This activity accounts for the funding that goes toward the Partnership for Results Program, whereby the county contracts for services with local agencies meeting special population human service needs within Lee County. Also included is the CDBG portion for Small Business Development.

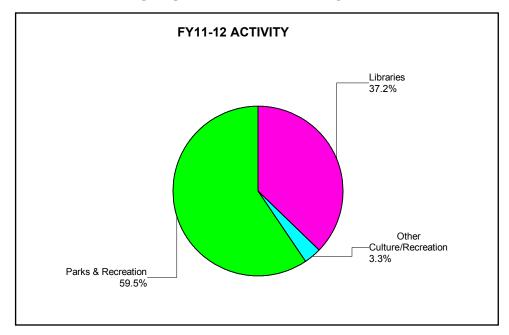


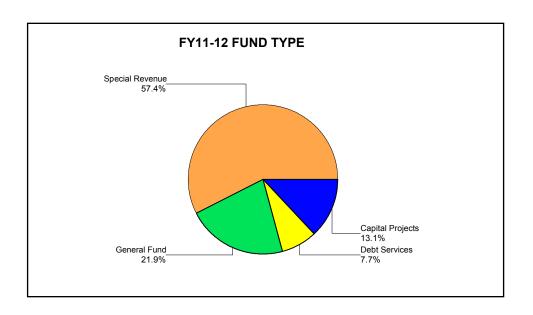
CULTURE AND RECREATION

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|-----------------------------|------------------------------|---|---|
| DEPARTMENT/DIVISION/PROGRAM | | | |
| Parks & Recreations | \$ 67,619,911 | \$ 68,978,251 | \$ 37,253,270 |
| Libraries | \$ 27,165,874 | \$ 24,049,502 | \$ 23,329,052 |
| Other Culture/Recreation | \$ 1,174,096 | \$ 2,025,594 | \$ 2,047,901 |
| GRAND TOTAL | \$ 95,959,881 | \$ 95,053,347 | \$ 62,630,223 |

| | <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</u> |
|---------------------------|---------------|----------------------------|--------------------------|
| EXPENDITURES BY FUND TYPE | | | |
| General Fund | \$ 13,194,778 | \$ 13,238,603 | \$ 13,718,208 |
| Special Revenue Fund | \$ 37,581,944 | \$ 35,521,661 | \$ 35,932,316 |
| Debt Service Fund | \$ 297,249 | \$ 2,842,345 | \$ 4,800,740 |
| Capital Project Fund | \$ 44,885,910 | \$ 43,450,738 | \$ 8,178,959 |
| GRAND TOTAL | \$ 95,959,881 | \$ 95,053,347 | \$ 62,630,223 |

CULTURE AND RECREATION





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 covers the entire county, except for a small independent library district that serves the Fort Myers Beach area. The City of Sanibel is also excluded from this program. 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 accounts for operating expenditures for the Department of Construction and Design.

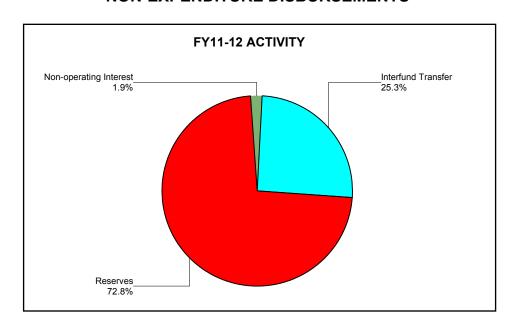


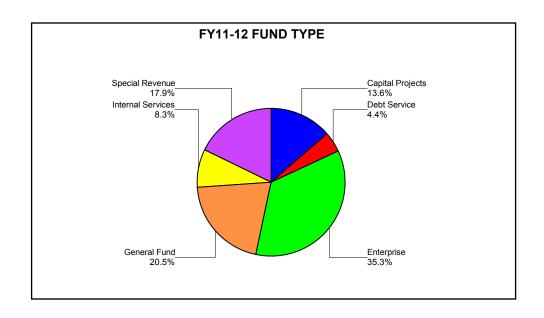
NON-EXPENDITURE DISBURSEMENTS

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|-----------------------------|------------------------------|---|---|
| DEPARTMENT/DIVISION/PROGRAM | | | |
| Pymt-Rfded Bond Escrow Agt | \$ 0 | \$ 85,214,668 | \$ 0 |
| Interfund Transfer | \$ 332,024,833 | \$ 541,373,446 | \$ 211,998,452 |
| Non-operating Interest | \$ 25,672,700 | \$ 10,728,559 | \$ 15,652,520 |
| Reserves | \$ 0 | \$ 0 | \$ 609,556,856 |
| GRAND TOTAL | \$ 357,697,533 | \$ 637,316,673 | \$ 837,207,828 |

| | <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</u> |
|---------------------------|----------------|----------------------------|--------------------------|
| EXPENDITURES BY FUND TYPE | | | |
| General Fund | \$ 45,264,150 | \$ 48,314,916 | \$ 172,015,485 |
| Special Revenue Fund | \$ 88,673,472 | \$ 146,263,928 | \$ 149,834,586 |
| Debt Service Fund | \$ 23,976,502 | \$ 15,356,156 | \$ 36,675,954 |
| Capital Project Fund | \$ 29,120,543 | \$ 134,045,586 | \$ 113,720,976 |
| Enterprise Fund | \$ 153,632,866 | \$ 277,306,087 | \$ 295,695,691 |
| Internal Service Fund | \$ 17,030,000 | \$ 16,030,000 | \$ 69,265,136 |
| GRAND TOTAL | \$ 357,697,533 | \$ 637,316,673 | \$ 837,207,828 |

NON-EXPENDITURE DISBURSEMENTS





NON-EXPENDITURE DISBURSEMENTS

This is a basic account category to provide for disbursements of local government that are classified as accounting expenditures.

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.

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 interest expense paid only from proprietary funds regardless of the debt source.

Reserves

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



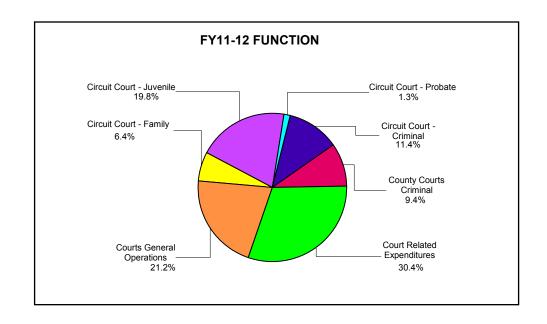
COURT-RELATED EXPENDITURES

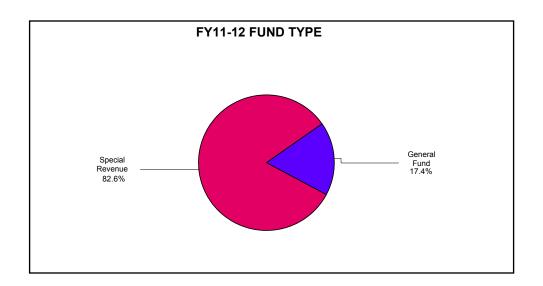
LEE COUNTY - FLORIDA 2011 - 2012

| | 2009 - 2010 <u>ACTUAL</u> | 2010 - 2011 UNAUDITED <u>ACTUAL</u> | 2011 - 2012 ADOPTED <u>BUDGET</u> |
|----------------------------|------------------------------|---|---|
| FUNCTION | | | |
| Court-Related Expenditures | \$ 5,754,755 | \$ 5,672,326 | \$ 5,849,171 |
| Circuit Court- Criminal | \$ 2,191,234 | \$ 2,156,018 | \$ 2,184,008 |
| Circuit Court - Family | \$ 1,122,137 | \$ 1,251,986 | \$ 1,228,517 |
| Circuit Court - Juvenile | \$ 3,451,896 | \$ 3,702,747 | \$ 3,776,245 |
| Circuit Court - Probate | \$ 258,500 | \$ 233,205 | \$ 241,488 |
| Courts General Operations | \$ 4,183,616 | \$ 4,087,482 | \$ 4,043,389 |
| County Courts - Criminal | \$ 1,907,018 | \$ 1,812,832 | \$ 1,802,370 |
| GRAND TOTAL | \$ 18,869,156 | \$ 18,916,596 | \$ 19,125,188 |

| GRAND TOTAL | \$ 18,869,156 | \$ 18,916,596 | \$ 19,125,188 |
|---------------------------|---------------|----------------------------|--------------------------|
| Special Revenue Fund | \$ 15,615,350 | \$ 15,700,782 | \$ 15,792,932 |
| General Fund | \$ 3,253,806 | \$ 3,215,814 | \$ 3,332,256 |
| EXPENDITURES BY FUND TYPE | | | |
| | <u>ACTUAL</u> | UNAUDITED <u>ACTUAL</u> | ADOPTED <u>BUDGET</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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| GLOSSARY | 192 |

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 programming. This fund receives unrestricted countywide revenues and levies ad valorem taxes on a countywide basis. The other three major operating funds are all 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 and the Town of Fort Myers Beach. 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 programming, 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 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 fire protection MSTUs, which provide fire protection to those unincorporated areas of the County which are not part of an independent special district. 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 six bond funds and one certificate of participation.
- 2. Tourist Development Tax and stadium lease revenue are pledged to two bond funds.
- 3. In the area of transportation, Local Option Gas Taxes are pledged to one bond fund and one bank loan.
- 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. The Capital Improvement Fund no longer levies a county-wide ad valorem tax for non-enterprise/non-transportation capital projects funding. Instead, transfers from the General Fund are in place to provide full or partial funding for such capital projects as a new governmental building, and transfers from the Unincorporated MSTU Fund are in place to provide full or partial funding for such capital projects as drainage control projects. The Preservation Lands MSTU (aka Conservation 20/20) levies a county-wide ad valorem tax for the purpose of acquiring conservation lands. 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), Lee Tran Transit System, and transportation facilities (relating to toll collecting for the Sanibel Causeway and the Cape Coral and Midpoint Memorial bridges). The services are operated on a self-supporting basis, except for the transit system, which receives an operating subsidy from the General Fund.

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.

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 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 (to the extent of his function as ex-officio Clerk to the Board and amounts above his fee structure as Clerk to the Circuit and County Courts), Sheriff, and Supervisor of Elections prepare budgets for their general funds, which are submitted to and approved by the Board. 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.

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 - Budget Kickoff

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

March – Preliminary Budget Preparatory Steps

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.

April - May - 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.

May - June - County Manager Review

After proposed year budget requests are analyzed by Budget Services, 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 select department directors and fiscal personnel to discuss their budget, then determines the finalized set of recommendations to be presented to the BoCC for consideration at the annual June Board of County Commissioners Budget Workshop. 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.

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

June or July- Balancing Funds - BoCC Workshops

Funds are balanced by the 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. An issues paper along with the proposed budget are submitted to the Board of County Commissioners in advance of the Board budget workshops.

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.

July/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 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 assessed property values from the County Property Appraiser. Tentative budget 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 paper. 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.

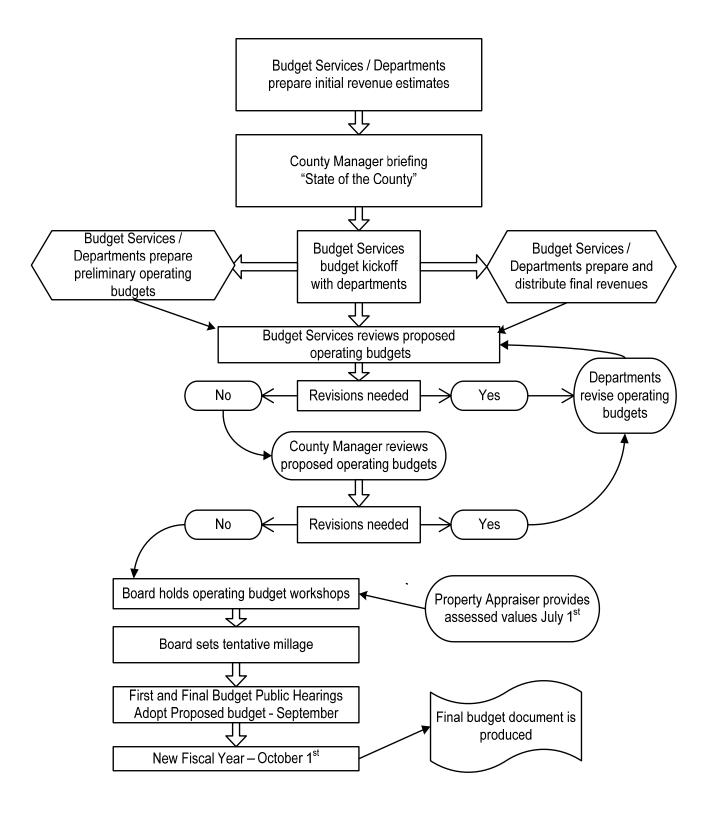
After proposed project requests are analyzed by Budget Services staff, a proposed update of the five-year Capital Improvement Program is presented for consideration at the annual County Manager Review. The County Manager may direct revisions to the update at that time. The proposed update is subsequently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

LEE COUNTY OPERATING BUDGET PROCESS



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 make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when 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 term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption, and sometimes refers to the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative, or whether it has been approved by the appropriating body. 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.

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.

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 include 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) Increases in governmental fund type, net current assets from other than expenditure refunds, and residual equity transfers. Under NOGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type, net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NOGA Statement 1, operating transfers-in are classified separately from revenues (e.g., sources of income financing the operations of government).

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.

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 (T.I.F.) - 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.

