

LEE COUNTY  
FLORIDA  
FISCAL YEAR 2014-15  
ANNUAL BUDGET



Veterans Community Park

## **VETERANS COMMUNITY PARK**

Veterans Community Park in Lehigh Acres is more than 95 acres surrounding Veterans Academy of the Arts School and winding back to the Lehigh Acres Middle School. The park offers different individual amenities than most community parks in Lee County.

The park's history began with Phase I construction in 1993 consisting of a man-made lake, large hill, concrete skate park bowl, playground, an outdoor basketball court and a pavilion. At that time, the park was called Lehigh Community Park South. In 1994 it was renamed to the current Veterans Community Park in honor of our country's veterans.

Phase II was completed in 2003 and improvements were made to the park by adding a large multi-purpose recreation center, two softball fields, a rock-climbing play area, a maintenance compound and enlarging the lake.

In 2008, Phase III was completed with the addition of four lighted tennis courts, two covered lighted basketball courts and a splash playground.

The final phase of Veterans Community Park wrapped up during Summer 2013 and the improvements included a handball court and a multipurpose athletic field, which will be enjoyed by cricket, flag football, soccer and many other sports. Last but not least, was the addition and completion of the county's largest and most aesthetic dog park named Paws 4 Duty.

Lee County Parks and Recreation is proud of the completion of Veterans Community Park and is pleased to offer such a diverse community park offering something for all Lehigh Acres residents.



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# *Final Budget*

*Fiscal Year 2014-2015*

Lee County Board of County Commissioners

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

Lee County Manager

Roger J. Desjarlais

## **Acknowledgements**

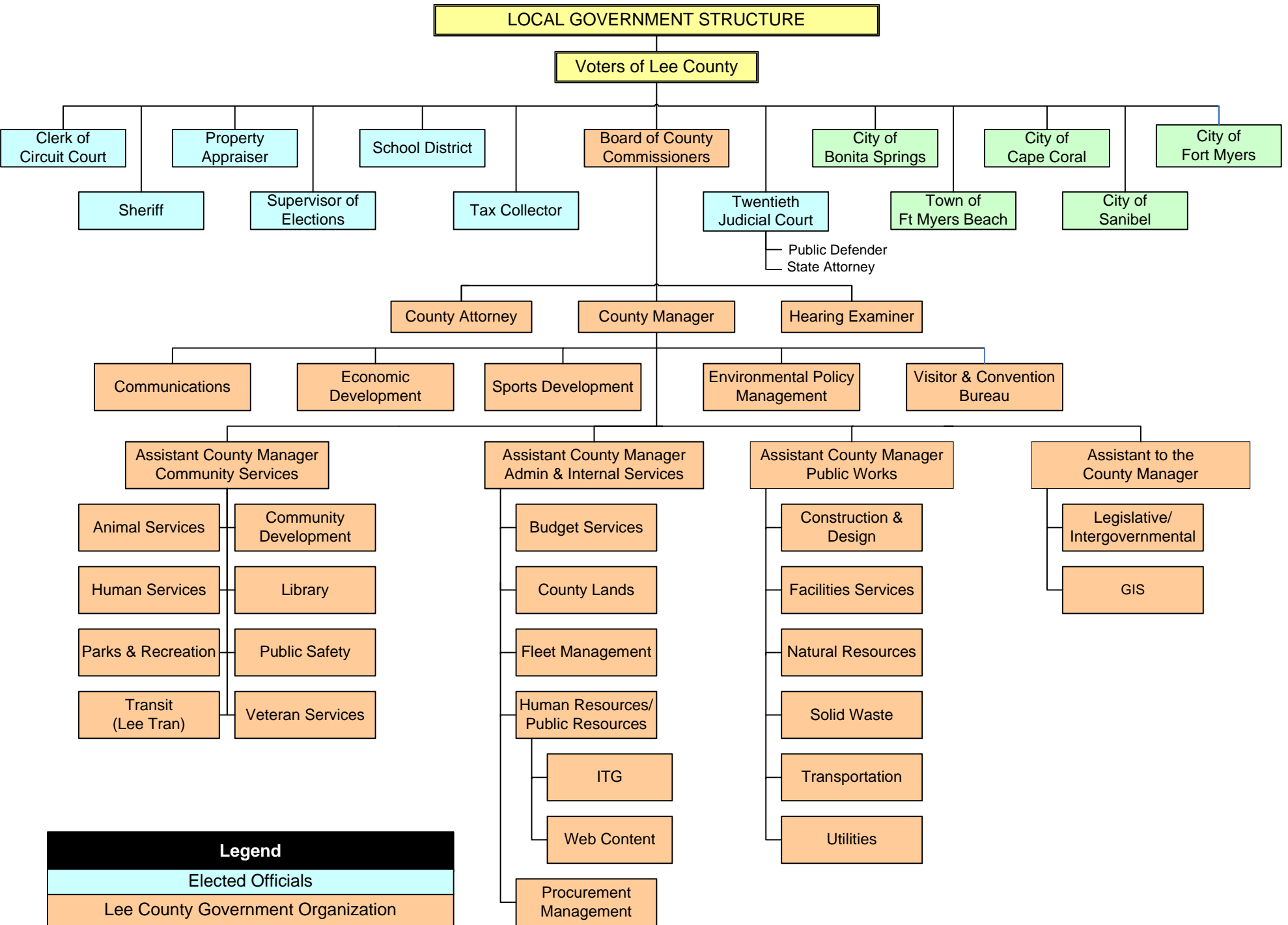
### **Budget Services**

Pete Winton, Acting Budget Director  
Reginald R. Kantor, Principal Management Analyst  
Anne Henkel, Principal Management Analyst  
Thelma L. Davis, Management Analyst, Senior  
Lori Borman, Sr. Fiscal Manager

### **County Administration**

Pete Winton, Assistant County Manager  
Laurel Chick, Internal Services Manager  
Audrey Ramey, Administrative Specialist

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



Legend
Elected Officials
Lee County Government Organization
Incorporated Cities Within Lee County Boundary

## DIRECTORY

### County Commissioners

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

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

### County Attorney Hearing Examiner

**Richard Wm. Wesch  
Donna Marie Collins**

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

OFFICE	DIRECTOR	PHONE NUMBER
<b>County Manager</b>	<b>Roger J. Desjarlais</b>	239-533-2221
Communications	Betsy Clayton	239-533-2221
Economic Development	Vacant	239-338-3161
Environmental Policy Management	Holly Schwartz	239-533-2221
Sports Authority	Jeff Mielke	239-344-5201
Visitor & Convention Bureau	Tamara Pigott	239-338-3500
<b>Assistant County Manager</b>	<b>Pete Winton</b>	239-533-2221
Budget Services	Vacant	239-533-2221
County Lands	Karen Maguire	239-533-8833
Facilities Services	Rich Beck	239-533-8505
Fleet Management	Marilyn Rawlings	239-533-5300
GIS	Amy Hoyt	239-533-8558
Human / Public Resources	Stephanie Figueroa	239-533-2245
ITG/ATOS	Jim Desjarlais	239-533-2210
Procurement Management	Robert Franceschini	239-533-5450
Web Content	Denise Scott	239-533-2306
Assistant to the County Manager	Glen Salyer	239-533-2204
EEO/Legislative/Intergovernmental/GIS		

OFFICE	DIRECTOR	PHONE NUMBER
<b>Assistant County Manager</b>	<b>Christine Brady</b>	239-533-2221
Animal Services	Dave Harner	239-533-9203
Community Development	Mary Gibbs	239-533-8345
Human Services	Ann Arnall	239-533-7930
Library	Sheldon Kaye	239-533-4830
Parks & Recreation	Dave Harner	239-533-7275
Public Safety	Rob Farmer	239-533-3996
Transit (Lee Tran)	Steve Myers	239-533-8726
Veterans Services	John Ebling	239-533-8381
<b>Assistant County Manager</b>	<b>Doug Meurer</b>	239-533-2221
Construction & Design	Damon Grant	239-533-8505
Natural Resources	Roland Ottolini	239-533-8109
Solid Waste	Lindsey Sampson	239-533-8000
Transportation	Dave Loveland	239-533-8580
Utilities	Pam Keyes	239-533-8181

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

TOWNS & CITIES	PHONE NUMBER
City of Bonita Springs	239-949-6262
City of Cape Coral	239-574-0401
City of Fort Myers	239-321-7000
City of Sanibel	239-472-3700
Town of Ft. Myers Beach	239-765-0202



# 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:

<u>Land Area</u>	<u>Square Miles</u>
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 one of the fastest growing MSA's in previous years. The 2000 Census population for Lee County was 440,888. The 2010 population for Lee County was 618,754. The Fort Myers – Cape Coral MSA reflects a 40.3% difference (increase) from 2000 to 2010 and a 4.0% increase from 2010 to 2013. The 2015 population projection is 673,800.

Of the State's 20 MSA's, the Fort Myers – Cape Coral MSA moved in size to 6<sup>th</sup> in 2012.

## **LEE COUNTY GOVERNMENT**

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

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

The County Manager is the chief executive officer of the County and is appointed by and serves under contract to the Board. This official is 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 fourteen independent divisions reporting to County Administration – Procurement Management, Human/Public Resources, Budget Services, Public Safety, Library, Parks and Recreation, Transit, Economic Development, Animal Services, County Lands, Office of Environmental Policy Management, GIS, Facilities Services and Sports Development.

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, 2014)

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
Lee Memorial Health System	Healthcare / Hospitals	10,425
Lee County School District	Public Schools	10,333
Publix Super Markets	Grocer, Retail	4,404
Lee County Administration*	County Government	2,358
Wal-Mart	General Merchandise - Retail	1,967
Chico's FAS, Inc.	Corporate HQ for Women's Apparel	1,703
Lee County Sheriff's Office	Public Safety, Sheriff	1,535
U.S. Postal Service	Postal Service	1,477
Florida Gulf Coast University	State University	1,323
City of Cape Coral	City Government	1,197
Target	General Merchandise - Retail	1,100
Hope Health Care Services	Care/Services for End of Life	1,000
Shell Point Retirement Community	Life Care Facility	952
City of Fort Myers	City Government	868
Lowe's Home Improvement	Building Materials	757

\*Including Board of County Commissioners, Constitutional Officers.

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 September, 2013 was 302,723 a slight 2% gain since August 2013. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 1994 through 2014 (September).

### Unemployment Rate Comparisons Lee County, Florida and the US 1994 – September, 2014

Fiscal	County	State	National
Year			
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	9.5
2011	11.1	10.5	8.9
2012	9.1	8.6	8.9
2013	7.2	7.0	7.3
2014*	6.7	6.3	6.1

\*Figures released for the period from January to August, 2014

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.

<b>Fiscal Year</b>	<b>Lee County Gross Sales</b>	<b>Percent Change</b>
2000	11,668,413,890	14.68%
2001	12,421,380,642	6.45%
2002	12,806,291,811	3.10%
2003	12,700,639,389	(.83%)
2004	15,398,009,078	21.24%
2005	17,641,746,683	14.57%
2006	20,792,300,550	17.86%
2007	20,994,683,506	0.97%
2008	19,188,225,336	(8.6%)
2009	15,677,792,768	(18.29%)
2010	15,425,710,780	(1.61%)
2011	16,914,985,054	9.65%
2012	12,443,616,499	(26.43%)
2013	19,072,108,706	53.27%
2014	18,050,908,796	(5.35%) *Through July

**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 31 banks, 4 savings and loan associations and two credit unions, with a combined total of approximately 219 branches throughout Lee County.

**Source: Lee County Economic Development Office.**

## EDUCATION

The Lee County School System operates 120 schools, 44 elementary, 16 middle, 13 high schools, 18 special centers and community schools, 24 charter schools, 5 K-8 grade schools. For the 2013-2014 school year a total of 88,348 students were enrolled which is a 3.2% increase over the enrollment in 2012-2013.

**Source: Lee County School Board.**

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

## **TRANSPORTATION**

### **Highways**

Interstate 75 is presently the principal north-south highway running from the Canadian border at Sault Ste. Marie, Michigan to Miami, Florida, on the east coast of Florida. In Lee County, Interstate 75 is presently being expanded from four to six lanes in both directions. Completion of the \$17.3 million project is expected in the fall of 2015. U.S. Highway 41, also a north-south highway, is a limited-access four-lane road for most of the distance between Bradenton to the north and Naples to the south, connecting the Fort Myers Standard Metropolitan Statistical Area (SMSA) with Tampa to the north and Miami via the route of the Tamiami Trail. State Road 80 connects with U.S. Highway 27 in the central part of the State, providing additional access to the Orlando/Central Florida area and the east coast from Palm Beach, north.

### **Bus Service**

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

### **Truck Line**

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

**Source: Business Development Corporation.**

### **Rail Transportation**

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

**Source: Seminole Gulf Railway.**

### **Airports**

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

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

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

## **Water Transportation**

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

## **HEALTH CARE FACILITIES**

There are several health care facilities in Lee County under the Lee Memorial Health System. Lee Memorial Hospitals include Health Park Medical Center, Cape Coral Hospital, The Rehabilitation Hospital, Children's Hospital, Health Park Medical Center, Gulf Coast Medical Center, and Lee Memorial Hospital.

**Source: Economic Development Office of Lee County**

## **RECREATION FACILITIES**

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

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

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

**Source: Lee County Parks and Recreation.**

## **PUBLIC LODGING**

As of October 2014, there were 193 licensed accounts for hotels and motels. Figures from October, 2014 revealed that there were 28,182 room nights available per day among hotels, motels, condominiums, interval owners, mobile homes, private residences, RV Parks and units marked through rental agents.

**Source: Lee County Tourist Development Tax Audit Department**

## **COMMUNICATION**

There are 20 newspapers and 15 magazines servicing the Lee County area as well as 50 radio stations and 8 television broadcast facilities, and telephone service is provided by Century Link and numerous cellular service companies. Cable television is provided by 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. Services by Organization, is the focal point of the budget review process and is described below, along with the other components of the budget.

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

## **BUDGET MESSAGE (page 17)**

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

## **BUDGET SUMMARY INFORMATION (page 19)**

In addition to comparisons between the FY12-13 and FY13-14 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

## **FINANCIAL POLICIES (page 67)**

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

## **SERVICES BY ORGANIZATION (page 73)**

Each area is comprised of: 1) an expenditure history by division for Actual FY11-12, Unaudited Actuals FY12-13, and Adopted Budget for FY13-14 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 97)**

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 139)**

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 177)**

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 2014-2015 County Government Budget. This year's General Fund budget – the county's largest operating fund – is balanced for the second year in a row after five years of deficits.

For the first time in six years the county did not have to cut services. In fact, the Board of County Commissioners restored the transit route cuts made last year. Otherwise, the budget funds the same service levels for FY14-15 as in the previous year – known as the “continuation” budget.

A one-tenth mill equivalent (\$5.6 million) has been dedicated from the General Fund for Conservation 20/20 maintenance and will be incorporated into future continuation budgets. The budget also holds nearly \$100 million in accounts for Conservation 20/20 acquisitions.

A slight General Fund surplus allowed for the funding of \$8.9 million in deferred capital maintenance costs for the county and Sheriff, and was primarily used for Sheriff's equipment and vehicles, an expanded jury room, Public Defender's offices, and parks upkeep for youth programs. The county also has purchased 11 new ambulances to replace aging vehicles.

Last year, the county focused on three concepts: “Back to Basics” in defining our core service levels; “Data Driven” decisions; and “Openness” in presenting costs.

For the coming year, the Board of County Commissioners has adopted nine strategic policy initiatives to be incorporated into a multi-year Strategic Plan with resulting departmental and programmatic business plans. They are:

1. Managing Growth
2. Economic Development
3. Redevelopment
4. Transportation
5. Tourism/Sports
6. Conservation 20/20
7. Funding Sources
  - Impact Fees
  - Roads and Transit
8. Water Quality
9. Mid-Year Funding Requests/Grants

There are continued signs of improvement in the local economy. The county is committed to its role in working toward a balance between growth, the environment, and our quality of life.

Sincerely,



Roger Desjarlais  
County Manager

December 31, 2014



# BUDGET SUMMARY

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# PROGRAM BUDGET SUMMARY TOTAL COMPARISON

## (FY13-14 Adopted Budget to FY14-15 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.

<b>OPERATING BUDGETS:</b>	<b>2013- 2014 Adopted Budget</b>	<b>Percent Increase or (Decrease)</b>	<b>2014- 2015 Adopted Budget</b>
BoCC Operating Departments	\$ 386,249,662	3.25%	\$ 398,800,557
Constitutional Officers and Courts	210,088,592	4.63%	219,819,908
Total Operating Budget	<u>\$ 596,338,254</u>	3.74%	<u>\$ 618,620,465</u>
<b>CAPITAL BUDGET:</b>			
Capital Projects	\$ 340,842,885	(18.75%)	\$ 276,922,690
Major Maintenance	19,304,540	53.25%	29,584,400
Total Capital Budget	<u>\$ 360,147,425</u>	(14.89%)	<u>\$ 306,507,090</u>
<b>Total Operating &amp; Capital Budgets</b>	<u>\$ 956,485,679</u>	(3.28%)	<u>\$ 925,127,555</u>
<b>OTHER:</b>			
Internal Transfers	\$ 185,919,552	12.69%	\$ 209,519,733
Debt Service	59,959,501	14.25%	68,504,638
Insurance	76,911,457	3.63%	79,701,381
Non-Departmental	13,330,822	10.08%	14,675,125
Special Districts	2,801,427	46.51%	4,104,463
Total Other	<u>\$ 338,922,759</u>	11.09%	<u>\$ 376,505,340</u>
Total Operating, Capital & Other:	<u>\$ 1,295,408,438</u>	0.48%	<u>\$ 1,301,632,895</u>
<b>RESERVES:</b>	<u>\$ 601,407,435</u>	(6.65%)	<u>\$ 561,414,381</u>
<b>Total Budget</b>	<u><b>\$ 1,896,815,873</b></u>	(1.78%)	<u><b>\$ 1,863,047,276</b></u>

The \$619 million operating component of the proposed budget for FY14-15 is a 3.74% increase from the prior year. This reflects an increase in County department operations funding of 3.25%, primarily for EMS, parks, fleet replacement, enterprise funds (Solid Waste and Utilities) and VCB, and an increase for Constitutional Officers and Courts by 4.63% for law enforcement (Sheriff's Office) and juvenile justice.

New capital projects for FY14-15 are \$83.2 million, \$46.9 million of which is Utilities projects. Carryover projects from FY13-14 make up the balance of the \$276.9 million. The major carryovers are Conservation 20/20 (\$63 million), Green Meadows Water Treatment Plant expansion, the Minnesota Twins stadium improvements and the Lee-Hendry landfill expansion. Major Maintenance (projects costing over \$25,000) increased 53.25% primarily due to \$9 million of projects deferred from prior years.

Debt Service increased 14.25% due to a scheduled increase in Solid Waste debt payments and new Utilities projects.

Insurance increased 3.63% due to cost increases in self-insured medical and dental health insurance.

Special Districts such as street lighting and improvements increased 46.51% primarily due to several new capital projects, including the Cherry Estates road and drainage project.

# BUDGET SUMMARY

## LEE COUNTY - FISCAL YEAR 2014-2015

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Funds	TOTAL
<b><u>ESTIMATED REVENUES</u></b>								
<b><u>CURRENT REVENUES:</u></b>								
Ad Valorem Taxes	\$ 230,655,946	\$ 57,757,894	\$ -	\$ -	\$ 574,551	\$ -	\$ -	288,988,391
Other Taxes	-	39,800,000	-	16,835,000	-	-	-	56,635,000
License & Permits	16,158,775	8,962,275	-	300,000	1,827,347	-	-	27,248,397
Intergovernmental Revenues	58,563,000	11,763,420	-	6,166,934	34,685,827	-	-	111,179,181
Charges for Services	30,828,363	11,047,923	-	61,947	212,160,970	91,466,807	-	345,566,010
Fines & Forfeitures	152,500	1,040,950	-	-	461,000	400,000	-	2,054,450
Miscellaneous Revenues	12,244,887	3,606,910	19,850	164,170	9,985,054	3,606,235	-	29,627,106
Court Related Revenues	-	5,270,000	-	-	-	-	-	5,270,000
Non-Revenues	24,673,886	29,929,246	25,226,575	31,414,153	123,677,173	1,224,719	-	236,145,752
Less 5% Anticipated Revenues	(4,000,000)	(1,867,717)	-	(22,225)	(7,020,901)	(722,240)	-	(13,633,083)
Total Current Revenues	\$ 369,277,357	\$ 167,310,901	\$ 25,246,425	\$ 54,919,979	\$ 376,351,021	\$ 95,975,521	\$ -	\$ 1,089,081,204
Fund Balance Appropriated	98,928,779	88,550,305	22,122,328	204,904,466	285,366,117	74,094,077	-	773,966,072
Total Estimated Revenues	\$ 468,206,136	\$ 255,861,206	\$ 47,368,753	\$ 259,824,445	\$ 661,717,138	\$ 170,069,598	\$ -	\$ 1,863,047,276
<b><u>APPROPRIATED EXPENDITURES</u></b>								
<b><u>CURRENT EXPENDITURES:</u></b>								
General Government Services	\$ 87,834,372	\$ 13,774,745	\$ 19,300,200	\$ 21,399,952	\$ 19,006,914	\$ 104,609,235	\$ -	265,925,418
Public Safety	194,286,122	13,861,686	-	-	-	2,445,942	-	210,593,750
Physical Environment	3,102,431	5,210,846	-	1,889,500	285,271,573	-	-	295,474,350
Transportation	100,000	27,784,204	-	36,083,372	43,583,657	-	-	107,551,233
Economic Environment	4,772,804	19,929,788	-	700,000	-	-	-	25,402,592
Human Services	13,305,418	5,137,483	-	-	-	-	-	18,442,901
Culture/Recreation	18,187,611	38,332,039	4,998,790	71,597,799	-	-	-	133,116,239
Court Related Services	3,356,896	15,885,136	-	-	-	-	-	19,242,032
Non-Expenditure Disbursements	41,016,724	46,379,344	1,062,133	7,015,940	113,010,592	1,035,000	-	209,519,733
Debt Service	-	-	-	-	16,364,647	-	-	16,364,647
Total Current Expenditures	\$ 365,962,378	\$ 186,295,271	\$ 25,361,123	\$ 138,686,563	\$ 477,237,383	\$ 108,090,177	\$ -	\$ 1,301,632,895
Reserves	102,243,758	69,565,935	22,007,630	121,137,882	184,479,755	61,979,421	-	561,414,381
Total Appropriated Expenditures	\$ 468,206,136	\$ 255,861,206	\$ 47,368,753	\$ 259,824,445	\$ 661,717,138	\$ 170,069,598	\$ -	\$ 1,863,047,276

## ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<b>REVENUES</b>				
Ad Valorem	\$ 255,223,262	\$ 270,771,694	\$ 288,988,391	6.73 %
Other Taxes	57,021,561	51,603,588	56,635,000	9.75 %
Licenses & Permits	24,815,457	25,964,158	27,248,397	4.95 %
Intergovernmental	108,837,625	91,760,767	111,179,181	21.16 %
Charges for Services	342,558,434	340,874,481	345,566,010	1.38 %
Fines & Forfeitures	2,542,446	2,113,039	2,054,450	(2.77) %
Miscellaneous	26,752,977	29,048,054	29,627,106	1.99 %
Court Cost	5,593,948	4,717,395	5,270,000	11.71 %
Internal Services	0	0	0	- %
Non-Revenues	601,471,624	231,140,756	236,145,752	2.17 %
Less 5% Anticipated	0	0	(13,633,083)	- %
Fund Balance	848,988,114	869,559,069	773,966,072	(10.99) %
<b>Total Revenues</b>	<b>\$ 2,273,805,448</b>	<b>\$ 1,917,553,002</b>	<b>\$ 1,863,047,276</b>	<b>(2.84) %</b>
<b>EXPENDITURES</b>				
General Government Services	\$ 280,160,842	\$ 267,979,291	\$ 265,925,418	(0.77) %
Public Safety	199,956,981	203,151,522	210,593,750	3.66 %
Physical Environment	165,459,771	204,802,697	295,474,350	44.27 %
Transportation	104,812,669	82,481,097	107,551,233	30.40 %
Economic Environment	25,008,236	29,260,583	25,402,592	(13.18) %
Human Services	20,357,037	20,066,146	18,442,901	(8.09) %
Culture/Recreation	87,362,496	83,845,866	133,116,239	58.76 %
Court Related Services	5,357,673	5,840,522	19,242,032	229.46 %
Non-Expenditure Disbursements	500,442,298	225,511,084	209,519,733	(7.09) %
Debt Service	15,328,376	11,728,122	16,364,647	39.53 %
Reserves	869,559,069	782,886,072	561,414,381	(28.29) %
<b>Total Expenditures</b>	<b>\$ 2,273,805,448</b>	<b>\$ 1,917,553,002</b>	<b>\$ 1,863,047,276</b>	<b>(2.84) %</b>

# 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 sale of surplus material, settlements, rents, and auction proceeds for public property.

### **Court Costs**

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

### **Non-Revenues**

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

### **Less 5% Anticipated Revenues**

Florida Statutes 129.01 requires "budgeted receipts must include 95 percent of all receipts reasonably anticipated from all sources." The less 5% anticipated allows revenue budgets shown at 100% of projections; however, ad valorem budget is shown 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, and emergency communications system), ambulance and rescue services, and medical examiner. Also included are Animal Services programs.

## **REVENUES & EXPENDITURES DISCUSSION (continued)**

### **Physical Environment**

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

### **Transportation**

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

### **Economic Environment**

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

### **Human Services**

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

### **Culture and Recreation**

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

### **Court Related Expenditures**

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

### **Non-Expenditure Disbursements**

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

## REVENUES & EXPENDITURES DISCUSSION (continued)

### REVENUE ASSUMPTIONS

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

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

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

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

*Property tax* revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used for budget preparation until the end of July when the Board of County Commissioners determines a rate which can only either remain static or be lowered prior to the October deadline for adoption of the budget. 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 resulted in a 4.3% revenue loss. For FY12-13, the decline was only 0.7% bringing years of major revenue declines to an end. FY13-14 revenues were 6.1% greater than the previous year and FY14-15 growth is expected to be 6.7%.

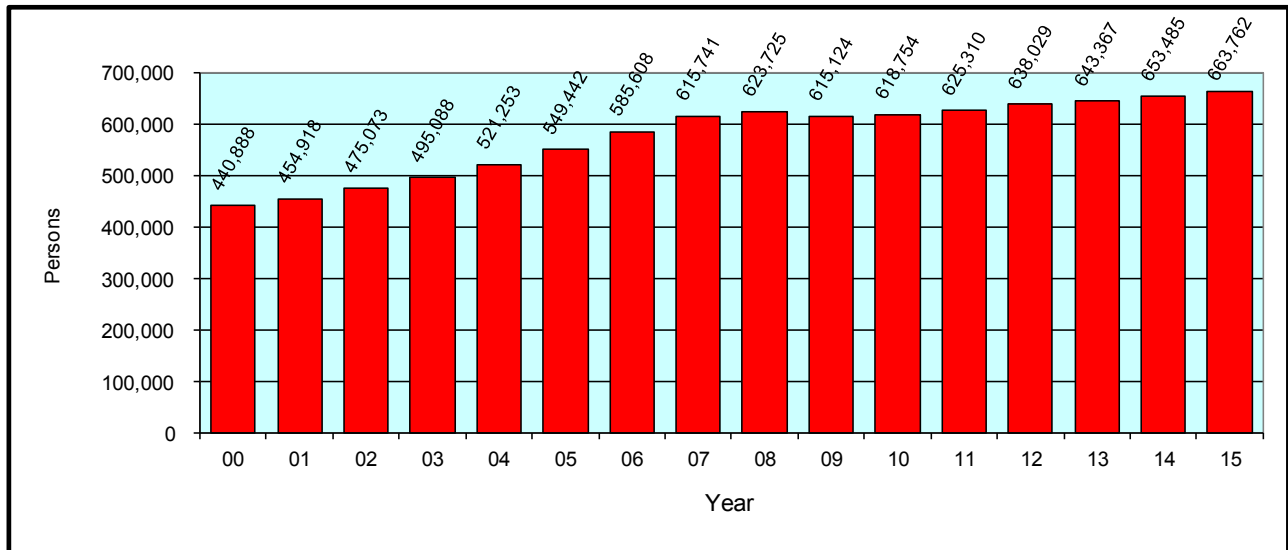
*Licenses and Permits* are evaluated based upon previous permit activity, any changes in fees, and the probability of continued levels of activity. Permit activity had been very high especially since 2004 but the rate began to fall in 2006 and declined significantly in 2007. There were 36,043 revenue-generating 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. During FY10-11, there were 29,952 permits issued, 31,314 in FY11-12, and 36,442 in FY12-13. Permits issued in FY13-14 totaled 41,024 for a 12.6% increase over the previous fiscal year.

*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 \$23,980,741 for another positive increase of 5.4% over FY09-10. FY11-12 showed record collections of \$26,656,485 or an

## **REVENUES & EXPENDITURES DISCUSSION (continued)**

11.2% annual increase over the previous year. The trend of increased revenues continues with collections of \$28,621,793 for FY12-13, and \$33,179,359 for FY13-14 now the highest collections total recorded in a single year.

# LEE COUNTY POPULATION 2000 THROUGH 2015



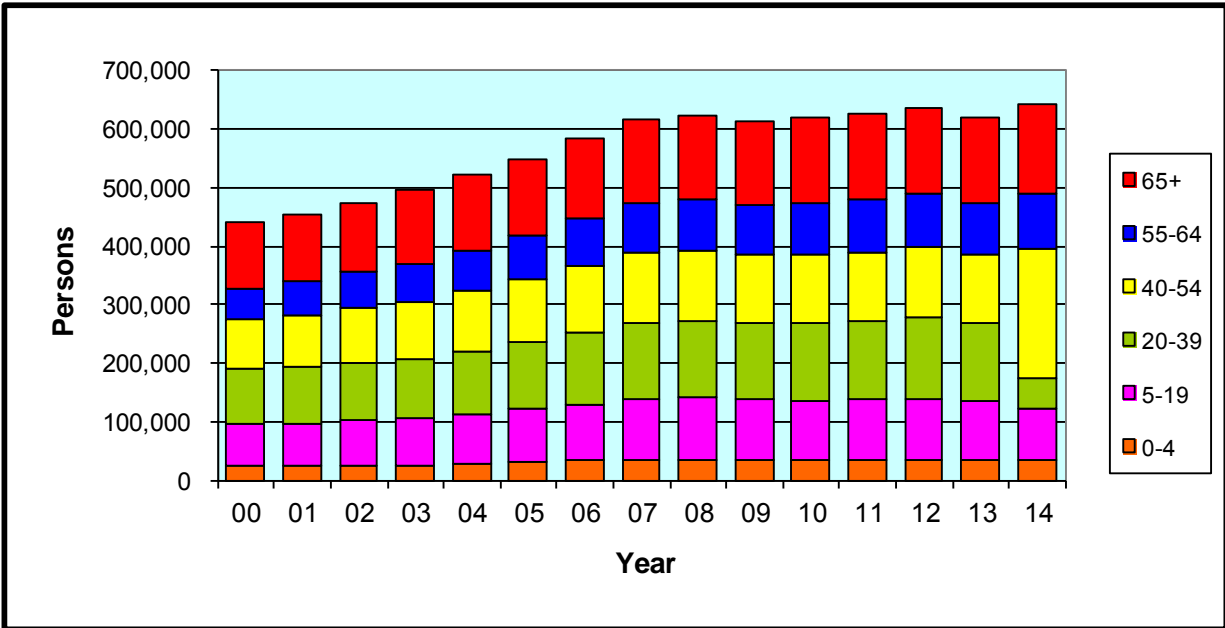
Sources: For 2000 and 2010 – US Census Bureau  
 For 2001 to 2013– Bureau of Economic and Demographic Research (BEBR), University of Florida *Projections of Florida Population by County, 2009-2035, Volume 43, Bulletin 156* March, 2010. The 2013 figure is a BEBR Estimate and the 2014 estimate assumed a 1% increase over 2013.

As indicated by the above graph, the estimated permanent population of Lee County has increased 52.8% over the past 15 years. Although affected by economic downturns such as in 2007-2008 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.0% from 2000 to 2008. However, in 2008 the rate of growth slowed substantially (1.3%) from the previous year. The 2009 rate indicated an actual decline of 1.4% for the first time. This is reflective of an overall Florida population decline of 0.3% - the first statewide decline since military personnel left the state at the end of World War II. In 2010, the census estimate was 618,754 for a small population increase of 0.6% from 2009.

2000-2001	+14,030	2005-2006	+36,166	2010-2011	+6,556
2001-2002	+20,155	2006-2007	+30,133	2011-2012	+12,719
2002-2003	+20,015	2007-2008	+7,984	2012-2013	+5,338
2003-2004	+26,165	2008-2009	-8,601	2013-2014	+10,118
2004-2005	+28,189	2009-2010	+3,630	2014-2015	+10,277

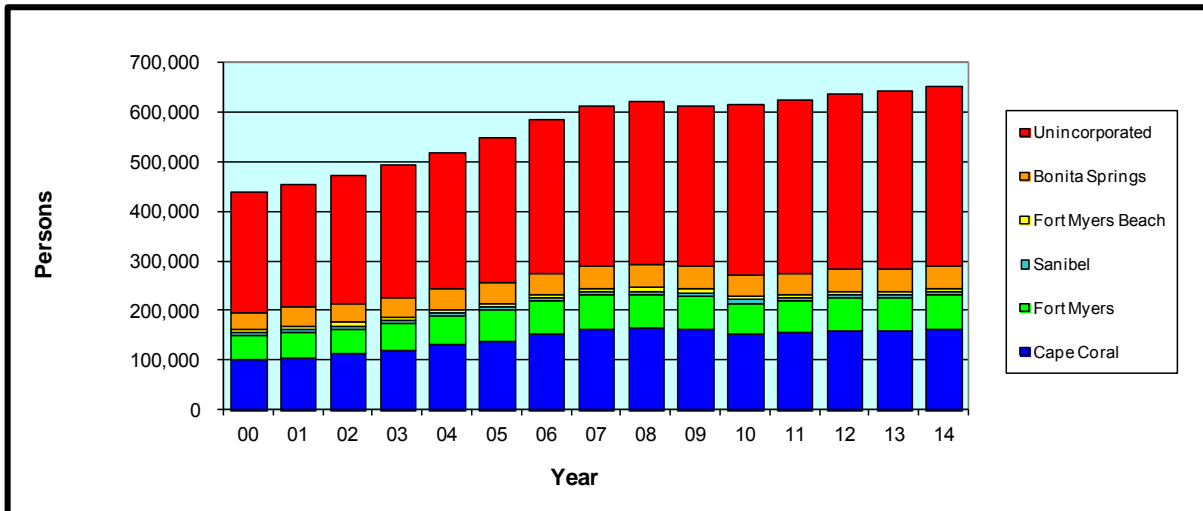
The figures from 2010 to 2012 reflect a relatively small growth trend compared to the period before 2007 and reflects the long term effects on population from the decline in construction activity and home foreclosure activity that occurred especially in 2008 to 2010. The 2012 to 2014 increases are suggested by BEBR with 2015 represented as a BEBR projection.

# LEE COUNTY POPULATION PROFILE



Source: Bureaus of Economic and Business Research, University of Florida.

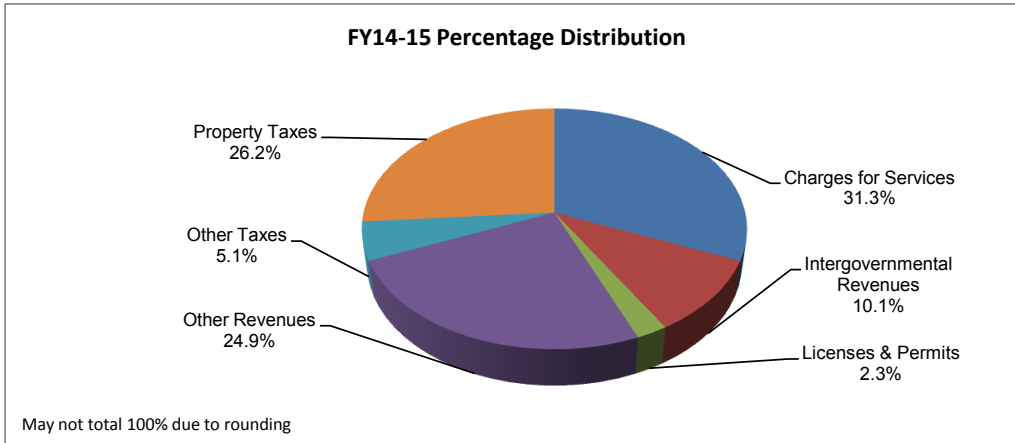
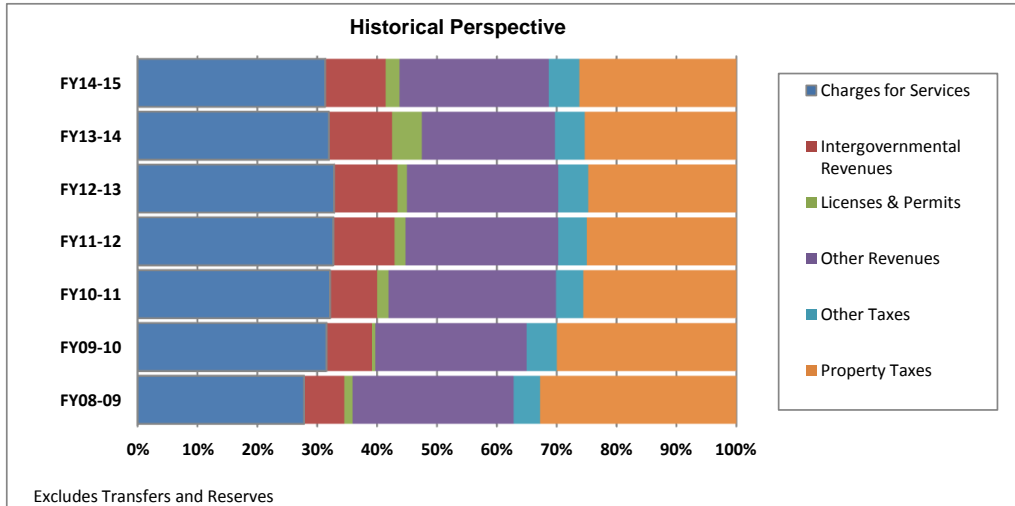
# UNINCORPORATED AND INCORPORATED POPULATION



Source: BEBR, University of Florida (2014)

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

# REVENUE BY CATEGORY ALL SOURCES



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

## **REVENUES BY CATEGORY (continued)**

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

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

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

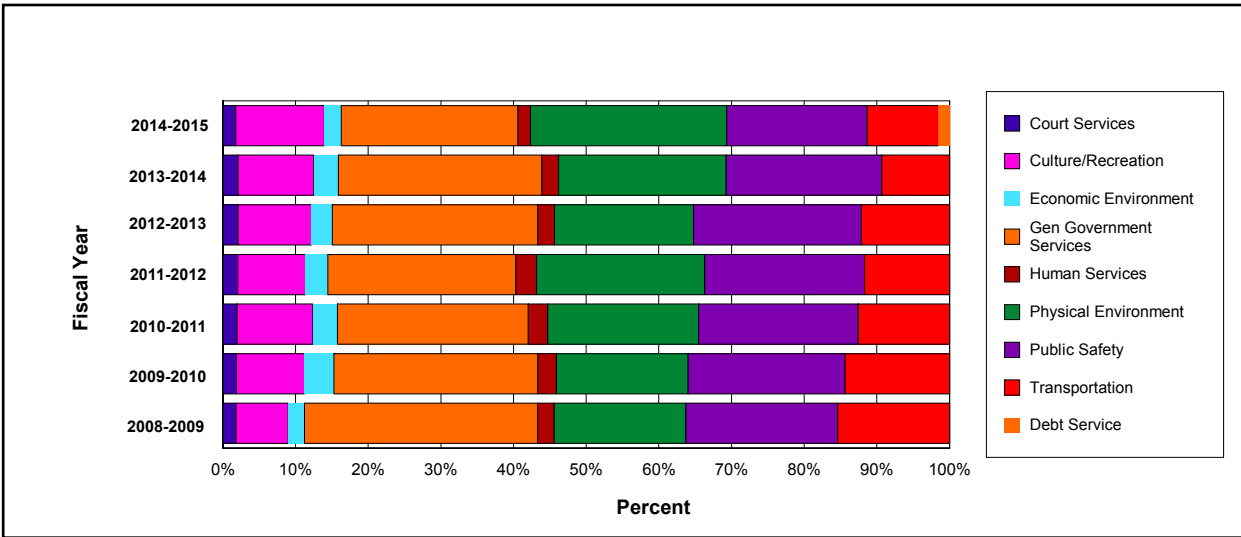
The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.1% of the total current revenues.

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

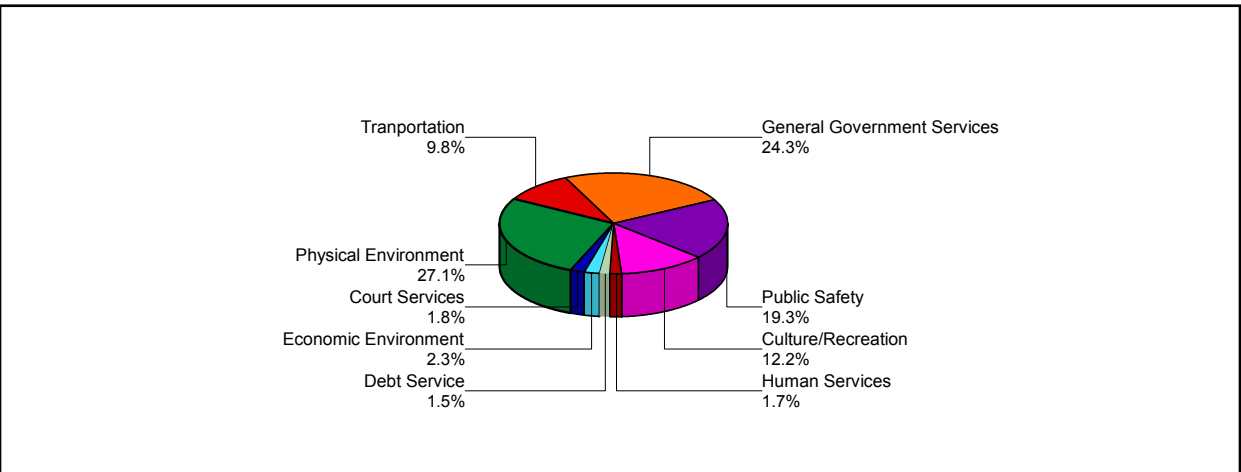
Other Revenues are comprised of a number of different revenue sources. The two largest are transfers and can include bond proceeds. Transfers represent dollars moved from one fund to another. A transfer out of one fund is reflected as an expense, while a transfer into a fund appears as revenue. Bond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



## EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY14-15 (Excludes Transfers and Reserves)



Percentage Distribution for FY14-15 (Excludes Transfers and Reserves)

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

<u>EXPENDITURE FUNCTION</u>	<u>2014 - 2015 ADOPTED</u>		
General Government	\$ 265,925,418		
Public Safety	210,593,750		
Physical Environment	295,474,350		
Transportation	107,551,233		
Economic Environment	25,402,592		
Human Services	18,442,901		
Culture & Recreation	133,116,239		
Court Services	19,242,032		
Debt Service	16,364,647		
Subtotal	\$ 1,092,113,162	58.6%	
TRANSFERS AND RESERVES	770,934,114	41.4%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,863,047,276</b>	<b>100.0%</b>	

## **EXPENDITURES BY FUNCTION ALL USES (continued)**

The graph illustrates the historical pattern of expenditures since FY08-09. 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 FY14-15 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY14-15, Physical Environment is the largest at 27.1%, followed by General Government Services at 24.3% and Public Safety at 19.3%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 19.3%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 2.3% of the total budget.

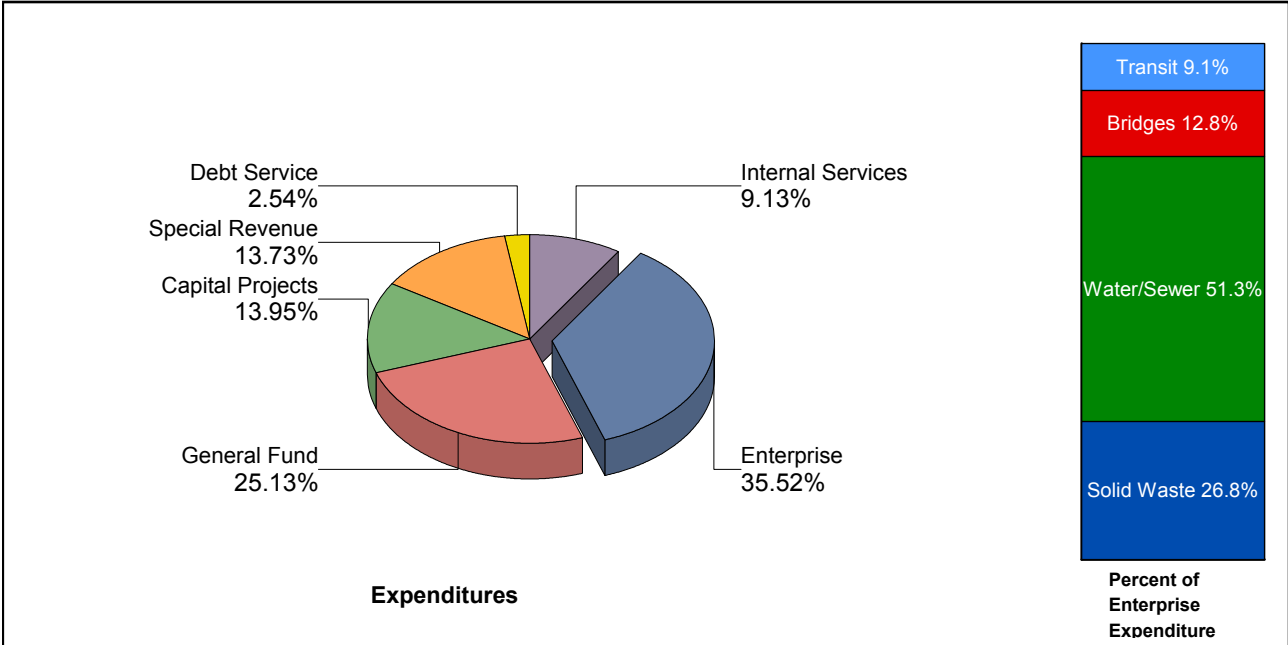
Human Services, including social service support and grant-related programs, represents 1.7% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 12.2% of the total budget.

Court Services represents 1.8% 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 \$561,414,381 and Interfund Transfers of \$209,519,733 for a total of \$770,934,114 or 41.4% of total expenditures.

# EXPENDITURES BY FUND GROUP ALL USES

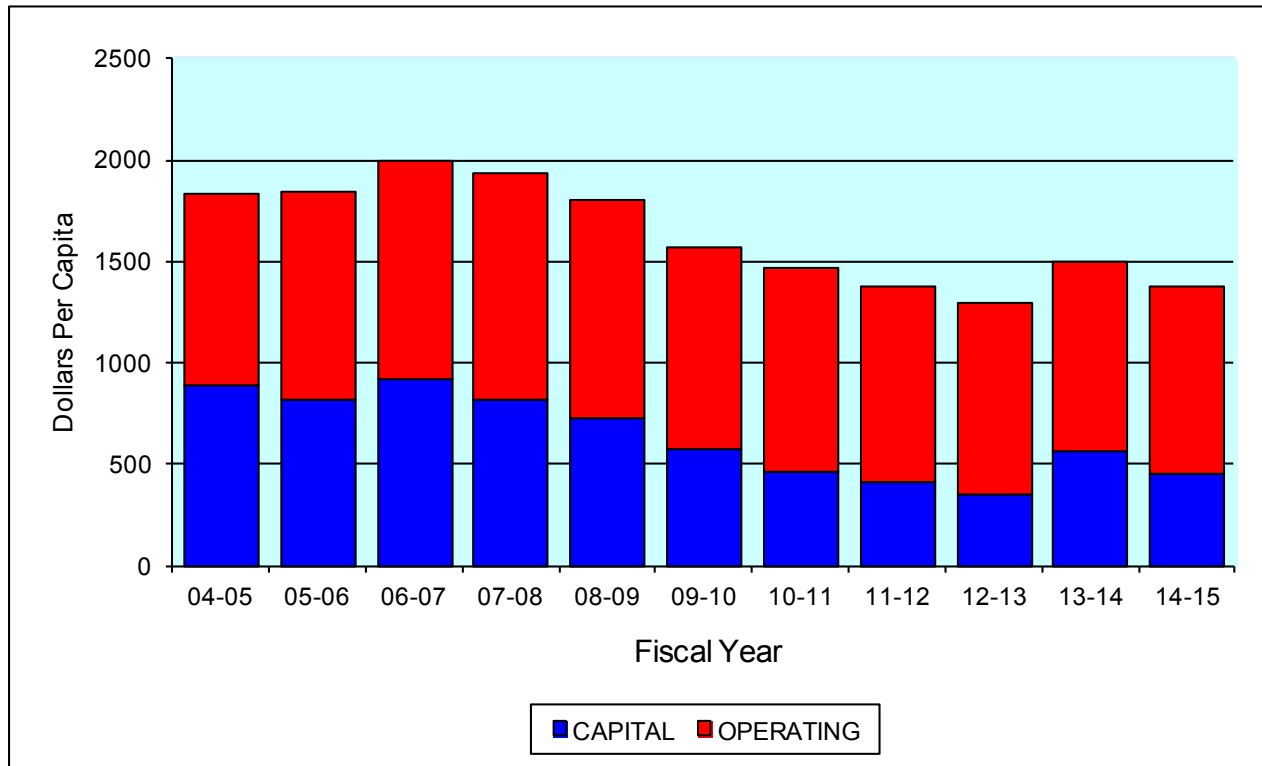


Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise	Solid Waste	\$ 177,317,062
	Water/Sewer	339,612,463
	Bridges	84,578,775
	Transit	60,208,838
	Subtotal	\$ 661,717,138
General		468,206,136
Capital Projects		259,824,445
Special Revenue		255,861,206
Debt Service		47,368,753
Internal Service Funds		170,069,598
Trust and Agency		0
	<b>TOTAL</b>	<b>\$ 1,863,047,276</b>

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 FY04-05 THROUGH FY14-15



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

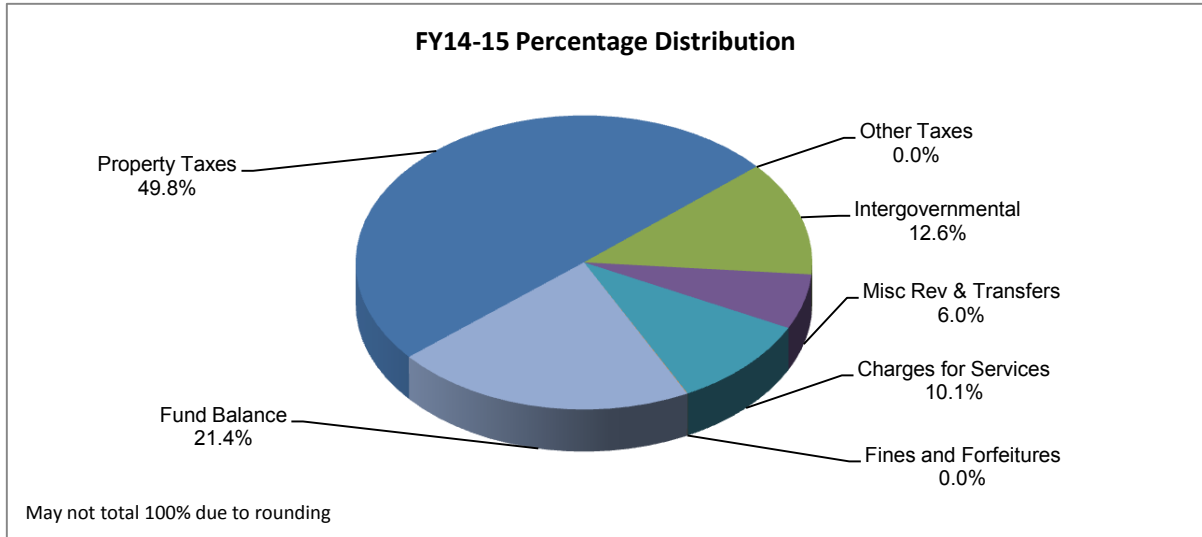
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Capital	\$ 879	\$ 797	\$ 916	\$ 818	\$ 725	\$ 572	\$ 467	\$ 413	\$ 348	\$ 564	\$ 455
Operating	929	1000	1079	1118	1078	1000	1005	962	946	934	918
<b>TOTAL</b>	<b>\$ 1808</b>	<b>\$ 1797</b>	<b>\$ 1995</b>	<b>\$ 1936</b>	<b>\$ 1803</b>	<b>\$ 1572</b>	<b>\$ 1472</b>	<b>\$ 1375</b>	<b>\$ 1294</b>	<b>\$ 1498</b>	<b>\$ 1373</b>

Total per capita expenditures reflect a decrease from FY13-14 to FY14-15.

Expenditures per capita for capital projects for FY09-10 declined by the highest rate recorded during the reporting period beginning in FY03-04. 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 a 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 FY08-09 continued through FY12-13, and is now showing a gradual increase in FY13-14 and continuing into FY14-15.

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

# GENERAL FUND REVENUE BY CATEGORY



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

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

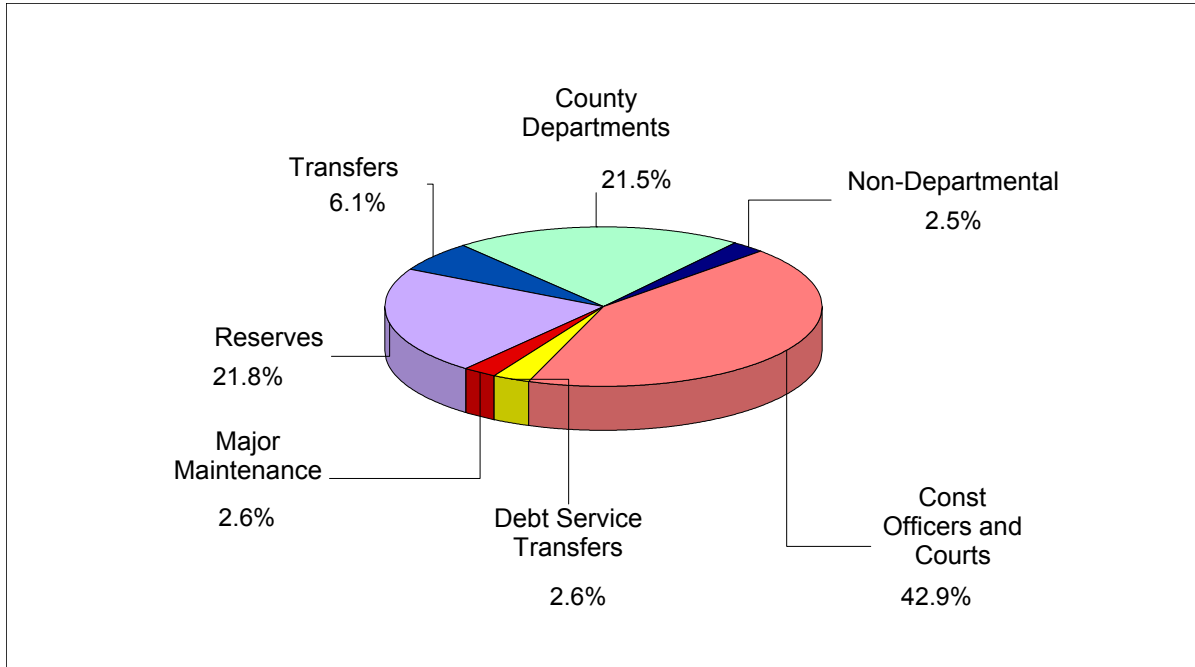
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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

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

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

# GENERAL FUND EXPENDITURES BY CATEGORY



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

	<b>FY09-10</b>	<b>FY10-11</b>	<b>FY11-12</b>	<b>FY12-13</b>	<b>FY13-14</b>	<b>FY14-15</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	\$ 121,913,270	\$ 117,181,517	\$ 110,235,932	\$ 100,756,055	\$ 98,404,688	\$ 100,512,232
Non-Departmental	11,199,286	10,584,225	10,298,060	13,555,786	10,055,295	11,679,320
Const Officers and Courts	208,143,880	200,665,162	191,413,997	186,436,614	194,134,960	200,765,268
Debt Service Transfers	20,726,318	21,360,091	17,477,268	12,381,742	12,319,524	12,250,001
Major Maintenance	0	0	0	0	7,217,843	11,988,834
Reserves	0	0	0	0	0	102,243,758
Transfers	24,537,832	26,954,825	20,818,601	21,983,601	18,381,402	28,766,723
<b>TOTAL</b>	<u>\$386,520,586</u>	<u>\$ 376,745,820</u>	<u>\$ 350,243,858</u>	<u>\$ 335,113,798</u>	<u>\$ 340,513,712</u>	<u>\$ 468,206,136</u>

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

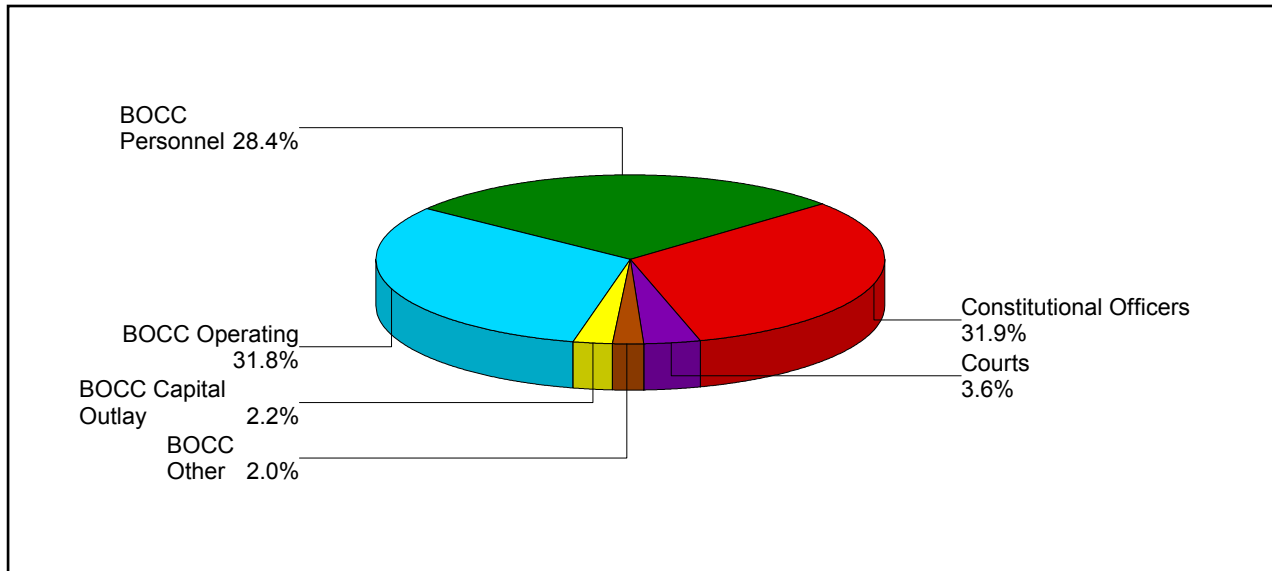
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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

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

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

# OPERATING EXPENSES



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

## Board of County Commissioners:

Personnel	\$ 175,805,257	
Operating Expenses	196,739,589	
Capital Outlay	13,892,266	
Other Expenses	12,363,445	
Total BoCC Operating Departments	\$ 398,800,557	
Constitutional Officers		197,639,600
Courts		22,180,308
Total Operating Expenses		\$ 618,620,465

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 FY09-10	ACTUAL FY10-11	ACTUAL FY11-12	ACTUAL FY12-13	UNAUDITED ACTUAL FY13-14	ADOPTED BUDGET FY14-15
Animal Services	3,880,684	4,107,274	4,609,741	4,533,510	4,587,139	4,980,499
Community Development	19,692,982	16,227,902	14,672,198	14,317,442	13,467,447	14,571,303
Construction & Design	1,174,097	2,025,821	2,047,654	1,807,358	1,797,387	2,165,888
County Administration	3,049,436	3,649,191	2,724,586	2,608,978	2,109,768	2,723,472
County Attorney	3,392,124	3,169,629	2,964,451	2,861,074	2,625,215	2,974,422
County Commission	1,132,340	1,173,727	1,146,048	1,218,777	1,304,503	1,407,322
County Lands	1,057,202	958,644	955,806	933,090	830,505	1,002,155
Economic Development	2,241,503	2,870,903	1,810,482	1,219,361	995,745	1,246,854
Facilities Management	12,982,158	11,473,916	11,705,012	11,931,752	12,000,710	12,460,463
Fleet Management	10,469,382	8,882,834	9,906,639	9,185,768	8,511,820	11,156,408
GIS Operations	0	757,683	681,034	674,010	565,811	624,410
Hearing Examiner	727,351	642,324	593,663	646,775	702,280	749,184
Human Resources	2,099,003	1,967,789	1,897,889	1,983,776	1,931,619	2,177,588
Human Services	44,179,553	37,646,030	35,144,431	25,517,838	25,165,362	21,021,478
Information Technology	11,994,339	11,388,071	10,966,963	11,883,139	11,748,049	11,848,589
Internal Services	2,063,530	1,563,621	1,701,980	1,636,727	1,581,150	665,893
Library	25,360,259	23,652,286	23,231,802	24,147,519	25,161,070	24,785,448
Natural Resources	5,356,866	4,724,054	4,808,230	4,755,734	4,772,293	5,119,046
Office of Sustainability	166,294	154,374	212,747	273,389	302,745	705,704
Parks and Recreation	25,649,588	25,294,155	28,074,149	27,236,798	29,827,411	29,126,215
Procurement Management	688,181	1,015,690	887,271	787,838	732,324	874,027
Public Resources	1,810,665	1,648,229	1,327,139	1,349,206	1,298,402	1,212,487
Public Safety	44,293,322	46,599,992	44,080,164	45,440,132	43,599,352	44,360,925
Solid Waste	57,608,085	57,309,623	59,111,190	63,024,782	61,543,681	65,271,893
Sports Development	723,920	784,346	783,502	736,669	1,013,587	996,552
Transit	24,854,384	24,498,283	20,405,244	35,785,825	21,815,870	23,707,860
Transportation	44,207,777	37,753,783	37,313,785	37,513,546	37,019,782	38,356,066
Lee County Utilities	52,355,541	51,346,741	51,690,258	51,508,657	51,104,422	56,132,590
Visitor & Convention Bureau	12,939,406	12,199,933	12,811,742	14,062,285	15,690,353	16,375,816
<b>TOTAL</b>	<b>\$ 416,149,972</b>	<b>\$ 395,486,849</b>	<b>\$ 388,265,800</b>	<b>\$ 399,581,755</b>	<b>\$ 383,805,802</b>	<b>\$ 398,800,557</b>



# OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY07-08	ACTUAL FY08-09	ACTUAL FY09-10	ACTUAL FY10-11	ACTUAL FY11-12	ACTUAL FY12-13	UNAUDITED ACTUAL FY13-14	ADOPTED BUDGET FY14-15
<b>COURTS</b>								
Court Services	\$ 15,821,184	\$ 16,098,700	\$ 14,922,093	\$ 15,107,423	\$ 14,891,535	\$ 14,004,207	\$ 13,138,222	\$ 14,956,853
Board Support	1,232,866	1,455,723	1,517,107	1,576,851	1,548,792	1,490,212	1,435,499	1,485,839
<b>TOTAL</b>	<b>\$ 17,054,050</b>	<b>\$ 17,554,422</b>	<b>\$ 16,439,200</b>	<b>\$ 16,684,274</b>	<b>\$ 16,440,327</b>	<b>\$ 15,494,419</b>	<b>\$ 14,573,721</b>	<b>\$ 16,442,692</b>
Public Defender	\$ 609,104	\$ 751,173	\$ 791,890	\$ 794,448	\$ 853,676	\$ 898,475	\$ 974,696	\$ 1,005,335
State Attorney	1,381,237	1,566,240	1,638,066	1,548,732	1,516,602	1,572,208	1,597,770	1,794,005
Medical Examiner	2,559,688	2,430,017	2,505,123	2,437,800	2,483,454	2,516,595	2,674,177	2,938,276
<b>TOTAL COURTS</b>	<b>\$ 21,604,080</b>	<b>\$ 22,301,853</b>	<b>\$ 21,374,279</b>	<b>\$ 21,465,254</b>	<b>\$ 21,294,059</b>	<b>\$ 20,481,697</b>	<b>\$ 19,820,365</b>	<b>\$ 22,180,308</b>
<b>CONSTITUTIONAL OFFICERS</b>								
Tax Collector	\$ 22,698,728	\$ 20,108,592	\$ 16,515,339	\$ 14,755,533	\$ 14,130,593	\$ 13,866,745	\$ 14,604,821	\$ 14,613,193
Board Support	1,413,545	1,407,728	1,381,786	1,433,896	1,317,169	1,367,725	1,386,832	1,495,690
<b>TOTAL</b>	<b>\$ 24,112,274</b>	<b>\$ 21,516,320</b>	<b>\$ 17,897,125</b>	<b>\$ 16,189,428</b>	<b>\$ 15,447,761</b>	<b>\$ 15,234,470</b>	<b>\$ 15,991,653</b>	<b>\$ 16,108,883</b>
Excess Funds Returned	\$(17,595,013)	\$(14,248,172)	\$(11,390,558)	\$(8,249,544)	\$(7,605,759)	\$(7,042,431)	\$(6,918,788)	
Clerk to Board	\$ 8,222,258	\$ 8,534,395	\$ 8,801,391	\$ 9,611,035	\$ 8,448,868	\$ 8,371,665	\$ 8,456,399	\$ 8,532,270
Board Support	1,152,590	1,233,272	1,059,882	986,024	947,098	964,989	1,023,958	1,037,271
<b>TOTAL</b>	<b>\$ 9,374,848</b>	<b>\$ 9,767,667</b>	<b>\$ 9,861,273</b>	<b>\$ 10,597,059</b>	<b>\$ 9,395,965</b>	<b>\$ 9,336,654</b>	<b>\$ 9,480,358</b>	<b>\$ 9,569,541</b>
Excess Funds Returned	\$(55,987)	\$(44,715)	\$(263,200)	\$(346,767)	\$(200,092)	\$(723,460)	\$(443,761)	
Property Appraiser	\$ 9,794,258	\$ 9,112,287	\$ 8,805,878	\$ 8,601,584	\$ 7,943,635	\$ 7,754,726	\$ 7,834,157	\$ 8,344,762
Board Support	3,024,088	2,711,636	2,571,393	2,517,075	2,374,996	2,220,618	2,277,446	1,889,209
<b>TOTAL</b>	<b>\$ 12,818,345</b>	<b>\$ 11,823,923</b>	<b>\$ 11,377,271</b>	<b>\$ 11,118,659</b>	<b>\$ 10,318,631</b>	<b>\$ 9,975,343</b>	<b>\$ 10,111,602</b>	<b>\$ 10,233,971</b>
Excess Funds Returned	\$(1,311,339)	\$(697,891)	\$(668,928)	\$(1,055,977)	\$(1,109,490)	\$(525,456)	\$(825,041)	
Supervisor of Elections	\$ 5,601,035	\$ 5,230,020	\$ 4,962,620	\$ 4,968,138	\$ 6,420,458	\$ 6,227,658	\$ 7,184,647	\$ 6,756,022
Board Support	1,775,925	818,564	789,592	759,726	717,087	677,127	786,177	761,140
<b>TOTAL</b>	<b>\$ 7,376,960</b>	<b>\$ 6,048,584</b>	<b>\$ 5,752,212</b>	<b>\$ 5,727,864</b>	<b>\$ 7,137,545</b>	<b>\$ 6,904,785</b>	<b>\$ 7,970,824</b>	<b>\$ 7,517,162</b>
Excess Funds Returned	\$(1,016,485)	\$(350,888)	\$(1,106,627)	\$(1,297,811)	\$(1,856,369)	\$(580,380)	\$(279,988)	

**OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)**

	<b>ACTUAL FY07-08</b>	<b>ACTUAL FY08-09</b>	<b>ACTUAL FY09-10</b>	<b>ACTUAL FY10-11</b>	<b>ACTUAL FY11-12</b>	<b>ACTUAL FY12-13</b>	<b>UNAUDITED ACTUAL FY13-14</b>	<b>ADOPTED BUDGET FY14-15</b>
<b>SHERIFF:</b>								
Sheriff Disb-Law Enforcement	\$ 101,311,000	\$ 100,545,027	\$ 102,301,327	\$ 97,697,148	\$ 92,390,669	\$ 89,375,093	\$ 93,261,675	\$ 99,777,961
Sheriff Disb-Correct	55,680,046	58,408,985	53,590,259	51,633,582	49,423,717	48,109,671	49,325,793	49,376,404
Board Support	5,306,474	5,485,650	5,352,112	5,291,294	5,111,405	5,346,138	5,115,747	5,055,678
Trust & Agency	578,209	1,106,085	280,320	434,717	394,256	215,220	155,000	0
<b>TOTAL</b>	<b>\$ 162,875,729</b>	<b>\$ 165,545,747</b>	<b>\$ 161,524,018</b>	<b>\$ 155,056,740</b>	<b>\$ 147,320,047</b>	<b>\$ 143,046,122</b>	<b>\$ 147,858,215</b>	<b>\$ 154,210,043</b>
Excess Funds Returned	\$(378,402)	\$(4,604,799)	\$(2,424,523)	\$(3,407,039)	\$(258,257)	\$(322,035)	\$(19,208)	
<b>Total Excess Funds Returned</b>	<b>\$(20,357,225)</b>	<b>\$(19,946,464)</b>	<b>\$(15,853,834)</b>	<b>\$(14,357,138)</b>	<b>\$(11,029,967)</b>	<b>\$(9,193,761)</b>	<b>\$(8,486,785)</b>	
<b>TOTAL CONSTITUTIONAL OFFICERS</b>	<b>\$ 216,558,157</b>	<b>\$ 214,702,241</b>	<b>\$ 206,411,899</b>	<b>\$ 198,689,750</b>	<b>\$ 189,619,949</b>	<b>\$ 184,497,375</b>	<b>\$ 191,412,652</b>	<b>\$ 197,639,600</b>
<b>TOTAL COURTS AND CONSTITUTIONAL OFFICERS</b>	<b>\$ 238,162,236</b>	<b>\$ 237,004,093</b>	<b>\$ 227,786,177</b>	<b>\$ 220,155,004</b>	<b>\$ 210,914,008</b>	<b>\$ 204,979,072</b>	<b>\$ 211,233,017</b>	<b>\$ 219,819,908</b>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 238,162,236	\$ 237,004,093	\$ 227,786,177	\$ 220,155,004	\$ 210,914,008	\$ 204,979,072	\$ 211,233,017	\$ 219,819,908
TOTAL DEPARTMENTS	\$ 434,462,761	\$ 422,938,292	\$ 416,149,972	\$ 395,486,849	\$ 388,265,800	\$ 399,581,755	\$ 382,783,606	\$ 398,800,557
TOTAL OPERATING	\$ 672,624,997	\$ 659,942,385	\$ 643,936,149	\$ 615,641,853	\$ 599,179,808	\$ 604,560,827	\$ 594,016,622	\$ 618,620,465

# DEBT SERVICE

## The Big Picture

As of September 30, 2014, Lee County had \$761,821,427 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$ 237,727,456
Enterprise Debt:	
Solid Waste	86,255,000
Transportation	200,316,174
Water and Sewer	<u>237,522,797</u>
TOTAL	\$ <u>761,821,427</u>

The County has \$58.4 million in loans from several other programs including loans through a Term Loan Assessment Program, the Florida Department of Environmental Protection loans and Florida Department of Transportation loans.

## Capability to Issue Debt

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

## Enterprise Debt

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

## Governmental Debt

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

## **DEBT SERVICE (continued)**

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

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

### **Debt Activity Since September 30, 2013**

In August 2014, \$12,590,000 in bond proceeds were received as a result of the issuance of the Five Cent Local Option Gas Tax Refunding Revenue Bonds, Series 2014 which refunded the Five Cent Local Option Gas Tax, Series 2004 to take advantage of lower interest rates. The County saved \$1.5 million in interest over the period through 2020.

# TAXABLE PROPERTY VALUES FY89-90 THROUGH FY14-15

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
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%)
12-13	52.934	(0.7%)	26.562	(1.4%)
13-14	54.632	3.2%	27.305	2.8%
14-15	58.369	6.4%	28.880	5.5%

## Countywide

Since FY89-90, the countywide taxable valuation has grown approximately \$43.8 billion. The countywide valuation certified on October 10, 2014 was \$58,369,692,782 representing a 6.4% increase from 2013. Residential land use accounts for 85.3% of taxable value followed by 11.6% for commercial, 1.9% for industrial and 1.2% for all others in 2014. This general pattern has been consistent for many years.

## Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 10, 2014 was \$28,879,822,694, an increase of \$1.598 billion over 2013. 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, becoming negative in FY08-09 through FY12-13. Values are currently rebounding. The components of these changes may be more clearly seen in the chart "Taxable Property Value Increases/Decreases".

## TAXABLE PROPERTY VALUE INCREASES/DECREASES

		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1988	1989	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
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994	434.0	104.0	538.0	332.8	121.2	454.0
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010	1,274.0	(20,877.0)	(19,603.0)	582.5	(10,979.5)	(10,397.0)
2010	2011	599.9	(9,796.0)	(9,196.1)	272.0	(5,077.0)	(4,805.0)
2011	2012	371.6	(2,790.0)	(2,418.4)	163.0	(1,507.8)	(1,344.8)
2012	2013	382.2	(757.2)	(375.0)	148.6	(512.6)	(364.0)
2013	2014	530.5	1,166.8	1,697.3	225.4	517.6	743.0
2014	2015	815.9	2,922.0	3,737.9	299.6	1,275.5	1,575.1
<b>Total:</b>		<b>\$38,214.5</b>	<b>\$8,281.5</b>	<b>\$46,496.0</b>	<b>\$21,900.4</b>	<b>(\$249.8)</b>	<b>\$21,650.6</b>

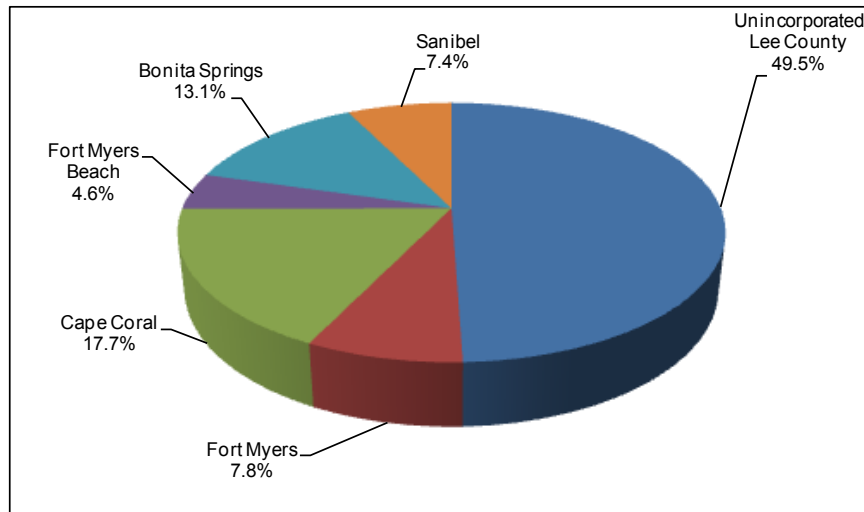
\* Based upon the FY14-15 certified taxable value

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

The Countywide figures for 2014-2015 reflect a second straight year of an increase in taxable value after decreases for five consecutive years. There was a net “new” taxable value of \$815.9 million and an increase in existing taxable value of \$2,922.0 million for a total valuation increase of \$3,737.9 million.

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 2014-2015 figures for the Unincorporated MSTU follow the same pattern as the countywide figures.

# FY14-15 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



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

The chart displays the distribution of the 2014 taxable value (FY14-15) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 10, 2014:

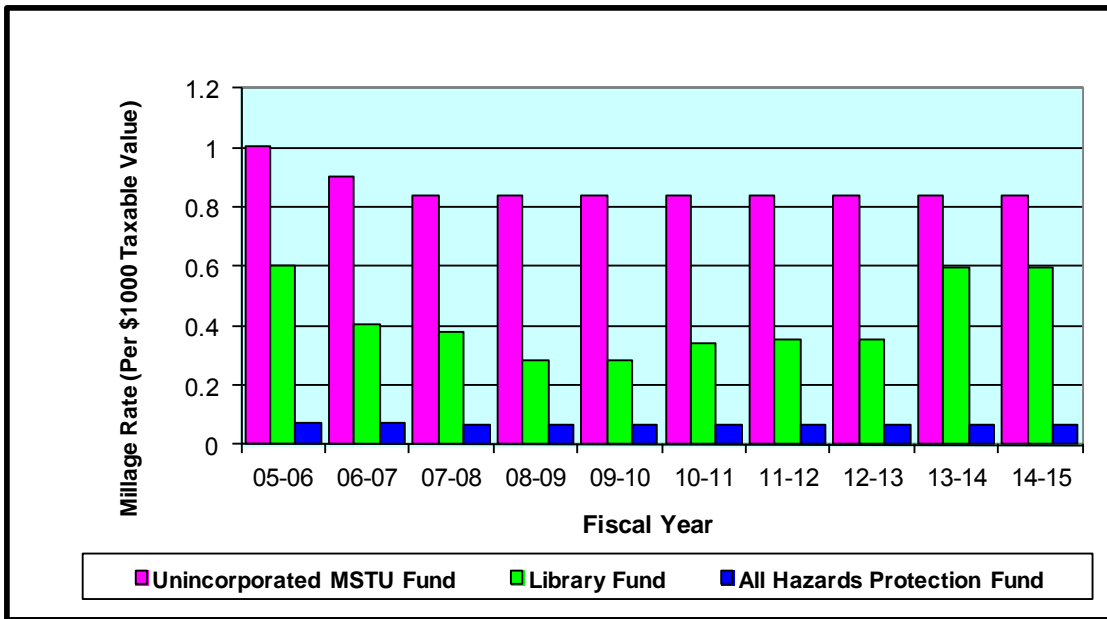
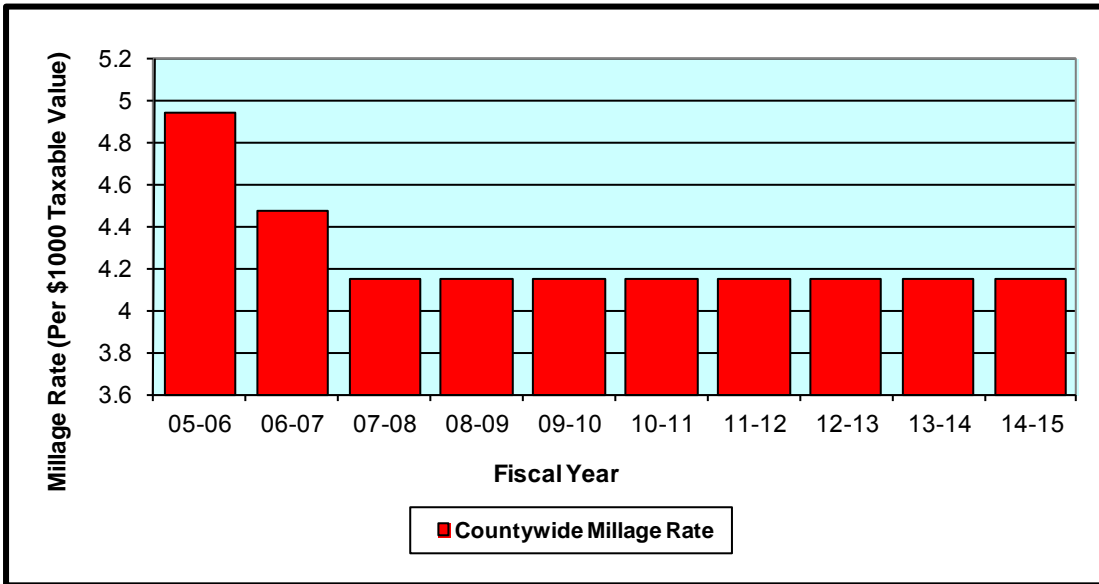
<b>Unincorporated Lee County</b>	<b>\$ 28,879,822,694</b>
<b>Fort Myers</b>	<b>4,559,818,490</b>
<b>Cape Coral</b>	<b>10,330,956,745</b>
<b>Fort Myers Beach</b>	<b>2,670,323,223</b>
<b>Bonita Springs</b>	<b>7,627,422,651</b>
<b>Sanibel</b>	<b>4,301,348,979</b>
<b>TOTAL</b>	<b>\$ <u>58,369,692,782</u></b>

Following is a summary of taxable value reductions among the cities and Unincorporated Lee County comparing FY12-13 to FY13-14 and FY13-14 to FY14-15 with the percentage change:

FY12-13 to FY13-14		
<b>Unincorporated Lee County</b>	<b>\$ 714,925,331</b>	<b>2.7%</b>
<b>Fort Myers</b>	<b>134,140,082</b>	<b>3.3%</b>
<b>Cape Coral</b>	<b>616,853,825</b>	<b>6.9%</b>
<b>Fort Myers Beach</b>	<b>27,751,080</b>	<b>1.1%</b>
<b>Bonita Springs</b>	<b>201,983,222</b>	<b>3.0%</b>
<b>Sanibel</b>	<b>25,501,254</b>	<b>0.6%</b>
<b>TOTAL</b>	<b>\$ <u>1,721,154,794</u></b>	<b>3.3%</b>

FY13-14 to FY14-15		
<b>Unincorporated Lee County</b>	<b>\$ 1,598,998,853</b>	<b>5.5%</b>
<b>Fort Myers</b>	<b>353,391,570</b>	<b>7.7%</b>
<b>Cape Coral</b>	<b>810,397,920</b>	<b>7.8%</b>
<b>Fort Myers Beach</b>	<b>167,324,120</b>	<b>6.3%</b>
<b>Bonita Springs</b>	<b>609,847,142</b>	<b>8.0%</b>
<b>Sanibel</b>	<b>197,979,766</b>	<b>4.6%</b>
<b>TOTAL</b>	<b>\$ <u>3,737,939,371</u></b>	<b>6.4%</b>

# PROPERTY TAX RATES FY05-06 THROUGH FY14-15

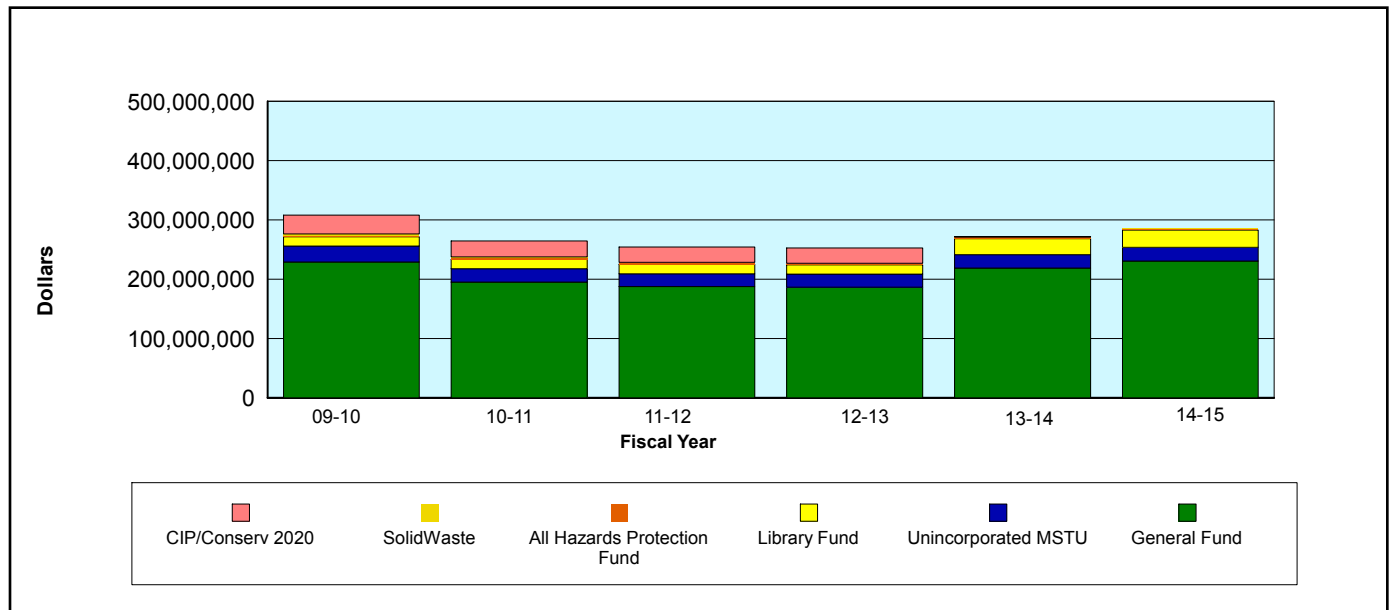


	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
Countywide										
General Fund	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506
Capital Improvement	0.5124	0.4536	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.0000*</u>	<u>0.0000*</u>
COUNTYWIDE TOTAL	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506
Unincorporated MSTU Fu	1.0028	0.9300	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library Fund	0.6055	0.4085	0.3792	0.2844	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956
All Hazards Protection Fl	0.0733	0.0733	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693

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



## MAJOR PROPERTY TAX REVENUES FY09-10 THROUGH FY14-15



	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Unaudited Actual	FY14-15 Adopted
<b>COUNTYWIDE</b>						
General Fund	\$ 228,933,328	\$ 194,948,804	\$ 187,541,127	\$ 186,791,109	\$ 219,012,053	\$ 230,655,946
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	31,370,656	26,701,843	25,784,432	25,585,041	57,137	0
<b>SUBTOTAL</b>	<b>\$ 260,303,984</b>	<b>\$ 221,650,647</b>	<b>\$ 213,325,558</b>	<b>\$ 212,376,151</b>	<b>\$ 219,069,189</b>	<b>\$ 230,655,946</b>
<b>OTHER</b>						
Unincorporated MSTU Fund	\$ 26,846,949	\$ 22,773,842	\$ 21,792,501	\$ 21,600,316	\$ 22,178,137	\$ 23,155,757
Library Fund	15,658,547	15,673,832	15,811,394	15,737,845	27,379,490	28,917,630
All Hazards Protection Fund	2,925,306	2,473,482	2,374,485	2,381,460	2,466,016	2,591,427
Solid Waste	2,123,457	1,738,664	1,076,439	561,052	566,932	574,551
<b>SUBTOTAL</b>	<b>\$ 47,554,259</b>	<b>\$ 42,659,819</b>	<b>\$ 41,054,819</b>	<b>\$ 40,280,674</b>	<b>\$ 52,590,576</b>	<b>\$ 55,239,365</b>
<b>GRAND TOTAL</b>	<b>\$ 307,858,243</b>	<b>\$ 264,310,466</b>	<b>\$ 254,380,377</b>	<b>\$ 252,656,825</b>	<b>\$ 271,659,765</b>	<b>\$ 285,895,311</b>

For General, Conservation 2020, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY14-15, property taxes are 39.4% of the General Fund. The Library Fund relies upon 51.1% of its revenue from property taxes while Conservation 2020 depends upon 55.7% from property taxes. Conservation 2020 was established in FY97-98 and in FY13-14 the millage rate was combined with the General Fund. The Unincorporated MSTU Fund receives 21.0% of its revenue from property taxes. The All Hazards Protection Fund receives 34.1% of its funds from property taxes. Solid Waste represents Cape Coral's portion of the Lee County Solid Waste Disposal Facility Assessment. The City of Cape Coral chose to collect the Disposal Facility Assessment through a millage rate associated with taxable value. Those property taxes are 0.3% of the Solid Waste Fund.

\*For FY14-15 there is no ad valorem revenue budgeted in the Conservation 2020 Fund has been included in the General Fund since FY13-14.

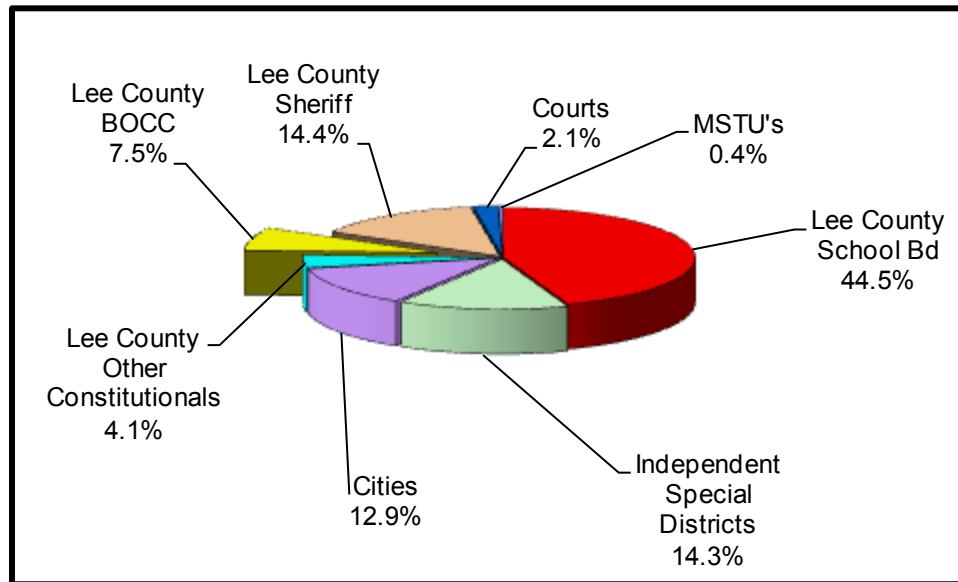
## TEN-YEAR AD VALOREM MILLAGE SUMMARY

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

**TEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)**

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

## FY14-15 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2014-2015 Property Tax is \$1,070,923,578 (2014 Tax Roll – Excluding Non Ad-Valorem Assessments)

Source: Lee County Property Appraiser – Tax Roll Certified October 10, 2014

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (44.5%). The Lee County Commission (28.0%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 28.0% 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 7.5%, Courts 2.1% and the Constitutional Officers other than the Sheriff would be allocated 4.1% from property taxes. The Lee County Sheriff would receive 14.4%. The remaining categories are listed below:

- Cities 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 \$103,126,721 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 (\$30,238,003). Also not included are penalties of \$632,386. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1<sup>st</sup>. The grand total including property taxes, penalties, adjustments and non ad-valorem assessments is \$1,174,679,850.

# 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

2014 PROPERTY TAXES (FY14-15)

	14-15 MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	UNINCORP LEE CTY
<b>LEE COUNTY COMMISSION</b>							
LEE COUNTY GENERAL REVENUE	4.1506	934	934	934	934	934	934
LEE COUNTY LIBRARY	0.5956	134	134	0	134	0	134
LEE COUNTY UNINCORPORATED MSTU	0.8398	0	0	0	0	0	189
LEE COUNTY ALL HAZARDS	0.0693	0	16	0	0	0	16
<b>SCHOOL DISTRICT - LEE COUNTY</b>							
PUBLIC SCHOOL - STATE LAW *	5.1680	1,292	1,292	1,292	1,292	1,292	1,292
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562
<b>CITIES</b>							
CITY OF FORT MYERS	8.7760	1,975	0	0	0	0	0
CITY OF CAPE CORAL	7.7070	0	1,734	0	0	0	0
CAPE CORAL SOLID WASTE MSTU *	0.0646	0	16	0	0	0	0
CITY OF SANIBEL	1.9995	0	0	450	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.2125	0	0	48	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0800	0	0	18	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1225	0	0	28	0	0	0
CITY OF BONITA SPRINGS	0.8173	0	0	0	184	0	0
TOWN OF FORT MYERS BEACH	0.7530	0	0	0	0	169	0
<b>INDEPENDENT SPECIAL DISTRICTS</b>							
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.1577	35	35	35	35	35	35
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0548	12	12	12	12	12	12
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1717	39	39	39	39	39	39
LEE CTY HYACINTH CONTROL **	0.0277	8	8	8	8	8	8
LEE CTY MOSQUITO CONTROL **	0.2397	66	66	66	66	66	66
<b>TOTAL</b>		\$5,065	\$4,857	\$3,500	\$3,275	\$3,126	\$3,295
<b>PERCENTAGE SUMMARY</b>							
LEE COUNTY COMMISSION		21%	22%	27%	33%	30%	39%
SCHOOL DISTRICT OF LEE COUNTY		37%	38%	53%	57%	59%	56%
CITIES		39%	36%	16%	6%	5%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	3%	5%	5%	5%	5%
<b>TOTAL</b>		100%	100%	100%	100%	100%	100%

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

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

## **COMPARATIVE SAMPLE OF TAX BILLS (continued)**

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, 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, 22% for Cape Coral, 27% for Sanibel, 33% for Bonita Springs and 30% in Fort Myers Beach. This reflects no change in these millage rates from FY13-14. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 37% in Fort Myers to 59% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 56%.

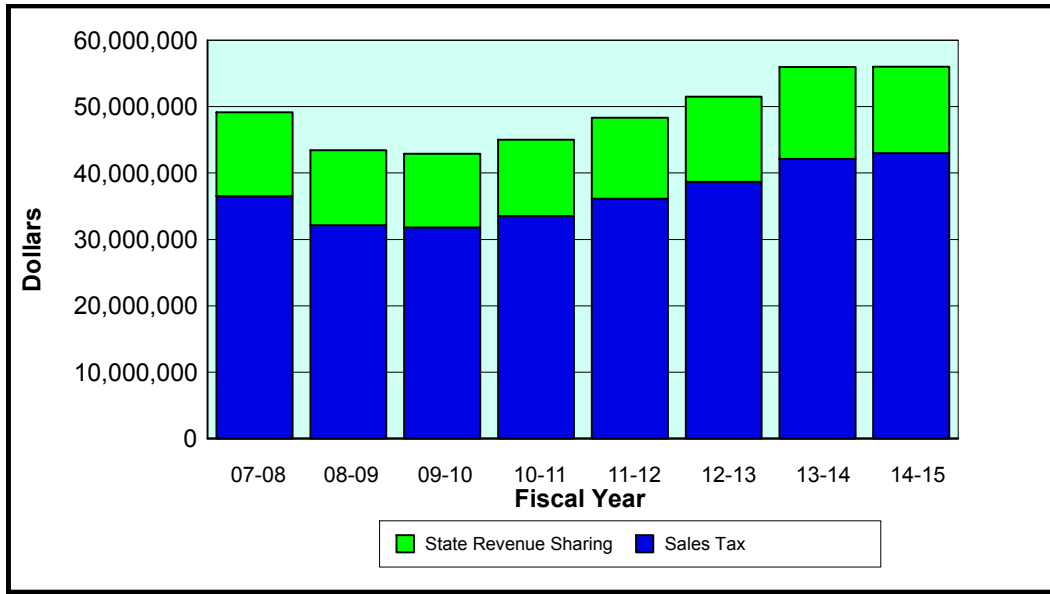
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, and plan review, community parks, domestic animal services, hearing examiner and partial funding for road, bridge and traffic 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 0.0635 to 4.5000. The data is based upon 2014 Property Tax information certified by the Property Appraiser on October 10, 2014.

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 FY07-08 THROUGH FY14-15



	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Unaudited Actual	FY14-15 Adopted
Sales Tax	\$ 36,506,532	\$ 32,128,795	\$ 31,813,728	\$ 33,544,826	\$ 36,129,946	\$ 38,654,071	\$ 42,131,369	\$ 43,000,000
State Rev Sharing	12,614,748	11,279,113	11,092,308	11,437,371	12,174,383	12,820,628	13,807,249	13,000,000
<b>TOTAL</b>	<b>\$ 49,121,280</b>	<b>\$ 43,407,908</b>	<b>\$ 42,906,036</b>	<b>\$ 44,982,197</b>	<b>\$ 48,304,329</b>	<b>\$ 51,474,699</b>	<b>\$ 55,938,617</b>	<b>\$ 56,000,000</b>

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

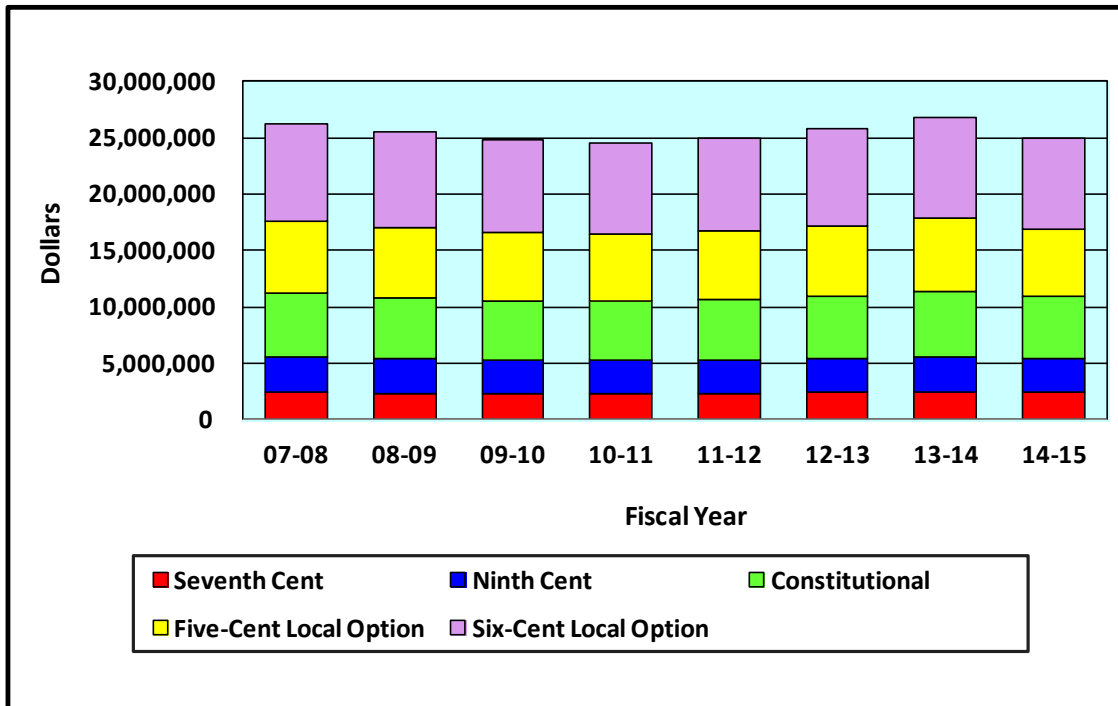
### Sales Tax

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

### State Revenue Sharing

The State Revenue Sharing Program for counties involves the distribution of state shared cigarette tax and State sales tax. Each county was given a set amount monthly based upon a formula distribution and then "trued up" each June to reflect actual state collections in the sources that affect the revenue sharing. The State apportionment factor is calculated using a formula equally weighted among county population, unincorporated county population and county sales tax collections. 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 through to the adopted FY14-15 budget.

## LEE COUNTY GAS TAX REVENUES FY07-08 THROUGH FY14-15



	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimated	FY14-15 Adopted
Seventh Cent	\$2,426,139	\$2,331,100	\$2,300,546	\$2,289,279	\$2,357,848	\$2,393,180	\$2,458,537	\$2,500,000
Ninth Cent	3,182,613	\$3,055,635	2,978,527	2,931,172	2,914,997	3,059,332	3,161,526	2,850,000
Constitutional	5,568,295	\$5,381,022	5,270,499	5,240,184	5,445,520	5,420,374	5,699,910	5,600,000
Five-Cent Local Option	6,364,422	\$6,298,897	6,032,122	6,006,403	6,027,262	6,356,088	6,616,170	5,985,000
Six-Cent Local Option	8,712,874	\$8,419,971	8,221,621	8,094,668	8,173,756	8,576,486	8,838,458	8,000,000
<b>TOTAL</b>	<b>\$26,254,343</b>	<b>\$25,486,625</b>	<b>\$24,803,315</b>	<b>\$24,561,706</b>	<b>\$24,919,383</b>	<b>\$25,805,460</b>	<b>\$26,774,601</b>	<b>\$24,935,000</b>

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 county-wide 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):

<b><u>Constitutional (2)</u></b>	Lee County	<u>100%</u>
----------------------------------	------------	-------------

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

<b><u>Ninth Cent (1)</u></b>	Lee County	100%
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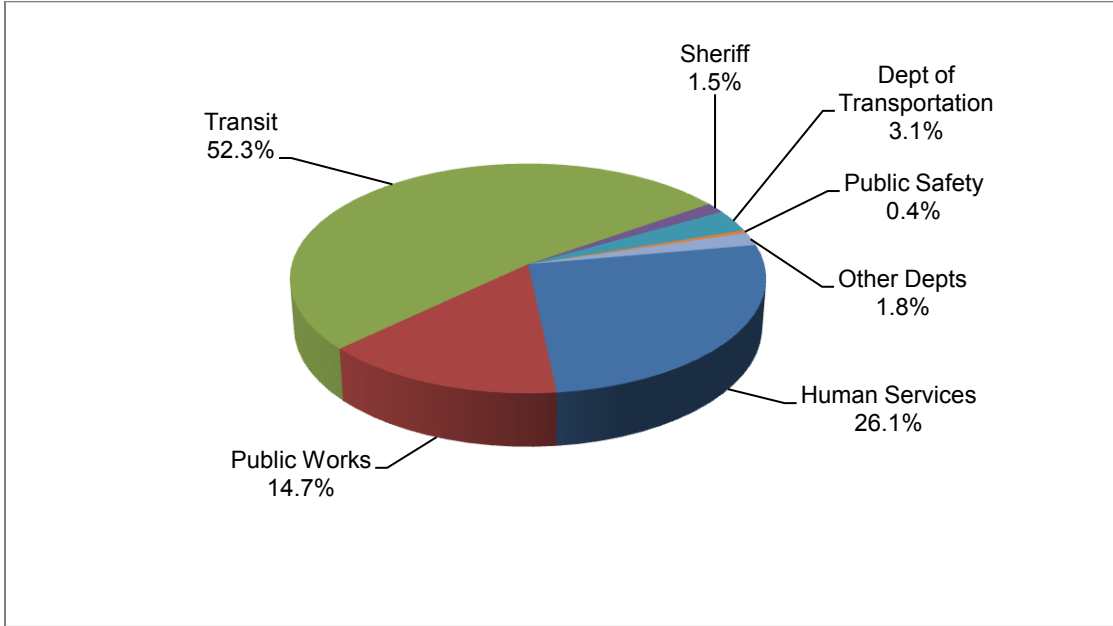
<b><u>Local Option (11)</u></b>	EFFECTIVE FY13-14 (After State Deductions for Dealer Costs)	
	(5-Cent & 6-Cent) (Note: from 1984 to 1989, only 4 cents was allocated)	
	Cape Coral	24.95%
	Sanibel	5.00%
	Fort Myers	14.00%
	Fort Myers Beach	1.02%
	Bonita Springs	4.54%
	Lee County	<u>50.49%</u>
		100.00%

# SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
Federal		18.4 Cents	Current Rate For Gasoline (includes 15.44 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks).
State			
	Department of Transportation	13.1 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	7.2 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 <sup>th</sup> and 6 <sup>th</sup> Cent)	2.0 Cents	Chapter 206.41 and 206.47 F.S.
City Only (1 Cent)	City (Eighth Cent)	1.0 Cents	Chapter 206.605 F.S.
County and City Shared (11 Cents)	Local Option (10-15 Cents)	6.0 Cents	Chapter 336.025 F.S.
	Local Option (16-20 Cents)	<u>5.0 Cents</u>	Chapter 336.025(1)(b) F.S.
	<b>TOTAL</b>	<b>54.7 Cents</b>	

This chart indicates that 54.7 cents per gallon are levied for taxes at various governmental levels. The County solely receives or shares in 15 cents per gallon of gasoline.

**FY13-14 GRANTS  
ADMINISTERED THROUGH  
COUNTY DEPARTMENTS**



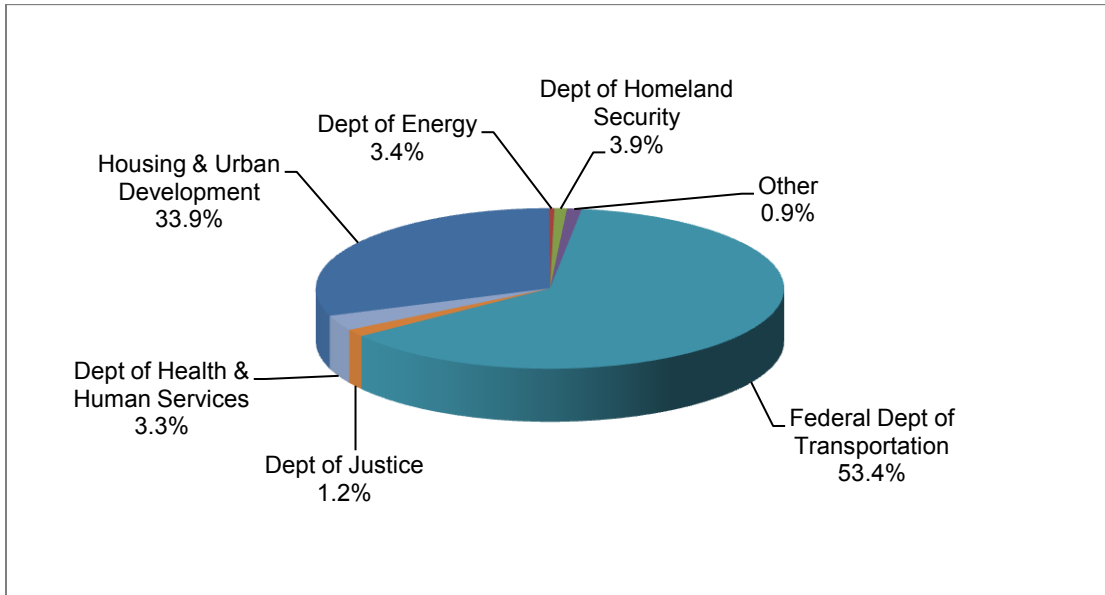
Note: Pie chart percentages may not equal 100% due to rounding of figures.

**Total: \$179,616,809**

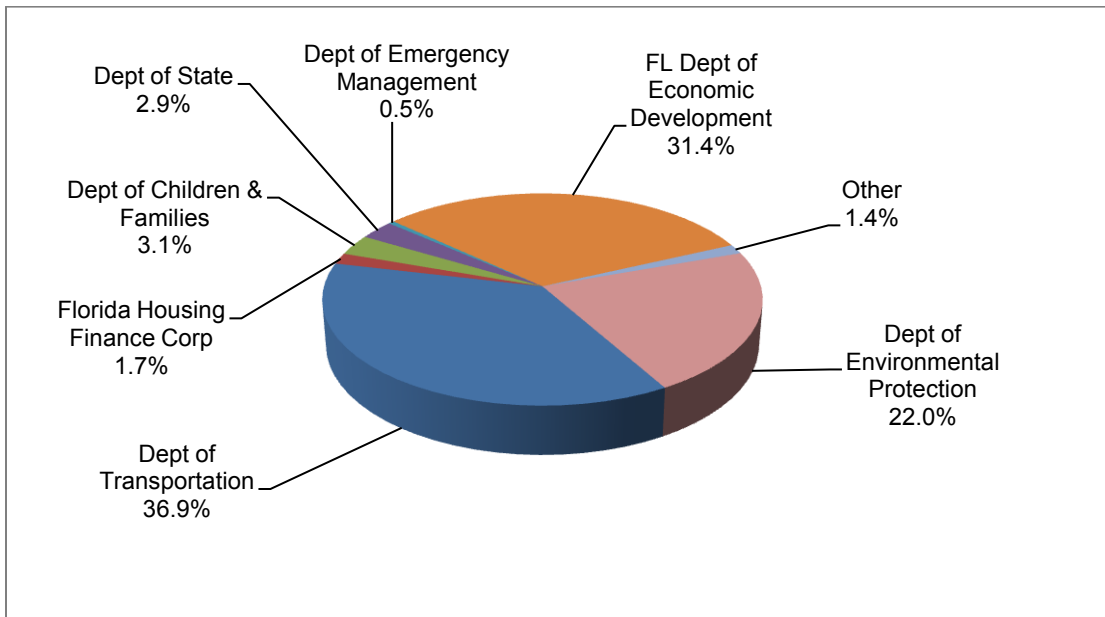
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 139 active (including multi-year) grants in FY13-14 totaling \$179,616,809. Grants totaling \$131,650,372 came from 12 Federal agencies, and grants totaling \$47,966,437 came from 9 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

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, and Public Safety).

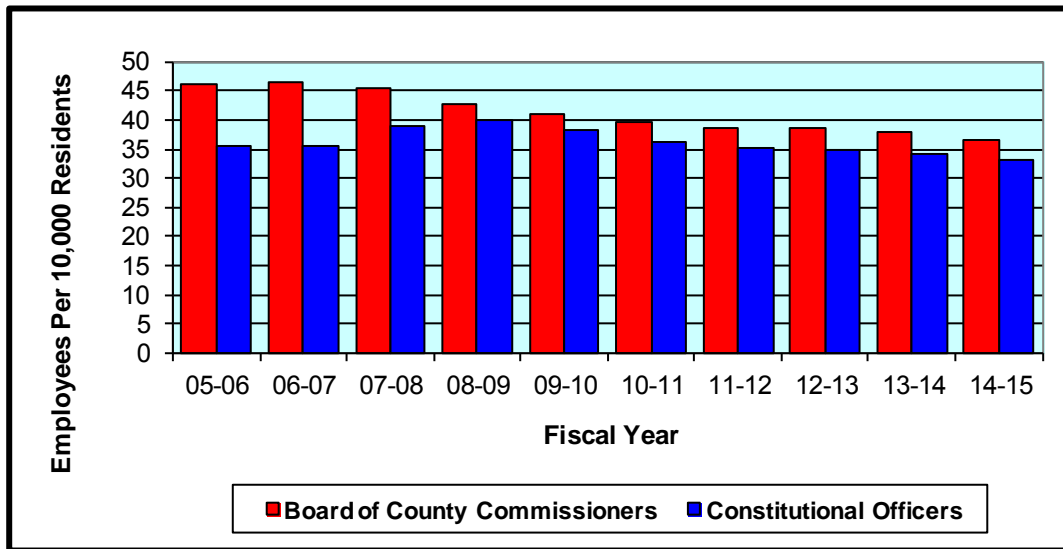
### ACTIVE FEDERAL GRANTS IN FY13-14 FOR LEE COUNTY



### ACTIVE STATE GRANTS IN FY13-14 FOR LEE COUNTY



# LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY05-06 THROUGH FY14-15



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 FY14-15.

In FY08-09, there was a 197 person reduction in the number of BoCC employees from FY07-08 due to attrition, employee participation in an early buyout program and not filling vacant positions. For FY09-10 the BoCC employee count declined by 93, by an additional 56 for FY10-11 and was reduced by 17 for FY11-12. The rate of employees per 10,000 residents declined from FY12-13 to FY13-14 by 27. In FY14-15 a rate increase by 12 is indicated, the first increase since FY12-13.

### Constitutional Officers

The Constitutional Officers' employee rates per 10,000 population were fairly consistent through FY06-07. 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, by 91 in FY10-11, by 32 in FY11-12, by 18 in FY12-13, by 1 for FY13-14 with an increase of 2 in FY14-15.

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Board of County Commissioners	44.1	46.0	46.4	45.4	42.8	41.1	39.7	38.7	38.6	37.8
Constitutional Officers	35.5	35.4	35.6	39.0	39.9	38.2	36.3	35.1	34.7	34.2
Total	79.6	81.4	82.0	84.4	82.7	79.3	76.0	73.8	73.3	72.0

## POSITION SUMMARY BY DEPARTMENT

Department/Division/Program	FY13-14 ADOPTED	FY14-15 ADDED	FY14-15 TRANSFERS	FY14-15 DELETED	FY14-15 UNDER FUNDED	FY14-15 TOTAL FUNDED	FY14-15 ADOPTED
Animal Services	52				(1)	51	52
Community Development	122	7	3		(1)	131	132
Construction & Design	16		5		(1)	20	21
County Administration	21	1	1			23	23
County Attorney	25			(2)	(2)	21	23
County Commissioners	11					11	11
County Lands	10		1			11	11
Economic Development	14				(3)	11	14
Environmental Policy			5			5	5
Facilities Services	116	2	1		(2)	117	119
Fleet Management	32				(4)	28	32
GIS	4					4	4
Hearing Examiner	5					5	5
Human Resources	22					22	22
Human Services	54	1				55	55
Information Technology	1					1	1
Internal Services	19		(10)		(1)	8	9
Library	254				(3)	251	254
Natural Resources	49				(2)	47	49
Parks & Recreation	252			(3)	(10)	239	249
Public Resources	15		(3)		(2)	10	12
Public Safety	358				(1)	357	358
Procurement	11					11	11
Office of Sustainability	2		(2)			0	0
Solid Waste	92	2			(1)	93	94
Sports Development	4					4	4
Transit	251	12			(1)	262	263
Transportation	345		(1)	(10)	(17)	317	334
Utilities	273					273	273
Visitor & Convention Bureau	30	1				31	31
<b>GRAND TOTAL</b>	<u>2,460</u>	<u>26</u>	<u>0</u>	<u>(15)</u>	<u>(52)</u>	<u>2,419</u>	<u>2,471</u>

FY 14-15 THRU FY 18-19 MAJOR MAINTENANCE PROGRAM							
Project Name	Business Unit	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	FY 17-18 Budget	FY 18-19 Budget	Five Year Project Totals
Admin Bldg Renovations	40890800100	5,000	150,000	0	0	0	155,000
Brooks Pk Ballfield Light Upgr	40159600100	420,000	0	0	0	0	420,000
Caloosahatchee Pk Shrlne Stab	40214930101	200,000	200,000	200,000	0	0	600,000
CW Boat Ramp Repair	40864200100	10,000	10,000	10,000	10,000	10,000	50,000
CW Boat Ramp Repair	40864230104	50,000	50,000	50,000	50,000	50,000	250,000
CW Modular Furniture/Panels	40863900100	50,000	50,000	0	0	50,000	150,000
DOT Eng/Operation Bldg Renovat	40675700100	0	325,000	0	0	0	325,000
E. Cnty Regional Library Reno	40362614800	0	1,300,000	0	0	0	1,300,000
Jail Sprung Units Replacements	40891800100	0	0	0	12,000,000	0	12,000,000
Justice Center Renovations	40896300100	3,750,000	1,000,000	2,750,000	1,600,000	500,000	9,600,000
Kelly Pk Soccer Complex Well	40213600100	450,000	0	0	0	0	450,000
Manatee Pk Canal Bank Reinforc	40212430101	210,000	0	0	0	0	210,000
Minor Remodeling Projects	40860700100	150,000	150,000	150,000	150,000	150,000	750,000
Old EOC/PS Admin Upgrades	40891115200	700,000	0	0	0	0	700,000
PI Comm Marina Dock Repl/Dredg	40213900100	780,000	0	0	0	0	780,000
PI Comm Marina Dock Repl/Dredg	40213930104	200,000	0	0	0	0	200,000
<b>Total 100 - Construction &amp; Design</b>		<b>6,975,000</b>	<b>3,235,000</b>	<b>3,160,000</b>	<b>13,810,000</b>	<b>760,000</b>	<b>27,940,000</b>
Environmental Mitigation	40400700100	58,334	58,334	58,334	58,334	58,334	291,670
Environmental Mitigation	40400730700	58,333	58,333	58,333	58,333	58,333	291,665
Environmental Mitigation	40400748730	58,333	58,333	58,333	58,333	58,333	291,665
<b>Total 105 - Public Works</b>		<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>875,000</b>
County Held Tax Certificates	40882800100	25,000	25,000	25,000	25,000	25,000	125,000
Cty Owned Real Prop Assessment	40882900100	190,000	190,000	190,000	190,000	190,000	950,000
Land Sale/Acquisition Opportun	40861700100	25,000	25,000	25,000	25,000	25,000	125,000
<b>Total 110 - County Lands</b>		<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>1,200,000</b>
Wastewater Coll Rehab & Replac	40730948720	500,000	500,000	500,000	500,000	0	2,000,000
Water Dist Rehab & Replacement	40744348720	350,000	350,000	350,000	350,000	0	1,400,000
Water Treat. Plant Rehab/Repla	40760348720	837,000	352,400	66,500	0	0	1,255,900
Well Rehab & Replacement	40761648720	350,000	200,000	200,000	550,000	0	1,300,000
WWTP Rehab & Replacement	40731748720	1,251,700	1,049,200	1,153,900	902,000	1,390,000	5,746,800
<b>Total 120 - Utilities</b>		<b>3,288,700</b>	<b>2,451,600</b>	<b>2,270,400</b>	<b>2,302,000</b>	<b>1,390,000</b>	<b>11,702,700</b>
Blind Pass Eco Zone	40309130101	37,500	37,500	130,000	1,150,000	37,500	1,392,500
Bonita Beach Renourishment	40303930101	12,000	9,000	9,000	9,000	9,000	48,000
Clean & Snag Program	40855815500	280,000	280,000	280,000	280,000	280,000	1,400,000
Estero Island Bch Restoration	40302230101	0	50,000	150,000	150,000	5,000,000	5,350,000
Filter Marsh & BMP Maint	40313315500	400,000	300,000	300,000	300,000	300,000	1,600,000
Gasparilla Isl Bch Restoration	40302330101	125,000	125,000	100,000	100,000	65,000	515,000
Lovers Key Bch Restoration	40302430101	15,000	15,000	16,000	16,000	16,000	78,000
Neighbor Improvement Program	40851415500	250,000	250,000	250,000	250,000	250,000	1,250,000

FY 14-15 THRU FY 18-19 MAJOR MAINTENANCE PROGRAM							
Project Name	Business Unit	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	FY 17-18 Budget	FY 18-19 Budget	Five Year Project Totals
Surface Water Management Plan	40098315500	250,000	250,000	250,000	250,000	250,000	1,250,000
<b>Total 125 - Natural Resources</b>		<b>1,369,500</b>	<b>1,316,500</b>	<b>1,485,000</b>	<b>2,505,000</b>	<b>6,207,500</b>	<b>12,883,500</b>
R & R of Facilities & Equipmnt	40093840102	50,000	200,000	300,000	250,000	250,000	1,050,000
R & R of Facilities & Equipmnt	40093840104	200,000	0	0	0	0	200,000
<b>Total 130 - Solid Waste</b>		<b>250,000</b>	<b>200,000</b>	<b>300,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,250,000</b>
Causeway Island Erosion Contrl	40191530101	0	0	0	0	0	0
County Wide Park Improvements	40214100100	600,000	600,000	600,000	600,000	600,000	3,000,000
Emergency Beach Cleanup	40168730101	100,000	0	0	0	0	100,000
Pool Improvements	40167400100	50,000	150,000	50,000	150,000	50,000	450,000
Pool Maintenance & Repairs	40182300100	40,000	40,000	40,000	40,000	40,000	200,000
Replacement Parking Machines	40183400100	70,000	70,000	70,000	70,000	70,000	350,000
Stadium R & R - JetBlue Park	40159930102	75,000	75,000	125,000	125,000	125,000	525,000
Stadium R & R -Hammond Stadium	40173430102	120,000	120,000	120,000	120,000	120,000	600,000
Stadiums Maint & Improvements	40212200100	150,000	200,000	150,000	200,000	150,000	850,000
Stadiums Maint & Improvements	40212230102	265,000	265,000	265,000	265,000	1,060,000	2,120,000
Stadiums Maint & Improvements	40212230111	150,000	150,000	150,000	150,000	150,000	750,000
Veterans Skateboard Park	40215500100	0	0	250,000	0	0	250,000
<b>Total 140 - Parks and Rec</b>		<b>1,620,000</b>	<b>1,670,000</b>	<b>1,820,000</b>	<b>1,720,000</b>	<b>2,365,000</b>	<b>9,195,000</b>
ADA Plan Implementation	40607930700	250,000	250,000	250,000	250,000	250,000	1,250,000
Cape Coral Toll Facil Painting	40676042135	0	0	750,000	0	0	750,000
Master Bridge Project	40571430700	190,000	185,000	210,000	260,000	315,000	1,160,000
Master Signal Project	40671330700	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Midpoint/LeeWay Facil Painting	40676142133	0	0	0	40,000	0	40,000
Midpoint/LeeWay Facil Painting	40676142135	0	0	0	910,000	0	910,000
Repl Overhead Sign Struct Snbl	40676242133	0	70,000	750,000	0	0	820,000
Road Resurface Rebuild Program	40468330700	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
Roadway Beautification	40602400100	100,000	100,000	100,000	100,000	100,000	500,000
Roadway Lighting Upgrade	40608030700	0	0	450,000	450,000	450,000	1,350,000
Sign Replacement Program	40676330700	50,000	50,000	50,000	50,000	50,000	250,000
Signal Maintenance Upgrades	40667030700	100,000	350,000	350,000	350,000	350,000	1,500,000
<b>Total 150 - DOT</b>		<b>7,190,000</b>	<b>7,505,000</b>	<b>9,410,000</b>	<b>8,910,000</b>	<b>8,015,000</b>	<b>41,030,000</b>
CCC-Beach and Shoreline Maint	40192630101	82,000	0	0	0	0	82,000
CCC-Sirenia Vista Manatee Obse	40192730101	200,000	0	0	0	0	200,000
CEPD-Bch Park Facility Maint	40192530101	19,085	0	0	0	0	19,085
FMB-Bayside&Bch Access Improve	40192130101	219,800	0	0	0	0	219,800
FMB-Coastal Management Plan	40191630101	50,000	0	0	0	0	50,000
FMB-Operation Beach Maint	40189530101	640,132	0	0	0	0	640,132
FMB-Portable ADA Restrooms	40213330101	27,000	0	0	0	0	27,000
Gasparilla-Cayo Costa Truck/Tr	40192930101	60,000	0	0	0	0	60,000



**FY 14-15 THRU FY 18-19 MAJOR MAINTENANCE PROGRAM**

Project Name	Business Unit	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	FY 17-18 Budget	FY 18-19 Budget	Five Year Project Totals
San Bch Habitat Protect/Educat	40193030101	12,283	0	0	0	0	12,283
San-Bch/Shoreln Erosion Survey	40192430101	40,000	0	0	0	0	40,000
San-Bowman's Bch&Bayou Lookout	40192830101	200,000	0	0	0	0	200,000
San-Gulfside Shade Structure	40191930101	20,000	0	0	0	0	20,000
Sanibel Beach Maintenance	40165630101	1,302,400	0	0	0	0	1,302,400
Sanibel Dune Walkover Replace	40189730101	85,000	0	0	0	0	85,000
<b>Total 190 - TDC</b>		<b>2,957,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,957,700</b>
ADA Compliance	40883913841	20,000	20,000	20,000	20,000	20,000	100,000
Admin Bldg Chiller Replacement	40890000100	0	1,000,000	500,000	0	0	1,500,000
Admin Bldg Plumbing Replace	40890300100	400,000	400,000	200,000	0	0	1,000,000
Admin East Seal Ext. Windows	40891200100	225,000	0	0	0	0	225,000
Alva Boat Ramp Dock Replace	40215600100	6,000	0	0	0	0	6,000
Alva Boat Ramp Dock Replace	40215630104	39,000	0	0	0	0	39,000
Asphalt Parking Lots	40867300100	50,000	250,000	250,000	250,000	250,000	1,050,000
Beach Park Maint	40180930101	60,000	50,000	50,000	50,000	50,000	260,000
Buckingham Comm Pk Lights	40215100100	0	350,000	0	0	0	350,000
Building Maintenance	40870000100	500,000	500,000	600,000	700,000	700,000	3,000,000
CC Govt Bldg Seal Ext Windows	40891300100	0	73,000	0	0	0	73,000
CD/PW Bldg Seal Ext Windows	40891400100	0	80,000	0	0	0	80,000
Cnty Empl Garage Nylon Rope Re	40892200100	60,000	0	0	0	0	60,000
Cnty/City Annex Seal Ext Windo	40891500100	0	0	0	0	75,000	75,000
Const Complx Seal Ext Windows	40892300100	195,000	0	0	0	0	195,000
CW Boardwalk Repair	40182500100	60,000	70,000	75,000	85,000	85,000	375,000
CW Boardwalk Repair	40182530101	20,000	20,000	30,000	30,000	30,000	130,000
CW Canvass Awnings Replace	40891600100	0	25,000	0	25,000	0	50,000
CW Duct Cleaning & Vent Replac	40885800100	50,000	50,000	50,000	50,000	50,000	250,000
CW Electrical Improvements	40886100100	110,000	110,000	50,000	50,000	50,000	370,000
CW Exterior Paint/Recoat	40896800100	180,000	150,000	150,000	150,000	150,000	780,000
CW Fire Alarm Sys & Pump Upgra	40886200100	75,000	50,000	50,000	50,000	50,000	275,000
CW Flooring Replacement	40874300100	579,500	595,000	380,000	528,000	592,000	2,674,500
CW Flooring Replacement	40874314800	302,000	397,000	50,000	223,000	100,000	1,072,000
CW HVAC Replacement & Control	40897100100	75,000	75,000	85,000	85,000	85,000	405,000
CW HVAC Replacement & Control	40897114800	0	250,000	0	0	0	250,000
CW Irrigation & Plumbing	40879400100	160,000	160,000	160,000	160,000	160,000	800,000
CW Irrigation & Plumbing	40879414800	7,000	0	0	0	0	7,000
Elevator Upgrade/Maintenance	40879600100	75,000	75,000	75,000	75,000	75,000	375,000
Generator-SwitchgearMaint/Repl	40870800100	300,000	300,000	300,000	300,000	300,000	1,500,000
Indoor Air Quality Cont & Reme	40867500100	60,000	60,000	60,000	60,000	60,000	300,000
J C Chillers Replacement	40890100100	0	0	500,000	0	0	500,000
Jail Kitchen Freight Elevator	40890600100	0	300,000	0	0	0	300,000
JC BAS Upgrade/Energy Initiati	40871200100	75,000	75,000	75,000	75,000	75,000	375,000

<b>FY 14-15 THRU FY 18-19 MAJOR MAINTENANCE PROGRAM</b>							
<b>Project Name</b>	<b>Business Unit</b>	<b>FY 14-15 Budget</b>	<b>FY 15-16 Budget</b>	<b>FY 16-17 Budget</b>	<b>FY 17-18 Budget</b>	<b>FY 18-19 Budget</b>	<b>Five Year Project Totals</b>
Justice Ctr Air Handler Units	40865500100	80,000	55,000	60,000	0	0	195,000
Justice Ctr Annex HVAC Replace	40891900100	450,000	60,000	0	0	0	510,000
Justice Ctr Proper Roof Replac	40892100100	0	0	1,750,000	0	0	1,750,000
Lakes Park Piling Replacement	40215000100	0	0	500,000	0	0	500,000
Old Courthouse Drapes Replace	40892400100	0	0	0	70,000	0	70,000
Old Courthouse Elevator Upgrad	40890700100	300,000	0	0	0	0	300,000
Old Courthouse Window Repair	40875600100	0	25,000	0	0	0	25,000
Reroofing Projects/Replacement	40860300100	300,000	300,000	181,000	471,000	456,000	1,708,000
Reroofing Projects/Replacement	40860314800	5,000	37,000	5,000	5,000	5,000	57,000
Sheriff Buildings Improvements	40894200100	700,000	300,000	300,000	300,000	300,000	1,900,000
<b>Total 195 - Facilities</b>		<b>5,518,500</b>	<b>6,262,000</b>	<b>6,506,000</b>	<b>3,812,000</b>	<b>3,718,000</b>	<b>25,816,500</b>
<b>TOTAL MAJOR MAINTENANCE</b>		<b>29,584,400</b>	<b>23,055,100</b>	<b>25,366,400</b>	<b>33,724,000</b>	<b>23,120,500</b>	<b>134,850,400</b>

## **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.

# FINANCIAL POLICY

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# GENERAL BUDGET POLICY

1. The operating budget authorizing expenditure of County money will be adopted annually by the Board at the fund level.
2. The budget must be balanced. This means that the budgeted expenditures and reserves of each fund (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

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

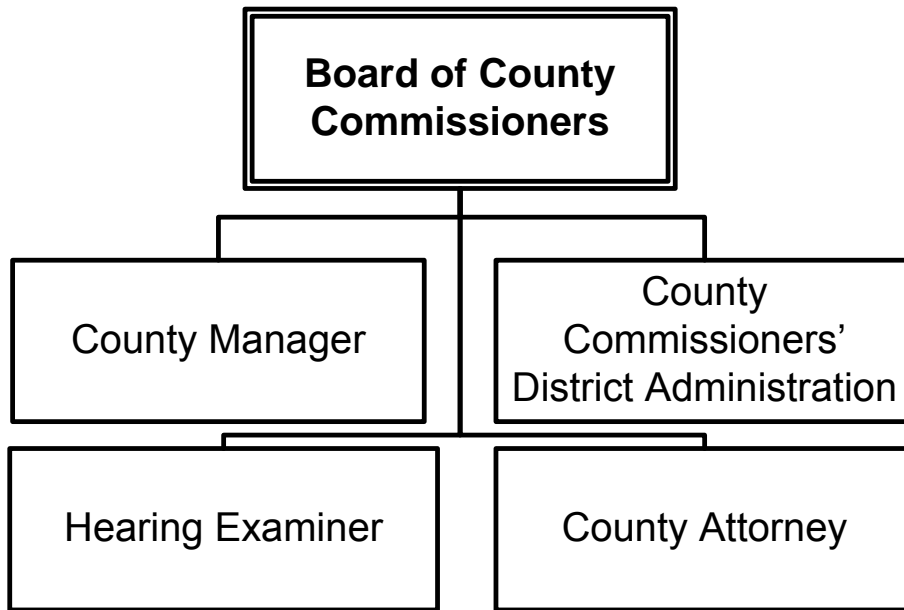
Each area falls into one of the following three categories: Legislative/Administrative, Service Delivery, and Support Services. Legislative/Administrative departments report to the Board of County Commissioners; Service Delivery and Support Services departments report to one of the four Assistant County 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, Environmental Policy Management, Budget Services, Facilities Services, Human Resources, and Sports Development.

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

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY12-13 actual expenses, FY13-14 unaudited actuals, and FY14-15 adopted budget by division.



# BOARD OF COUNTY COMMISSIONERS



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

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

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

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

# County Commissioners

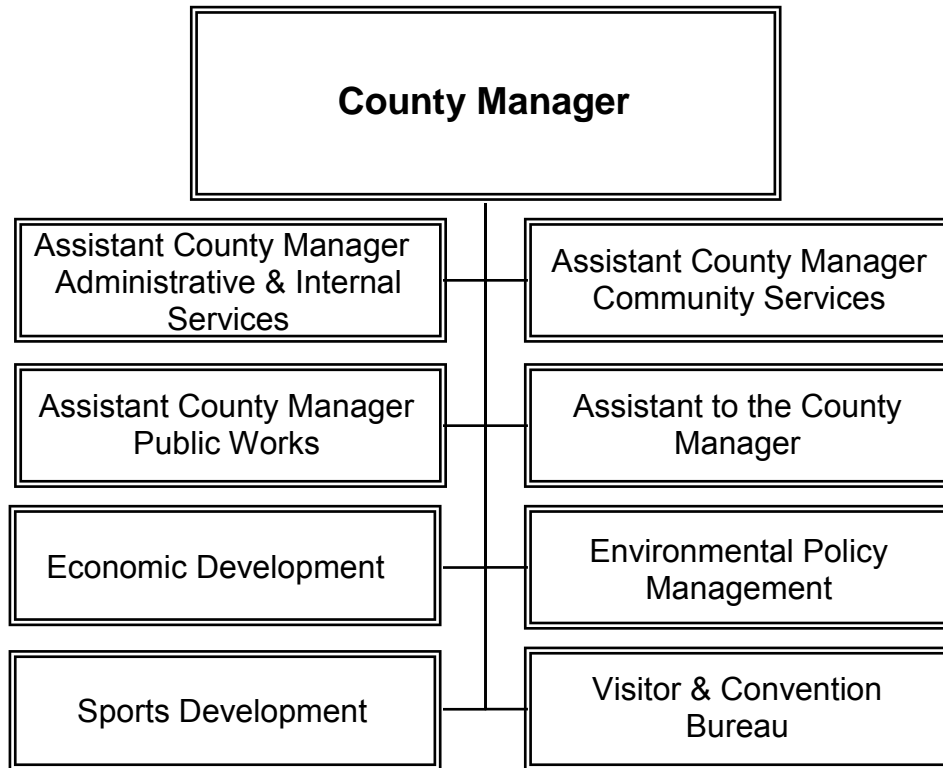
LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 <u>UNAUDITED</u> <u>ACTUAL</u>	2014 - 2015 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,218,774	\$ 1,304,500	\$ 1,407,322
<b>Total</b>	<b>\$ 1,218,774</b>	<b>\$ 1,304,500</b>	<b>\$ 1,407,322</b>
County Manager			
County Manager	\$ 1,293,396	\$ 1,224,318	\$ 1,586,738
<b>Total</b>	<b>\$ 1,293,396</b>	<b>\$ 1,224,318</b>	<b>\$ 1,586,738</b>
County Attorney			
Legal Counsel	\$ 2,859,759	\$ 2,625,195	\$ 2,968,922
Special Master Process	\$ 1,318	\$ 21	\$ 5,500
<b>Total</b>	<b>\$ 2,861,077</b>	<b>\$ 2,625,216</b>	<b>\$ 2,974,422</b>
Hearing Examiner			
Hearing Examiner	\$ 646,776	\$ 702,573	\$ 749,184
<b>Total</b>	<b>\$ 646,776</b>	<b>\$ 702,573</b>	<b>\$ 749,184</b>
<b>GRAND TOTAL</b>	<b>\$ 6,020,023</b>	<b>\$ 5,856,607</b>	<b>\$ 6,717,666</b>

## EXPENDITURES BY FUND TYPE

General Fund	\$ 5,371,929	\$ 5,154,013	\$ 5,962,982
Special Revenue Fund	\$ 648,094	\$ 702,594	\$ 754,684
<b>GRAND TOTAL</b>	<b>\$ 6,020,023</b>	<b>\$ 5,856,607</b>	<b>\$ 6,717,666</b>

# COUNTY MANAGER



**Three Assistant County Managers and one Assistant to the County Manager** 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. Staff support is also provided to the Horizon Council and the Lee County Industrial Development Authority.

**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.

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

**Environmental Policy Management** works across county departments to identify goals and promote the most efficient, responsible, and coordinated operations in an effort to maximize resources and encourage innovation. The office is also charged with providing leadership in developing a proactive and collaborative community effort to continuously improve quality of life by striving to balance the social, economic, and environmental resources that are unique to Lee County.

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

# County Manager

LEE COUNTY - FLORIDA  
2014 - 2015

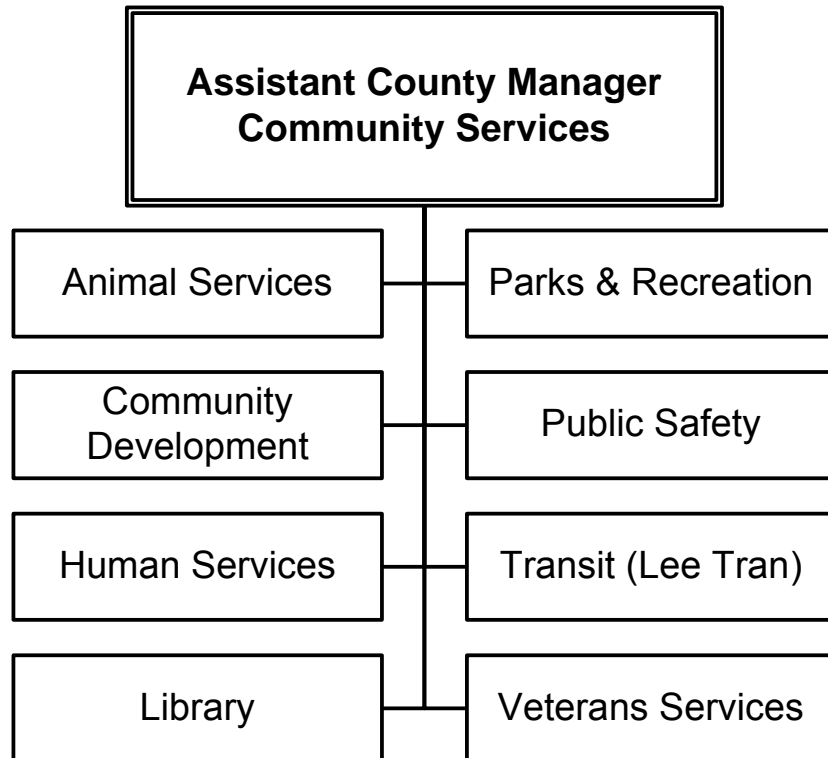
<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 <u>UNAUDITED</u> <u>ACTUAL</u>	2014 - 2015 <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 113,533	\$ 158,786	\$ 170,141
Attraction Marketing	\$ 306,675	\$ 325,406	\$ 350,000
Visitor & Convention Bureau	<u>\$ 13,642,077</u>	<u>\$ 15,227,072</u>	<u>\$ 15,855,675</u>
<b>Total</b>	<b>\$ 14,062,285</b>	<b>\$ 15,711,264</b>	<b>\$ 16,375,816</b>
Environmental Policy Mgmt.			
Environmental Policy Mgmt.	\$ 273,389	\$ 302,745	\$ 705,704
<b>Total</b>	<b>\$ 273,389</b>	<b>\$ 302,745</b>	<b>\$ 705,704</b>
Economic Development			
Economic Development	\$ 1,219,364	\$ 995,743	\$ 1,246,854
<b>Total</b>	<b>\$ 1,219,364</b>	<b>\$ 995,743</b>	<b>\$ 1,246,854</b>
Sports Authority			
Economic Development	\$ 736,671	\$ 1,015,734	\$ 996,552
<b>Total</b>	<b>\$ 736,671</b>	<b>\$ 1,015,734</b>	<b>\$ 996,552</b>
PW/DCD Internal Services			
Public Works Admin.	\$ 826,760	\$ 780,843	\$ 0
<b>Total</b>	<b>\$ 826,760</b>	<b>\$ 780,843</b>	<b>\$ 0</b>
<b>GRAND TOTAL</b>	<b><u>\$ 17,118,469</u></b>	<b><u>\$ 18,806,329</u></b>	<b><u>\$ 19,324,926</u></b>

## EXPENDITURES BY FUND TYPE

General Fund	\$ 2,319,513	\$ 2,079,331	\$ 1,952,558
Special Revenue Fund	<u>\$ 14,798,956</u>	<u>\$ 16,726,998</u>	<u>\$ 17,372,368</u>
<b>GRAND TOTAL</b>	<b><u>\$ 17,118,469</u></b>	<b><u>\$ 18,806,329</u></b>	<b><u>\$ 19,324,926</u></b>



# ASSISTANT COUNTY MANAGER



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

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

**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.

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

## **ASSISTANT COUNTY MANAGER (continued)**

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

**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

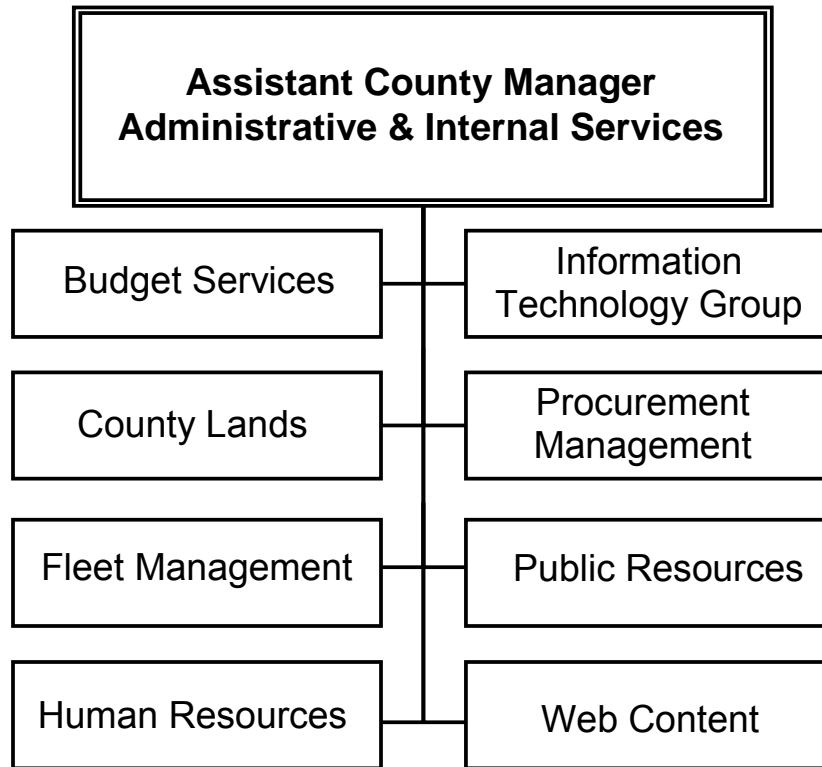
LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2012 - 2013</u> <u>ACTUAL</u>	<u>2013 - 2014</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2014 - 2015</u> <u>ADOPTED</u>
County Manager			
Veterans Services	\$ 142,514	\$ 114,352	\$ 99,802
<b>Total</b>	<b>\$ 142,514</b>	<b>\$ 114,352</b>	<b>\$ 99,802</b>
Human Services			
Human Svcs Fiscal Mgmt.	\$ 322,644	\$ 350,098	\$ 491,420
Neighborhood Bldg Program	\$ 292,527	\$ 578,475	\$ 419,399
Human Svcs Admin/Clerical	\$ 666,451	\$ 670,436	\$ 734,088
Neighborhood Improvements	\$ 5,961,433	\$ 6,287,678	\$ 4,369,420
Administration & Housing Asst	\$ 205,313	\$ 94,378	\$ 103,000
Housing Services/General	\$ 2,245,956	\$ 1,630,099	\$ 1,441,749
State Mandated Programs	\$ 5,088,974	\$ 4,906,795	\$ 4,967,000
State Health Programs	\$ 290,083	\$ 150,337	\$ 0
Family Services Unit Program	\$ 1,983,025	\$ 1,879,941	\$ 1,619,810
Supportive Housing Program	\$ 2,075,678	\$ 2,101,627	\$ 54,420
Non Grant Donations	\$ 86,589	\$ 198,539	\$ 274,388
Partnering For Results	\$ 4,027,447	\$ 4,034,019	\$ 4,255,667
Small Business Development	\$ 411	\$ 1,168	\$ 0
<b>Total</b>	<b>\$ 23,246,531</b>	<b>\$ 22,883,590</b>	<b>\$ 18,730,361</b>
State Health Programs			
State Health Programs	\$ 2,271,318	\$ 2,281,776	\$ 2,291,117
<b>Total</b>	<b>\$ 2,271,318</b>	<b>\$ 2,281,776</b>	<b>\$ 2,291,117</b>
Public Safety			
Fire Protection	\$ 22,619	\$ 22,619	\$ 22,619
Emergency Mgmt Operations	\$ 502,359	\$ 501,023	\$ 131,919
All Hazards Protections	\$ 1,437,262	\$ 1,509,991	\$ 1,711,423
Emergency Response	\$ 31,323,806	\$ 30,715,629	\$ 31,500,926
Emergency Dispatching	\$ 2,811,850	\$ 2,928,080	\$ 2,980,750
E911 Implementation	\$ 3,251,964	\$ 2,360,420	\$ 3,000,043
Govt Communications Network	\$ 3,355,364	\$ 3,331,060	\$ 2,445,942
Pub Safety-Logistics	\$ 2,734,915	\$ 2,249,867	\$ 2,567,303
<b>Total</b>	<b>\$ 45,440,139</b>	<b>\$ 43,618,689</b>	<b>\$ 44,360,925</b>
Library			
Library Services	\$ 24,147,519	\$ 24,967,216	\$ 24,785,448
<b>Total</b>	<b>\$ 24,147,519</b>	<b>\$ 24,967,216</b>	<b>\$ 24,785,448</b>
Parks & Recreation			
Extension Services	\$ 913,696	\$(5)	\$ 0
Parks & Recreation Operations	\$ 19,624,037	\$ 21,656,777	\$ 22,060,549
Florida Community Trust	\$ 80,857	\$ 1,322,837	\$ 110,000
Sports Complexes	\$ 6,618,208	\$ 6,839,350	\$ 6,955,666
<b>Total</b>	<b>\$ 27,236,798</b>	<b>\$ 29,818,959</b>	<b>\$ 29,126,215</b>

**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2012 - 2013 ACTUAL</u>	<u>2013 - 2014 UNAUDITED ACTUAL</u>	<u>2014 - 2015 ADOPTED</u>
Transit			
Fixed Route Service	\$ 35,852,783	\$ 21,909,246	\$ 23,707,860
<b>Total</b>	<b>\$ 35,852,783</b>	<b>\$ 21,909,246</b>	<b>\$ 23,707,860</b>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,120,398	\$ 1,037,728	\$ 1,073,302
<b>Total</b>	<b>\$ 1,120,398</b>	<b>\$ 1,037,728</b>	<b>\$ 1,073,302</b>
Planning			
DCD - Planning	\$ 1,859,916	\$ 1,291,511	\$ 1,434,043
Transfer Development Rights	\$ 0	\$ 0	\$ 50,000
Administration & Housing Asst	\$ 142,173	\$ 371,127	\$ 350,000
<b>Total</b>	<b>\$ 2,002,089</b>	<b>\$ 1,662,638</b>	<b>\$ 1,834,043</b>
Environmental Sciences			
DCD Plan Env Svcs	\$ 1,103,191	\$ 702,390	\$ 757,470
<b>Total</b>	<b>\$ 1,103,191</b>	<b>\$ 702,390</b>	<b>\$ 757,470</b>
Developmental Services			
Development Review	\$ 1,326,864	\$ 1,230,150	\$ 1,390,917
Zoning Review	\$ 242,817	\$ 242,034	\$ 260,328
Permit Issuance	\$ 1,261,873	\$ 1,325,787	\$ 1,381,323
Building Inspections	\$ 2,712,570	\$ 2,900,312	\$ 3,085,991
Code Enforcement	\$ 2,483,647	\$ 2,294,252	\$ 2,403,073
Plans Review	\$ 864,382	\$ 889,620	\$ 994,481
<b>Total</b>	<b>\$ 8,892,153</b>	<b>\$ 8,882,155</b>	<b>\$ 9,516,113</b>
Admin & Support			
DCD Admin & Support	\$ 1,199,629	\$ 1,184,878	\$ 1,390,375
<b>Total</b>	<b>\$ 1,199,629</b>	<b>\$ 1,184,878</b>	<b>\$ 1,390,375</b>
Animal Services			
Animal Svcs-Shelter Operations	\$ 1,995,271	\$ 2,110,756	\$ 2,175,902
Animal Svcs -Field Operations	\$ 1,591,808	\$ 1,636,122	\$ 1,699,143
Animal Svcs- Spay & Neuter	\$ 946,433	\$ 851,492	\$ 1,105,454
<b>Total</b>	<b>\$ 4,533,512</b>	<b>\$ 4,598,370</b>	<b>\$ 4,980,499</b>
<b>GRAND TOTAL</b>	<b>\$ 177,188,574</b>	<b>\$ 163,661,987</b>	<b>\$ 162,653,530</b>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 70,163,299	\$ 69,161,635	\$ 68,666,104
Special Revenue Fund	\$ 65,216,615	\$ 64,302,769	\$ 64,711,425
Capital Project Fund	\$ 2,600,513	\$ 4,957,277	\$ 3,122,199
Enterprise Fund	\$ 35,852,783	\$ 21,909,246	\$ 23,707,860
Internal Service Fund	\$ 3,355,364	\$ 3,331,060	\$ 2,445,942
<b>GRAND TOTAL</b>	<b>\$ 177,188,574</b>	<b>\$ 163,661,987</b>	<b>\$ 162,653,530</b>

# 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.

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

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

**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.

## **ASSISTANT COUNTY MANAGER (continued)**

**Public Resources** provides citizens and other departments with a central contact for obtaining information and assistance. 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

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2012 - 2013 ACTUAL</u>	<u>2013 - 2014 UNAUDITED ACTUAL</u>	<u>2014 - 2015 ADOPTED</u>
Procurement Management			
Procurement Management	\$ 787,838	\$ 732,324	\$ 874,027
<b>Total</b>	\$ 787,838	\$ 732,324	\$ 874,027
Information Technology			
Telephones	\$ 3,675,277	\$ 3,603,652	\$ 3,657,054
Data Processing	\$ 8,207,860	\$ 8,144,396	\$ 8,191,535
<b>Total</b>	\$ 11,883,137	\$ 11,748,048	\$ 11,848,589
Public Resources			
MSTBU Services	\$ 257,690	\$ 252,422	\$ 187,127
Public Resources	\$ 1,091,517	\$ 1,045,979	\$ 1,025,360
<b>Total</b>	\$ 1,349,207	\$ 1,298,401	\$ 1,212,487
Fleet Management			
Rolling & Motorized Equipment	\$ 9,185,771	\$ 8,511,823	\$ 11,156,408
<b>Total</b>	\$ 9,185,771	\$ 8,511,823	\$ 11,156,408
County Lands			
County Lands	\$ 933,090	\$ 830,505	\$ 1,002,155
<b>Total</b>	\$ 933,090	\$ 830,505	\$ 1,002,155
County Manager			
Budget Services	\$ 702,243	\$ 479,666	\$ 693,110
Risk Mgmt Administration	\$ 229,129	\$ 291,433	\$ 343,822
<b>Total</b>	\$ 931,372	\$ 771,099	\$ 1,036,932
Human Resources			
Human Resources	\$ 1,869,671	\$ 1,811,029	\$ 2,060,065
Human Resources - Training	\$ 114,099	\$ 120,594	\$ 117,523
<b>Total</b>	\$ 1,983,770	\$ 1,931,623	\$ 2,177,588

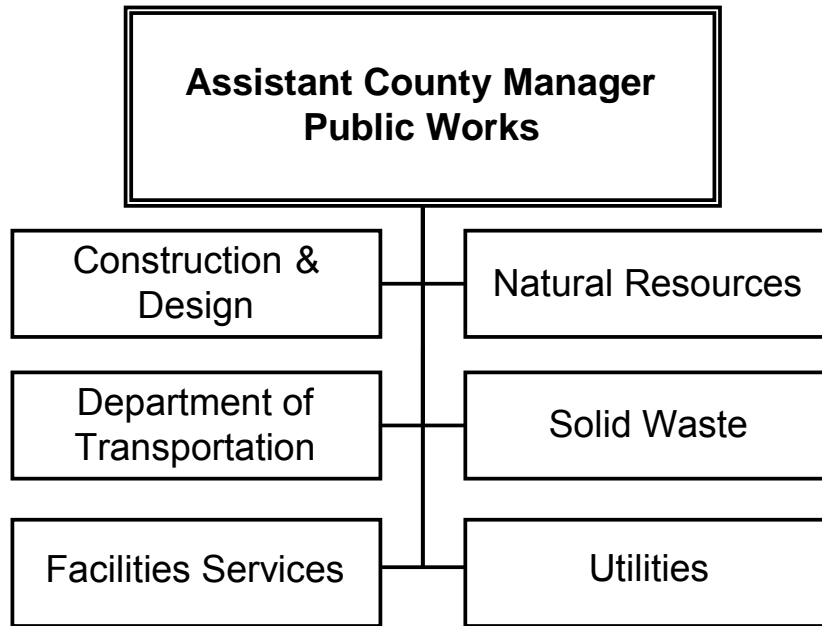
**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 <u>ADOPTED</u>
<b>GRAND TOTAL</b>	<b><u>\$ 27,054,185</u></b>	<b><u>\$ 25,823,823</u></b>	<b><u>\$ 29,308,186</u></b>

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 4,721,775	\$ 4,058,767	\$ 4,997,205
Special Revenue Fund	\$ 261,736	\$ 345,943	\$ 203,127
Internal Service Fund	\$ 22,070,674	\$ 21,419,113	\$ 24,107,854
<b>GRAND TOTAL</b>	<b><u>\$ 27,054,185</u></b>	<b><u>\$ 25,823,823</u></b>	<b><u>\$ 29,308,186</u></b>



# ASSISTANT COUNTY MANAGER



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

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

**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.

**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 Compost Production facility, the Materials Recycling facility, the Construction & Demolition Debris Recycling facility, Lee/Hendry Landfill, Hendry County Transfer Stations and the household chemical waste collection system.

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

**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

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2012 - 2013</u> <u>ACTUAL</u>	<u>2013 - 2014</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2014 - 2015</u> <u>ADOPTED</u>
<b>Utilities</b>			
WW Treatment - Waterway East	\$ 90,632	\$ 14,851	\$ 12,000
WW Treatment - Fiesta Villas	\$ 2,063,329	\$ 1,684,558	\$ 2,015,077
Water Prod - Waterway	\$ 240,104	\$ 103,003	\$ 282,880
Water Prod - Green Me	\$ 2,846,980	\$ 2,336,810	\$ 2,642,967
Water Prod - Bartow	\$ 52,334	\$ 104,206	\$ 130,611
Water Prod - Pine Woods	\$ 1,580,155	\$ 1,647,408	\$ 1,846,833
WW Treatment - San Carlos	\$ 290,682	\$ 256,310	\$ 278,322
WW Treatment - Three Oaks	\$ 1,412,337	\$ 1,391,498	\$ 1,497,312
Water Production - Olga	\$ 1,321,631	\$ 1,429,923	\$ 1,681,678
Water Distribution	\$ 3,329,312	\$ 3,536,538	\$ 3,776,007
Wastewater Treatment Contracts	\$ 6,667,471	\$ 6,371,898	\$ 6,750,000
Wastewater Collection	\$ 4,969,247	\$ 4,756,966	\$ 5,356,334
Utilities-Maintenance Services	\$ 1,698,561	\$ 1,901,889	\$ 2,193,227
Wastewater Treat - Pkg. Plants	\$ 16,454	\$ 17,388	\$ 18,650
Wastewater Treatment-Beach	\$ 1,869,785	\$ 1,770,445	\$ 2,196,091
WWW Treatment -Pine Island	\$ 427,962	\$ 545,734	\$ 453,895
Utilities-Gateway Treatment Pl	\$ 893,886	\$ 1,814,580	\$ 933,667
Utilities Admin - Sewer	\$ 1,502,683	\$ 1,637,911	\$ 1,601,386
Utilities-Electronic Dept	\$ 1,575,823	\$ 1,668,512	\$ 1,723,124
Utilities Admin - Water	\$ 1,980,471	\$ 2,192,909	\$ 2,208,206
Utilities Admin - Mgmt	\$ 1,212,804	\$ 1,194,562	\$ 1,462,995
Utilities Engineering	\$ 1,914,592	\$ 1,869,684	\$ 2,197,098
Water Meter Service	\$ 2,204,840	\$ 1,969,147	\$ 2,444,907
Billing & Collection	\$ 2,446,608	\$ 2,595,171	\$ 3,143,757
Water Production - Corkscrew	\$ 2,932,067	\$ 3,026,057	\$ 3,010,954
Utilities-Support Services	\$ 568,787	\$ 585,149	\$ 663,681
Water/Sewer General	\$ 220,439	\$ 0	\$ 250,000
Utilities-Water Prod-North Lee	\$ 2,067,907	\$ 2,093,428	\$ 2,244,746
Locates Inspections	\$ 455,739	\$ 477,344	\$ 648,402
Industrial Pretreatment	\$ 337,257	\$ 152,356	\$ 129,195
Asset Management	\$ 189,452	\$ 2,855	\$ 0
Utilities - Fiscal	\$ 501,600	\$ 518,221	\$ 534,588
LCU - FGUA WW Interlocal NFM	\$ 1,604,884	\$ 1,484,350	\$ 1,800,000
Bayshore Treatment Plant	\$ 21,846	\$ 1,848	\$ 4,000
<b>Total</b>	\$ 51,508,661	\$ 51,153,509	\$ 56,132,590
<b>Solid Waste</b>			
Right of Way Cleanup	\$ 485,506	\$ 478,371	\$ 602,041
Solid Waste Operations	\$ 23,061,896	\$ 23,602,527	\$ 24,307,633
Recycling	\$ 3,293,147	\$ 1,564,073	\$ 1,711,211
Disposal Facilities	\$ 30,473,800	\$ 31,210,346	\$ 33,362,069
Hendry Co. Transfer Stations	\$ 1,311,030	\$ 995,837	\$ 997,687
Lee/Hendry Landfill	\$ 4,399,415	\$ 3,789,904	\$ 4,291,252
<b>Total</b>	\$ 63,024,794	\$ 61,641,058	\$ 65,271,893
<b>Natural Resources</b>			
Marine Svcs / Marine Sciences	\$ 606,601	\$ 623,336	\$ 735,862

**ASSISTANT COUNTY MANAGER - PUBLIC WORKS (continued)**

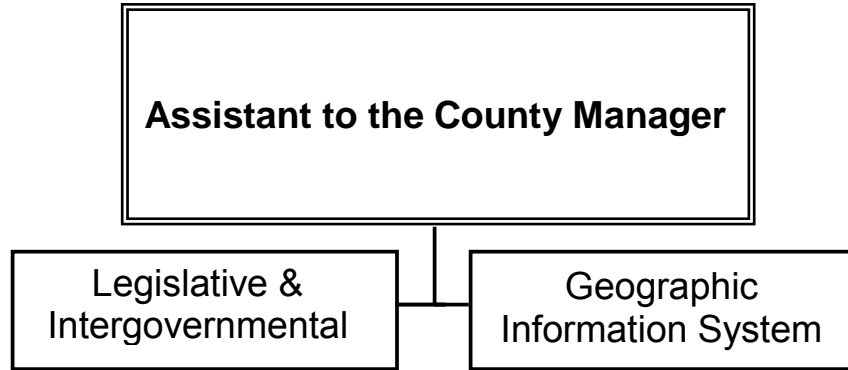
<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 <u>UNAUDITED ACTUAL</u>	2014 - 2015 <u>ADOPTED</u>
Manatee Conservation	\$ 17,980	\$ 7,680	\$ 0
Ground Water Mgmt	\$ 611,365	\$ 667,995	\$ 801,475
Environmental Lab	\$ 1,339,528	\$ 1,342,937	\$ 1,394,006
Pollutant Storage Tanks	\$ 170,371	\$ 173,797	\$ 171,088
Surface Water Mgmt	\$ 1,425,979	\$ 1,402,619	\$ 1,456,519
Small Quantity Generator	\$ 583,920	\$ 553,935	\$ 560,096
<b>Total</b>	<u>\$ 4,755,744</u>	<u>\$ 4,772,299</u>	<u>\$ 5,119,046</u>
Dept. of Transportation			
DOT Administration	\$ 1,140,263	\$ 914,032	\$ 1,006,371
Canal Maintenance	\$ 2,045,244	\$ 1,860,333	\$ 2,014,231
Landscape Maintenance	\$ 3,386,187	\$ 3,029,798	\$ 3,843,093
Roadway Maintenance	\$ 10,580,556	\$ 10,633,538	\$ 10,236,232
Traffic - Signs & Markings	\$ 2,876,589	\$ 2,711,408	\$ 2,807,463
Traffic - Signal Systems	\$ 4,780,952	\$ 4,557,307	\$ 4,590,809
DOT Eng. - Planning	\$ 619,173	\$ 505,835	\$ 503,396
Bridge Maintenance	\$ 1,286,556	\$ 1,325,655	\$ 1,357,067
Toll Facilities R&R	\$ 210,999	\$ 334,362	\$ 450,000
DOT Eng. - Construction	\$ 1,029,678	\$ 959,686	\$ 1,028,815
DOT Eng. - Design	\$ 703,637	\$ 726,117	\$ 732,776
Toll Bridge Operations	\$ 8,853,725	\$ 9,475,262	\$ 9,785,813
<b>Total</b>	<u>\$ 37,513,559</u>	<u>\$ 37,033,333</u>	<u>\$ 38,356,066</u>
Construction and Design			
Facilities Services	\$ 5,114,895	\$ 5,057,010	\$ 5,247,955
MSTBU Services	\$ 0	\$ 19,711	\$ 85,702
Maintenance & Repair Services	\$ 6,816,860	\$ 6,949,981	\$ 7,212,508
Construction and Design	\$ 1,807,357	\$ 1,777,677	\$ 2,080,186
<b>Total</b>	<u>\$ 13,739,112</u>	<u>\$ 13,804,379</u>	<u>\$ 14,626,351</u>
<b>GRAND TOTAL</b>	<u><b>\$ 170,541,870</b></u>	<u><b>\$ 168,404,578</b></u>	<u><b>\$ 179,505,946</b></u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 16,453,861	\$ 16,592,733	\$ 17,643,080
Special Revenue Fund	\$ 30,489,830	\$ 29,207,654	\$ 30,222,570
Enterprise Fund	\$ 123,598,179	\$ 122,604,191	\$ 131,640,296
<b>GRAND TOTAL</b>	<u><b>\$ 170,541,870</b></u>	<u><b>\$ 168,404,578</b></u>	<u><b>\$ 179,505,946</b></u>



# ASSISTANT TO THE COUNTY MANAGER



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

# Assistant to County Manager

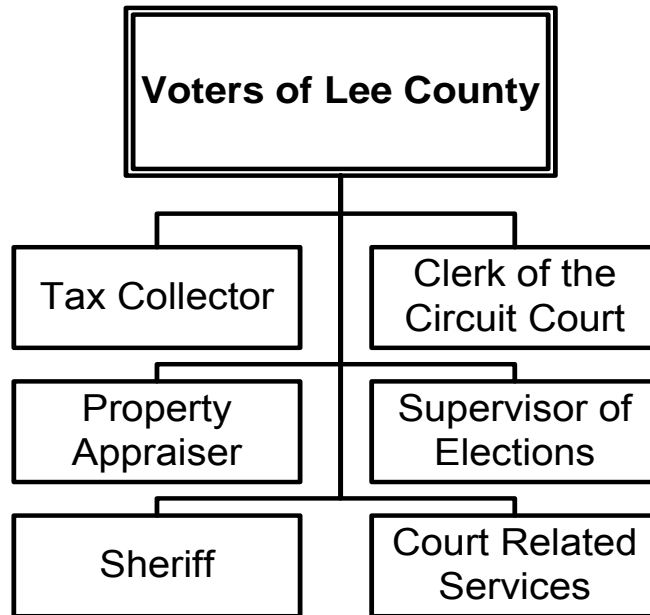
LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 <u>UNAUDITED</u> <u>ACTUAL</u>	2014 - 2015 <u>ADOPTED</u>
County Manager			
Equal Employment Opportunity	\$ 218,354	\$ 0	\$ 0
Housing Enforcement - HUD	\$ 23,345	\$ 0	\$ 0
<b>Total</b>	<b>\$ 241,699</b>	<b>\$ 0</b>	<b>\$ 0</b>
GIS Operations			
GIS Operations	\$ 674,012	\$ 565,809	\$ 624,410
<b>Total</b>	<b>\$ 674,012</b>	<b>\$ 565,809</b>	<b>\$ 624,410</b>
<b>GRAND TOTAL</b>	<b>\$ 915,711</b>	<b>\$ 565,809</b>	<b>\$ 624,410</b>

## EXPENDITURES BY FUND TYPE

General Fund	\$ 915,711	\$ 565,809	\$ 624,410
<b>GRAND TOTAL</b>	<b>\$ 915,711</b>	<b>\$ 565,809</b>	<b>\$ 624,410</b>

# COURTS AND CONSTITUTIONAL OFFICERS



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

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

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

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

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

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

# Courts and Constitutional Officers

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2012 - 2013 ACTUAL</u>	<u>2013 - 2014 UNAUDITED ACTUAL</u>	<u>2014 - 2015 ADOPTED</u>
<b>Tax Collector</b>			
Support to Tax Collector	\$ 1,367,724	\$ 1,386,832	\$ 1,495,690
Tax Collect. Fund Collect Fees	\$ 13,866,746	\$ 14,586,649	\$ 14,611,611
<b>Total</b>	<u>\$ 15,234,470</u>	<u>\$ 15,973,481</u>	<u>\$ 16,107,301</u>
<b>Clerk to the Board</b>			
Support to Clerk to Board	\$ 964,991	\$ 1,023,958	\$ 1,037,271
Finance & Internal Audit	\$ 7,515,602	\$ 7,460,461	\$ 7,647,270
VCB - Audit	\$ 856,063	\$ 995,938	\$ 885,000
<b>Total</b>	<u>\$ 9,336,656</u>	<u>\$ 9,480,357</u>	<u>\$ 9,569,541</u>
<b>Property Appraiser</b>			
Support to Property Appraiser	\$ 2,220,619	\$ 2,277,445	\$ 1,889,209
Prop Appr. Fund Collect Fees	\$ 7,754,728	\$ 7,834,156	\$ 8,342,886
<b>Total</b>	<u>\$ 9,975,347</u>	<u>\$ 10,111,601</u>	<u>\$ 10,232,095</u>
<b>Supervisor of Elections</b>			
Support to Supervisor of Elect	\$ 677,128	\$ 786,176	\$ 761,140
Supervisor of Elections	\$ 6,227,658	\$ 7,184,647	\$ 6,756,022
<b>Total</b>	<u>\$ 6,904,786</u>	<u>\$ 7,970,823</u>	<u>\$ 7,517,162</u>
<b>Sheriff</b>			
Sheriff Disbursement	\$ 81,922,855	\$ 85,149,419	\$ 91,152,952
Support to Sheriff	\$ 5,346,139	\$ 5,104,832	\$ 5,055,678
Law Enforcement Trust	\$ 215,220	\$ 155,000	\$ 0
Sheriff - Jail Disbursement	\$ 48,109,671	\$ 49,325,793	\$ 49,376,404
Sheriff - Court Support	\$ 7,903,871	\$ 8,342,237	\$ 8,625,009
<b>Total</b>	<u>\$ 143,497,756</u>	<u>\$ 148,077,281</u>	<u>\$ 154,210,043</u>
<b>Court Related Programs</b>			
Court Administration	\$ 1,396,779	\$ 1,101,769	\$ 1,327,711
Court Admin - Support	\$ 1,490,211	\$ 1,435,499	\$ 1,485,839
Pretrial Services	\$ 2,080,541	\$ 2,188,344	\$ 2,411,780
Mediation Ordinance	\$ 135,096	\$ 132,480	\$ 141,726
Family Court Services	\$ 771,733	\$ 820,783	\$ 846,469
Domestic Violence	\$ 326,621	\$ 334,879	\$ 430,135
Public Def Conflicts- Juvenile	\$ 0	\$ 0	\$ 1,000
Juvenile Arbitration	\$ 4,973	\$ 4,877	\$ 5,008
Teen Court	\$ 165,505	\$ 133,092	\$ 140,004
Public Guardian	\$ 241,528	\$ 241,488	\$ 241,488
Courthouse Security	\$ 1,149,887	\$ 1,104,173	\$ 1,170,680
CJIS	\$ 1,150,706	\$ 1,156,957	\$ 1,330,909
Court Technology	\$ 1,045,098	\$ 1,091,826	\$ 1,092,401
Law library	\$ 232,194	\$ 229,465	\$ 233,849
Probation	\$ 1,701,897	\$ 1,799,798	\$ 1,891,620
Courthouse Facilities	\$ 0	\$ 345,549	\$ 355,364
<b>Total</b>	<u>\$ 11,892,769</u>	<u>\$ 12,120,979</u>	<u>\$ 13,105,983</u>



**COURTS AND CONSTITUTIONAL OFFICERS (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2012 - 2013 ACTUAL</u>	<u>2013 - 2014 UNAUDITED ACTUAL</u>	<u>2014 - 2015 ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 898,474	\$ 974,695	\$ 1,005,335
<b>Total</b>	<b>\$ 898,474</b>	<b>\$ 974,695</b>	<b>\$ 1,005,335</b>
State Attorney			
State Attorney	\$ 1,572,209	\$ 1,597,773	\$ 1,794,005
<b>Total</b>	<b>\$ 1,572,209</b>	<b>\$ 1,597,773</b>	<b>\$ 1,794,005</b>
Medical Examiner			
Support to Medical Examiner	\$ 149,955	\$ 146,584	\$ 157,726
Medical Examiner	\$ 2,366,641	\$ 2,527,594	\$ 2,780,550
<b>Total</b>	<b>\$ 2,516,596</b>	<b>\$ 2,674,178</b>	<b>\$ 2,938,276</b>
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 2,885,356	\$ 1,718,643	\$ 2,582,000
Legal Aid	\$ 522,582	\$ 530,421	\$ 538,377
<b>Total</b>	<b>\$ 3,407,938</b>	<b>\$ 2,249,064</b>	<b>\$ 3,120,377</b>
Crim Conf & Civ Reg Counsel			
Public Def Conflicts- Criminal	\$ 0	\$ 67	\$ 0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 67</b>	<b>\$ 0</b>
Guardian Ad Litem			
Guardian Ad Litem	\$ 193,717	\$ 203,614	\$ 216,332
<b>Total</b>	<b>\$ 193,717</b>	<b>\$ 203,614</b>	<b>\$ 216,332</b>
<b>GRAND TOTAL</b>	<b><u>\$ 205,430,718</u></b>	<b><u>\$ 211,433,913</u></b>	<b><u>\$ 219,816,450</u></b>

**EXPENDITURES BY FUND TYPE**

General Fund	\$ 186,436,614	\$ 194,135,544	\$ 200,765,268
Special Revenue Fund	\$ 17,611,069	\$ 16,665,140	\$ 18,425,912
Debt Service Fund	\$ 1,384	\$ 1,113	\$ 0
Capital Project Fund	\$ 754,591	\$ 16,487	\$ 0
Enterprise Fund	\$ 627,060	\$ 615,629	\$ 625,270
<b>GRAND TOTAL</b>	<b><u>\$ 205,430,718</u></b>	<b><u>\$ 211,433,913</u></b>	<b><u>\$ 219,816,450</u></b>

# 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   | Capital Improvements Element                       |
| Traffic Circulation Element   | Conservation Element                               |
| Mass Transit Element  | Coastal Management Element                         |
| Sanitary Sewer, Solid Waste, Drainage,<br>Potable Water, and Natural Groundwater<br>Aquifer Recharge Elements | Housing Element                                    |
| Intergovernmental Coordination Element  | Ports, Aviation, and Related<br>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 12/13 – 16/17 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 Board of County Commissioners approve the final CIP in September each year.

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

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

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

### **SUMMARY**

The Capital Improvement Program 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

Budget Services prepares initial revenue estimates

Budget Services briefs departments

Departments prepare project requests

Planning Division reviews project requests  
for Lee Plan Compliance

Budget Services reviews project request.  
for CIP criteria per administrative code  
and compliance with revenue projections

County Administration reviews proposed CIP  
and processes necessary revisions

Workshops held with Board of County Commissioners

Board Public Hearing held to approve proposed CIP

Budget Service produces CIP Budget Documentation

**CIP MAJOR REVENUES SUMMARY**  
**(excludes fund balance)**  
**FY 14/15 - 18/19**

	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
Ad Valorem Tax - Conservation 2020	0	26,000,000	26,000,000	26,000,000	26,000,000	104,000,000
Interest	146,386	149,199	177,069	177,141	177,212	827,007
Impact Fees:						
Community Park	154,000	234,000	236,340	238,703	241,090	1,104,133
Regional Park	200,000	300,000	303,000	306,030	309,090	1,418,120
Road	1,151,000	1,651,000	1,667,500	1,684,165	1,700,997	7,854,662
Enterprise Funds	50,582,040	29,392,919	25,945,455	40,215,000	16,010,000	162,145,414
Gas Taxes	13,996,000	14,277,000	14,562,000	14,853,000	15,151,000	72,839,000
<b>Total Major Revenues</b>	<b>\$66,229,426</b>	<b>\$72,004,118</b>	<b>\$68,891,364</b>	<b>\$83,474,039</b>	<b>\$59,589,389</b>	<b>\$350,188,336</b>



# CIP REVENUE SOURCES

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

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

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

### **Ad Valorem Taxes**

In FY14-15, the Board of County Commissioners approved a General Fund millage of 4.1506 which includes funds for capital projects and Conservation 2020. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund and the Conservation 2020 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 FY14-15, interest earnings are projected to be \$10,000 for capital construction and \$60,000 for Conservation 2020.

## **CIP REVENUE SOURCES (continued)**

### **Fund Balance**

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

## **TRANSPORTATION IMPROVEMENT FUND**

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

### **Developer Donations**

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

### **Local Option Gas Tax**

The Local Option Gas Tax represents both a six-cent tax and a five-cent tax on motor fuels. These monies are allocated between Lee County and the cities of Cape Coral, Fort Myers, Sanibel, Bonita Springs, 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.

## **CIP REVENUE SOURCES (continued)**

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 FY14-15, 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. Impact fees were reduced in FY12-13 for 2 years, which caused a major reduction in impact fees estimates.

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. FY13-14 Community Park Impact Fee revenue is anticipated to be \$44,749, 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 FY14-15, Regional Park Impact Fee revenue is anticipated to be \$200,000, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

## **CIP REVENUE SOURCES (continued)**

### **Road Impact Fees**

Road Impact Fees are assessed upon new construction within Lee County to provide for transportation improvements required for new growth. These fees may only be used for new construction and not for maintenance operating expenses. Road Impact Fees are assessed upon residential, commercial, and industrial construction. There are five Road Impact Fee benefit districts in the unincorporated area of the County in which fees are collected. The County also collects Road Impact Fees for the Town of Fort Myers Beach 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 FY13-14 is anticipated to be \$453,200, 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**

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 FY13-14/FY17-18 Capital Improvement Program.

### **Non-Ad Valorem Bonds**

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

### **Revenue Bonds**

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

### **Gas Tax Bonds**

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

## **CIP REVENUE SOURCES (continued)**

### **ALTERNATIVE FINANCING**

#### **State Revolving Fund**

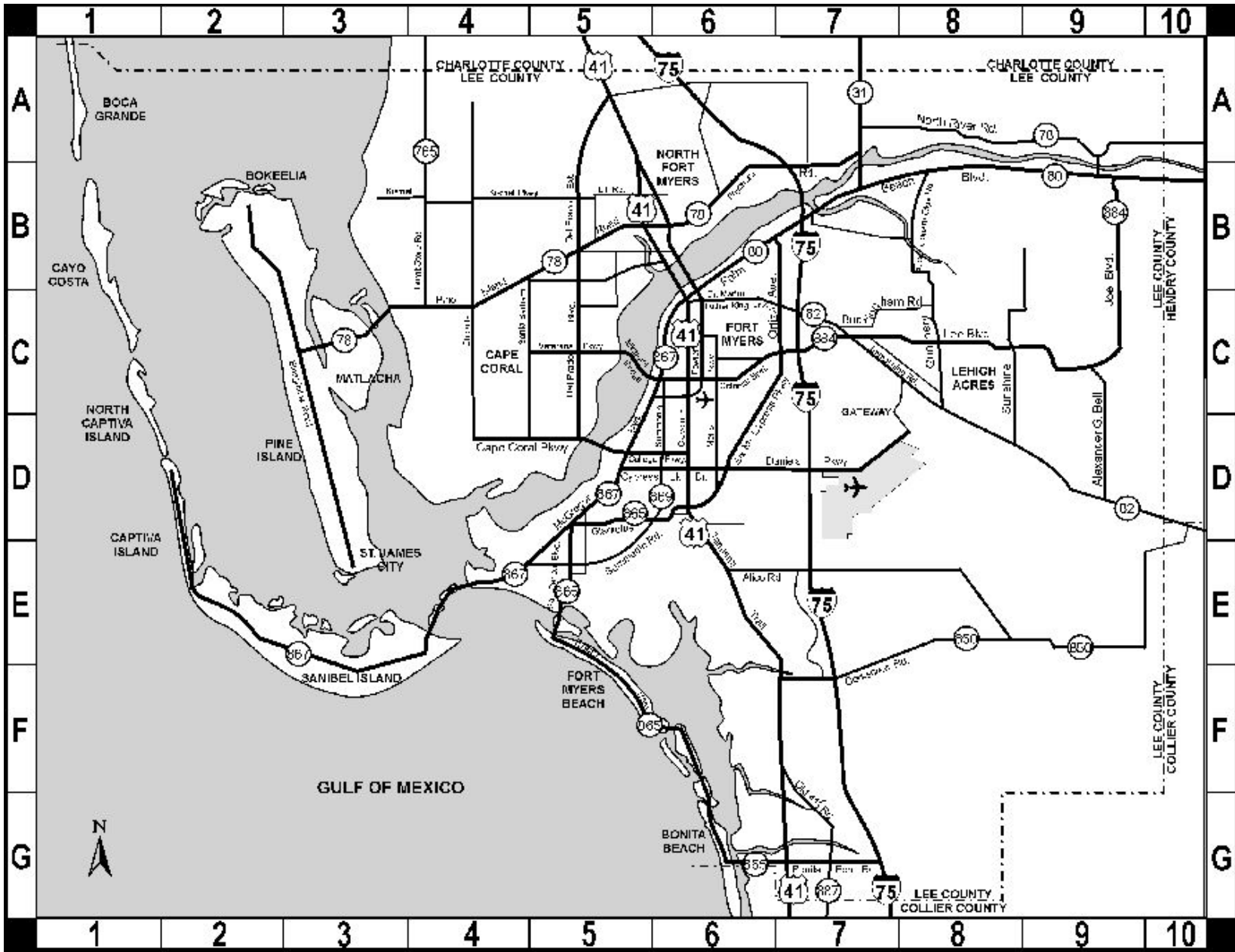
The County is currently participating in the Florida State Revolving Fund (SRF) Program for Water and Wastewater Projects through the Florida Department of Environmental Protection. This program makes low interest funds available for eligible water and wastewater projects via preconstruction and construction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

# CAPITAL IMPROVEMENT PROJECT REQUEST CATEGORY SUMMARY

## FY14/15 - 18/19 CAPITAL IMPROVEMENT PROGRAM - LEE COUNTY, FLORIDA

CATEGORY	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 18/19	CIP BUDGET FY 14/15 - 18/19	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COSTS*
COUNTY LANDS PROJECTS						0	0	330,372,872
GOVERNMENT FACILITIES	3,643,484	3,000,000	1,000,000	1,000,000	21,427,000	30,070,484	2,263,109	107,200,701
LIBRARY	2,000,000	0	10,000,000	2,000,000	0	14,000,000	10,125,000	44,316,972
NATURAL RESOURCES	1,700,000	4,500,000	3,300,000	3,200,000	2,200,000	14,900,000	TBD	96,485,823
PARKS/RECREATION - PARK RELATED	100,000	550,000	250,000	300,000	0	1,200,000	2,800,000	148,064,672
SOLID WASTE	3,700,000	0	0	1,250,000	3,500,000	8,450,000	5,600,000	182,665,681
TRANSPORTATION	25,190,000	27,197,500	13,878,746	26,222,754	16,426,500	108,915,500	248,937,269	801,734,581
UTILITIES	46,882,040	29,392,919	25,945,455	38,965,000	12,510,000	153,695,414	257,148,248	665,494,953
<b>FY 13/14 - 17/18 CIP</b>	<b>\$ 83,215,524</b>	<b>\$ 64,640,419</b>	<b>\$ 54,374,201</b>	<b>\$ 72,937,754</b>	<b>\$ 56,063,500</b>	<b>\$ 331,231,398</b>	<b>\$ 526,873,626</b>	<b>\$ 2,376,336,255</b>

\*Equals all prior year(s) expenditures and future year(s) budget.



**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	16-Dec-14 PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 18/19	CIP BUDGET FY 14/15 - 18/19	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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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 = COMP PLAN CODES: R = REQUIRED; NR = NOT REQUIRED; F = FURTHERS SPECIFIC OR GENERALIZED REQUIREMENT OF LEE PLAN; CATEGORY CODE 1 THROUGH 5

1		<b>NATURAL RESOURCES</b>									
2											
3	208574	Briarcliff/Fiddlesticks Water Quality Improvements	A-30100	0	0	0	0	0	0	0	232,677
4	208588	Caloosahatchee TMDL Compliance	A-30100	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	8,000,000	30,000,000	39,501,668
5	208589	Charlotte Harbor TMDL Compliance	A-30155	0	0	0	0	0	0	1,209,916	1,232,583
6	208596	Culvert Replacement	A-30155	0	0	0	0	0	0	0	1,343,900
7	203072	Eagle Ridge/Legends Interconnect	A-30155	0	0	0	0	0	0	0	0
8	208591	Everglades-West Coast TMDL Compliance	A-30100	200,000	200,000	200,000	200,000	200,000	1,000,000	18,000,000	19,843,568
9	208548	Fichter Creek Restoration	A-30100,55	0	0	1,400,000	0	0	1,400,000	0	1,881,811
10	208549	Halfway Creek Filter Marsh	A-30100	0	0	0	0	0	0	0	1,068,564
11	208572	Hendry Creek W Branch Water Quality Imp	A-30100	400,000	0	2,500,000	0	0	2,900,000	0	2,900,000
12	208546	Island Park Filter Marsh	A-30100	0	0	0	0	0	0	0	1,618,342
13	208513	Lakes Park Water Quality Project	A-30100.G	0	0	0	0	0	0	0	3,818,200
14	208567	Nalle Grade Stormwater Park	A-30155	0	3,000,000	0	0	0	3,000,000	0	3,400,001
15	208563	NFM Surface Water Improvements	A-30155	1,000,000	1,000,000	1,000,000	1,000,000	0	4,000,000	0	4,800,000
16	208569	Palmona Park Water Quality Improvements	A-30100	0	0	0	0	0	0	0	950,000
17	208556	Poling Lane Drainage	A-30100	0	0	0	0	0	0	0	132,494
18	208593	Popash Creek Preserve	A-30100	0	0	0	0	0	0	0	1,560,844
19	208584	Powell Creek Hydrological Restoration	A-30100	0	0	0	0	0	0	0	3,574,633
20	208561	Prairie Pine Restoration	A-30100	0	0	0	0	0	0	0	500,000
21	208538	Spanish Creek Restoration	A-30100	0	0	0	0	0	0	0	745,616
22	208557	Sunniland/Nine Mile Run Drainage Improve	A-30155	100,000	350,000	0	0	0	450,000	0	450,000
23	202965	Ten Mile Canal Filter Marsh	A-30100	0	0	0	0	0	0	0	4,251,000
24	208509	Yellow Fever Creek Chain Improvements	A-30100	0	571,000	0	0	0	571,000	0	679,922
25		<b>NATURAL RESOURCES CAPITAL TOTAL</b>		<b>2,700,000</b>	<b>6,121,000</b>	<b>7,100,000</b>	<b>3,200,000</b>	<b>2,200,000</b>	<b>21,321,000</b>	<b>49,209,916</b>	<b>94,485,823</b>
26	208573	Natural Resources Master Project	<b>A-30100</b>	<b>1,700,000</b>	<b>4,500,000</b>	<b>3,300,000</b>	<b>3,200,000</b>	<b>2,200,000</b>	<b>14,900,000</b>	<b>TBD</b>	
27											



**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	16-Dec-14 PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 18/19	CIP BUDGET FY 14/15 - 18/19	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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28 **TRANSPORTATION DEPARTMENT**

29											
30	204030	Alico Road Multi-Laning	A,GT,I	0	0	0	0	0	0	0	19,450,087
31	205075	Alico Rd 4L - Ben Hill/Airport Rd	GT	0	0	0	9,600,000	540,000	10,140,000	0	12,650,000
32	206002	Bicycle/Pedestrian Facilities	GT,I-21/25	770,000	240,500	959,000	1,250,000	643,000	3,862,500	3,700,000	29,818,903
33	205724	Big Carlos Pass Bridge Replacement	E	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000	26,300,000	45,300,000
34	205720	Bonita Beach Road - Phase II	I-24,A,S	0	0	0	0	0	0	0	8,330,345
35	205723	Bonita Beach Road - Phase III	I-24,A,S	0	0	0	0	0	0	22,800,000	24,877,170
36	206758	Briarcliff/Ripp Signalization	GT	0	0	0	0	0	0	0	450,000
37	204088	Burnt Store Road Four Laning-78 to Van Buren	E, A, I-22	13,325,000	1,517,000	4,842,246	897,754	8,700,000	29,282,000	630,000	40,760,408
38	NEW	Cape Coral Bridge WB Span Replacement	E	0	0	0	0	0	0	87,500,000	<b>87,500,000</b>
39	205601	Cape/Midpoint Plaza Reconstruction	E	0	0	0	0	0	0	0	15,487,539
40	205053	Captiva Drive Shoulders	GT	0	0	0	0	0	0	0	1,235,456
41	204054	Colonial Blvd/Six Mile to SR82	I-23,A,S	0	0	0	0	0	0	0	30,907,391
42	205082	Corbett Rd Widening/Resurfacing	GT	150,000	690,000	0	0	0	840,000	0	840,000
43	205065	Corkscrew Curve	GT	0	0	0	0	0	0	0	990,423
44		Crystal Drive 2 Lane Divided	GT	0	0	0	0	850,000	850,000	6,275,000	7,125,000
45	205077	Crystal/Plantation Roundabout	GT	0	0	0	0	0	0	0	575,000
46	205072	Daniels 6L / Treeline-Gateway	I-23,A,GT	0	0	0	0	0	0	0	3,831,133
47	205079	Daniels Resurfacing Six Mile to I-75	GT	0	0	0	0	0	0	0	38,000
48	205062	Del Prado ROW	I	0	0	0	0	0	0	0	3,299,879
49	206688	Del Prado Signals/Resurfacing	GT,S	0	0	0	0	0	0	0	1,046,411
50	205038	E-ARCS Upgrade for Leeway	E	0	0	0	0	0	0	0	856,425
51	205067	Estero Blvd Improvements	GT,I-24	750,000	7,000,000	750,000	7,300,000	750,000	16,550,000	22,500,000	50,131,544
52	205021	Estero Parkway Extension	S,GT,A,I	0	0	0	0	0	0	0	57,065,748
53	205605	Fiber Ring	E	0	0	0	0	0	0	0	350,000
54	204083	Gladius Widening	A,GT,I-4,24	0	0	0	0	0	0	0	24,168,863
55	206689	Hickory Blvd Paved Shoulders	GT	0	0	0	0	0	0	0	490,084
56	205063	Homestead 4L / Sunrise-Alabama	I-23,A,GT	1,750,000	13,500,000	690,000	0	0	15,940,000	0	24,440,000
57	205080	Homestead Road Complete Street	GT	0	0	0	0	0	0	0	1,500,000
58		Kismet/Littleton Realignment	I-22	0	0	137,500	675,000	693,500	1,506,000	0	1,506,000

**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	PROJECT NAME	16-Dec-14	CIP	CIP	CIP	CIP	CIP	CIP	CIP	* TOTAL	
			FUNDING SOURCE	BUDGET FY 14/15	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 14/15 - 18/19	BUDGET YEARS 6-10	PROJECTED COST	
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COMP PLAN CODES: R = REQUIRED; NR = NOT REQUIRED; F = FURTHERS SPECIFIC OR GENERALIZED REQUIREMENT OF LEE PLAN; CATEGORY CODE 1 THROUGH 5												
59	205068	Luckett Road 4L / Ortiz to I-75	I-23,A	0	0	0	0	0	0	0	3,094,000	4,244,000
60	205904	Matlacha Pass Bridge Replacement	I-22, GT,A	0	0	0	0	0	0	0	0	25,262,311
61	205074	Mitigation Bank	GT	0	0	0	0	0	0	0	0	136,001
62	204100	North Airport Road Extension West	A, I-23	4,195,000	0	0	0	0	4,195,000	0	0	4,920,000
63	205078	North Airport Road Reconstruction	GT	0	0	0	0	0	0	0	0	0
64		Ortiz 4L / Colonial-MLK	I-23,A	0	0	0	0	0	0	0	13,019,000	13,019,000
65	205056	Ortiz Avenue/SR80 - Luckett	I-23,A	0	0	0	0	0	0	0	11,250,000	22,798,419
66	204072	Ortiz Four Laning - MLK to Luckett	I-23,A,G	0	0	0	0	0	0	0	10,325,000	19,531,475
67	NEW	Palomino Lane Improvements	S	0	0	0	0	0	0	0	1,767,386	<b>1,767,386</b>
68	204065	Plantation Ext., Idlewild to Colonial	I-4,A	0	0	0	0	0	0	0	0	8,367,588
69	206690	Signal System Central Software	GT	0	0	0	0	0	0	0	0	1,132,340
70	206759	Signal System ATMS Upgrades	GT	750,000	750,000	750,000	750,000	750,000	3,750,000	0	0	5,278,896
71	204604	Six Mile Cypress Pkwy 4 Laning	I-23,A	0	0	0	0	0	0	0	0	10,244,599
72	206691	Summerlin Bike-Ped Accommodation	GT	0	0	0	0	0	0	0	0	756,050
73	206007	Summerlin Road-Boy Scout to Cypress Lake	GT,I-23,A	0	0	0	0	0	0	0	0	36,306,289
74	204053	Three Oaks Pkwy Extension, North	I-24,A,GT	0	0	0	0	0	0	0	39,776,883	52,403,998
75	204043	Three Oaks Pkwy Extension, South	I,A,GT,S	0	0	0	0	0	0	0	0	62,532,389
76	204081	Three Oaks Pkwy Widening	I-24,A,GT	0	0	0	0	0	0	0	0	32,469,170
77	205818	Toll Interoperability	E	0	0	0	0	0	0	0	0	850,000
78		Toll System Replacement	E	0	0	2,250,000	2,250,000	0	4,500,000	0	0	4,500,000
79	205037	Traffic Mgmt Center Update	GT,S	0	0	0	0	0	0	0	0	192,861
80		<b>TRANSPORTATION CAPITAL TOTAL</b>		<b>25,190,000</b>	<b>27,197,500</b>	<b>13,878,746</b>	<b>26,222,754</b>	<b>16,426,500</b>	<b>108,915,500</b>	<b>248,937,269</b>	<b>801,734,581</b>	
81												
82		<b>UTILITIES</b>										
83		Airport Mitigation Park ASR System	E	0	0	0	0	0	0	0	21,970,000	21,970,000
84	207614	Alico Rd 4L-Ben Hill/Airport Haul-WM Reloc	E	0	0	0	3,750,000	0	3,750,000	0	0	4,100,000
85	207143	Alico Road Water Main Relocation/Metro Pkwy Ext	E	0	0	0	0	0	0	0	0	1,946,768
86		Bayshore Rd 24" WM-Samville to N. Tamiami	E	0	0	0	0	0	0	0	3,450,000	3,450,000
87	207334	Ben Hill Griffin Force Main Improve South	E	425,000	4,575,000	0	0	0	5,000,000	0	0	5,000,000
88	207306	Ben Hill Griffin Parallel Forcemain	E	0	0	0	0	0	0	0	0	1,102,514

**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	PROJECT NAME	16-Dec-14	CIP	CIP	CIP	CIP	CIP	CIP	CIP	* TOTAL
			FUNDING SOURCE	BUDGET FY 14/15	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 14/15 - 18/19	BUDGET YEARS 6-10	PROJECTED 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 =											
COMP PLAN CODES: R = REQUIRED; NR = NOT REQUIRED; F = FURTHERS SPECIFIC OR GENERALIZED REQUIREMENT OF LEE PLAN; CATEGORY CODE 1 THROUGH 5											
89	207144	Bus 41 Line Upgrade-Littleton/Shell Factory	E	0	0	0	0	0	0	0	1,011,639
90		Colonial 30" Water Main-Ortiz to Gumnery	E	0	0	0	0	0	0	8,400,000	8,400,000
91		Corkscrew Aerator Improvements	E	0	0	0	0	0	0	0	0
92	207622	Corkscrew Exp Prod Well Panel Replace	E	1,170,240	0	0	0	0	1,170,240	0	1,170,240
93	207159	Corkscrew Rd - Ben Hill to the Habitat	E	0	0	0	0	0	0	0	11,157
94	207158	Corkscrew Road & I-75 Interchange	E	0	0	0	0	0	0	3,000,000	3,056,705
95		Corkscrew WTP Expansion to 20 MGD	D	0	0	0	0	0	0	0	0
96		Corkscrew WTP Wellfield Improvements	D	0	0	0	0	0	0	0	0
97	207097	Corkscrew WTP Wellfield-Alico Road	E	0	0	0	0	0	0	0	17,164,687
98		County 951 Utility Relocation	E	0	0	0	0	0	0	350,000	350,000
99	207448	County-Wide Fiber Network	E	100,000	100,000	0	0	0	200,000	0	461,490
100		Customer Service Center Expansion	E	0	0	0	0	0	0	750,000	750,000
101	207146	Daniels Parkway & I-75 Interchange	E	0	0	0	0	0	0	2,356,000	2,423,650
102	207605	Daniels Parkway Widening-Chamb/Gateway	E	0	0	0	0	0	0	0	602,844
103	207307	Daniels Pkwy Force Main Ext to Gateway	E	0	500,000	1,750,000	0	0	2,250,000	0	2,508,644
104		Deep Injection Well - #2	E	0	400,000	0	0	0	400,000	6,000,000	6,400,000
105	207606	Del Prado Water Main Replacement	E	0	1,075,000	0	0	0	1,075,000	0	1,475,000
106	207416	DOT Project Utility Relocations	E	0	0	0	0	0	0	0	2,667,261
107	207429	Electrical Equipment Upgrades & Replacements	E	536,100	430,400	216,200	1,500,000	0	2,682,700	2,300,000	8,195,504
108	207449	Electrical System / Maintenance Building	E	0	0	0	0	0	0	0	200,001
109	207446	Energy Management Initiatives Program	E	100,000	100,000	100,000	100,000	0	400,000	0	789,760
110	207326	Estero Blvd Force Main Relocation	E	150,000	1,450,000	150,000	1,450,000	150,000	3,350,000	3,175,000	8,350,000
111	207447	Facility Wide Security System	E	25,000	25,000	25,000	0	0	75,000	175,000	325,000
112	207304	FGCU Sewer	E	300,000	0	0	0	0	300,000	0	3,858,000
113	207197	FGCU Water	E	275,000	0	0	0	0	275,000	0	1,984,757
114	207292	FGCU/Miromar Reuse Extension	E	0	33,019	473,269	0	0	506,288	0	506,288
115	207613	Fiber Optic Upgrades	E	0	0	0	0	0	0	0	1,000,000
116		Fiesta Village Expansion to 6.0 MGD	E	0	0	0	0	0	0	0	0
117	NEW	Fiesta Village I/O Module Replacement	E	0	250,000	0	0	0	250,000	0	250,000
118	207293	Fiesta Village Sewer Collection System Improve	E	650,000	0	0	0	0	650,000	0	687,512
119	207327	Fiesta Village WWTP Headworks Rehab	E	0	0	0	0	0	0	0	1,650,000

**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	16-Dec-14 PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 18/19	CIP BUDGET FY 14/15 - 18/19	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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120		Fiesta Village WWTP RM Upgrade	E	0	0	0	0	0	0	4,925,000	4,925,000
121	207450	Fiesta WWTP Sludge Handling	E	850,000	0	0	0	0	850,000	0	1,100,000
122	207333	Fiesta Village Switchgear/Generator Repl	E	0	0	0	0	0	0	0	1,900,000
123	NEW	FMB Main Switchgear Replacement	E	0	0	232,000	1,542,000	0	1,774,000	0	<b>1,774,000</b>
124		FMB Second Equalization Tank	E	0	0	0	0	0	0	0	0
125	207330	FMB WWTP Blower Efficiency Improvements	E	0	0	0	0	0	0	0	0
126	207451	FMB WWTP Controls System Replacement	E	0	0	0	0	0	0	0	600,000
127	207318	FMB WWTP EQ Tank Rehabilitation	E	0	0	0	0	0	0	0	760,973
128		FMB WWTP EQ Tank Replacement	E	0	425,000	6,075,000	0	0	6,500,000	0	6,500,000
129	207313	Force Main Replacements	E	0	0	0	0	0	0	0	804,446
130	207270	Force Main to PS 393 Replacement	E	0	0	0	0	0	0	0	26,086
131	207452	Gateway Operations Building/Sludge Cover	E	0	0	0	0	0	0	0	320,000
132	207308	Gateway WWTP ASR Well System	E	0	0	100,000	210,000	0	310,000	3,373,000	3,683,000
133	207323	Gateway WWTP - Davco Rehab	E	0	0	0	0	0	0	0	2,250,000
134	207431	Gladiolus W/S Relocation-Pine Ridge to Winkler	E	0	0	0	0	0	0	0	4,377,579
135	207187	Green Meadow WTP Expansion	E, D	11,000,000	0	0	0	0	11,000,000	0	76,761,108
136		High Point WWTP Diversion to FGUA	E	0	0	0	0	0	0	0	0
137	207247	Inflow & Infiltration Improvements	E	500,000	500,000	500,000	500,000	0	2,000,000	2,000,000	12,313,234
138	207430	Instrumentation Upgrades & Improvements	E	115,100	152,500	0	0	0	267,600	600,000	2,466,556
139		Interconnect Pinewoods Distribution Sys	E	0	0	0	0	0	0	4,850,000	4,850,000
140	207444	LCU Generator Replace & Improve	E	340,000	348,000	0	0	0	688,000	0	1,914,078
141	207190	Lime Sludge Handling Facilities Improvements	E	0	0	0	0	0	0	900,000	900,000
142	207335	Master Lift Station 7716 Improvements	E	800,000	1,200,000	0	0	0	2,000,000	0	<b>2,000,000</b>
143	207252	Matanzas Pass Force Main	E	0	0	0	0	0	0	0	3,693,065
144	207453	McGregor Blvd Water Main Replacement	E	2,000,000	4,000,000	0	0	0	6,000,000	0	7,000,000
145	207611	N Cleveland Water Main Replacement	E	750,000	0	0	0	0	750,000	0	1,220,937
146	207618	NLC WTP Deep Injection Well Backup	E	0	5,350,000	425,000	0	0	5,775,000	0	5,827,500
147	207602	North Lee County RO Plant Wellfield Expansion	E	0	0	0	0	0	0	0	17,334,378
148	207028	North Lee County WTP Expansion to 10 MGD	E	0	0	0	0	0	0	0	17,888,732
149		North Lee County WTP Expansion to 15 MGD	E	0	0	2,300,000	26,000,000	0	28,300,000	0	28,300,000
150	207619	NLC WTP Wellfield Expansion to 15 MGD	E	0	0	2,618,986	0	10,580,000	13,198,986	0	15,818,986

**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	PROJECT NAME	16-Dec-14	CIP	CIP	CIP	CIP	CIP	CIP	CIP	* TOTAL
			FUNDING SOURCE	BUDGET FY 14/15	BUDGET FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	BUDGET FY 18/19	BUDGET FY 14/15 - 18/19	BUDGET YEARS 6-10	PROJECTED 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 =											
COMP PLAN CODES: R = REQUIRED; NR = NOT REQUIRED; F = FURTHERS SPECIFIC OR GENERALIZED REQUIREMENT OF LEE PLAN; CATEGORY CODE 1 THROUGH 5											
151		North-South 30" Water Main-SR80 to AHR	E	0	0	0	0	0	0	28,200,000	28,200,000
152		N Tamiami 24" WM-Pondella to Cleveland	E	0	0	0	0	0	0	5,600,000	5,600,000
153	207311	Olga WTP Alternative Water Source & Process Imp	E	0	0	0	0	0	0	81,800,000	82,635,733
154	207265	Olga WTP Reservoir & Plant Improvements	E	0	0	0	0	0	0	0	11,417,364
155	207454	Operations Building Replacement	E	150,000	0	1,500,000	0	0	1,650,000	0	1,680,000
156		Orange Grove WM-Pondella to Hancock	E	0	0	700,000	0	0	700,000	0	700,000
157		Ortiz FM - Palm Beach to Ballard	E	0	150,000	2,000,000	0	0	2,150,000	0	2,150,000
158		Ortiz Ave Utility Relocation-MLK to SR80	E	0	0	0	0	0	0	6,000,000	6,000,000
159	207161	Ortiz Ave Water Relocation-Colonial to SR 80	E	0	0	0	0	0	0	0	0
160	207127	Page Park Waterline Improvements	E	1,300,000	0	0	0	0	1,300,000	0	4,056,587
161	207328	Palm Beach Blvd FM at Orange River	E	0	0	0	0	0	0	0	1,405,733
162	207331	Pine Island Operations Building	E	0	0	0	0	0	0	0	217,959
163	207238	Pine Island Sewer Transmission System	E	0	0	0	0	0	0	4,000,000	4,027,767
164	207332	Pine Island WWTP Barscreen	E	0	0	0	0	0	0	0	273,378
165	207239	Pine Island WWTP Expansion	E	0	0	0	0	0	0	6,500,000	6,903,481
<b>166</b>	207336	Pine Island WWTP Tank Rehab	E	580,000	0	0	0	0	580,000	0	<b>580,000</b>
<b>167</b>	NEW	Pine Ridge FM-FMB WWTP/Gulf Reflections	E	0	230,000	200,000	1,533,000	0	1,963,000	0	<b>1,963,000</b>
168	207321	Pine Ridge FM-San Carlos to FMBWWTP	E	0	0	0	0	0	0	0	1,394,401
169	207615	Pinewoods Chemical Tank Replacements	E	0	0	0	0	0	0	0	482,843
170		Pinewoods Odor Control Scrubber	E	0	0	200,000	0	0	200,000	0	200,000
171	207607	Pinewoods Wellfield Electrical Improvements	E	0	0	0	0	0	0	0	2,857,327

**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	16-Dec-14 PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 18/19	CIP BUDGET FY 14/15 - 18/19	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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172	207608	Pinewoods WTP Deep Injection Well (Mods)	E	0	0	0	0	0	0	0	400,000
173		Pinewoods WTP Degasifiers Replacement	E	0	759,000	0	0	0	759,000	0	759,000
174	207284	Reclaim Water ASR	E	0	0	0	0	0	0	5,370,000	5,370,000
175	207289	Regional Sludge Handling Plant	E	0	0	0	0	0	0	0	418,327
176	207324	Regional WWTP Study	E	0	0	0	0	0	0	250,000	250,000
177	207455	Reuse System & Site Improvements	E	0	1,000,000	1,300,000	0	0	2,300,000	0	3,300,000
178	207162	San Carlos Blvd Improv-Linda Loma to Kelly	E	0	0	0	0	0	0	1,800,000	1,800,000
179	207320	San Carlos FM - Main to Hurricane Pass	E	0	0	0	0	0	0	1,000,000	1,551,900
180	207329	San Carlos WWTP Diversion to 3 Oaks WWTP	E	0	0	0	0	0	0	0	800,001
181	207424	SCADA Upgrades & Improvements	E	700,000	550,000	300,000	300,000	0	1,850,000	1,000,000	5,861,842
182	207456	Secondary Containments-Chemical Tanks	E	0	0	0	0	0	0	0	150,000
183	207198	SFM Water Storage Tanks	E	0	0	0	0	0	0	0	0
184	207184	SFM Water Transmission Line Improvements	E	0	0	0	0	200,000	200,000	2,200,000	2,729,960
185	207199	SR 80 & I-75 Water Relocation	E	0	0	0	0	0	0	0	657,423
186	207425	Summerlin Rd-Boy Scout to University W/S Relocat	E	0	0	0	0	0	0	0	1,778,226
187	207194	Summerlin Road Water System Improvements	E	0	0	0	0	0	0	6,379,248	6,898,770
188	207325	Three Oaks Oxidation Ditch Improvements	E	17,000,000	0	0	0	0	17,000,000	0	17,113,194
189	207301	Three Oaks Reuse System Augmentation	E	0	0	0	0	0	0	0	3,243,353
190		Three Oaks WWTP Expansion to 8 MGD	E	0	0	0	0	0	0	20,000,000	20,000,000
191	207164	Tice Street Loop	E	0	1,200,000	0	0	0	1,200,000	0	1,331,834
192		Treeline WM-Terminal Access to Daniels	E	0	0	0	0	0	0	4,430,000	4,430,000
193	207617	US 41/Palm Ave WM - Betmar to Hancock	E	0	0	0	0	0	0	0	826,400
194	207610	US 41 Util Reloc-Corkscrew to San Carlos	E	0	0	0	0	0	0	0	525,064
195	207170	US 41 Watermain Improvement	E	3,800,000	2,500,000	0	0	0	6,300,000	0	13,389,952
196	207229	Wastewater System Improvements	E	250,000	150,000	150,000	150,000	0	700,000	1,000,000	4,377,000
197	207138	Wastewater Treatment Plant Improvements	E	380,000	1,410,000	950,000	1,550,000	1,200,000	5,490,000	2,775,000	12,527,306
198	207609	Water Bacteriological Sampling Stations	E	0	0	0	0	0	0	0	606,997
199	207094	Water System Improvements	E	250,000	250,000	250,000	250,000	250,000	1,250,000	1,000,000	6,241,673
200	207193	Water Transmission Ben Hill To Treeline	E	0	0	0	0	0	0	6,960,000	10,511,718

**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	16-Dec-14 PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 18/19	CIP BUDGET FY 14/15 - 18/19	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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201	207086	Water Transmission System Improvements	E	0	0	0	0	0	0	0	2,247,610
202	207268	Water Treatment Plant Improvements	E	180,600	0	0	0	0	180,600	0	6,276,205
203	207426	Water/Sewer Line Relocation-Three Oaks Ext.	E	0	0	0	0	0	0	300,000	300,500
204	207149	Well Redevelopment/Upgrade & Rebuild	E	130,000	130,000	130,000	130,000	130,000	650,000	710,000	5,975,209
205	NEW	Winkler Road Watermain Improvement	E	0	100,000	2,200,000	0	0	2,300,000	0	<b>2,300,000</b>
206	207183	WWE Water Transmission Line Improvement	E	0	0	1,100,000	0	0	1,100,000	0	1,354,124
207	207315	WWE WWTP Flow Diversion	E	0	0	0	0	0	0	0	8,236,980
208	207274	WWTP Odor Control System Improvements	E	0	50,000	0	0	0	50,000	1,300,000	1,954,924
209	207620	Work Dr Industrial Pk WM Improvements	E	2,075,000	0	0	0	0	2,075,000	0	2,375,000
210	207621	Yacht Club Colony Distribution Sys Rehab	E	0	0	0	0	0	0	0	2,749,809
211		<b>UTILITIES CAPITAL TOTAL</b>		<b>46,882,040</b>	<b>29,392,919</b>	<b>25,945,455</b>	<b>38,965,000</b>	<b>12,510,000</b>	<b>153,695,414</b>	<b>257,148,248</b>	<b>665,494,953</b>
212											
213		<b>SOLID WASTE</b>									
214											
215	200939	Electric System Improvements	E	0	0	0	0	0	0	0	750,000
216	200928	Household Chemical Facility	E	0	0	0	0	0	0	0	2,830,204
217	NEW	LaBelle Transfer Station Expansion	E	0	0	0	1,000,000	3,500,000	4,500,000	0	4,500,000
218	200936	Landfill Gas Collection System	E	3,250,000	0	0	250,000	0	3,500,000	2,000,000	8,766,906
219	200937	Lee Hendry Landfill Expansion 2014	E	0	0	0	0	0	0	1,000,000	16,700,000
220	200931	Lee Hendry Landfill Leachate Treatment	E	0	0	0	0	0	0	2,600,000	8,000,000
221	200933	MRF Expansion	E	0	0	0	0	0	0	0	9,700,000
222	200940	Scale Improvements	E	450,000	0	0	0	0	450,000	0	450,000
223	200923	Solid Waste Processing Equipment	E,D	0	0	0	0	0	0	0	130,968,571
224		<b>SOLID WASTE CAPITAL TOTAL</b>		<b>3,700,000</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>3,500,000</b>	<b>8,450,000</b>	<b>5,600,000</b>	<b>182,665,681</b>
225											
226		<b>COUNTY LANDS</b>									
227											
228	208800	Conservation 2020	A	TBD	TBD	TBD	TBD	TBD	0	0	330,372,872
229		<b>COUNTY LANDS CAPITAL TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>330,372,872</b>

**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	16-Dec-14 PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 18/19	CIP BUDGET FY 14/15 - 18/19	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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230

231

**GOVERNMENT FACILITIES**

232

233	208838	Animal Shelter Expansion	A	0	0	0	0	0	0	0	2,834,590
234	203414	Beach Park & Ride	A, G	2,243,484	0	0	0	0	2,243,484	0	4,893,484
235	208904	Bus Rapid Transit	A, G	300,000	0	0	0	5,427,000	5,727,000	0	6,277,000
236		Charlotte County Connector	G	0	0	0	0	5,000,000	5,000,000	0	5,000,000
237	208872	Edison Mall Transfer Center	A,E	0	0	0	0	0	0	0	1,287,524
238	208666	Emergency Operations Center	A,G, S	0	0	0	0	0	0	0	17,138,197
239	208873	Fiber Optic Expansion	E	0	0	0	0	0	0	0	2,625,000
240	203415	Integrated Justice Information System	A	0	0	0	0	0	0	0	1,800,000
241	208735	Lee Tran Operations & Maintenance Facility	E, G, S	0	0	0	0	0	0	0	44,045,797
242	208836	New EMS Station - Matlacha	A	0	0	0	0	0	0	2,263,109	2,263,109
243	208894	Park & Ride/Transit Stations	A, E, G	0	1,000,000	0	0	4,000,000	5,000,000	0	5,136,000
244		Research Diamond Circulator	G	0	0	0	0	0	0	0	0
245		Rosa Parks Intermodal Center Expansion	G	0	0	0	0	6,000,000	6,000,000	0	6,000,000
246	203416	Tidemark Permitting Software Replace	S	1,000,000	1,500,000	0	0	0	2,500,000	0	2,500,000
246	208864	Transit Passenger Amenities	A, G	100,000	500,000	1,000,000	1,000,000	1,000,000	3,600,000	0	5,400,000

247	<b>GOVERNMENT FACILITIES CAPITAL TOTAL</b>			<b>3,643,484</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>21,427,000</b>	<b>30,070,484</b>	<b>2,263,109</b>	<b>107,200,701</b>
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248

249

**LIBRARY PROJECTS**

250

251	203619	Fort Myers Library	LA	0	0	0	0	0	0	0	20,191,972
252		Fort Myers Library Fresh Air Unit Replacement	LA	0	0	0	0	0	0	125,000	125,000
253	203627	Two Community Libraries	LA	2,000,000	0	10,000,000	2,000,000	0	14,000,000	10,000,000	24,000,000

254	<b>LIBRARY CAPITAL TOTAL</b>			<b>2,000,000</b>	<b>0</b>	<b>10,000,000</b>	<b>2,000,000</b>	<b>0</b>	<b>14,000,000</b>	<b>10,125,000</b>	<b>44,316,972</b>
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255



**CIP FY 14/15 - 18/19 TOTAL PROJECTS LIST**

REF #	PROJ #	16-Dec-14 PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 14/15	CIP BUDGET FY 15/16	CIP BUDGET FY 16/17	CIP BUDGET FY 17/18	CIP BUDGET FY 18/19	CIP BUDGET FY 14/15 - 18/19	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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256

**PARKS - COMMUNITY & REGIONAL**

257

258	201861	Adult Soccer Fields	A	0	0	0	0	0	0	0	0
259	202144	Alva/Olga Improvements	I-21	0	0	0	0	0	0	0	0
260	201778	Boca Grande Improvements	I-7,27	0	0	0	0	0	0	0	88,893
261	202015	Brooks Park Irrigation/Well System	A	0	0	0	0	0	0	0	64,628
262	202146	Brooks Park Master Plan & Improvements	I-24	0	0	0	0	0	0	1,250,000	1,307,277
263	202153	Caloosahatchee Reg Pk Maint Building	I-R	0	475,000	0	0	0	475,000	0	575,000
264	201870	City of Palms Improvements	A	0	0	0	0	0	0	0	983,501
265	202154	Greenways	I-R	100,000	75,000	250,000	300,000	0	725,000	400,000	1,175,000
266	202145	Hunter Park Improvements	I-24	0	0	0	0	0	0	0	4,390
267		Idalia Park	I - R	0	0	0	0	0	0	100,000	100,000
268	201865	Lehigh Park Acquisition & Improvements	I-23	0	0	0	0	0	0	0	3,676,325
269	201956	North Fort Myers Recreation Center	Loan, I-22	0	0	0	0	0	0	0	9,959,117
270	202148	Orange River Property	A	0	0	0	0	0	0	0	0
271	201798	Phillips Park	I-5,25	0	0	0	0	0	0	0	977,939
272		Pine Island Comm Marina Mstr Plan & Impr	A	0	0	0	0	0	0	1,050,000	1,050,000
273	201868	Pool Water Feature Playground	A	0	0	0	0	0	0	0	190,428
274	202499	Red Sox Stadium	D	0	0	0	0	0	0	0	80,820,346
275	201002	Sports Complex Improvements	A	0	0	0	0	0	0	0	1,284,584
276	202147	Twins Spring Training Facility Improvements	S	0	0	0	0	0	0	0	35,955,853
277	201873	Wa-Ke Hatchee Community Park	I-4,24,A,S	0	0	0	0	0	0	0	9,851,391

278

<b>PARKS CAPITAL TOTAL</b>				<b>100,000</b>	<b>550,000</b>	<b>250,000</b>	<b>300,000</b>	<b>0</b>	<b>1,200,000</b>	<b>2,800,000</b>	<b>148,064,672</b>
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279

280

281

<b>TOTAL CAPITAL BUDGET</b>				<b>83,215,524</b>	<b>64,640,419</b>	<b>54,374,201</b>	<b>72,937,754</b>	<b>56,063,500</b>	<b>331,231,398</b>	<b>576,083,542</b>	<b>#REF!</b>
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**FEE PROJECTION SUMMARY**

.5% interest

FY14-15 is best estimate with the idea of impact fees are reduced for part of a year, FY 15-16 is best estimate if fees reduction is lifted and years 3, 4 & 5 are at 1% increase of the prior year.

**COMMUNITY**

	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	5 YEAR TOTAL
18621	\$10,000	\$20,000	\$20,200	\$20,402	\$20,606	\$91,208
18622	\$13,000	\$21,000	\$21,210	\$21,422	\$21,636	\$98,268
18623	\$3,000	\$5,000	\$5,050	\$5,101	\$5,152	\$23,302
18624	\$31,000	\$51,000	\$51,510	\$52,025	\$52,545	\$238,080
18625	\$3,000	\$5,000	\$5,050	\$5,101	\$5,152	\$23,302
18626	\$1,000	\$3,000	\$3,030	\$3,060	\$3,091	\$13,181
18627	\$1,000	\$3,000	\$3,030	\$3,060	\$3,091	\$13,181
18628	\$90,000	\$123,000	\$124,230	\$125,472	\$126,727	\$589,429
18629	\$2,000	\$3,000	\$3,030	\$3,060	\$3,091	\$14,181
<b>TOTAL</b>	<b>\$154,000</b>	<b>\$234,000</b>	<b>\$236,340</b>	<b>\$238,703</b>	<b>\$241,090</b>	<b>\$1,104,134</b>

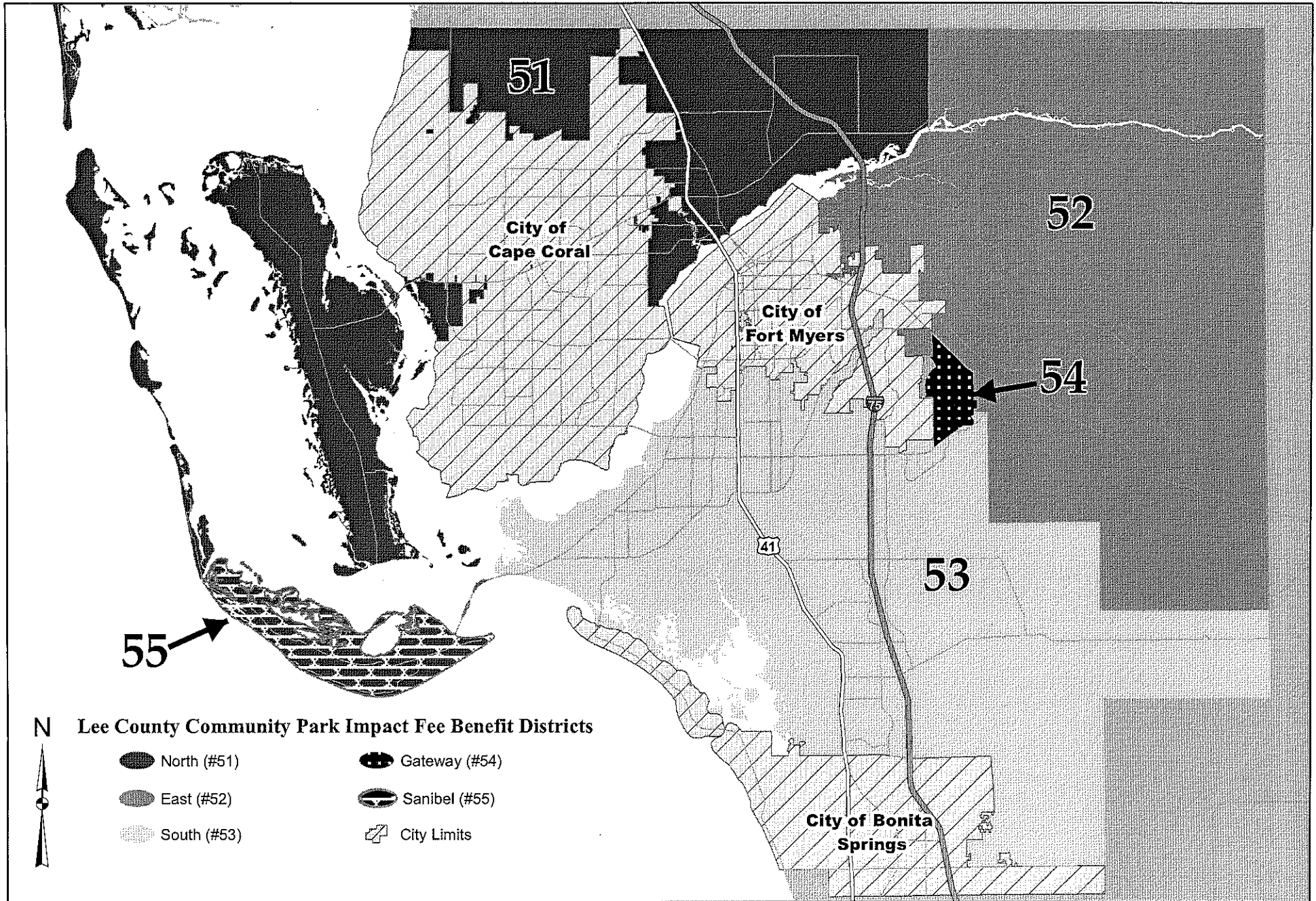
**REGIONAL**

	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	5 YEAR TOTAL
18700	\$200,000	\$300,000	\$303,000	\$306,030	\$309,090	\$1,418,120
<b>TOTAL</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$303,000</b>	<b>\$306,030</b>	<b>\$309,090</b>	<b>\$1,418,120</b>

	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	5 YEAR TOTAL
<b>ROADS</b>						
18821	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
18822	\$300,000	\$400,000	\$404,000	\$408,040	\$412,120	\$1,924,160
18823	\$450,000	\$600,000	\$606,000	\$612,060	\$618,181	\$2,886,241
18824	\$250,000	\$400,000	\$404,000	\$408,040	\$412,120	\$1,874,160
18825	\$150,000	\$250,000	\$252,500	\$255,025	\$257,575	\$1,165,100
<b>TOTAL</b>	<b>\$1,151,000</b>	<b>\$1,651,000</b>	<b>\$1,667,500</b>	<b>\$1,684,165</b>	<b>\$1,700,997</b>	<b>\$7,854,662</b>



# Lee County Community Park Proposed Impact Fee Benefit Districts



## N Lee County Community Park Impact Fee Benefit Districts

- North (#51)
- East (#52)
- South (#53)
- Gateway (#54)
- Sanibel (#55)
- City Limits

**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

DIST. 21--FORT MYERS / ALVA	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$10,000	\$20,000	\$20,200	\$20,402	\$20,606	\$91,208
INTEREST	\$50	\$100	\$101	\$102	\$103	\$456
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$190,771	\$200,319	\$219,414	\$238,699	\$258,178	
REV. TOTAL	\$200,821	\$220,419	\$239,715	\$259,203	\$278,887	

**LESS:**

LESS 5% OF PROJECTED REVENUES	\$503	\$1,005	\$1,015	\$1,025	\$1,035	\$4,583
NET AVAILABLE	\$200,319	\$219,414	\$238,699	\$258,178	\$277,852	

**PROJECTS:**

ALVA-OLGA IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$200,319	\$219,414	\$238,699	\$258,178	\$277,852	

DIST. 22--NORTH FT MYERS	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$13,000	\$21,000	\$21,210	\$21,422	\$21,636	\$98,268
INTEREST	\$30	\$105	\$106	\$107	\$108	\$491
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$94,527	\$106,905	\$126,955	\$147,205	\$167,658	
REV. TOTAL	\$107,557	\$128,010	\$148,271	\$168,734	\$189,402	

**LESS:**

LESS 5% OF PROJECTED REVENUES	\$652	\$1,055	\$1,066	\$1,076	\$1,087	\$4,937
NET AVAILABLE	\$106,905	\$126,955	\$147,205	\$167,658	\$188,315	

**PROJECTS:**

	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$106,905	\$126,955	\$147,205	\$167,658	\$188,315	

**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

DIST. 23--LEHIGH	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$3,000	\$5,000	\$5,050	\$5,101	\$5,152	\$23,302
INTEREST	\$1,500	\$25	\$25	\$26	\$26	\$117
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$4,064,137	\$4,068,412	\$4,073,186	\$4,078,007	\$4,082,877	
REV. TOTAL	\$4,068,637	\$4,073,437	\$4,078,261	\$4,083,133	\$4,088,054	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$225	\$251	\$254	\$256	\$259	\$1,245
NET AVAILABLE	\$4,068,412	\$4,073,186	\$4,078,007	\$4,082,877	\$4,087,795	
<b>PROJECTS:</b>						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$4,068,412	\$4,073,186	\$4,078,007	\$4,082,877	\$4,087,795	

DIST. 24-SOUTH FT. MYERS	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$31,000	\$51,000	\$51,510	\$52,025	\$52,545	\$238,080
INTEREST	\$25	\$255	\$258	\$260	\$263	\$1,190
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$90,663	\$120,137	\$168,829	\$218,008	\$267,679	
REV. TOTAL	\$121,688	\$171,392	\$220,597	\$270,293	\$320,487	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$1,551	\$2,563	\$2,588	\$2,614	\$2,640	\$11,957
NET AVAILABLE	\$120,137	\$168,829	\$218,008	\$267,679	\$317,847	
<b>PROJECTS:</b>						
BROOKS PARK MASTER PLAN & IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
HUNTER PARK IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$120,137	\$168,829	\$218,008	\$267,679	\$317,847	

**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

DIST. 25--PINE ISLAND / MATLACHA	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$3,000	\$5,000	\$5,050	\$5,101	\$5,152	\$23,302
INTEREST	\$20	\$25	\$25	\$26	\$26	\$117
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$71,089	\$73,958	\$78,732	\$83,553	\$88,423	
REV. TOTAL	\$74,109	\$78,983	\$83,807	\$88,679	\$93,600	

<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$151	\$251	\$254	\$256	\$259	\$1,171
NET AVAILABLE	\$73,958	\$78,732	\$83,553	\$88,423	\$93,341	

<b>PROJECTS:</b>						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$73,958	\$78,732	\$83,553	\$88,423	\$93,341	

DIST. 26--SANIBEL / CAPTIVA	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$1,000	\$3,000	\$3,030	\$3,060	\$3,091	\$13,181
INTEREST	\$10	\$15	\$15	\$15	\$15	\$66
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$19,876	\$20,836	\$23,700	\$26,593	\$29,514	
REV. TOTAL	\$20,886	\$23,851	\$26,745	\$29,668	\$32,621	

<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$51	\$151	\$152	\$154	\$155	\$663
NET AVAILABLE	\$20,836	\$23,700	\$26,593	\$29,514	\$32,466	

<b>PROJECTS:</b>						
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$20,836	\$23,700	\$26,593	\$29,514	\$32,466	

**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

DIST. 27--BOCA GRANDE	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$1,000	\$3,000	\$3,030	\$3,060	\$3,091	\$13,181
INTEREST	\$2	\$15	\$15	\$15	\$15	\$66
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$4,568	\$5,520	\$8,384	\$11,277	\$14,199	
REV. TOTAL	\$5,570	\$8,535	\$11,429	\$14,353	\$17,305	

<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$50	\$151	\$152	\$154	\$155	\$662
NET AVAILABLE	\$5,520	\$8,384	\$11,277	\$14,199	\$17,150	

<b>PROJECTS:</b>						
BOCA GRANDE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$5,520	\$8,384	\$11,277	\$14,199	\$17,150	

DIST. 28--ESTERO	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$90,000	\$123,000	\$124,230	\$125,472	\$126,727	\$589,429
INTEREST	\$200	\$615	\$621	\$627	\$634	\$2,947
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$393,913	\$479,603	\$597,037	\$715,646	\$835,441	
REV. TOTAL	\$484,113	\$603,218	\$721,888	\$841,746	\$962,801	

<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$4,510	\$6,181	\$6,243	\$6,305	\$6,368	\$29,606
NET AVAILABLE	\$479,603	\$597,037	\$715,646	\$835,441	\$956,433	

<b>PROJECTS:</b>						
PROJECT TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$479,603	\$597,037	\$715,646	\$835,441	\$956,433	



**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

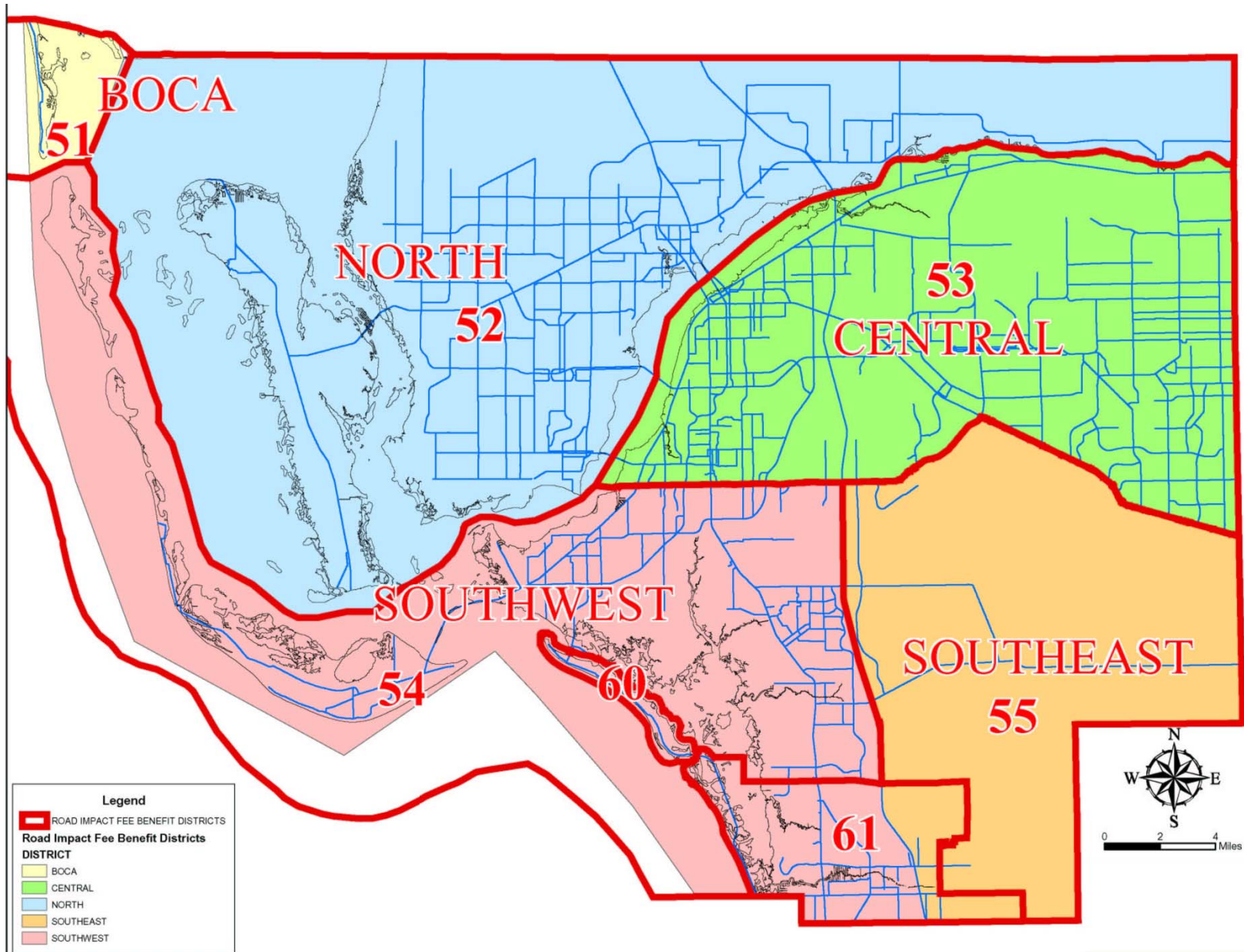
DIST. 29--GATEWAY	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$2,000	\$3,000	\$3,030	\$3,060	\$3,091	\$14,181
INTEREST	\$20	\$15	\$15	\$15	\$15	\$71
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$131,287	\$133,206	\$136,070	\$138,963	\$141,885	
REV. TOTAL	<u>\$133,307</u>	<u>\$136,221</u>	<u>\$139,115</u>	<u>\$142,039</u>	<u>\$144,991</u>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$101	\$151	\$152	\$154	\$155	\$713
NET AVAILABLE	<u>\$133,206</u>	<u>\$136,070</u>	<u>\$138,963</u>	<u>\$141,885</u>	<u>\$144,836</u>	
<b>PROJECTS:</b>						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	<u>\$133,206</u>	<u>\$136,070</u>	<u>\$138,963</u>	<u>\$141,885</u>	<u>\$144,836</u>	

**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

<b>COMMUNITY PARK TOTAL</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>TOTAL</b>
<b>IMPACT FEES</b>	\$154,000	\$234,000	\$236,340	\$238,703	\$241,090	\$1,104,134
INTEREST	\$1,857	\$1,170	\$1,182	\$1,194	\$1,205	\$6,608
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$5,060,831	\$5,208,895	\$5,432,306	\$5,657,952	\$5,885,854	
<b>REV. TOTAL</b>	<b>\$5,216,688</b>	<b>\$5,444,065</b>	<b>\$5,669,828</b>	<b>\$5,897,849</b>	<b>\$6,128,150</b>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$7,793	\$11,759	\$11,876	\$11,995	\$12,115	\$55,538
<b>NET AVAILABLE</b>	<b>\$5,208,895</b>	<b>\$5,432,306</b>	<b>\$5,657,952</b>	<b>\$5,885,854</b>	<b>\$6,116,035</b>	
<b>PROJECTS:</b>						
BOCA GRANDE IMPROVEMENTS	\$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	\$0	\$0	\$0	\$0
ALVA/OLGA IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
BROOKS PARK MASTER PLAN & IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
HUNTER PARK IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
RESERVES	\$5,208,895	\$5,432,306	\$5,657,952	\$5,885,854	\$6,116,035	
BALANCE	\$0	\$0	\$0	\$0	\$0	\$0

**REGIONAL PARKS IMPACT FEE DISTRICT REVENUES**

<b>COUNTYWIDE</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>TOTAL</b>
IMPACT FEES	\$200,000	\$300,000	\$303,000	\$306,030	\$309,090	\$1,418,119
INTEREST	\$500	\$1,500	\$1,515	\$1,530	\$1,545	\$7,091
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	(\$0)
FUND BAL.	\$1,712,288	\$1,802,763	\$1,539,188	\$1,578,477	\$1,570,659	
<b>REV. TOTAL</b>	<b>\$1,912,788</b>	<b>\$2,104,263</b>	<b>\$1,843,703</b>	<b>\$1,886,037</b>	<b>\$1,881,295</b>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$10,025	\$15,075	\$15,226	\$15,378	\$15,532	\$71,238
<b>NET AVAILABLE</b>	<b>\$1,902,763</b>	<b>\$2,089,188</b>	<b>\$1,828,477</b>	<b>\$1,870,659</b>	<b>\$1,865,763</b>	
<b>PROJECTS:</b>						
CALOOSAHATCHEE REG PK MAINTENANCE BLDG	\$0	\$475,000	\$0	\$0	\$0	\$475,000
GREENWAYS	\$100,000	\$75,000	\$250,000	\$300,000	\$0	\$725,000
<b>TOTAL PROJECTS</b>	<b>\$100,000</b>	<b>\$550,000</b>	<b>\$250,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$1,200,000</b>
RESERVES	\$1,802,763	\$1,539,188	\$1,578,477	\$1,570,659	\$1,865,763	



<b>ROADS IMPACT FEE DISTRICT REVENUES</b>
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DIST. 21--BOCA GRANDE	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
INTEREST	\$20	\$5	\$5	\$5	\$5	\$25
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$168,887	\$169,856	\$130,311	\$131,266	\$132,220	
REV. TOTAL	\$169,907	\$170,861	\$131,316	\$132,271	\$133,225	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$51	\$50	\$50	\$50	\$50	\$252
NET AVAILABLE	\$169,856	\$170,811	\$131,266	\$132,220	\$133,175	
<b>PROJECTS:</b>						
COUNTY-WIDE BIKE FACILITIES	\$0	\$40,500	\$0	\$0	\$0	\$40,500
TOTAL PROJECTS	\$0	\$40,500	\$0	\$0	\$0	\$40,500
RESERVES	\$169,856	\$130,311	\$131,266	\$132,220	\$133,175	

<b>ROADS IMPACT FEE DISTRICT REVENUES</b>
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DIST. 22--NORTH DISTRICT	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$300,000	\$400,000	\$404,000	\$408,040	\$412,120	\$1,924,160
INTEREST	\$1,500	\$2,000	\$2,020	\$2,040	\$2,061	\$9,621
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$4,276,707	\$3,626,132	\$3,848,032	\$1,096,251	\$810,827	
REV. TOTAL	\$4,578,207	\$4,028,132	\$4,254,052	\$1,506,331	\$1,225,008	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$15,075	\$20,100	\$20,301	\$20,504	\$20,709	\$96,690
NET AVAILABLE	\$4,563,132	\$4,008,032	\$4,233,751	\$1,485,827	\$1,204,299	
<b>PROJECTS:</b>						
BURNT STORE 4 LANE - 78 TO VAN BUREN	\$937,000	\$160,000	\$3,000,000	\$0	\$500,000	\$4,597,000
KISMET/LITTLETON REALIGNMENT	\$0	\$0	\$137,500	\$675,000	\$693,500	\$1,506,000
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$937,000	\$160,000	\$3,137,500	\$675,000	\$1,193,500	\$6,103,000
RESERVES	\$3,626,132	\$3,848,032	\$1,096,251	\$810,827	\$10,799	

<b>ROADS IMPACT FEE DISTRICT REVENUES</b>
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DIST. 23--CENTRAL DISTRICT	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$450,000	\$600,000	\$606,000	\$612,060	\$618,181	\$2,886,241
INTEREST	\$600	\$3,000	\$3,030	\$3,060	\$3,091	\$14,431
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$3,011,110	\$2,789,180	(\$137,970)	\$410,609	\$844,973	
REV. TOTAL	\$3,461,710	\$3,392,180	\$471,060	\$1,025,729	\$1,466,244	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$22,530	\$30,150	\$30,452	\$30,756	\$31,064	\$144,952
NET AVAILABLE	\$3,439,180	\$3,362,030	\$440,609	\$994,973	\$1,435,181	
<b>PROJECTS:</b>						
HOMESTEAD 4L / SUNRISE-ALABAMA	\$150,000	\$3,500,000	\$0	\$0	\$0	\$3,650,000
N AIRPORT ROAD EXT WEST	\$500,000	\$0	\$0	\$0	\$0	\$500,000
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$30,000	\$150,000	\$40,000	\$220,000
TOTAL PROJECTS	\$650,000	\$3,500,000	\$30,000	\$150,000	\$40,000	\$4,370,000
RESERVES	\$2,789,180	(\$137,970)	\$410,609	\$844,973	\$1,395,181	

<b>ROADS IMPACT FEE DISTRICT REVENUES</b>
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DIST. 24--SOUTHWEST DISTRICT	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$250,000	\$400,000	\$404,000	\$408,040	\$412,120	\$1,874,160
INTEREST	\$150	\$2,000	\$2,020	\$2,040	\$2,061	\$9,371
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$586,179	\$438,822	\$220,722	\$606,441	\$396,017	
REV. TOTAL	\$836,329	\$840,822	\$626,742	\$1,016,521	\$810,198	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$12,508	\$20,100	\$20,301	\$20,504	\$20,709	\$94,122
NET AVAILABLE	\$823,822	\$820,722	\$606,441	\$996,017	\$789,489	
<b>PROJECTS:</b>						
ESTERO BLVD IMPROVEMENTS	\$0	\$600,000	\$0	\$600,000	\$0	\$1,200,000
COUNTY-WIDE BIKE FACILITIES	\$385,000	\$0				\$385,000
TOTAL PROJECTS	\$385,000	\$600,000	\$0	\$600,000	\$0	\$1,585,000
RESERVES	\$438,822	\$220,722	\$606,441	\$396,017	\$789,489	



<b>ROADS IMPACT FEE DISTRICT REVENUES</b>
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DIST. 25--SOUTHEAST DISTRICT	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
<b>IMPACT FEES</b>	\$150,000	\$250,000	\$252,500	\$255,025	\$257,575	\$1,165,100
INTEREST	\$200	\$1,250	\$1,263	\$1,275	\$1,288	\$5,826
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$259,499	\$402,189	\$640,877	\$881,951	\$25,436	
REV. TOTAL	\$409,699	\$653,439	\$894,639	\$1,138,251	\$284,299	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$7,510	\$12,563	\$12,688	\$12,815	\$12,943	\$58,519
NET AVAILABLE	\$402,189	\$640,877	\$881,951	\$1,125,436	\$271,356	
<b>PROJECTS:</b>						
ALICO RD 4L/BEN HILL-AIRPORT HAUL RD	\$0	\$0	\$0	\$1,100,000	\$0	\$1,100,000
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTS	\$0	\$0	\$0	\$1,100,000	\$0	\$1,100,000
RESERVES	\$402,189	\$640,877	\$881,951	\$25,436	\$271,356	

<b>ROADS IMPACT FEE DISTRICT REVENUES</b>
---

<b>ROADS TOTAL</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>TOTAL</b>
<b>IMPACT FEES</b>	\$1,151,000	\$1,651,000	\$1,667,500	\$1,684,165	\$1,700,997	\$7,854,662
INTEREST	\$2,470	\$8,255	\$8,338	\$8,421	\$8,505	\$35,988
INTEREST - CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$0	\$0
FUND BAL.	\$8,302,382	\$7,426,179	\$4,701,971	\$3,126,516	\$2,209,473	
<b>REV. TOTAL</b>	<b>\$9,455,852</b>	<b>\$9,085,434</b>	<b>\$6,377,808</b>	<b>\$4,819,102</b>	<b>\$3,918,975</b>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$57,674	\$82,963	\$83,792	\$84,629	\$85,475	\$394,532
TOTAL CREDITS/DEBT	\$57,674	\$82,963	\$83,792	\$84,629	\$85,475	\$394,532
<b>NET AVAILABLE</b>	<b>\$9,398,179</b>	<b>\$9,002,471</b>	<b>\$6,294,016</b>	<b>\$4,734,473</b>	<b>\$3,833,499</b>	
<b>PROJECTS:</b>						
ALICO RD 4L/BEN HILL-AIRPORT HAUL ROAD	\$0	\$0	\$0	\$1,100,000	\$0	\$1,100,000
BONITA BEACH ROAD - PHASE III	\$0	\$600,000	\$0	\$600,000	\$0	\$1,200,000
BURNT STORE 4 LANE - 78 TO VAN BUREN	\$937,000	\$160,000	\$3,000,000	\$0	\$500,000	\$4,597,000
COUNTY-WIDE BIKE FACILITIES	\$385,000	\$40,500	\$30,000	\$150,000	\$40,000	\$645,500
HOMESTEAD 4L / SUNRISE-ALABAMA	\$150,000	\$3,500,000	\$0	\$0	\$0	\$3,650,000
KISMET/LITTLETON REALIGNMENT	\$0	\$0	\$137,500	\$675,000	\$693,500	\$1,506,000
N AIRPORT ROAD EXT WEST	\$500,000	\$0	\$0	\$0	\$0	\$500,000
<b>TOTAL PROJECTS</b>	<b>\$1,972,000</b>	<b>\$4,300,500</b>	<b>\$3,167,500</b>	<b>\$2,525,000</b>	<b>\$1,233,500</b>	<b>\$13,198,500</b>
RESERVES	\$7,426,179	\$4,701,971	\$3,126,516	\$2,209,473	\$2,599,999	
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



# COUNTY BUDGET BY FUNCTION

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## BUDGET BY FUNCTION

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

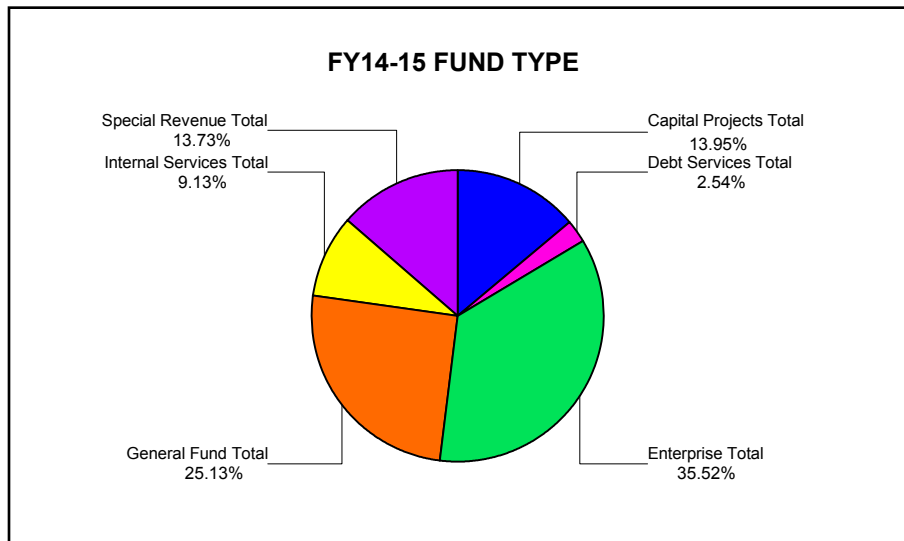
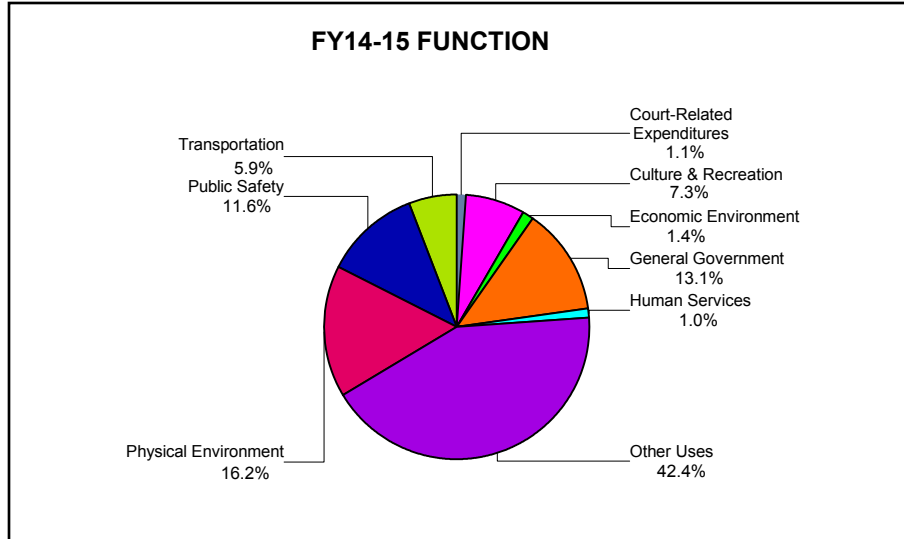
# COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA  
2014 - 2015

FUNCTION	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
General Government	\$ 244,574,748	\$ 226,360,562	\$ 265,925,418
Public Safety	\$ 199,956,981	\$ 203,028,658	\$ 210,593,750
Physical Environment	\$ 165,459,771	\$ 163,248,028	\$ 295,474,350
Transportation	\$ 104,879,627	\$ 80,275,309	\$ 107,551,233
Economic Environment	\$ 25,008,236	\$ 26,798,850	\$ 25,402,592
Human Services	\$ 20,357,037	\$ 20,152,572	\$ 18,442,901
Culture & Recreation	\$ 87,362,496	\$ 101,983,399	\$ 133,116,239
Other Uses	\$ 487,785,323	\$ 194,020,917	\$ 770,934,114
Other Non-Operating	\$ 15,328,376	\$ 16,894,740	\$ 16,364,647
Court-Related Expenditures	\$ 5,357,673	\$ 5,455,352	\$ 5,968,254
Circuit Court- Criminal	\$ 2,080,541	\$ 2,188,344	\$ 2,411,780
Circuit Court - Family	\$ 1,233,450	\$ 1,288,142	\$ 1,418,330
Circuit Court - Juvenile	\$ 3,249,551	\$ 2,060,226	\$ 2,944,344
Circuit Court - Probate	\$ 241,528	\$ 241,488	\$ 241,488
Courts General Operations	\$ 4,100,467	\$ 4,112,842	\$ 4,366,216
County Courts - Criminal	\$ 1,701,897	\$ 1,799,798	\$ 1,891,620
<b>GRAND TOTAL</b>	<b><u>\$ 1,368,677,702</u></b>	<b><u>\$ 1,049,909,227</u></b>	<b><u>\$ 1,863,047,276</u></b>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 343,923,886	\$ 340,538,815	\$ 468,206,136
Special Revenue Fund	\$ 188,792,713	\$ 178,713,060	\$ 255,861,206
Debt Service Fund	\$ 223,179,874	\$ 51,241,758	\$ 47,368,753
Capital Project Fund	\$ 88,590,394	\$ 76,864,692	\$ 259,824,445
Enterprise Fund	\$ 422,116,309	\$ 308,944,983	\$ 661,717,138
Internal Service Fund	\$ 102,074,526	\$ 93,605,919	\$ 170,069,598
<b>GRAND TOTAL</b>	<b><u>\$ 1,368,677,702</u></b>	<b><u>\$ 1,049,909,227</u></b>	<b><u>\$ 1,863,047,276</u></b>

## COUNTY BUDGET BY FUNCTION



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

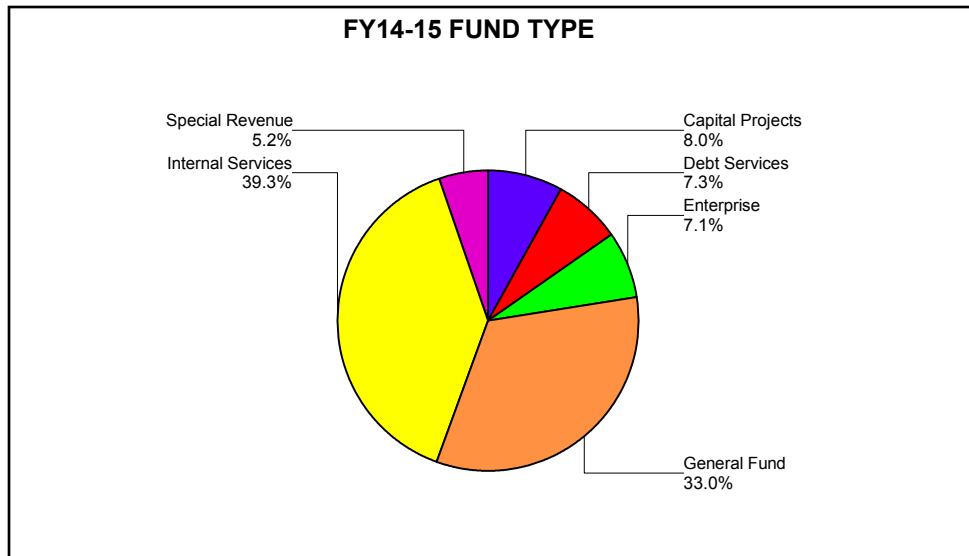
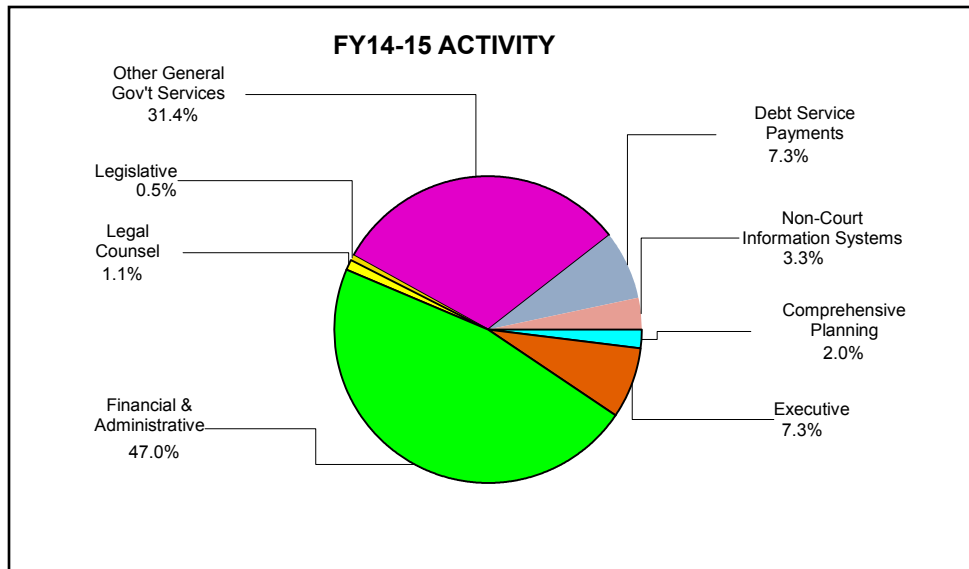
# GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,218,774	\$ 1,304,500	\$ 1,407,322
Legal Counsel	\$ 2,861,077	\$ 2,625,216	\$ 2,974,422
Executive	\$ 19,368,763	\$ 19,018,509	\$ 19,399,252
Financial & Administrative	\$ 109,098,876	\$ 111,681,502	\$ 125,097,011
Comprehensive Planning	\$ 5,683,758	\$ 4,564,524	\$ 5,411,436
Non-Court Information Systems	\$ 8,881,872	\$ 8,710,205	\$ 8,815,945
Debt Service Payments	\$ 29,631,871	\$ 17,873,093	\$ 19,313,200
Other General Gov't Services	\$ 67,829,757	\$ 60,564,925	\$ 83,506,830
<b>GRAND TOTAL</b>	<b><u>\$ 244,574,748</u></b>	<b><u>\$ 226,342,474</u></b>	<b><u>\$ 265,925,418</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 83,970,173	\$ 78,923,539	\$ 87,834,372
Special Revenue Fund	\$ 13,656,744	\$ 11,283,432	\$ 13,774,745
Debt Service Fund	\$ 31,305,985	\$ 17,921,416	\$ 19,300,200
Capital Project Fund	\$ 4,241,323	\$ 3,811,121	\$ 21,399,952
Enterprise Fund	\$ 12,813,145	\$ 24,128,107	\$ 19,006,914
Internal Service Fund	\$ 98,587,378	\$ 90,274,859	\$ 104,609,235
<b>GRAND TOTAL</b>	<b><u>\$ 244,574,748</u></b>	<b><u>\$ 226,342,474</u></b>	<b><u>\$ 265,925,418</u></b>

## GENERAL GOVERNMENT SERVICES



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



## **GENERAL GOVERNMENT SERVICES**

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

### **Legislative**

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

### **Legal Counsel**

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

### **Executive**

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

### **Financial and Administrative**

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

### **Comprehensive Planning**

Services covered include the following programs: Planning, Zoning Information, Development Services, 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.



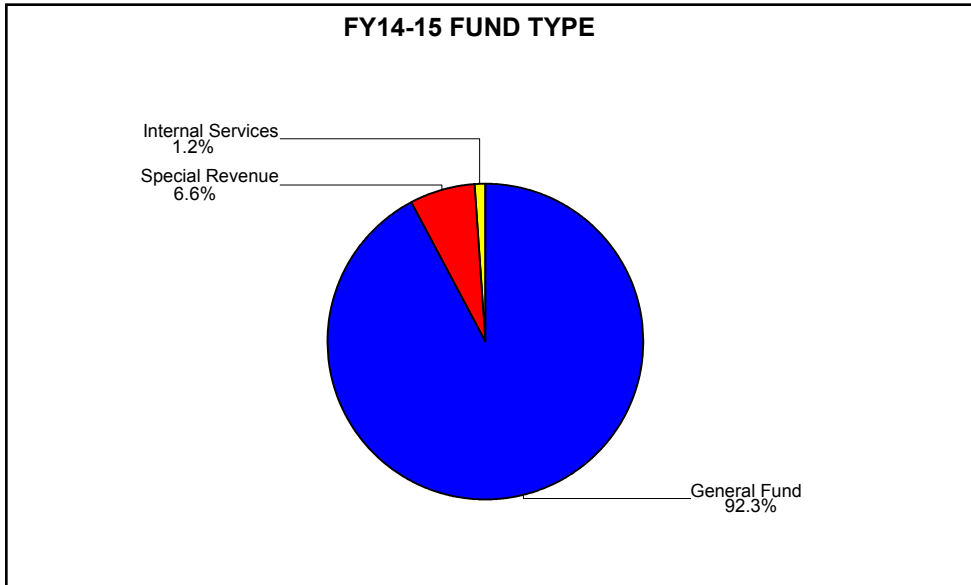
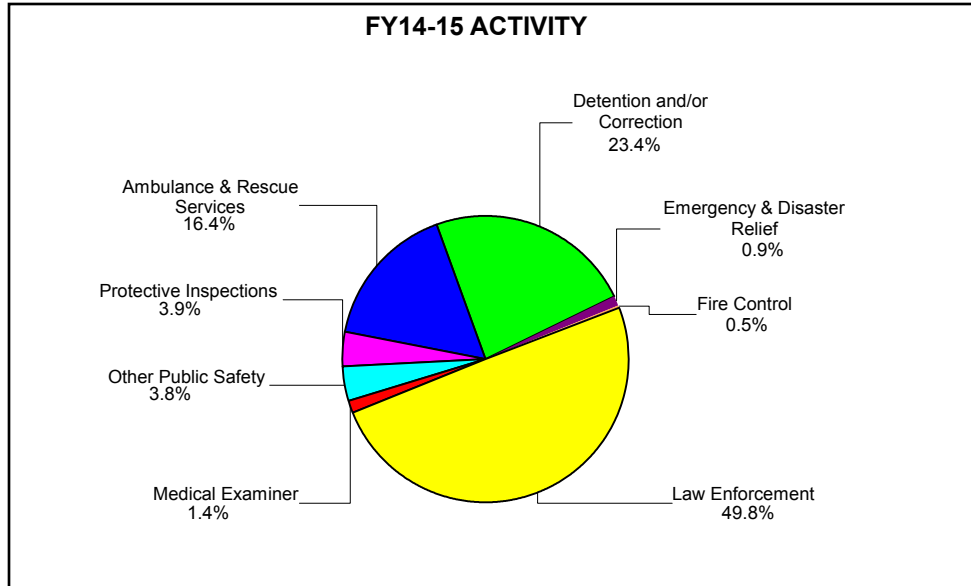
# PUBLIC SAFETY

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
Law Enforcement	\$ 95,388,085	\$ 98,751,488	\$ 104,833,639
Fire Control	\$ 882,828	\$ 1,029,124	\$ 981,929
Ambulance & Rescue Services	\$ 34,212,648	\$ 33,643,709	\$ 34,481,676
Emergency & Disaster Relief	\$ 1,765,507	\$ 1,889,982	\$ 1,843,342
Medical Examiner	\$ 2,516,596	\$ 2,674,178	\$ 2,938,276
Other Public Safety	\$ 9,516,357	\$ 8,076,986	\$ 8,013,288
Protective Inspections	\$ 7,565,289	\$ 7,652,005	\$ 8,125,196
Detention and/or Correction	\$ 48,109,671	\$ 49,325,793	\$ 49,376,404
<b>GRAND TOTAL</b>	<b><u>\$ 199,956,981</u></b>	<b><u>\$ 203,043,265</u></b>	<b><u>\$ 210,593,750</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 182,633,102	\$ 186,876,186	\$ 194,286,122
Special Revenue Fund	\$ 13,968,515	\$ 12,836,019	\$ 13,861,686
Internal Service Fund	\$ 3,355,364	\$ 3,331,060	\$ 2,445,942
<b>GRAND TOTAL</b>	<b><u>\$ 199,956,981</u></b>	<b><u>\$ 203,043,265</u></b>	<b><u>\$ 210,593,750</u></b>

# PUBLIC SAFETY



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

## **PUBLIC SAFETY**

This functional category accounts for services provided by local government for the 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.



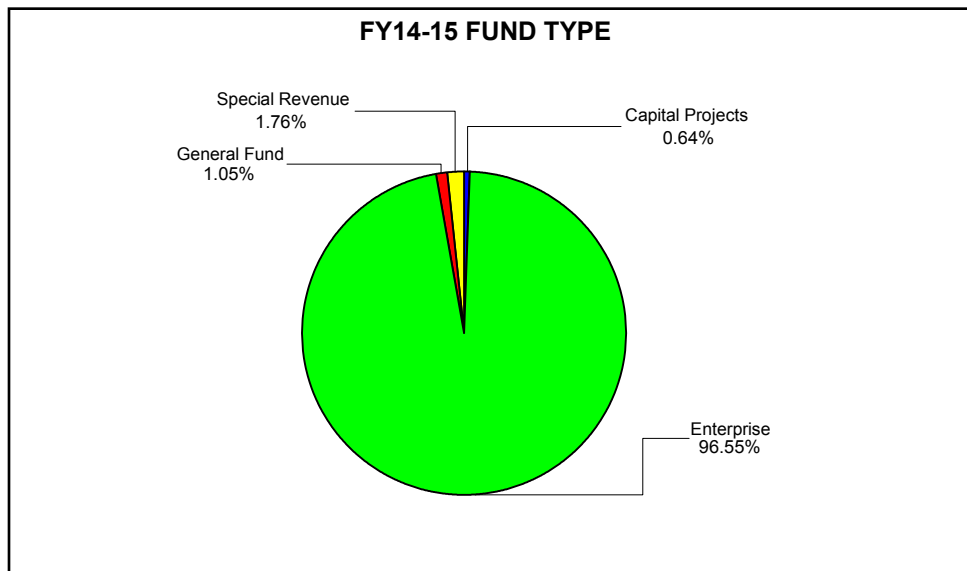
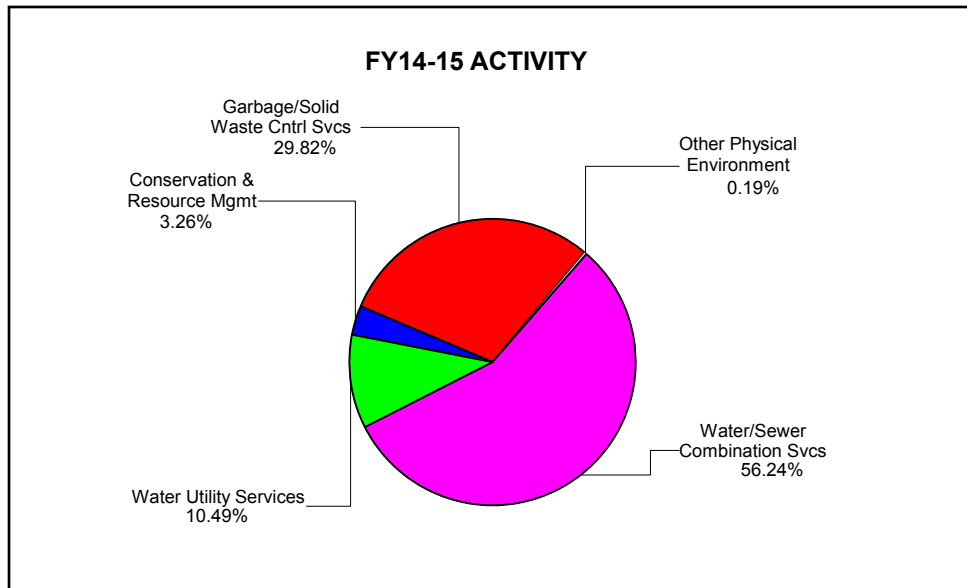
# PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA  
2014 - 2015

	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 0	\$ 0	\$ 31,000,000
Garbage/Solid Waste Cntrl Svcs	\$ 70,213,564	\$ 71,654,824	\$ 88,100,362
Water/Sewer Combination Svcs	\$ 78,402,190	\$ 71,598,503	\$ 166,171,211
Conservation & Resource Mgmt	\$ 16,021,254	\$ 19,290,953	\$ 9,642,681
Flood Cntrl/Stormwater Mgmt	\$ 160,359	\$ 3,150	\$ 0
Other Physical Environment	\$ 662,404	\$ 553,935	\$ 560,096
<b>GRAND TOTAL</b>	<b><u>\$ 165,459,771</u></b>	<b><u>\$ 163,101,365</u></b>	<b><u>\$ 295,474,350</u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 5,310,702	\$ 5,683,354	\$ 3,102,431
Special Revenue Fund	\$ 4,757,321	\$ 4,857,714	\$ 5,210,846
Capital Project Fund	\$ 6,775,994	\$ 9,306,970	\$ 1,889,500
Enterprise Fund	\$ 148,615,754	\$ 143,253,327	\$ 285,271,573
<b>GRAND TOTAL</b>	<b><u>\$ 165,459,771</u></b>	<b><u>\$ 163,101,365</u></b>	<b><u>\$ 295,474,350</u></b>

## PHYSICAL ENVIRONMENT



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



## **PHYSICAL ENVIRONMENT**

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

### **Water Utility Services**

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

### **Garbage/Solid Waste Control Services**

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.



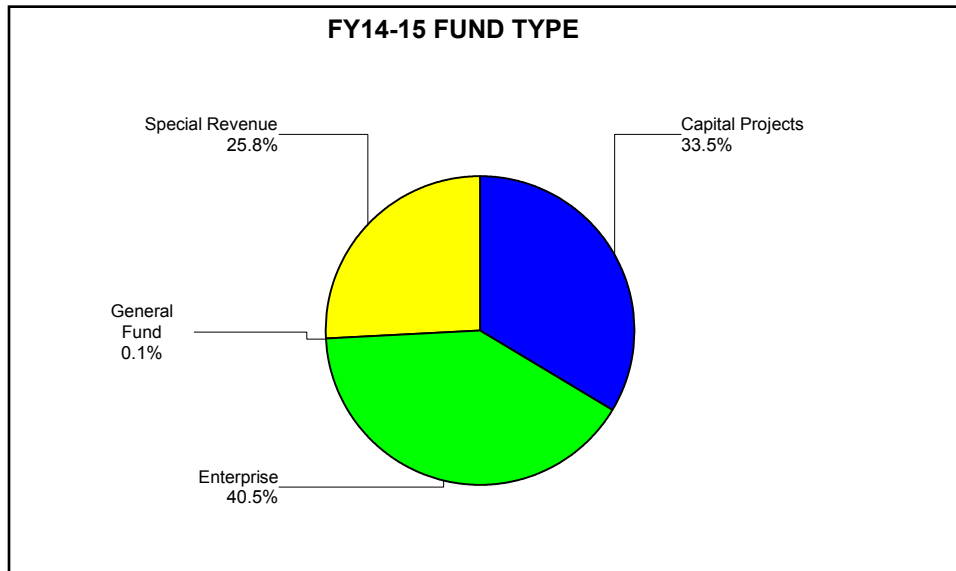
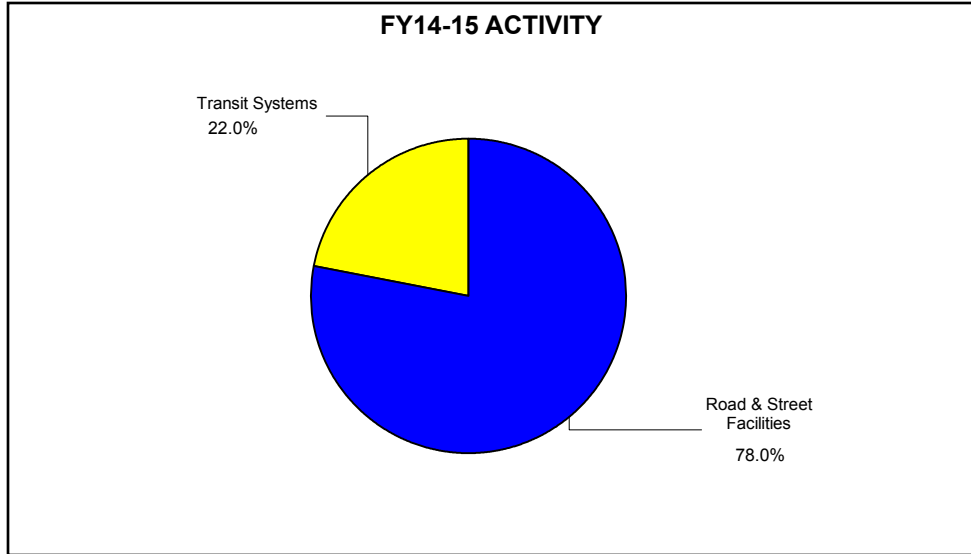
# TRANSPORTATION

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 69,026,844	\$ 58,366,063	\$ 83,843,373
Transit Systems	\$ 35,852,783	\$ 21,909,246	\$ 23,707,860
<b>GRAND TOTAL</b>	<b><u>\$ 104,879,627</u></b>	<b><u>\$ 80,275,309</u></b>	<b><u>\$ 107,551,233</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 84,439	\$ 142,898	\$ 100,000
Special Revenue Fund	\$ 27,120,835	\$ 26,317,319	\$ 27,784,204
Debt Service Fund	\$ 318	\$ 318	\$ 0
Capital Project Fund	\$ 23,114,202	\$ 12,448,340	\$ 36,083,372
Enterprise Fund	\$ 54,559,833	\$ 41,366,434	\$ 43,583,657
<b>GRAND TOTAL</b>	<b><u>\$ 104,879,627</u></b>	<b><u>\$ 80,275,309</u></b>	<b><u>\$ 107,551,233</u></b>

# TRANSPORTATION



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

## **TRANSPORTATION**

This functional area accounts for the cost of services provided by the local government for the safe and 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.



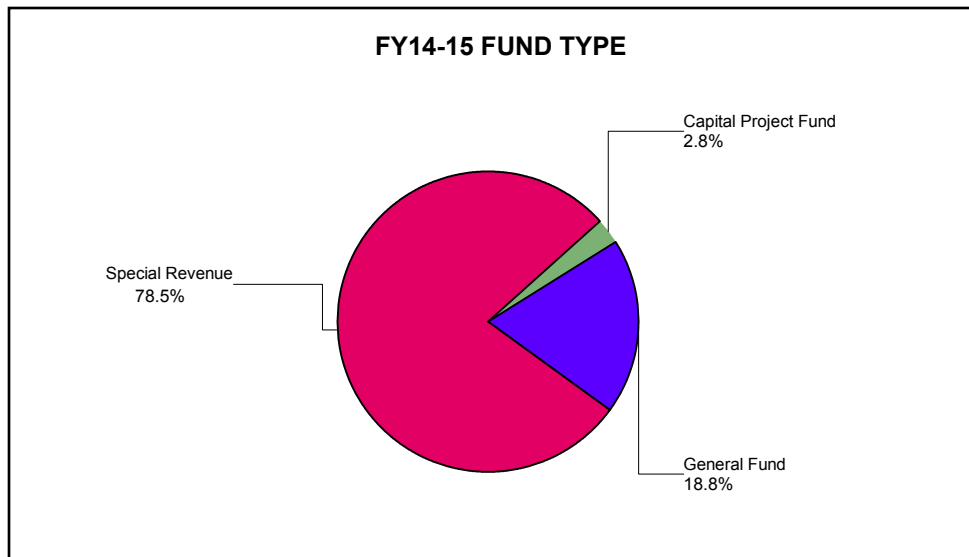
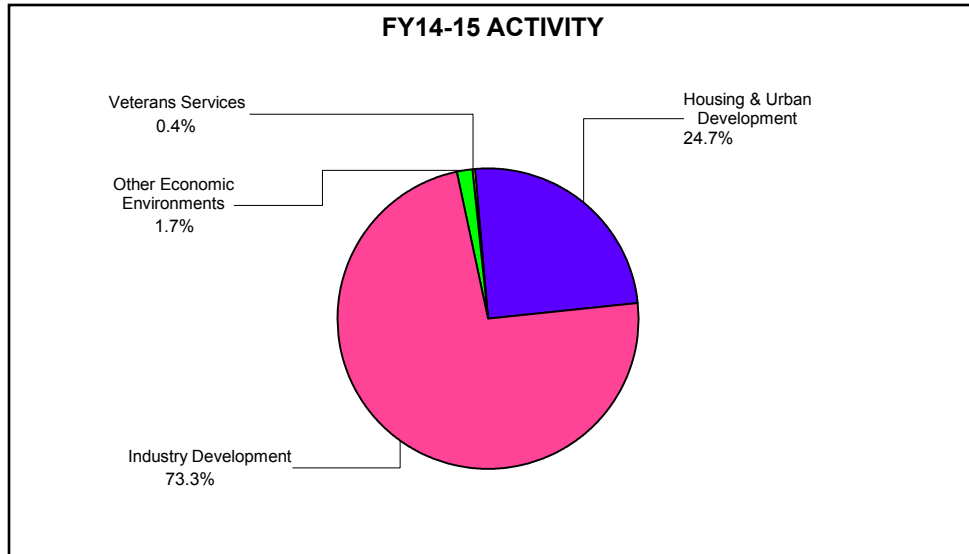
# ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
Industry Development	\$ 16,018,320	\$ 17,722,741	\$ 18,619,222
Veterans Services	\$ 142,514	\$ 114,352	\$ 99,802
Housing & Urban Development	\$ 8,554,875	\$ 8,383,282	\$ 6,264,169
Other Economic Environments	\$ 292,527	\$ 578,475	\$ 419,399
<b>GRAND TOTAL</b>	<b><u>\$ 25,008,236</u></b>	<b><u>\$ 26,798,850</u></b>	<b><u>\$ 25,402,592</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 6,838,661	\$ 6,288,173	\$ 4,772,804
Special Revenue Fund	\$ 17,302,607	\$ 19,316,146	\$ 19,929,788
Capital Project Fund	\$ 866,968	\$ 1,194,531	\$ 700,000
<b>GRAND TOTAL</b>	<b><u>\$ 25,008,236</u></b>	<b><u>\$ 26,798,850</u></b>	<b><u>\$ 25,402,592</u></b>

# ECONOMIC ENVIRONMENT



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



## **ECONOMIC ENVIRONMENT**

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



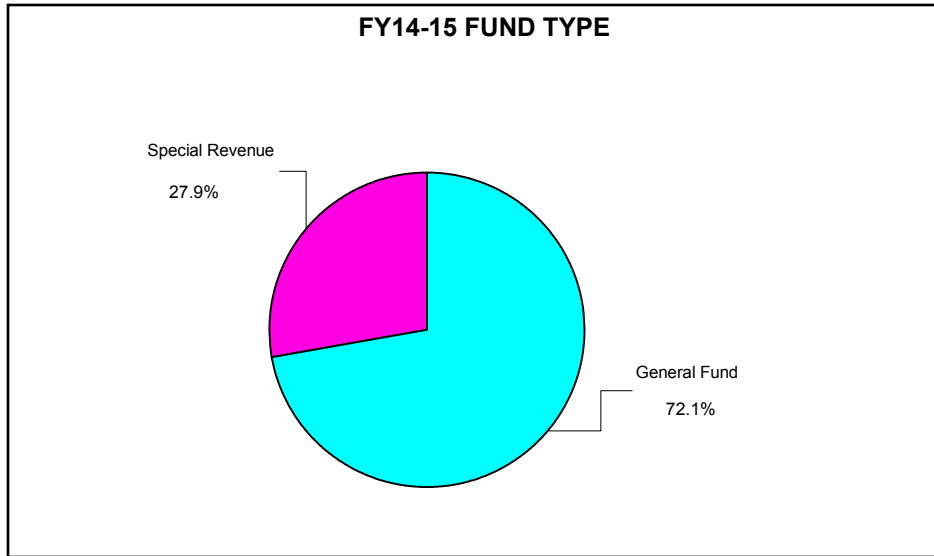
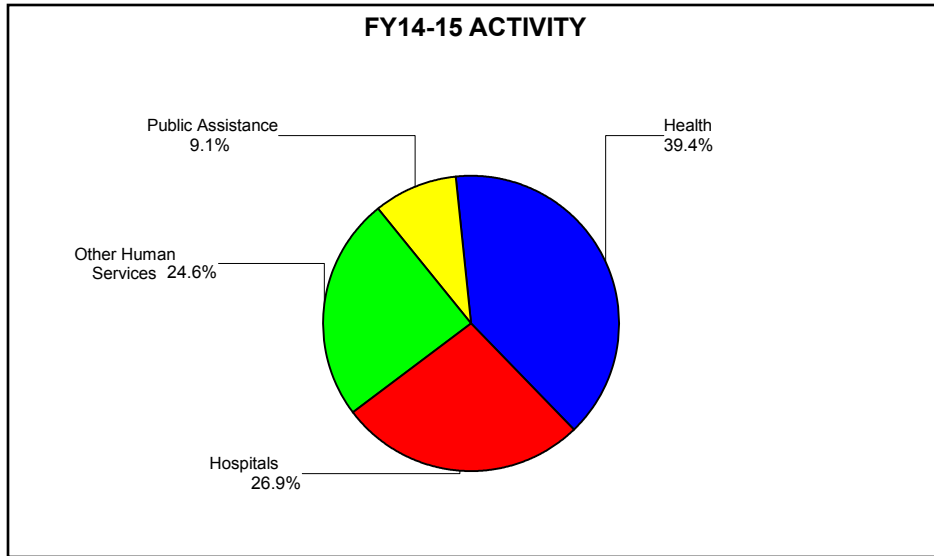
# HUMAN SERVICES

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
Health	\$ 6,804,830	\$ 6,880,146	\$ 7,271,616
Mental Health	\$ 328,055	\$ 288,197	\$ 0
Public Assistance	\$ 4,020,731	\$ 3,843,708	\$ 1,674,230
Hospitals	\$ 5,088,974	\$ 4,906,795	\$ 4,967,000
Other Human Services	\$ 4,114,447	\$ 4,233,726	\$ 4,530,055
<b>GRAND TOTAL</b>	<b><u>\$ 20,357,037</u></b>	<b><u>\$ 20,152,572</u></b>	<b><u>\$ 18,442,901</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 13,406,905	\$ 13,354,966	\$ 13,305,418
Special Revenue Fund	\$ 6,950,132	\$ 6,797,606	\$ 5,137,483
<b>GRAND TOTAL</b>	<b><u>\$ 20,357,037</u></b>	<b><u>\$ 20,152,572</u></b>	<b><u>\$ 18,442,901</u></b>

# HUMAN SERVICES



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

## **HUMAN SERVICES**

This functional category reflects the cost of providing services for the 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.

### **Mental Health**

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

### **Public Assistance**

This activity represents the cost of providing economic assistance to the 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.



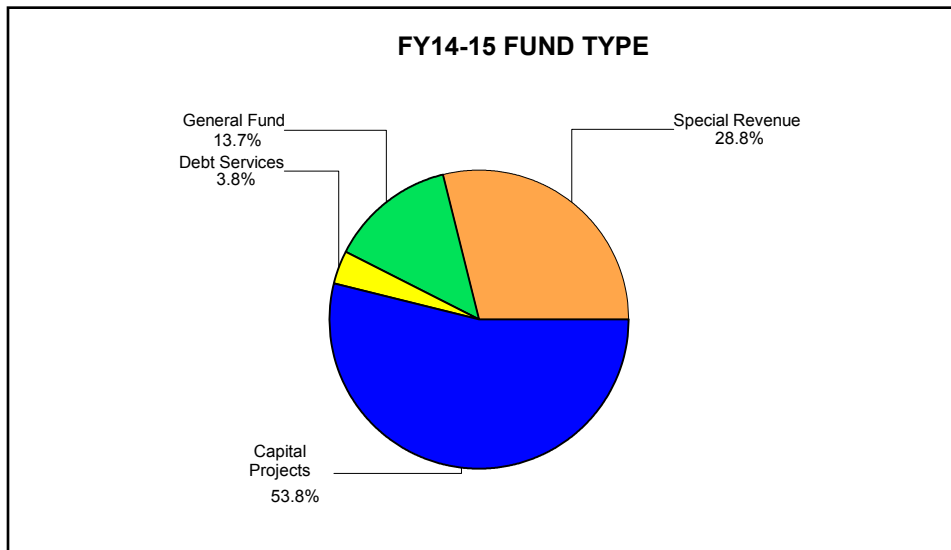
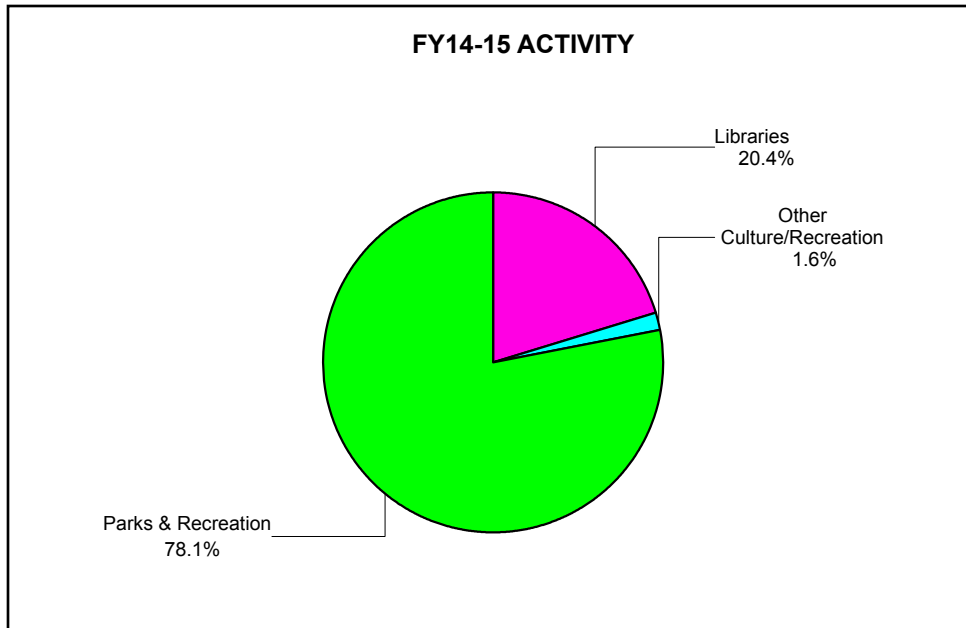
# CULTURE AND RECREATION

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
Parks & Receptions	\$ 50,117,921	\$ 72,519,871	\$ 103,936,605
Libraries	\$ 35,437,218	\$ 27,685,851	\$ 27,099,448
Other Culture/Recreation	\$ 1,807,357	\$ 1,777,677	\$ 2,080,186
<b>GRAND TOTAL</b>	<b><u>\$ 87,362,496</u></b>	<b><u>\$ 101,983,399</u></b>	<b><u>\$ 133,116,239</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 14,201,404	\$ 15,420,841	\$ 18,187,611
Special Revenue Fund	\$ 37,432,022	\$ 38,337,950	\$ 38,332,039
Debt Service Fund	\$ 4,927,608	\$ 4,933,814	\$ 4,998,790
Capital Project Fund	\$ 30,801,462	\$ 43,290,794	\$ 71,597,799
<b>GRAND TOTAL</b>	<b><u>\$ 87,362,496</u></b>	<b><u>\$ 101,983,399</u></b>	<b><u>\$ 133,116,239</u></b>

## CULTURE AND RECREATION



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



## **CULTURE AND RECREATION**

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

### **Parks and Recreation**

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

### **Libraries**

The Lee County Library system 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.



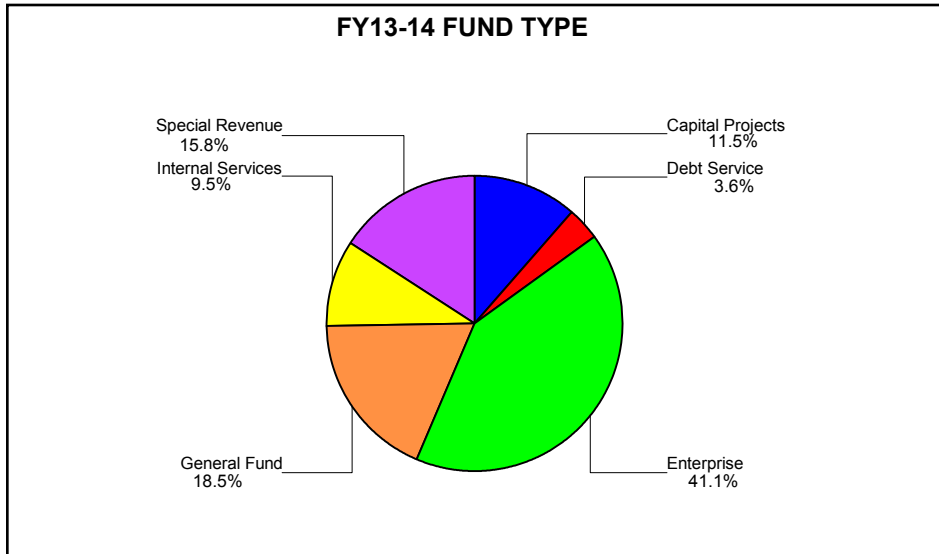
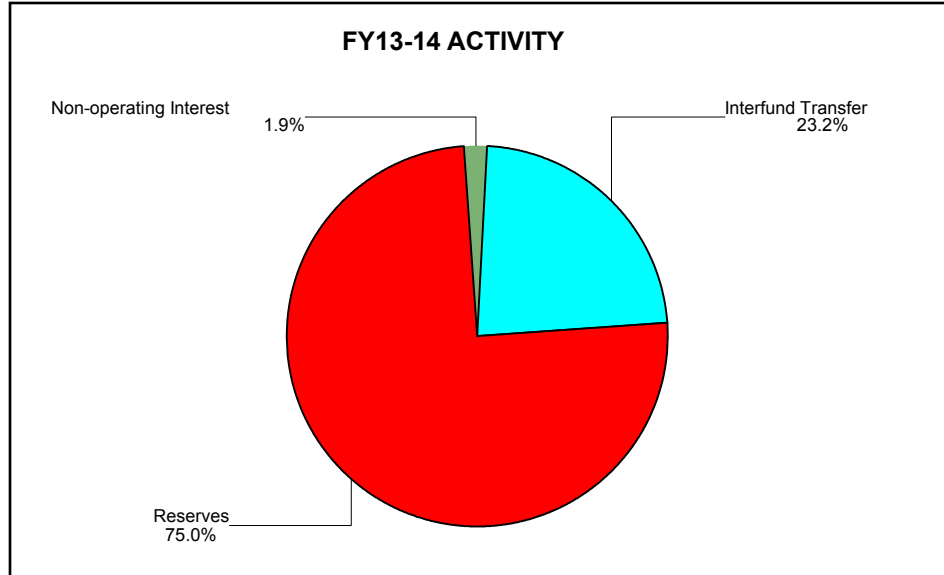
# NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA  
2014 - 2015

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
Pymt-Rfded Bond Escrow Agt	\$ 136,398,465	\$ 12,517,900	\$ 0
Interfund Transfer	\$ 351,386,858	\$ 181,503,017	\$ 209,519,733
Non-operating Interest	\$ 15,328,376	\$ 16,894,740	\$ 16,364,647
Reserves	\$ 0	\$ 0	\$ 561,414,381
<b>GRAND TOTAL</b>	<b><u>\$ 503,113,699</u></b>	<b><u>\$ 210,915,657</u></b>	<b><u>\$ 787,298,761</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 34,365,343	\$ 30,700,926	\$ 143,260,482
Special Revenue Fund	\$ 52,752,587	\$ 44,964,922	\$ 115,945,279
Debt Service Fund	\$ 186,945,963	\$ 28,386,210	\$ 23,069,763
Capital Project Fund	\$ 22,790,445	\$ 6,813,168	\$ 128,153,822
Enterprise Fund	\$ 206,127,577	\$ 100,050,431	\$ 313,854,994
Internal Service Fund	\$ 131,784	\$ 0	\$ 63,014,421
<b>GRAND TOTAL</b>	<b><u>\$ 503,113,699</u></b>	<b><u>\$ 210,915,657</u></b>	<b><u>\$ 787,298,761</u></b>

## NON-EXPENDITURE DISBURSEMENTS



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

## **NON-EXPENDITURE DISBURSEMENTS**

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



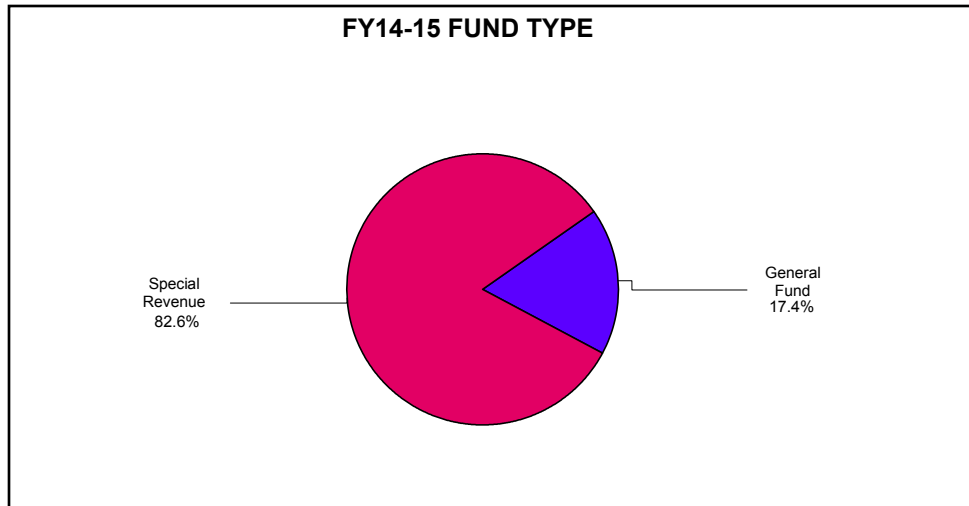
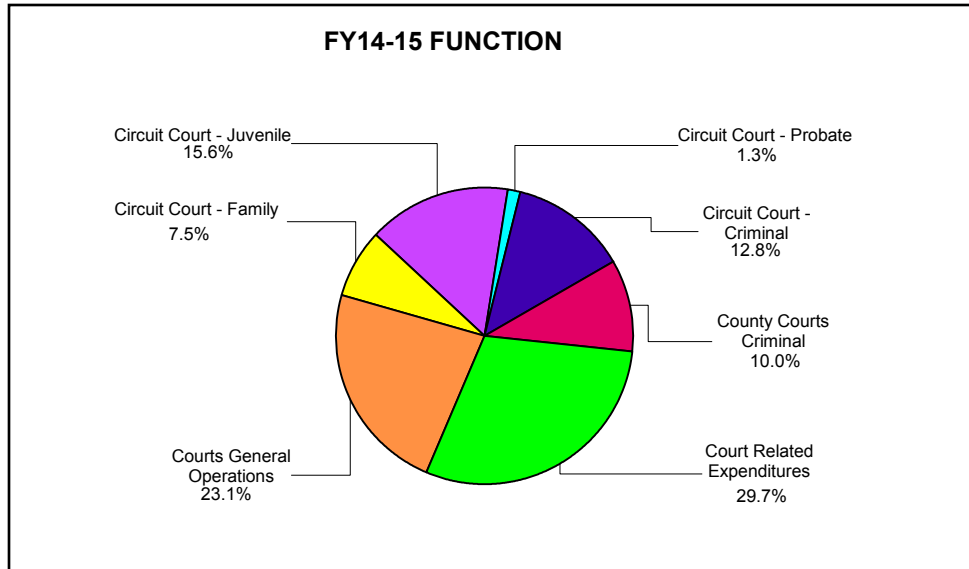
# COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA  
2014 - 2015

FUNCTION	2012 - 2013 <u>ACTUAL</u>	2013 - 2014 UNAUDITED <u>ACTUAL</u>	2014 - 2015 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 5,357,673	\$ 5,455,352	\$ 5,968,254
Circuit Court- Criminal	\$ 2,080,541	\$ 2,188,344	\$ 2,411,780
Circuit Court - Family	\$ 1,233,450	\$ 1,288,142	\$ 1,418,330
Circuit Court - Juvenile	\$ 3,249,551	\$ 2,060,226	\$ 2,944,344
Circuit Court - Probate	\$ 241,528	\$ 241,488	\$ 241,488
Courts General Operations	\$ 4,100,467	\$ 4,112,842	\$ 4,366,216
County Courts - Criminal	\$ 1,701,897	\$ 1,799,798	\$ 1,891,620
<b>GRAND TOTAL</b>	<b><u>\$ 17,965,107</u></b>	<b><u>\$ 17,146,192</u></b>	<b><u>\$ 19,242,032</u></b>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,113,157	\$ 3,131,323	\$ 3,356,896
Special Revenue Fund	\$ 14,851,950	\$ 14,014,869	\$ 15,885,136
<b>GRAND TOTAL</b>	<b><u>\$ 17,965,107</u></b>	<b><u>\$ 17,146,192</u></b>	<b><u>\$ 19,242,032</u></b>

## COURT RELATED EXPENDITURES



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



## **COURT-RELATED EXPENDITURES**

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

# APPENDICES

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# **FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY**

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

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

## **Major Governmental Operating Funds of Lee County**

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

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

The Unincorporated Area MSTU Fund levies an ad valorem tax that covers the county outside the boundaries of the cities of Sanibel, Fort Myers, Cape Coral, Bonita Springs 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 operations, and partial funding for road and bridge maintenance.

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

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

## **FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)**

### **Other Special Revenue Funds**

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

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

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

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

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

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

### **Debt Service Funds**

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

1. Pledges of various non-ad valorem revenue sources. Non-ad valorem revenues are pledged to four bond funds and one certificate of participation.
2. The Tourist Development Tax and stadium lease and rental fees are pledged to the Hammond Stadium and JetBlue Park bond funds. Naming rights revenues were pledged to the JetBlue Park bond funds.
3. In the area of transportation, Local Option Gas Taxes are pledged to 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. Transfers from the General Fund are in place to provide full or partial funding for capital projects such as a new governmental building, and transfers from the Unincorporated MSTU Fund are in place to provide full or partial funding for capital projects such as drainage control projects. Other capital projects funds are used to account for the proceeds of bond issues and are discontinued upon project completion and disbursement of any remaining bond proceeds. Capital projects relating to the self-supporting enterprise funds are accounted for in those enterprise funds.

### **Enterprise Funds**

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

### **Intergovernmental Service Funds**

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

### **Budgetary Accounting**

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

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

Governmental fund financial statements are prepared on the modified accrual basis using the current financial resources measurement focus. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets. The County considers all revenues available if they are collected within sixty days after year-end. Primary revenues, such as property taxes, special assessments, inter-governmental revenues, charges for

## **FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)**

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

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

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

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

# **BUDGET PREPARATION, ADOPTION, AND AMENDMENT**

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

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

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

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

### **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 preliminary assessed values, and sets public hearing dates.

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

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

### **September - Public Hearings**

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

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

### **October/November - Final Budget Preparation**

The final budget document is produced reflecting final program service information and dollars.



## **BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)**

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.

### **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.

## OPERATING BUDGET PROCESS

Budget Services/Departments prepare initial revenue estimates

Board Workshops held throughout process

Budget Services Kickoff with departments

Budget Services/Departments prepare Preliminary Budgets

County Management Review

Property Appraiser provides assessed values July 1st

Board sets tentative millage

First and Final Budget Public Hearings held.  
Adopt Proposed budget—September

New Fiscal Year — October 1st

# GLOSSARY

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

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

**APPROPRIATION** - A legal authorization granted by a legislative body to create expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time 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 "budget" is the proposed and tentative financial plan until it has been approved by the governing body, at which time it becomes the adopted budget. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law and/or administrative rules and regulations.

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

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

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

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

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

## **GLOSSARY (continued)**

**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.

## **GLOSSARY (continued)**

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

## **GLOSSARY (continued)**

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

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

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

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

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

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

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

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

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

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

**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.

## **GLOSSARY (continued)**

**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.



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