

LEE COUNTY  
Southwest Florida  
Fiscal Year 2008-2009  
Annual Budget



*Lee County Justice Center Tower*





LEE COUNTY  
SOUTHWEST FLORIDA  
FISCAL YEAR 2008 – 2009  
ANNUAL BUDGET



The Lee County Justice Center Tower is showcased on the front cover of this year's budget book. Phase I of the Justice Center expansion, which included construction of the judges' parking garage, an ice storage system and construction of the ten-story tower and completion of floors 1,2,3,5,6 and 10, was completed at a cost of \$43,443,728.

The back cover shows other capital projects completed during the year. They include:

Top row: An aerial view of the totally green Six Mile Cypress Slough Interpretive Center and one of the exhibits.



Middle row: Another view of the Justice Center Tower.



Bottom row: An aerial view and front entry of the Lee County Sheriff's Office Forensic Center.



*Justice Center Tower photos provided by Carlos Calante  
Six Mile Cypress Slough Interpretive Center photos provided by the Lee County Parks &  
Recreation Department and the Facilities Management Division  
Forensics Center photos provided by the Lee County Sheriff's Office*



# *Final Budget*

## *Fiscal Year 2008-2009*

Lee County Board of County Commissioners

Robert P. Janes, District One

Brian Bigelow, District Two

Ray Judah, District Three

Tammara Hall, District Four

Frank Mann, District Five

Lee County Manager

Donald D. Stilwell

### **Acknowledgements**

#### **Administrative Services/Budget Services**

Dinah L. Lewis, Administrative Services Director

David E. Harris, Budget Manager

Thelma L. Davis, Management Analyst, Senior

Orlando Heyliger, Management Analyst

Reginald R. Kantor, Principal Management Analyst

Sue Lange, Management Analyst, Senior

Emma K. Wolf, Principal Management Analyst

Roger Good, Grants Analyst

James Lewin, Fiscal Analyst

#### **County Administration**

Pete Winton, Assistant County Manager

Laurel Chick, Internal Services Manager

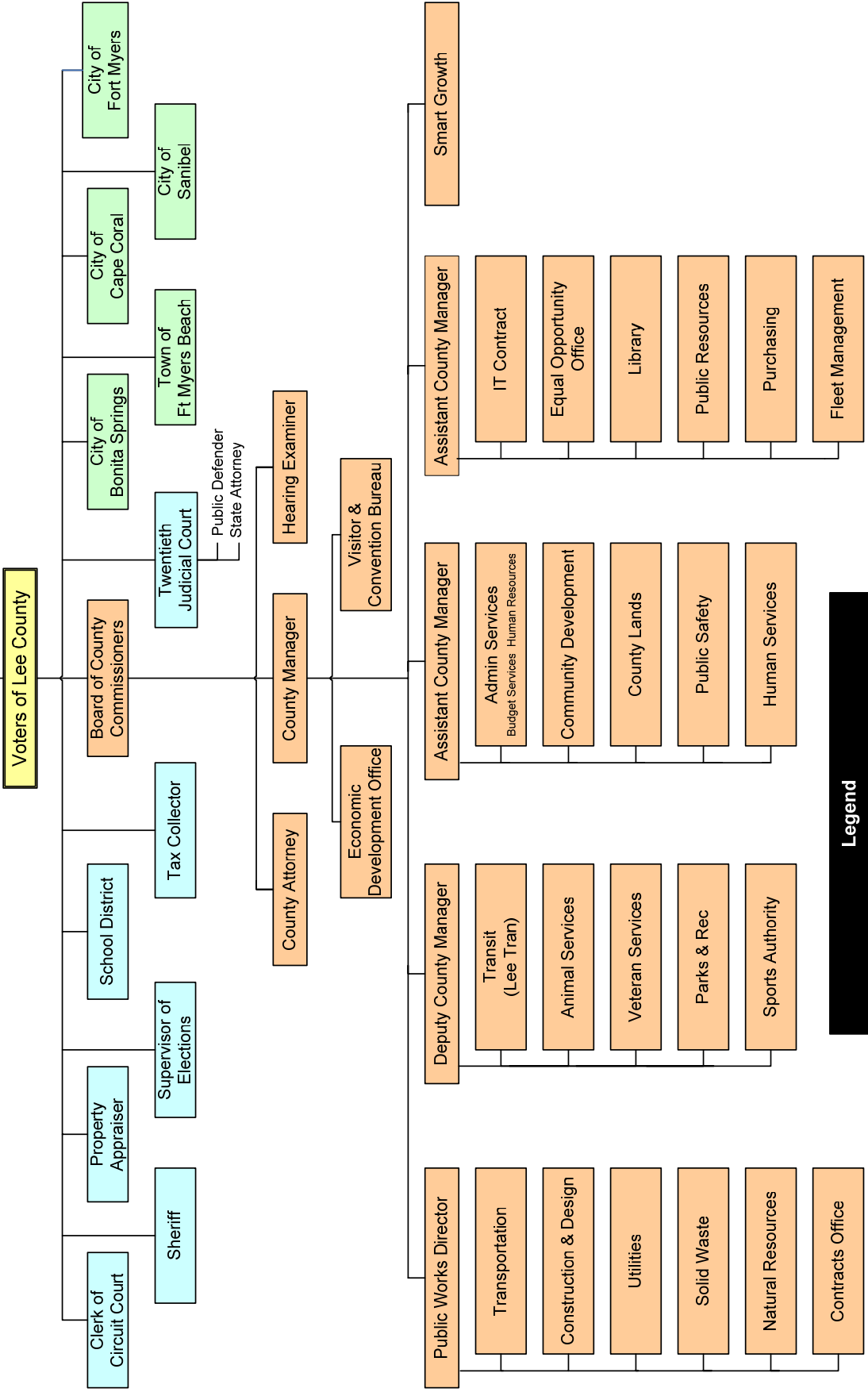
Pat McIntyre, Fiscal Officer

Rose Bahena, Administrative Specialist

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

A sincere appreciation is also in order to the Division of Public Resources for the duplicating, printing and binding of the document.

# LOCAL GOVERNMENT STRUCTURE



**Legend**

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



# 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 the third fastest growing MSA for the last ten years. The County's population has increased from 205,266 in 1980 to 335,113 in 1990, an increase of 63.26%. This compares to a 32.83% increase for Florida and a 9.80% increase for the nation. The 2000 Census population for Lee County was 440,888 representing a 31.56% increase over 1990. This growth compares to a 23.53% population increase for Florida between 1990 and 2000, and a 13.05% population gain for the United States between 1990 and 2000. The estimated 2008 population for Lee County is 623,725 for a 41.5% increase over the 2000 Census figure.

Of the State's 20 MSA's, the Fort Myers – Cape Coral MSA moved from 13<sup>th</sup> in size in 1970 to 6<sup>th</sup> in 2007.



## **LEE COUNTY GOVERNMENT**

Lee County, Florida, is a political subdivision of the State of Florida governed by the State Constitution and general laws of the State of Florida. It was founded in 1887 and became a Charter County upon the enactment of its County Charter approved by the voters on November 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, the chief executive officer of the County, is appointed by and serves under contract to the Board. This official is directly responsible to the Board for administration and operation of operating departments, divisions and offices. These include County Administration, Economic Development, Visitor & Convention Bureau and Public Works, which oversees Transportation, Utilities, Natural Resources, Solid Waste, Construction & Design and Contracts. Other operating departments, divisions and offices that report to County Administration include Information Technology, Library, Public Resources, Purchasing, Fleet Management, Equal Opportunity, Administrative Services, Community Development, Human Services, Public Safety, Animal Services, Parks and Recreation, Sports Development, Transit, Veterans Services and County Lands.

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 (September, 2008)

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
The Lee County School Board	Education	12,658
Lee Memorial Health Systems	Healthcare / Hospitals	8,600
Lee County Government*	Government	5,445
Publix Super Markets	Grocery Stores	4,215
Wal-Mart Corporation	Discount Retailer	2,400
City of Cape Coral	Government	2,056
U.S. Postal Service	Government	1,397
Florida Gulf Coast University	State University	1,292
Chico's FAS, Inc.	Corporate HQ for women's apparel	1,120
City of Fort Myers	Government	1,100
Bonita Bay Group	Real Estate Developer	969
Embarq	Communications	930
Shell Point Retirement Community	Life Care Facility	825
South Seas (LXR Luxury Resorts)	Resorts, Call Center	800
WCI Communities, Inc.	Real Estate Developer	700

\*Including Board of County Commissioners, Constitutional Officers and Port Authority.

Source: Lee County Office of Economic Development

## UNEMPLOYMENT RATE COMPARISONS

The labor force of the county has increased steadily from 155,135 in 1990 to 207,750 in 2000, a gain of 33.9%. The labor force as of September, 2008 was 284,605 for a gain of 37.0% since 2000. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 1993 through September, 2008.

### Unemployment Rate Comparisons Lee County FL and the United States 1993 – Sept. 2008

Fiscal			
Year	County	State	National
1993	5.7	7.0	6.9
1994	4.9	6.6	6.1
1995	4.2	5.5	5.6
1996	3.8	5.1	5.4
1997	3.4	4.8	4.9
1998	3.1	4.3	4.5
1999	2.7	3.9	4.2
2000	3.2	3.6	4.0
2001	3.7	4.8	4.7
2002	4.8	5.5	5.8
2003	4.6	5.1	6.0
2004	4.0	4.6	5.5
2005	3.2	3.8	5.1
2006	3.0	3.3	4.6
2007	4.7	4.2	4.6
2008*	9.2	6.8	6.0

Figures released on October 17, 2008 as of September, 2008.

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 2008 the percent changes have been positive. Considerable growth occurred in 2004 through 2006.

<u>Fiscal Year</u>	<u>Lee County Gross Sales</u>	<u>Percent Change</u>
1993	6,490,438,709	
1994	7,177,475,866	10.59%
1995	7,687,405,753	7.10%
1996	8,065,943,574	4.92%
1997	8,663,913,676	7.41%
1998	9,409,147,615	8.60%
1999	10,175,105,443	8.14%
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%)

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

## FINANCIAL INSTITUTIONS

Financial services for Lee County are provided by approximately 37 banks, two savings and loan associations and two credit unions, with a combined total of approximately 240 branches throughout Lee County.

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

## EDUCATION

The County School System operates 113 schools, 43 elementary, 17 middle, 4 Kindergarten to Grade 8, 13 special centers, 3 High Tech Centers and 20 charter schools. For the 2008-2009 school year a total of 78,357 students were enrolled which is a 2.8% decline over the enrollment in 2007-2008. Sixty-nine (69) private schools are also located in the County.

**Source:** Lee County School Board.

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

## **TRANSPORTATION**

### **Highways**

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

### **Bus Service**

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

### **Truck Line**

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

**Source: Business Development Corporation.**

### **Rail Transportation**

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

**Source: Seminole Gulf Railway.**

### **Airports**

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

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

### **Water Transportation**

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

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

### **HEALTH CARE FACILITIES**

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

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

### **RECREATION FACILITIES**

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

Included among the 105 county park facilities in the area are the following:

Regional parks (including 11 beach parks and 4 sports complexes)	29
Community parks (including 14 recreation centers or community centers)	28
Neighborhood parks	8
Large boat ramps	7
School shared park sites	21
Pools	11
Civic Center	<u>1</u>
Total	105

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

### **PUBLIC LODGING**

As of October 2008, there were 185 licensed hotels and motels with a total of 9,217 units.

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

### **COMMUNICATION**

There are 23 newspapers and 14 magazines servicing Lee County area as well as 40 radio stations and 8 television broadcast facilities. Telephone service is available through Embarq.

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

# **USER'S GUIDE**

## **FORMAT OF BUDGET DOCUMENT**

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

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

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

## **SECTION A - BUDGET MESSAGE**

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

## **SECTION B - BUDGET SUMMARY INFORMATION**

In addition to comparisons between the FY07-08 and FY08-09 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

## **SECTION C - FINANCIAL POLICIES**

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

## **SECTION D - SERVICES BY ORGANIZATION**

Each area is comprised of: 1) an expenditure history by division for Actual FY06-07, Unaudited Actuals FY07-08, and Adopted Budget for FY08-09 and; 2) service information by division. The purpose of this section is to provide a brief description of services provided by Lee County Government.

## **SECTION E - CAPITAL IMPROVEMENT PROGRAM**

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.

## **SECTION F - BUDGET BY FUNCTION**

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.

## **SECTION G - APPENDICES**

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





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# BUDGET MESSAGE

## FROM THE COUNTY MANAGER

I am pleased to present to the citizens of Lee County your fiscal year 2008-2009 County Government Budget.

In keeping with the current economic environment (recession-impacted revenues are down 12.8 percent), the budget includes a 5.6 percent reduction in total operating and capital costs (\$67 million less), a tax rate reduction, and the deletion of 197 county positions.

The county diligently reduced operating and personnel costs this year, including laying off 50 fee-related employees in the building department, offering an early-retirement program that 83 employees accepted, holding vacancies open (currently about 140), foregoing salary adjustments, and reducing post-retirement benefits for new hires.

The county reduced the number of employees per thousand residents from 4.5 in fiscal year 07-08 to 4.2 in fiscal year 08-09. This continues a trend of doing more with fewer employees, reducing positions per thousand residents over the past 15 years from 5.4 in 1994 (when population was 372,000) to 4.2 today (when population is 632,000).

The coming year will require even greater cuts in response to the continued economic recession and reduction in county revenues (projected for at least another 12 percent decline next year). This dictates that the county must get back to core services, a subject discussed later in this message.

With that said, the county still finds itself in an enviable fiscal position due to the Board of Lee County Commissioners' conservative stewardship of funds, debt, and reserves over the past decade.

For the fifth straight year, the Board reduced taxes (cutting the library tax rate), continuing a policy that has reduced overall tax rates by 29.6 percent as follows:

**General Fund\***

2008	3.5216 mills to 3.2662 mills*
2007	3.9332 mills to 3.5216 mills
2006	4.2612 mills to 3.9332 mills
2005	4.3277 mills to 4.2612 mills
2001	4.4751 mills to 4.3277 mills

**Capital Improvement Fund\***

2008	0.4536 mills to 0.3844 mills*
2007	0.5124 mills to 0.4536 mills

**Unincorporated MSTU**

2008	0.9300 mills to 0.8398 mills
2007	1.0028 mills to 0.9300 mills
2006	1.2114 mills to 1.0028 mills (rollback rate)

**Library**

2009	0.3792 mills to 0.2844 mills
2008	0.4085 mills to 0.3792 mills

2007	0.6055 mills to 0.4085 mills (below rollback rate)
2005	0.9630 mills to 0.6055 mills

**All Hazards**

2008	0.0733 mills to 0.0693 mills
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\*Now a combined rate of 3.6506 mills

Additionally, the Board designated \$60 million of general fund reserves for high priority items. They include economic development incentives (\$25 million), funding post-retirement health insurance liabilities (\$25 million), and planning, development, and construction of a Community Corrections Center (\$10 million) as a cheaper alternative to maximum security jails.

Total operating and capital budgets this coming year are \$1.14 billion, a 5.6 percent decrease over last year's adopted spending of \$1.21 billion. The county accomplished this despite increasing demands due to population growth and the recession, as follows:

- \$443 million for county operations (a 3.2% decrease from \$457 million last year).
- \$239 million (a 0% increase) for constitutional officers (Tax Collector, Sheriff, Property Appraiser, Clerk of Court and Supervisor of Elections) and court services, including \$167 million for the Sheriff's Office (2.1% increase).
- \$458 million for capital projects and major maintenance items (a 10.3% decrease from \$511 million).
- **State mandated** programs represent about \$24 million, flat from last year.
- Included in the operational funding is \$4.2 million for human services/community agencies through the Partnering for Results Program. Additionally, the county funds the following agencies through its general fund: Lee Mental Health (\$2.8 million), Southwest Florida Addiction Services (\$2.1 million), Children's Advocacy Center (\$175,000), the Public Health Unit (\$1.7 million), and Family Health Centers (\$400,000).
- Included in the capital funding is \$6.3 million for beach and shoreline projects through tourist taxes collected via the bed tax.
- Included in the operational funding is \$325,000 of Arts & Attractions Grant Awards through tourist taxes.

The taxable property base, for the first time in recent history, declined this year (by 12.4%), reflecting the economic and market adjustments of the housing crash.

The coming year will see even more devaluation in property assessments as the economic recession continues. I will discuss later how the county plans to approach the impacts this will have on funding and services. But even with these challenges, the county had many notable accomplishments this past year. A short list:

- Added 1,031 acres to Conservation 20/20 lands, bringing total to 20,766
- Caloosahatchee Creeks Preserve improvements completed
- Six Mile Cypress Slough "Green" Interpretative Center opened
- John Yarbrough Linear Park bike/pedestrian path completed (Six Mile to Colonial)
- DR/GR master planning study and mining recommendations adopted
- Completed Lehigh Acres and North Fort Myers community planning studies
- Adopted fertilizer and mandatory business recycling ordinances
- Permanent Household Chemical Waste Drop-Off Facility opened
- New leg of Calusa Blueway Paddling Trail opened
- Continued U.S. 41 Median Landscaping
- Northwest Regional Library and new Riverdale Branch under construction
- Jail Expansion complete
- Justice Center Annex complete

- Estero Parkway extension underway
- Three Oaks Parkway Extension South completed
- Three Oaks Parkway Widening (Alico to Corkscrew) nearly complete
- Imperial Parkway widened
- Summerlin Widening and Overpasses completed (Gladiolus to San Carlos)
- Summerlin Widening, Boy Scout to Cypress Lake underway
- Gladiolus Drive widening underway
- Plantation Road extension underway
- Boca Grande and Olga community center renovations
- Expansions and renovations – Pinewoods and Olga water treatment plants; Three Oaks and Fort Myers Beach wastewater treatment plants

## **UPCOMING CHALLENGES AND GETTING BACK TO CORE SERVICES**

As previously mentioned, an even greater economic and fiscal challenge lies ahead in 2009.

Like all entities, we are experiencing the full effects of the recession.

As of this writing in December, revenue projections from Budget Services already show a 3%, or \$35 million, reduction in revenues this fiscal year (08-09) compared to original estimates.

And we are projecting a decline in revenues next fiscal year (09-10) of at least 12%, or \$150 million.

Depending on what happens with the economy, these projections could become even more pessimistic.

We are at a time like none other in Lee County history.

With just three months into the new fiscal year, we need to start cutting now so we don't have a crisis on our hands next summer.

That means we need to reevaluate everything we are doing or have planned in the context of the current economic environment.

We need to reevaluate proposed capital projects. We need to look at service level adjustments. As importantly, we need to recommend what programs and services we can no longer provide.

On the personnel front, we have risen to the challenge. We deleted 197 positions from this year's budget through attrition, layoffs, and the early buyout. We currently are holding another 140 positions vacant. Supervisors have been requested to hold as many positions vacant as possible.

Other governments are going through similar challenges. Florida has a \$2.2 billion shortfall already this year and is projecting \$6 billion less next year. California's deficit is running in the \$20+ billion range over the next couple of years.

Many cities and counties are reducing fire and police, as well as closing parks programs and libraries.

Our advantage is that we have continued to be fiscally strong, up to this point, due to the hard work of employees to reduce costs and a conservative management of budgets and reserves.

Our challenge is going to be to protect that fiscal strength. If we don't begin acting immediately, we will spend ourselves into a crisis.

We are taking a critical look at everything we are doing in an attempt to live within decreasing revenues.

One of the most important things we can do is get back to core services.

We are in a time when there is tremendous pressure for the county to deviate from its core services philosophy.

There are a number of reasons for this.

First, while the county has been criticized in the past for its level of reserves, it is these strong reserves now that many entities view as an available funding source.

Second, the state has cut its budget substantially and will continue to do so. As this impacts local programs that are funded by the state, there often is an implicit expectation that the county will step in and make up the funding gap.

Finally, in tough economic times, the county often is seen as the last, and sometimes first, resort for funding, whether it is a county program or not; or whether it fits in with the county's core services philosophy, or not.

We continually need to ask ourselves the question: "What is the role of county government?"

### **Core Services**

At its March 2008 goals workshop, the Board reaffirmed its commitment to adhering to core services and core service levels.

Core services are those that:

- 1) promote health, safety, and welfare;
- 2) do not duplicate services provided by other government jurisdictions/entities or the private sector; and
- 3) support the entire population, not just small segments/interest groups;

Additionally, core service **LEVELS** have a funding test in that they are:

- 4) financially feasible given existing resources.

As we review existing services and new requests, we need to put each through the above four tests to determine whether it IS a core service, and, if it is, what is the appropriate service LEVEL. We also need to ask: "Will funding this request create an expectation of a new service or program that is outside of our adopted core services?"

### **Reserves**

At the same time, we need to protect our reserves due to economic reality and recognizing that the next two years will be more financially challenging than the past two years have been.

It bears repeating that the **county's strong reserves built up over many years.** We do not budget annually for reserves; they are a culmination of years of savings and efficiencies, including any recognized in the current year.

Given the state of the economy, reserves will build much more slowly in the future than they have in the past. That means when we spend them, any future reserves will be slower to accumulate.

And we DO spend them. Reserves have given the Board much flexibility in quickly being able to do things other entities have not been able to, such as recovering quickly from hurricanes and storms. But in any given year, we spend millions of dollars in reserves throughout the year.

During the last decade, as property values rose and growth revenues increased, admittedly, there was a certain amount of government “creep” – of straying into programs and services that are outside “core” levels. Out of necessity, and because it is the right thing to do, we currently are engaged in a process of “getting back to core.”

All service areas and disciplines can anticipate cutbacks this coming year. With that said, we will need to ensure that we are spending existing dollars in the most efficient and effective way possible to get the most return for the taxpayer. Underperforming, marginal or tangential programs will have to be cut.

Additionally, if the county wants to undertake new programs or service levels, the question will become: “Where will we cut to get the needed funds?” That hasn’t always been the case. In the past, with growth revenues, the county could continue programs at existing levels and often adopt new ones. With budget constraints, an alternatives analysis will have to be performed, meaning “we can provide one or the other, but not both.” In essence, we will be undertaking a significant reallocation of resources to core services unless the Board of County Commissioners directs otherwise.

Our greatest challenge is to continue to maintain the confidence of taxpayers by providing the core services needed to protect the health, safety and welfare of the population in the most cost efficient and effective way possible.

Whatever the future holds, we have put in place the policies, philosophies and management mechanisms to ensure county government provides good customer service at the lowest possible cost. Now, more than ever, we must reaffirm this approach.

Sincerely,

A handwritten signature in black ink that reads "Donald D. Stilwell". The signature is written in a cursive, flowing style.

Donald D. Stilwell  
County Manager

December 31, 2008





# SECTION B - BUDGET SUMMARY

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# PROGRAM BUDGET SUMMARY TOTAL COMPARISON

## (FY07-08 Adopted Budget to FY08-09 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.

	FY2007 - 2008 Adopted Budget	Percent Increase or (Decrease)	FY2008 - 2009 Adopted Budget
<b>OPERATING BUDGETS:</b>			
BoCC Operating Departments	\$ 457,278,727	(3.18%)	\$ 442,721,874
Constitutional Officers and Courts	238,966,972	(0.15%)	238,598,725
Total Operating Budget	\$ 696,245,699	(2.14%)	\$ 681,320,599
<b>CAPITAL BUDGET:</b>			
Capital Projects	\$ 510,504,636	(10.29%)	\$ 457,991,949
Total Operating and Capital Budgets	\$ 1,206,750,335	(5.59%)	\$ 1,139,312,548
<b>OTHER:</b>			
Transfers	\$ 228,744,689	(3.53%)	\$ 220,677,967
Debt Service	94,213,303	(1.36%)	92,928,818
Insurance	57,330,652	9.79%	62,945,710
Non-Departmental	14,865,662	(32.92%)	9,971,941
Major Maintenance	28,892,556	(9.25%)	26,219,248
Special Districts	9,085,244	(3.05%)	8,808,029
Total Other	\$ 433,132,106	(2.67%)	\$ 421,551,713
Total Operating, Capital & Other:	\$ 1,639,882,441	(4.82%)	\$ 1,560,864,261
<b>RESERVES:</b>	\$ 757,714,859	0.56%	\$ 761,937,445
Total Budget	\$ 2,397,597,300	(3.12%)	\$ 2,322,801,706

The \$681.3 million operating component of the proposed budget for FY08-09 is a 2.14% decrease from the prior year. This reflects a decrease in County department operations funding of 3.18% and a decrease for Constitutional Officers and Courts by 0.15%.

Capital Projects funding shows a decrease of 10.29%, and Major Maintenance (projects costing over \$25,000) shows a decrease of 9.25% in response to tax reform legislation. Projects in all areas were reduced and reallocated.

Transfers decreased by 3.53% primarily from impact fees for funding of transportation capital projects.

Debt Service decreased 1.36% primarily from the changes in principal and interest payments from year to year.

Insurance increased 9.79% due to cost increases for health coverage in the self-insurance loss funds.

Non-departmental decreased 32.92% primarily from reductions to consultant, grants and aid, legal and other services costs provided countywide.

Special Districts such as street lighting and improvements, decreased 3.05% primarily due to decreases to various MSTBU provided services and improvement projects throughout the County.



# BUDGET SUMMARY

## LEE COUNTY - FISCAL YEAR 2008-2009

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	TOTAL
<b>CURRENT REVENUES:</b>								
Ad Valorem Taxes	\$ 294,293,977	\$ 62,248,937	\$ 0	\$ 40,307,618	\$ 1,497,358	\$ 0	\$ 0	\$ 398,347,890
Other Taxes	0	34,658,164	13,257,522	5,773,478	0	0	0	53,689,164
License & Permits	9,705,775	4,942,090	0	300,000	1,958,460	0	0	16,906,325
Intergovernmental Revenues	47,494,005	24,284,480	0	299,232	9,481,397	0	0	81,559,114
Charges for Services	24,120,447	12,336,630	300,000	41,618	210,390,120	90,894,546	0	338,083,361
Fines & Forfeitures	503,000	767,800	0	0	249,000	675,000	0	2,194,800
Miscellaneous Revenues	26,046,662	28,540,515	980,798	8,089,100	10,881,551	2,788,595	643,547	77,970,768
Court Related Revenues	0	6,140,778	0	0	0	0	0	6,140,778
Non-Revenues	19,615,525	35,795,560	32,117,620	22,225,445	127,785,426	3,263,706	0	240,803,282
Less 5% Anticipated Revenues	(5,613,978)	(2,706,224)	(436,162)	(219,390)	(9,023,164)	(721,404)	0	(18,720,322)
Total Current Revenues	\$ 416,165,413	\$ 207,008,730	\$ 46,219,778	\$ 76,817,101	\$ 353,220,148	\$ 96,900,443	\$ 643,547	\$ 1,196,975,160
<b>FUND BALANCE APPROPRIATED</b>	\$ 205,511,345	\$ 315,444,639	\$ 30,214,044	\$ 236,568,479	\$ 263,925,493	\$ 74,106,093	\$ 56,453	\$ 1,125,826,546
Total Estimated Revenues	\$ 621,676,758	\$ 522,453,369	\$ 76,433,822	\$ 313,385,580	\$ 617,145,641	\$ 171,006,536	\$ 700,000	\$ 2,322,801,706
<b>APPROPRIATED EXPENDITURES</b>								
<b>CURRENT EXPENDITURES:</b>								
General Government Services	\$ 96,907,492	\$ 20,203,481	\$ 20,889,674	\$ 112,257,066	\$ 2,323,101	\$ 94,387,021	\$ 0	\$ 346,967,835
Public Safety	212,844,682	18,212,268	0	0	0	1,716,806	0	232,773,756
Physical Environment	6,835,487	5,421,634	101,923	13,122,243	290,721,677	0	0	316,202,964
Transportation	0	108,488,399	9,469,051	74,570,000	74,519,112	0	700,000	267,746,562
Economic Environment	3,909,370	20,681,936	0	0	0	0	0	24,591,306
Human Services	18,144,346	4,084,813	0	0	0	0	0	22,229,159
Culture/Recreation	16,355,186	68,652,966	828,692	23,601,119	0	0	0	109,437,963
Court Related Services	3,452,450	16,784,299	0	0	0	0	0	20,236,749
Non-Expenditure Disbursements	42,669,225	39,569,515	14,702,551	11,354,241	110,968,729	1,413,706	0	220,677,967
Total Current Expenditures	\$ 401,118,238	\$ 302,099,311	\$ 45,991,891	\$ 234,904,669	\$ 478,532,619	\$ 97,517,533	\$ 700,000	\$ 1,560,864,261
<b>RESERVES</b>	\$ 220,558,520	\$ 220,354,058	\$ 30,441,931	\$ 78,480,911	\$ 138,613,022	\$ 73,489,003	\$ 0	\$ 761,937,445
Total Appropriated Expenditures	\$ 621,676,758	\$ 522,453,369	\$ 76,433,822	\$ 313,385,580	\$ 617,145,641	\$ 171,006,536	\$ 700,000	\$ 2,322,801,706

# ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY06-07 ACTUAL	FY07-08 ESTIMATED	FY08-09 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 468,362,421	\$ 492,240,254	\$ 398,347,890	(19.07%)
Other Taxes	63,870,456	73,813,113	53,689,164	(27.26%)
Licenses & Permits	11,764,736	7,514,703	16,906,325	124.98%
Intergovernmental	110,450,134	98,517,984	81,559,114	(17.21%)
Charges for Services	315,105,596	378,256,763	338,083,361	(10.62%)
Fines & Forfeitures	3,216,314	2,100,667	2,194,800	4.48%
Miscellaneous	196,482,097	119,714,839	77,970,768	(34.87%)
Court Cost	6,478,808	5,415,952	6,140,778	13.38%
Internal Services	0	0	0	
Non-Revenues	432,644,006	260,660,956	240,803,282	(7.62%)
Less 5% Anticipated	0	0	-18,720,322	
Fund Balance	1,260,664,821	1,305,716,129	1,125,826,546	(186.22%)
<b>Total Revenues</b>	<b>\$ 2,869,039,389</b>	<b>\$ 2,743,951,361</b>	<b>\$ 2,322,801,706</b>	<b>(15.35%)</b>
<u>EXPENDITURES</u>				
General Government Services	\$ 359,471,334	\$ 398,204,106	\$ 346,967,835	(12.87%)
Public Safety	215,954,853	270,364,164	232,773,756	(13.90%)
Physical Environment	275,686,229	266,678,497	316,202,964	18.57%
Transportation	251,847,417	237,087,147	267,746,562	12.93%
Economic Environment	23,441,750	33,218,920	24,591,306	(25.97%)
Human Services	22,433,196	26,897,439	22,229,159	(17.36%)
Culture / Recreation	81,458,133	130,163,120	109,437,963	(15.92%)
Court Related	4,487,864	6,104,560	20,236,749	231.50%
Non-Expenditures	328,542,484	249,410,594	220,677,967	(11.52%)
Reserves	1,305,716,129	1,125,822,814	761,937,445	(32.32%)
<b>Total Expenditures</b>	<b>\$ 2,869,039,389</b>	<b>\$ 2,743,951,361</b>	<b>\$ 2,322,801,706</b>	<b>(15.35%)</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 impact fees, rents, MSBU assessments, and auction proceeds for public property.

### **Court Costs**

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

### **Non-Revenues**

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

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

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

CURRENT EXPENDITURES are divided into the following categories:

### **General Government Services**

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

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

### **Public Safety**

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

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

### **Physical Environment**

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

### **Transportation**

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

### **Economic Environment**

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

### **Human Services**

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

### **Culture and Recreation**

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

### **Court Related Expenditures**

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

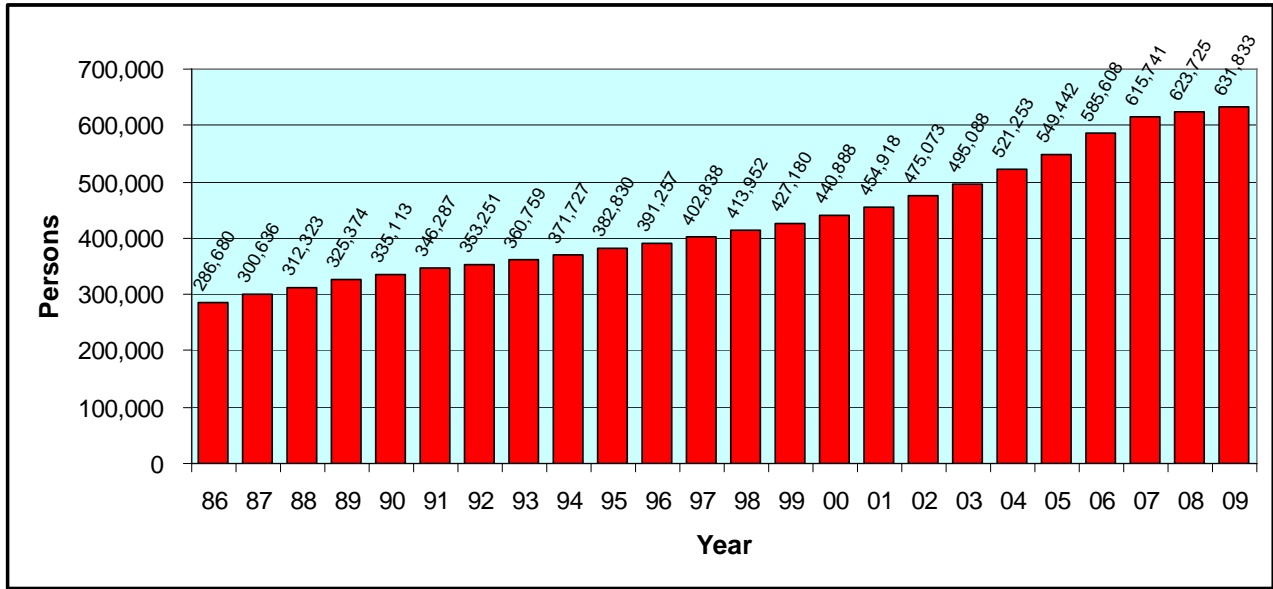
The state provides a consistent monthly distribution of *revenue sharing* with a June “true up” after intangible taxes are received. Population growth has resulted in an increase of the monthly allocation and annual collections.

*Property tax* revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used for budget preparation until the end of July when the Board of County Commissioners determines a rate which can only either remain static or be lowered prior to the October deadline for adoption of the budget. Considerable new construction activity and growth in real estate values had fueled a continued growth in taxable value. However, the growth began to slow considerably in FY07-08 and, for the first time, declined for FY08-09 by 12.4% compared to the previous year.

*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. Based upon the January to September period, there were 6,489 single and duplex permits issued in 2006, 2,363 permits issued in 2007 and 443 permits issued in 2008 for an 81.2% decline from 2007 to 2008.

*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 collection rate had a positive impact upon FY05-06 and FY06-07. FY07-08 revenues were 3.5% ahead of FY06-07.

# LEE COUNTY POPULATION 1986 THROUGH 2009



Sources: For 1990 & 2000 – US Census Bureau  
 For Interim Estimates and 2001 to 2008 – Office of Economic & Demographic Research, The Florida Legislature (Demographic Estimating Conference Data Base – August, 2008) 2009 projected from 2008.

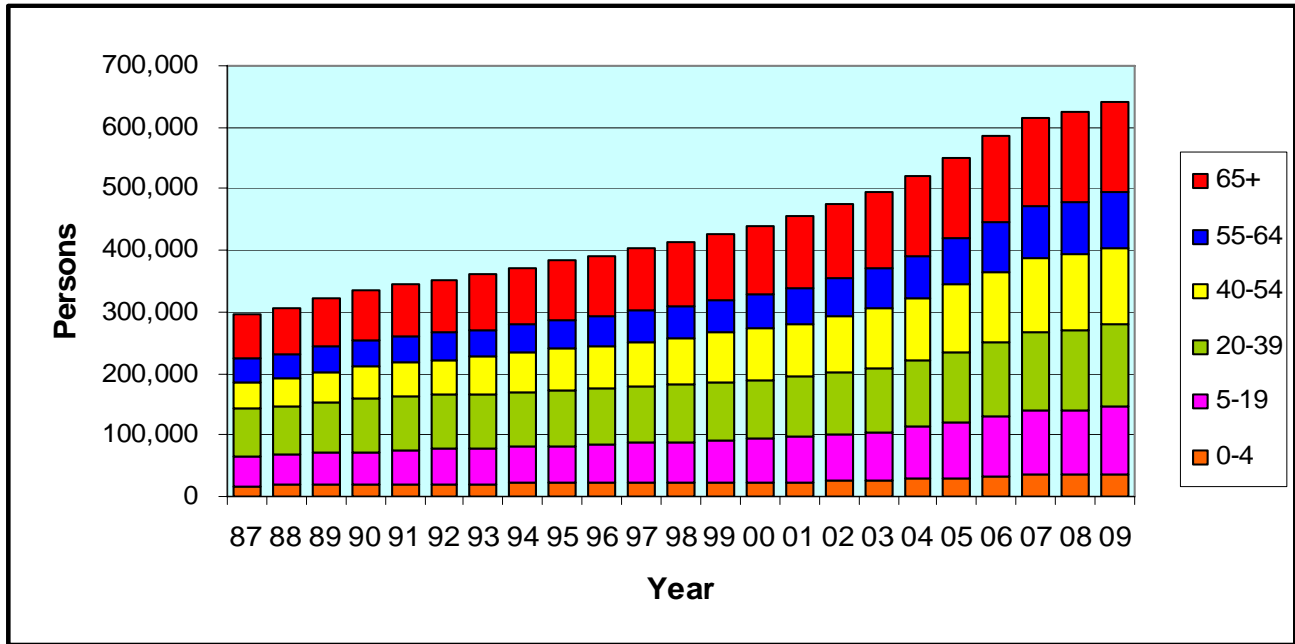
As indicated by the above graph, the permanent population of Lee County has increased 120.4% over the past 23 years. Lee County's population has been increasing approximately twice as fast as that of Florida, and eight times faster than that of the nation. During 1990-1993, the rate of growth slowed due to the economic recession (1991-1992 = +6,964; 1992-1993 = +7,508). Since 1997 the growth rate had consistently increased before a decline began in 2007. 2008 showed a dramatic decline to the levels of the early 1990's. Those levels are expected to continue at least into 2009.

1994-1995	+11,103	1999-2000	+13,708	2004-2005	+28,189
1995-1996	+ 8,427	2000-2001	+14,030	2005-2006	+36,166
1996-1997	+11,581	2001-2002	+20,155	2006-2007	+30,133
1997-1998	+11,114	2002-2003	+20,015	2007-2008	+7,984 (preliminary)
1998-1999	+13,228	2003-2004	+26,165	2008-2009	+8,108 (projected)

The projected increase from 2008 to 2009 suggests an additional 8,108 persons will move to the County. The Year 2000 figure is the official US Census estimate. The intervening estimates between 1990 and 2000 were re-evaluated based upon the 2000 Census results and the 2001 to 2009 period will be re-examined after the 2010 Census.

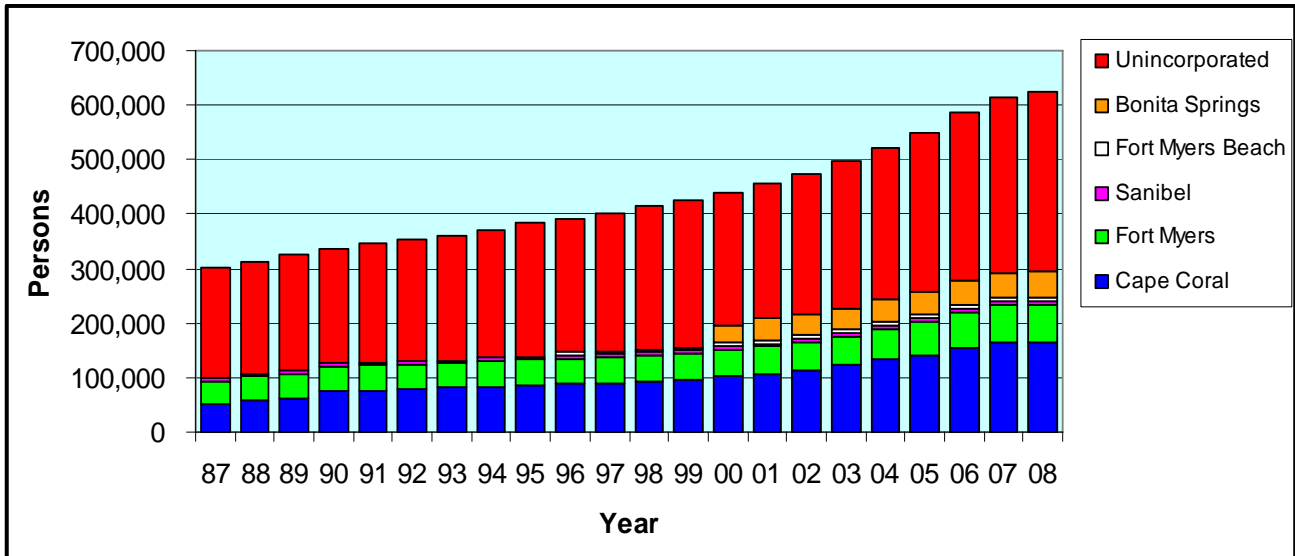
The anticipated growth rate from 2008 to 2009 represents a 1.3% increase over the 2007-2008 population (compared to growth rates above 4% between 2000 and 2007) and is a reflection of the serious conditions that have affected the financial services and real estate sectors of the economy.

# LEE COUNTY POPULATION PROFILE



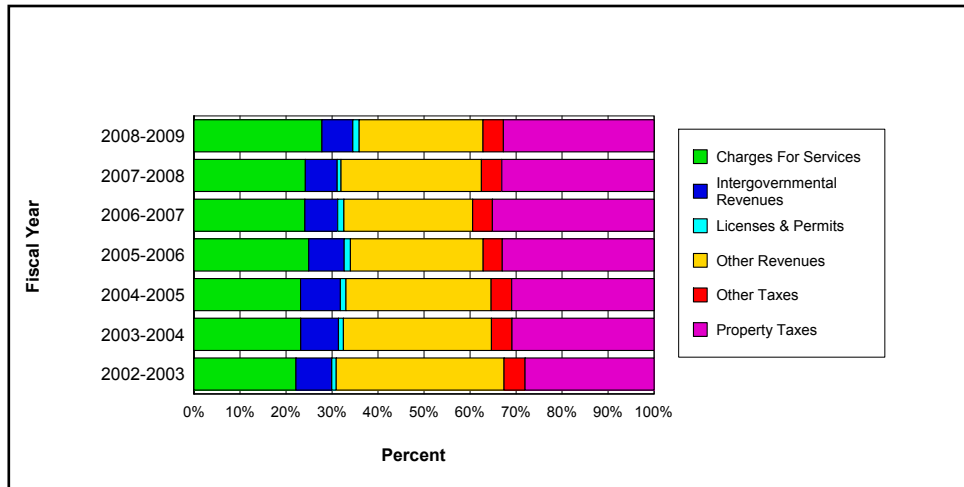
Source: U.S. Census Bureau for 1990 and 2000; all other years except 2009 BEBR; University of Florida; 2009 interpolated from 2008 age profile.

# UNINCORPORATED AND INCORPORATED POPULATION

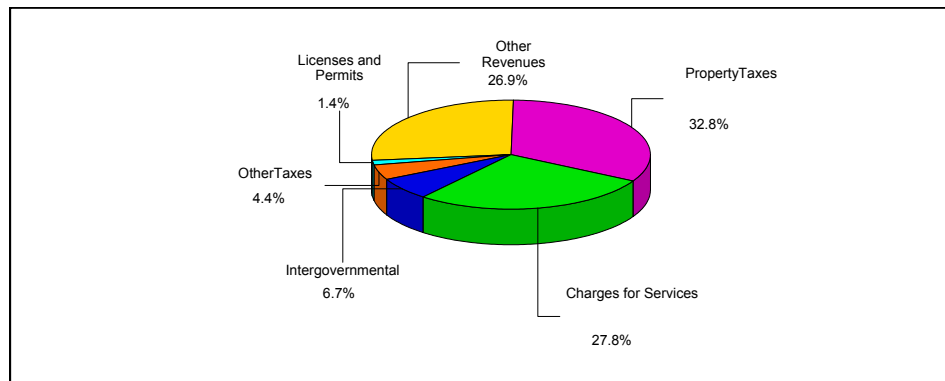


Source: US Census Bureau for 1990 and 2000; All Other Years - BEBR, University of Florida

## REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY08-09 (Excludes Transfers and Reserves)



Percentage Distribution for FY08-09

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

<u>REVENUE TYPE</u>	<u>FY08-09 ADOPTED</u>	
Property Taxes	\$398,347,890	
Charges for Services	338,083,361	
Intergovernmental	81,559,114	
Other Taxes	53,689,164	
Licenses and Permits	16,906,325	
Other Revenues:		
Interfund Transfers	\$ 220,700,258	
Interest Earnings	39,174,509	
Constitutional Transfers and Misc Revenues	43,430,018	
Impact Fees	14,263,508	
Fines & Forfeitures	2,194,800	
Court and Related Services	6,140,778	
Rent & Royalties	1,205,757	
	<u>327,109,628</u>	
Total Current Revenues	\$1,215,695,482	51.5%
Less 5% Anticipated	(18,720,322)	
Fund Balance	<u>1,125,826,546</u>	<u>48.5%</u>
<b>TOTAL ALL REVENUES</b>	<b><u>\$2,322,801,706</u></b>	<b>100.00%</b>

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

Property Taxes account for 32.8% of the current revenues budgeted for FY08-09. The General Fund now includes Capital Improvement projects. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund, Conservation 2020 and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 27.8% of current revenues.

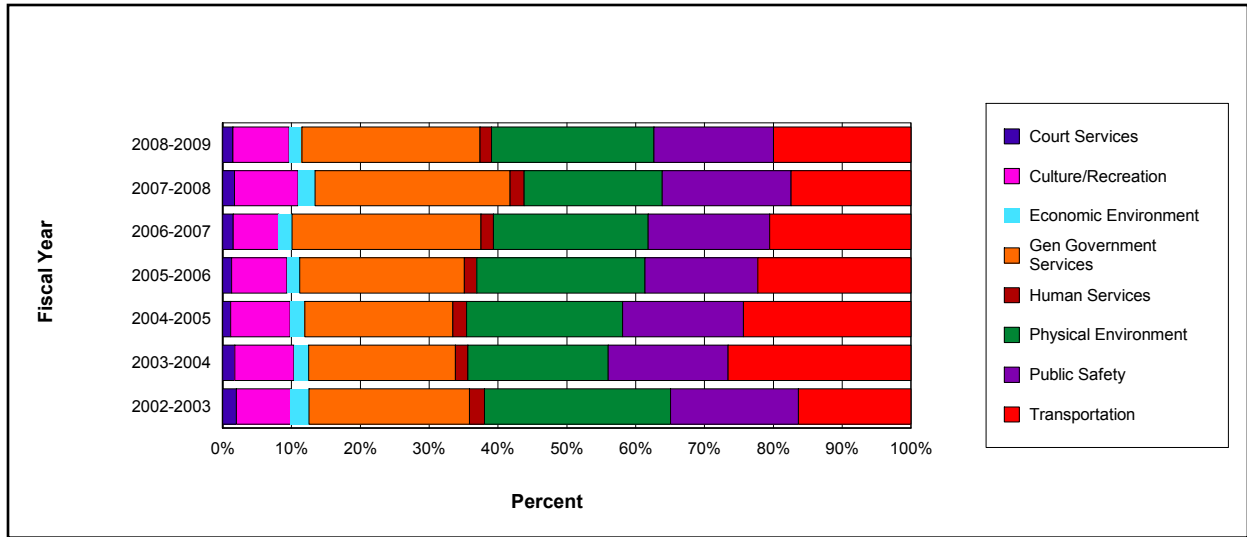
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 6.7% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.4% of the total current revenues.

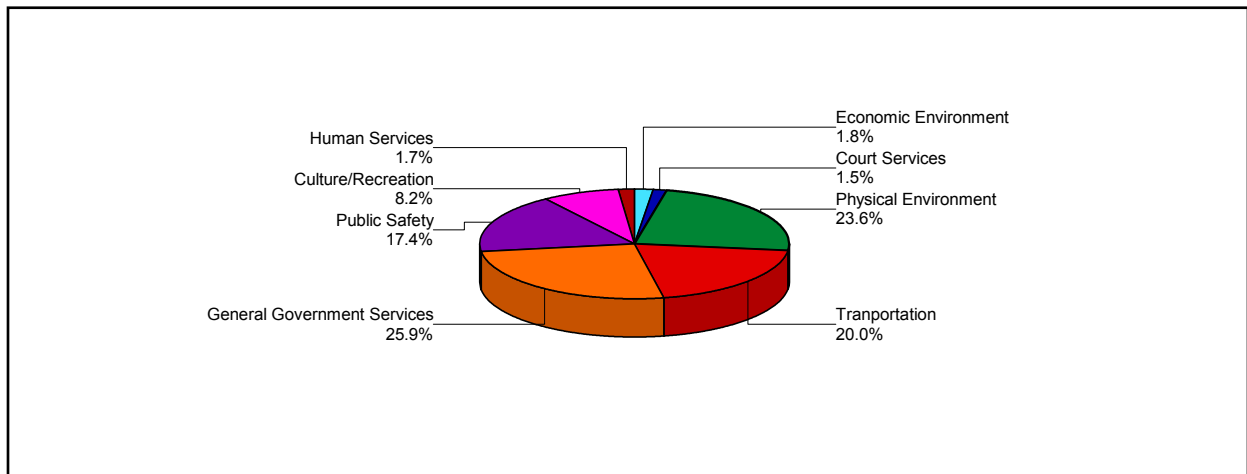
Licenses and Permits are 1.4% of current revenues and consist primarily of building and permit fees.

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

## EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY08-09 (Excludes Transfers and Reserves)



Percentage Distribution for FY08-09 (Excludes Transfers and Reserves)

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

<b>EXPENDITURE FUNCTION</b>	<b>2008 - 2009</b>	
	<b>ADOPTED</b>	
General Government	\$ 346,967,835	
Public Safety	232,773,756	
Physical Environment	316,202,964	
Transportation	267,746,562	
Economic Environment	24,591,306	
Human Services	22,229,159	
Culture & Recreation	109,437,963	
Court Services	20,236,749	
Subtotal	\$ 1,340,186,294	57.7%
TRANSFERS AND RESERVES	982,615,412	42.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,322,801,706</b>	<b>100.0%</b>

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

The graph illustrates the historical pattern of expenditures since FY02-03. 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 FY08-09 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY08-09, General Government Services is the largest at 25.9%, followed by Physical Environment at 23.6% and Transportation at 20.0%.

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

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 1.8% of the total budget.

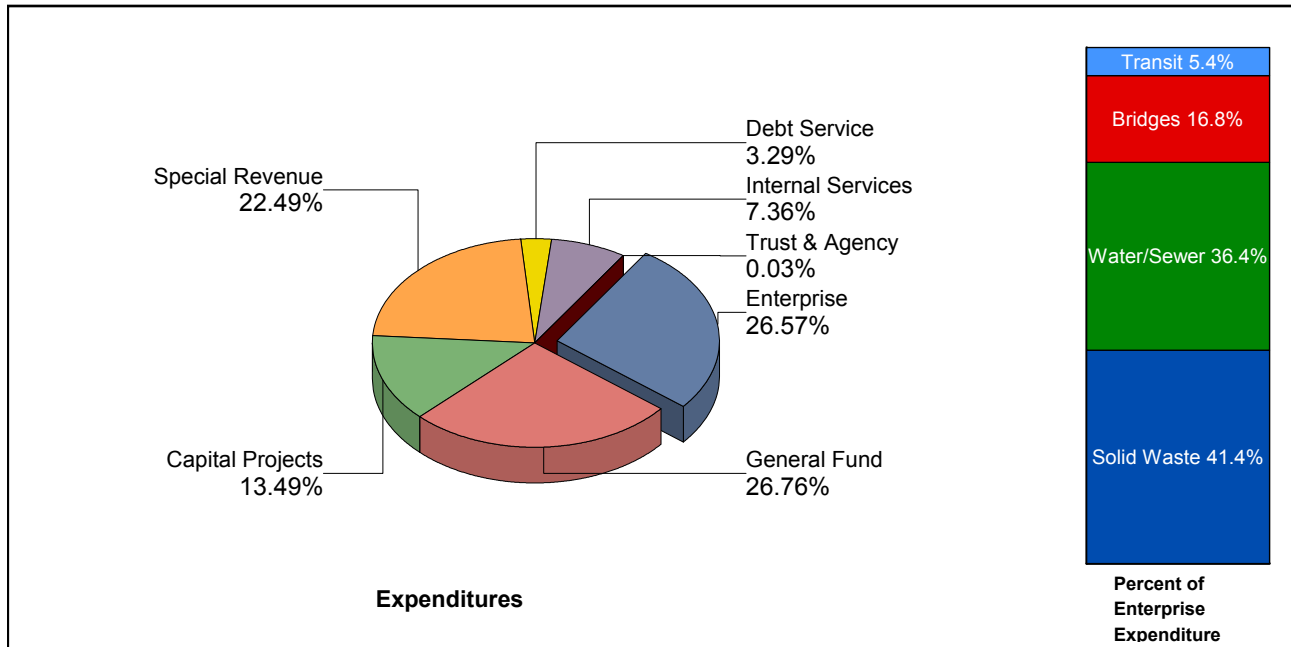
Human Services, including social service support and grant-related programs, represents 1.7% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 8.2% of the total budget.

Court Services represents 1.5% 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 (\$761,937,445) and Interfund Transfers (\$220,677,967) for a total of \$982,615,412 or 42.3% of total expenditures.

## EXPENDITURES BY FUND GROUP ALL USES



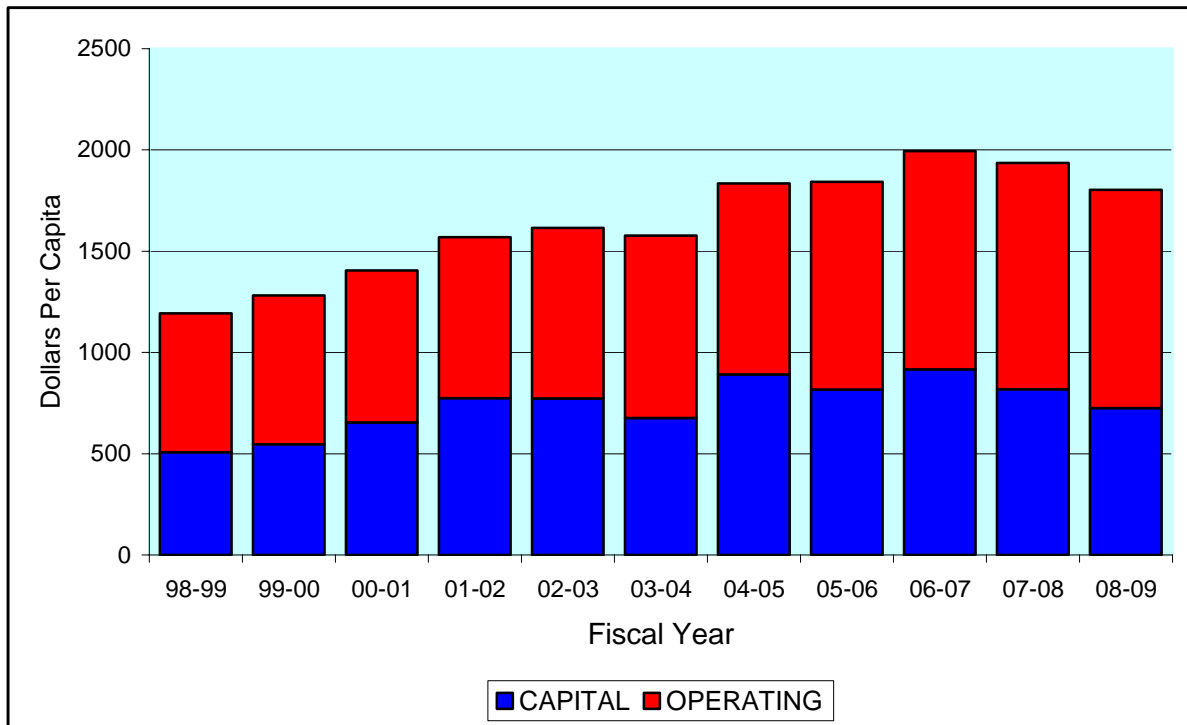
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	255,394,254
	Water/Sewer		224,339,225
	Bridges		103,889,203
	Transit		33,522,959
	Subtotal	\$	617,145,641
General			621,676,758
Capital Projects			313,385,580
Special Revenue			522,453,369
Dept Service			76,433,822
Internal Service Funds			171,006,536
Trust and Agency			700,000
	<b>TOTAL</b>	<b>\$</b>	<b><u>2,322,801,706</u></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 FY98-99 THROUGH FY08-09



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

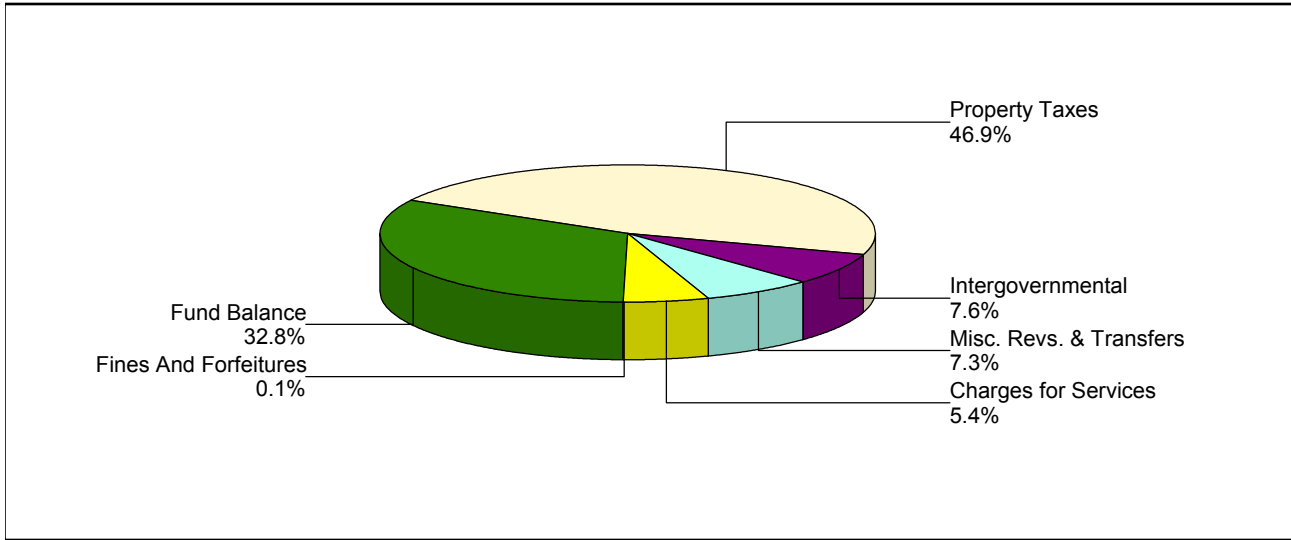
	<u>FY99</u>	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>
Capital	\$ 507	\$ 547	\$ 654	\$ 775	\$ 773	\$ 677	\$ 879	\$ 797	\$ 916	\$ 818	\$ 725
Operating	<u>686</u>	<u>734</u>	<u>751</u>	<u>795</u>	<u>842</u>	<u>900</u>	<u>929</u>	<u>1000</u>	<u>1079</u>	<u>1118</u>	<u>1078</u>
<b>TOTAL</b>	<b>\$ 1193</b>	<b>\$ 1281</b>	<b>\$ 1405</b>	<b>\$ 1570</b>	<b>\$ 1615</b>	<b>\$ 1577</b>	<b>\$ 1808</b>	<b>\$ 1797</b>	<b>\$ 1995</b>	<b>\$ 1936</b>	<b>\$ 1803</b>

Total per capita expenditures show a decrease of 6.9% from FY07-08 to FY08-09. This is a reflection of a 3.6% decrease in per capita operating, an 11.4% decrease in the per capita capital budget combined with a 1.3% increase in population.

Expenditures per capita for capital projects in FY08-09 declined by a level comparable to the FY02-03 to FY03-04 period. Most of the increases that occurred during the twelve year period in the chart reflect the receipt of bond proceeds or other funds that would eventually be spent during the project's construction. The last bond issue was in 2006 for a new jail and evidence facility. As in FY07-08, FY08-09 has no anticipated bond issues. The spend down of existing funds leads to a reduction in per capita expenses from FY07-08 to FY08-09.

Expenditures per capita for operating expenditures have reflected a trend of increasing costs associated with the maintenance of completed capital projects and costs of county services. Since FY97-98, the operating per capita expenditures have been increasing annually until FY08-09. FY08-09 is the first decline in per capita expenditures over the previous year and reflects a decrease in County department operations funding from FY07-08 of 3.2% and a decrease for Constitutional Officers and Courts by 0.2%.

## GENERAL FUND REVENUE BY CATEGORY



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

	<b>FY03-04</b>	<b>FY04-05</b>	<b>FY05-06</b>	<b>FY06-07</b>	<b>FY07-08</b>	<b>FY08-09</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited Actual</b>	<b>Adopted</b>
Property Taxes	\$ 179,562,040	\$ 206,267,176	\$ 242,820,191	\$ 304,408,451	\$ 338,317,050	\$ 294,293,977
Other Taxes	6,031,210	6,911,941	8,835,607	9,352,357	8,231,145	0
Intergovernmental	45,906,641	52,868,990	58,352,830	60,574,788	53,173,629	47,494,005
Misc Revs & Transfers	34,724,700	52,151,300	83,682,395	86,790,625	63,682,193	45,662,187
Charges for Services	20,147,458	26,756,265	30,641,481	22,455,091	25,146,417	33,826,222
Fines & Forfeitures	2,508,382	525,099	792,068	667,299	231,968	503,000
<b>Current Revenues</b>	<b>\$ 288,880,431</b>	<b>\$ 345,480,771</b>	<b>\$ 425,124,572</b>	<b>\$ 484,248,611</b>	<b>\$ 488,782,402</b>	<b>\$ 421,779,391</b>
Less 5% Anticipated						(5,613,978)
Fund Balance	67,368,407	91,521,611	137,676,936	153,791,498	182,017,958	205,511,345
<b>TOTAL</b>	<b>\$ 356,248,838</b>	<b>\$ 437,002,382</b>	<b>\$ 562,801,508</b>	<b>\$ 638,040,109</b>	<b>\$ 670,800,360</b>	<b>\$ 621,676,758</b>

The chart reflects adopted FY08-09 revenues in the General Fund. Projected revenues total \$627,290,736. Chart percentages are based on this total. Property Taxes account for 46.9% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 40.3% of Fund Revenues. A change in the state uniform chart of accounts reclassified FPL Franchise Fees from Other Taxes to Licenses and Permits.

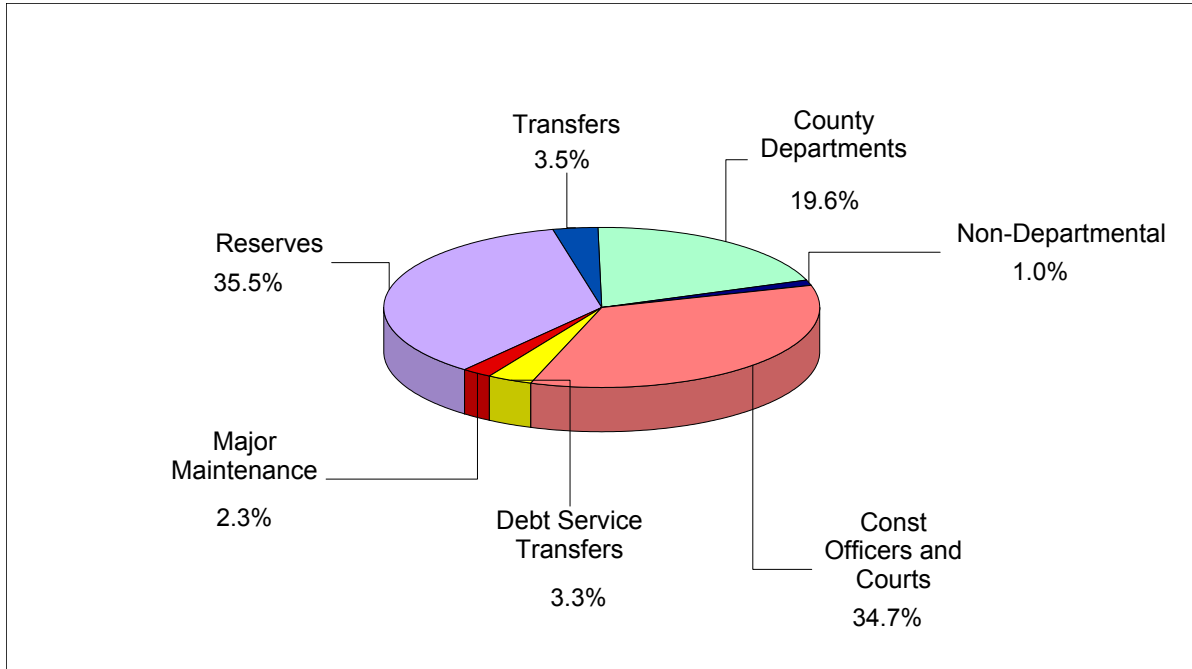
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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>FY03-04</b>	<b>FY04-05</b>	<b>FY05-06</b>	<b>FY06-07</b>	<b>FY07-08</b>	<b>FY08-09</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	\$ 87,903,153	\$ 93,021,991	\$ 102,918,071	\$ 116,055,101	\$ 118,786,641	\$ 121,912,400
Non-Departmental	4,964,325	4,088,832	4,804,033	6,081,467	19,711,869	6,345,401
Const Officers and Courts	148,474,431	159,975,428	187,493,131	195,690,930	216,054,516	215,696,212
Debt Service Transfers	17,730,389	21,139,908	18,095,192	22,572,590	20,582,475	20,744,841
Major Maintenance	0	0	0	0	18,685,900	14,495,000
Reserves	0	0	0	0	0	220,558,520
Transfers	13,000,631	12,457,013	84,015,085	87,675,829	46,559,248	21,924,384
<b>TOTAL</b>	<u>\$272,072,929</u>	<u>\$ 290,683,172</u>	<u>\$ 397,325,512</u>	<u>\$ 428,075,917</u>	<u>\$ 440,380,649</u>	<u>\$ 621,676,758</u>

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

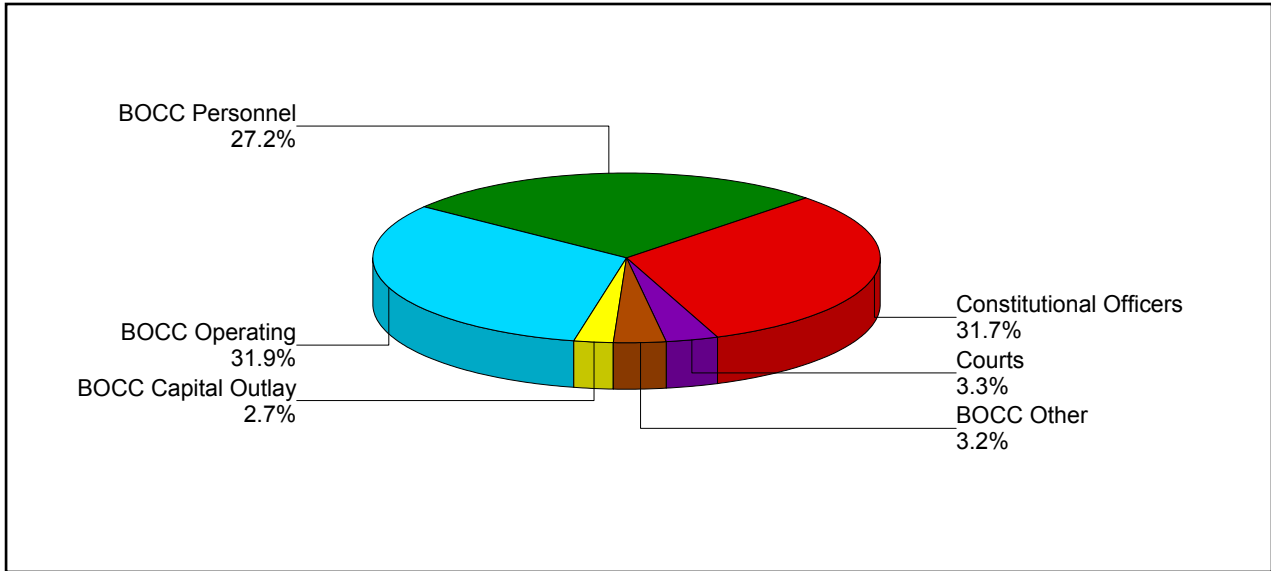
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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

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

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

# OPERATING EXPENSES



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

## Board of County Commissioners:

Personnel	\$ 185,492,639	
Operating Expenses	217,244,152	
Capital Outlay	18,357,107	
Other Expenses	21,627,976	
<b>Total BoCC Operating Departments</b>	<b>442,721,874</b>	<b>\$</b>
Constitutional Officers	215,786,543	
Courts	22,812,182	
<b>Total Operating Expenses</b>	<b>681,320,599</b>	<b>\$</b>

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 FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	ACTUAL FY06-07	UNAUDITED ACTUAL FY07-08	ADOPTED BUDGET FY08-09
Animal Services	\$ 2,842,826	\$ 3,171,792	\$ 3,714,572	\$ 4,256,627	\$ 4,045,109	\$ 3,959,813
Community Development	19,816,358	23,365,333	26,012,375	29,174,513	29,176,079	25,201,294
Construction & Design	11,779,878	12,896,142	14,946,997	17,531,076	16,860,390	16,964,374
County Administration	3,066,977	3,336,527	3,453,740	3,496,910	3,722,204	3,712,311
County Attorney	3,664,353	3,245,824	3,429,403	4,193,064	3,764,723	3,968,635
County Commission	1,058,426	1,122,476	1,156,865	1,179,071	1,238,773	1,181,047
County Lands	1,028,450	1,097,380	1,166,499	1,155,719	1,164,071	1,213,716
Economic Development	1,404,192	1,730,582	1,883,856	1,607,371	1,774,432	1,730,473
Fleet Management	5,113,462	6,694,506	10,671,718	10,351,858	11,003,388	14,059,874
Hearing Examiner	667,938	707,138	684,035	766,850	767,026	806,971
Human Resources	2,130,241	2,158,209	2,152,097	2,479,758	2,378,570	2,604,387
Human Services	19,611,538	21,296,659	23,654,532	25,890,395	29,101,841	25,850,456
Information Technology	11,792,924	13,711,008	15,710,224	15,650,826	14,543,739	14,880,511
Internal Services	1,862,550	1,968,066	2,135,685	2,256,380	2,279,662	2,404,085
Library	19,718,687	22,969,645	25,183,505	27,767,369	28,399,271	27,798,926
Natural Resources	4,244,929	6,064,914	6,972,907	5,902,226	6,019,032	6,096,938
Parks and Recreation	23,369,938	25,902,747	27,273,686	30,297,894	31,378,201	30,407,367
Public Resources	2,064,774	2,049,309	2,242,502	2,516,851	2,337,988	2,267,334
Public Safety	38,487,866	36,809,869	40,921,696	48,907,496	50,499,827	50,469,910
Purchasing	768,044	814,948	802,021	827,191	788,347	832,628
Smart Growth	224,625	247,168	211,254	218,417	220,779	366,671
Solid Waste	52,164,733	40,114,638	57,344,273	50,113,871	52,772,461	58,645,916
Sports Development	578,436	583,212	593,084	780,856	636,825	743,861
Transit	12,782,202	16,201,883	17,743,985	20,616,166	22,662,708	23,503,524
Transportation	37,894,131	37,189,505	44,161,329	51,396,199	49,965,225	50,801,658
Lee County Utilities	38,001,653	42,962,540	51,618,133	54,875,516	53,642,789	59,595,659
Visitor & Convention Bureau	7,813,091	8,975,246	10,688,587	10,584,042	11,007,683	12,653,535
<b>TOTAL</b>	<b>\$ 323,953,224</b>	<b>\$ 337,387,266</b>	<b>\$ 396,529,560</b>	<b>\$ 424,794,512</b>	<b>\$ 432,151,144</b>	<b>\$ 442,721,874</b>

# OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY01-02	ACTUAL FY02-03	ACTUAL FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	ACTUAL FY06-07	UNAUDITED ACTUAL FY07-08	ADOPTED BUDGET FY08-09
<b>COURTS</b>								
Court Services	\$ 10,287,483	\$ 11,737,542	\$ 12,790,237	\$ 9,069,316	\$ 12,688,584	\$ 15,349,243	\$ 15,824,919	\$ 16,346,932
Board Support	793,335	760,806	891,586	981,143	1,088,725	1,207,721	1,232,866	1,582,059
TOTAL	\$ 11,080,818	\$ 12,498,348	\$ 13,681,823	\$ 10,050,459	\$ 13,777,310	\$ 16,556,964	\$ 17,057,785	\$ 17,928,991
Public Defender	\$ 477,853	\$ 550,519	\$ 526,138	\$ 280,965	\$ 274,804	\$ 526,331	\$ 609,104	\$ 750,986
State Attorney	852,625	912,129	966,018	707,794	908,820	1,481,931	1,381,703	1,556,772
Medical Examiner	1,117,089	1,371,728	1,600,372	1,865,974	2,021,728	2,366,361	2,553,737	2,575,433
TOTAL COURTS	\$ 13,528,386	\$ 15,332,725	\$ 16,774,351	\$ 12,905,192	\$ 16,982,661	\$ 20,931,587	\$ 21,602,330	\$ 22,812,182
<b>CONSTITUTIONAL OFFICERS</b>								
Tax Collector	\$ 10,258,423	\$ 11,041,036	\$ 12,566,944	\$ 14,576,545	\$ 17,758,863	\$ 21,949,913	\$ 22,164,163	\$ 20,577,362
Board Support	950,702	1,032,740	1,104,688	1,215,684	1,183,066	1,247,864	1,449,189	1,303,508
TOTAL	\$ 11,209,125	\$ 12,073,776	\$ 13,671,632	\$ 15,792,229	\$ 18,941,930	\$ 23,197,777	\$ 23,613,352	\$ 21,880,870
Clerk to Board	\$ 6,816,922	\$ 7,815,581	\$ 8,466,967	\$ 5,917,741	\$ 7,855,413	\$ 7,986,785	\$ 8,222,258	\$ 8,429,747
Board Support	772,105	822,152	991,013	1,155,382	1,021,992	1,043,663	1,152,590	1,161,011
TOTAL	\$ 7,589,027	\$ 8,637,733	\$ 9,457,980	\$ 7,073,123	\$ 8,877,405	\$ 9,030,448	\$ 9,374,848	\$ 9,590,758
Property Appraiser	\$ 4,432,604	\$ 5,133,881	\$ 6,051,662	\$ 6,800,050	\$ 8,133,474	\$ 9,488,673	\$ 9,794,258	\$ 9,111,177
Board Support	2,019,585	2,193,042	2,640,881	3,042,032	3,031,984	2,814,514	3,024,088	2,444,279
TOTAL	\$ 6,452,188	\$ 7,326,923	\$ 8,692,543	\$ 9,842,082	\$ 11,165,458	\$ 12,303,187	\$ 12,818,345	\$ 11,555,456
Supervisor of Elections	\$ 2,379,745	\$ 3,077,900	\$ 3,810,255	\$ 4,482,650	\$ 5,148,100	\$ 5,872,500	\$ 5,601,035	\$ 5,230,020
Board Support	377,664	548,487	1,080,584	1,118,435	1,000,430	762,831	1,781,973	835,019
TOTAL	\$ 2,757,409	\$ 3,626,387	\$ 4,890,839	\$ 5,601,085	\$ 6,148,530	\$ 6,635,331	\$ 7,383,008	\$ 6,065,039

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

	ACTUAL FY01-02	ACTUAL FY02-03	ACTUAL FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	ACTUAL FY06-07	UNAUDITED ACTUAL FY07-08	ADOPTED BUDGET FY08-09
<b>SHERIFF:</b>								
Sheriff Disb-Law Enforcement	\$ 54,885,879	\$ 57,829,428	\$ 67,225,480	\$ 74,716,449	\$ 86,413,569	\$ 94,313,847	\$ 101,311,000	\$ 102,264,044
Sheriff Disb-Correct	21,360,801	25,128,649	28,899,650	34,885,687	39,320,783	45,713,537	55,680,046	58,408,985
Board Support	2,487,208	2,736,246	2,817,768	3,271,874	4,540,928	4,741,181	5,331,447	6,021,391
Trust & Agency	31,146	107,090	220,075	412,353	488,568	184,095	578,209	0
<b>TOTAL</b>	<b>\$ 78,765,034</b>	<b>\$ 85,801,413</b>	<b>\$ 99,162,973</b>	<b>\$ 113,286,363</b>	<b>\$ 130,763,848</b>	<b>\$ 144,952,660</b>	<b>\$ 162,900,702</b>	<b>\$ 166,694,420</b>
<b>TOTAL CONSTITUTIONAL OFFICERS</b>	<b>\$ 106,772,783</b>	<b>\$ 117,466,233</b>	<b>\$ 135,875,968</b>	<b>\$ 151,594,882</b>	<b>\$ 175,897,171</b>	<b>\$ 196,119,404</b>	<b>\$ 216,090,255</b>	<b>\$ 215,786,543</b>
<b>TOTAL COURTS AND CONSTITUTIONAL OFFICERS</b>	<b>\$ 120,301,168</b>	<b>\$ 132,798,958</b>	<b>\$ 152,650,318</b>	<b>\$ 164,500,075</b>	<b>\$ 192,879,832</b>	<b>\$ 217,050,991</b>	<b>\$ 237,692,584</b>	<b>\$ 238,598,725</b>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 120,301,168	\$ 132,798,958	\$ 152,650,318	\$ 164,500,075	\$ 192,879,832	\$ 217,050,991	\$ 237,692,584	\$ 238,598,725
TOTAL DEPARTMENTS	\$ 245,531,625	\$ 268,293,977	\$ 323,953,224	\$ 337,387,266	\$ 396,529,560	\$ 424,794,512	\$ 432,487,800	\$ 442,721,874
TOTAL OPERATING	\$ 365,832,794	\$ 401,092,934	\$ 476,603,542	\$ 501,887,340	\$ 589,409,392	\$ 641,845,503	\$ 670,190,384	\$ 681,320,599

# DEBT SERVICE

## The Big Picture

As of September 30, 2008, Lee County has \$809,547,320 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$ 261,052,320
Enterprise Debt:	
Solid Waste	179,345,000
Transportation	191,785,000
Water and Sewer	<u>177,365,000</u>
TOTAL	\$ <u>809,547,320</u>

Beginning with the FY08-09 Budget, the Airport is no longer included in the table listed above. In addition, the county has loans totaling \$32.518 million from the Tax Exempt Commercial Paper Program through the Florida Association of Counties and \$32.088 million in loans from several other programs including a Term Loan Assessment Program with SunTrust Bank, the Florida Department of Environmental Protection, and the Florida Department of Transportation.

## 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 ensure 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.



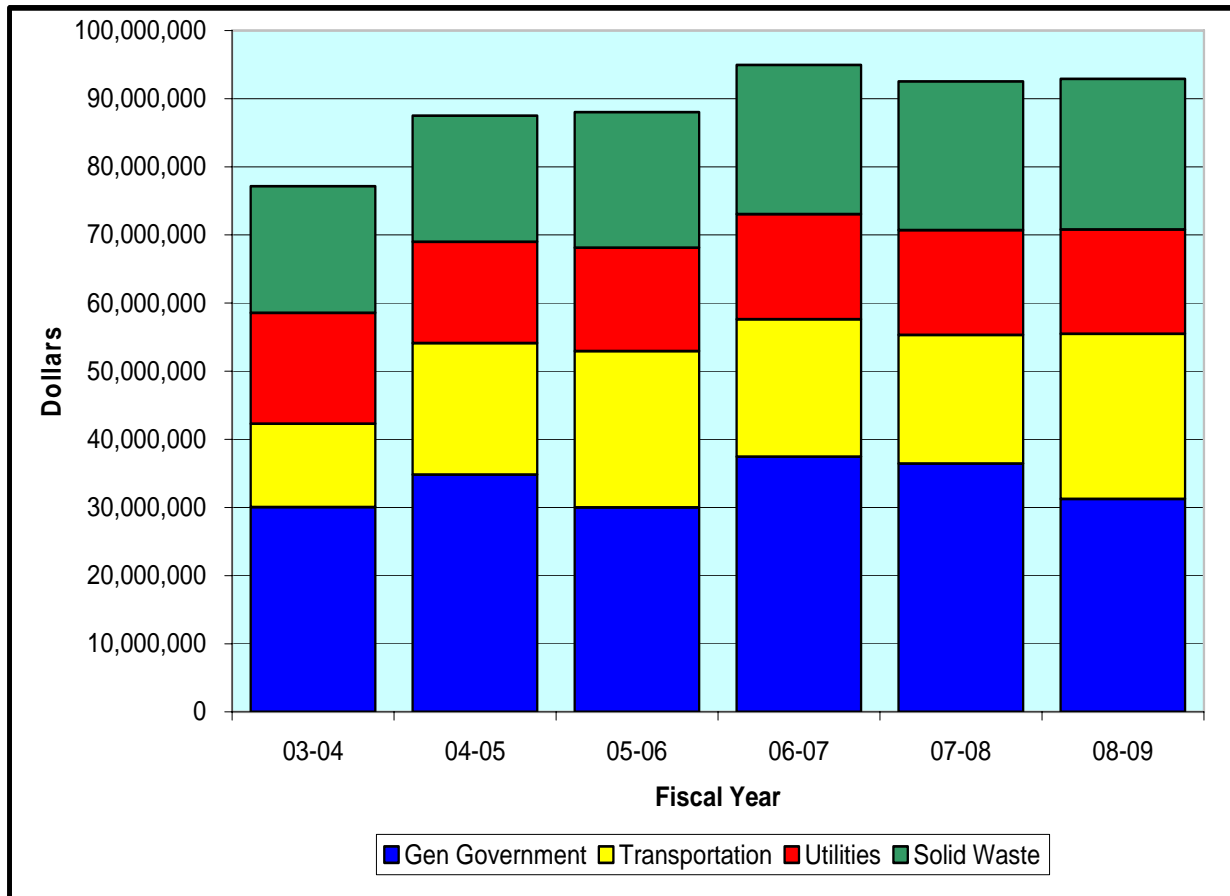
**DEBT SERVICE (continued)**

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 **Government 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.

The following chart illustrates the annual debt service payments from FY03-04 to FY07-08 and FY08-09 budgeted at \$92,928,818. Debt service includes principal, interest and any other debt service costs.

**DEBT SERVICE PAYMENTS FY03-04 THROUGH FY08-09**



## TAXABLE PROPERTY VALUES FY85-86 THROUGH FY08-09

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
85-86	9.620	18.7%	5.970	19.2%
86-87	10.733	11.6%	6.673	11.8%
87-88	11.874	10.6%	7.230	8.3%
88-89	12.548	5.7%	7.806	8.0%
89-90	14.543	15.9%	8.979	15.0%
90-91	16.773	15.3%	10.233	14.0%
91-92	18.421	9.8%	11.255	10.0%
92-93	18.844	2.3%	11.628	3.3%
93-94	19.382	2.9%	12.082	3.9%
94-95	19.916	2.8%	12.560	4.0%
95-96	20.647	3.7%	13.167	4.8%
96-97	21.323	3.3%	12.687	(3.6%)
97-98	22.197	4.1%	13.426	5.8%
98-99	23.374	5.3%	14.348	6.9%
99-00	25.257	8.1%	15.703	9.4%
00-01	27.919	10.5%	14.024	(10.7%)
01-02	31.878	14.2%	16.009	14.2%
02-03	36.917	15.8%	18.580	16.1%
03-04	43.197	17.0%	21.253	14.4%
04-05	50.267	16.4%	24.447	15.0%
05-06	64.079	27.5%	31.152	27.4%
06-07	89.679	40.0%	43.467	39.5%
07-08	96.488	7.6%	48.128	10.7%
08-09	84.528	(12.4%)	43.473	(9.7%)

### Countywide

Since FY85-86, the countywide taxable valuation has grown approximately \$74.91 billion. This represents an average annual growth rate of 10.7%. The countywide valuation certified on October 15, 2008 was \$84,528,427,863 representing a 12.4% decrease from 2007. The declining trend in the rate of growth noted last year has this year become the first major reduction in taxable valuation.

Residential land use accounts for 82.6% of the taxable value followed by 12.5% for commercial, 2.9% industrial and 2.0% for all others in 2008. This pattern has been consistent for many years.

### Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 15, 2008 was \$43,473,138,640, a decrease of \$4.655 billion over 2007. 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 and became negative in FY08-09. The components of this change 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)
1985	1986	\$443.6	\$1,071.9	\$1,515.5	\$286.0	676.5	\$962.5
1986	1987	461.8	651.2	1,113.0	305.2	397.8	703.0
1987	1988	577.0	564.0	1,141.0	377.7	178.6	556.3
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*	<u>4,503.0</u>	<u>(16,463.0)</u>	<u>(11,960.0)</u>	<u>2,464.6</u>	<u>(7,119.5)</u>	<u>(4,654.9)</u>
<b>Total:</b>		<b>\$35,722.8</b>	<b>\$40,700.0</b>	<b>\$76,422.8</b>	<b>\$21,178.2</b>	<b>\$17,286.9</b>	<b>\$38,465.1</b>

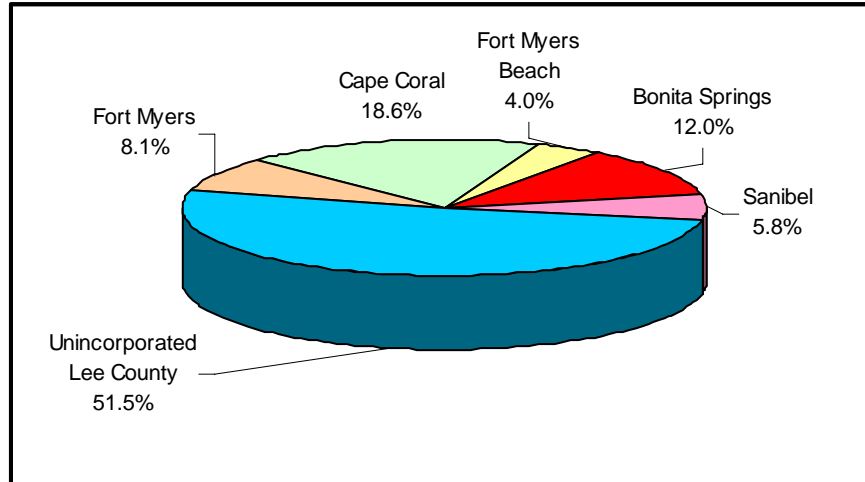
\* Based upon the FY08-09 certified taxable value

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

The figures for 2008-2009 reflect an actual decline in taxable value for the first time. There was a net "new" taxable value of \$4.5 billion but was measured against an existing taxable value reduction of \$16.4 billion that netted out to an \$11.9 billion reduction.

The reductions in the Unincorporated MSTU in 1996-1997 and 2000-2001 were the result of the incorporation of Fort Myers Beach in 1996 and Bonita Springs in 2000. The 2008-2009 figures for the Unincorporated MSTU followed the same pattern as the countywide figures.

## FY08-09 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



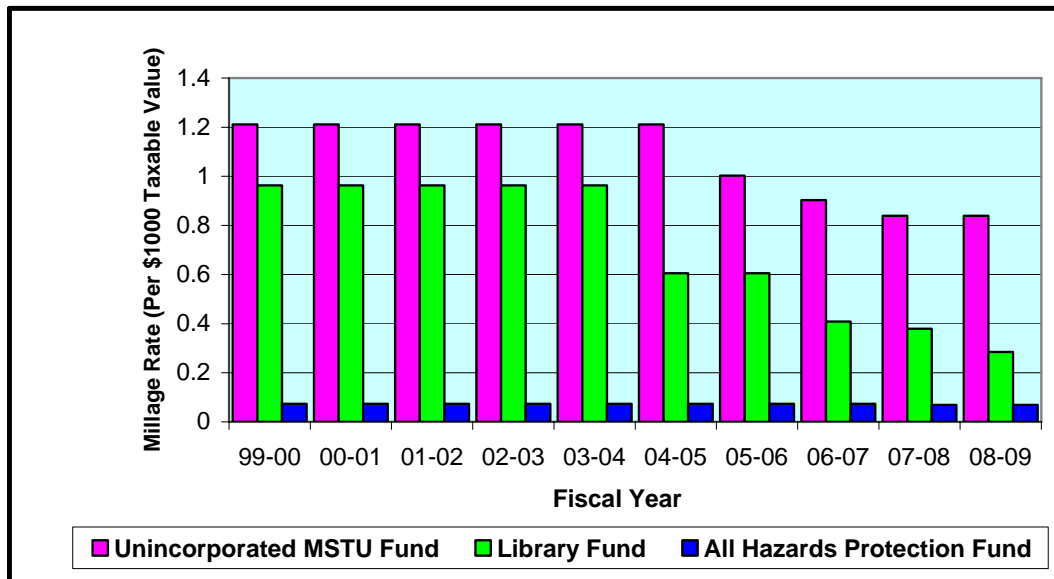
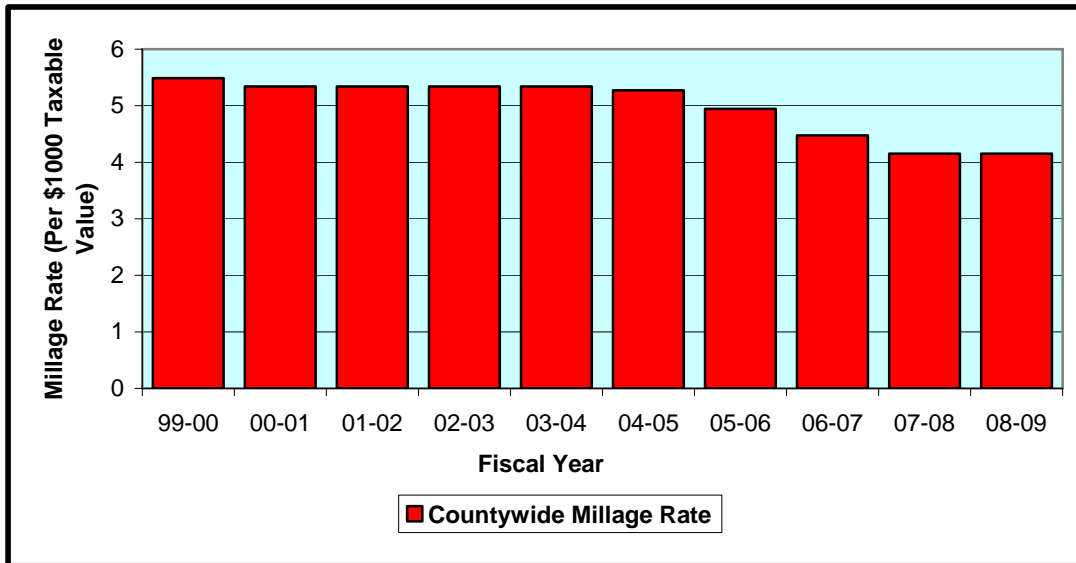
The chart displays the distribution of the 2008 taxable value (FY08-09) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 15, 2008:

Unincorporated Lee County	\$	43,510,074,081
Fort Myers		6,846,798,548
Cape Coral		15,696,642,250
Fort Myers Beach		3,422,119,910
Bonita Springs		10,154,548,924
Sanibel		4,898,244,150
<b>TOTAL</b>	<b>\$</b>	<b><u>84,528,427,863</u></b>

Following is a summary of taxable value reductions among the cities and Unincorporated Lee County comparing FY07-08 to FY08-09 with the percentage reduction:

Unincorporated Lee County	\$	(4,617,997,577)	(9.7%)
Fort Myers		(197,227,817)	(2.8%)
Cape Coral		(5,294,885,450)	(25.2%)
Fort Myers Beach		(488,069,490)	(12.5%)
Bonita Springs		(1,023,985,950)	(9.2%)
Sanibel		(298,468,820)	(5.7%)
<b>TOTAL</b>	<b>\$</b>	<b><u>(11,920,635,104)</u></b>	<b>(12.4%)</b>

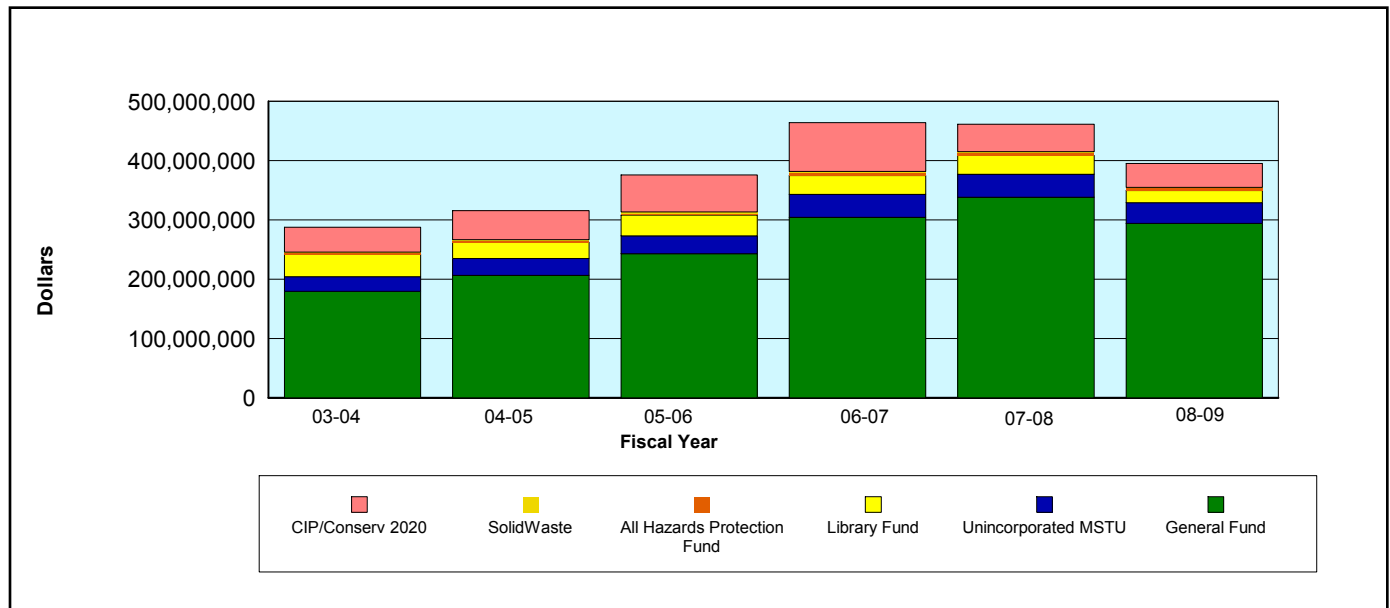
# PROPERTY TAX RATES FY99-00 THROUGH FY08-09



	FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
	<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>ADOPTED</u>
Countywide										
General Fund	4.4751	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506
Capital Improvement	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	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>0.5000</u>	<u>0.5000</u>
COUNTYWIDE TOTAL	5.4875	5.3401	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506
Unincorporated MSTU Fund	1.2114	1.2114	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398
Library Fund	0.9630	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792	0.2844
All Hazards Protection Fund	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693

\*Capital Improvement millage added into the General Fund beginning in FY07-08.

## MAJOR PROPERTY TAX REVENUES FY03-04 THROUGH FY08-09



	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Actual	FY07-08 Unaudited Actual	FY08-09 Adopted
<b>COUNTYWIDE</b>						
General Fund	\$ 179,562,040	\$ 206,267,176	\$ 242,820,191	\$ 304,408,451	\$ 338,139,543	\$ 294,293,977
Capital Improvement	21,318,840	24,797,042	31,628,035	39,224,281	0	0 *
Conservation 2020	20,803,266	24,197,350	30,863,143	43,236,196	46,391,175	40,307,618
SUBTOTAL	\$ 221,684,146	\$ 255,261,567	\$ 305,311,369	\$ 386,868,928	\$ 384,530,718	\$ 334,601,595
<b>OTHER</b>						
Unincorporated MSTU Fund	\$ 24,863,210	\$ 28,511,436	\$ 30,106,474	\$ 38,938,160	\$ 38,777,572	\$ 34,850,156
Library Fund	37,616,815	27,560,246	35,354,405	31,649,549	31,625,365	20,519,896
All Hazards Protection Fund	2,020,727	2,392,168	3,204,238	4,610,948	4,608,245	3,914,825
Solid Waste	1,696,965	1,801,410	1,783,352	2,336,567	2,033,837	1,497,358
SUBTOTAL	\$ 66,197,717	\$ 60,265,261	\$ 70,448,469	\$ 77,535,224	\$ 77,045,019	\$ 60,782,235
<b>GRAND TOTAL</b>	<b>\$ 287,881,863</b>	<b>\$ 315,526,828</b>	<b>\$ 375,759,837</b>	<b>\$ 464,404,152</b>	<b>\$ 461,575,737</b>	<b>\$ 395,383,830</b>

For General, Conservation 2020, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. For FY08-09, property taxes are 47.3% of the General Fund. The Library Fund relies upon 22.9% of its revenue from property taxes while Conservation 2020 depends upon 68.8% from property taxes. Conservation 2020 was established in FY97-98 and the FY08-09 millage rate was retained at the FY07-08 rate. The Unincorporated MSTU Fund receives 23.3% of its revenue from property taxes. The All Hazards Protection Fund receives 28.4% of its funds from property taxes. Solid Waste represents Cape Coral's portion of the Lee County Solid Waste Disposal Facility Assessment. The City of Cape Coral chose to collect the Disposal Facility Assessment through a millage rate associated with taxable value. Those property taxes are 1.3% of the Solid Waste Fund.

\* For FY08-09 there is no ad valorem revenue budgeted in the Capital Improvement Fund because it is included in the General Fund.



# ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

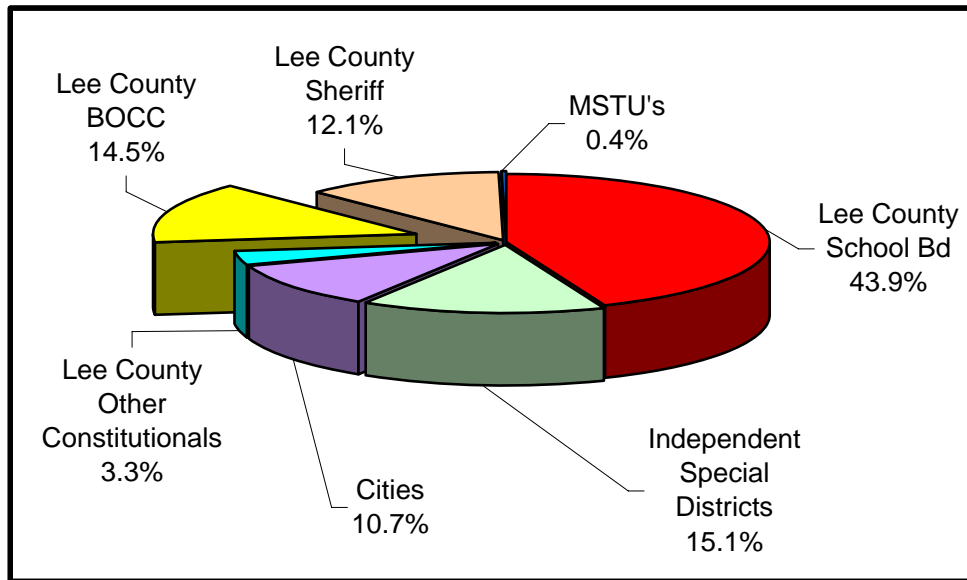
<u>Taxing Authority</u>	<u>FY98-99</u>	<u>FY99-00</u>	<u>FY00-01</u>	<u>FY01-02</u>	<u>FY02-03</u>	<u>FY03-04</u>	<u>FY04-05</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	4.4751	4.4751	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506
Capital Outlay	0.3532	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
<b>TOTAL COUNTYWIDE</b>	<b>5.3283</b>	<b>5.4875</b>	<b>5.3401</b>	<b>5.3401</b>	<b>5.3401</b>	<b>5.3401</b>	<b>5.2736</b>	<b>4.9456</b>	<b>4.4752</b>	<b>4.1506</b>	<b>4.1506</b>
<u>Misc. Non-Countywide Millages:</u>											
Library	0.5755	0.9630	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3972	0.2844
Unincorporated Area MSTU	1.1604	1.2114	1.2114	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398
All Hazards Protection	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693
<b>TOTAL MISC. NON-COUNTYWIDE</b>	<b>1.8092</b>	<b>2.2477</b>	<b>2.2477</b>	<b>2.2477</b>	<b>2.2477</b>	<b>2.2477</b>	<b>1.8902</b>	<b>1.6816</b>	<b>1.4118</b>	<b>1.3063</b>	<b>1.1935</b>
<u>Sewer &amp; Solid Waste Districts &amp; MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0090	0.0000	0.0079	0.0000	0.0044	0.0000	0.0000	0.0000	0.0000	0.0422	0.0000
Cape Coral Solid Waste MSTU	0.4200	0.4200	0.4173	0.4173	0.3534	0.2408	0.1978	0.1301	0.1111	0.1157	0.1001
Bonita Springs Streetscaping MSTU	0.0000	0.4550	0.3723	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Winkler Safe Neighborhood MSTU	0.0000	2.0000	1.9700	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.7617	1.7617
NE Hurricane Bay MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9884	0.7647	0.6097	0.5604	0.5604
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8400	0.8400	0.7302	0.7302
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	2.7436	1.7420	2.1334	1.7102	1.4367	1.5872	1.7492	1.3479	1.0091	0.9554	0.9554
Maravilla	5.1424	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	3.0000	3.0000
Useppa	3.2036	3.0141	3.2203	2.4740	2.4322	2.4504	2.1633	2.3662	1.8982	1.6724	1.6724
<u>Lighting &amp; Special Improvement Districts:</u>											
Alabama Groves SLD	0.6688	0.4545	0.7405	0.3874	0.5440	0.5877	0.4362	0.3317	0.3258	0.2616	0.1880
Bayshore Estates SLD	1.0781	1.3121	0.8877	0.8588	1.2110	1.0413	1.1208	0.9387	0.9856	0.8587	0.8377
Billy Creek Commerce Center SLD	0.3282	0.3621	0.3721	0.1725	0.2947	0.2481	0.2700	0.1984	0.1410	0.1116	0.1116
Birkdale SLD	0.1604	0.1708	0.1256	0.1117	0.1238	0.1294	0.2543	0.2618	0.1659	0.1512	0.1512
Bonita Springs SLD	0.0581	0.0683	0.0557	0.0509	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Charleston Park SLD	3.4912	3.4996	3.0539	1.4473	3.0991	3.2149	3.8375	1.0309	0.3783	0.2873	0.2873
Cypress Lake SLD	0.3417	0.3178	0.3390	0.3355	0.4248	0.3222	0.3057	0.3012	0.2795	0.2456	0.2236
Daughtrey's Creek SLD	0.5121	0.7217	0.7667	0.4673	0.7276	0.7522	0.7195	0.6446	0.3915	0.3460	0.3460



## ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

Countywide Millages:	FY98-99	FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
Lighting & Special Improvement Districts:	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage
Flamingo Bay SLD	0.5846	0.5676	0.4549	0.2660	0.4778	0.3547	0.2637	0.2558	0.2373	0.2217	0.1913
San Carlos Island SLD	0.0457	0.0601	0.0585	0.0602	0.0535	0.0438	0.0305	0.0243	0.0274	0.0245	0.0245
Fort Myers Beach SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Fort Myers Shores SLD	0.2900	0.2688	0.2579	0.1833	0.3455	0.3444	0.2829	0.2245	0.1573	0.1317	0.0250
Fort Myers Villas SLD	0.2381	0.2564	0.2630	0.2234	0.2310	0.2098	0.2298	0.1961	0.1388	0.1217	0.1217
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0012	0.0462	0.0422	0.0000
Harlem Heights SLD	0.6143	0.5136	0.6306	0.7222	0.4968	0.4047	0.5735	0.5496	0.2924	0.2904	0.2904
Heiman/Apollo SLD	2.2995	1.8974	0.7324	0.4220	1.0492	1.1729	1.0513	0.9078	0.4364	0.3546	0.3546
Hendry Creek SLD	0.3136	0.3350	0.3334	0.2063	0.3109	0.3811	0.2376	0.2480	0.2457	0.2265	0.2265
Iona Gardens SLD	0.6064	0.5815	0.5005	0.3671	0.5450	0.5292	0.5718	0.5423	0.3212	0.2796	0.2796
Lehigh Acres SLD	0.2835	0.3763	0.2761	0.3082	0.3964	0.3595	0.3007	0.1724	0.0849	0.0557	0.0557
Lochmoor Village SLD	0.6232	0.5389	0.4646	0.3453	0.5220	0.4846	0.4229	0.4334	0.3738	0.3304	0.3304
Metropolitan Parkway SLD	0.3047	0.2905	0.3234	0.2583	0.3084	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MidMetro Industrial Park Spec Improvemnt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0484	0.0397	0.0142
Mobile Haven SLD	0.3990	0.7583	0.7671	0.3719	0.7145	0.5995	0.4974	0.7599	0.2160	0.4748	0.4748
Morse Shores SLD	0.4376	0.4138	0.3914	0.3519	0.3151	0.2927	0.3476	0.2734	0.6352	0.1772	0.1772
North Fort Myers SLD	0.3404	0.3560	0.2267	0.1179	0.2869	0.2995	0.2398	0.1396	0.0659	0.0552	0.0552
Page Park SLD	0.1991	0.2093	0.2191	0.1169	0.3051	0.3470	0.3016	0.2237	0.1886	0.1671	0.1671
Palmetto Point Improvement	0.4031	0.5100	1.5000	1.3000	1.1871	1.2592	0.5749	0.3742	0.2894	0.2541	0.2541
Palm Beach Blvd S1 PHI MSTU	0.3500	0.2475	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1920	0.0397
Palm Beach Blvd S1 PH3 MSTU	0.3500	0.2475	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1511	0.0397
Palmona Park SLD	1.3804	1.1930	1.3018	0.7501	1.4018	0.6319	0.2723	0.3398	0.6242	0.5292	0.0982
Pine Manor SLD	0.4467	0.4457	0.4125	0.7069	0.7069	0.6234	0.6627	0.5045	0.2697	0.2330	0.0559
Port Edison SLD	0.4675	0.4109	0.5407	0.4731	0.4941	0.4413	0.3729	0.2745	0.2446	0.2056	0.2056
Riverdale Shores Improvement	2.1227	1.8645	1.8645	1.0000	1.4885	2.5485	2.3202	2.3178	1.8263	1.4981	1.4981
Russell Park SLD	0.8047	0.7846	0.6235	0.3690	0.5302	0.6979	0.4138	0.4001	0.3130	0.2517	0.1858
San Carlos Special Improvement	0.2831	0.2820	0.2731	0.0846	0.2317	0.2185	0.1904	0.2078	0.2068	0.1801	0.1801
Skyline SLD	0.2686	0.2222	0.1370	0.1365	0.1558	0.2803	0.1740	0.1361	0.0885	0.0751	0.0647
St. Jude Harbor	0.5020	0.3830	0.3738	0.2606	0.2922	0.2029	0.1688	0.1368	0.0863	0.0767	0.0767
Tanglewood Spec Improvement	0.6397	0.6520	0.7942	1.0000	0.9110	0.9319	0.7207	0.8456	0.8266	0.7137	0.1347
Town & River Spec Improvement	0.2000	0.3500	0.3014	0.3014	0.4535	0.3931	0.3833	0.4120	0.2546	0.2231	0.2231
Trailwinds SLD	0.4343	0.4458	0.4147	0.3215	0.4152	0.3049	0.3231	0.3346	0.2139	0.1719	0.1719
Tropic Isles SLD	0.7148	0.5779	0.8317	0.3564	0.7974	0.7245	0.5042	0.4206	0.3937	0.3249	0.3249
Villa Palms SLD	0.3842	0.3987	0.4109	0.3963	0.4279	0.3871	0.3947	0.4365	0.2831	0.2441	0.2441
Villa Pines SLD	0.2299	0.2671	0.3073	0.3225	0.3752	0.3011	0.2701	0.2759	0.2159	0.1960	0.1734
Waterway Estates SLD	0.2782	0.2843	0.3653	0.3103	0.3626	0.2557	0.1899	0.2139	0.1901	0.1626	0.1508
Waterway Shores SLD	0.4280	0.4761	0.5834	0.6092	0.5256	0.5676	0.4743	0.3777	0.3357	0.2987	0.2987
Whiskey Creek Spec Improvement	0.9922	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.8829	0.8759	0.7534	0.6915

## FY08-09 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2007-2008 Property Tax is \$1,380,386,059 (2008 Tax Roll – Excluding Non Ad-Valorem Assessments)

Source: Lee County Property Appraiser – Tax Roll Certified October 15, 2008

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (43.9%). The Lee County Commission (29.9%) includes those tax revenues deposited to the General, Conservation 2020, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 29.9% among the BoCC and Constitutional Officers assumes that all expenditures are assigned to property tax revenues after subtracting revenues generated by those departments. Based upon that assumption, the Board of County Commissioners would expect to receive 14.5% and the Constitutional Officers other than the Sheriff would be allocated 3.3% from property taxes. The Lee County Sheriff would receive 12.1%. 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 \$90,707,896 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 (\$40,911,158). Also not included are penalties of \$669,091. 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 and non ad-valorem assessments is \$1,471,763,046.



# 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

2008 PROPERTY TAXES (FY08-09)

	08-09 MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	UNINCORP LEE CTY
<b>LEE COUNTY COMMISSION</b>							
LEE COUNTY GENERAL REVENUE	3.6506	\$821	\$821	\$821	\$821	\$821	\$821
LEE COUNTY CAPITAL OUTLAY	0.5000	113	113	113	113	113	113
LEE COUNTY LIBRARY	0.2844	64	64	0	64	0	64
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>LEE COUNTY SCHOOL BOARD</b>							
PUBLIC SCHOOL - STATE LAW	4.5230	1,018	1,018	1,018	1,018	1,018	1,018
PUBLIC SCHOOL - LOCAL BOARD	2.3450	528	528	528	528	528	528
<b>CITIES</b>							
CITY OF FORT MYERS	7.1634	1,612	0	0	0	0	0
CITY OF CAPE CORAL	4.7698	0	1,073	0	0	0	0
CAPE CORAL - DEBT SERVICE	0.0627	0	14	0	0	0	0
CAPE CORAL SOLID WASTE MSTU	0.1001	0	23	0	0	0	0
CITY OF SANIBEL	2.1561	0	0	485	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.2636	0	0	59	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0483	0	0	11	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1080	0	0	24	0	0	0
CITY OF BONITA SPRINGS	0.8273	0	0	0	186	0	0
TOWN OF FORT MYERS BEACH	0.7093	0	0	0	0	160	0
<b>INDEPENDENT DISTRICTS</b>							
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.2549	57	57	57	57	57	57
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0894	20	20	20	20	20	20
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.2797	63	63	63	63	63	63
LEE CTY HYACINTH CONTROL (HOMESTEAD EXEMPT)	0.0214	6	6	6	6	6	6
LEE CTY MOSQUITO CONTROL (HOMESTEAD EXEMPT)	0.1636	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
<b>TOTAL</b>		\$4,355	\$3,869	\$3,259	\$2,930	\$2,839	\$2,948
<b>PERCENTAGE SUMMARY</b>							
LEE COUNTY COMMISSION		23%	26%	28%	34%	33%	40%
SCHOOL DISTRICT OF LEE COUNTY		35%	40%	49%	53%	54%	53%
CITY		37%	29%	18%	6%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		5%	5%	5%	7%	7%	7%
<b>TOTAL</b>		<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

## **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 23% of the total tax bill for Fort Myers, 26% for Cape Coral, 28% for Sanibel, 34% for Bonita Springs and 33% in Fort Myers Beach. Aside from the City of Fort Myers, the School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 35% in Fort Myers to 54% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 53%.

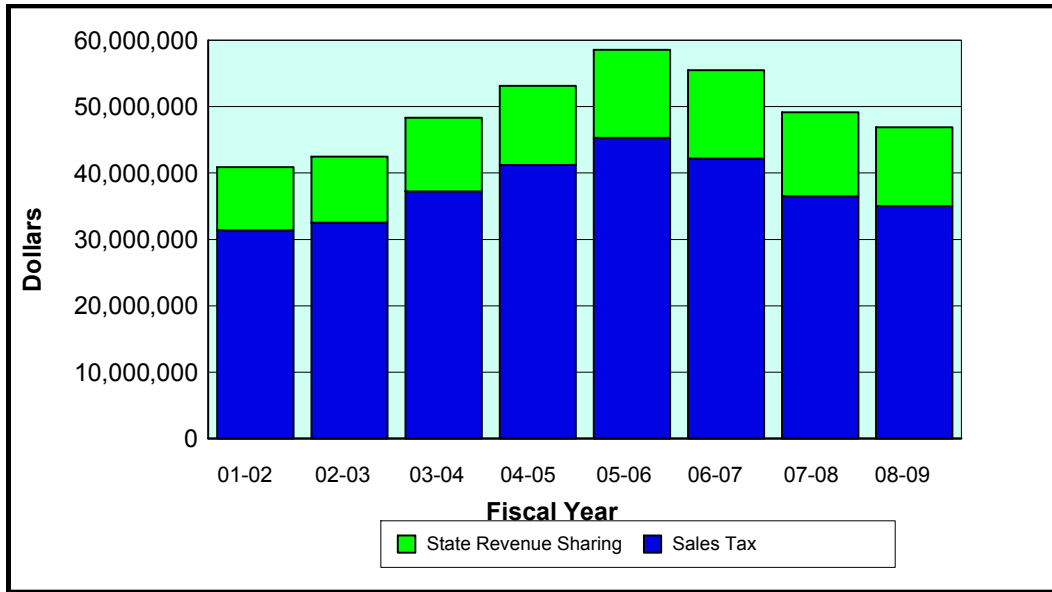
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, and plan review, community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

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

The bill comparisons represent "generic" tax comparisons and do not take into account individual MSTUs, geographical independent and dependent special districts, or drainage districts. These "other" districts include lighting, fire and special improvement districts that can range in adopted millages from 0.0245 to 3.450. The data is based upon 2008 Property Tax information certified by the Property Appraiser on October 15, 2008.

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 joins the Town of Fort Myers Beach in having independent library districts.

## STATE SHARED REVENUES FY01-02 THROUGH FY08-09



	FY01-02 Actual	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Actual	FY07-08 Unaudited Actual	FY08-09 Adopted
Sales Tax	\$ 31,392,498	\$ 32,528,178	\$ 37,202,092	\$ 41,197,944	\$ 45,312,441	\$ 42,195,424	\$ 36,506,532	\$ 35,004,340
State Rev Sharing	9,479,499	9,932,003	11,102,358	11,910,078	13,222,385	13,264,068	12,614,748	11,881,964
<b>TOTAL</b>	<b>\$ 40,871,997</b>	<b>\$ 42,460,181</b>	<b>\$ 48,304,450</b>	<b>\$ 53,108,022</b>	<b>\$ 58,534,826</b>	<b>\$ 55,459,492</b>	<b>\$ 49,121,280</b>	<b>\$ 46,886,304</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

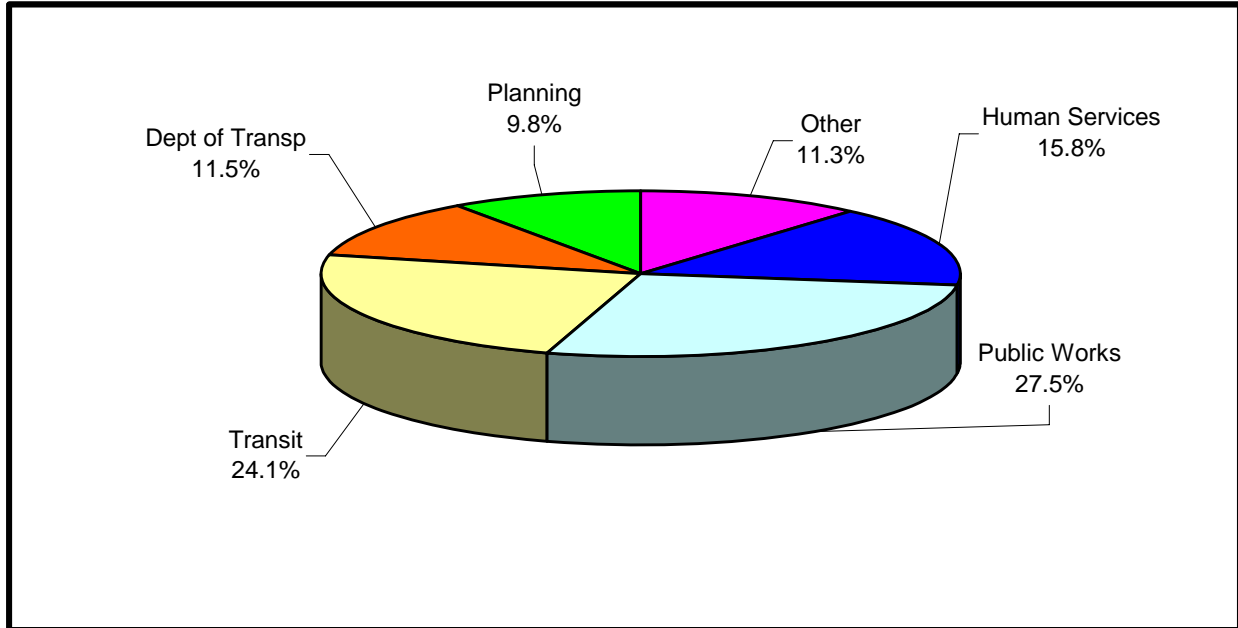
The apportionment factor for all eligible counties is composed of three equally weighted portions: (1) each eligible county's percentage of the total population of all eligible counties in the state; (2) each eligible county's percentage of the total population of the state residing in unincorporated 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. The County receives a distribution of funds equal to 8.814% of the revenues collected by the State.

### State Revenue Sharing

The State Revenue Sharing Program for counties involves the distribution of state shared cigarette tax and State sales tax. Each county was given a set amount monthly based upon a formula distribution and then "trued up" each June to reflect actual state collections in the sources that affect the revenue sharing. An 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 continues in FY08-09.



# FY07-08 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



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

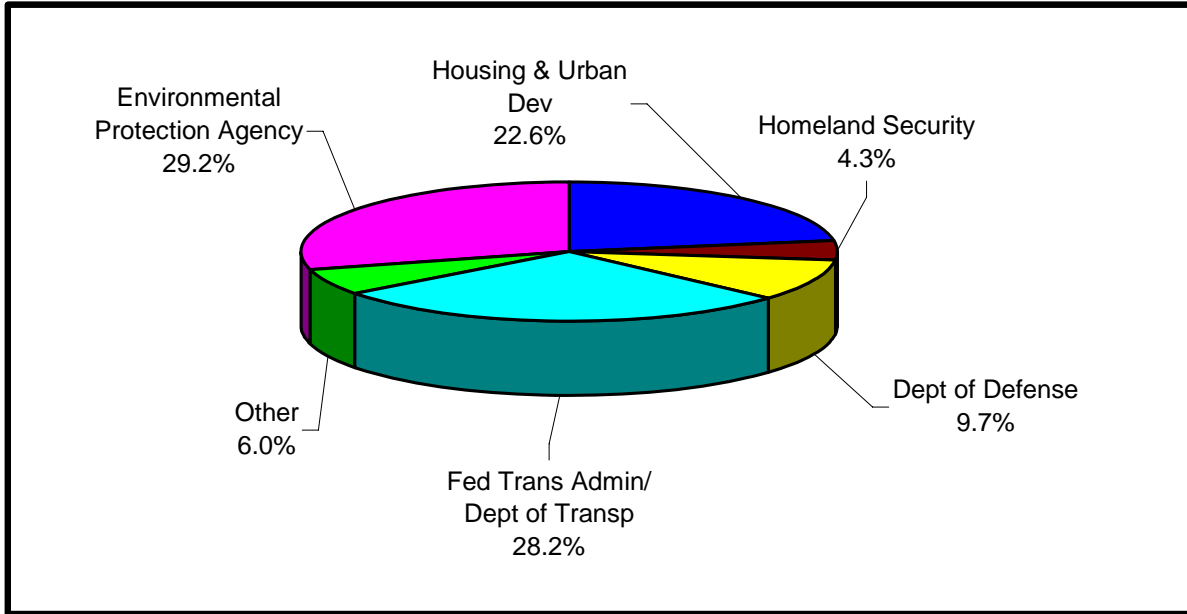
**Total: \$101,243,173**

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 121 active (including multi-year grants) in FY07-08 totaling \$101,243,173. Eighty-four grants totaling \$61,028,883 came from 14 Federal agencies, and 37 grants totaling \$40,214,290 came from 10 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, Elections, Library, Parks and Recreation, Public Safety, Sheriff and County Administration).



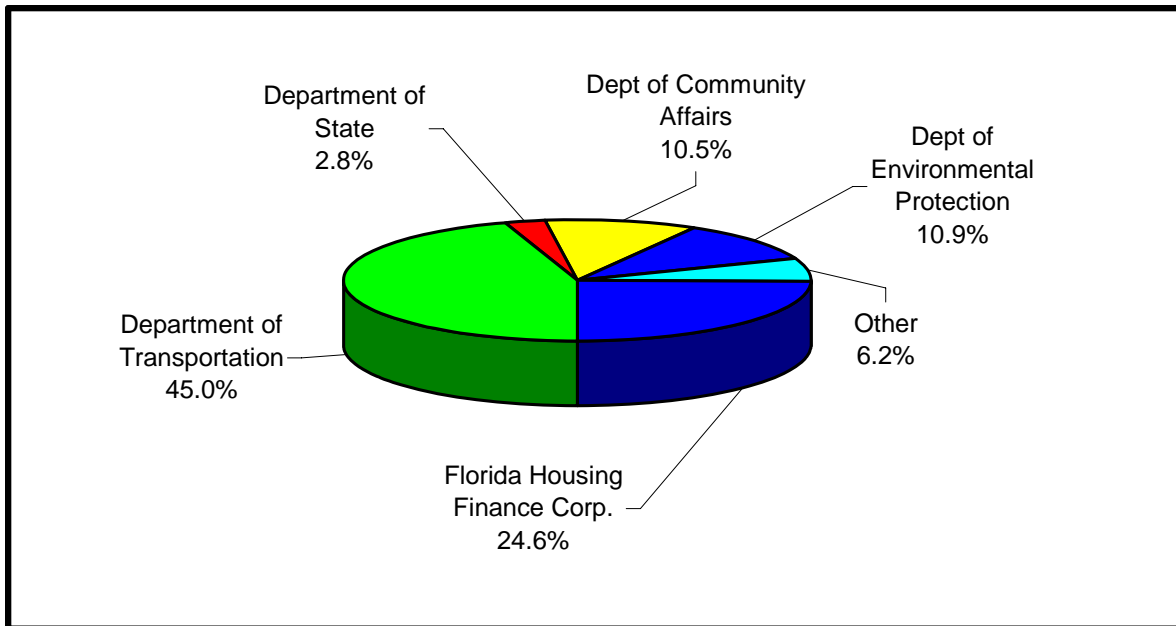
## ACTIVE FEDERAL GRANTS IN FY07-08 FOR LEE COUNTY



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

**Total: \$61,028,883**

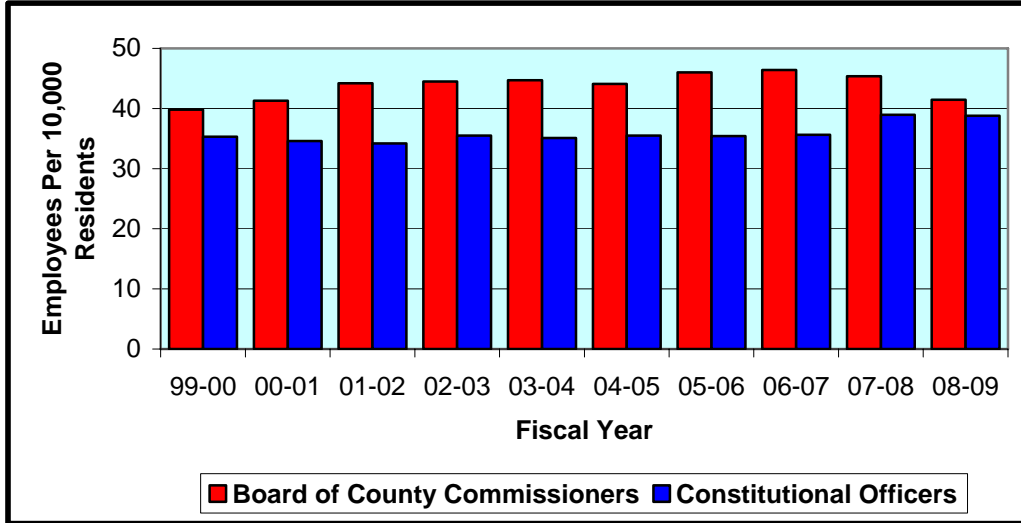
## ACTIVE STATE GRANTS IN FY07-08 FOR LEE COUNTY



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

**Total: \$40,214,290**

## LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY99-00 THROUGH FY08-09



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.

For FY99-00, the growth in the ratio for the Board of County Commissioners was the result of the establishment of an in-house Animal Services operation, an increase in LeeTran employees due to the addition of new routes, persons formerly employed with Florida Cities Utility becoming county employees due to the County's acquisition of this utility system, and the budgeting of library employees in the last quarter of FY99-00 for the new East County Regional Library. That library opened in December 2000.

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 declined in FY07-08. The Constitutional Officers' figures from FY02-03 through FY06-07 were fairly consistent. However, in FY07-08 the rate increased by 2.6. Both the BoCC and Constitutional Officers' combined counts for FY07-08 increased a total of 208 over FY06-07. Of the 208 employee increase, 191 were associated with the Sheriff (in anticipation of the opening of a new jail in 2008). The BoCC count declined by 28 from FY06-07 to FY07-08.

In FY08-09, there was a 197 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.

	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09
Board of County Commissioners	39.8	41.3	44.2	44.5	44.7	44.1	46.0	46.4	45.4	41.7
Constitutional Officers	35.3	34.6	34.2	35.5	35.1	35.5	35.4	35.6	39.0	38.8
Total	75.1	75.9	78.4	80.0	79.8	79.6	81.4	82.0	84.4	80.5

# POSITION SUMMARY BY DEPARTMENT

<u>Department/Division/Program</u>	<u>FY07-08 ADOPTED</u>	<u>FY08-09 DELETED</u>	<u>FY08-09 NEW</u>	<u>FY08-09 ADOPTED</u>
Animal Services	46	0	0	46
Community Development	261	(74)	0	187
Comm. Dev/Public Works Fiscal Pool	14	0	0	14
Construction & Design	149	(8)	0	141
County Manager/Admin Services	60	(3)	0	57
County Attorney	33	(2)	0	31
County Commissioners	10	0	0	10
County Lands	14	(1)	0	13
Economic Development	16	(1)	0	15
Fleet Management	33	(1)	0	32
Hearing Examiner	5	0	1	6
Human Services	55	(1)	0	54
Library	282	(24)	0	258
Natural Resources	56	(2)	0	54
Parks & Recreation	280	(25)	0	255
Public Resources	18	(1)	0	17
Public Safety	400	(8)	0	392
Public Works Admin/Contracts	15	(1)	0	14
Purchasing	10	(1)	0	9
Smart Growth	1	0	0	1
Solid Waste	71	0	0	71
Sports Authority	3	0	0	3
Transit	257	0	0	257
Transportation	433	(35)	0	398
Utilities	284	(10)	0	274
Visitor & Convention Bureau	24	0	0	24
<b>GRAND TOTAL</b>	<b><u>2,830</u></b>	<b><u>(198)</u></b>	<b><u>1</u></b>	<b><u>2,633</u></b>

# MAJOR MAINTENANCE PROGRAM

## FY08/09 - 12/13

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 08/09	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 12/13	MM BUDGET FY 08/09-12/13
<b>FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU</b>								
<b>NATURAL RESOURCES</b>								
400686	Beach Renourishment Trust Fund	T	37,800	39,000	40,200	41,400	42,600	201,000
408558	Clean & Snag Program	A	200,000	50,000	50,000	50,000	50,000	400,000
403022	Estero Island Beach Restoration Program	T	0	19,660	20,533	21,844	0	62,037
403133	Filter Marsh/BMP Maintenance	A	100,000	100,000	100,000	100,000	100,000	500,000
408525	Leitner Creek Improvements	A	0	90,000	350,000	0	0	440,000
403024	Lovers Key Beach Restoration Program	T	0	16,000	80,000	137,500	383,000	616,500
408514	Neighborhood Improvement Program	A	250,000	250,000	250,000	250,000	250,000	1,250,000
	Powell Creek Preserve Hydrological Restoration	A	0	50,000	0	0	0	50,000
	Stroud Creek Vegetation Removal	A	0	0	300,000	375,000	0	675,000
400983	Surface Water Management Plan	A	250,000	250,000	250,000	250,000	250,000	1,250,000
402916	WCIND Unspecified Projects	G	900,000	900,000	900,000	900,000	900,000	4,500,000
<b>NATURAL RESOURCES MAINTENANCE TOTAL</b>			<b>1,737,800</b>	<b>1,764,660</b>	<b>2,340,733</b>	<b>2,125,744</b>	<b>1,975,600</b>	<b>9,944,537</b>
<b>DEPARTMENT OF TRANSPORTATION</b>								
404007	Environmental Mitigation	GT	75,000	75,000	75,000	75,000	75,000	375,000
405714	Master Bridge Project	GT	615,000	1,340,656	320,000	320,000	320,000	2,915,656
406713	Master Signal Project	GT	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
404683	Road Resurface/Rebuild Program	GT	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
406024.65	Roadway Landscape	A	0	600,000	600,000	600,000	600,000	2,400,000
406670	Signal Maintenance Upgrades	GT	100,000	100,000	100,000	100,000	100,000	500,000
<b>DEPT OF TRANSPORTATION MAINTENANCE TOTAL</b>			<b>5,790,000</b>	<b>7,115,656</b>	<b>6,095,000</b>	<b>6,095,000</b>	<b>6,095,000</b>	<b>31,190,656</b>
<b>COUNTY LANDS</b>								
408829	County Owned Real Property Assessment	A	125,000	125,000	125,000	125,000	125,000	625,000
408617	Land Sale/Acquisition Opportunities	A	80,000	80,000	80,000	80,000	80,000	400,000
<b>COUNTY LANDS MAINTENANCE TOTAL</b>			<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>1,025,000</b>
<b>GOVERNMENT FACILITIES</b>								
408839	ADA Compliance	A	50,000	50,000	50,000	50,000	50,000	250,000
408951	Admin A/C Pump Replacements	A	0	400,000	0	0	0	400,000
	Admin Bldg 6th Floor - Flooring	A	0	200,000	0	0	0	200,000
	Admin Building 2nd Floor Renovation	A	0	0	0	0	0	0
408966	Admin Building HVAC Control Upgrades	A	50,000	50,000	0	0	0	100,000
	Admin Building Restroom Exhaust Fan Remodel	A	0	35,000	0	0	0	35,000
408841	Admin Building Sprinkler System	A	50,000	0	0	0	0	50,000
408866	Admin East Chiller Replacement	A	0	0	0	0	240,000	240,000
408887	Administration East Renovations	A	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
	Animal Services HVAC Replace-Offices	A	0	0	90,000	0	0	90,000
408673	Asphalt Parking Lots	A	130,000	130,000	130,000	130,000	130,000	650,000
408700	Building Maintenance	A	350,000	350,000	350,000	350,000	350,000	1,750,000
	Cape Coral Government Building Reroof	A	0	225,000	0	0	0	225,000
	Cape Coral Gov't Building Pipe Replacement	A	0	0	0	0	25,000	25,000
	Constitutional Complex Reroof	A	0	0	0	500,000	0	500,000
	Constitutional Complex Switchgear Upgrade	A	0	200,000	0	0	0	200,000
	Constitutional Complex Window Repairs/Replace	A	0	0	150,000	0	0	150,000

## MAJOR MAINTENANCE PROGRAM (continued)

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 08/09	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 12/13	MM BUDGET FY 08/09-12/13
<b>FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBUTU</b>								
<b>GOVERNMENT FACILITIES</b>								
408968	County Wide Exterior Painting/Recoating	A, LA	85,000	95,000	124,000	236,000	150,000	690,000
408743	County Wide Flooring Replacement	A	75,000	75,000	75,000	75,000	75,000	375,000
408661	County Wide Fuel Facilities	A	500,000	0	0	0	0	500,000
408971	County Wide HVAC Replacement	A	50,000	50,000	50,000	110,000	50,000	310,000
408794	County Wide Irrigation	A	200,000	200,000	200,000	200,000	200,000	1,000,000
408639	County Wide Modular Furniture	A	75,000	75,000	75,000	75,000	75,000	375,000
408842	County-Wide Fire Sprinkler Backflow Preventors	A	40,000	0	0	0	0	40,000
408796	Elevator Upgrade/Maintenance	A	50,000	50,000	50,000	50,000	50,000	250,000
408940	Evidence Area Renovation-6 Mile	A	400,000	0	0	0	0	400,000
408978	Fleet HVAC Replacement	59400	0	0	50,000	0	0	50,000
408708	Generator Maintenance/Replacement	A	600,000	0	400,000	350,000	0	1,350,000
408675	Indoor Air Quality Control & Remediation	A	60,000	60,000	60,000	60,000	60,000	300,000
408655	Justice Center Air Handler Units	A	200,000	200,000	200,000	200,000	0	800,000
408843	Justice Center Annex Elevator Modernization	A	500,000	0	0	0	0	500,000
408844	Justice Center Annex Generator Replacement	A	600,000	0	0	0	0	600,000
	Justice Center Escalator Replacement	A	0	0	300,000	0	0	300,000
408845	Justice Center Hot Water Storage Tank	A	100,000	0	0	0	0	100,000
408963	Justice Center Renovations	A	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
	Justice Center Re-Roof	A	0	0	0	0	200,000	200,000
	Leeway Service Center HVAC Replacement	A	0	35,000	0	0	0	35,000
	Michigan Health Department Reroof	A	0	300,000	0	0	0	300,000
408607	Minor Remodeling Projects	A	250,000	250,000	250,000	250,000	250,000	1,250,000
	Old Courthouse Air Handlers Replacement	A	0	0	125,000	0	0	125,000
	Old Courthouse Exterior Lights Replacement	A	0	0	150,000	0	0	150,000
	Old Courthouse Reroof	A	0	0	0	225,000	0	225,000
408756	Old Courthouse Window Replacement	A	0	0	100,000	0	0	100,000
408603	Reroofing Projects (Replacements)	A	400,000	400,000	400,000	400,000	400,000	2,000,000
408989	Sewer, Drain Fields, Septic Tanks Install & Maint	A	50,000	50,000	50,000	50,000	0	200,000
408942	Sheriff Buildings Improvements	A	600,000	600,000	440,000	140,000	200,000	1,980,000
408846	Sheriff Substation-E Rehabilitation	A	400,000	0	0	0	0	400,000
408847	Supervisor of Elections Warehouse A/C Units Replacement	A	65,000	0	0	0	0	65,000
<b>GOVERNMENT FACILITIES MAINTENANCE TOTAL</b>			<b>9,930,000</b>	<b>8,080,000</b>	<b>7,869,000</b>	<b>7,451,000</b>	<b>6,505,000</b>	<b>39,835,000</b>
<b>LIBRARY PROJECTS</b>								
	Bonita Springs Library	LA	0	100,000	0	0	0	100,000
	South County Library Chiller Replacement	LA	0	0	250,000	0	0	250,000
<b>LIBRARY MAINTENANCE TOTAL</b>			<b>0</b>	<b>100,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>350,000</b>
<b>WATER ACCESS</b>								
402061	Bonita Springs - River Park	T	480,000	0	0	0	0	480,000
401743	Cape Coral Yacht Club Beach Area Maintenance	T	32,000	0	0	0	0	32,000
402123	Captiva Parking Lot Restrooms	T	60,000	0	0	0	0	60,000
402128	Captiva Water Monitoring	T	122,925	0	0	0	0	122,925
401687	Emergency Beach Clean-Up	T	300,000	0	0	0	0	300,000
402113	Fort Myers Bch-ADA Reconstruction for Beach Accesses	T	45,000	0	0	0	0	45,000
401895	Fort Myers Beach-Operation Beach Maintenance	T	264,408	0	0	0	0	264,408
401810	Four Mile Cove Ecological Park	T	30,000	0	0	0	0	30,000

## MAJOR MAINTENANCE PROGRAM (continued)

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 08/09	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 12/13	MM BUDGET FY 08/09-12/13
FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU								
402129	Koreshan State Historic Site Boat Ramp Modification	T	10,000	0	0	0	0	10,000
402070	Mound House	T	726,405	0	0	0	0	726,405
402116	Sanibel Beach Access Improvements	T	21,000	0	0	0	0	21,000
401747	Sanibel Beach Erosion Monitoring	T	40,000	0	0	0	0	40,000
401656	Sanibel Beach Maintenance	T	1,079,210	0	0	0	0	1,079,210
401897	Sanibel Dune Walkover Replacement	T	134,500	0	0	0	0	134,500
401894	Sanibel Restroom at Boat Ramp Property	T	510,000	0	0	0	0	510,000
401898	Sanibel Water Quality Monitoring	T	30,000	0	0	0	0	30,000
402117	Sanibel-Caloosahatchee Wtr Quality Observatory Maint Proj	T	74,000	0	0	0	0	74,000
402126	Shoreline Stabilization of Kayak Accesses	T	32,000	0	0	0	0	32,000
<b>WATER ACCESS MAINTENANCE TOTAL</b>			<b>3,991,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,991,448</b>
<b>PARKS - COMMUNITY AND REGIONAL</b>								
402003	Bay Oaks Community Center HVAC Replacement	A	60,000	0	0	0	0	60,000
401809	Beach Front Park Maintenance	T	50,000	50,000	50,000	50,000	30,000	230,000
401805	Boardwalk Deck Improvements (TDC)	T	30,000	30,000	30,000	30,000	30,000	150,000
403148	Bokeelia Harbor Hideaway Boat Ramp-W	G, A	600,000	0	0	0	0	600,000
402044	Buckingham Community Center Improvements	A	500,000	0	0	0	0	500,000
401724	County Wide Athletic Courts	A	80,000	50,000	50,000	50,000	50,000	280,000
401751	County Wide Athletic Fields	A	200,000	200,000	200,000	200,000	200,000	1,000,000
401825	County Wide Board Walk Repairs	A	50,000	50,000	100,000	50,000	50,000	300,000
401720	County Wide Fences	A	100,000	100,000	100,000	100,000	100,000	500,000
401849	County Wide Landscaping Improvements	A	100,000	100,000	100,000	100,000	100,000	500,000
401722	County Wide Paving	A	250,000	250,000	250,000	250,000	250,000	1,250,000
401721	County Wide Playgrounds	A	180,000	140,000	140,000	140,000	140,000	740,000
401752	County Wide Shelters	A	70,000	70,000	70,000	70,000	70,000	350,000
401723	County Wide Signs	A	50,000	50,000	50,000	50,000	50,000	250,000
	Davis Boat Ramp Repairs	A	0	0	150,000	0	0	150,000
401761	Destructive Vegetation Control	A	150,000	150,000	150,000	150,000	150,000	750,000
402120	Karl Drew Community Center HVAC Replacement	A	30,000	0	80,000	0	0	110,000
	Lehigh Senior Center Reroof	A	0	0	150,000	0	0	150,000
	Lynn Hall Pier Repair	T	0	0	1,250,000	0	0	1,250,000
401674	Pool Improvements	A	150,000	150,000	150,000	150,000	150,000	750,000
401823	Pool Maintenance and Repairs	A	40,000	40,000	40,000	40,000	40,000	200,000
402028	Stadium Maintenance - City of Palms	S	100,000	100,000	100,000	100,000	100,000	500,000
401738	Stadium Maintenance-Sports Complex	S	100,000	100,000	100,000	100,000	100,000	500,000
402029	Stadium R & R - City of Palms	S	40,000	40,000	40,000	40,000	40,000	200,000
401734	Stadium R & R - Hammond Stadium	S	40,000	40,000	40,000	40,000	40,000	200,000
402122	Stadiums Maintenance & Improvements	A, S	1,520,000	1,500,000	1,500,000	1,500,000	1,500,000	7,520,000
402059	Tennis Court Lights Upgrade	A	75,000	75,000	0	0	0	150,000
	Terry Park Annex Reskin Building	A	0	200,000	0	0	0	200,000
402099	Terry Park Extension Services	A	0	750,000	0	0	0	750,000
<b>PARKS MAINTENANCE TOTAL</b>			<b>4,565,000</b>	<b>4,235,000</b>	<b>4,890,000</b>	<b>3,210,000</b>	<b>3,190,000</b>	<b>20,090,000</b>
<b>TOTAL MAINTENANCE BUDGET</b>			<b>26,219,248</b>	<b>21,500,316</b>	<b>21,649,733</b>	<b>19,086,744</b>	<b>17,970,600</b>	<b>106,426,641</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.





# SECTION C - 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.

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.

7. 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.
8. 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.
9. 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.
10. 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.
11. 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 88-2, as amended, Tourist Development Tax proceeds will be appropriated as follows:
  - 53.6% for tourist advertising and promotion for Lee County;
  - 13.4% for stadium debt service;
  - 33.0% 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.





# SECTION D - SERVICES BY ORGANIZATION

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## SERVICES BY ORGANIZATION

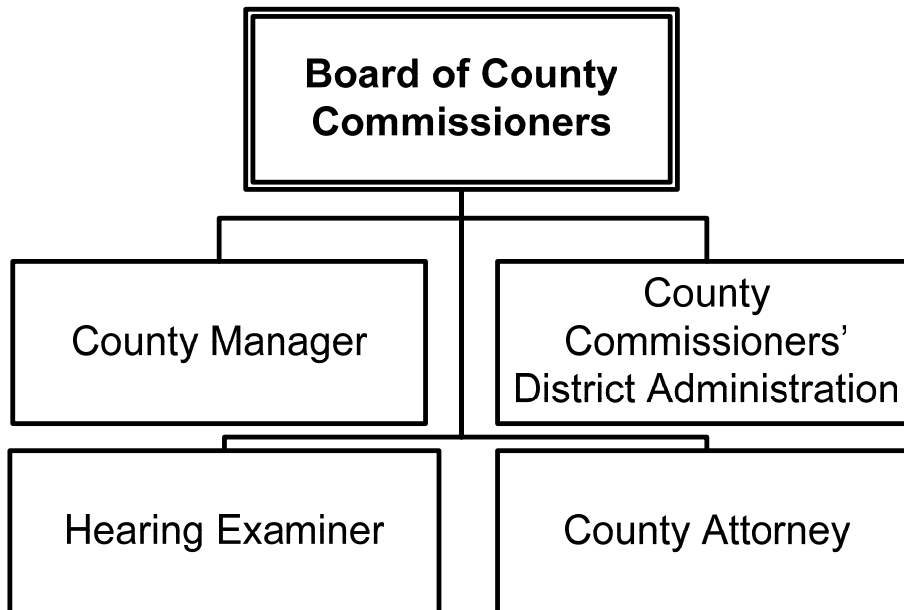
The Lee County Government organization includes several areas of service, each designated into one or more divisions. This section presents the budget by division. Some divisions are independent of any departmental structure. A division may be further divided into one or more programs.

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 either the Deputy County Manager, two Assistant County Managers, or Public Works Director. 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, Utilities, Public Safety, Animal Services, Library, Public Parks & Recreation, Transit, Economic Development, Solid Waste, Natural Resources, Visitor & Convention Bureau, and Transportation. Support Services includes Planning and Construction, Public Resources, Information Technology Group, Purchasing, Fleet Management, County Lands, Smart Growth, Administrative Services and Sports Authority.

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

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY06-07 actual expenses, FY07-08 unaudited actuals, and FY08-09 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.

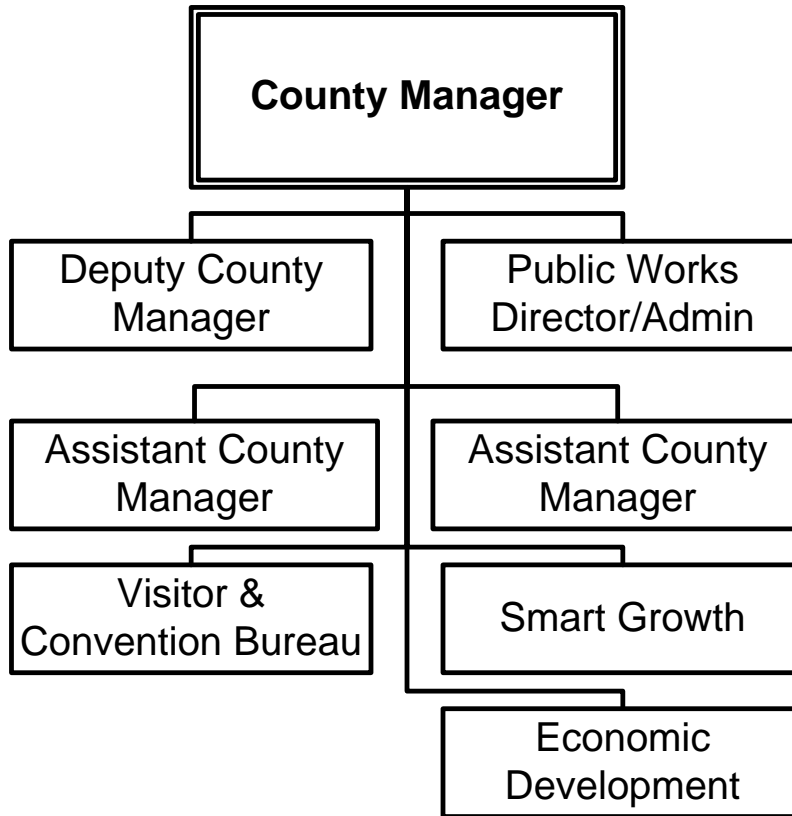
# County Commissioners

LEE COUNTY - FLORIDA  
2008 - 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 <u>UNAUDITED ACTUAL</u>	2008 - 2009 <u>ADOPTED</u>
County Commissioners	\$ 1,179,071	\$ 1,236,134	\$ 1,181,047
County Manager	\$ 1,328,914	\$ 1,456,936	\$ 1,419,134
County Attorney			
Legal Counsel	\$ 4,193,065	\$ 3,724,667	\$ 3,942,495
Special Master Process	0	0	26,140
Total	<u>\$ 4,193,065</u>	<u>\$ 3,724,667</u>	<u>\$ 3,968,635</u>
Hearing Examiner	\$ 766,848	\$ 766,511	\$ 806,971
<b>GRAND TOTAL</b>	<b><u><u>\$ 7,467,898</u></u></b>	<b><u><u>\$ 7,184,248</u></u></b>	<b><u><u>\$ 7,375,787</u></u></b>

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 6,701,050	\$ 6,417,737	\$ 6,542,676
Special Revenue Fund	766,848	766,511	833,111
<b>GRAND TOTAL</b>	<b><u><u>\$ 7,467,898</u></u></b>	<b><u><u>\$ 7,184,248</u></u></b>	<b><u><u>\$ 7,375,787</u></u></b>

# COUNTY MANAGER



**Deputy County Manager, two Assistant County Managers, and Public Works Director** comprise the County Manager's senior management and their areas of responsibility are described on the pages following.

**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, as well as Contracts Management. It shares responsibility with Community Development Administration in the management of Fiscal Internal Support.

**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.

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

**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.

# County Manager

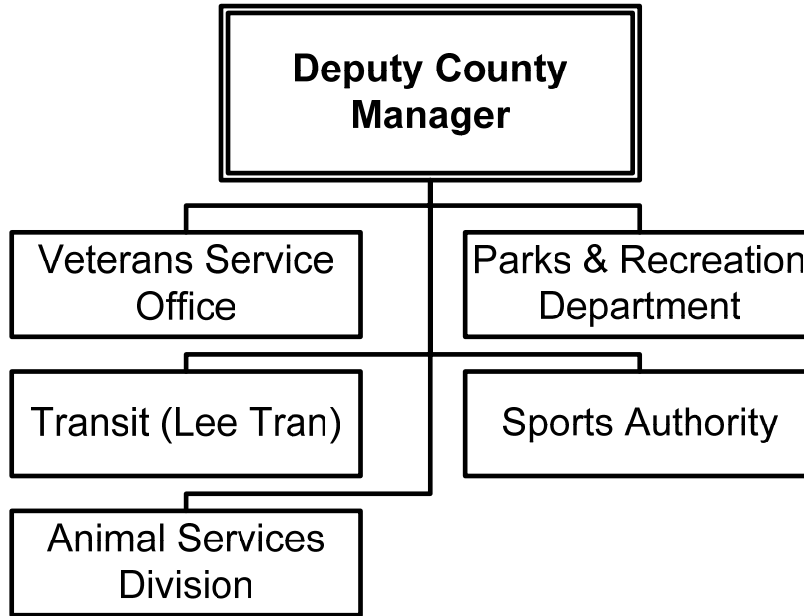
LEE COUNTY – FLORIDA  
2008 - 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2006 - 2007 ACTUAL</u>	<u>2007 - 2008 UNAUDITED ACTUAL</u>	<u>2008 - 2009 ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 439,380	\$ 557,457	\$ 603,851
Attraction Marketing	319,356	100,106	335,828
Visitor & Convention Bureau	<u>9,825,308</u>	<u>10,507,154</u>	<u>11,713,856</u>
Total	\$ 10,584,044	\$ 11,164,717	\$ 12,653,535
Smart Growth	\$ 218,418	\$ 220,699	\$ 366,671
Economic Development			
Economic Development	\$ 1,607,374	\$ 1,629,674	\$ 1,730,473
Incentive Program	<u>0</u>	<u>141,153</u>	<u>0</u>
Total	\$ 1,607,374	\$ 1,770,827	\$ 1,730,473
Public Works Admin	\$ 714,650	\$ 726,731	\$ 834,047
<b>GRAND TOTAL</b>	<b><u><u>\$ 13,124,486</u></u></b>	<b><u><u>\$ 13,882,974</u></u></b>	<b><u><u>\$ 15,584,726</u></u></b>

EXPENDITURES BY FUND TYPE

General Fund	\$ 2,540,442	\$ 2,718,257	\$ 2,931,191
Special Revenue Fund	<u>10,584,044</u>	<u>11,164,717</u>	<u>12,653,535</u>
<b>GRAND TOTAL</b>	<b><u><u>\$ 13,124,486</u></u></b>	<b><u><u>\$ 13,882,974</u></u></b>	<b><u><u>\$ 15,584,726</u></u></b>

# DEPUTY COUNTY MANAGER



**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.

**Parks & Recreation** services include programming and maintenance of park and recreational facilities including regional, community, and neighborhood parks, recreation and community centers, pools, boat ramps, professional sports complexes (Hammond Stadium home of the Minnesota Twins Spring Training and City of Palms Park home of the Boston Red Sox Spring Training), and over 22,000 acres of Conservation lands. Extension Services partnering with the University of Florida provides education and training focused on the issues and needs of Lee County in the areas of horticulture, sustainable agriculture, natural resources, Florida Yards and Neighborhoods, 4-H youth development, family and consumer sciences and marine sciences.

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

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

**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.

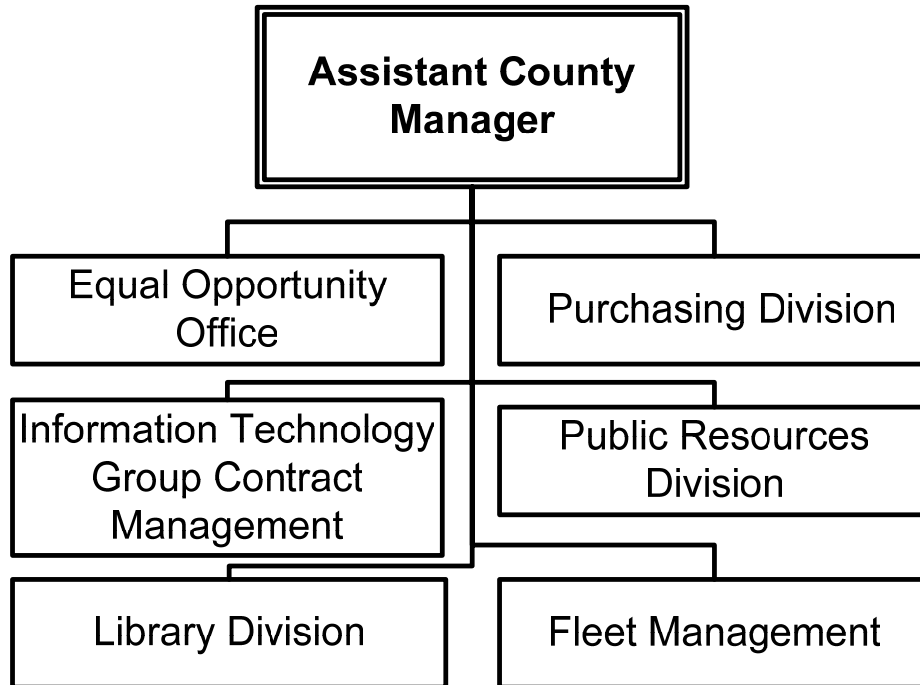


# Deputy County Manager

LEE COUNTY – FLORIDA  
2008 – 2009

	<u>2006-2007</u> <u>ACTUAL</u>	<u>2007-2008</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2008-2009</u> <u>ADOPTED</u>
Veterans Services	\$ 294,649	\$ 299,077	\$ 320,321
Parks & Recreation			
Extension Services	\$ 967,819	\$ 1,082,363	\$ 1,091,248
Soil & Water Conservation	\$ 203,278	\$ 0	\$ 0
Parks & Recreation Operations	\$ 28,807,385	\$ 28,722,076	\$ 29,316,119
Florida Community Trust	<u>\$ 319,410</u>	<u>\$ 1,542,489</u>	<u>\$ 0</u>
Total	<u>\$ 30,297,892</u>	<u>\$ 31,346,928</u>	<u>\$ 30,407,367</u>
Transit	\$ 20,616,173	\$ 22,541,476	\$ 23,503,524
Sports Authority	\$ 780,857	\$ 636,825	\$ 743,861
Animal Services			
Shelter Operations	\$ 1,960,817	\$ 1,884,725	\$ 1,638,184
Field Operations	\$ 1,842,810	\$ 1,500,030	\$ 1,559,376
Spay & Neuter	<u>\$ 453,003</u>	<u>\$ 659,235</u>	<u>\$ 762,253</u>
Total	<u>\$ 4,256,630</u>	<u>\$ 4,043,990</u>	<u>\$ 3,959,813</u>
<b>GRAND TOTAL</b>	<b><u><u>\$ 56,246,201</u></u></b>	<b><u><u>\$ 58,868,296</u></u></b>	<b><u><u>\$ 58,934,886</u></u></b>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 13,265,142	\$ 13,726,053	\$ 14,370,639
Special Revenue Fund	\$ 20,739,444	\$ 19,213,912	\$ 19,961,052
Capital Project Fund	\$ 1,625,442	\$ 3,386,855	\$ 1,099,671
Enterprise Fund	<u>\$ 20,616,173</u>	<u>\$ 22,541,476</u>	<u>\$ 23,503,524</u>
<b>GRAND TOTAL</b>	<b><u><u>\$ 56,246,201</u></u></b>	<b><u><u>\$ 58,868,296</u></u></b>	<b><u><u>\$ 58,934,886</u></u></b>

# ASSISTANT COUNTY MANAGER



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

**Purchasing** 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.

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

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

**Library** includes 11 library buildings, a Talking Books Library, processing center, book mobile and institutional services.

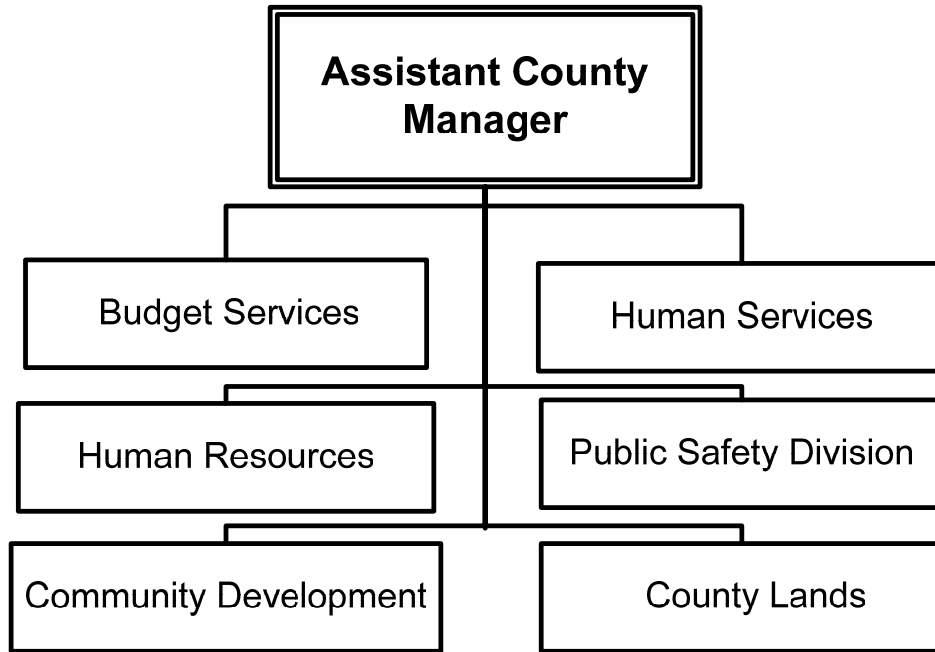
**Fleet Management** is responsible for vehicle maintenance and repair, fuel management and a disaster management plan for County-owned equipment in the event of a natural disaster.

# Assistant County Manager

LEE COUNTY - FLORIDA  
2008 – 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 <u>UNAUDITED ACTUAL</u>	2008 - 2009 <u>ADOPTED</u>
County Manager			
Equal Employment Opportunity	\$ 429,832	\$ 461,662	\$ 456,348
Housing Enforcement - HUD	\$ 78,194	\$ 78,978	\$ 91,390
Total	<u>\$ 508,026</u>	<u>\$ 540,640</u>	<u>\$ 547,738</u>
Purchasing	\$ 827,192	\$ 788,343	\$ 832,628
Information Technology			
Telephones	\$ 5,537,479	\$ 4,543,227	\$ 4,513,186
Data Processing	\$ 10,113,346	\$ 10,005,169	\$ 10,367,325
Total	<u>\$ 15,650,825</u>	<u>\$ 14,548,396</u>	<u>\$ 14,880,511</u>
Public Resources			
MSTBU Services	\$ 413,172	\$ 409,047	\$ 424,300
Public Resources	\$ 2,094,930	\$ 1,914,372	\$ 1,843,034
Special Improvements Districts	\$ 1,789,594	\$ 56,933	\$ 0
Total	<u>\$ 4,297,696</u>	<u>\$ 2,380,352</u>	<u>\$ 2,267,334</u>
Library	\$ 27,767,389	\$ 28,097,897	\$ 27,798,926
Fleet Management			
Rolling & Motorized Equipment	\$ 10,160,180	\$ 10,803,085	\$ 13,824,256
Emergency Response	\$ 191,677	\$ 208,713	\$ 235,618
Total	<u>\$ 10,351,857</u>	<u>\$ 11,011,798</u>	<u>\$ 14,059,874</u>
<b>GRAND TOTAL</b>	<b><u><u>\$ 59,402,985</u></u></b>	<b><u><u>\$ 57,367,426</u></u></b>	<b><u><u>\$ 60,387,011</u></u></b>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 3,547,233	\$ 3,418,520	\$ 3,416,518
Special Revenue Fund	\$ 28,255,153	\$ 28,540,492	\$ 28,265,726
Capital Project Fund	\$ 1,789,594	\$ 56,933	\$ 0
Internal Service Fund	\$ 25,811,005	\$ 25,351,481	\$ 28,704,767
<b>GRAND TOTAL</b>	<b><u><u>\$ 59,402,985</u></u></b>	<b><u><u>\$ 57,367,426</u></u></b>	<b><u><u>\$ 60,387,011</u></u></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.

**Human Services'** major functional areas include Housing Services, Family Self-Sufficiency Assistance, Neighborhood Building, State Health Programs, Partnering for Results (Community Funding Partnership), and State Mandates.

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

**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).

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

**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.

# Assistant County Manager

LEE COUNTY - FLORIDA  
2008 - 2009

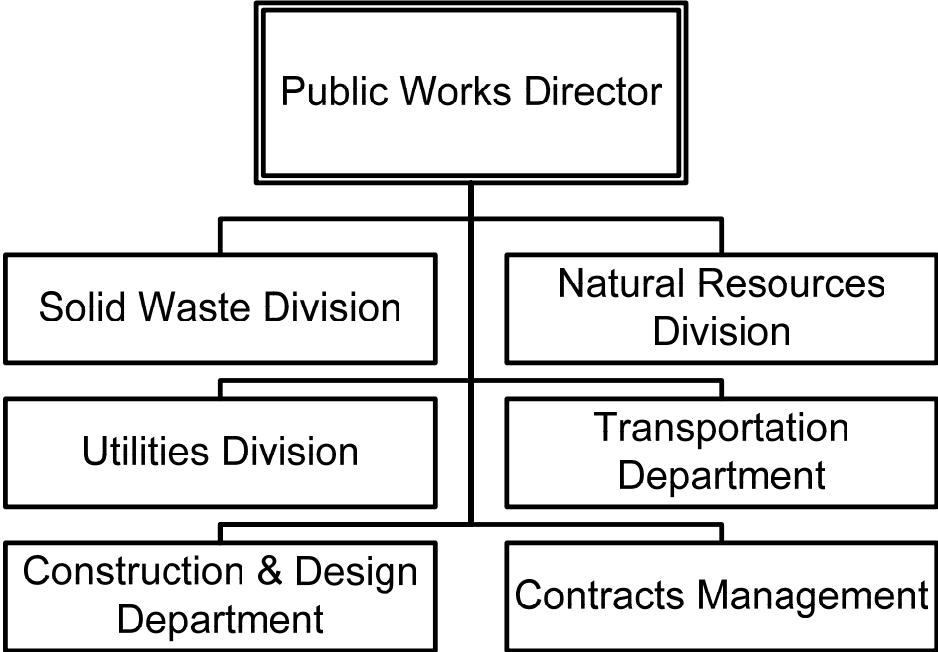
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2006 - 2007</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2008 - 2009</u> <u>ADOPTED</u>
<b>Community Development</b>			
DCD - Planning	\$ 1,722,253	\$ 1,635,990	\$ 1,989,707
Development Review	\$ 2,351,334	\$ 2,283,372	\$ 2,001,288
Zoning Review	\$ 664,892	\$ 564,552	\$ 440,730
Rezoning & DRI's	\$ 1,958,193	\$ 2,065,811	\$ 1,931,470
DCD Plan Env Svcs	\$ 1,491,442	\$ 1,299,502	\$ 1,475,169
Comm Land Trust-Afford Housing	\$ 0	\$ 0	\$ 1,000,000
DCD Admin & Support	\$ 1,849,557	\$ 1,947,353	\$ 1,768,095
Permit Issuance	\$ 2,962,746	\$ 2,602,199	\$ 2,186,024
Building Inspections	\$ 6,727,824	\$ 5,914,978	\$ 4,455,132
Code Enforcement	\$ 3,506,744	\$ 3,411,226	\$ 3,389,685
Plans Review	\$ 2,199,780	\$ 1,845,186	\$ 1,471,928
Administration & Housing Asst	\$ 3,739,761	\$ 5,205,721	\$ 3,092,066
Total	<u>\$ 29,174,526</u>	<u>\$ 28,775,890</u>	<u>\$ 25,201,294</u>
 County Lands	 \$ 1,155,721	 \$ 1,162,958	 \$ 1,213,716
 <b>County Manager</b>			
Budget Operations	\$ 1,057,675	\$ 1,083,549	\$ 1,037,036
Risk Mgmt Administration	\$ 307,648	\$ 339,516	\$ 388,082
Total	<u>\$ 1,365,323</u>	<u>\$ 1,423,065</u>	<u>\$ 1,425,118</u>
 <b>Human Resources</b>			
Human Resources	\$ 2,322,671	\$ 2,270,974	\$ 2,381,805
Human Resources - Training	\$ 157,089	\$ 105,089	\$ 222,582
Total	<u>\$ 2,479,760</u>	<u>\$ 2,376,063</u>	<u>\$ 2,604,387</u>
 <b>Human Services</b>			
Human Svcs Fiscal Mgmt.	\$ 366,998	\$ 385,668	\$ 473,152
Neighborhood Bldg Program	\$ 716,327	\$ 743,757	\$ 643,740
Human Svcs Admin/Clerical	\$ 911,775	\$ 1,031,698	\$ 1,056,908
Neighborhood Improvements	\$ 4,103,036	\$ 5,703,593	\$ 4,598,405
Administration & Housing Asst	\$ 88,507	\$ 98,838	\$ 0
Housing Services/General	\$ 1,527,195	\$ 771,133	\$ 808,905
State Mandated Programs	\$ 8,033,098	\$ 9,617,691	\$ 9,058,860
State Health Programs	\$ 2,187,916	\$ 2,493,145	\$ 2,800,342
Family Services Unit Program	\$ 1,858,886	\$ 1,834,647	\$ 1,552,207
Supportive Housing Program	\$ 1,953,185	\$ 2,273,200	\$ 20,000
Non Grant Donations	\$ 0	\$ 0	\$ 289,368
Community Agency Support	\$ 4,141,781	\$ 4,130,965	\$ 4,448,569
Small Business Development	\$ 1,700	\$ 11,355	\$ 100,000
Total	<u>\$ 25,890,404</u>	<u>\$ 29,095,690</u>	<u>\$ 25,850,456</u>

**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 <u>UNAUDITED ACTUAL</u>	2008 - 2009 <u>ADOPTED</u>
Public Safety			
Fire Protection	\$ 8,813	\$ 9,794	\$ 9,795
Emergency Mgmt Operations	\$ 2,571,926	\$ 1,817,320	\$ 1,155,925
All Hazards Protections	\$ 1,788,368	\$ 1,192,765	\$ 883,891
Emergency Response	\$ 33,501,378	\$ 34,949,429	\$ 36,482,511
Emergency Dispatching	\$ 2,576,518	\$ 2,969,836	\$ 2,644,614
E911 Implementation	\$ 2,819,376	\$ 3,116,758	\$ 2,801,150
Govt Communications Network	\$ 1,790,021	\$ 1,911,684	\$ 1,716,806
Pub Safety-Logistics	\$ 2,908,939	\$ 3,425,508	\$ 3,483,804
Pub Safety-Info Resources	\$ 942,167	\$ 999,807	\$ 1,291,414
Total	<u>\$ 48,907,506</u>	<u>\$ 50,392,901</u>	<u>\$ 50,469,910</u>
<b>GRAND TOTAL</b>	<b><u>\$ 108,973,240</u></b>	<b><u>\$ 113,226,567</u></b>	<b><u>\$ 106,764,881</u></b>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 66,422,470	\$ 69,362,568	\$ 71,347,927
Special Revenue Fund	\$ 39,337,098	\$ 40,534,117	\$ 32,213,604
Internal Service Fund	\$ 3,213,672	\$ 3,329,882	\$ 3,203,350
<b>GRAND TOTAL</b>	<b><u>\$ 108,973,240</u></b>	<b><u>\$ 113,226,567</u></b>	<b><u>\$ 106,764,881</u></b>



# PUBLIC WORKS DIRECTOR



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

**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, hazardous waste management and pollutant storage tank programs.

**Utilities** is an entirely self-supported enterprise system responsible for the operation and management of a potable water system and a consolidated sewer system.

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

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

**Contracts Management** supports departments and divisions in development, negotiation, and administration of construction, contracts, professional service agreements and other professional service contracts. (Budget for Contracts Management is shown under Internal Services.)



# Public Works Director

LEE COUNTY - FLORIDA  
2008 - 2009

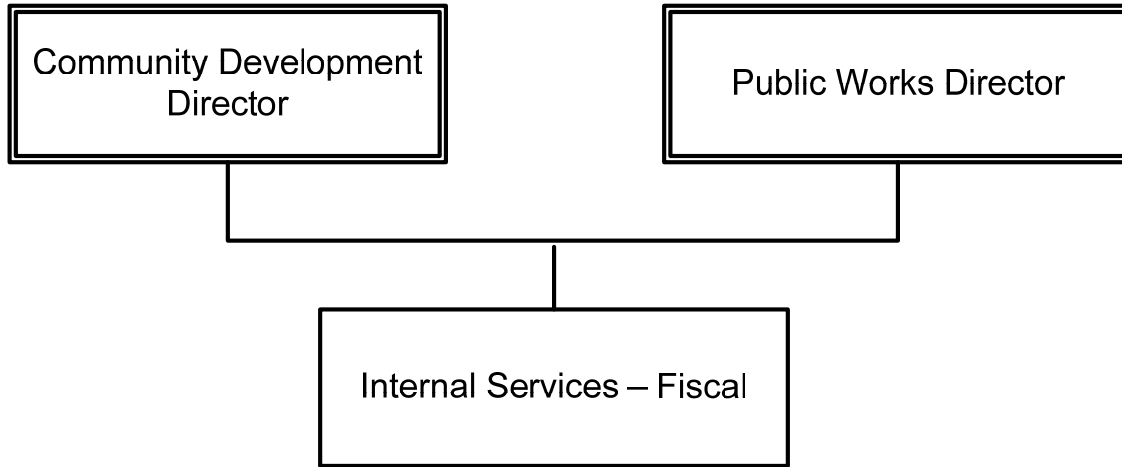
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2006 - 2007</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2008 - 2009</u> <u>ADOPTED</u>
<b>Utilities</b>			
WW Treatment - Waterway East	\$ 1,010,599	\$ 1,003,236	\$ 1,147,365
WW Treatment - Fiesta Villas	\$ 2,059,471	\$ 1,992,369	\$ 2,281,546
Water Prod - Waterway	\$ 498,943	\$ 439,129	\$ 381,384
Water Prod - College	\$ 84,595	\$ 97,454	\$ 16,000
Water Prod - Green Me	\$ 3,256,157	\$ 3,514,015	\$ 3,215,387
Water Prod - Bartow	\$ 84,159	\$ 126,492	\$ 155,681
Water Prod - Pine Woods	\$ 1,323,481	\$ 1,661,793	\$ 2,102,040
WW Treatment - San Carlos	\$ 268,526	\$ 227,746	\$ 352,722
WW Treatment - Three Oaks	\$ 1,609,047	\$ 1,560,031	\$ 1,620,258
Water Production - Olga	\$ 1,612,892	\$ 1,708,664	\$ 2,185,413
Water Distribution	\$ 2,967,174	\$ 2,852,517	\$ 3,330,090
Wastewater Treatment Contracts	\$ 7,631,575	\$ 6,660,966	\$ 7,781,095
Wastewater Collection	\$ 4,380,056	\$ 4,229,029	\$ 5,224,189
Utilities-Maintenance Services	\$ 1,707,603	\$ 1,878,704	\$ 2,248,894
Wastewater Treat - Pkg. Plants	\$ 17,892	\$ 27,533	\$ 17,793
Wastewater Treatment-Beach	\$ 2,292,368	\$ 2,305,323	\$ 2,538,684
WW Treatment -Pine Island	\$ 400,922	\$ 375,919	\$ 430,819
Utilities-Gateway Treatment Pl	\$ 800,649	\$ 747,635	\$ 693,509
Utilities Admin - Sewer	\$ 1,942,408	\$ 2,326,198	\$ 2,456,490
Utilities-Electronic Dept	\$ 1,539,091	\$ 1,573,583	\$ 1,559,681
Utilities Admin - Water	\$ 3,213,482	\$ 2,426,662	\$ 2,205,554
Utilities Admin - Mgmt	\$ 1,889,122	\$ 1,945,509	\$ 1,724,547
Utilities Engineering	\$ 1,244,715	\$ 1,289,922	\$ 1,647,702
Water Meter Service	\$ 2,342,525	\$ 1,978,558	\$ 2,700,651
Billing & Collection	\$ 2,226,453	\$ 2,265,593	\$ 2,807,664
Water Production - Corkscrew	\$ 3,146,851	\$ 3,176,042	\$ 3,673,822
Utilities-Support Services	\$ 860,586	\$ 826,637	\$ 742,969
Construction Crew	\$ 1,919,567	\$ 1,236,379	\$ 328,374
Utilities-Water Prod-North Lee	\$ 1,815,619	\$ 1,941,724	\$ 1,786,113
Locates Inspections	\$ 572,545	\$ 622,897	\$ 615,581
Industrial Pretreatment	\$ 156,455	\$ 183,210	\$ 193,741
Asset Management	\$ 0	\$ 53,790	\$ 928,032
Utilities - Fiscal	\$ 0	\$ 203,617	\$ 501,869
Total	\$ 54,875,528	\$ 53,458,876	\$ 59,595,659
<b>Solid Waste</b>			
Right of Way Cleanup	\$ 441,532	\$ 447,102	\$ 347,682
Solid Waste Operations	\$ 20,728,938	\$ 20,204,762	\$ 23,026,849
Recycling	\$ 1,109,203	\$ 1,245,599	\$ 1,380,308
Disposal Facilities	\$ 21,617,173	\$ 23,545,500	\$ 28,838,505
Hendry Co. Transfer Stations	\$ 1,400,805	\$ 1,231,746	\$ 1,431,687
Lee/Hendry Landfill	\$ 4,816,221	\$ 3,201,057	\$ 3,620,885
Total	\$ 50,113,872	\$ 49,875,766	\$ 58,645,916

## PUBLIC WORKS DIRECTOR (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 <u>UNAUDITED</u> <u>ACTUAL</u>	2008 - 2009 <u>ADOPTED</u>
Public Works			
Contracts Int Svcs/Public Wks	\$ 500,752	\$ 490,802	\$ 494,534
Total	<u>\$ 500,752</u>	<u>\$ 490,802</u>	<u>\$ 494,534</u>
Natural Resources			
Marine Svcs / Marine Sciences	\$ 784,955	\$ 803,811	\$ 862,710
Manatee Conservation	\$ 6,006	\$ 0	\$ 0
Ground Water Mgmt	\$ 901,058	\$ 956,223	\$ 915,265
Environmental Lab	\$ 1,706,346	\$ 1,737,874	\$ 1,656,318
Pollutant Storage Tanks	\$ 304,193	\$ 311,473	\$ 331,551
Surface Water Mgmt	\$ 1,649,800	\$ 1,648,387	\$ 1,707,406
Small Quantity Generator	\$ 549,873	\$ 559,909	\$ 623,688
Total	<u>\$ 5,902,231</u>	<u>\$ 6,017,677</u>	<u>\$ 6,096,938</u>
Dept. of Transportation			
DOT Administration	\$ 1,562,069	\$ 1,661,427	\$ 1,745,290
GIS Operations	\$ 1,109,053	\$ 1,012,137	\$ 1,324,798
Canal Maintenance	\$ 3,102,867	\$ 2,823,339	\$ 2,768,935
Landscape Maintenance	\$ 2,955,902	\$ 3,005,605	\$ 4,451,679
Traffic - Engineering	\$ 2,206,267	\$ 2,361,746	\$ 2,308,942
Roadway Maintenance	\$ 13,181,779	\$ 13,020,538	\$ 12,548,123
Traffic - Signs & Markings	\$ 4,127,006	\$ 3,552,630	\$ 3,366,514
Traffic - Signal Systems	\$ 4,340,012	\$ 4,885,364	\$ 4,328,759
DOT Eng. - Planning	\$ 838,775	\$ 792,609	\$ 773,710
Bridge Maintenance	\$ 1,464,875	\$ 1,660,756	\$ 1,584,937
Sanibel Causeway R&R	\$ 751,277	\$ 955,900	\$ 400,000
DOT Eng. - Construction	\$ 2,748,150	\$ 2,664,088	\$ 2,641,183
DOT Eng. - Design	\$ 1,681,706	\$ 1,398,691	\$ 1,075,929
Toll Bridge Operations	\$ 11,088,028	\$ 9,477,772	\$ 11,482,859
Toll Bridge Landscape	\$ 532	\$ 0	\$ 0
Sanibel Cause Reconstruct	\$ 237,909	\$ 0	\$ 0
Total	<u>\$ 51,396,207</u>	<u>\$ 49,272,602</u>	<u>\$ 50,801,658</u>
Construction and Design			
Facilities Mgmt Administration	\$ 8,586,877	\$ 7,914,435	\$ 7,783,307
Maintenance & Repair Services	\$ 6,411,396	\$ 6,341,031	\$ 7,137,834
Construction and Design	\$ 1,269,869	\$ 1,272,325	\$ 1,311,116
Fac Maint - Non-Routine Maint	\$ 1,262,949	\$ 1,303,326	\$ 732,117
Total	<u>\$ 17,531,091</u>	<u>\$ 16,831,117</u>	<u>\$ 16,964,374</u>
<b>GRAND TOTAL</b>	<b><u>\$ 180,319,681</u></b>	<b><u>\$ 175,946,840</u></b>	<b><u>\$ 192,599,079</u></b>
<b>EXPENDITURES BY FUND TYPE</b>			
General Fund	\$ 22,537,787	\$ 21,848,577	\$ 22,227,945
Special Revenue Fund	\$ 39,726,515	\$ 39,274,542	\$ 39,213,765
Enterprise Fund	\$ 118,055,379	\$ 114,823,721	\$ 131,157,369
<b>GRAND TOTAL</b>	<b><u>\$ 180,319,681</u></b>	<b><u>\$ 175,946,840</u></b>	<b><u>\$ 192,599,079</u></b>



# INTERNAL SERVICES



The **Fiscal Internal Support** Program provides support to the departments and divisions that report to the Directors of Community Development and Public Works, with the exception of Utilities.

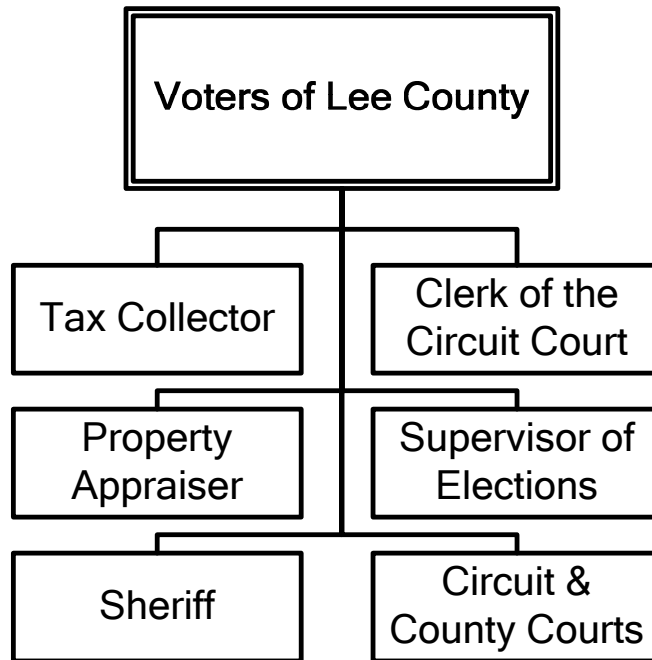
# Internal Services

LEE COUNTY – FLORIDA  
2008 – 2009

<u>DEPARTMENT/DIVISION/PROGF</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 <u>UNAUDITED</u> <u>ACTUAL</u>	2008 - 2009 <u>ADOPTED</u>
PW/DCD Internal Services	\$ 1,040,977	\$ 1,061,392	\$ 1,075,504
<b>GRAND TOTAL</b>	<b><u>\$ 1,040,977</u></b>	<b><u>\$ 1,061,392</u></b>	<b><u>\$ 1,075,504</u></b>

<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 1,040,977	\$ 1,061,392	\$ 1,075,504
<b>GRAND TOTAL</b>	<b><u>\$ 1,040,977</u></b>	<b><u>\$ 1,061,392</u></b>	<b><u>\$ 1,075,504</u></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. Collection fees and facilities-related support supplied by the Board of County Commissioners fund the operations of this office.

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 minutes function has been absorbed into the Finance and Internal Audit budget.

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 levied. Appraisal fees and facilities-related support supplied by the BoCC fund the operations of this office.

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.

The **Circuit and County Courts** consists of the State Attorney (elected), Public Defender (elected), Medical Examiner (appointed by the Governor), and related Court Services. They are state employees charged with the prosecution, defense, and related support activities associated with criminal and civil court actions. By statute, these are mainly state-funded functions with a portion of their operating funds supplied by the Board of County Commissioners.

# COURTS AND CONSTITUTIONAL OFFICERS

LEE COUNTY – FLORIDA  
2008 – 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2006 - 2007</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2008 - 2009</u> <u>ADOPTED</u>
<b>Tax Collector</b>			
Support to Tax Collector	\$ 1,247,864	\$ 1,444,545	\$ 1,303,508
Fund Collection Fees	\$ 21,949,909	\$ 22,164,163	\$ 20,577,362
Total	<u>\$ 23,197,773</u>	<u>\$ 23,608,708</u>	<u>\$ 21,880,870</u>
<b>Clerk to the Board</b>			
Support to Clerk to Board	\$ 1,043,663	\$ 1,152,589	\$ 1,161,011
Finance & Internal Audit	\$ 7,297,190	\$ 7,510,157	\$ 7,759,997
VCB - Audit	\$ 689,595	\$ 712,101	\$ 669,750
Total	<u>\$ 9,030,448</u>	<u>\$ 9,374,847</u>	<u>\$ 9,590,758</u>
<b>Property Appraiser</b>			
Support to Property Appraiser	\$ 2,814,516	\$ 3,024,087	\$ 2,444,279
Fund Collection Fees	\$ 9,488,672	\$ 9,792,805	\$ 9,111,177
Total	<u>\$ 12,303,188</u>	<u>\$ 12,816,892</u>	<u>\$ 11,555,456</u>
<b>Supervisor of Elections</b>			
Support to Supervisor of Elect	\$ 762,831	\$ 1,781,971	\$ 835,019
Supervisor of Elections	\$ 5,872,500	\$ 5,601,035	\$ 5,230,020
Total	<u>\$ 6,635,331</u>	<u>\$ 7,383,006</u>	<u>\$ 6,065,039</u>
<b>Sheriff</b>			
Sheriff Disbursement	\$ 92,681,770	\$ 98,915,040	\$ 95,970,472
Support to Sheriff	\$ 4,741,180	\$ 5,316,014	\$ 6,021,391
Law Enforcement Trust	\$ 184,095	\$ 578,209	\$ 0
Sheriff - Jail Disbursement	\$ 45,713,537	\$ 55,680,046	\$ 58,408,985
Sheriff - Court Support	\$ 3,877,009	\$ 4,938,080	\$ 6,293,572
Total	<u>\$ 147,197,591</u>	<u>\$ 165,427,389</u>	<u>\$ 166,694,420</u>
<b>Court Related Programs</b>			
Court Administration	\$ 1,207,425	\$ 2,302,896	\$ 1,613,593
Court Admin - Support	\$ 1,207,721	\$ 1,232,867	\$ 1,582,059
Citizens Dispute	\$ 64,453	\$ 65,236	\$ 66,073
Public Def Conflicts- Criminal	\$ 1,710	\$ 0	\$ 0
Pretrial Services	\$ 1,534,972	\$ 1,582,531	\$ 1,868,077
Dispute Mediation	\$ 117	\$ 0	\$ 0
Mediation Ordinance	\$ 48,821	\$ 49,321	\$ 52,006
Family Court Services	\$ 244,145	\$ 413,314	\$ 566,718
Family Court Services- Pro Se	\$ 11,864	\$ 30,793	\$ 25,979
Domestic Violence	\$ 450,355	\$ 398,679	\$ 437,932
Public Def Conflicts- Juvenile	\$ 0	\$ 1,430	\$ 5,000
Juvenile Arbitration	\$ 118,204	\$ 124,104	\$ 133,961

## COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2006 - 2007</u> <u>ACTUAL</u>	<u>2007 - 2008</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2008 - 2009</u> <u>ADOPTED</u>
Teen Court	\$ 105,713	\$ 111,190	\$ 113,475
Public Guardian	\$ 295,900	\$ 251,600	\$ 270,280
Courthouse Security	\$ 1,174,872	\$ 988,252	\$ 1,354,450
CJIS	\$ 1,854,735	\$ 2,073,265	\$ 1,948,374
Court Technology	\$ 968,621	\$ 999,430	\$ 1,070,752
Law library	\$ 215,323	\$ 224,344	\$ 229,432
Probation	\$ 1,838,805	\$ 1,881,092	\$ 2,030,965
Pretrial Diversion	\$ 489,051	\$ 517,908	\$ 427,557
Total	<u>\$ 11,832,807</u>	<u>\$ 13,248,252</u>	<u>\$ 13,796,683</u>
Public Defender			
Support to Public Defender	\$ 526,332	\$ 602,073	\$ 750,986
Total	<u>\$ 526,332</u>	<u>\$ 602,073</u>	<u>\$ 750,986</u>
State Attorney			
State Attorney	\$ 1,481,933	\$ 1,388,547	\$ 1,556,772
Total	<u>\$ 1,481,933</u>	<u>\$ 1,388,547</u>	<u>\$ 1,556,772</u>
Medical Examiner			
Support to Medical Examiner	\$ 218,668	\$ 226,215	\$ 256,115
Medical Examiner	\$ 2,147,698	\$ 2,327,523	\$ 2,319,318
Total	<u>\$ 2,366,366</u>	<u>\$ 2,553,738</u>	<u>\$ 2,575,433</u>
Legal Aid & Juvenile Detention			
Guardian Ad Litem	\$ 29,421	\$ 0	\$ 0
Juvi Predispo Detention	\$ 4,235,527	\$ 3,315,269	\$ 3,348,000
Legal Aid	\$ 459,212	\$ 497,234	\$ 497,234
Total	<u>\$ 4,724,160</u>	<u>\$ 3,812,503</u>	<u>\$ 3,845,234</u>
Crim Conf & Civ Reg Counsel	\$ 0	\$ 0	\$ 63,921
Guardian Ad Litem	\$ 0	\$ 116,765	\$ 223,153
<b>GRAND TOTAL</b>	<b><u><u>\$ 219,295,929</u></u></b>	<b><u><u>\$ 240,332,720</u></u></b>	<b><u><u>\$ 238,598,725</u></u></b>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 195,690,930	\$ 216,117,697	\$ 215,696,212
Special Revenue Fund	\$ 20,742,955	\$ 22,019,196	\$ 21,106,072
Debt Service Fund	\$ 4,242	\$ 872	\$ 0
Capital Project Fund	\$ 2,248,100	\$ 1,554,539	\$ 1,127,969
Enterprise Fund	\$ 609,702	\$ 640,416	\$ 668,472
<b>GRAND TOTAL</b>	<b><u><u>\$ 219,295,929</u></u></b>	<b><u><u>\$ 240,332,720</u></u></b>	<b><u><u>\$ 238,598,725</u></u></b>



# SECTION E

## 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 07/08 – 11/12 Capital Improvement Program, DOT focused on maintaining the adopted level of service standards in the County's comprehensive plan and network continuity and hurricane evacuation issues. DOT referred to the Lee County Metropolitan Planning Organization's \*adopted 2020 Financially Feasible Transportation Plan (Map 3A of the County comprehensive plan) and its 2010 stage, the identification of existing and projected roadway conditions in the County's annual Concurrency Management report, and internal traffic modeling and analysis to identify projects and set priorities. The completion of partially programmed projects and the programming and requests of other jurisdictions was also considered.

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

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

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

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

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

## CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

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

### CAPITAL PROJECT COSTS

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

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

Departments estimate project costs but consider operating impacts as well, including start up and recurring costs. The startup costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility. A three (3) percent inflation factor is added to each successive year of recurring costs through the CIP budget time frame. Both startup and recurring cost detail are broken down by project, and submitted with the proposed capital project list to the Board of County Commissioners for review and consideration. In this manner, the decision-makers can readily recognize the "true" costs of a potential CIP project, as well as the funding impact once a project is completed and comes "on line." The operating cost estimates provide information which is then useful in preparing the County's operating budget.

The estimates of additional operating and maintenance costs for the CIP are shown in the following table.

<b>Fiscal Year Ending September 30</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Total</b>
Government Facilities	\$ 212,400	\$ 979,715	\$ 1,458,725	\$ 0	\$ 0	\$ 2,650,840
Libraries	0	2,258,728	0	0	0	2,258,728
Natural Resources	0	0	4,500	5,150	0	9,650
Parks	33,000	50,000	38,500	0	0	121,500
Solid Waste	50,000	122,000	60,000	0	0	232,000
Transportation	151,836	205,816	0	0	4,000	361,652
Utilities	152,000	2,000	1,000	0	0	155,000
<b>Total Additional Operating Costs</b>	<b>\$ 599,236</b>	<b>\$ 3,618,259</b>	<b>\$ 1,562,725</b>	<b>\$ 5,150</b>	<b>\$ 4,000</b>	<b>\$ 5,789,370</b>

## **CAPITAL IMPROVEMENT PROGRAMS DEFINED (continued)**

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.

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

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

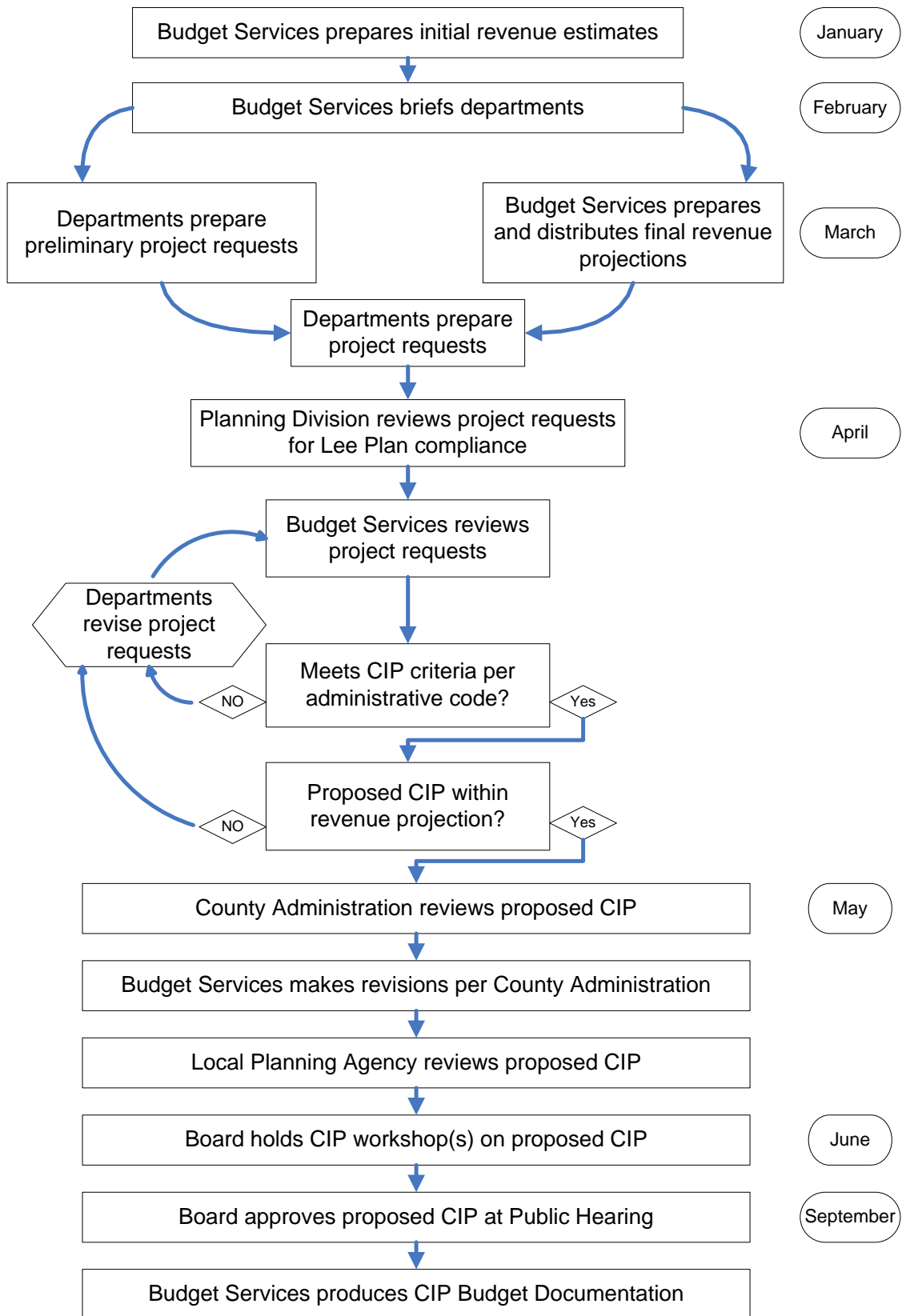
The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and, sometimes, from year to year. Any revisions must be approved by the Board of County Commissioners. Each department maintains daily control of its projects, with overall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

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

### **SUMMARY**

The Capital Improvement Program represents the combined efforts of County departments, County Administration, the Board of County Commissioners, and Lee County citizens to enhance the quality of life through timely and judicious construction of infrastructure improvements.

# CAPITAL IMPROVEMENT PROGRAM PROCESS / SCHEDULE



# CIP MAJOR REVENUES SUMMARY

(excludes fund balance)

**FY08/09 – 12/13**

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
Ad Valorem Tax - Conservation 2020	40,307,618	40,307,618	40,307,618	41,113,770	41,936,046	203,972,670
Transfer from General Fund	0	13,301,609	29,282,411	11,853,847	5,798,464	60,236,331
Interest *	7,728,480	4,478,390	4,478,390	4,612,266	4,646,722	25,944,248
Impact Fees:						
Community Park	466,400	366,400	366,400	370,064	373,765	1,943,029
Regional Park	400,000	332,500	332,500	335,825	339,183	1,740,008
Road	11,008,700	9,008,700	9,008,700	9,098,787	9,189,775	47,314,662
Enterprise Funds	41,765,047	30,223,522	29,470,000	11,550,000	16,560,000	129,568,569
Project Bond Proceeds	0	0	0	0	0	0
Gas Taxes	9,089,891	9,089,891	9,089,891	9,089,891	9,089,891	45,449,455
<b>Total Major Revenues</b>	<b>\$110,766,136</b>	<b>\$107,108,630</b>	<b>\$122,335,910</b>	<b>\$88,024,450</b>	<b>\$87,933,846</b>	<b>\$516,168,972</b>

\*Interest fluctuations from year to year are due to fund balance

# CIP REVENUE SOURCES

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

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

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

### **Ad Valorem Taxes**

Lee County property owners pay a portion of their property tax millage for land conservation. For FY08-09, the capital improvement millage was set at .5000 per \$1,000 of taxable value. These funds are collected by the Tax Collector and deposited into the Conservation 2020 Fund. Based upon a taxable value as of July 1, 2008, of \$84,858,142 projected FY08-09 revenues are expected to reach \$40,307,618 (95%) at .5000 mills. Conservation 2020 was designed to have the public purchase environmentally sensitive land to limit development and assure a quality of life with nature. In FY08-09, the Board of County Commissioners approved a General Fund millage of 3.6506 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

### **Tourist Taxes**

Tourist Taxes are generated from a 5% charge on "room rates" at local hotels and motels. The tourist tax is used in three ways: 33% is used for beach maintenance and improvements to County beach facilities; 13.4% is applied to debt service on the Lee County Sports Complex; 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.



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

### **Interest**

Interest earned on the cash balances of the Capital Improvement Fund is projected and budgeted as a revenue in the fund. In FY08-09, interest earnings are projected to be \$2,500,000 for capital construction and \$1,300,000 for Conservation 2020.

### **Fund Balance**

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

## **TRANSPORTATION IMPROVEMENT FUND**

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

### **Developer Donations**

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

### **Local Option Gas Tax**

The Local Option Gas Tax represents both a six-cent tax and a five-cent tax on motor fuels. These monies are allocated between Lee County and the cities of Cape Coral, Fort Myers, Sanibel, Bonita Springs, and the Town of Fort Myers Beach. The amounts the County and cities receive are net of the State's deduction for administrative and dealer collection fees. The entire six cents is pledged to the 1989 Series Gas Tax Bonds. However, only two cents is actually required for debt service. The remainder (approximately four cents) is transferred to the Transportation Improvement Fund. The 1989 Series Gas Tax Bonds were used to fund improvements to Daniels Parkway, Cypress Lake Drive, Colonial Boulevard, Metro Parkway, Pine Island Road, Gulf Boulevard, and Bonita Beach Road. The 1989 Bonds were partially refunded by the Local Option Gas Tax Refunding Revenue Bonds, Series 1993. The balance of the 1989 Bonds were refunded on August 6, 1997, as the Local Option Gas Tax Refunding Revenue Bonds, Series 1997.

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.

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

### **Toll Monies**

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

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

### **Interest**

Interest earned on the cash balances of the Transportation Improvement Fund is projected and budgeted as a revenue in the fund. In FY08-09, interest earnings are projected to be \$2,000,000.

## **IMPACT FEES**

Impact fees are assessed in Lee County against new construction to provide for infrastructure required by new development. The County assesses impact fees for roads, community parks, regional parks, emergency medical services, and fire services. The emergency medical services impact fees are used to purchase capital equipment for the Lee County Emergency Medical Services Division and are not budgeted within the County's Capital Improvement Program.

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

### **Community Park Impact Fees**

Community Park Impact Fees are imposed upon developers for use in providing community parks to serve new growth. The monies are collected within nine specific districts for the benefit of residents within each district. Community Park Impact Fees are collected only in the unincorporated areas of Lee County. The County also collects Community Park Impact Fees for the Town of Fort Myers Beach and the City of Bonita Springs. These funds are submitted to the Town and City on a quarterly basis. The fees are assessed on residential and hotel-motel room construction only. Fees are based on the type of dwelling, such as single-family residential, mobile home, or multi-family buildings. These fees may only be used for new construction and not for maintenance operating expenses. FY08-09 Community Park Impact Fee revenue is anticipated to be \$466,400, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

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

### **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 FY08-09, Regional Park Impact Fee revenue is anticipated to be \$400,000, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

### **Road Impact Fees**

Road Impact Fees are assessed upon new construction within Lee County to provide for transportation improvements required for new growth. These fees may only be used for new construction and not for maintenance operating expenses. Road Impact Fees are assessed upon residential, commercial, and industrial construction. There are eight 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. Impact fees in three of the eight benefit districts are being used to pay debt service for certain projects funded by the 1989 Series Gas Tax Bonds: Pine Island Road, Gulf Drive, and Bonita Beach Road. Road Impact Fee revenue for FY08-09 is anticipated to be \$11,008,700, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

### **Impact Fee Credits**

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

## **PROPOSED BONDS**

There are no projects included in the FY08-09 Capital Improvement Program programmed to be funded with bond proceeds. As a municipal government, Lee County may issue tax-exempt bonds to finance capital construction. A great variety of revenue sources may be used to repay these bonds. Outlined below are the initial methods of funding various departmental bonded projects. There are no plans to bond projects using ad valorem (general obligation bonds) in the FY08-09 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.

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

### **Revenue Bonds**

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

### **Gas Tax Bonds**

The County receives various gas tax revenues from the State. The monies can be pledged to bond issues. The County recently retired debt on the Road Improvement Refunding Note Series 2003 (formerly the Road Improvement Revenue Bonds, Series 1993). In addition, the Voted (Ninth-Cent) Gas Tax, the County (Seventh Cent) Gas Tax, and the Constitutional Gas Tax are pledged as part of a Non-Ad Valorem revenue group of monies to a series of bond issues. On July 12, 1995, the County completed financing on \$35,360,000 in bonds supported by the Five-Cent Local Option Gas Tax. Fifty percent of the receipts are used to make debt service payments for bonds that were used to construct road improvements associated with the Midpoint Memorial Bridge. These bonds were refunded for savings in November, 2004 and became the Five Cent Local Option Gas Tax Revenue Bonds, Series 2004.

## **ALTERNATIVE FINANCING**

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

### **Municipal Services Benefit Units**

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

In FY97-98, the County began using long term financing for MSBUs through private placement with banks supported by "stand alone" special assessments. That lessened the use of the non-ad valorem debt pledge for those projects. Term Loan Assessment Program #3 is expected to be used for two projects in FY08-09 using this financing method.

### **Commercial Paper**

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

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

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

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

The commercial paper program at September 30, 2008 has an outstanding principal balance of \$32,518,000. Of that total \$31,878,000 (98%) is related to the Sanibel Causeway (\$11,378,000) and Sanibel Toll Plaza (\$20,500,000). In FY08-09 five projects are expected to be funded totalling \$13,975,000 (see chart following this section).

### **State Revolving Fund**

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

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

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

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

### **Water Projects**

In June of 2005 Lee County entered into a loan agreement with the Drinking Water SRF (DW SRF) for the construction of the new North Lee County Water Treatment Plant. Said loan is a “segmented” loan with an initial authorized disbursement of \$3,375,000. Subsequent amendments to the loan agreement authorize disbursement of additional funds as these become available up to the principal loan amount of \$25,858,700. As of October 1, 2008, \$20,575,000 has been received by the County under this loan. Disbursement of additional amounts, in line with the applicable DW SRF “segment” cap for a given semester, will be automatically authorized after a pro forma amendment to the loan agreement.

### **Wastewater Projects**

Upon finalization of the design for the Phase 1 expansion to the Gateway Wastewater Treatment Plant and the associated transmission line, and the selection of the project delivery vehicle, Lee County qualified for a \$33,233,000 loan for this project.



# PROPOSED DEBT FINANCED PROJECTS

PROPOSED DEBT - BOARD OF COUNTY COMMISSIONERS, LEE COUNTY, FLORIDA FY08-09 TO FY12-13 and FY13-14 TO FY17-18									
DEBT TYPE AND PROJECT DESCRIPTION	REVENUE SOURCE	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FIVE YEAR TOTAL	YEARS SIX TO TEN FY13-14 TO FY17-18	
<b>I. NON SELF SUPPORTING DEBT</b>									
A. GENERAL GOVERNMENT									
NONE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>II. SELF SUPPORTING DEBT</b>									
A. TRANSPORTATION									
1. COLONIAL & METRO QUEUE JUMP		\$0	\$0	\$0	\$0	\$0	\$0	\$40,200,000	
2. COLONIAL EXPRESSWAY		\$0	\$0	\$0	\$0	\$0	\$0	\$595,134,068	
B. UTILITIES - SEWER									
C. UTILITIES - WATER									
1. CORKSCREW WATER TREATMENT PLANT EXPANSION	State Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$13,501,000	
2. CORKSCREW WATER TREATMENT PLANT WELLFIELD IMP	State Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$9,750,000	
D. SOLID WASTE									
1. LEE/HENDRY LANDFILL PHASE 2	Solid Waste Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
E. OTHER - COMMERCIAL PAPER PROJECTS (MSBU'S) THAT ARE ANTICIPATED TO RECEIVE LONG TERM FINANCING									
1. PINE ISLAND SHORES DREDGING	Special Assessments	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0	
2. SAN CARLOS DRAINAGE	Special Assessments	\$625,000	\$0	\$0	\$0	\$0	\$625,000	\$0	
3. MCGREGOR ISLES DREDGING	Special Assessments	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0	
4. CORKSCREW ROAD PAVING	Special Assessments	\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000	\$0	
5. PORT CARLOS DREDGING	Special Assessments	\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$0	
F. LONG TERM FINANCING THROUGH SUNTRUST TERM LOAN ASSESSMENT PROGRAM #3									
1. EMILY LANE WATER AND SEWER	Special Assessments	\$800,000	\$0	\$0	\$0	\$0	\$800,000	\$0	
2. MCGREGOR ISLES DREDGING	Special Assessments	\$700,000	\$0	\$0	\$0	\$0	\$700,000	\$0	
3. SAN CARLOS DRAINAGE	Special Assessments	\$0	\$750,000	\$0	\$0	\$0	\$750,000	\$0	
4. CORKSCREW ROAD PAVING	Special Assessments	\$0	\$0	\$0	\$12,000,000	\$0	\$12,000,000	\$0	
5. PORT CARLOS DREDGING	Special Assessments	\$0	\$400,000	\$0	\$0	\$0	\$400,000	\$0	
6. PINE ISLAND SHORES DREDGING	Special Assessments	\$0	\$440,000	\$0	\$0	\$0	\$440,000	\$0	
<b>SUMMARY</b>									
NON SELF SUPPORTING DEBT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SELF SUPPORTING DEBT		\$15,475,000	\$1,590,000	\$0	\$0	\$12,000,000	\$29,065,000	\$658,585,068	
<b>GRAND TOTALS</b>		\$15,475,000	\$1,590,000	\$0	\$0	\$12,000,000	\$29,065,000	\$658,585,068	
FY08-09 TO FY17-18 = \$687,650,068									

NOTE: 1. THIS LIST SHOULD BE VIEWED ONLY AS AN INDICATION OF POSSIBLE ISSUANCES. NO COMMITMENT IS IMPLIED TO A SPECIFIC ISSUE OR FISCAL YEAR.

**PROPOSED DEBT FINANCED PROJECTS (continued)**

Monies indicated on the previous page represent expenditures of FY08/09-12/13 and a general proposal for years FY13/14–17/18. A summary of the proposed projects shown below is for FY08/09-12/13 only and sets forth the magnitude of needs by major category for which debt service (fee based and non-ad valorem) must be found if the proposed schedule were to be fully implemented.

**SUMMARY OF PROPOSED DEBT FINANCED PROJECTS FOR FY08/09-12/13**

CATEGORY	AMOUNT	PERCENT OF TOTAL
Non-Self-Supporting		
General Government	\$ 0	0.0%
Self-Supporting		
Transportation	0	0.0%
Utilities - Sewer	0	0.0%
Utilities - Water	0	0.0%
Solid Waste	0	0.0%
Other-Commercial Paper Program and Term Loan Assessment Program	<u>29,065,000</u>	<u>100.0%</u>
<b>TOTAL</b>	<b>\$ 29,065,000</b>	<b>100.0%</b>

Self-Supporting Debt is supported by revenues through user fees and special assessments. There is no particular limitation as long as sufficient revenue levels can be generated to meet debt guidelines set forth by the insuring agencies.

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

The funds listed as “State Revolving Funds” indicate amounts the County will provide up front and be reimbursed from individual loans from SRF over time.

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



## **PROPOSED DEBT FINANCED PROJECTS (continued)**

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

The issuance of the Capital Revenue Bonds (Justice Center) Series 2004 in June, 2004 raised the maximum Annual Debt Service to \$19,642,988. Finally, the issuance of the Capital Revenue Bonds, Series 2006 (Jail & Evidence Facility) increased the maximum annual debt service to \$21,776,774 which will occur in 2011.

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

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

### **Enterprise Funds**

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

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

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

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

For more detailed information about non-ad valorem debt and all debt related subjects, see the Lee County, Florida **FY07-08 Debt Manual** (on line at [www.lee-county.com](http://www.lee-county.com)).

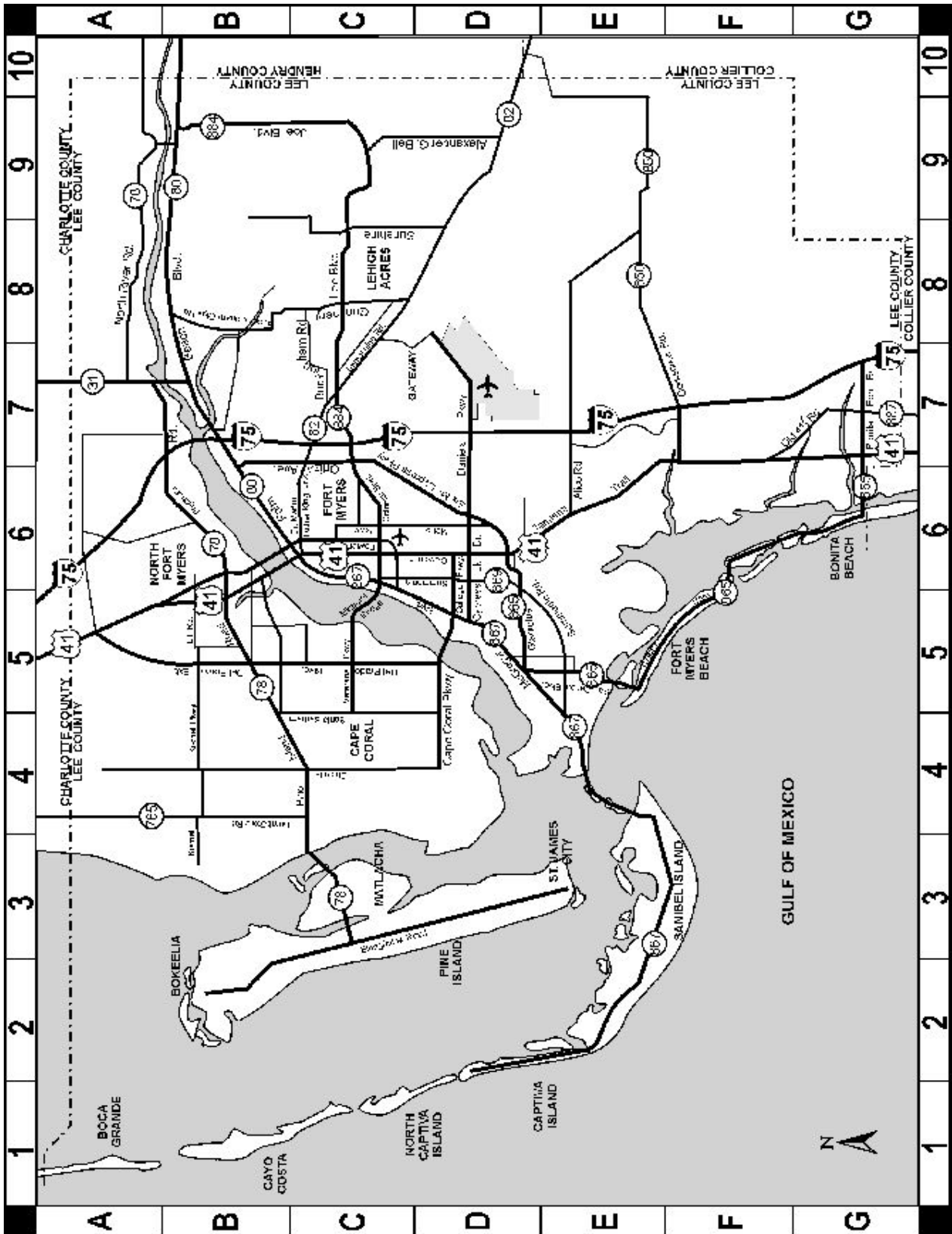
# CAPITAL IMPROVEMENT PROJECT REQUEST CATEGORY SUMMARY

## FY08/09 – 12/13 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

CATEGORY	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 08/09 - 12/13	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COSTS*
COUNTY LANDS PROJECTS	\$ 36,135,387	\$ 36,135,387	\$ 36,135,387	\$ 36,858,094	\$ 37,595,256	\$ 182,859,511	\$ 0	\$ 373,413,539
GOVERNMENT FACILITIES	10,053,233	17,916,564	12,553,577	10,825,460	5,300,000	56,648,834	5,550,000	197,425,274
LIBRARY	5,500,000	0	0	0	0	5,500,000	125,000	6,821,748
NATURAL RESOURCES	6,800,000	3,649,900	3,816,000	300,000	300,000	14,865,900	11,625,000	30,995,903
PARKS/RECREATION - PARK RELATED	1,851,662	550,000	1,470,000	50,000	50,000	3,971,662	11,448,000	23,016,589
SOLID WASTE	5,120,982	3,050,000	2,700,000	1,450,000	8,400,000	20,720,982	80,600,000	120,520,000
TRANSPORTATION	21,026,143	7,270,000	14,367,915	10,132,192	34,196,514	86,992,764	1,125,989,382	1,430,346,618
UTILITIES	36,644,065	27,173,522	26,770,000	10,100,000	8,160,000	108,847,587	137,811,500	288,975,164
<b>FY 08/09 - 12/13 CIP</b>	<b>\$ 123,131,472</b>	<b>\$ 95,745,373</b>	<b>\$ 97,812,879</b>	<b>\$ 69,715,746</b>	<b>\$ 94,001,770</b>	<b>\$ 480,407,240</b>	<b>\$ 1,373,148,882</b>	<b>\$ 2,471,514,835</b>

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





## FY08/09 - 12/13 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 08/09 - 12/13	CIP BUDGET YEARS 6-10	* TOTAL 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 = MSBU/TU											

### COUNTY LANDS

CW	208800	Conservation 2020	A	36,135,387	36,135,387	36,135,387	36,858,094	37,595,256	182,859,511	0	373,413,539
<b>COUNTY LANDS CAPITAL TOTAL</b>				<b>36,135,387</b>	<b>36,135,387</b>	<b>36,135,387</b>	<b>36,858,094</b>	<b>37,595,256</b>	<b>182,859,511</b>	<b>0</b>	<b>373,413,539</b>

### GOVERNMENT FACILITIES

D6	208834	Animal Shelter Chiller	A	450,000	0	0	0	0	450,000	0	450,000
D6	208838	Animal Shelter Expansion	A	350,000	0	0	0	0	350,000	0	350,000
E5	203414	Beach Park & Ride	A, E	400,000	0	0	0	0	400,000	0	650,000
C6	208946	Central Records Warehouse Acquisition	A	0	0	0	5,000,000	0	5,000,000	0	5,000,000
C8	208666	Emergency Operations Center	A	2,240,000	7,910,000	0	0	0	10,150,000	0	15,300,000
CW	208873	Fiber Optic Expansion	E	1,000,000	1,000,000	1,000,000	0	0	3,000,000	0	3,250,000
TBD	208943	Jail Expansion - Phase II	A	3,000,000	0	0	0	0	3,000,000	0	3,204,200
C6	208630	Justice Center Courtroom Renovations	A	0	0	0	0	0	0	250,000	1,818,110
C6	208646	Justice Center Expansion	A, D	2,284,345	5,900,000	9,100,000	5,300,000	5,300,000	27,884,345	5,300,000	160,988,475
C6		Morgue Chiller	A	0	0	250,000	0	0	250,000	0	250,000
B6		New EMS Station - 7 NFM	A	0	525,460	525,460	525,460	0	1,576,380	0	1,576,380
C8		New EMS Station - EOC Buckingham	A	0	250,000	1,500,000	0	0	1,750,000	0	1,750,000
C3	208836	New EMS Station - Matlacha	A	328,888	1,831,104	178,117	0	0	2,338,109	0	2,338,109
B6		North Sheriff Substation Expansion	A	0	500,000	0	0	0	500,000	0	500,000
<b>GOVERNMENT FACILITIES CAPITAL TOTAL</b>				<b>10,053,233</b>	<b>17,916,564</b>	<b>12,553,577</b>	<b>10,825,460</b>	<b>5,300,000</b>	<b>56,648,834</b>	<b>5,550,000</b>	<b>197,425,274</b>

\* Equals all prior year's expenditures and future years' budget

## FY08/09 - 12/13 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 08/09 - 12/13	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
<b>LIBRARY PROJECTS</b> ** Bonita Springs Library Expansion ** The amount and timing of the project to be determined											
G7		Bonita Springs Library Expansion	LA	0	0	0	0	0	0	0	0
C6	203619	Fort Myers Library Expansion	LA	5,500,000	0	0	0	0	5,500,000	0	6,696,748
C6		Fort Myers Library Fresh Air Unit Replacement	LA	0	0	0	0	0	0	125,000	125,000
<b>LIBRARY CAPITAL TOTAL</b>				<b>5,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,500,000</b>	<b>125,000</b>	<b>6,821,748</b>
<b>NATURAL RESOURCES</b> * Equals all prior year's expenditures and future years' budget											
D6	208574	Briarcliff/Fiddlesticks Water Quality Improvements	A	1,400,000	2,000,000	0	0	0	3,400,000	0	3,600,000
B6		Caloosahatchee Creek Preserve	A	0	240,000	300,000	0	0	540,000	0	540,000
CW	208588	Caloosahatchee TMDL Compliance	A	0	0	100,000	100,000	100,000	300,000	5,300,000	5,800,000
CW	208589	Charlotte TMDL Compliance	A	0	0	100,000	100,000	100,000	300,000	525,000	925,000
CW	208596	Culvert Replacement	A	0	188,500	530,400	0	0	718,900	0	943,900
A,B6		Daughtreys Creek Improvements	A	0	71,400	285,600	0	0	357,000	0	357,000
D6	203072	Eagle Ridge/Legends Interconnect	A,G,M	0	450,000	0	0	0	450,000	0	450,000
E7	208597	East Mulloch Drainage Dist Improvements	A	100,000	0	0	0	0	100,000	0	120,000
CW	208591	Everglades-West Coast TMDL Compliance	A	0	0	100,000	100,000	100,000	300,000	5,800,000	6,300,000
B8	208548	Fichter Creek Restoration	A	1,400,000	0	0	0	0	1,400,000	0	2,000,001
F7	208549	Halfway Creek Filter Marsh	A	1,400,000	0	0	0	0	1,400,000	0	2,340,001
D6	208598	Lakes Park Water Quality Improvements	A	600,000	0	0	0	0	600,000	0	720,000
A7		Palm Creek Restoration	A	0	0	600,000	0	0	600,000	0	600,000
A6,7	208556	Poling Lane Drainage	A	500,000	0	0	0	0	500,000	0	1,200,000
A7	208593	Popash Creek Preserve	A	1,400,000	0	0	0	0	1,400,000	0	2,600,001
B6		Powell Creek Bypass Extension	A	0	0	1,200,000	0	0	1,200,000	0	1,200,000
B6		Powell Creek Weir/Valencia	A	0	50,000	100,000	0	0	150,000	0	150,000
A5		Prairie Pine Restoration	A	0	650,000	150,000	0	0	800,000	0	800,000
F6		Spring Creek PMP Development	A	0	0	100,000	0	0	100,000	0	100,000
D6	208539	Ten Mile Canal/Six Mile Cypress Pump Facility	A	0	0	250,000	0	0	250,000	0	250,000
<b>NATURAL RESOURCES CAPITAL TOTAL</b>				<b>6,800,000</b>	<b>3,649,900</b>	<b>3,816,000</b>	<b>300,000</b>	<b>300,000</b>	<b>14,865,900</b>	<b>11,625,000</b>	<b>30,995,903</b>

\* Equals all prior year's expenditures and future years' budget

## FY08/09 - 12/13 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 08/09 - 12/13	CIP BUDGET YEARS 6-10	* TOTAL 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 = MSBU/TU											
<b>PARKS - COMMUNITY AND REGIONAL</b>											
C6	201861	Adult Soccer Fields	A	0	0	0	0	0	0	500,000	500,000
A9		Alva Community Park Maintenance Building	A	0	0	100,000	0	0	100,000	0	100,000
E5		Bay Oaks Park Maintenance Building	A	0	0	250,000	0	0	250,000	0	250,000
A1	202014	Boca Grande Historic Buildings	A	150,000	0	0	0	0	150,000	0	1,000,204
A1	201778	Boca Grande Improvements	I-7,27	0	0	0	0	0	0	18,000	78,295
C6	202015	Brooks Park Irrigation/Well System	A	0	0	0	0	0	0	20,000	20,000
C6		Brooks Park Master Plan & Improvements	A	0	500,000	750,000	0	0	1,250,000	0	1,250,000
C6	202119	City Of Palms & 5 Plex Underdrain System	A	150,000	0	0	0	0	150,000	0	150,000
C6	201870	City of Palms Improvements	A	0	0	0	0	0	0	2,000,000	2,983,500
D5		Deep Lagoon Preserve	I-R	0	0	0	0	0	0	610,000	610,000
F8		Flint Pen Strand Regional Park	I-R	0	0	0	0	0	0	2,000,000	2,000,000
C6		Hunter Park Improvements	A	0	0	220,000	0	0	220,000	0	220,000
E5	202101	Lynn Hall Bathroom ADA Compliant Remodel	A	150,000	0	0	0	0	150,000	0	150,000
F5	201665	Matanzas Pass Preserve	A	0	0	0	0	0	0	150,000	160,085
B5		North Fort Myers Recreation Center	I-22	500,000	0	0	0	0	500,000	0	500,000
B8		Orange River Property	A	0	0	100,000	0	0	100,000	0	100,000
C3	201798	Phillips Park	I-5,25	553,408	0	0	0	0	553,408	0	974,539
CW	201868	Pool Water Feature Playground	A	80,000	0	0	0	0	80,000	80,000	271,327
CW	201834	Replacement Parking Machines, County Wide	A	50,000	50,000	50,000	50,000	50,000	250,000	0	471,054
B6	201758	Schandler Hall Park Improvements/Land Acquisition	A, I-1,21	218,254	0	0	0	0	218,254	0	3,763,019
D6		Sports Complex - Batting Cages	A	0	0	0	0	0	0	200,000	200,000
D6		Sports Complex - Grandstand Seating Replacement	A	0	0	0	0	0	0	1,000,000	1,000,000
D6		Sports Complex - Reside with Vinyl	A	0	0	0	0	0	0	200,000	200,000
D6		Sports Complex - Softball Tower	A	0	0	0	0	0	0	50,000	50,000
D6	202109	Sports Complex - Stadium Lights Control Panel	A	0	0	0	0	0	0	0	0
D6	201002	Sports Complex Improvements	A	0	0	0	0	0	0	2,000,000	3,294,397
D6	202023	Stadiums - Boiler Replacement	A	0	0	0	0	0	0	120,000	220,169
C6		Tower-Player Development Complex	A	0	0	0	0	0	0	2,500,000	2,500,000
<b>PARKS CAPITAL TOTAL</b>				<b>1,851,662</b>	<b>550,000</b>	<b>1,470,000</b>	<b>50,000</b>	<b>50,000</b>	<b>3,971,662</b>	<b>11,448,000</b>	<b>23,016,589</b>

\* Equals all prior year's expenditures and future years' budget

**FY08/09 - 12/13 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA**

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 08/09 - 12/13	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 = MSBU/TU

**SOLID WASTE**

D10	200932	Ash Monfill & Class III	E	2,420,982	0	0	0	0	2,420,982	0	17,720,000
D10		Landfill Gas Collection System	E	0	250,000	2,700,000	550,000	0	3,500,000	2,000,000	5,500,000
C7	200935	Landfill Gas to Energy	E	200,000	0	0	0	0	200,000	0	3,000,000
D10	200931	Lee Hendry Landfill Leachate Treatment	E	1,000,000	800,000	0	0	0	1,800,000	2,600,000	5,000,000
D10		Lee Hendry Landfill Phase IV	E	0	0	0	900,000	8,400,000	9,300,000	1,000,000	10,300,000
C7	200933	MRF Expansion	E	1,500,000	2,000,000	0	0	0	3,500,000	0	4,000,000
TBD		Processing Facility (Future)	E	0	0	0	0	0	0	75,000,000	75,000,000
<b>SOLID WASTE CAPITAL TOTAL</b>				<b>5,120,982</b>	<b>3,050,000</b>	<b>2,700,000</b>	<b>1,450,000</b>	<b>8,400,000</b>	<b>20,720,982</b>	<b>80,600,000</b>	<b>120,520,000</b>

**DEPARTMENT OF TRANSPORTATION**

E6,7	204030	Alico Road Multi-Laning	A,GT,I	600,000	1,000,000	400,000	0	0	2,000,000	0	21,031,942
E6,7	205034	Alico-Green Meadows Corridor	GT	0	0	0	0	0	0	54,450,000	54,950,001
CW	206002	Bicycle/Pedestrian Facilities	GT,I-21/25	0	0	927,915	932,192	936,514	2,796,621	5,000,000	28,731,991
C8	205720	Bonita Beach Road - Phase II	I-24,A,S	0	0	0	0	0	0	10,318,000	14,398,000
G7	205723	Bonita Beach Road - Phase III	I-24,A,S	0	0	0	8,000,000	0	8,000,000	26,750,000	37,270,000
D6	205071	Brantley Rd Guardrail/Culverts	GT	1,000,000	0	0	0	0	1,000,000	0	1,000,000
B8		Buckingham / Orange River-SR80	I-23	0	0	0	0	0	0	40,179,320	40,179,320
B,C4	204088	Burnt Store Road Four Laning-78 to Van Buren	E	0	0	0	0	0	0	52,255,655	59,096,063
B5	205061	Bus US 41/Littleton - US 41	GT,I-22	0	0	0	0	0	0	29,978,100	30,763,290
C6	206064	Colonial @ Metro Queue Jump	D,G	0	0	0	0	0	0	40,200,000	42,197,086
C7	204054	Colonial Blvd/Six Mile to SR82	I-23,A,S	15,046,143	829,000	0	0	0	15,875,143	0	30,795,638
C6	205054	Colonial Expressway	I,D	0	0	0	0	0	0	595,134,068	600,402,934
B6	205035	Communications Plant Updates	GT	100,000	0	100,000	0	0	200,000	900,000	1,384,999
D7		Daniels 6L / Chamberlin-Gateway	I-23,A	0	0	1,740,000	1,200,000	10,260,000	13,200,000	650,000	13,850,000
B7		DOT Operations Expansion	A	0	0	700,000	0	0	700,000	0	700,000
C5,E4		E-ARCS Replacement	E	0	0	0	0	0	0	2,500,000	2,500,000

\* Equals all prior year's expenditures and future years' budget



# FY08/09 - 12/13 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 08/09 - 12/13	CIP BUDGET YEARS 6-10	* TOTAL 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 = MSBU/TU											
<b>DEPARTMENT OF TRANSPORTATION</b>											
E7	205021	Estero Parkway Extension	S,GT,A,I	0	241,000	0	0	0	241,000	0	56,327,877
B5,6	205721	Hancock Bridge Parkway Extension	I-22	0	0	0	0	0	0	64,580,000	64,900,000
C8	205063	Homestead 4L / Sunrise-Alabama	I-23,A	2,500,000	1,000,000	1,000,000	0	0	4,500,000	17,497,500	24,297,500
B,C9		Joel Blvd 4L /17th Street-SR80	I-23,A	0	0	0	0	0	0	21,210,000	21,210,000
C8,9		Lee Blvd Street Lighting	A	0	0	0	0	0	0	1,462,666	1,462,666
B7	205068	Luckett Road 4L / Ortiz to I-75	I-23,A	0	0	0	0	0	0	8,179,000	9,329,000
C3	205904	Maitlacha Pass Bridge Replacement	I-22	0	0	0	0	23,000,000	23,000,000	4,500,000	31,068,000
C7,D8,9	205069	Meadow Road Upgrade	I-23	0	1,600,000	0	0	0	1,600,000	6,150,000	7,750,000
CW	205602	Monitoring Camera Deployment	GT,S	0	0	0	0	0	0	175,000	175,000
C6		North Airport Road Extension	TBD	0	0	0	0	0	0	5,815,000	5,815,000
C7		Ortiz 4L / Colonial-MLK	I-23,A	0	0	0	0	0	0	14,541,000	14,541,000
C7	205056	Ortiz Avenue/SR80 - Luckett	I-23,A	0	1,300,000	0	0	0	1,300,000	12,404,000	24,834,001
C7	204072	Ortiz Four Lanning - MLK to Luckett	I-23,A,G	0	1,300,000	0	0	0	1,300,000	11,898,000	22,404,475
D6	204604	Six Mile Cypress Pkwy 4 Lanning	I-23,A	0	0	0	0	0	0	15,080,000	19,078,919
D6	206007	Summerlin Road-Boy Scout to Cypress Lake	GT,I-23,A	880,000	0	0	0	0	880,000	0	38,578,054
D7	204053	Three Oaks Pkwy Extension, North	I-24,A,GT	0	0	0	0	0	0	44,932,073	57,633,862
B7	206752	Traffic Building Replacement	A	900,000	0	9,500,000	0	0	10,400,000	0	11,400,000
C5	205029	Veterans Pkwy @ Del Prado	GT,E	0	0	0	0	0	0	7,000,000	8,040,000
C5		Veterans/Santa Barbara Interchange	E	0	0	0	0	0	0	32,250,000	32,250,000
<b>DEPT OF TRANSPORTATION CAPITAL TOTAL</b>				<b>21,026,143</b>	<b>7,270,000</b>	<b>14,367,915</b>	<b>10,132,192</b>	<b>34,196,514</b>	<b>86,992,764</b>	<b>1,125,989,382</b>	<b>1,430,346,618</b>
<b>UTILITIES</b>											
E7	207143	Alico Road Water Main Relocation/Metro Pkwy Ext	E	4,224,480	0	0	0	0	4,224,480	0	6,574,480
E7	207306	Ben Hill Griffin Parallel Forcemain	E	800,000	3,000,000	2,200,000	0	0	6,000,000	0	6,000,000
B6	207144	Bus 41 Line Upgrade-Littleton/Shell Factory	E	0	0	75,000	0	0	75,000	0	75,000
F7	207158	Corkscrew Road & I-75 Interchange	E	3,001,900	0	0	0	0	3,001,900	0	3,045,804
E8		Corkscrew WTP Expansion to 20 MGD	D	0	0	0	0	0	0	13,501,000	13,501,000
E8		Corkscrew WTP Wellfield Improvements	D	0	0	0	0	0	0	9,750,000	9,750,000

<sup>1</sup>Equals all prior year's expenditures and future years' budget

## FY08/09 - 12/13 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 08/09 - 12/13	CIP BUDGET YEARS 6-10	* TOTAL 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 = MSBU/TU												
<b>UTILITIES</b>												
E8		County 951 Utility Relocation	E	0	0	0	0	0	0	350,000	350,000	
D7	207146	Daniels Parkway & I-75 Interchange	E	2,356,200	0	0	0	0	2,356,200	0	2,431,200	
D7		Daniels Parkway Widening-Chamb/Gateway	E	0	0	0	60,000	720,000	780,000	0	780,000	
D7	207307	Daniels Pkwy Force Main Ext to Gateway	E	287,000	0	1,435,000	0	0	1,722,000	0	1,722,000	
E5		Deep Injection Well - #2	E	0	0	0	0	0	0	5,000,000	5,000,000	
A7		Desalination Plant Transmission Mains	E	0	0	0	0	0	0	18,195,500	18,195,500	
CW	207416	DOT Project Utility Relocations	E	600,000	600,000	600,000	600,000	600,000	3,000,000	0	4,685,821	
CW	207429	Electrical Equipment Upgrades & Replacements	E	450,000	250,000	150,000	150,000	0	1,000,000	0	1,906,190	
D6		Electrical System / Maintenance Building	E	0	0	0	0	400,000	400,000	0	400,000	
CW	207442	Feasibility Analysis/Design Desalination Plant	E	200,000	0	0	0	0	200,000	70,000,000	70,200,000	
E7	207304	FGCU Sewer	E	0	735,000	0	0	0	735,000	0	1,173,000	
E7	207197	FGCU Water	E	110,000	690,000	0	0	0	800,000	0	980,000	
D5		Fiesta Village Expansion to 6.0 MGD	E	0	0	0	0	0	0	1,200,000	1,200,000	
E5		FMB WWTP Improvements	E	0	0	0	0	0	0	2,000,000	2,000,000	
E5		FMB WWTP Second EQ Tank	E	0	0	0	0	0	0	1,500,000	1,500,000	
D5	207270	Force Main to PS 393 Replacement	E	525,000	0	0	0	0	525,000	0	525,000	
D7		Gateway WWTP - Davco Rehab	E	0	150,000	150,000	0	0	300,000	0	300,000	
D7	207308	Gateway WWTP ASR Well System	E	400,000	1,600,000	600,000	600,000	0	3,200,000	0	3,200,000	
CW	207247	Inflow & Infiltration Improvements	E	0	0	1,000,000	1,000,000	1,000,000	3,000,000	0	7,312,916	
CW	207430	Instrumentation Upgrades & Improvements	E	150,000	150,000	150,000	150,000	150,000	750,000	0	1,638,115	
CW		LCU Generator Replace & Improve	E	0	500,000	800,000	800,000	0	2,100,000	0	2,100,000	
CW	207190	Lime Sludge Handling Facilities Improvements	E	0	0	100,000	800,000	0	900,000	0	900,000	
A7	207602	North Lee County RO Plant Wellfield Expansion	E	6,690,000	8,700,000	0	0	0	15,390,000	0	16,565,000	
A7	207028	North Lee County WTP Expansion to 10 MGD	E	0	1,250,000	13,750,000	0	0	15,000,000	0	16,250,000	
B8	207265	Olga WTP Reservoir & Plant Improvements	E	700,000	0	0	0	0	700,000	0	8,450,000	
B8		Olga WTP Seawall	E	0	0	0	0	150,000	150,000	3,400,000	3,550,000	
C6	207161	Ortiz Ave Water Relocation-Colonial to SR 80	E	0	0	0	0	0	0	5,990,000	5,990,000	
D6	207127	Page Park Waterline Improvements	E	200,000	0	0	0	0	200,000	0	250,000	

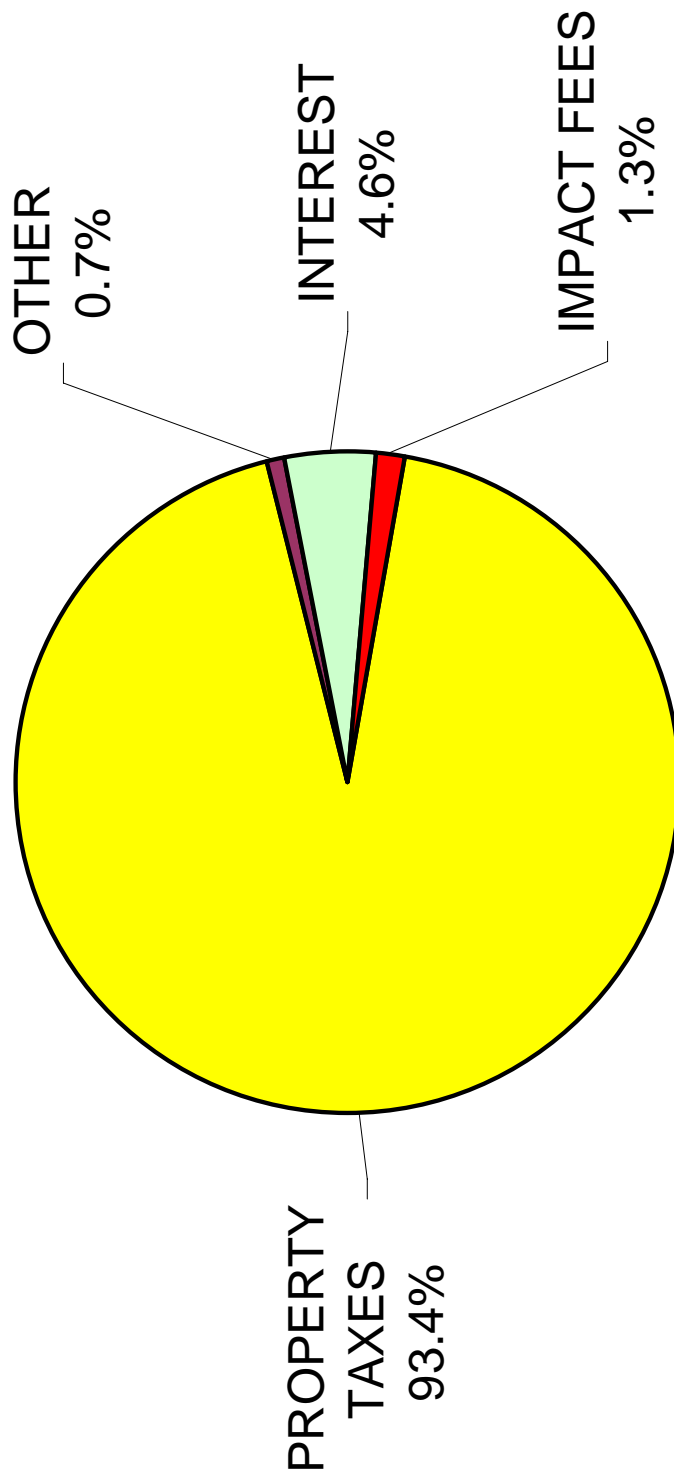
Equals all prior year's expenditures and future years' budget

## FY08/09 - 12/13 CAPITAL IMPROVEMENT PROGRAM – LEE COUNTY, FLORIDA

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 08/09	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 08/09 - 12/13	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
<b>UTILITIES</b> Reclaim Water ASR Reuse Valves Control, SCADA Project San Carlos WWTP Diversion to 3 Oaks WWTP SCADA Upgrades & Improvements Security System Installation & Improvements SFM Water Transmission Line Improvements SR 80 & I-75 Water Relocation Summerlin Road Water System Improvements US 41 NFM Watermain Replacement US 41 Watermain Improvement Utility Wide Master Plan Wastewater Collection Rehab & Replacement Wastewater System Improvements Wastewater Treatment Plant Improvements Water Distribution Rehab & Replacement Water System Improvements Water Transmission Lines-Ben Hill to Treeline Water Treatment Plant Improvements Water Treatment Plants & Reservoirs Security System Water/Sewer Line Relocation-Three Oaks Ext. Well Redevelopment/Upgrade & Rebuild WWVE Water Transmission Line Improvement WWTP Odor Control System Improvements											
D5	207284	Reclaim Water ASR	E	0	0	0	600,000	0	600,000	0	600,000
CW	207300	Reuse Valves Control, SCADA Project	E	100,000	0	0	0	0	100,000	0	268,255
E7		San Carlos WWTP Diversion to 3 Oaks WWTP	E	0	0	0	0	0	0	2,600,000	2,600,000
CW	207424	SCADA Upgrades & Improvements	E	200,000	200,000	200,000	200,000	0	800,000	1,000,000	3,181,402
CW		Security System Installation & Improvements	E	0	0	300,000	0	0	300,000	0	300,000
CW	207184	SFM Water Transmission Line Improvements	E	810,779	0	0	0	0	810,779	0	2,387,779
B6	207199	SR 80 & I-75 Water Relocation	E	168,000	0	0	0	0	168,000	0	218,000
C6	207194	Summerlin Road Water System Improvements	E	0	0	2,000,000	2,000,000	0	6,000,000	0	7,989,000
B6	207010	US 41 NFM Watermain Replacement	E	0	600,000	0	0	0	600,000	0	900,000
B5	207170	US 41 Watermain Improvement	E	2,216,050	1,118,522	0	0	0	3,334,572	0	3,334,572
CW	207438	Utility Wide Master Plan	E	800,000	0	0	0	0	800,000	0	1,300,000
CW	207309	Wastewater Collection Rehab & Replacement	E	750,000	750,000	750,000	750,000	0	3,750,000	0	3,750,000
CW	207229	Wastewater System Improvements	E	450,000	450,000	450,000	450,000	0	2,250,000	0	3,494,873
CW	207138	Wastewater Treatment Plant Improvements	E	250,000	250,000	250,000	250,000	0	1,250,000	1,250,000	4,706,211
CW	207443	Water Distribution Rehab & Replacement	E	850,000	850,000	850,000	850,000	0	4,250,000	0	4,250,000
CW	207094	Water System Improvements	E	500,000	500,000	500,000	500,000	0	2,500,000	0	3,261,008
D7	207193	Water Transmission Lines-Ben Hill to Treeline	E	7,428,556	4,220,000	0	0	0	11,648,556	0	14,917,506
CW	207268	Water Treatment Plant Improvements	E	0	200,000	200,000	200,000	0	800,000	1,000,000	3,734,107
CW	207151	Water Treatment Plants & Reservoirs Security System	E	300,000	0	0	0	0	300,000	0	831,787
E7	207426	Water/Sewer Line Relocation-Three Oaks Ext.	E	0	0	0	0	0	0	300,000	300,500
CW	207149	Well Redevelopment/Upgrade & Rebuild	E	300,000	410,000	260,000	140,000	140,000	1,250,000	775,000	4,303,714
C5	207183	WWVE Water Transmission Line Improvement	E	76,100	0	0	0	0	76,100	0	2,526,100
CW	207274	WWTP Odor Control System Improvements	E	750,000	0	0	0	0	750,000	0	1,119,324
<b>UTILITIES CAPITAL TOTAL</b>				<b>36,644,065</b>	<b>27,173,522</b>	<b>26,770,000</b>	<b>10,100,000</b>	<b>8,160,000</b>	<b>108,847,587</b>	<b>137,811,500</b>	<b>288,975,164</b>
<b>TOTAL CAPITAL BUDGET</b>				<b>123,131,472</b>	<b>95,745,373</b>	<b>97,812,879</b>	<b>69,715,746</b>	<b>94,001,770</b>	<b>480,407,240</b>	<b>1,373,148,882</b>	<b>2,471,514,835</b>

\* Equals all prior year's expenditures and future years' budget

**NON-TRANSPORTATION REVENUES  
(EXCLUDES ENTERPRISE REVENUES)  
FY08/09 – 12/13**



**NON-TRANSPORTATION AND NON-ENTERPRISE FUND  
FY08/09 – 12/13  
REVENUES AND EXPENDITURES**

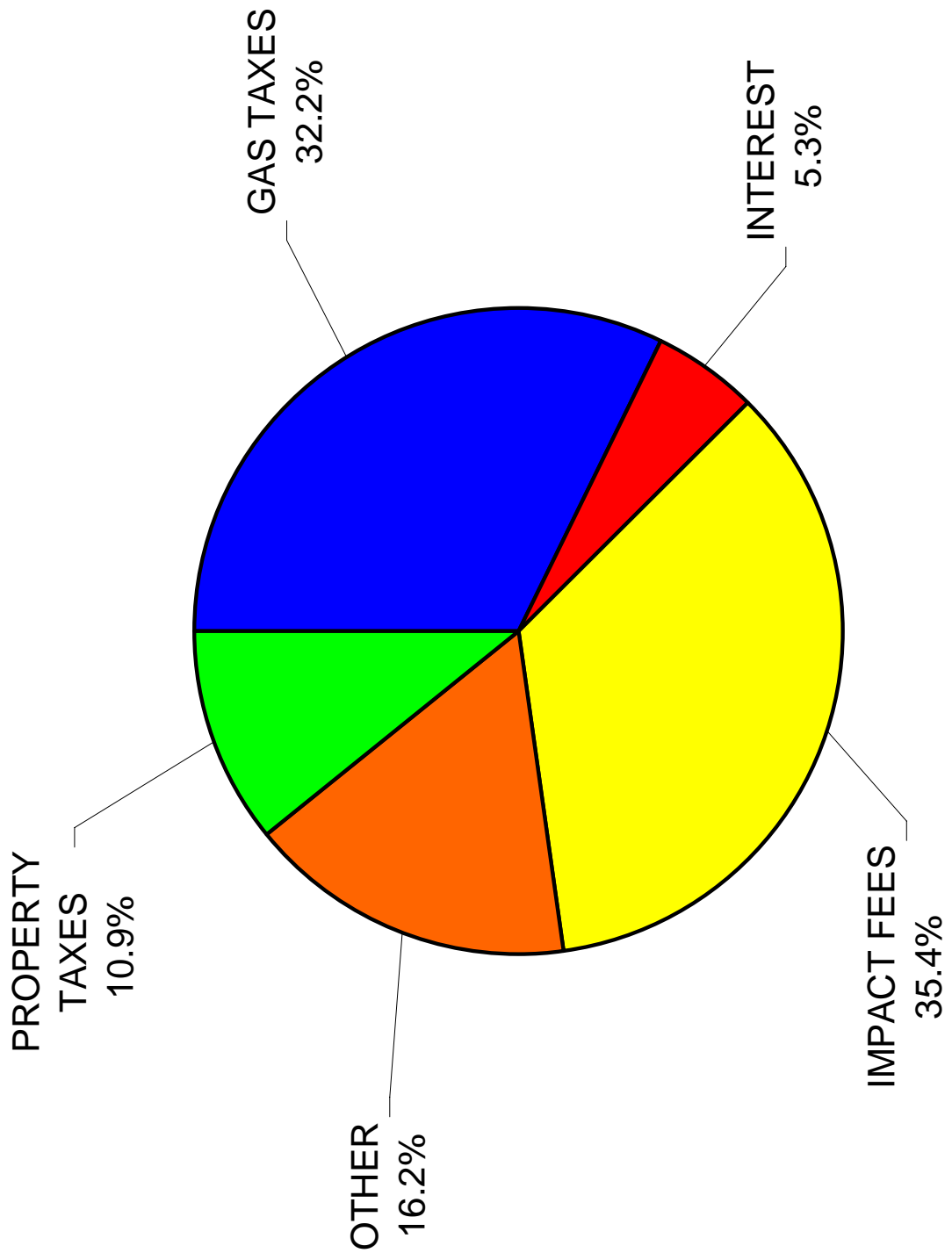
REF. #	REVENUE	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL
1	Transfer from General Fund	\$0	\$13,301,609	\$29,282,411	\$11,853,847	\$5,798,464	\$60,236,331	\$33,509,820	\$93,746,151
2	Conservation 2020 (.4634) (30103)	40,307,618	40,307,618	40,307,618	41,113,770	41,936,046	203,972,670	0	203,972,670
3	Interest (30100)	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	6,500,000	670,196	7,170,196
4	Interest (30103)	1,300,000	1,209,229	1,209,229	1,233,413	1,258,081	6,209,952	0	6,209,952
5	Interest - Community Parks (186)	175,980	10,992	10,992	11,102	11,213	220,279	220,279	440,558
6	Interest - Regional Parks (187)	150,000	9,975	9,975	10,075	10,175	190,200	190,200	380,400
7	Transfer from Fund 20760 (RACING TAX) (30100)	223,250	223,250	223,250	223,250	223,250	1,116,250	1,116,250	2,232,500
8	Transfer from Fund 15500 for Animal Shelter Improvements	800,000	0	0	0	0	800,000	0	800,000
9	Loan Reimbursement - Civic Center (30100)	10,000	10,000	10,000	10,000	10,000	50,000	50,000	100,000
10	Community Impact Fees (186) Excludes BS & FMB	466,400	366,400	366,400	370,064	373,765	1,943,029	1,943,029	3,886,058
11	Regional Impact Fees (187) Excludes BS & FMB	400,000	332,500	332,500	335,825	339,183	1,740,008	1,740,008	3,480,016
12	<b>TOTAL NEW REVENUES</b>	<b>\$46,333,248</b>	<b>\$56,771,573</b>	<b>\$72,752,375</b>	<b>\$56,161,346</b>	<b>\$50,960,177</b>	<b>\$282,978,718</b>	<b>\$39,439,782</b>	<b>\$322,418,501</b>
13	<b>FUND BALANCES</b>								
14	Capital Projects (30100)	\$22,887,461	\$9,110,155	\$7,900,905	\$8,633,032	\$9,387,124			
15	Conservation 2020 (30103)	831,587	1,060,329	1,201,798	1,343,267	1,487,566			
16	Community Park Impact Fees (186)	3,300,000	3,452,859	3,745,830	4,038,801	4,334,702			
17	Regional Park Impact Fees (187)	1,000,000	202,500	527,851	853,203	1,181,807			
18	<b>TOTAL REVENUES</b>	<b>\$74,352,296</b>	<b>\$70,597,416</b>	<b>\$86,128,759</b>	<b>\$71,029,649</b>	<b>\$67,351,376</b>			

**NON-TRANSPORTATION AND NON-ENTERPRISE FUND  
FY08/09 – 12/13  
REVENUES AND EXPENDITURES**

REF. #	EXPENSES	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL
19	<b>NON PROJECT RELATED</b>								
20	Reserves - 30100 (10% of all 30100 Expenses)	\$1,497,323	\$1,427,646	\$2,703,958	\$1,117,546	\$565,000	\$7,311,473	\$3,350,982	\$10,662,455
21	Property Appraiser Fees (Conservation 2020) (30103)	321,817	403,076	403,076	411,138	419,360	1,958,468	0	1,958,468
22	Tax Collector Fees (Conservation 2020) (30103)	806,152	806,152	806,152	822,275	838,721	4,079,453	0	4,079,453
23	Stadiums Maintenance Match Transfer (30102)	40,000	40,000	40,000	40,000	40,000	200,000	200,000	400,000
24	Conservation 2020 Transfer (30103 TO 30105)	4,015,043	4,030,762	4,030,762	4,111,377	4,193,605	20,381,548	0	20,381,548
25	Repayment to General Fund from 18700 (Includes Interest)	1,320,000	0	0	0	0	1,320,000	0	1,320,000
26	Repayment to General Fund from 18608 / 28 (Includes Interest)	65,740	65,660	65,660	66,316	66,981	330,357	0	330,357
27	Less 5% of Projected Revenues - Community Parks (186)	32,119	18,761	18,761	18,949	19,138	107,728	0	107,728
28	Less 5% of Projected Revenues - Regional Parks (187)	27,500	17,124	17,124	17,295	17,468	96,511	96,511	193,022
29	TOTAL NON PROJECT REALTED	8,125,694	6,809,181	8,085,493	6,604,896	6,160,273	35,785,536	3,647,493	39,433,029
30	<b>BALANCE REMAINING FOR PROJECTS</b>	<b>\$66,226,602</b>	<b>\$63,788,235</b>	<b>\$78,043,266</b>	<b>\$64,424,753</b>	<b>\$61,191,103</b>			
31									
32	<b>PROJECT RELATED</b>								
33	Community Park Impact Fee Funded (186)	\$391,662	\$0	\$0	\$0	\$0	\$391,662	\$427,000	\$818,662
34	Regional Park Impact Fee Funded (187)	0	0	0	0	0	0	19,110,000	19,110,000
35	Conservation 2020 (30103)	36,235,864	36,135,387	36,135,387	36,858,094	37,595,256	182,959,988	0	182,959,988
36	Animal Shelter Improvements (15500)	800,000	0	0	0	0	800,000	0	800,000
37	Ad Valorem Funded (30100)								
38	Parks & Recreation	580,000	550,000	1,470,000	50,000	50,000	2,700,000	8,820,000	11,520,000
39	Government Facilities	5,813,233	9,006,564	11,553,577	10,825,460	5,300,000	42,498,834	5,550,000	48,048,834
40	DOT - Landscaping (DOT Projects & New Building)	1,780,000	1,070,000	10,200,000	0	0	13,050,000	7,514,820	20,564,820
41	Water Resources (Ad Valorem Portion)	6,800,000	3,649,900	3,816,000	300,000	300,000	14,865,900	11,625,000	26,490,900
42	TOTAL AD VALOREM	\$14,973,233	\$14,276,464	\$27,039,577	\$11,175,460	\$5,650,000	\$73,114,734	\$33,509,820	\$106,624,554
43	<b>TOTAL PROJECTS</b>	<b>\$52,400,759</b>	<b>\$50,411,851</b>	<b>\$63,174,964</b>	<b>\$48,033,554</b>	<b>\$43,245,256</b>	<b>\$257,266,384</b>	<b>\$53,046,820</b>	<b>\$310,313,204</b>
44									
45	<b>RESERVES</b>								
46	Community Park Impact Fee (186)	\$3,452,859	\$3,745,830	\$4,038,801	\$4,334,702	\$4,633,560			
47	Regional Park Impact Fee (187)	202,500	527,851	853,203	1,181,807	1,513,698			
48	Ad Valorem (30100)	9,110,155	7,900,905	8,633,032	9,387,124	10,163,838			
49	Ad Valorem - Conservation 2020 (30103 & 30108)	1,060,329	1,201,798	1,343,267	1,487,566	1,634,751			



# TRANSPORTATION REVENUES FY08/09 - 12/13





# TRANSPORTATION REVENUES AND EXPENDITURES FY08/09 - 12/13

REF #	REVENUE	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	5 YEAR TOTAL	YEAR 6-10	10 YEAR TOTAL
1	Five Cent Local Option Gas Tax	\$2,886,739	\$2,886,739	\$2,886,739	\$2,886,739	\$2,886,739	\$14,433,695	\$14,433,695	\$28,867,390
2	Six Cent Local Option Gas Tax (Net of debt service)	6,203,152	6,203,152	6,203,152	6,203,152	6,203,152	31,015,760	31,015,760	62,031,520
3	Interest (Fund 30700)	2,000,000	1,300,000	1,300,000	1,400,000	1,400,000	7,400,000	7,000,000	14,400,000
4	Revolving Loan Repayments	1,625,000	1,625,000	1,625,000	0	2,000,000	6,875,000	4,150,000	11,025,000
5	Ninth Cent Gas Tax	0	3,017,070	3,017,070	3,017,070	3,017,070	12,068,280	15,085,349	27,153,629
6	Toll Revenues (CIP Related)	0	0	0	0	0	0	94,005,655	94,005,655
7	Ad Valorem (Road CIP Related) 30100	1,780,000	1,070,000	10,200,000	0	0	13,050,000	7,514,820	20,564,820
8	Ad Valorem (Major Maint Related) 00100	0	600,000	600,000	600,000	600,000	2,400,000	0	2,400,000
9	MSTU Funded (Streetlighting)	0	0	0	0	0	0	1,462,666	1,462,666
10	Bonded Projects	0	0	0	0	0	0	635,334,068	635,334,068
11	City of Bonita Springs	0	0	0	4,000,000	0	4,000,000	18,023,500	22,023,500
12	Impact Fees (Excludes BS & FMB)	11,008,700	9,008,700	9,008,700	9,098,787	9,189,775	47,314,662	47,314,662	94,629,324
13	Impact Fee Interest	1,602,500	270,261	270,261	272,964	275,693	2,691,679	2,691,679	5,383,358
14	<b>TOTAL NEW REVENUES</b>	<b>\$27,106,091</b>	<b>\$25,980,922</b>	<b>\$35,110,922</b>	<b>\$27,476,712</b>	<b>\$25,572,429</b>	<b>\$141,249,076</b>	<b>\$878,031,854</b>	<b>\$1,019,280,930</b>
15	FUND BALANCES								
16	Transportation Capital (Fund 30700)	9,409,853	9,783,259	12,527,763	16,375,489	22,529,715			
17	Revolving Loan Program (Excludes the One time Grant)	2,186,556	3,811,556	5,436,556	7,061,556	7,061,556			
18	Impact Fees	15,102,000	9,856,239	11,387,199	15,764,974	17,766,627			
19	<b>TOTAL REVENUES</b>	<b>\$53,804,500</b>	<b>\$49,431,976</b>	<b>\$64,462,440</b>	<b>\$66,680,731</b>	<b>\$72,930,327</b>			

## TRANSPORTATION REVENUES AND EXPENDITURES FY08/09 - 12/13

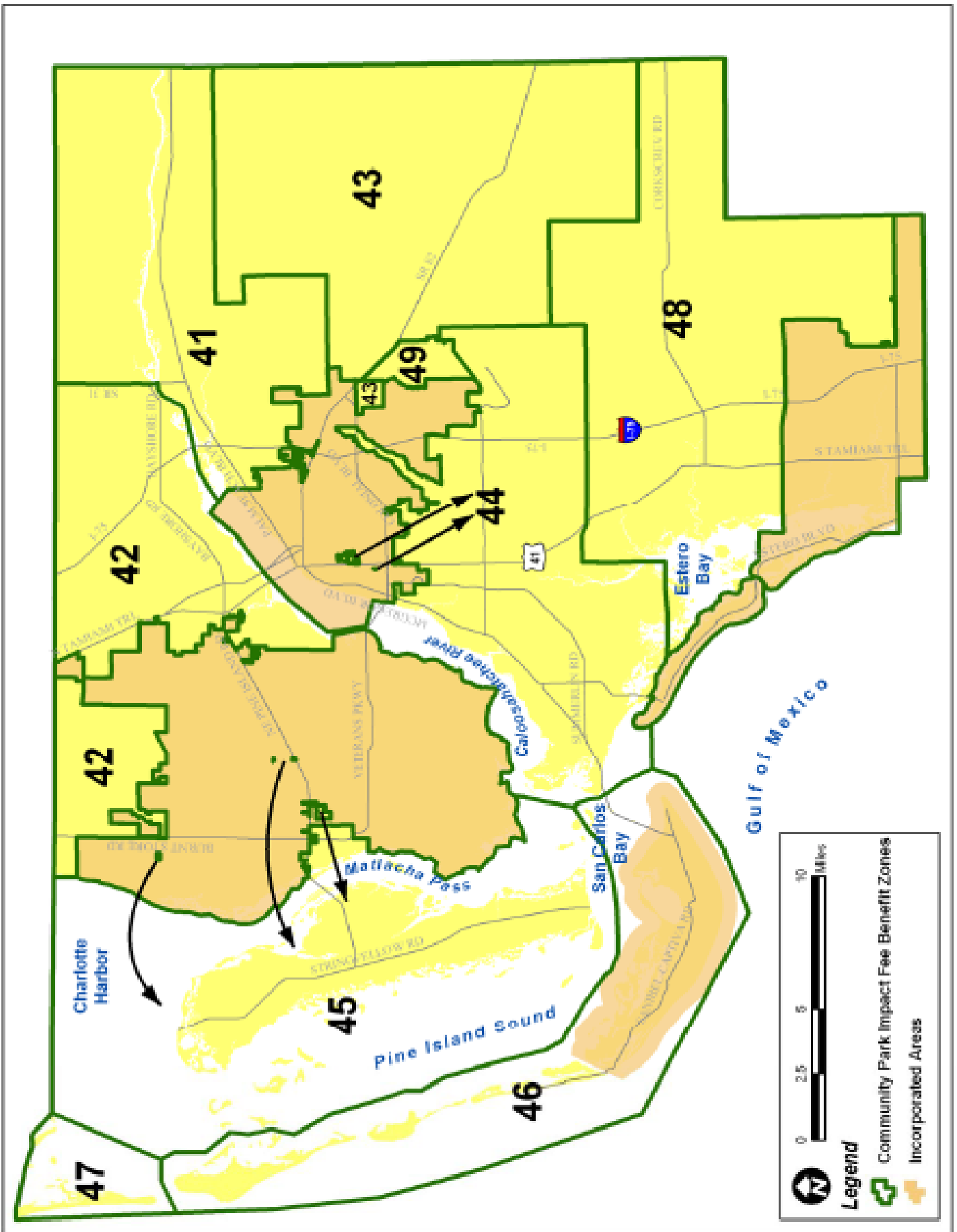
REF #	EXPENDITURES	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	5 YEAR TOTAL	YEAR 6-10	10 YEAR TOTAL
20	<b>NON PROJECT RELATED</b>								
21	Reserve Requirement Fund 30700 (\$750,000 OR 10%)	\$750,000	\$751,566	\$750,000	\$750,000	\$2,299,500	\$5,301,066	\$5,802,500	\$11,103,566
22	Less 5% of Projected Revenues	630,560	463,948	463,948	468,588	473,273	2,500,317	2,500,317	5,000,634
23	Debt Service Payments from Impact Fees	387,345	386,140	0	0	0	773,485	0	773,485
24	Set-Aside for Bicycle/Pedestrian Facilities	522,913	427,913	0	0	0	950,826	0	950,826
25	Revolving Loan Payments to General Fund	0	0	0	0	2,000,000	2,000,000	0	2,000,000
26	Interest Payment on Loans to General Fund	1,270,000	1,270,000	1,270,000	1,270,000	1,270,000	6,350,000	0	750,000
27	Repay General Fund Loan - Boca Grande Drainage	250,000	250,000	250,000	0	0	750,000	0	4,125,000
28	Repay General Fund Loan - Three Oaks (4081)	1,375,000	1,375,000	1,375,000	0	0	4,125,000	0	487,750
29	Interest Payment on Loans to General Fund	243,750	162,500	81,500	0	0	487,750	0	6,077,350
30	Transit Allocation	607,735	607,735	607,735	607,735	607,735	3,038,675	3,038,675	11,341,492
31	TOTAL NON PROJECT RELATED	6,037,303	5,694,802	4,798,183	3,096,323	6,650,508	26,277,119	11,341,492	31,268,611
32	<b>BALANCE REMAINING FOR PROJECTS</b>	<b>\$47,767,197</b>	<b>\$43,737,174</b>	<b>\$59,664,257</b>	<b>\$63,584,408</b>	<b>\$66,279,819</b>			
33	<b>PROJECT RELATED</b>								
34	Impact Fee Funded	\$15,046,143	\$5,200,000	\$3,167,238	\$5,631,510	\$16,695,825	\$45,740,716	\$305,808,673	\$351,549,389
35	OTHER								
36	Toll Revenue Funded	0	0	0	0	0	0	94,005,655	94,005,655
37	Ad Valorem Portion (Landscape in Projects) 30100	880,000	1,070,000	0	0	0	1,950,000	7,514,820	9,464,820
38	Ad Valorem Portion (Buildings)	900,000	0	10,200,000	0	0	11,100,000	0	11,100,000
39	Ad Valorem Portion (Landscape in Projects) 00100	0	600,000	600,000	600,000	600,000	2,400,000	0	2,400,000
40	MSTU Portion (Urban Streetlighting)	0	0	0	0	0	0	1,462,666	1,462,666
41	Bonded Projects	0	0	0	0	0	0	635,334,068	635,334,068
42	City of Bonita Springs	0	0	0	4,000,000	0	4,000,000	18,023,500	22,023,500
43	307 FUNDED								
44	Major Roads and Bridges	1,700,000	1,000,000	500,000	0	17,000,000	20,200,000	55,525,000	75,725,000
45	Maintenance Projects	5,790,000	6,515,656	5,495,000	5,495,000	5,495,000	28,790,656	0	28,790,656
46	Bicycle/Pedestrian Facilities (#206002)	0	0	500,000	500,000	500,000	1,500,000	2,500,000	4,000,000
47	TOTAL 307 REQUESTED	\$7,490,000	\$7,515,656	\$6,495,000	\$5,995,000	\$22,995,000	\$50,490,656	\$58,025,000	\$108,515,656
48	TOTAL IMPACT FEE REQUESTED	15,046,143	5,200,000	3,167,238	5,631,510	16,695,825	45,740,716	305,808,673	351,549,389
49	TOTAL "OTHER" REQUESTED	1,780,000	1,670,000	10,800,000	4,600,000	600,000	19,450,000	756,340,709	775,790,709
50	<b>TOTAL PROJECT EXPENDITURES</b>	<b>\$24,316,143</b>	<b>\$14,385,656</b>	<b>\$20,462,238</b>	<b>\$16,226,510</b>	<b>\$40,290,825</b>	<b>\$115,681,372</b>	<b>\$1,120,174,382</b>	<b>\$1,235,855,754</b>
51									
52	RESERVES								
53	Fund 307	\$9,783,259	\$12,527,763	\$16,375,489	\$22,529,715	\$10,134,441			
54	Revolving Loan Program	\$3,811,556	\$5,436,556	\$7,061,556	\$7,061,556	\$9,061,556			
55	Impact Fees	9,856,239	11,387,199	15,764,974	17,766,627	6,792,997			



# ENTERPRISE FUND REVENUES

FY08/09 – 12/13

SOLID WASTE AND UTILITIES									
REVENUES									
	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL	
FEEs AND CHARGES	\$ 41,765,047	\$ 30,223,522	\$ 29,470,000	\$ 11,550,000	\$ 16,560,000	\$ 129,568,569	\$ 195,160,500	\$ 324,729,069	
BOND/PROP. BOND FUNDS	0	0	0	0	0	0	23,251,000	23,251,000	
<b>TOTAL ENTERPRISE PROJECT AVAILABLE</b>	<b>\$ 41,765,047</b>	<b>\$ 30,223,522</b>	<b>\$ 29,470,000</b>	<b>\$ 11,550,000</b>	<b>\$ 16,560,000</b>	<b>\$ 129,568,569</b>	<b>\$ 218,411,500</b>	<b>\$ 347,980,069</b>	
EXPENDITURES									
	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL	
<b>SOLID WASTE</b>									
SOLID WASTE	\$ 5,120,982	\$ 3,050,000	\$ 2,700,000	\$ 1,450,000	\$ 8,400,000	\$ 20,720,982	\$ 80,600,000	\$ 101,320,982	
PROPOSED DEBT FINANCED	0	0	0	0	0	0	0	0	
<b>SOLID WASTE TOTAL</b>	<b>\$ 5,120,982</b>	<b>\$ 3,050,000</b>	<b>\$ 2,700,000</b>	<b>\$ 1,450,000</b>	<b>\$ 8,400,000</b>	<b>\$ 20,720,982</b>	<b>\$ 80,600,000</b>	<b>\$ 101,320,982</b>	
<b>UTILITIES</b>									
UTILITIES	\$ 36,644,065	\$ 27,173,522	\$ 26,770,000	\$ 10,100,000	\$ 8,160,000	\$ 108,847,587	\$ 114,560,500	\$ 223,408,087	
PROPOSED DEBT FINANCED	0	0	0	0	0	0	23,251,000	23,251,000	
<b>UTILITIES TOTAL</b>	<b>\$ 36,644,065</b>	<b>\$ 27,173,522</b>	<b>\$ 26,770,000</b>	<b>\$ 10,100,000</b>	<b>\$ 8,160,000</b>	<b>\$ 108,847,587</b>	<b>\$ 137,811,500</b>	<b>\$ 246,659,087</b>	
<b>TOTAL ENTERPRISE EXPENDITURES</b>	<b>\$ 41,765,047</b>	<b>\$ 30,223,522</b>	<b>\$ 29,470,000</b>	<b>\$ 11,550,000</b>	<b>\$ 16,560,000</b>	<b>\$ 129,568,569</b>	<b>\$ 218,411,500</b>	<b>\$ 347,980,069</b>	



# COMMUNITY PARK IMPACT FEE DISTRICTS

## COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 21--FORT MYERS / ALVA

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>						
INTEREST	\$52,300	\$52,300	\$52,300	\$52,823	\$53,351	\$263,074
FUND BAL.	\$13,000	\$1,569	\$1,569	\$1,585	\$1,601	\$19,323
	\$167,000	\$10,781	\$61,957	\$113,132	\$164,819	
<b>REV. TOTAL</b>	<b>\$232,300</b>	<b>\$64,650</b>	<b>\$115,826</b>	<b>\$167,540</b>	<b>\$219,771</b>	

**LESS:**

LESS 5% OF PROJECTED REVENUES	\$3,265	\$2,693	\$2,693	\$2,720	\$2,748	\$14,120
<b>NET AVAILABLE</b>	<b>\$229,035</b>	<b>\$61,957</b>	<b>\$113,132</b>	<b>\$164,819</b>	<b>\$217,023</b>	<b>\$785,966</b>

**PROJECTS:**

SCHANDLER HALL PARK IMPROVE/LAND ACQ	\$218,254	\$0	\$0	\$0	\$0	\$218,254
<b>TOTAL PROJECTS</b>	<b>\$218,254</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,254</b>
RESERVES	\$10,781	\$61,957	\$113,132	\$164,819	\$217,023	

DIST. 22--NORTH FT MYERS

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>						
INTEREST	\$17,100	\$17,100	\$17,100	\$17,271	\$17,444	\$86,015
FUND BAL.	\$600	\$513	\$513	\$518	\$523	\$2,667
	\$13,000	\$29,815	\$46,547	\$63,280	\$80,179	
<b>REV. TOTAL</b>	<b>\$30,700</b>	<b>\$47,428</b>	<b>\$64,160</b>	<b>\$81,069</b>	<b>\$98,146</b>	

**LESS:**

LESS 5% OF PROJECTED REVENUES	\$885	\$881	\$881	\$889	\$898	\$4,434
<b>NET AVAILABLE</b>	<b>\$29,815</b>	<b>\$46,547</b>	<b>\$63,280</b>	<b>\$80,179</b>	<b>\$97,248</b>	<b>\$317,069</b>

**PROJECTS:**

TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$29,815	\$46,547	\$63,280	\$80,179	\$97,248	

**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

DIST. 23--LEHIGH	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>	\$170,700	\$170,700	\$170,700	\$172,407	\$174,131	\$858,638
INTEREST	\$135,000	\$5,121	\$5,121	\$5,172	\$5,224	\$155,638
FUND BAL.	\$2,856,000	\$3,146,415	\$3,313,445	\$3,480,475	\$3,649,175	
REV. TOTAL	\$3,161,700	\$3,322,236	\$3,489,266	\$3,658,054	\$3,828,530	

**LESS:**

LESS 5% OF PROJECTED REVENUES	\$15,285	\$8,791	\$8,791	\$8,879	\$8,968	\$50,714
NET AVAILABLE	\$3,146,415	\$3,313,445	\$3,480,475	\$3,649,175	\$3,819,562	\$17,409,072

**PROJECTS:**

TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$3,146,415	\$3,313,445	\$3,480,475	\$3,649,175	\$3,819,562	

DIST. 24-SOUTH FT. MYERS	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>	\$138,400	\$38,400	\$38,400	\$38,784	\$39,172	\$293,156
INTEREST	\$23,000	\$1,152	\$1,152	\$1,164	\$1,175	\$27,643
FUND BAL.	\$0	\$153,330	\$190,904	\$228,479	\$266,429	
REV. TOTAL	\$161,400	\$192,882	\$230,456	\$268,426	\$306,776	

**LESS:**

LESS 5% OF PROJECTED REVENUES	\$8,070	\$1,978	\$1,978	\$1,997	\$2,017	\$16,040
NET AVAILABLE	\$153,330	\$190,904	\$228,479	\$266,429	\$304,759	\$1,143,901

**PROJECTS:**

TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$153,330	\$190,904	\$228,479	\$266,429	\$304,759	

**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>DIST. 25--PINE ISLAND / MATLACHA</b>						
<b>IMPACT FEES</b>						
INTEREST	\$9,600	\$9,600	\$9,600	\$9,696	\$9,793	\$48,289
FUND BAL.	\$1,500	\$288	\$288	\$291	\$294	\$2,661
	\$164,000	\$1,137	\$10,531	\$19,924	\$29,412	
<b>REV. TOTAL</b>	<b>\$175,100</b>	<b>\$11,025</b>	<b>\$20,419</b>	<b>\$29,911</b>	<b>\$39,498</b>	

<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$555	\$494	\$494	\$499	\$504	\$2,547
<b>NET AVAILABLE</b>	<b>\$174,545</b>	<b>\$10,531</b>	<b>\$19,924</b>	<b>\$29,412</b>	<b>\$38,994</b>	<b>\$273,405</b>

<b>PROJECTS:</b>						
PHILLIPS PARK	\$173,408	\$0	\$0	\$0	\$0	\$173,408
TOTAL PROJECTS	\$173,408	\$0	\$0	\$0	\$0	\$173,408
RESERVES	\$1,137	\$10,531	\$19,924	\$29,412	\$38,994	

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>DIST. 26--SANIBEL / CAPTIVA</b>						
<b>IMPACT FEES</b>						
INTEREST	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
FUND BAL.	\$90	\$90	\$90	\$91	\$92	\$453
	\$5,000	\$7,936	\$10,871	\$13,807	\$16,771	
<b>REV. TOTAL</b>	<b>\$8,090</b>	<b>\$11,026</b>	<b>\$13,961</b>	<b>\$16,928</b>	<b>\$19,924</b>	

<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$155	\$155	\$155	\$156	\$158	\$777
<b>NET AVAILABLE</b>	<b>\$7,936</b>	<b>\$10,871</b>	<b>\$13,807</b>	<b>\$16,771</b>	<b>\$19,766</b>	<b>\$69,151</b>

<b>PROJECTS:</b>						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$7,936	\$10,871	\$13,807	\$16,771	\$19,766	



**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>DIST. 27--BOCA GRANDE</b>						
<b>IMPACT FEES</b>						
INTEREST	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
FUND BAL.	\$90	\$90	\$90	\$91	\$92	\$453
	\$14,000	\$16,936	\$19,871	\$22,807	\$25,771	
<b>REV. TOTAL</b>	<b>\$17,090</b>	<b>\$20,026</b>	<b>\$22,961</b>	<b>\$25,928</b>	<b>\$28,924</b>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$155	\$155	\$155	\$156	\$158	\$777
<b>NET AVAILABLE</b>	<b>\$16,936</b>	<b>\$19,871</b>	<b>\$22,807</b>	<b>\$25,771</b>	<b>\$28,766</b>	<b>\$114,151</b>
<b>PROJECTS:</b>						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$16,936	\$19,871	\$22,807	\$25,771	\$28,766	

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>DIST. 28--ESTERO</b>						
<b>IMPACT FEES</b>						
INTEREST	\$67,000	\$67,000	\$67,000	\$67,670	\$68,347	\$337,017
FUND BAL.	\$2,200	\$2,010	\$2,010	\$2,030	\$2,050	\$10,301
	\$0	\$0	(\$0)	(\$0)	\$1	
<b>REV. TOTAL</b>	<b>\$69,200</b>	<b>\$69,010</b>	<b>\$69,010</b>	<b>\$69,700</b>	<b>\$70,398</b>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$3,460	\$3,350	\$3,350	\$3,384	\$3,417	
LOAN REPAYMENT TO GENERAL FUND W/Interest	\$65,740	\$65,660	\$65,660	\$66,316	\$66,981	\$330,357
<b>NET AVAILABLE</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$1</b>	<b>(\$1)</b>	
<b>PROJECTS:</b>						
PROJECT TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$0	(\$0)	(\$0)	\$1	(\$1)	

**COMMUNITY PARK IMPACT FEE DISTRICT REVENUES**

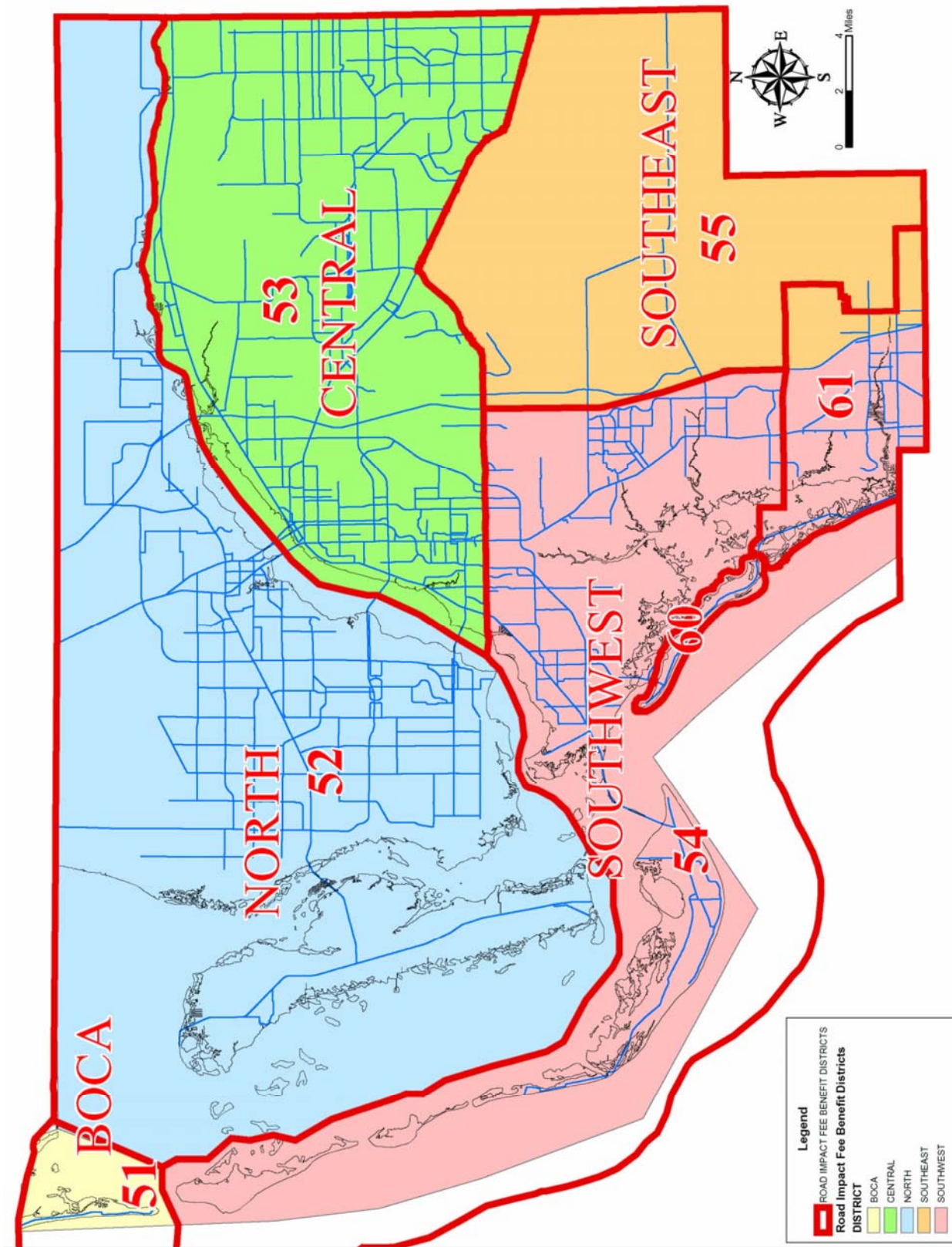
DIST. 29--GATEWAY	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>						
INTEREST	\$5,300	\$5,300	\$5,300	\$5,353	\$5,407	\$26,660
FUND BAL.	\$500	\$159	\$159	\$161	\$162	\$1,141
	\$81,000	\$86,510	\$91,704	\$96,898	\$102,144	
<b>REV. TOTAL</b>	<b>\$86,800</b>	<b>\$91,969</b>	<b>\$97,163</b>	<b>\$102,412</b>	<b>\$107,713</b>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$290	\$265	\$265	\$268	\$270	\$1,358
<b>NET AVAILABLE</b>	<b>\$86,510</b>	<b>\$91,704</b>	<b>\$96,898</b>	<b>\$102,144</b>	<b>\$107,443</b>	<b>\$484,699</b>
<b>PROJECTS:</b>						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$86,510	\$91,704	\$96,898	\$102,144	\$107,443	

COMMUNITY PARK TOTAL	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>						
INTEREST	\$466,400	\$366,400	\$366,400	\$370,064	\$373,765	\$1,943,029
FUND BAL.	\$175,980	\$10,992	\$10,992	\$11,102	\$11,213	\$220,279
	\$3,300,000	\$3,452,859	\$3,745,830	\$4,038,801	\$4,334,702	
<b>REV. TOTAL</b>	<b>\$3,942,380</b>	<b>\$3,830,251</b>	<b>\$4,123,222</b>	<b>\$4,419,967</b>	<b>\$4,719,680</b>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$32,119	\$18,761	\$18,761	\$18,949	\$19,138	\$107,728
LOAN REPAYMENT TO GENERAL FUND (18608/28)	\$65,740	\$65,660	\$65,660	\$66,316	\$66,981	\$330,357
<b>NET AVAILABLE</b>	<b>\$3,844,521</b>	<b>\$3,745,830</b>	<b>\$4,038,801</b>	<b>\$4,334,702</b>	<b>\$4,633,560</b>	<b>\$20,597,414</b>
<b>PROJECTS:</b>						
PHILLIPS PARK	\$173,408	\$0	\$0	\$0	\$0	\$173,408
SCHANDLER HALL PARK IMPROVE/LAND ACQ	\$218,254	\$0	\$0	\$0	\$0	\$218,254
<b>TOTAL PROJECTS</b>	<b>\$391,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$391,662</b>
RESERVES	\$3,452,859	\$3,745,830	\$4,038,801	\$4,334,702	\$4,633,560	

# REGIONAL PARK IMPACT FEE DISTRICT

## REGIONAL PARKS IMPACT FEE DISTRICT REVENUES

COUNTYWIDE	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>						
INTEREST	\$400,000	\$332,500	\$332,500	\$335,825	\$339,183	\$1,740,008
FUND BAL.	\$150,000	\$9,975	\$9,975	\$10,075	\$10,175	\$190,200
	<u>\$1,000,000</u>	<u>\$202,500</u>	<u>\$527,851</u>	<u>\$853,203</u>	<u>\$1,181,807</u>	
REV. TOTAL	<u>\$1,550,000</u>	<u>\$544,975</u>	<u>\$870,326</u>	<u>\$1,199,102</u>	<u>\$1,531,166</u>	
<b>LESS:</b>						
ADMIN. FEE	\$0	\$0	\$0	\$0	\$0	\$0
NET AVAILABLE	\$0	\$0	\$0	\$0	\$0	\$0
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$27,500	\$17,124	\$17,124	\$17,295	\$17,468	\$96,511
FISHERMAN'S COOP LOAN REPAYMENT TO 00100	\$1,320,000	\$0	\$0	\$0	\$0	\$1,320,000
NET AVAILABLE	<u>\$202,500</u>	<u>\$527,851</u>	<u>\$853,203</u>	<u>\$1,181,807</u>	<u>\$1,513,698</u>	
<b>PROJECTS:</b>						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	<u>\$202,500</u>	<u>\$527,851</u>	<u>\$853,203</u>	<u>\$1,181,807</u>	<u>\$1,513,698</u>	



# ROAD IMPACT FEE DISTRICTS

## ROADS IMPACT FEE DISTRICT REVENUES

DIST. 22--NORTH DISTRICT	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>						
INTEREST	\$767,800	\$767,800	\$767,800	\$775,478	\$783,233	\$3,862,111
FUND BAL.	\$100,000	\$23,034	\$23,034	\$23,264	\$23,497	\$192,829
REV. TOTAL	<u>\$3,415,000</u>	<u>\$3,999,859</u>	<u>\$4,511,955</u>	<u>\$5,226,835</u>	<u>\$5,948,863</u>	
	\$4,282,800	\$4,790,693	\$5,302,789	\$6,025,577	\$6,755,593	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$43,390	\$39,542	\$39,542	\$39,937	\$40,336	\$202,747
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$36,471	\$36,471	\$0	\$0	\$0	\$72,941
DEBT SERVICE	<u>\$203,081</u>	<u>\$202,725</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$405,806</u>
NET AVAILABLE	<u>\$3,999,859</u>	<u>\$4,511,955</u>	<u>\$5,263,248</u>	<u>\$5,985,640</u>	<u>\$6,715,256</u>	
<b>PROJECTS:</b>						
MATLACHA PASS BRIDGE REPLACEMENT	\$0	\$0	\$0	\$0	\$6,000,000	\$6,000,000
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$36,413	\$36,777	\$37,145	\$110,335
TOTAL PROJECTS	<u>\$0</u>	<u>\$0</u>	<u>\$36,413</u>	<u>\$36,777</u>	<u>\$6,037,145</u>	<u>\$6,110,335</u>
RESERVES	\$3,999,859	\$4,511,955	\$5,226,835	\$5,948,863	\$678,111	

**ROADS IMPACT FEE DISTRICT REVENUES**

DIST. 23--CENTRAL DISTRICT	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>	\$4,920,600	\$4,920,600	\$4,920,600	\$4,969,806	\$5,019,504	\$24,751,110
INTEREST	\$1,000,000	\$147,618	\$147,618	\$149,094	\$150,585	\$1,594,915
FUND BAL.	\$11,653,000	\$1,997,699	\$1,378,777	\$3,220,225	\$6,647,487	
REV. TOTAL	\$17,573,600	\$7,065,917	\$6,446,995	\$8,339,125	\$11,817,576	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$296,030	\$253,411	\$253,411	\$255,945	\$258,504	\$1,317,301
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$233,729	\$233,729	\$0	\$0	\$0	\$467,457
NET AVAILABLE	\$17,043,842	\$6,578,777	\$6,193,584	\$8,083,180	\$11,559,072	\$1,317,301
<b>PROJECTS:</b>						
COLONIAL BLVD I-75 to SR82	\$15,046,143	\$0	\$0	\$0	\$0	\$15,046,143
DANIELS 6L / CHAMBERLIN-GATEWAY	\$0	\$0	\$1,740,000	\$1,200,000	\$10,260,000	\$13,200,000
HOMESTEAD 4L / SUNRISE-ALABAMA	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$2,000,000
MEADOWS ROAD UPGRADE	\$0	\$1,600,000	\$0	\$0	\$0	\$1,600,000
ORTIZ AVENUE/SR80 - LUCKETT	\$0	\$1,300,000	\$0	\$0	\$0	\$1,300,000
ORTIZ FOUR LANING/MLK to LUCKETT	\$0	\$1,300,000	\$0	\$0	\$0	\$1,300,000
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$233,359	\$235,693	\$238,050	\$707,102
TOTAL PROJECTS	\$15,046,143	\$5,200,000	\$2,973,359	\$1,435,693	\$10,498,050	\$35,153,245
RESERVES	\$1,997,699	\$1,378,777	\$3,220,225	\$6,647,487	\$1,061,022	

**ROADS IMPACT FEE DISTRICT REVENUES**

DIST. 24--SOUTHWEST DISTRICT	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>						
INTEREST	\$4,375,100	\$2,875,100	\$2,875,100	\$2,903,851	\$2,932,890	\$15,962,040
FUND BAL.	\$300,000	\$86,253	\$86,253	\$87,116	\$87,987	\$647,608
REV. TOTAL	\$4,675,100	\$6,121,667	\$7,725,992	\$9,527,539	\$7,356,152	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$233,755	\$148,068	\$148,068	\$149,548	\$151,044	\$830,482
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$207,817	\$136,567	\$0	\$0	\$0	\$344,385
LOAN REPAYMENT - Project 205021	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
LOAN INTEREST -Project 205021 (5%)	\$905,000	\$905,000	\$905,000	\$905,000	\$905,000	\$4,525,000
DEBT SERVICE	\$168,214	\$167,393	\$0	\$0	\$0	\$335,607
NET AVAILABLE	\$3,160,314	\$4,764,639	\$6,672,924	\$8,472,991	\$4,300,108	
<b>PROJECTS:</b>						
BONITA BEACH ROAD - PHASE III	\$0	\$0	\$0	\$4,000,000	\$0	\$4,000,000
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$136,352	\$137,715	\$139,092	\$413,159
TOTAL PROJECTS	\$0	\$0	\$136,352	\$4,137,715	\$139,092	\$4,413,159
RESERVES	\$3,160,314	\$4,764,639	\$6,536,573	\$4,335,276	\$4,161,016	

**ROADS IMPACT FEE DISTRICT REVENUES**

DIST. 25--SOUTHEAST DISTRICT	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>IMPACT FEES</b>						
INTEREST	\$906,200	\$406,200	\$406,200	\$410,262	\$414,365	\$2,543,227
FUND BAL.	\$200,000	\$12,186	\$12,186	\$12,308	\$12,431	\$249,111
	\$0	\$642,846	\$656,018	\$669,220	\$686,205	
REV. TOTAL	\$1,106,200	\$1,061,232	\$1,074,404	\$1,091,790	\$1,113,001	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$55,310	\$20,919	\$20,919	\$21,128	\$21,340	\$139,617
SET-ASIDE FOR COUNTY-WIDE FACILITIES	\$43,045	\$19,295	\$0	\$0	\$0	\$62,339
LOAN INTEREST -Project 204078 (5%)	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$700,000
LOAN INTEREST -Project 204097 (5%)	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000
NET AVAILABLE	\$642,846	\$656,018	\$688,484	\$705,662	\$726,661	
<b>PROJECTS:</b>						
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$19,264	\$19,457	\$19,651	\$58,372
TOTAL PROJECTS	\$0	\$0	\$19,264	\$19,457	\$19,651	\$58,372
RESERVES	\$642,846	\$656,018	\$669,220	\$686,205	\$707,010	



**ROADS IMPACT FEE DISTRICT REVENUES**

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	TOTAL
<b>ROADS TOTAL</b>						
<b>IMPACT FEES</b>						
INTEREST	\$11,008,700	\$9,008,700	\$9,008,700	\$9,098,787	\$9,189,775	\$47,314,662
FUND BAL.	\$1,602,500	\$270,261	\$270,261	\$272,964	\$275,693	\$2,691,679
	\$15,102,000	\$9,856,239	\$11,387,199	\$15,764,974	\$17,766,627	
<b>REV. TOTAL</b>	<b>\$27,713,200</b>	<b>\$19,135,200</b>	<b>\$20,666,159</b>	<b>\$25,136,724</b>	<b>\$27,232,095</b>	
<b>LESS:</b>						
LESS 5% OF PROJECTED REVENUES	\$630,560	\$463,948	\$463,948	\$468,588	\$473,273	\$2,500,317
SET-ASIDE FOR BICYCLE/PEDESTRIAN FACILITIES	\$522,913	\$427,913	\$0	\$0	\$0	\$950,827
LOAN INTEREST -Project 204078 (5%)	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$700,000
LOAN REPAYMENT - Project 205021	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
LOAN INTEREST -Project 205021 (5%)	\$905,000	\$905,000	\$905,000	\$905,000	\$905,000	\$4,525,000
LOAN INTEREST -Project 204097 (5%)	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000
DEBT SERVICE	\$387,345	\$386,140	\$0	\$0	\$0	\$773,485
<b>TOTAL CREDITS/DEBT</b>	<b>\$2,810,818</b>	<b>\$2,548,001</b>	<b>\$1,733,948</b>	<b>\$1,738,588</b>	<b>\$3,743,273</b>	<b>\$12,574,629</b>
<b>NET AVAILABLE</b>	<b>\$24,902,382</b>	<b>\$16,587,198</b>	<b>\$18,932,211</b>	<b>\$23,398,137</b>	<b>\$23,488,822</b>	
<b>PROJECTS:</b>						
BONITA BEACH ROAD - PHASE III	\$0	\$0	\$0	\$4,000,000	\$0	\$4,000,000
COLONIAL BLVD I-75 to SR82	\$15,046,143	\$0	\$0	\$0	\$0	\$15,046,143
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$427,238	\$431,510	\$435,825	\$1,294,573
DANIELS 6L / CHAMBERLIN-GATEWAY	\$0	\$0	\$1,740,000	\$1,200,000	\$10,260,000	\$13,200,000
HOMESTEAD 4L / SUNRISE-ALABAMA	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$2,000,000
MATLACHA PASS BRIDGE REPLACEMENT	\$0	\$0	\$0	\$0	\$6,000,000	\$6,000,000
MEADOW ROAD UPGRADE	\$0	\$1,600,000	\$0	\$0	\$0	\$1,600,000
ORTIZ AVENUE/SR80 - LUCKETT	\$0	\$1,300,000	\$0	\$0	\$0	\$1,300,000
ORTIZ FOUR LANING/MLK to LUCKETT	\$0	\$1,300,000	\$0	\$0	\$0	\$1,300,000
TOTAL PROJECTS	\$15,046,143	\$5,200,000	\$3,167,238	\$5,631,510	\$16,695,825	\$45,740,716
RESERVES	\$9,856,239	\$11,387,199	\$15,764,974	\$17,766,627	\$6,792,996	



# SECTION F - 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.

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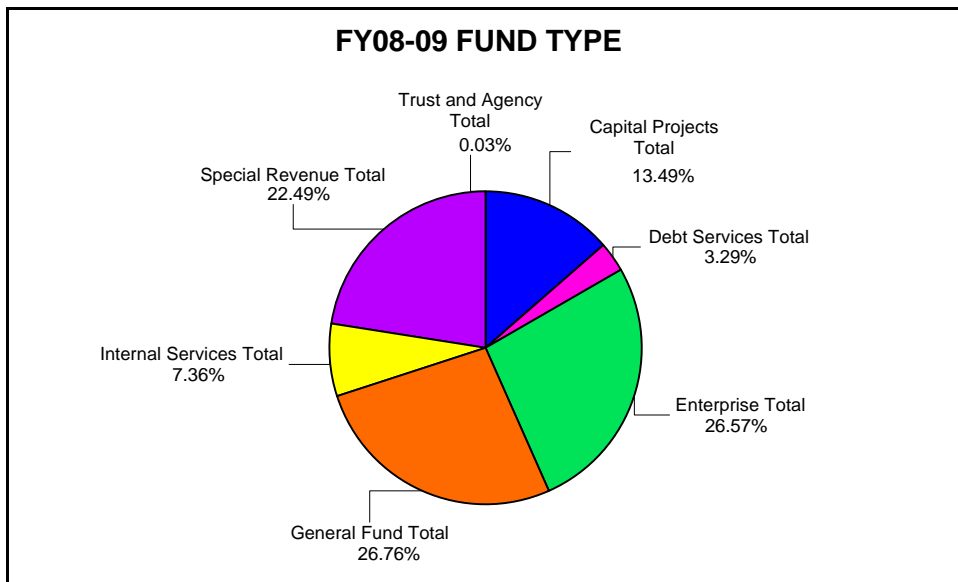
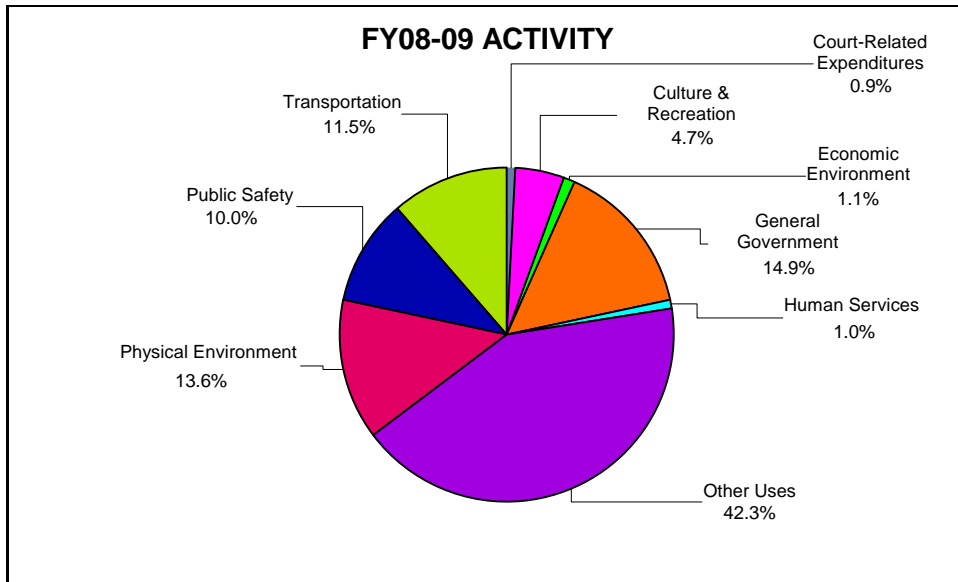
# COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA  
2008 - 2009

<u>FUNCTION</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
General Government	\$ 336,180,437	\$ 326,399,876	\$ 346,967,835
Public Safety	\$ 215,954,853	\$ 233,872,157	\$ 232,773,756
Physical Environment	\$ 275,686,229	\$ 210,448,787	\$ 316,202,964
Transportation	\$ 251,847,417	\$ 185,741,089	\$ 267,746,562
Economic Environment	\$ 23,441,750	\$ 26,328,602	\$ 24,591,306
Human Services	\$ 22,433,196	\$ 23,783,081	\$ 22,229,159
Culture & Recreation	\$ 81,458,133	\$ 85,246,984	\$ 109,437,963
Other Uses	\$ 313,942,407	\$ 254,499,148	\$ 982,615,412
Court-Related Expenditures	\$ 4,487,864	\$ 5,513,509	\$ 5,633,404
Circuit Court- Criminal	\$ 2,025,733	\$ 2,100,439	\$ 2,295,634
Circuit Court - Family	\$ 755,302	\$ 892,107	\$ 1,082,635
Circuit Court - Juvenile	\$ 4,488,865	\$ 3,667,177	\$ 3,823,589
Circuit Court - Probate	\$ 295,900	\$ 251,600	\$ 270,280
Courts General Operations	\$ 4,672,763	\$ 4,782,137	\$ 5,100,242
County Courts - Criminal	\$ 1,838,805	\$ 1,881,092	\$ 2,030,965
<b>GRAND TOTAL</b>	<b><u><u>\$ 1,539,509,654</u></u></b>	<b><u><u>\$ 1,365,407,785</u></u></b>	<b><u><u>\$ 2,322,801,706</u></u></b>

<u>FUNCTION BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 457,172,834	\$ 438,718,622	\$ 621,676,758
Special Revenue Fund	\$ 294,538,379	\$ 300,568,433	\$ 522,453,369
Debt Service Fund	\$ 49,293,042	\$ 50,683,905	\$ 76,433,822
Capital Project Fund	\$ 218,301,057	\$ 148,655,698	\$ 313,385,580
Enterprise Fund	\$ 430,238,027	\$ 335,982,220	\$ 617,145,641
Internal Service Fund	\$ 81,234,636	\$ 87,074,540	\$ 171,006,536
Trust & Agency Fund	\$ 8,731,679	\$ 3,724,367	\$ 700,000
<b>GRAND TOTAL</b>	<b><u><u>\$ 1,539,509,654</u></u></b>	<b><u><u>\$ 1,365,407,785</u></u></b>	<b><u><u>\$ 2,322,801,706</u></u></b>

## COUNTY BUDGET BY FUNCTION



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

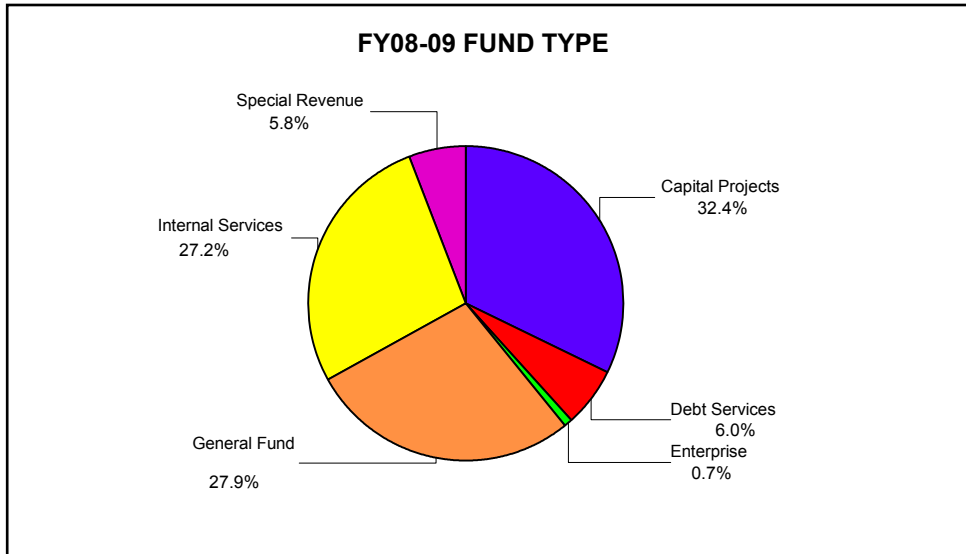
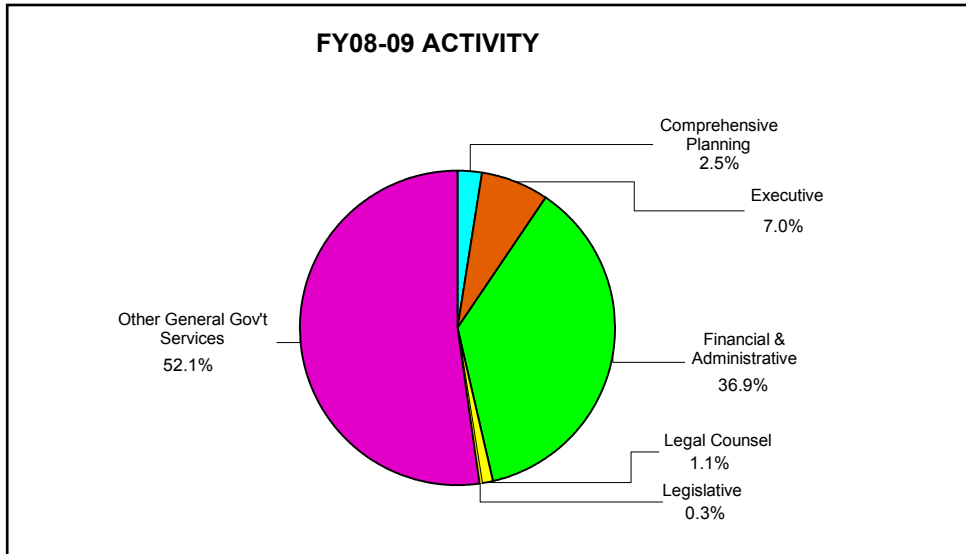
# GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA  
2008 - 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,179,071	\$ 1,235,532	\$ 1,181,047
Legal Counsel	\$ 4,193,065	\$ 3,724,947	\$ 3,968,635
Executive	\$ 24,061,543	\$ 24,108,591	\$ 24,334,760
Financial & Administrative	\$ 117,070,104	\$ 122,914,616	\$ 127,932,295
Comprehensive Planning	\$ 7,741,640	\$ 7,503,755	\$ 8,764,305
Other General Gov't Services	\$ 181,935,014	\$ 166,912,435	\$ 180,786,793
<b>GRAND TOTAL</b>	<b><u>\$ 336,180,437</u></b>	<b><u>\$ 326,399,876</u></b>	<b><u>\$ 346,967,835</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	<u>ADOPTED BUDGET</u>
General Fund	\$ 92,989,802	\$ 110,018,336	\$ 96,907,492
Special Revenue Fund	\$ 18,630,722	\$ 21,666,960	\$ 20,203,481
Debt Service Fund	\$ 21,863,670	\$ 25,749,041	\$ 20,889,674
Capital Project Fund	\$ 120,213,944	\$ 83,459,978	\$ 112,257,066
Enterprise Fund	\$ 3,423,871	\$ 1,406,412	\$ 2,323,101
Internal Service Fund	\$ 79,058,428	\$ 84,099,149	\$ 94,387,021
<b>GRAND TOTAL</b>	<b><u>\$ 336,180,437</u></b>	<b><u>\$ 326,399,876</u></b>	<b><u>\$ 346,967,835</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, Purchasing, Human Resources, Information Technology Group, Property Appraiser, Tax Collector, and the Board of County Commissioners' support programs for each of the Constitutional Officers.

### **Comprehensive Planning**

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

### **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.





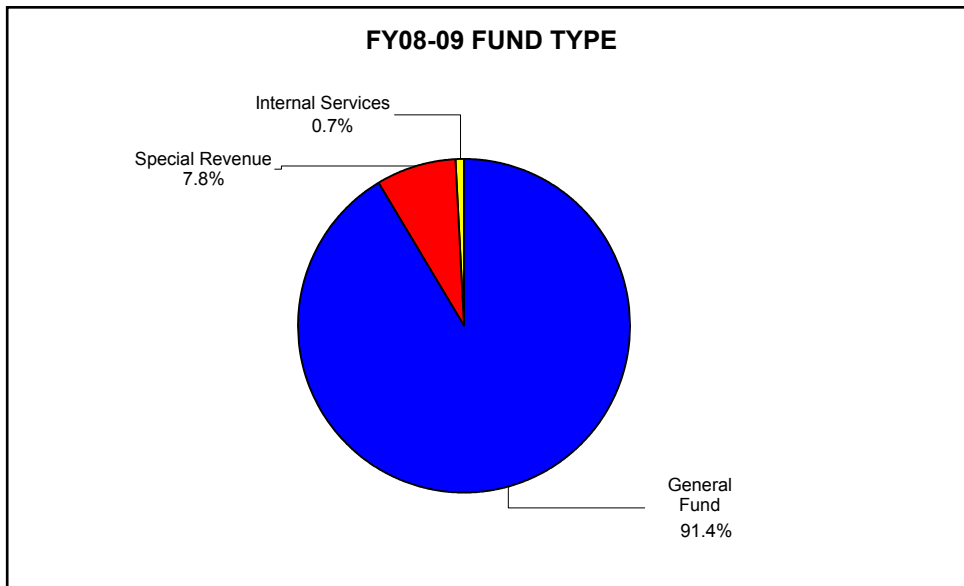
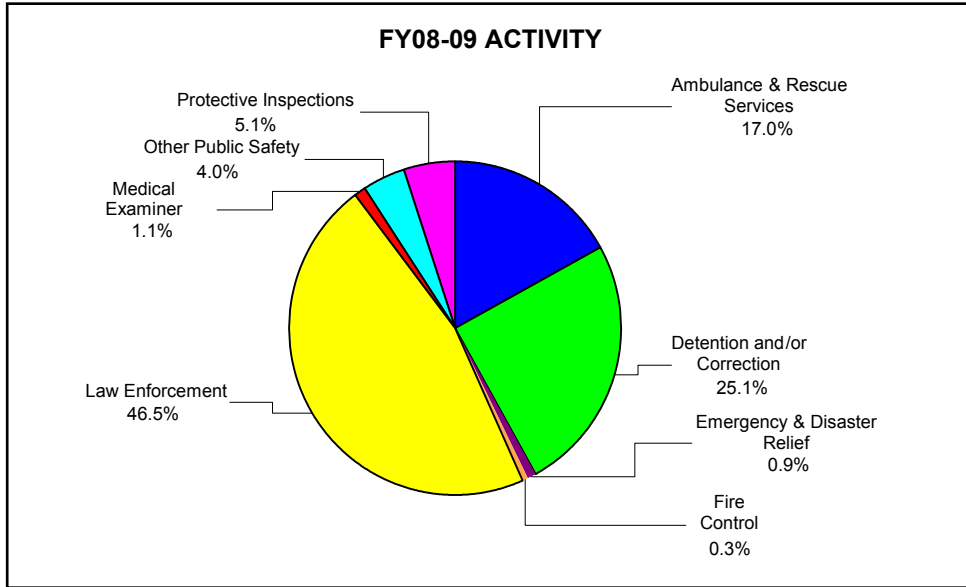
# PUBLIC SAFETY

LEE COUNTY - FLORIDA  
2008 - 2009

	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 101,484,054	\$ 109,746,542	\$ 108,285,435
Fire Control	\$ 838,540	\$ 866,795	\$ 764,671
Ambulance & Rescue Services	\$ 36,669,573	\$ 38,232,816	\$ 39,462,743
Emergency & Disaster Relief	\$ 3,368,254	\$ 2,721,037	\$ 2,021,462
Medical Examiner	\$ 2,366,366	\$ 2,552,843	\$ 2,575,433
Other Public Safety	\$ 9,452,543	\$ 9,734,552	\$ 9,311,528
Protective Inspections	\$ 16,061,986	\$ 14,337,526	\$ 11,943,499
Detention and/or Correction	\$ 45,713,537	\$ 55,680,046	\$ 58,408,985
<b>GRAND TOTAL</b>	<b><u><u>\$ 215,954,853</u></u></b>	<b><u><u>\$ 233,872,157</u></u></b>	<b><u><u>\$ 232,773,756</u></u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 189,897,842	\$ 209,391,087	\$ 212,844,682
Special Revenue Fund	\$ 24,266,990	\$ 22,569,386	\$ 18,212,268
Internal Service Fund	\$ 1,790,021	\$ 1,911,684	\$ 1,716,806
<b>GRAND TOTAL</b>	<b><u><u>\$ 215,954,853</u></u></b>	<b><u><u>\$ 233,872,157</u></u></b>	<b><u><u>\$ 232,773,756</u></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

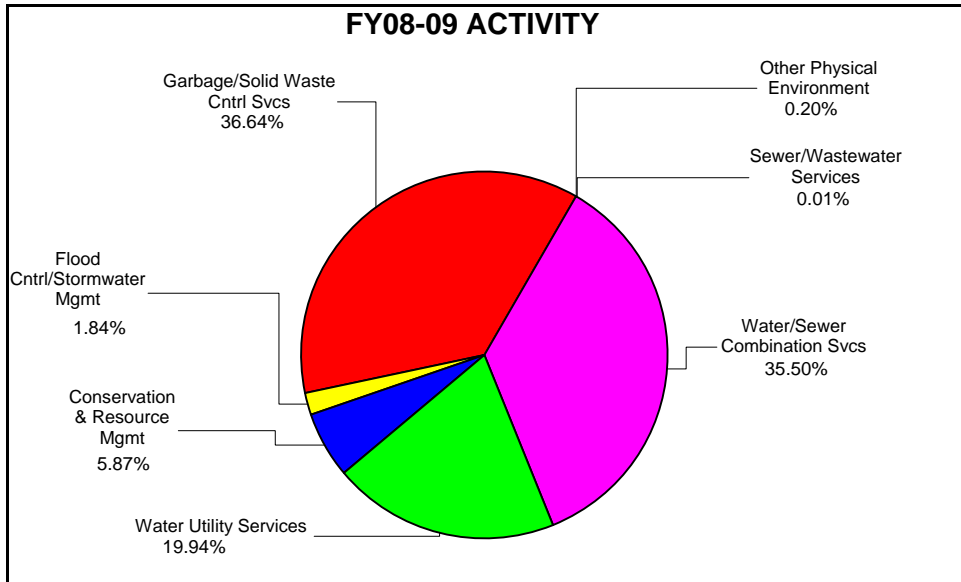
LEE COUNTY - FLORIDA  
2008 - 2009

	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 48,139	\$ 51,335	\$ 63,044,620
Garbage/Solid Waste Cntrl Svcs	\$ 116,746,498	\$ 90,888,554	\$ 115,859,247
Sewer/Wastewater Services	\$ 40,708	\$ 94,974	\$ 24,236
Water/Sewer Combination Svcs	\$ 129,433,252	\$ 107,331,793	\$ 112,246,873
Conservation & Resource Mgmt	\$ 26,879,396	\$ 15,048,930	\$ 18,571,233
Flood Cntrl/Stormwater Mgmt	\$ 78,885	\$ 78,966	\$ 5,833,067
Other Physical Environment	\$ 2,459,351	\$ 755,633	\$ 623,688
<b>GRAND TOTAL</b>	<b><u><u>\$ 275,686,229</u></u></b>	<b><u><u>\$ 214,250,185</u></u></b>	<b><u><u>\$ 316,202,964</u></u></b>

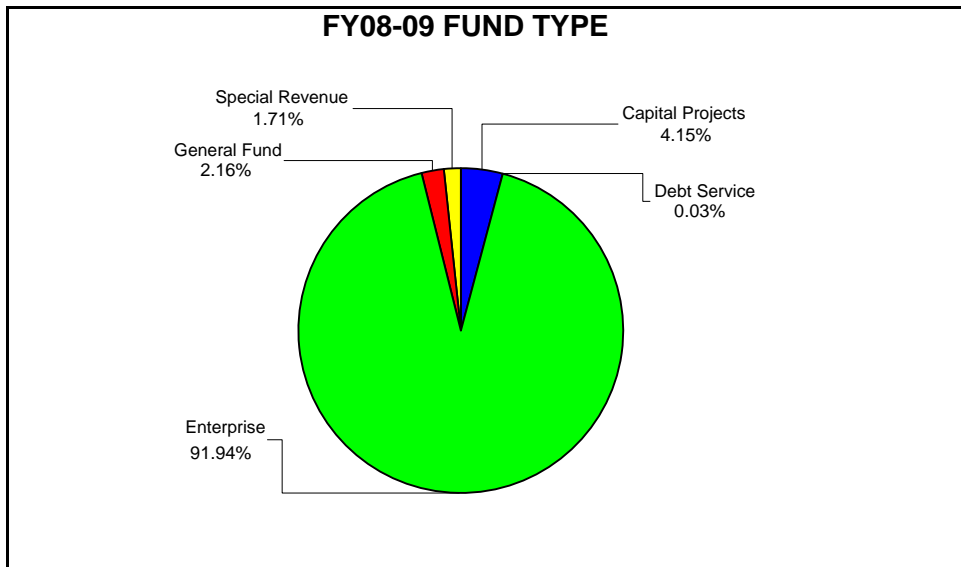
	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 16,485,870	\$ 7,953,871	\$ 6,835,487
Special Revenue Fund	\$ 5,894,679	\$ 5,380,309	\$ 5,421,634
Debt Service Fund	\$ 1,065,081	\$ 403,143	\$ 101,923
Capital Project Fund	\$ 6,237,550	\$ 2,302,694	\$ 13,122,243
Enterprise Fund	\$ 246,003,049	\$ 198,210,168	\$ 290,721,677
<b>GRAND TOTAL</b>	<b><u><u>\$ 275,686,229</u></u></b>	<b><u><u>\$ 214,250,185</u></u></b>	<b><u><u>\$ 316,202,964</u></u></b>

# PHYSICAL ENVIRONMENT

## FY08-09 ACTIVITY



## FY08-09 FUND TYPE



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.





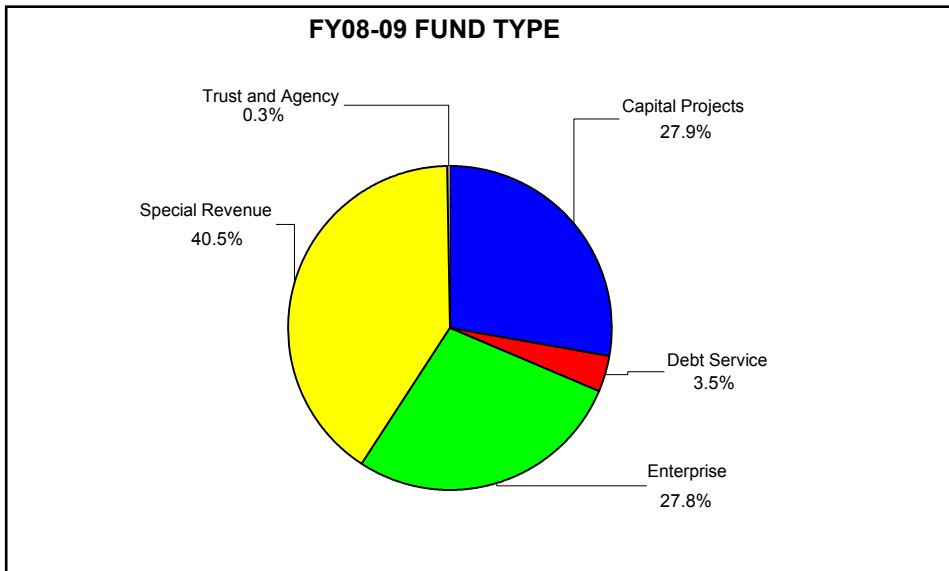
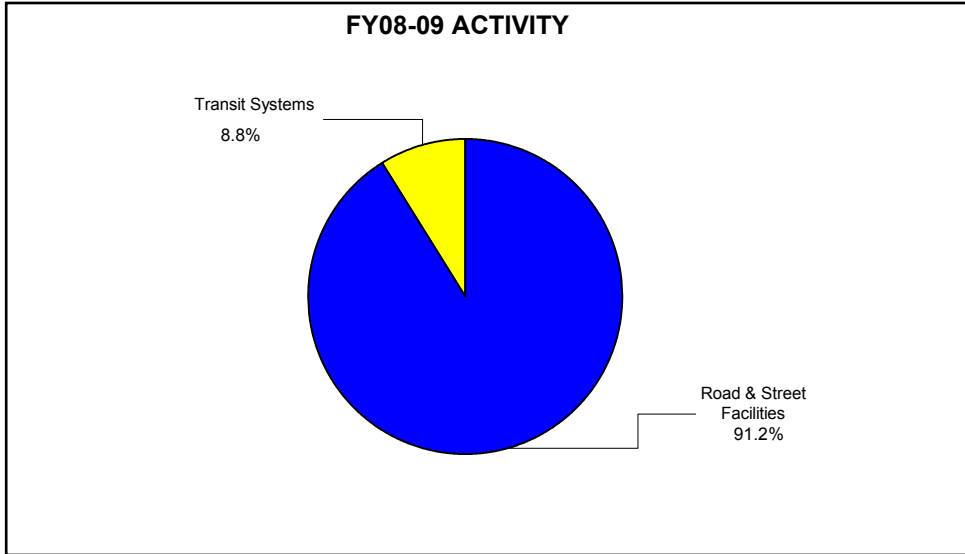
# TRANSPORTATION

LEE COUNTY - FLORIDA  
2008 - 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 231,231,244	\$ 162,809,197	\$ 244,243,038
Transit Systems	\$ 20,616,173	\$ 22,931,892	\$ 23,503,524
<b>GRAND TOTAL</b>	<b><u><u>\$ 251,847,417</u></u></b>	<b><u><u>\$ 185,741,089</u></u></b>	<b><u><u>\$ 267,746,562</u></u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 5,076,295	\$ 1,612,654	\$ 0
Special Revenue Fund	\$ 91,779,338	\$ 71,962,984	\$ 108,488,399
Debt Service Fund	\$ 9,522,225	\$ 9,490,619	\$ 9,469,051
Capital Project Fund	\$ 45,634,007	\$ 37,387,065	\$ 74,570,000
Enterprise Fund	\$ 91,103,873	\$ 61,563,400	\$ 74,519,112
Trust & Agency Fund	\$ 8,731,679	\$ 3,724,367	\$ 700,000
<b>GRAND TOTAL</b>	<b><u><u>\$ 251,847,417</u></u></b>	<b><u><u>\$ 185,741,089</u></u></b>	<b><u><u>\$ 267,746,562</u></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.



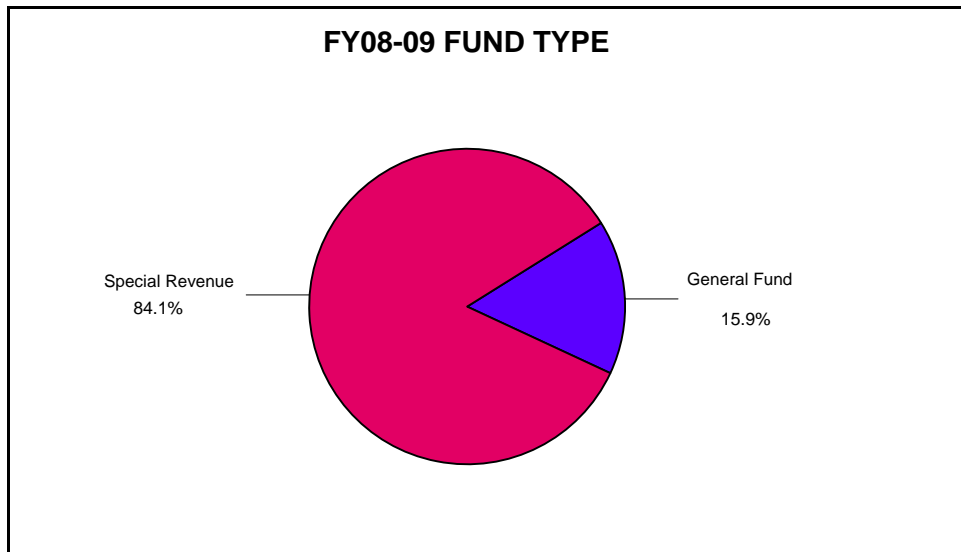
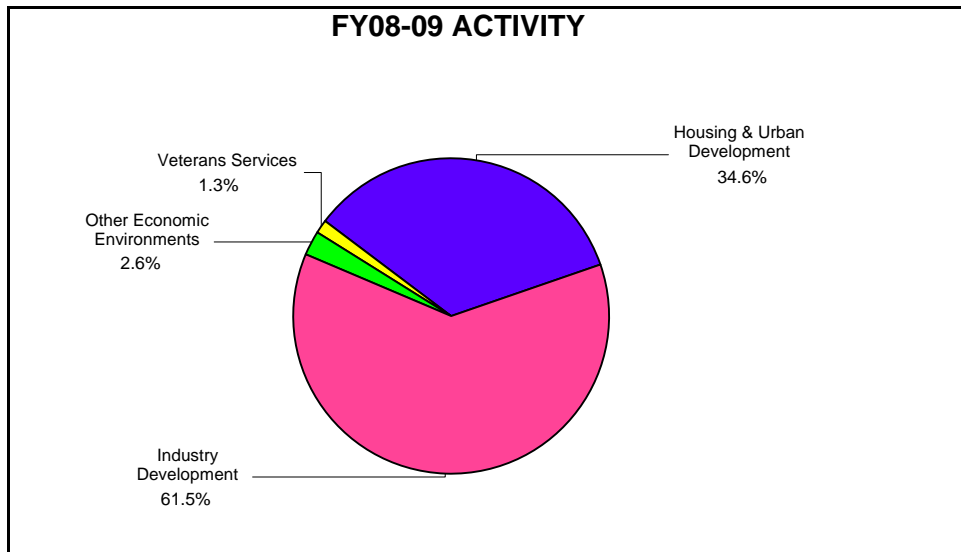
# ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA  
2008 - 2009

	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Industry Development	\$ 12,972,275	\$ 13,587,599	\$ 15,127,869
Veterans Services	\$ 294,649	\$ 298,303	\$ 320,321
Housing & Urban Development	\$ 9,458,499	\$ 11,778,861	\$ 8,499,376
Other Economic Environments	\$ 716,327	\$ 743,757	\$ 643,740
<b>GRAND TOTAL</b>	<b><u><u>\$ 23,441,750</u></u></b>	<b><u><u>\$ 26,408,520</u></u></b>	<b><u><u>\$ 24,591,306</u></u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 4,633,722	\$ 4,400,623	\$ 3,909,370
Special Revenue Fund	\$ 18,808,028	\$ 22,007,897	\$ 20,681,936
<b>GRAND TOTAL</b>	<b><u><u>\$ 23,441,750</u></u></b>	<b><u><u>\$ 26,408,520</u></u></b>	<b><u><u>\$ 24,591,306</u></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.





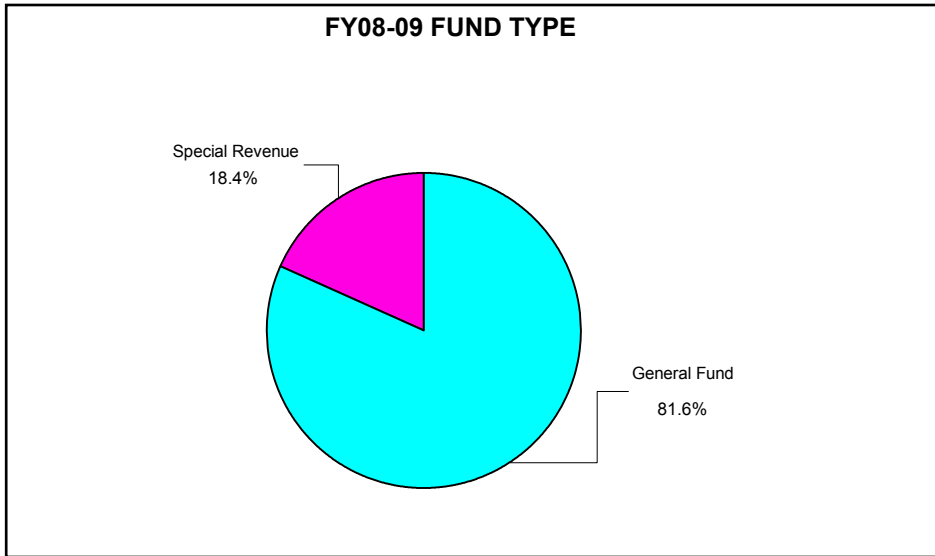
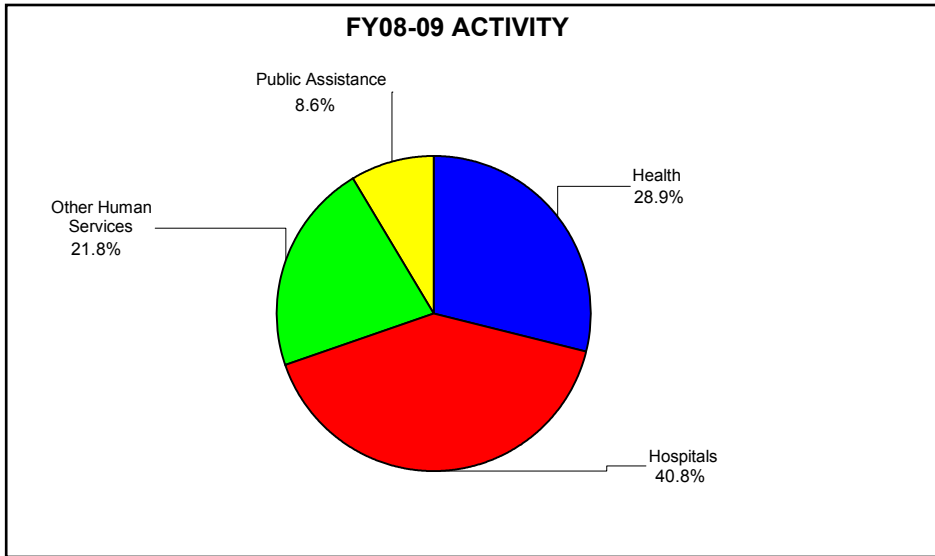
# HUMAN SERVICES

LEE COUNTY - FLORIDA  
2008 - 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
Health	\$ 6,444,546	\$ 6,388,421	\$ 6,427,599
Public Assistance	\$ 3,812,071	\$ 4,253,126	\$ 1,904,763
Hospitals	\$ 8,033,098	\$ 9,617,691	\$ 9,058,860
Other Human Services	\$ 4,143,481	\$ 4,142,320	\$ 4,837,937
<b>GRAND TOTAL</b>	<b><u><u>\$ 22,433,196</u></u></b>	<b><u><u>\$ 24,401,558</u></u></b>	<b><u><u>\$ 22,229,159</u></u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 16,263,610	\$ 18,152,584	\$ 18,144,346
Special Revenue Fund	\$ 6,169,586	\$ 6,248,974	\$ 4,084,813
<b>GRAND TOTAL</b>	<b><u><u>\$ 22,433,196</u></u></b>	<b><u><u>\$ 24,401,558</u></u></b>	<b><u><u>\$ 22,229,159</u></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.

### **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.



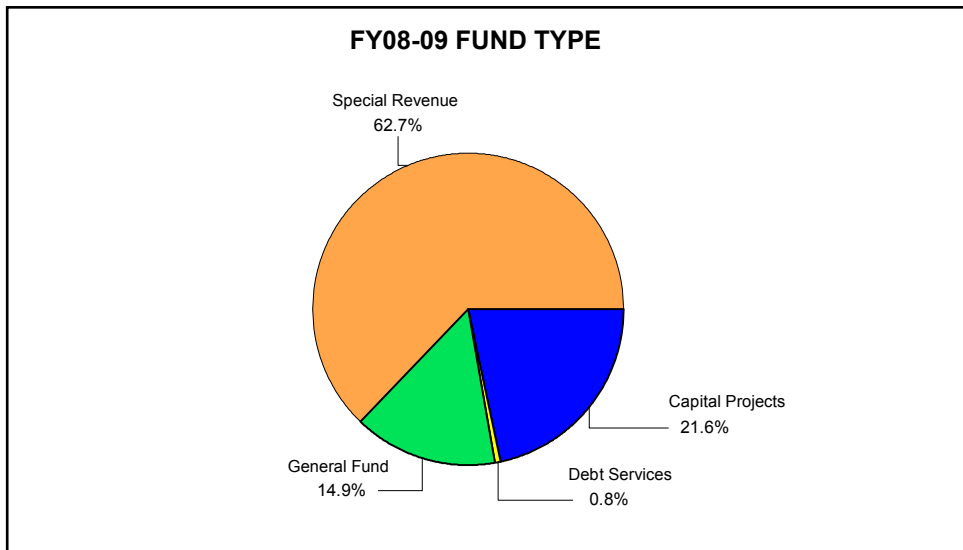
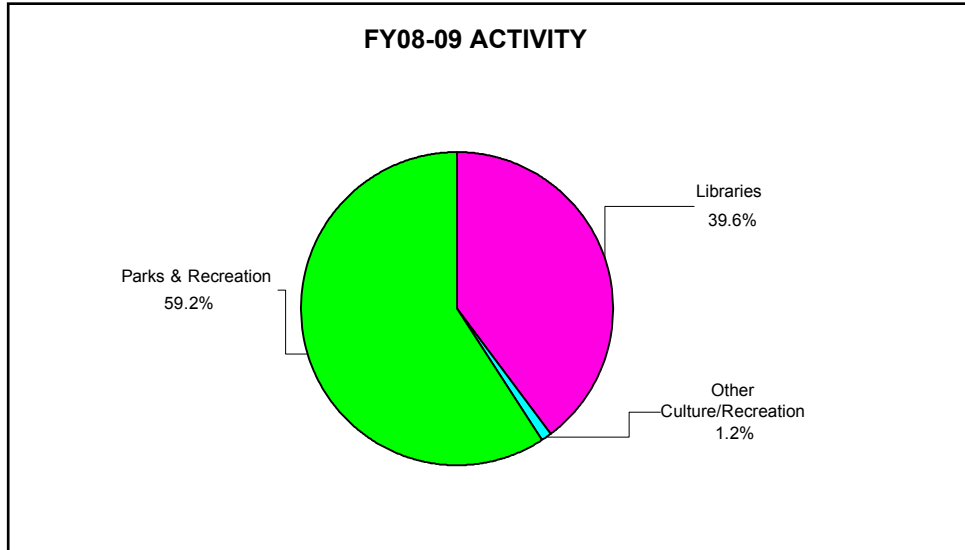
# CULTURE AND RECREATION

LEE COUNTY - FLORIDA  
2008 - 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
Parks & Receptions	\$ 52,078,903	\$ 53,925,588	\$ 64,802,921
Libraries	\$ 28,099,361	\$ 30,076,124	\$ 43,323,926
Other Culture/Recreation	\$ 1,279,869	\$ 1,272,182	\$ 1,311,116
<b>GRAND TOTAL</b>	<b><u><u>\$ 81,458,133</u></u></b>	<b><u><u>\$ 85,273,894</u></u></b>	<b><u><u>\$ 109,437,963</u></u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 18,361,288	\$ 18,038,757	\$ 16,355,186
Special Revenue Fund	\$ 50,991,616	\$ 54,455,059	\$ 68,652,966
Debt Service Fund	\$ 816,841	\$ 821,691	\$ 828,692
Capital Project Fund	\$ 11,288,388	\$ 11,958,387	\$ 23,601,119
<b>GRAND TOTAL</b>	<b><u><u>\$ 81,458,133</u></u></b>	<b><u><u>\$ 85,273,894</u></u></b>	<b><u><u>\$ 109,437,963</u></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.





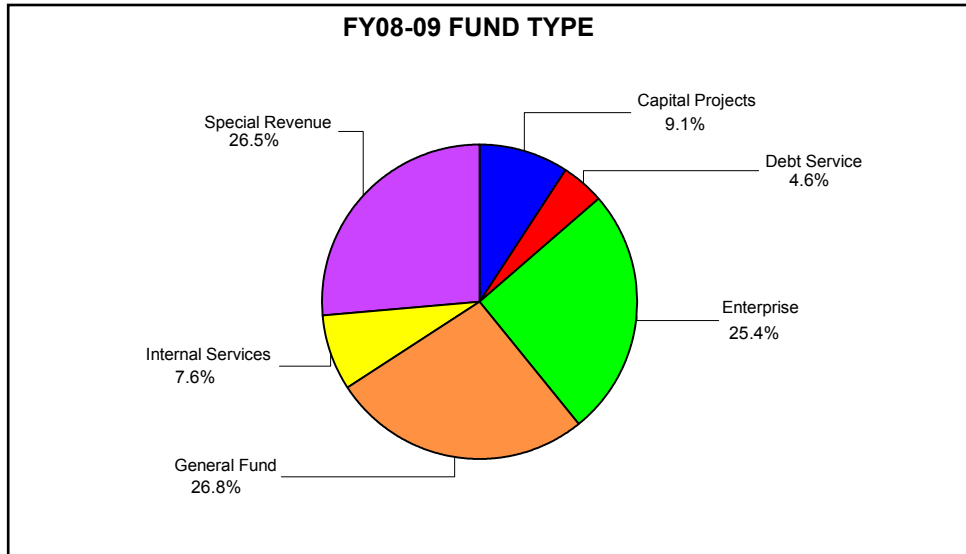
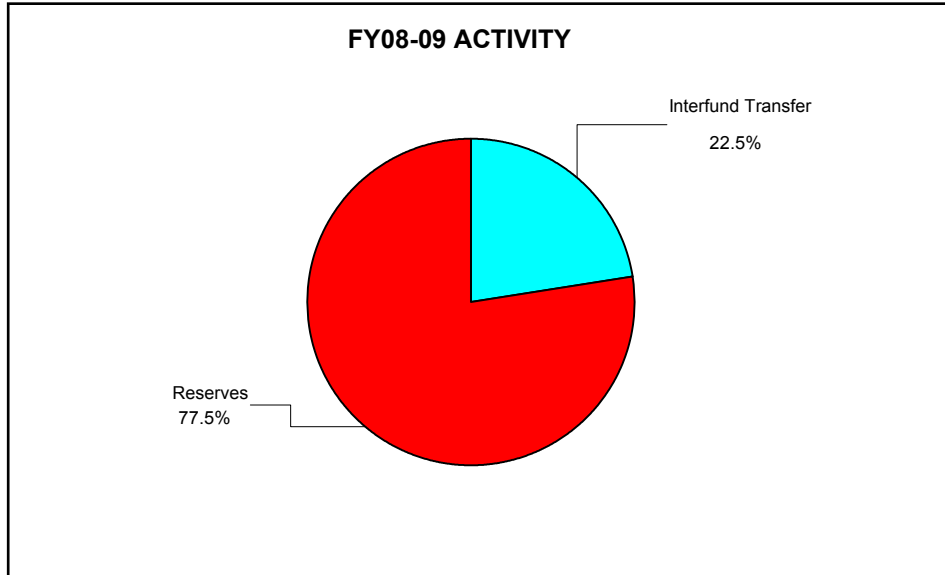
# NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA  
2008 - 2009

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
Interfund Transfer	\$ 313,942,407	\$ 254,499,148	\$ 220,677,967
Reserves	\$ 0	\$ 0	\$ 761,937,445
<b>GRAND TOTAL</b>	<b><u>\$ 313,942,407</u></b>	<b><u>\$ 254,499,148</u></b>	<b><u>\$ 982,615,412</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 110,248,419	\$ 67,141,723	\$ 263,227,745
Special Revenue Fund	\$ 62,648,174	\$ 79,944,812	\$ 259,923,573
Debt Service Fund	\$ 16,025,225	\$ 14,219,411	\$ 45,144,482
Capital Project Fund	\$ 34,927,168	\$ 13,679,385	\$ 89,835,152
Enterprise Fund	\$ 89,707,234	\$ 78,450,110	\$ 249,581,751
Internal Service Fund	\$ 386,187	\$ 1,063,707	\$ 74,902,709
<b>GRAND TOTAL</b>	<b><u>\$ 313,942,407</u></b>	<b><u>\$ 254,499,148</u></b>	<b><u>\$ 982,615,412</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.

### **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.

### **Reserves**

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



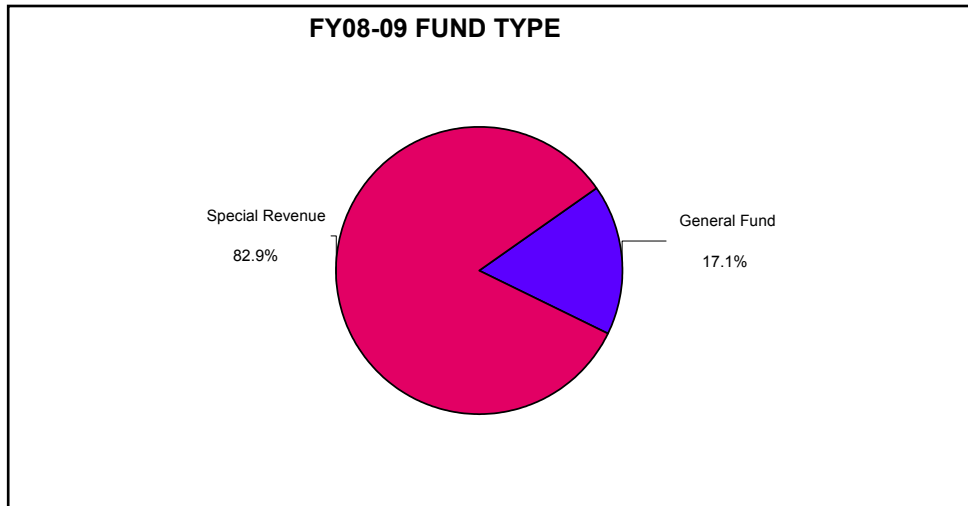
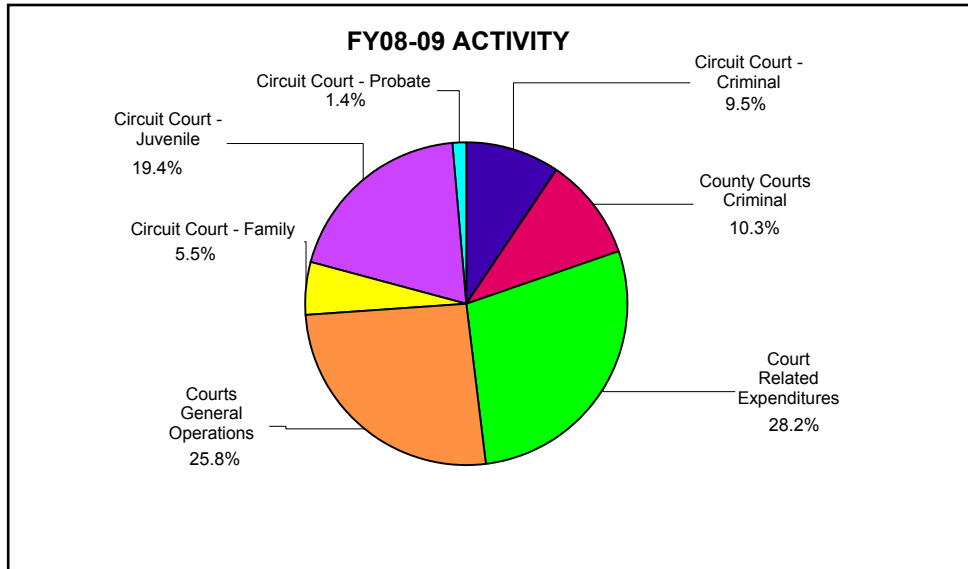
# COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA  
2008 - 2009

	2006 - 2007 <u>ACTUAL</u>	2007 - 2008 UNAUDITED <u>ACTUAL</u>	2008 - 2009 ADOPTED <u>BUDGET</u>
<b><u>FUNCTION</u></b>			
Court-Related Expenditures	\$ 4,487,864	\$ 5,513,509	\$ 5,633,404
Circuit Court- Criminal	\$ 2,025,733	\$ 2,100,439	\$ 2,295,634
Circuit Court - Family	\$ 755,302	\$ 892,107	\$ 1,082,635
Circuit Court - Juvenile	\$ 4,488,865	\$ 3,667,177	\$ 3,823,589
Circuit Court - Probate	\$ 295,900	\$ 251,600	\$ 270,280
Courts General Operations	\$ 4,672,763	\$ 4,782,230	\$ 5,100,242
County Courts - Criminal	\$ 1,838,805	\$ 1,881,092	\$ 2,030,965
<b>GRAND TOTAL</b>	<b><u>\$ 18,565,232</u></b>	<b><u>\$ 19,088,154</u></b>	<b><u>\$ 20,236,749</u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<b><u>FUNCTION BY FUND TYPE</u></b>			
General Fund	\$ 3,215,986	\$ 2,658,636	\$ 3,452,450
Special Revenue Fund	\$ 15,349,246	\$ 16,429,518	\$ 16,784,299
<b>GRAND TOTAL</b>	<b><u>\$ 18,565,232</u></b>	<b><u>\$ 19,088,154</u></b>	<b><u>\$ 20,236,749</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.



# SECTION G – APPENDICES

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GLOSSARY .....	G-11



# **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 and various human services. This fund receives unrestricted countywide revenues and levies ad valorem taxes on a countywide basis. The other three major operating funds are all Special Revenue Funds.

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

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

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

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

### **Other Special Revenue Funds**

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

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

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

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

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

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

### **Debt Service Funds**

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

1. Pledges of various non-ad valorem revenue sources. Non-ad valorem revenues are pledged to seven bond funds and one certificate of participation.
2. Tourist Development Tax and stadium lease revenue are pledged to one bond fund.
3. In the area of transportation, Local Option Gas Taxes are pledged to one bond fund.
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 gas taxes and surplus bridge tolls from the Sanibel Causeway, Cape Coral, and Midpoint bridges. The Capital Improvement Fund levies a county-wide ad valorem tax for the purpose of acquiring conservation lands but no longer levies a county-wide ad valorem tax for non-enterprise/non-transportation capital projects funding. Instead, transfers from the General Fund are in place to provide full or partial funding for such capital projects as a new governmental building. Other capital projects funds are used to account for the proceeds of bond issues and are discontinued upon project completion and disbursement of any remaining bond proceeds. Capital projects relating to the self-supporting enterprise funds are accounted for in those enterprise funds.

### **Enterprise Funds**

The County has enterprise funds for water and sewer services, solid waste disposal (landfill and resource recovery), Lee Tran Transit System, and transportation facilities (relating to toll collecting for Sanibel Causeway, Cape Coral, and Midpoint Memorial Bridges). The services are operated on a self-supporting basis, except for the transit system, which receives operating subsidies.

### **Intergovernmental Service Funds**

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

### **Budgetary Accounting**

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

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

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

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

the modified accrual basis and so have been recognized as revenues. Expenditures reported in governmental fund financial statements are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule includes principal and interest on general long-term debt, which is recognized when due.

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

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

### **Budgets and Budgetary Accounting**

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

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

The annual budgets serve as the legal authorization for expenditures. Expenditures cannot legally exceed the total amount budgeted for each fund. The Board must approve all budget amendments, which change the legally adopted total appropriation for a fund, or 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. An outline of Lee County's process is presented below.

## **January - Budget Kickoff**

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

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

## **February – March – Preliminary Budget Preparatory Steps**

Assumptions, such as the consumer price index, pay for performance levels and insurance rates are determined, and a target percentage for growth is calculated from the consumer price index and population changes. Management analysts then work with departments and project the impact in each area to determine budgeting strategies before budget input.

## **April – 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 - 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 then determines the finalized set of recommendations to be presented to the BoCC for consideration at the annual June Board of County Commissioners Budget Workshop.

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

### **June or July– Balancing Funds - BoCC Workshops**

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

One or more Board budget workshops are held to discuss current issues and the proposed budgets. An issues paper along with the proposed budget are submitted to the Board of County Commissioners in advance of the Board budget workshop.

### **July 1 - Assessment Data**

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

### **July/August - Board Establishes Tentative Millage Rate**

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

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

The Property Appraiser mails TRIM notices to all property owners, within fifty-five (55) days after July 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 assessed property values from the County Property Appraiser. Tentative budget and millage rates are adopted at this first public hearing.

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

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

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

Copies of the final document are made available for review by the media, taxpayers, and public interest groups at all libraries and at the courthouse.



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

### **Five-Year Capital Improvement Program**

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

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

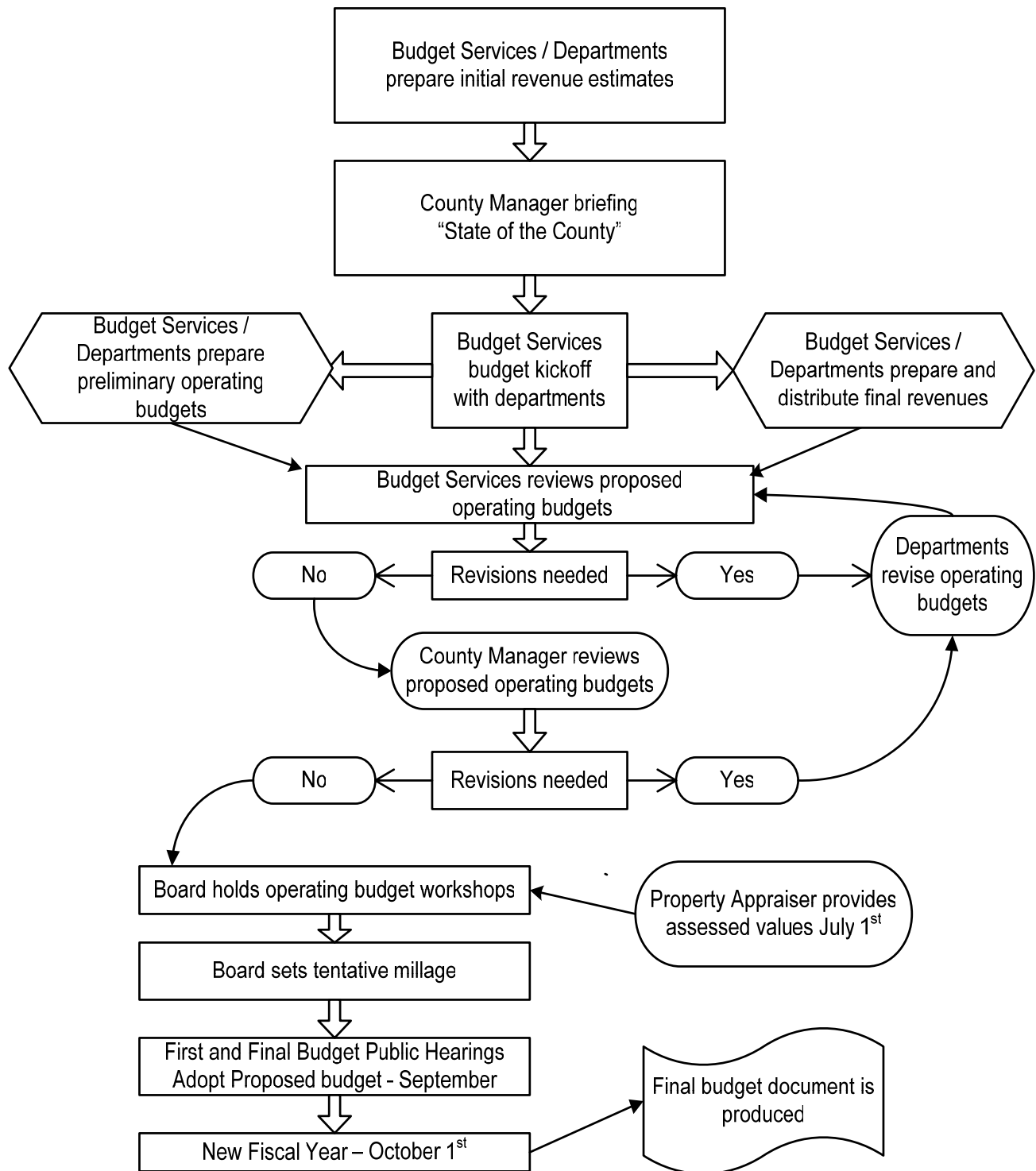
After proposed project requests are analyzed by Budget Services staff a proposed update of the five-year Capital Improvement Program is presented for consideration at the annual County Manager Review. The County Manager may direct revisions to the update at that time. The proposed update is subsequently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

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

### **Budget Amendment Policy**

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

# LEE COUNTY OPERATING BUDGET PROCESS



# GLOSSARY

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

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

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

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

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption, and sometimes refers to the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative, or whether it has been approved by the appropriating body. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law and/or administrative rules and regulations.

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

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

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

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

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

## **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 1, and ends September 30th of each 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 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 to county facilities and pass-thru funding to other entities for major maintenance/renovations (such as Tourist Development Council projects). These expenses are repairs and 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 values. One mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

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

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

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

**NON-AD VALOREM REVENUES** – A group of revenues that include ambulance service receipts, building and zoning permits and fees, data processing fees, excess county officer fees, revenue sharing's guaranteed entitlement portion, investment earnings, license fees, certain gas taxes and state tax. These revenues are pledged against seven 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) Increases in governmental fund type, net current assets from other than expenditure refunds, and residual equity transfers. Under NOGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type, net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NOGA Statement 1, operating transfers-in are classified separately from revenues (e.g., sources of income financing the operations of government).

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

## **GLOSSARY (continued)**

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

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

**TAX INCREMENT FINANCING (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 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. 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.

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







*Lee County Administration  
Administrative Services  
Budget Services  
2115 Second Street  
Fort Myers, FL 33901  
[www.lee-county.com](http://www.lee-county.com)*