



Lee County  
*Southwest Florida*

# ANNUAL BUDGET

FY 2021-2022



Lee County  
*Southwest Florida*

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Lee County  
*Southwest Florida*

# **Adopted Budget**

## **Fiscal Year 2021-2022**

### **LEE COUNTY COMMISSION**

**KEVIN RUANE, District One**  
**CECIL PENDERGRASS, District Two**  
**RAY SANDELLI, District Three**  
**BRIAN HAMMAN, District Four**  
**FRANK MANN, District Five**

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### **COUNTY ADMINISTRATION**

**ROGER DESJARLAIS, County Manager**  
**DAVE HARNER, Deputy County Manager**  
**CHRISTINE BRADY, Assistant County Manager**  
**MARC MORA, Assistant County Manager**  
**GLEN SALYER, Assistant County Manager**  
**PETE WINTON, Assistant County Manager/ CFO**

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## **FY21-22 Budget Book**

**Prepared by Office of Management and Budget**

# Lee County Board of County Commissioners

**County Attorney**  
Richard Wesch

**County Manager**  
Roger Desjarlais

**Hearing Examiner**  
Donna Marie Collins

**Office of Communications**  
Betsy Clayton

**Deputy County Manager**  
Dave Harner

**Assistant County Manager/CFO**  
Pete Winton

**Assistant County Manager**  
Christine Brady

**Assistant County Manager**  
Marc Mora

**Assistant County Manager**  
Glen Salyer

**County Departments**

**Internal Services**  
Laurel Chick

**Human Resources**  
Erin Hailstone

**Animal Services**  
Pablo Adorno - (interim)

**Community Development**  
Dave Loveland

**Natural Resources**  
Roland Ottolini

**Risk Management**  
Mike Figueroa

**Information & Technology**  
Ashley Mason

**County Lands**  
Robert Clemens

**Economic Development**  
John Talmage

**Transportation (DOT)**  
Randy Cerchie

**Finance, Accounting, CIP/Major Maintenance**

**Library**  
Mindi Simon

**Facilities Construction Mgmt.**  
Ehab Guirguis

**Performance Management**

**MSTU**

**Parks & Recreation**  
Jesse Lavender

**Fleet**  
Mack Young

**Solid Waste**  
Doug Whitehead

**Procurement Management**  
Mary Tucker

**Public Safety**  
Ben Abes  
Sandra Tapfumaneyi - (interim)

**Human & Veteran Services**  
Roger Mercado

**Sports Development**  
Jeff Mielke

**Management & Budget**

**Utilities**  
Pam Keyes

**Transit (LeeTran)**  
Robert Codie

**Visitor & Convention Bureau**  
Tamara Pigott

## DIRECTORY

	PHONE NUMBER				PHONE NUMBER
<b>County Commissioners</b>			<b>County Attorney</b>	<b>Richard Wm. Wesch</b>	239-533-2236
Kevin Ruane, District One	239-533-2224		<b>Hearing Examiner</b>	<b>Donna Marie Collins</b>	239-533-8100
Cecil Pendergrass, District Two	239-533-2227				
Ray Sandelli, District Three	239-533-2223				
Brian Hamman, District Four	239-533-2226				
Frank Mann, District Five	239-533-2225				
OFFICE	DIRECTOR	PHONE NUMBER	OFFICE	DIRECTOR	PHONE NUMBER
<b>County Manager</b>	<b>Roger J. Desjarlais</b>	239-533-2221	<b>Assistant County Manager</b>	<b>Marc Mora</b>	239-533-2221
Communications	Betsy Clayton	239-533-2221	Animal Services	Pablo Adorno	239-533-7387
<b>Chief Financial Officer</b>	<b>Pete Winton</b>	239-533-2221	County Lands	Robert Clemens	239-533-8833
Budget	Vacant	239-533-2221	Facilities Construction & Design	Ehab Guirguis	239-533-8505
Procurement	Mary Tucker	239-533-5450	Fleet Management	Mack Young	239-533-5338
Risk Management	Mike Figueroa	239-533-0835	Human Services	Roger Mercado	239-533-7930
			LeeTran (Transit)	Robert Codie	239-533-8726
<b>Deputy County Manager</b>		239-533-2221	<b>Assistant County Manager</b>	<b>Glen Salyer</b>	239-533-2221
Natural Resources	Roland Ottolini	239-533-8109	Community Development	Dave Loveland	239-533-8585
Transportation	Randy Cerchie	239-533-8580	Economic Development	John Talmage	239-533-6816
<b>Assistant County Manager</b>	<b>Christine Brady</b>	239-533-2221	Performance Management		239-533-2221
Human Resources	Erin Hailstone	239-533-2245	Solid Waste	Doug Whitehead	239-533-8000
Innovation and Technology	Ashley Mason	239-533-2111	Sports Development	Jeff Mielke	239-533-5273
Library System	Mindi Simon	239-533-4830	Veterans Services	Roger Mercado	239-533-7930
Parks & Recreation	Jesse Lavender	239-533-7275	Visitor & Convention Bureau	Tamara Pigott	239-338-3500
Public Safety	Ben Abes, Lee Mayfield	239-533-3911			
Utilities	Pam Keyes	239-533-8845			
OTHER PUBLIC OFFICES	PHONE NUMBER	TOWNS & CITIES	PHONE NUMBER		
Clerk of Circuit Court	239-533-5000	City of Bonita Springs	239-949-6262		
Supervisor of Elections	239-533-8683	City of Cape Coral	239-574-0401		
Property Appraiser	239-533-6100	City of Fort Myers	239-321-7000		
Tax Collector	239-533-6000	City of Sanibel	239-472-3700		
District 21 Medical Examiner	239-277-5020	Town of Ft. Myers Beach	239-765-0202		
School District	239-334-1102	Village of Estero	239-390-8000		
Sheriff	239-477-1000				
Twentieth Judicial Circuit	239-533-9197				
Public Defender	239-533-2911				
State Attorney	239-533-1000				

# LEE COUNTY GENERAL INFORMATION

## 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. Four incorporated municipalities are located on the mainland: Fort Myers (the County seat), Bonita Springs, Cape Coral and the Village of Estero; Fort Myers Beach, a fifth municipality, is located on Estero Island and a sixth municipality, Sanibel, is situated on the island of the same name. The unincorporated communities include Alva, Captiva Island, 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	40.6
Cape Coral	115.5
Sanibel	16.8
Fort Myers Beach	2.6
Bonita Springs	40.5
Village of Estero	25.1
Unincorporated Area	572.2
Lee County Total	813.4

**Source: Lee County GIS**

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

## POPULATION

The County's boundary is the same as Fort Myers – Cape Coral Metropolitan Statistical Area ('MSA'). The U.S. Department of Commerce, Bureau of the Census, has determined it to be one of the fastest growing MSA's in previous years. The 2010 population for Lee County was 618,754. The 2021 population projection is 782,435..

**Source: University of Florida Bureau of Economic and Business Research**

## **LEE COUNTY GOVERNMENT**

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

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

The County Manager is the chief executive officer of the County and is appointed by and serves under contract to the Board. This official is responsible to the Board for administration and operations of County Administration, and 24 operating departments, divisions and offices: Animal Services, Communications, Community Development, County Lands, Economic Development, Facilities Construction & Management, Fleet Management, Human Resources, Human Services, Library System, Management and Budget, Natural Resources, Parks & Recreation, Procurement, Public Safety, Risk Management, Solid Waste, Sports Development, Innovation and Technology, Transit (LeeTran), Transportation, Utilities, Veteran Services, and the Visitor and Convention Bureau.

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.

## PRINCIPAL EMPLOYERS

COMPANY	NUMBER OF EMPLOYEES
Lee Health	13,595
Lee County School District	13,723
Lee County Local Government	9,038
Publix Super Market	8,728
NCH Healthcare System	7,017
Collier County School District	5,604
Walmart Supercenter	6,516
Collier County Local Government	5,119
Florida Gulf Coast University	3,430
Bayfront Health	3,060

Source: Lee County Office of Economic Development

## UNEMPLOYMENT RATE COMPARISONS

The following table shows unemployment rates for Lee County, the State of Florida and the United States from 2006 through 2021 (September).

<b>Fiscal Year</b>	<b>County</b>	<b>State</b>	<b>National</b>
2006	2.9	3.3	4.6
2007	4.7	4.2	4.6
2008	9.2	6.2	5.8
2009	13.5	10.9	9.6
2010	12.8	11.5	9.5
2011	11.1	10.5	8.9
2012	9.1	8.6	8.9
2013	7.2	7.0	7.3
2014	6.7	6.3	6.1
2015	5.0	5.2	4.9
2016	4.7	4.7	4.9
2017	3.5	3.6	4.4
2018	3.7	3.7	3.9
2019	3.5	3.3	3.7
2020	6.4	7.2	7.9
2021	4.0	4.3	4.8

Source: U.S. Department of Labor, Bureau of Labor Statistics.

## GROSS SALES

The following table sets forth changes in gross sales.

Fiscal Year	Lee County Gross Sales	Percent Change
2000-01	11,668,413,890	14.68%
2001-02	12,421,380,642	6.45%
2002-03	14,140,775,019	13.84%
2003-04	16,048,769,910	13.49%
2004-05	18,888,355,582	17.69%
2005-06	20,887,580,476	10.58%
2006-07	19,916,235,494	(4.65%)
2007-08	18,300,298,244	(8.11%)
2008-09	15,517,503,545	(15.21%)
2009-10	15,431,024,880	(.56%)
2010-11	16,638,020,670	7.82%
2011-12	17,693,489,551	6.34%
2012-13	19,072,108,706	7.79%
2013-14	21,149,986,725	10.89%
2014-15	22,969,530,865	8.6%
2015-16	24,161,704,177	5.19%
2016-17	24,686,210,302	2.17%
2017-18	26,716,201,427	8.22%
2018-19	27,936,803,990	4.57%
2019-20	27,996,349,262	.21%
2020-21	33,675,541,041	20.29%

Source: Florida Department of Revenue

## FINANCIAL INSTITUTIONS

Financial services for Lee County are provided by approximately 31 banks, 4 savings and loan associations and two credit unions, with a combined total of approximately 219 branches throughout Lee County.

Source: Lee County Economic Development Office.

## EDUCATION

The Lee County School System operates 120 schools, 45 elementary, 16 middle, 14 high schools, 17 special centers and community schools, 24 charter schools, 4 K-8 grade schools. There are 95,023 students enrolled for the 2020-2021 school year.

Source: Lee County School Board.

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

## **TRANSPORTATION**

### **Highways**

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

### **Bus Service**

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

### **Truck Line**

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

**Source: Business Development Corporation.**

### **Rail Transportation**

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

**Source: Seminole Gulf Railway.**

### **Airports**

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

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

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

## **WATER TRANSPORTATION**

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

## **HEALTH CARE FACILITIES**

There are several health care facilities in Lee County under the Lee Health. Lee Health includes HealthPark Medical Center, Gulf Coast Medical Center, Lee Memorial Hospital, Cape Coral Hospital, Golisano Children's Hospital of Southwest Florida and the Rehabilitation Hospital.

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

## **RECREATION FACILITIES**

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

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

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

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

## **PUBLIC LODGING**

As of October 2015, there were 193 licensed accounts for hotels and motels. Figures from October, 2015 revealed that there were 28,182 room nights available per day among hotels, motels, condominiums, interval owners, mobile homes, private residences, RV Parks and units marked through rental agents.

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

## **COMMUNICATION**

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

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

# **USER'S GUIDE**

## **FORMAT OF BUDGET DOCUMENT**

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

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

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

## **BUDGET SUMMARY INFORMATION (page 17)**

In addition to comparisons between the FY20-21 and FY21-22 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

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

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

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

Each area is comprised of: 1) an expenditure history by division for Actual FY19-20, Unaudited Actual FY20-21, and Adopted Budget for FY21-22 and; 2) service information by division. The purpose of this section is to provide a brief description of services provided by Lee County Government.

## **CAPITAL IMPROVEMENT PROGRAM (page 97)**

The Capital Improvement Program represents a five-year plan designed to meet the capital improvement needs of Lee County. Capital improvements include major infrastructure facilities such as roads, bridges, parks, libraries, utilities, and general governmental facilities.

This section of the budget document provides information regarding the planning process which led to the development of the Capital Improvement Program. Revenue sources which fund capital construction are presented, along with capital project expenditures by department.

## **BUDGET BY FUNCTION (page 123)**

This section provides a three-year comparative history to show the county budget by function. Function identifies areas of expenditure as related to the principal purpose for which expenditures are made. Functions are categorized in a uniform manner throughout the State of Florida based on the State Chart of Accounts (SCOA). The SCOA defines classifications and categories by which all revenues and expenditures are to be delineated.

The pages following the Budget by Function detail the activities within functional categories.

## **APPENDICES (page 161)**

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



Lee County  
*Southwest Florida*

# BUDGET SUMMARY

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## PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY20-21 Adopted Budget to FY21-22 Proposed Budget)

The Legally Adopted Budget is the amount adopted by budget resolution as the Board of County Commissioners' budget. The total includes budget transfers from one fund to another and payments from one county department to another for services received.

	2020-2021 <u>Adopted Budget</u>	Percent Increase or <u>(Decrease)</u>	2021-2022 <u>Proposed Budget</u>
<b>OPERATING BUDGET</b>			
BoCC Operating Departments	\$ 516,992,555	9.42%	\$ 565,680,464
Constitutional Officers and Courts	286,260,430	9.10%	312,311,519
<b>Total Operating Budget</b>	<b>\$ 803,252,985</b>	<b>9.30%</b>	<b>\$ 877,991,983</b>
<b>CAPITAL BUDGET</b>			
Capital Projects	\$ 150,560,338	51.61%	\$ 228,259,701
Major Maintenance	50,652,889	35.23%	68,498,667
<b>Total Capital Budget</b>	<b>\$ 201,213,227</b>	<b>47.48%</b>	<b>\$ 296,758,368</b>
<b>Total Operating and Capital Budget</b>	<b>\$ 1,004,466,212</b>	<b>16.95%</b>	<b>\$ 1,174,750,351</b>
<b>OTHER</b>			
Internal Transfers	\$ 258,181,372	38.59%	\$ 357,801,241
Debt Service	57,656,691	5.30%	60,713,854
Insurance	100,356,542	-0.14%	100,219,116
Non-Departmental	27,103,727	6.59%	28,889,323
Special Districts	9,884,672	-30.47%	6,872,554
<b>Total Other</b>	<b>\$ 453,183,004</b>	<b>22.36%</b>	<b>\$ 554,496,088</b>
<b>Total Operating, Capital and Other:</b>	<b>\$ 1,457,649,216</b>	<b>18.63%</b>	<b>\$ 1,729,246,439</b>
<b>RESERVES</b>	<b>\$ 666,273,675</b>	<b>-7.93%</b>	<b>\$ 613,433,233</b>
<b>TOTAL BUDGET</b>	<b>\$ 2,123,922,891</b>	<b>10.30%</b>	<b>\$ 2,342,679,672</b>

The overall increase in the proposed FY21-22 budget is due primarily to an anticipated increase in capital and major maintenance projects, internal transfers of revenues required to fund those projects, and federal grant funds received to respond to the COVID-19 pandemic.

The \$878 million operating component of the budget includes \$37 million of federal grants for Transit and Human Services to aid in responding to the pandemic. Increases in the budgets for Transportation, Solid Waste, and Utilities are a reflection of service demands driven by our area's high rate of growth. The operating budget includes a 4% pay adjustment for employees as well as a starting pay and compression adjustment for the Sheriff's Office.

Capital spending for FY21-22 is \$228.3 million, \$111.9 million of which is transportation projects and \$78.8 million is utilities projects. Significant projects include Big Carlos Pass Bridge Replacement, Ortiz Avenue Widening from Colonial Boulevard to Martin Luther King Jr. Boulevard, Three Oaks Extension North, North Lee County Water Treatment Plant and Wellfield Expansion, and the Three Oaks Wastewater Treatment Plant Expansion. Major maintenance projects of \$68.5 million include nearly \$20 million of facilities upkeep, continued water quality projects, and \$10.2 million of road resurfacing projects, including \$5 million annually for repaving roads in Lehigh Acres.

Internal transfers increased 38.6% primarily due to transfers from revenue funds to project funds to pay for capital projects. Transfers between funds represent an expense to the sending fund and a revenue to the receiving fund. Debt service increased slightly because of a structured increase in the repayment schedule for general fund debt. Non-departmental expenses increased due to state-mandated Medicaid and tax increment payments to city Community Redevelopment districts. Special Districts (MSTBUs) decreased due to a reduction in capital spending based on phasing of projects.

Reserves decreased 7.93%. Nearly \$26 million of general fund reserves are being used to, among other things, replenish the Conservation 20/20 Acquisition fund, pay Sheriff's capital items, including vehicle replacements, additional human services Partnering for Results funding, enhanced shade structures at county parks and playgrounds, and replacement of plumbing in the Justice Center..

# BUDGET SUMMARY

## LEE COUNTY - FISCAL YEAR 2021-2022

<u>ESTIMATED REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TRUST &amp; AGENCY FUNDS</u>	<u>TOTAL</u>
<b><u>CURRENT REVENUES:</u></b>								
Ad Valorem Taxes	\$ 352,899,112	\$ 80,294,424	\$ 0	\$ 0	\$ 3,127,681	\$ 0	\$ 0	\$ 436,321,217
Other Taxes	0	49,291,470	0	21,993,773	0	0	0	71,285,243
License & Permits	18,500,250	32,579,493	0	200,000	2,466,049	0	0	53,745,792
Intergovernmental Revenues	78,726,556	24,032,449	0	3,905,731	40,976,185	0	0	147,640,921
Charges for Services	31,256,296	15,057,289	0	259,996	272,653,504	125,391,610	0	444,618,695
Fines & Forfeitures	160,000	1,234,500	0	0	70,388	412,000	0	1,876,888
Miscellaneous Revenues	17,424,525	3,270,554	19,300	464,230	2,890,336	727,043	0	24,795,988
Court Related Revenues	0	3,680,000	0	0	0	0	0	3,680,000
Non-Revenues	15,086,812	65,545,929	26,584,849	113,944,175	159,567,356	4,333,000	0	385,062,121
Less 5% Anticipated Revenues	0	(181,431)	0	0	0	0	0	(181,431)
Total Current Revenues	<u>\$ 514,053,551</u>	<u>\$ 274,804,677</u>	<u>\$ 26,604,149</u>	<u>\$ 140,767,905</u>	<u>\$ 481,751,499</u>	<u>\$ 130,863,653</u>	<u>\$ 0</u>	<u>\$ 1,568,845,434</u>
<b>FUND BALANCE APPROPRIATED</b>	<u>\$ 165,653,177</u>	<u>\$ 146,500,361</u>	<u>\$ 20,962,008</u>	<u>\$ 101,906,485</u>	<u>\$ 308,464,284</u>	<u>\$ 30,347,923</u>	<u>\$ 0</u>	<u>\$ 773,834,238</u>
Total Estimated Revenues	<u><u>\$ 679,706,728</u></u>	<u><u>\$ 421,305,038</u></u>	<u><u>\$ 47,566,157</u></u>	<u><u>\$ 242,674,390</u></u>	<u><u>\$ 790,215,783</u></u>	<u><u>\$ 161,211,576</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,342,679,672</u></u>
<b><u>APPROPRIATED EXPENDITURES</u></b>								
<b><u>CURRENT EXPENDITURES:</u></b>								
General Government Services	\$ 129,689,088	\$ 16,865,571	\$ 20,373,613	\$ 1,058,894	\$ 6,065,032	\$ 132,089,645	\$ 0	\$ 306,141,843
Public Safety	286,134,692	25,799,307	0	0	0	2,810,133	0	314,744,132
Physical Environment	4,849,514	7,025,752	0	11,069,823	284,986,400	0	0	307,931,489
Transportation	0	39,965,943	0	127,163,128	69,895,288	0	0	237,024,359
Economic Environment	3,242,416	33,779,237	0	1,522,658	0	0	0	38,544,311
Human Services	21,109,815	6,752,507	0	0	0	0	0	27,862,322
Culture/Recreation	18,842,585	53,138,207	0	34,681,262	0	0	0	106,662,054
Court Related Services	4,412,538	17,847,335	0	0	0	0	0	22,259,873
Non-Expenditure Disbursements	78,532,770	108,960,666	5,613,137	3,533,410	160,161,258	1,000,000	0	357,801,241
Debt Service	0	0	0	0	10,274,815	0	0	10,274,815
Total Current Expenditures	<u>\$ 546,813,418</u>	<u>\$ 310,134,525</u>	<u>\$ 25,986,750</u>	<u>\$ 179,029,175</u>	<u>\$ 531,382,793</u>	<u>\$ 135,899,778</u>	<u>\$ 0</u>	<u>\$ 1,729,246,439</u>
<b>RESERVES</b>	<u>\$ 132,893,310</u>	<u>\$ 111,170,513</u>	<u>\$ 21,579,407</u>	<u>\$ 63,645,215</u>	<u>\$ 258,832,990</u>	<u>\$ 25,311,798</u>	<u>\$ 0</u>	<u>\$ 613,433,233</u>
Total Appropriated Expenditures	<u><u>\$ 679,706,728</u></u>	<u><u>\$ 421,305,038</u></u>	<u><u>\$ 47,566,157</u></u>	<u><u>\$ 242,674,390</u></u>	<u><u>\$ 790,215,783</u></u>	<u><u>\$ 161,211,576</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,342,679,672</u></u>

## ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY19-20 ACTUAL	FY20-21 UNAUDITED ACTUAL	FY21-22 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 399,876,375	\$ 427,572,290	\$ 436,321,217	2.05%
Other Taxes	66,179,985	72,416,076	71,285,243	(1.56%)
Licenses & Permits	74,225,287	69,105,788	53,745,792	(22.23%)
Intergovernmental	276,857,799	184,501,936	147,640,921	(19.98%)
Charges for Services	407,029,314	421,002,177	444,618,695	5.61%
Fines & Forfeitures	1,828,334	1,649,882	1,876,888	13.76%
Miscellaneous	36,762,711	26,883,625	24,795,988	(7.77%)
Court Cost	2,616,849	2,620,352	3,680,000	40.44%
Internal Services	0	0	0	
Non-Revenues	719,878,315	413,423,021	385,062,121	(6.86%)
Less 5% Anticipated	0	0	(181,431)	
Fund Balance	972,649,876	1,151,562,122	773,834,238	(167.20%)
<b>Total Revenues</b>	<b>\$ 2,957,904,845</b>	<b>\$ 2,770,737,268</b>	<b>\$ 2,342,679,672</b>	<b>(15.45%)</b>
<u>EXPENDITURES</u>				
General Government Services	\$ 346,857,065	\$ 424,515,946	\$ 306,141,843	(27.88%)
Public Safety	262,264,477	294,793,973	314,744,132	6.34%
Physical Environment	218,651,799	363,026,882	307,931,489	(15.18%)
Transportation	138,529,068	305,569,773	237,024,359	(22.43%)
Economic Environment	27,178,422	36,419,043	38,544,311	5.84%
Human Services	23,057,023	28,613,972	27,862,322	(2.63%)
Culture / Recreation	74,059,296	124,362,901	106,662,054	(14.23%)
Court Related	6,084,072	6,285,724	22,259,873	254.13%
Non-Expenditures	697,414,770	401,360,990	357,801,241	(10.85%)
Debt Service	12,246,731	11,953,826	10,274,815	(14.05%)
Reserves	1,151,562,122	773,834,238	613,433,233	(20.73%)
<b>Total Expenditures</b>	<b>\$ 2,957,904,845</b>	<b>\$ 2,770,737,268</b>	<b>\$ 2,342,679,672</b>	<b>(15.45%)</b>

# REVENUES & EXPENDITURES DISCUSSION

**REVENUES** are divided into the following categories:

## **Taxes**

Included are charges levied by the local unit of government. Specific types of taxes include ad valorem (real and personal property), and sales and use taxes (imposed upon sale or consumption of goods and services levied locally). The most well known sales and use taxes include tourist development taxes, one-cent voted gas tax (Lee County's 9th cent voted), five and six cent local option gas taxes, insurance premium taxes, and fire and casualty insurance premium taxes.

Franchise fees are also included in this category. These fees are levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The most well known franchise fees are for electricity, water, sewer, and solid waste. County derived franchise fees are in the area of solid waste and telecommunications. Prior to FY01-02, the County collected cable franchise fees. These fees were eliminated in 2001 as part of a state bill that combined various types of taxes and fees into a state tax and local option tax on communications services. This tax is paid on all communication services (i.e. telephone, cable, satellite, etc.) by the customer and remitted through the vendor directly to the State Department of Revenue (DOR). DOR allocates the funds to cities and counties.

## **Licenses and Permits**

These revenues are derived from the issuance of local licenses and permits. Within this category are professional and occupational licenses, building permits and any other licenses and permits (e.g., building, roofing, plumbing permits; occupational license fees).

## **Intergovernmental Revenues**

Included are all revenues received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes. The state shared revenues that are of most importance to county government are revenue sharing, mobile home licenses, alcoholic beverage licenses, racing tax, local government half-cent sales tax, constitutional gas tax, and County gas tax (Lee County's seven-cent pour over gas tax).

## **Charges for Services**

These revenues include all charges for current services such as recording of legal documents, zoning fees, county officer fees (fees remitted to the county from officers whose operations are budgeted by the Board of County Commissioners), county court fees, circuit court fees, boat fees, ambulance fees, garbage/solid waste, water and sewer fees, parks, transportation, and recreation fees.

## **Fines and Forfeitures**

This group of revenues includes monies received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. Some examples include court fines, library fines, and non-criminal traffic fines.

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

### **Miscellaneous Revenues**

Monies in this category are primarily interest earnings. Types of interest earnings include monies on investments, contracts and notes, interest earnings of the Clerk of Court, Tax Collector, Sheriff, Property Appraiser, Supervisor of Elections, and interest earnings from Trustee accounts. Also included are sale of surplus material, settlements, rents, and auction proceeds for public property.

### **Court Costs**

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

### **Non-Revenues**

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

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

Florida Statutes 129.01 requires "budgeted receipts must include 95 percent of all receipts reasonably anticipated from all sources. Ad valorem budget is shown at 95% of estimates projected by the Tax Collector.

**EXPENDITURES** are divided into the following categories:

### **General Government Services**

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

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

### **Public Safety**

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

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

### **Physical Environment**

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

### **Transportation**

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

### **Economic Environment**

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

### **Human Services**

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

### **Culture and Recreation**

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

### **Court Related Expenditures**

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

### **Non-Expenditure Disbursements**

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

## REVENUES & EXPENDITURES DISCUSSION (continued)

### REVENUE ASSUMPTIONS

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

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

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

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

*Property tax* revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used for budget preparation until the end of July when the Board of County Commissioners determines a rate which can only either remain static or be lowered prior to the October deadline for adoption of the budget.

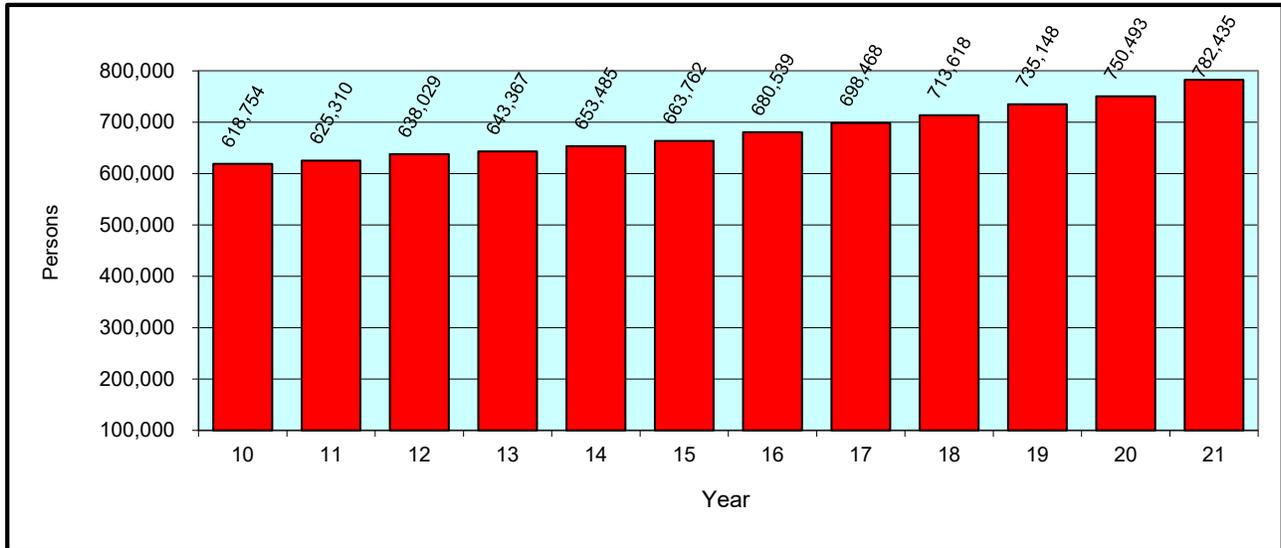
*Licenses and Permits* are evaluated based upon previous permit activity, any changes in fees, and the probability of continued levels of activity.

*Tourist taxes* are projected based upon changes in inventory, previous years' collection patterns and consultation with the Lee County Visitors and Convention Bureau (VCB). The tourist tax percentage rate was increased from 3% to 5% in January, 2006. VCB monitors activity among properties and contracts with a research organization to provide monthly statistical data



Lee County  
*Southwest Florida*

## LEE COUNTY POPULATION 2010 THROUGH 2021

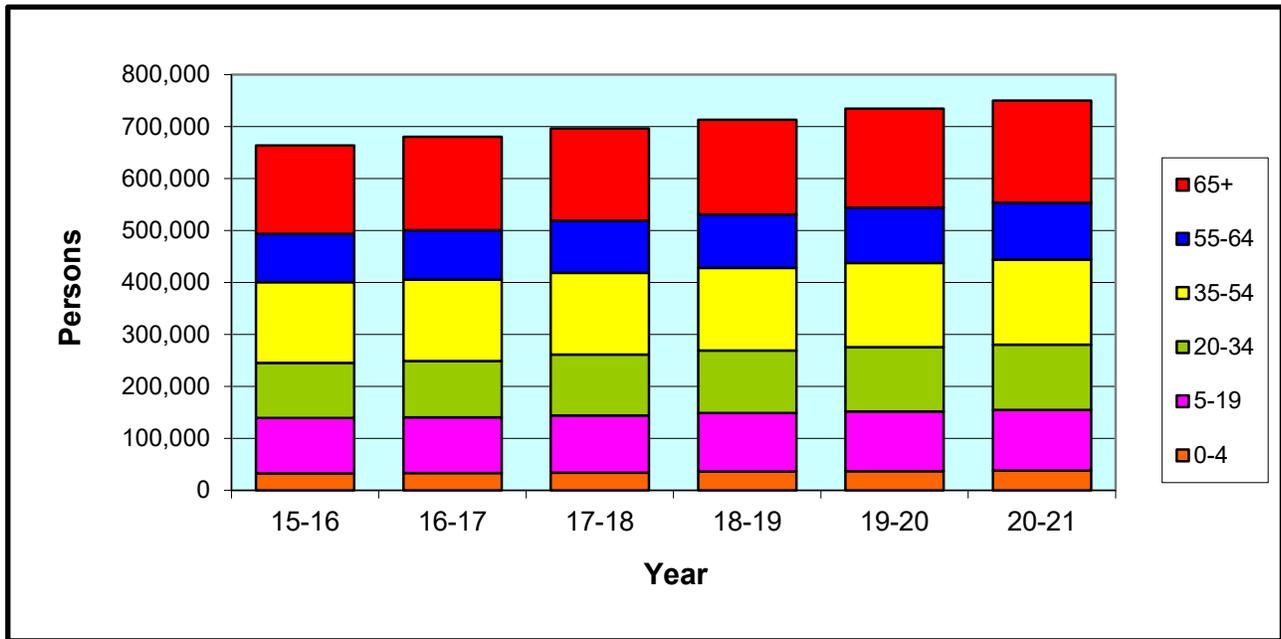


Sources: Bureau of Economic and Demographic Research (BEER), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 23.0% over the past 12 years. Although affected by economic downturns such as in 2007-2008 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.0% from 2000 to 2008. However, in 2008 the rate of growth slowed substantially (1.3%) from the previous year. The 2009 rate indicated an actual decline of 1.4% for the first time. This is reflective of an overall Florida population decline of 0.3% - the first statewide decline since military personnel left the state at the end of World War II. The 2021 number is a FL Economic and Demographic Research projection.

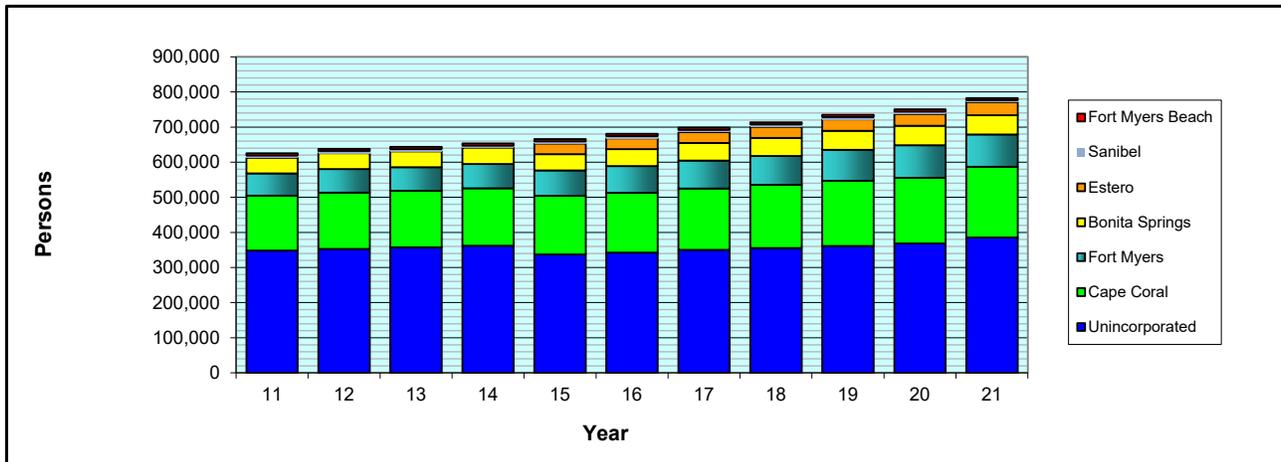
2006-2007	+30,133	2011-2012	+12,719	2016-2017	+17,929
2007-2008	+7,984	2012-2013	+5,338	2017-2018	+15,150
2008-2009	-8,601	2013-2014	+10,118	2018-2019	+21,530
2009-2010	+3,630	2014-2015	+10,277	2019-2020	+15,345
2010-2011	+6,556	2015-2016	+16,777	2020-2021	+31,942

## LEE COUNTY POPULATION PROFILE



Source: United States Census Bureau

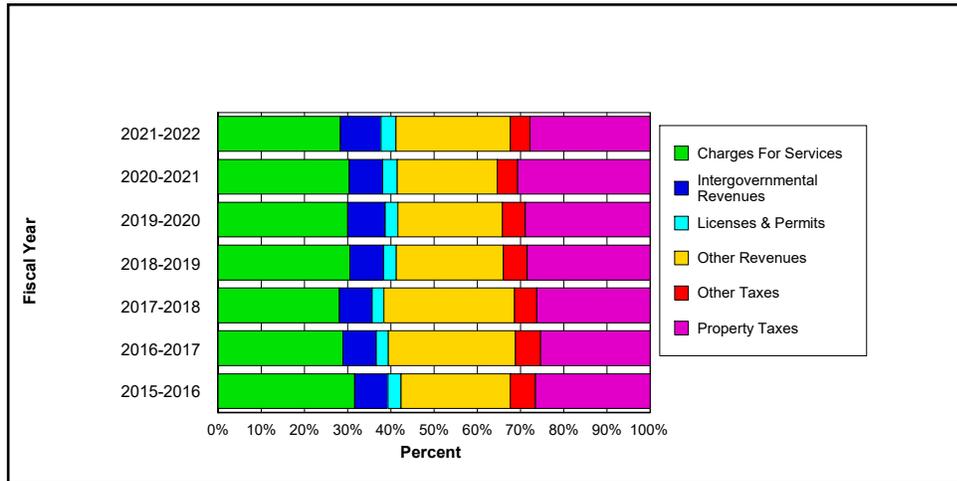
## UNINCORPORATED AND INCORPORATED POPULATION



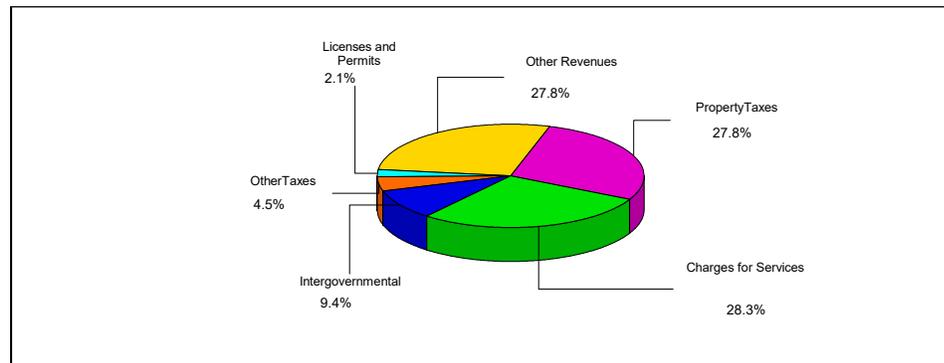
Source: Florida EDR

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

## REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY21-22 (Excludes Transfers and Reserves)



Percentage Distribution for FY21-22

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

<u>REVENUE TYPE</u>	<u>FY21-22 ADOPTED</u>	
Property Taxes	\$436,321,217	
Charges for Services	444,618,695	
Intergovernmental	147,640,921	
Other Taxes	71,285,243	
Licenses and Permits	32,744,272	
Other Revenues:		
Interfund Transfers	\$ 357,501,241	
Interest Earnings	3,541,772	
Constitutional Transfers and Misc Revenues	48,140,518	
Impact Fees	21,001,520	
Fines & Forfeitures	1,876,888	
Court and Related Services	3,680,000	
Rent & Royalties	674,578	
	<u>436,416,517</u>	
Total Current Revenues	\$1,569,026,865	67.0%
Less 5% Anticipated	(181,431)	
Fund Balance	<u>773,834,238</u>	<u>33.0%</u>
<b>TOTAL ALL REVENUES</b>	<b><u><u>\$2,342,679,672</u></u></b>	<b>100.00%</b>

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

Property Taxes account for 27.8% of the current revenues budgeted for FY21-22. The General Fund includes Capital Improvement projects and Conservation 2020. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 28.3% of current revenues.

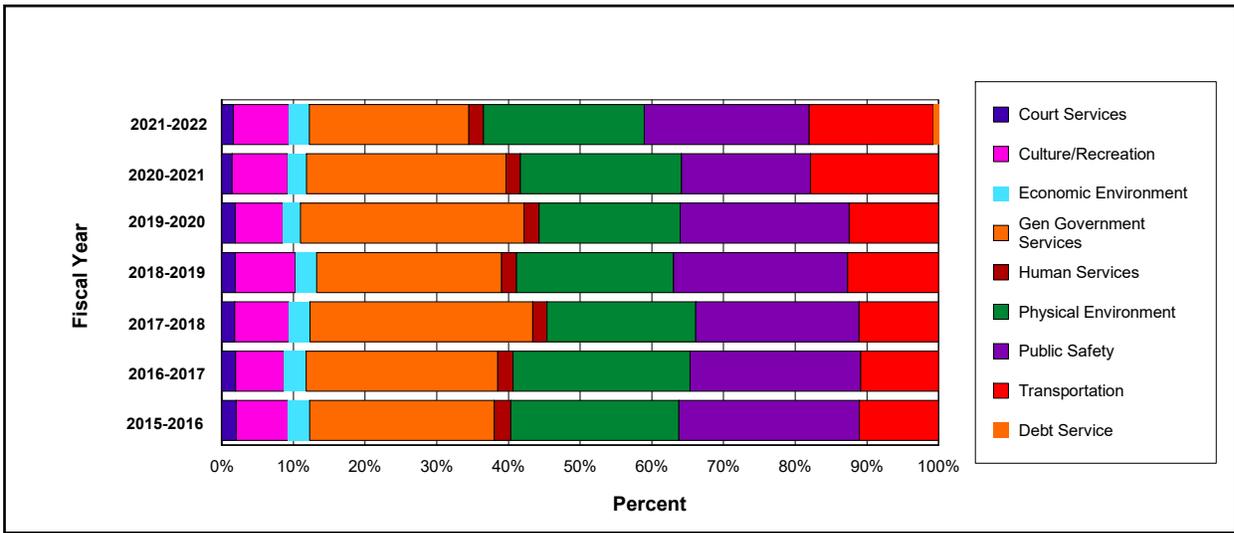
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 9.4% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.5% of the total current revenues.

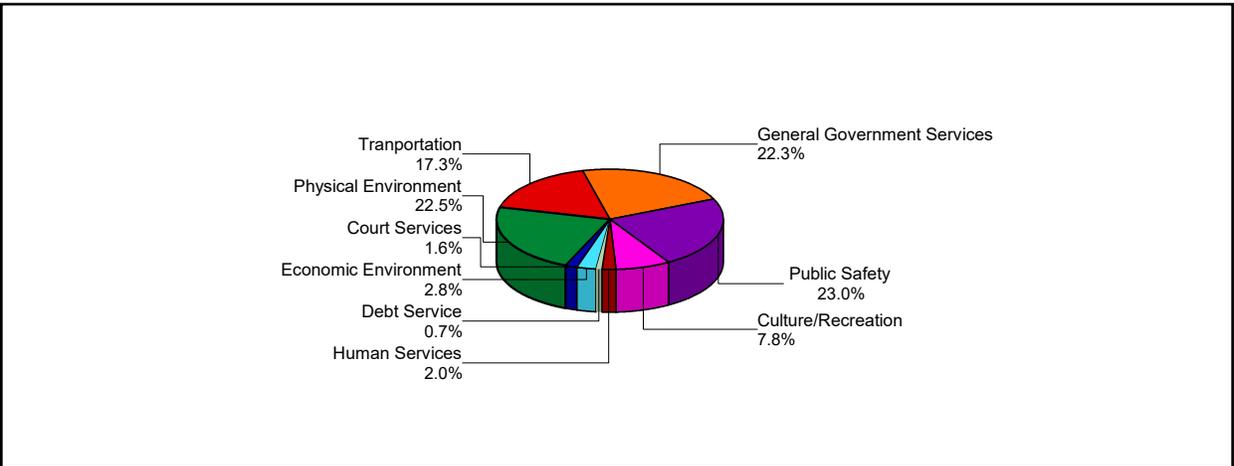
Licenses and Permits are 2.1% of current revenues and consist primarily of building and permit fees.

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

## EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY21-22 (Excludes Transfers and Reserves)



Percentage Distribution for FY21-22 (Excludes Transfers and Reserves)

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

<u>EXPENDITURE FUNCTION</u>	<u>2021 - 2022</u> <u>ADOPTED</u>		
General Government	\$ 306,141,843		
Public Safety	314,744,132		
Physical Environment	307,931,489		
Transportation	237,024,359		
Economic Environment	38,544,311		
Human Services	27,862,322		
Culture & Recreation	106,662,054		
Court Services	22,259,873		
Debt Service	10,274,815		
Subtotal	\$ 1,371,445,198	58.5%	
TRANSFERS AND RESERVES	971,234,474	41.5%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,342,679,672</b>	<b>100.0%</b>	

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

The graph illustrates the historical pattern of expenditures since FY15-16. 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 FY21-22 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY21-22, Public Safety is the largest at 23.0%, followed by Physical Environment at 22.5% and General Government Services at 22.3%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 23.0%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 2.8% of the total budget.

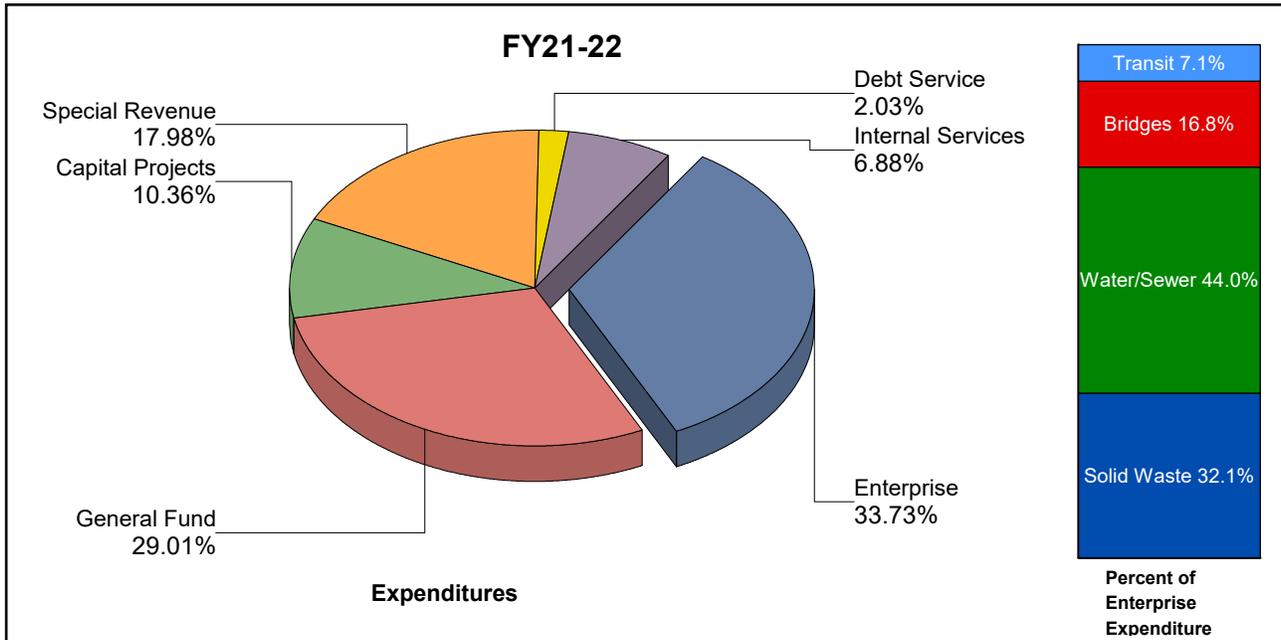
Human Services, including social service support and grant-related programs, represents 2.0% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.8% of the total budget.

Court Services represents 1.6% of total expenses and includes, Guardian Ad Litem Office, the Office of Criminal Conflict Civil Regional Counsel, Administrative Office of the Courts, Public Defender's Office and the State Attorney's Office.

Non-expenditure disbursements are Reserves of \$613,433,233 and Interfund Transfers of \$357,801,241 for a total of \$971,234,474 or 41.5% of total expenditures.

## EXPENDITURES BY FUND GROUP ALL USES



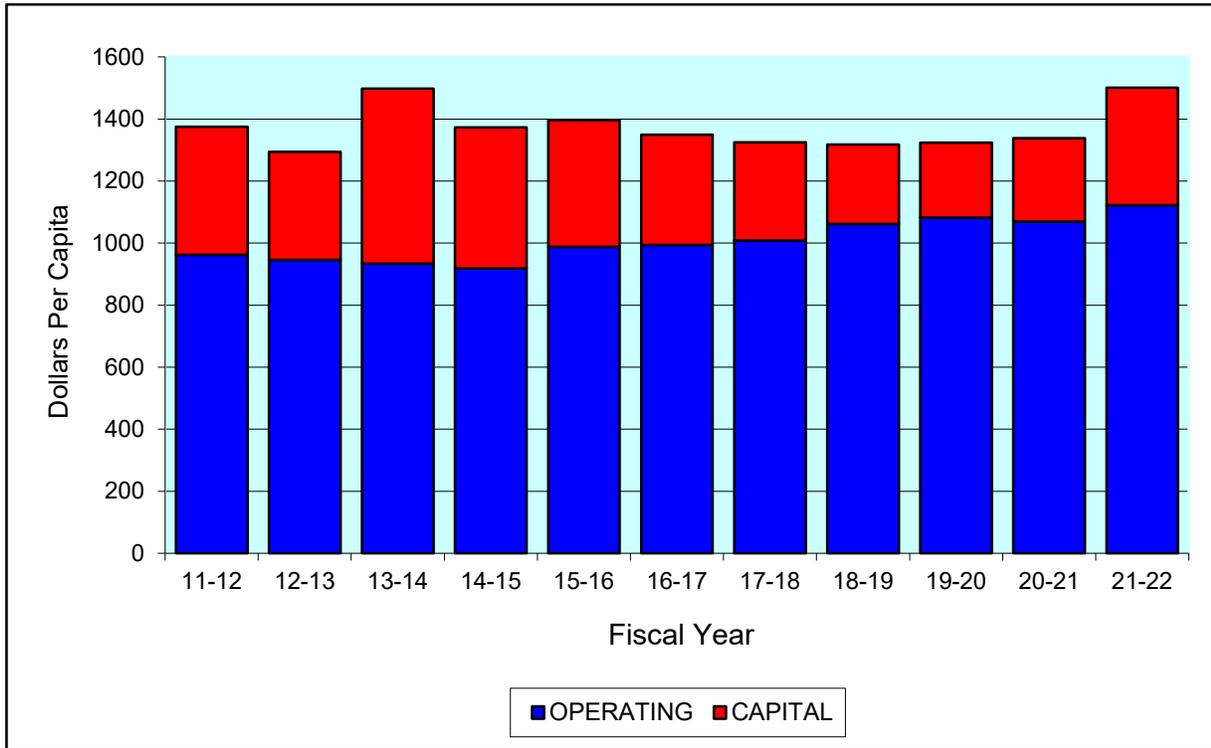
Note: Pie chart percentages may not equal 100% due to rounding of figures.

<b>Enterprise</b>			
	Solid Waste	\$	253,753,530
	Water/Sewer		348,014,859
	Bridges		132,506,899
	Transit		55,940,495
	Subtotal	\$	790,215,783
General			679,706,728
Capital Projects			242,674,390
Special Revenue			421,305,038
Debt Service			47,566,157
Internal Service Funds			161,211,576
Trust and Agency			0
	<b>TOTAL</b>	<b>\$</b>	<b>2,342,679,672</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

FY11-12 THROUGH FY21-22



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

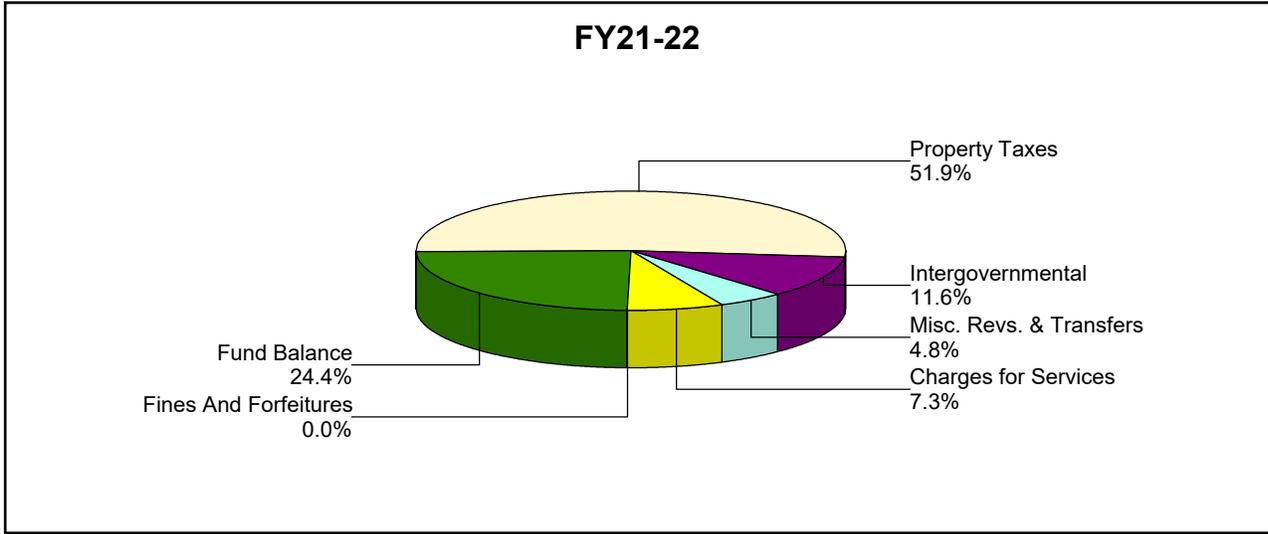
	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
Operating \$	962	946	934	918	989	994	1,009	1,062	1,082	1,070	1,122
Capital	413	348	564	455	408	356	316	256	241	268	379
<b>TOTAL</b>	<b>\$ 1,375</b>	<b>\$ 1,294</b>	<b>\$ 1,498</b>	<b>\$ 1,373</b>	<b>\$ 1,397</b>	<b>\$ 1,350</b>	<b>\$ 1,325</b>	<b>\$ 1,318</b>	<b>\$ 1,323</b>	<b>\$ 1,338</b>	<b>\$ 1,501</b>

Total per capita expenditures reflect a slight increase from FY20-21 to FY21-22.

Expenditures per capita for capital projects: Most of the increases that occurred during much of the period in the chart reflect the receipt of bond proceeds or other funds that were eventually spent during a project's construction. The spend down of existing funds and reduction in new capital funds led to a decline in per capita expenses that began in FY08-09 and continued through FY12-13. A gradual increase that began in FY13-14 was followed by decreases in FY15/16 through FY19-20. There were increases for FY20-21 and FY21-22.

Expenditures per capita for operating expenditures have reflected a trend of increasing costs associated with the maintenance of completed capital projects and costs of county services. Operating per capita expenditures have increased annually until FY08-09. FY08-09 was the first decline in per capita expenditures over the previous year. That trend continued until FY13-14 with FY14-15 reflecting a slight decline and minor increases in FY15-16 through FY19-20. There were increases for FY20-21 and FY21-22.

## GENERAL FUND REVENUE BY CATEGORY



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

	<b>FY16-17 Actual</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Unaudited Actual</b>	<b>FY21-22 Adopted</b>
Property Taxes	\$ 265,473,082	\$ 288,059,580	\$ 306,367,601	\$ 326,180,376	\$ 348,358,614	\$ 352,899,112
Other Taxes	0	0	0	0	0	0
Intergovernmental	68,327,113	73,031,266	76,667,169	209,979,430	101,042,847	78,726,556
Misc Revs & Transfers	32,806,514	42,817,092	37,545,577	34,926,239	36,922,573	32,511,337
Charges for Services	48,427,417	49,161,094	50,234,662	48,023,784	51,721,812	49,756,546
Fines & Forfeitures	240,191	151,099	145,184	95,663	75,778	160,000
<b>Current Revenues</b>	<b>\$ 415,274,317</b>	<b>\$ 453,220,131</b>	<b>\$ 470,960,193</b>	<b>\$ 619,205,492</b>	<b>\$ 538,121,624</b>	<b>\$ 514,053,551</b>
Less 5% Anticipated						
Fund Balance	131,121,299	120,797,369	143,838,334	133,528,623	223,479,078	165,653,177
<b>TOTAL</b>	<b>\$ 546,395,616</b>	<b>\$ 574,017,500</b>	<b>\$ 614,798,527</b>	<b>\$ 752,734,115</b>	<b>\$ 761,600,702</b>	<b>\$ 679,706,728</b>

The chart reflects adopted FY21-22 revenues in the General Fund. Projected revenues total \$679,706,728. Chart percentages are based on this total. Property Taxes account for 51.8% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) account for 11.6% of Fund Revenues.

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

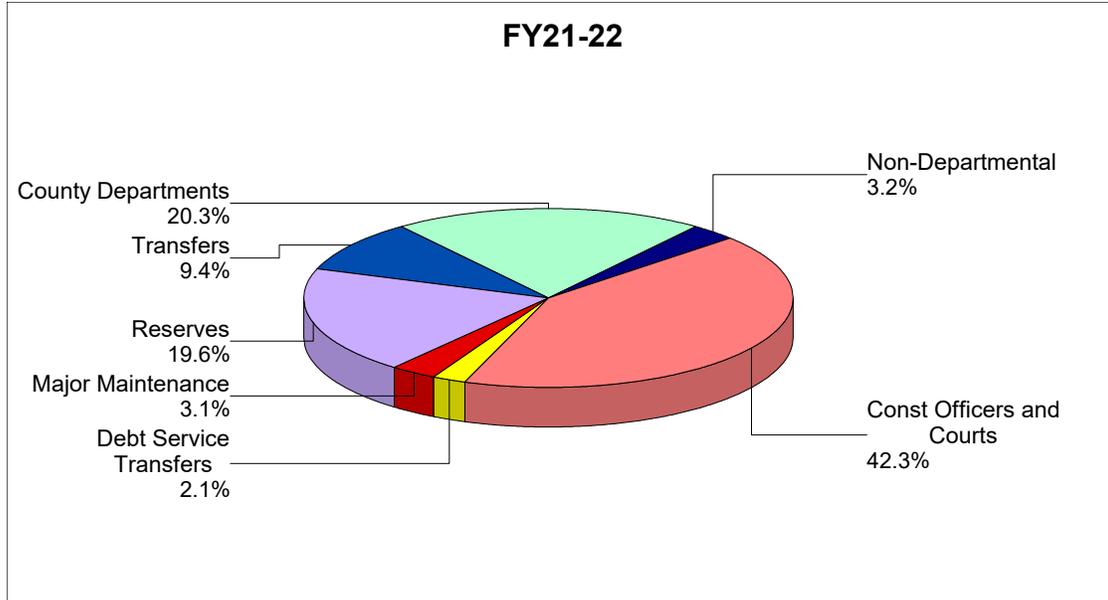
Charges for Services include licenses and permit fees in addition to rental, parking, and other miscellaneous fees.

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

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

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

## GENERAL FUND EXPENDITURES BY CATEGORY



	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited</u>	<u>Adopted</u>
County Departments	\$ 110,038,253	\$ 121,459,306	\$ 124,482,657	\$ 166,512,893	\$ 202,930,663	\$ 138,142,357
Non-Departmental	20,306,506	19,580,852	19,193,245	19,269,328	22,140,830	21,611,443
Const Officers and Courts	223,557,609	232,534,772	244,470,645	256,995,294	265,141,731	287,256,310
Debt Service Transfers	11,991,903	5,825,621	5,817,252	5,848,325	5,860,423	14,388,915
Major Maintenance	0	0	0	0	15,131,755	21,270,538
Reserves	0	0	0	0	0	132,893,310
Transfers	52,952,143	42,110,512	72,793,434	68,159,522	53,799,944	64,143,855
<b>TOTAL</b>	<u>\$418,846,414</u>	<u>\$ 421,511,063</u>	<u>\$ 466,757,233</u>	<u>\$ 516,785,362</u>	<u>\$ 565,005,346</u>	<u>\$ 679,706,728</u>

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

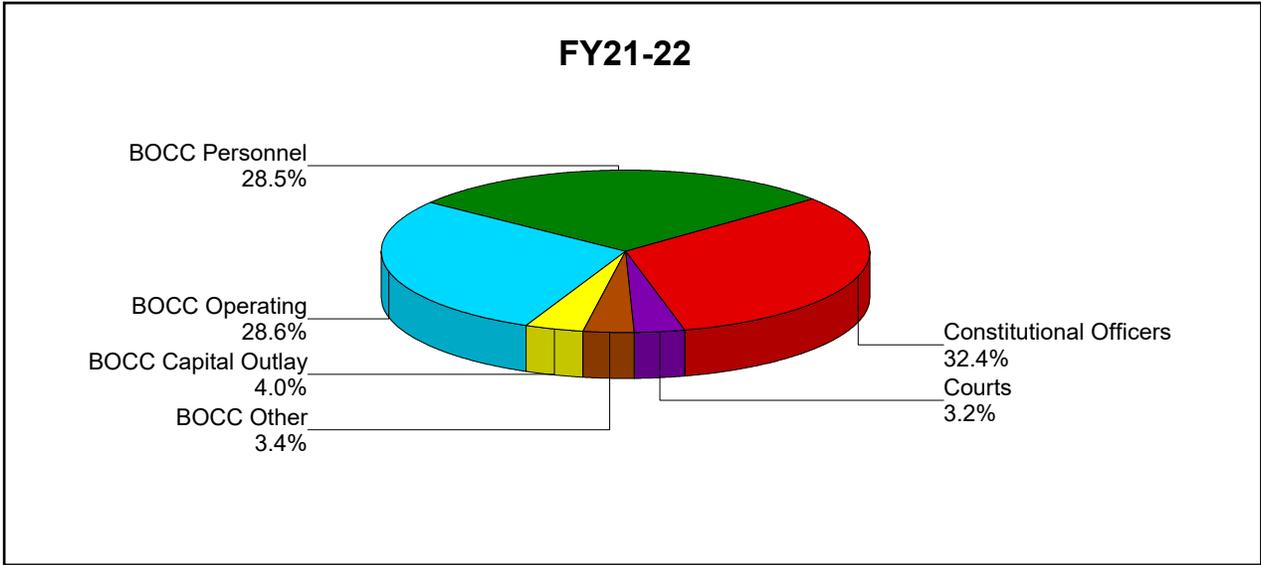
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 250,374,687	
Operating Expenses	250,850,167	
Capital Outlay	34,867,303	
Other Expenses	29,588,307	
<b>Total BoCC Operating Departments</b>	<b>565,680,464</b>	<b>\$</b>
Constitutional Officers	284,361,748	
Courts	27,949,771	
<b>Total Operating Expenses</b>	<b>877,991,983</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 FY16-17	ACTUAL FY17-18	ACTUAL FY18-19	ACTUAL FY19-20	UNAUDITED ACTUAL FY20-21	ADOPTED BUDGET FY21-22
Animal Services	5,401,176	5,299,896	5,503,578	5,860,840	6,001,206	6,503,710
Community Development	17,136,583	19,137,498	18,886,323	17,825,214	20,133,961	22,139,111
Construction & Design	0	0	0	0	0	0
County Administration	8,670,084	45,181,673	11,124,521	63,257,221	97,938,050	6,237,489
County Attorney	3,005,634	3,039,997	2,980,046	3,080,064	3,379,255	3,555,606
County Commission	1,408,100	1,404,207	1,409,425	1,490,891	1,608,668	1,696,890
County Lands	1,003,389	1,028,944	1,339,000	1,348,895	1,391,785	1,549,140
Economic Development	1,081,634	911,906	1,163,652	860,389	740,345	1,098,860
Facilities Management	14,813,321	15,464,187	16,310,691	15,806,223	16,552,325	18,511,113
Fleet Management	9,272,383	12,004,014	13,395,004	13,450,501	12,397,516	14,308,652
GIS Operations	762,568	896,287	1,154,832	0	0	0
Hearing Examiner	761,248	885,775	857,258	887,972	929,396	987,996
Human Resources	2,315,726	2,582,138	2,766,324	3,354,782	3,696,659	4,123,495
Human Services	24,657,915	23,645,489	24,761,018	26,020,432	30,766,259	34,694,463
Information Technology	13,914,130	13,808,334	12,415,529	15,442,867	14,325,128	16,881,204
Internal Services	851,140	1,016,851	1,495,146	1,560,575	1,640,938	1,790,573
Library	26,245,700	28,465,809	29,200,645	29,700,003	30,010,767	33,965,028
Natural Resources	5,266,815	9,448,686	6,411,825	6,289,650	6,333,866	6,833,374
Office of Sustainability	0	0	0	0	0	0
Parks and Recreation	32,254,498	34,999,006	35,711,435	32,268,765	32,223,729	36,383,249
Procurement Management	1,574,790	1,990,723	2,439,500	2,203,791	2,644,074	2,952,607
Public Resources	0	0	0	0	0	0
Public Safety	49,371,325	52,390,470	57,750,138	43,179,715	38,973,883	62,440,630
Solid Waste	71,622,380	78,335,249	85,789,268	85,097,903	88,671,154	92,946,227
Sports Development	1,085,432	1,172,565	1,327,180	1,058,175	1,107,854	1,374,326
Transit	25,004,646	27,323,672	29,664,707	27,299,130	30,234,512	47,935,986
Transportation	38,616,902	40,856,620	45,699,887	45,440,005	48,268,921	54,702,970
Lee County Utilities	58,025,934	66,954,019	73,692,271	69,081,710	67,115,392	70,576,941
Visitor & Convention Bureau	18,805,958	20,337,631	21,528,392	16,214,725	18,536,468	21,490,824
<b>TOTAL</b>	<b>\$ 432,929,411</b>	<b>\$ 508,581,647</b>	<b>\$ 504,777,594</b>	<b>\$ 528,080,438</b>	<b>\$ 575,622,109</b>	<b>\$ 565,680,464</b>

# OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY14-15	ACTUAL FY15-16	ACTUAL FY16-17	ACTUAL FY17-18	ACTUAL FY18-19	ACTUAL FY19-20	UNAUDITED ACTUAL FY20-21	ADOPTED BUDGET FY21-22
<b>COURTS</b>								
Court Services	\$ 13,986,642	\$ 13,991,397	\$ 14,323,192	\$ 14,923,159	\$ 15,764,269	\$ 15,956,546	\$ 14,323,718	\$ 16,672,083
Board Support	1,491,337	1,468,210	1,506,835	1,530,467	1,541,362	1,424,028	1,587,575	1,504,311
<b>TOTAL</b>	<b>\$ 15,477,979</b>	<b>\$ 15,459,607</b>	<b>\$ 15,830,027</b>	<b>\$ 16,453,627</b>	<b>\$ 17,305,630</b>	<b>\$ 17,380,574</b>	<b>\$ 15,911,292</b>	<b>\$ 18,176,394</b>
Public Defender	\$ 997,896	\$ 1,192,831	\$ 1,367,818	\$ 987,561	\$ 1,480,877	\$ 1,408,569	\$ 1,497,087	\$ 1,577,270
State Attorney	1,776,989	2,117,656	2,011,004	2,122,832	2,212,072	2,170,796	2,314,142	2,506,209
Medical Examiner	3,038,683	3,342,990	3,627,280	3,625,499	3,985,510	4,265,658	4,964,479	5,689,898
<b>TOTAL COURTS</b>	<b>\$ 21,291,547</b>	<b>\$ 22,113,084</b>	<b>\$ 22,836,129</b>	<b>\$ 23,189,518</b>	<b>\$ 24,984,090</b>	<b>\$ 25,225,598</b>	<b>\$ 24,687,000</b>	<b>\$ 27,949,771</b>
<b>CONSTITUTIONAL OFFICERS</b>								
Tax Collector	\$ 15,457,366	\$ 16,314,426	\$ 17,246,893	\$ 18,124,784	\$ 18,586,356	\$ 19,217,257	\$ 20,296,327	\$ 17,977,120
Board Support	1,441,303	1,416,140	1,324,520	1,278,990	1,377,998	1,335,007	1,250,604	1,440,948
<b>TOTAL</b>	<b>\$ 16,898,669</b>	<b>\$ 17,730,567</b>	<b>\$ 18,571,414</b>	<b>\$ 19,403,773</b>	<b>\$ 19,964,354</b>	<b>\$ 20,552,264</b>	<b>\$ 21,546,931</b>	<b>\$ 19,418,068</b>
Excess Funds Returned	\$(8,421,167)	\$(8,560,279)	\$(9,514,157)	\$(9,893,757)	\$(9,909,272)	\$(9,181,020)	\$(9,344,896)	
Clerk to Board	\$ 8,774,041	\$ 9,187,541	\$ 9,844,096	\$ 10,260,789	\$ 10,548,620	\$ 11,885,944	\$ 11,234,034	\$ 12,273,571
Board Support	1,043,920	939,315	960,232	985,925	972,999	938,594	1,053,134	880,372
<b>TOTAL</b>	<b>\$ 9,817,961</b>	<b>\$ 10,126,856</b>	<b>\$ 10,804,327</b>	<b>\$ 11,246,715</b>	<b>\$ 11,521,619</b>	<b>\$ 12,824,537</b>	<b>\$ 12,287,168</b>	<b>\$ 13,153,943</b>
Excess Funds Returned	\$(891,640)	\$(1,234,443)	\$(527,711)	\$(745,997)	\$(72,136)	\$(112,898)	\$(1,012,067)	
Property Appraiser	\$ 7,841,409	\$ 7,864,459	\$ 7,785,224	\$ 7,619,557	\$ 7,820,072	\$ 7,940,410	\$ 8,193,237	\$ 8,597,068
Board Support	2,202,188	2,194,393	2,233,709	2,359,691	2,463,742	2,467,974	2,427,385	2,266,789
<b>TOTAL</b>	<b>\$ 10,043,597</b>	<b>\$ 10,058,853</b>	<b>\$ 10,018,933</b>	<b>\$ 9,979,249</b>	<b>\$ 10,283,814</b>	<b>\$ 10,408,384</b>	<b>\$ 10,620,623</b>	<b>\$ 10,863,857</b>
Excess Funds Returned	\$(1,131,575)	\$(622,054)	\$(1,655,861)	\$(1,264,609)	\$(1,008,116)	\$(1,309,498)	\$(1,013,973)	
Supervisor of Elections	\$ 6,756,022	\$ 8,962,450	\$ 8,016,447	\$ 8,245,941	\$ 9,014,053	\$ 9,644,015	\$ 9,169,409	\$ 10,252,534
Board Support	818,276	667,710	566,923	591,709	613,003	605,937	469,336	564,095
<b>TOTAL</b>	<b>\$ 7,574,298</b>	<b>\$ 9,630,160</b>	<b>\$ 8,583,370</b>	<b>\$ 8,837,650</b>	<b>\$ 9,627,056</b>	<b>\$ 10,249,952</b>	<b>\$ 9,638,745</b>	<b>\$ 10,816,629</b>
Excess Funds Returned	\$(73,175)	\$(35,156)	\$(1,229,461)	\$(2,510,414)	\$(1,824,578)	\$(1,196,958)	\$(1,536,068)	

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

	<u>ACTUAL</u> <u>FY14-15</u>	<u>ACTUAL</u> <u>FY15-16</u>	<u>ACTUAL</u> <u>FY16-17</u>	<u>ACTUAL</u> <u>FY17-18</u>	<u>ACTUAL</u> <u>FY18-19</u>	<u>ACTUAL</u> <u>FY19-20</u>	<u>UNAUDITED</u> <u>ACTUAL</u> <u>FY20-21</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY21-22</u>
<b>SHERIFF:</b>								
Sheriff Disb-Law Enforcement	\$ 99,777,961	\$ 109,496,202	\$ 112,034,479	\$ 117,596,875	\$ 123,966,363	\$ 132,287,819	\$ 138,508,853	\$ 154,845,931
Sheriff Disb-Correct	49,376,404	50,660,934	54,465,521	56,894,720	59,571,807	61,433,866	63,171,424	70,060,413
Board Support	5,259,068	4,862,379	5,027,290	4,915,577	5,219,539	4,797,659	4,534,085	5,202,907
Trust & Agency	325,000	403,500	670,000	545,000	1,950,000	1,075,000	395,000	0
<b>TOTAL</b>	<u>\$ 154,738,433</u>	<u>\$ 165,423,015</u>	<u>\$ 172,197,290</u>	<u>\$ 179,952,172</u>	<u>\$ 190,707,709</u>	<u>\$ 199,594,344</u>	<u>\$ 206,609,362</u>	<u>\$ 230,109,251</u>
Excess Funds Returned	\$(973,278)	\$(42,726)	\$(49,541)	\$(115,645)	\$(10,809)	\$(583,059)	\$(2,331,940)	
<b>Total Excess Funds Returned</b>	<u>\$(11,490,837)</u>	<u>\$(10,494,658)</u>	<u>\$(12,976,731)</u>	<u>\$(14,530,422)</u>	<u>\$(12,824,910)</u>	<u>\$(12,383,433)</u>	<u>\$(15,238,945)</u>	
<b>TOTAL CONSTITUTIONAL OFFICERS</b>	<u>\$ 199,072,959</u>	<u>\$ 212,969,451</u>	<u>\$ 220,175,334</u>	<u>\$ 229,419,558</u>	<u>\$ 242,104,551</u>	<u>\$ 253,629,481</u>	<u>\$ 260,702,828</u>	<u>\$ 284,361,748</u>
<b>TOTAL COURTS AND CONSTITUTIONAL OFFICERS</b>	<u>\$ 220,364,506</u>	<u>\$ 235,082,535</u>	<u>\$ 243,011,463</u>	<u>\$ 252,609,077</u>	<u>\$ 267,088,641</u>	<u>\$ 278,855,079</u>	<u>\$ 285,389,828</u>	<u>\$ 312,311,519</u>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 220,364,506</u>	<u>\$ 235,082,535</u>	<u>\$ 243,011,463</u>	<u>\$ 252,609,077</u>	<u>\$ 267,088,641</u>	<u>\$ 278,855,079</u>	<u>\$ 285,389,828</u>	<u>\$ 312,311,519</u>
TOTAL DEPARTMENTS	<u>\$ 392,921,562</u>	<u>\$ 418,313,697</u>	<u>\$ 432,929,411</u>	<u>\$ 508,581,647</u>	<u>\$ 504,777,594</u>	<u>\$ 528,080,438</u>	<u>\$ 575,622,109</u>	<u>\$ 565,680,464</u>
TOTAL OPERATING	<u><u>\$ 613,286,068</u></u>	<u><u>\$ 653,396,232</u></u>	<u><u>\$ 675,940,874</u></u>	<u><u>\$ 761,190,723</u></u>	<u><u>\$ 771,866,236</u></u>	<u><u>\$ 806,935,517</u></u>	<u><u>\$ 861,011,937</u></u>	<u><u>\$ 877,991,983</u></u>

## DEBT SERVICE

As of September 30, 2021, Lee County had \$519,189,507 in outstanding principal from bonded debt. This is divided into the following categories:

General Government Debt	\$	176,720,414
Enterprise Debt:		
Solid Waste		43,580,000
Transportation		87,135,000
Utilities		<u>211,754,093</u>
TOTAL	\$	<u>519,189,507</u>

The County has \$75.6 million in loans from the Florida State Revolving Loan program. Other programs used for loans in future projects are the Term Loan Assessment Program, the Florida Department of Environmental Protection loans and Florida Department of Transportation loans.

### Capability to Issue Debt

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

### Enterprise Debt

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

### Governmental Debt

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

## **DEBT SERVICE (continued)**

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

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

## TAXABLE PROPERTY VALUES

### FY91-92 THROUGH FY21-22

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
91-92	18.421	9.8%	11.255	10.0%
92-93	18.844	2.3%	11.628	3.3%
93-94	19.382	2.9%	12.082	3.9%
94-95	19.916	2.8%	12.560	4.0%
95-96	20.647	3.7%	13.167	4.8%
96-97	21.323	3.3%	12.687	(3.6%)
97-98	22.197	4.1%	13.426	5.8%
98-99	23.374	5.3%	14.348	6.9%
99-00	25.257	8.1%	15.703	9.4%
00-01	27.919	10.5%	14.024	(10.7%)
01-02	31.878	14.2%	16.009	14.2%
02-03	36.917	15.8%	18.580	16.1%
03-04	43.197	17.0%	21.253	14.4%
04-05	50.267	16.4%	24.447	15.0%
05-06	64.079	27.5%	31.152	27.4%
06-07	89.679	40.0%	43.467	39.5%
07-08	96.488	7.6%	48.128	10.7%
08-09	84.528	(12.4%)	43.473	(9.7%)
09-10	64.925	(23.2%)	33.076	(23.9%)
10-11	55.728	(14.2%)	28.271	(14.5%)
11-12	53.310	(4.3%)	26.926	(4.8%)
12-13	52.934	(0.7%)	26.562	(1.4%)
13-14	54.632	3.2%	27.305	2.8%
14-15	58.369	6.4%	28.880	5.5%
15-16	62.686	7.4%	25.200	(12.7%)
16-17	67,958	8.4%	27.273	8.2%
17-18	74.047	9.0%	29.906	9.7%
18-19	78.473	6.0%	31.749	6.2%
19-20	83.546	6.6%	34.084	7.6%
20-21	89.315	6.9%	37.127	8.9%
21-22	96.014	7.5%	39.882	7.4%

### Countywide

Since FY91-92, the countywide taxable valuation has grown approximately \$77.6 billion. The countywide valuation certified on October 15, 2021 was \$96,014,098,787 representing a 7.5% increase from 2020. Residential land use accounts for 86.1% of taxable value followed by 10.5% for commercial, 2.3% for industrial, 0.3% Agricultural and 0.8% for all others in 2021. This general pattern has been consistent for many years.

### Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 15, 2021 was \$39,882,139,589, an 7.4% increase from 2020. The incorporation of the Village of Estero in 2014 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY15-16. Similarly, the incorporation of Bonita Springs in 1999 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY00-01.

## TAXABLE PROPERTY VALUE INCREASES/DECREASES

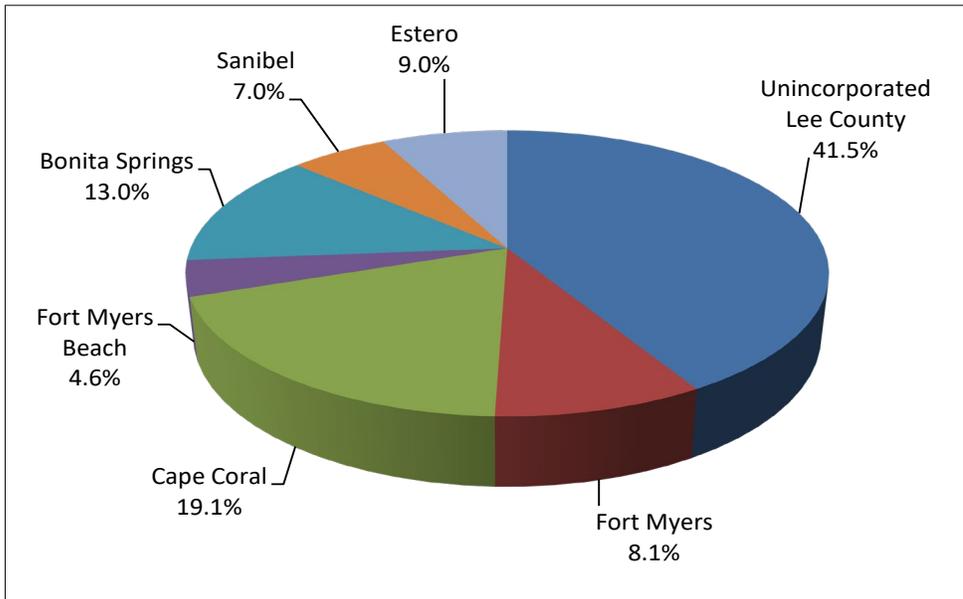
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994	434.0	104.0	538.0	332.8	121.2	454.0
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010	1,274.0	(20,877.0)	(19,603.0)	582.5	(10,979.5)	(10,397.0)
2010	2011	599.9	(9,796.0)	(9,196.1)	272.0	(5,077.0)	(4,805.0)
2011	2012	371.6	(2,790.0)	(2,418.4)	163.0	(1,507.8)	(1,344.8)
2012	2013	382.2	(757.2)	(375.0)	148.6	(512.6)	(364.0)
2013	2014	530.5	1,166.8	1,697.3	225.4	517.6	743.0
2014	2015	815.9	2,922.0	3,737.9	299.6	1,275.5	1,575.1
2015	2016	1,098.8	3,246.7	4,345.5	(4,970.6)	1,291.8	(3,678.8)
2016	2017	1,557.4	3,714.5	5,271.9	509.6	1,562.9	2,072.5
2017	2018	1,754.3	4,334.9	6,089.2	625.9	2,006.3	2,632.2
2018	2019	1,751.0	2,674.4	4,425.4	565.7	1,277.4	1,843.1
2019	2020	2,271.0	2,923.2	5,194.2	932.2	1,467.7	2,399.9
2020	2021	2,345.2	3,423.2	5,768.4	1,183.5	1,372.0	2,555.5
2021	2022	2,394.1	4,305.4	6,699.5	915.8	1,838.9	2,754.7
<b>Total:</b>		<b><u>\$49,815.7</u></b>	<b><u>\$29,576.2</u></b>	<b><u>\$79,391.9</u></b>	<b><u>\$20,704.6</u></b>	<b><u>\$8,522.1</u></b>	<b><u>\$29,226.7</u></b>

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

The Countywide figures for 2021-2022 reflect a nine straight years of an increase in taxable value after decreases for five consecutive years. There was a net "new" taxable value of \$2,394.1 million and an increase in existing taxable value of \$4,305.4 million for a total valuation increase of \$6,699.5 million.

The reductions in the Unincorporated MSTU in 1996-1997, 2000-2001 and 2015-2016 were the result of the incorporations of Fort Myers Beach, Bonita Springs and Estero respectively.

## FY21-22 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



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

The chart displays the distribution of the 2021 taxable value (FY21-22) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 15, 2021:

Unincorporated Lee County	\$ 39,882,139,589	41.5%
Fort Myers	8,625,844,148	9.0%
Cape Coral	18,343,753,318	19.1%
Fort Myers Beach	3,886,776,743	4.0%
Bonita Springs	12,486,354,701	13.0%
Sanibel	5,613,452,497	5.8%
Estero	7,190,380,842	7.5%
<b>TOTAL</b>	<b>\$ <u>96,028,701,838</u></b>	<b>100.0%</b>

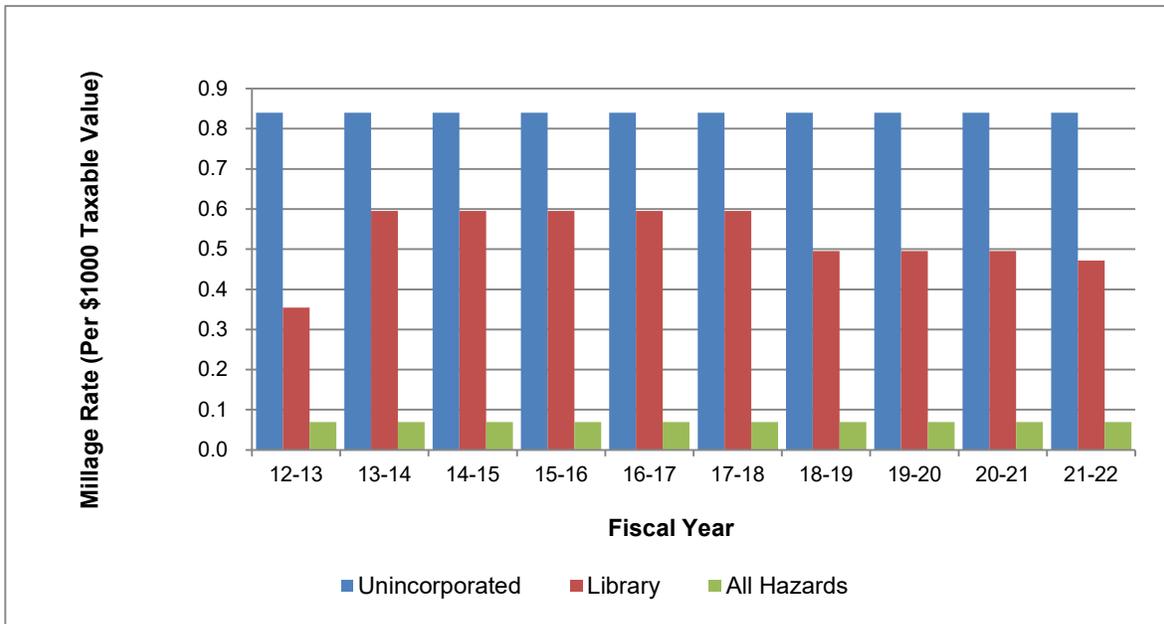
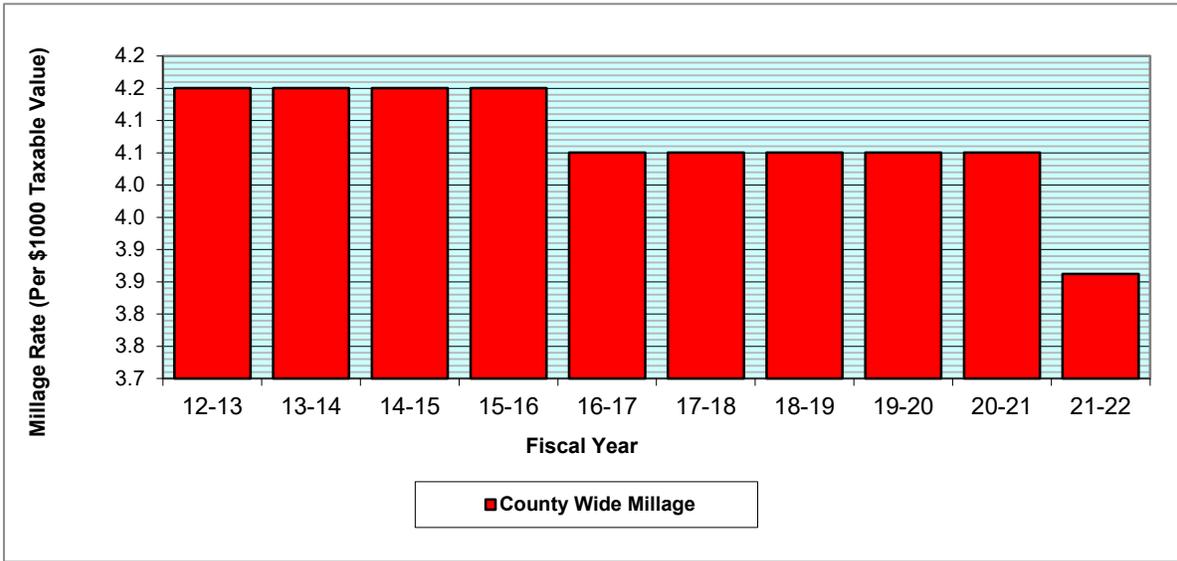
Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY19-20 to FY20-21 and FY20-21 to FY21-22 with the percentage change:

<u>FY19-20 to FY20-21</u>		
Unincorporated Lee County	\$ 3,043,002,499	52.8%
Fort Myers	687,312,000	11.9%
Cape Coral	1,162,559,079	20.2%
Fort Myers Beach	152,887,431	2.7%
Bonita Springs	487,668,101	8.5%
Sanibel	135,256,967	2.3%
Estero	98,578,111	1.7%
<b>TOTAL</b>	<b>\$ <u>5,767,264,188</u></b>	<b>100.0%</b>

<u>FY20-21 to FY21-22</u>		
Unincorporated Lee County	\$ 2,754,713,566	41.1%
Fort Myers	818,455,840	12.2%
Cape Coral	1,764,944,329	26.3%
Fort Myers Beach	173,136,935	2.6%
Bonita Springs	706,213,407	10.5%
Sanibel	200,333,895	3.0%
Estero	283,094,313	4.2%
<b>TOTAL</b>	<b>\$ <u>6,700,892,285</u></b>	<b>100.0%</b>

# PROPERTY TAX RATES

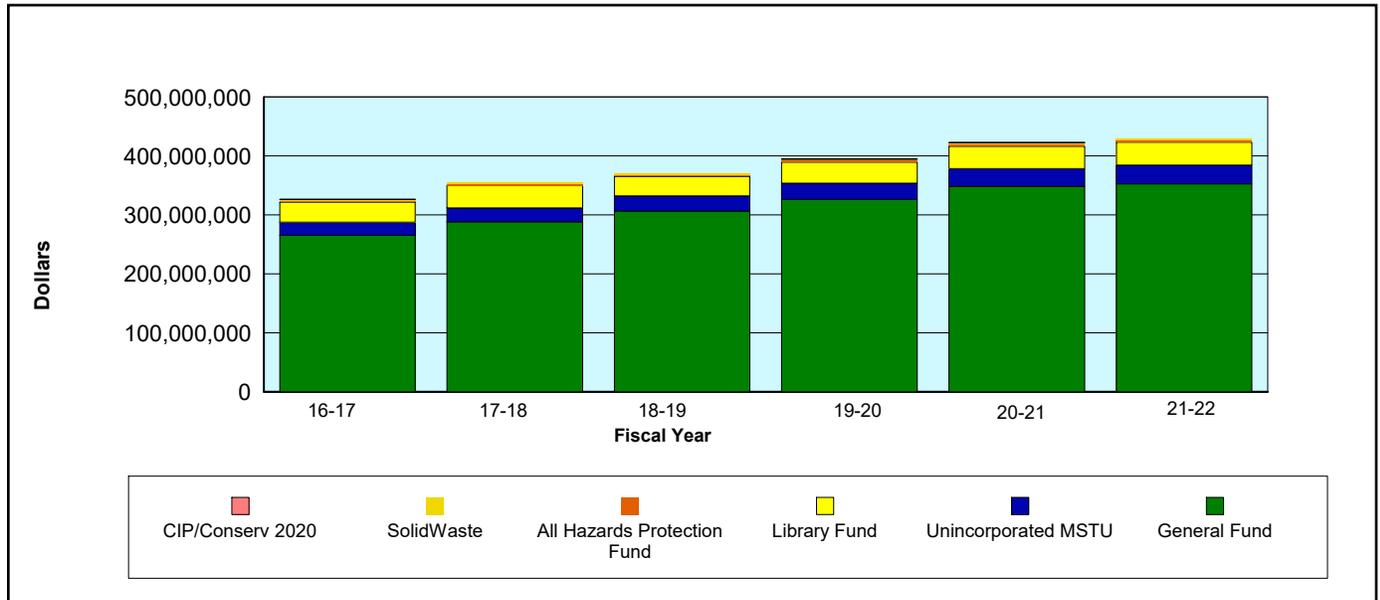
## FY12-13 THROUGH FY21-22



	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
Countywide										
General Fund	3.6506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623
Capital Improvement	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	<u>0.5000</u>	<u>0.0000*</u>								
COUNTYWIDE TOTAL	4.1506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623
Unincorporated MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693

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

## MAJOR PROPERTY TAX REVENUES FY16-17 THROUGH FY21-22



	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Unaudited Actual	FY21-22 Adopted
<b>COUNTYWIDE</b>						
General Fund	\$ 265,473,082	\$ 288,059,580	\$ 306,367,601	\$ 326,180,376	\$ 348,358,614	\$ 352,899,112
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	17,717	12,042	8,605	5,198	3,548	0
<b>SUBTOTAL</b>	<u>\$ 265,490,799</u>	<u>\$ 288,071,622</u>	<u>\$ 306,376,207</u>	<u>\$ 326,185,574</u>	<u>\$ 348,362,161</u>	<u>\$ 352,899,112</u>
<b>OTHER</b>						
Unincorporated MSTU Fund	\$ 22,110,419	\$ 24,042,698	\$ 25,715,544	\$ 27,603,841	\$ 30,035,870	\$ 31,879,754
Library Fund	34,240,937	37,261,101	33,104,469	35,426,263	37,990,156	38,540,418
All Hazards Protection Fund	2,631,047	2,867,432	3,078,899	3,308,801	3,587,148	3,840,914
Solid Waste	1,863,771	2,142,178	2,102,891	2,266,004	2,803,466	3,127,681
<b>SUBTOTAL</b>	<u>\$ 60,846,174</u>	<u>\$ 66,313,409</u>	<u>\$ 64,001,804</u>	<u>\$ 68,604,909</u>	<u>\$ 74,416,639</u>	<u>\$ 77,388,767</u>
<b>GRAND TOTAL</b>	<u>\$ 326,336,973</u>	<u>\$ 354,385,031</u>	<u>\$ 370,378,011</u>	<u>\$ 394,790,484</u>	<u>\$ 422,778,801</u>	<u>\$ 430,287,879</u>

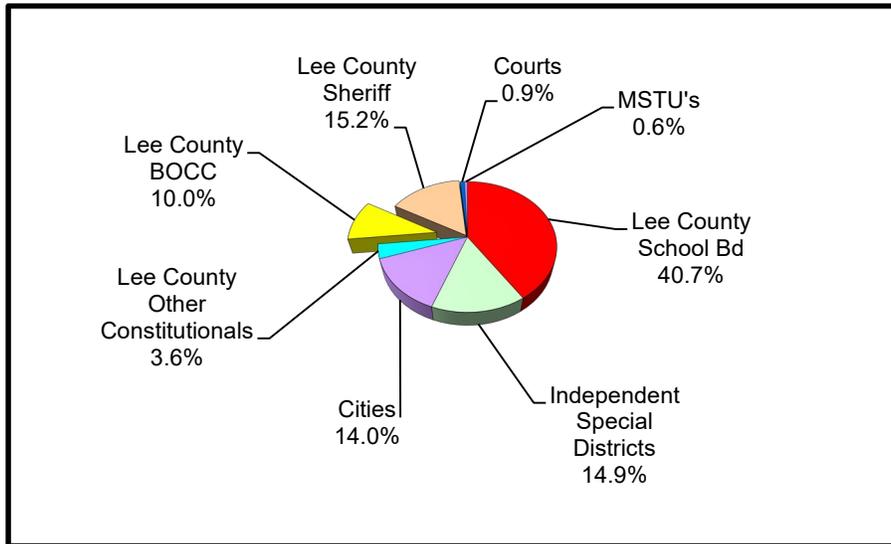
For General, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY21-22, property taxes are 51.9% of the General Fund. The Library Fund relies upon 63.3% of its revenue from property taxes. The Unincorporated MSTU Fund receives 46.2% of its revenue from property taxes. The All Hazards Protection Fund receives 54.7% 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.

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

<u>Taxing Authority</u>	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-21
<u>Countywide Millages:</u>	<u>Millage</u>										
General	3.6506	3.6506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623
Capital Outlay	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>TOTAL COUNTYWIDE</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.0506</b>	<b>4.0506</b>	<b>4.0506</b>	<b>4.0506</b>	<b>4.0506</b>	<b>3.8623</b>
<u>Misc. Non-Countywide Millages:</u>											
Library	0.3541	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714
Unincorporated Area MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693
<b>TOTAL MISC. NON-COUNTYWIDE</b>	<b>1.2632</b>	<b>1.2632</b>	<b>1.5047</b>	<b>1.5047</b>	<b>1.5047</b>	<b>1.5047</b>	<b>1.5047</b>	<b>1.4047</b>	<b>1.4047</b>	<b>1.4047</b>	<b>1.3805</b>
<u>Sewer &amp; Solid Waste Districts &amp; MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.1292	0.0646	0.0616	0.0585	0.1170	0.1602	0.1681	0.1523	0.1523	0.1753	0.1791
Winkler Safe Neighborhood MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.7969	0.8911	0.7105	0.5043	0.4570	0.4151	0.2793	0.2790	0.8000	1.0000	1.0000
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	2.0212	2.0212	2.2824	2.1212	2.0214	2.8588	3.0000	2.4000	2.3000	2.0000	2.4000
Maravilla	4.0000	4.7000	4.5000	4.5000	4.0000	4.0000	3.9000	3.7000	3.8000	3.6000	3.2000
Useppa	2.3000	2.5109	3.1380	2.8806	2.7931	2.6424	2.7029	2.6150	2.7500	2.7100	2.7100
<u>Lighting &amp; Special Improvement Districts:</u>											
Alabama Groves SLD	1.2243	0.8313	0.9393	0.9684	0.8592	0.9033	0.7107	0.4159	0.7088	0.5150	0.5150
Bayshore Estates SLD	2.3002	2.3818	2.1532	2.0933	2.1912	2.1910	1.7662	1.5078	1.5830	1.2000	1.2000
Billy Creek Commerce Center SLD	0.2632	0.3184	0.2965	0.3143	0.3371	0.3930	0.3461	0.2998	0.2936	0.2355	0.2295
Birkdale SLD	0.5204	0.5542	0.4805	0.3973	0.4335	0.3723	0.3059	0.2689	0.2945	0.2550	0.2550
Charleston Park SLD	2.0635	2.3119	1.8876	1.9068	1.8746	2.0675	1.9506	1.3967	1.6450	1.5500	1.5500
Cypress Lake SLD	0.4671	0.4820	0.4746	0.5712	0.4995	0.5000	0.4526	0.3967	0.4110	0.3650	0.3650
Daughtrey's Creek SLD	0.7491	0.8604	0.7811	0.7850	0.8124	0.8641	0.8381	0.8061	0.7750	0.6200	0.6350

<u>Taxing Authority</u>	<u>FY11-12</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>FY14-15</u>	<u>FY15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
<u>Lighting &amp; Special Improvement Districts:</u>											
Flamingo Bay SLD	0.5301	0.4544	0.4552	0.4132	0.4428	0.3986	0.3686	0.3369	0.3585	0.3015	0.3250
Fort Myers Shores SLD	0.3269	0.3085	0.3404	0.2952	0.322	0.3216	0.2187	0.1975	0.2350	0.1936	0.1800
Fort Myers Villas SLD	0.4580	0.3898	0.3083	0.3238	0.3392	0.3889	0.2028	0.3041	0.2570	0.2365	0.2215
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0520	0.0520
Harlem Heights SLD	0.5546	0.6333	0.7490	1.0361	1.0301	1.2291	1.1779	1.1562	1.2184	0.7000	0.5320
Heiman/Apollo SLD	3.8449	3.1139	3.3952	2.9251	2.5194	2.6325	2.1891	1.7551	1.7800	1.2000	1.2000
Hendry Creek SLD	0.3180	0.3058	0.4034	0.3572	0.3854	0.4162	0.3625	0.3057	0.3678	0.3310	0.3310
Iona Gardens SLD	0.7594	0.7834	0.7747	0.8292	0.8059	0.8595	0.7164	0.0635	0.8580	0.5550	0.5300
Lehigh Acres SLD	0.4171	0.4212	0.4588	0.6103	0.3921	0.7455	0.7455	0.7460	0.7460	0.7460	0.7460
Lochmoor Village SLD	0.9249	0.8762	0.7433	0.7888	0.7856	0.7628	0.6188	0.5267	0.5720	0.5000	0.4600
McGregor Isles Dredging	0.0000	0.0000	0.3705	0.3705	0.3614	0.3995	0.3860	0.3406	0.3406	0.3406	0.3300
MidMetro Industrial Park Spec Improvemnt	0.3226	0.1799	0.0938	0.3632	0.2287	0.2388	0.3870	0.0000	0.0000	0.0000	0.0000
Mobile Haven SLD	0.8766	0.7848	0.8876	0.8125	0.8638	0.8598	0.6809	0.6351	0.7000	0.5050	0.4900
Morse Shores SLD	0.5526	0.5742	0.5905	0.5127	0.4953	0.4923	0.5036	0.2492	0.3850	0.3080	0.3080
North Fort Myers SLD	0.1341	0.2801	0.2370	0.2171	0.1569	0.1958	0.1820	0.1589	0.2030	0.1700	0.1650
Page Park SLD	0.4375	0.5069	0.4950	0.6345	0.4814	0.4606	0.7967	0.7706	0.4375	0.2750	0.2444
Palmetto Point Light MSTU	0.2484	0.2252	0.2057	0.4385	0.2788	0.1456	0.3622	0.3858	0.3858	0.3858	0.7716
Palm Beach SIU MSTU	0.0090	0.0088	0.0076	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palmona Park SLD	1.7499	1.7499	1.5457	1.6583	1.6259	1.7499	1.6263	0.9049	1.2045	1.2550	1.1200
Pine Manor SLD	1.7887	1.2755	1.0210	0.9987	1.0762	0.9046	0.8075	0.6604	0.6955	0.5900	0.4750
Port Edison SLD	0.7740	0.6784	0.5123	0.5565	0.6409	0.5595	0.4693	0.3208	0.4750	0.4000	0.3900
Riverdale Shores Improvement	1.3367	0.6371	0.6137	0.7301	0.2017	0.7270	1.0043	1.1907	1.1907	1.6500	1.6500
Russell Park SLD	0.9927	1.0571	1.0647	1.0834	0.9735	0.9268	0.8430	0.7511	0.8300	0.6305	0.5950
San Carlos Island SLD	0.0605	0.0661	0.0575	0.0635	0.0549	0.0650	0.0572	0.0555	0.0661	0.0471	0.0471
San Carlos Special Improvement	0.4613	0.5241	0.2772	0.2510	0.2025	0.2678	0.2678	0.2297	0.2725	0.2725	0.2725
Skyline SLD	0.2070	0.1846	0.2074	0.1650	0.1975	0.1498	0.1335	0.1197	0.1420	0.1132	0.1200
St. Jude Harbor	0.3126	0.3119	0.2979	0.2520	0.3236	0.2835	0.2524	0.2225	0.2635	0.2060	0.2400
Tanglewood Spec Improvement	0.8910	0.8159	0.7364	0.5850	0.8673	1.0000	1.0000	0.9999	1.0000	1.0000	1.0000
Town & River Spec Improvement	0.2175	0.2073	0.3717	0.3266	0.2947	0.3899	0.2781	0.2870	0.2870	0.2870	0.2870
Trailwinds SLD	0.7524	0.6556	0.8991	0.8562	0.7371	0.7399	0.6912	0.4995	0.5900	0.5159	0.5055
Tropic Isles SLD	1.3085	1.0446	1.0190	0.9424	0.9783	0.8111	0.6315	0.4999	0.6450	0.4962	0.4560
Villa Palms SLD	0.8766	0.7765	0.8260	0.8101	0.8392	0.8866	0.7526	0.6514	0.7000	0.5990	0.5990
Villa Pines SLD	0.2582	0.2880	0.3253	0.3160	0.3003	0.2907	0.2708	0.2456	0.2456	0.2500	0.2700
Waterway Estates SLD	0.5584	0.4638	0.3959	0.3968	0.4368	0.3066	0.3068	0.2770	0.3450	0.2548	0.2652
Waterway Shores SLD	1.2276	1.1898	0.9499	1.0473	1.0249	0.9227	0.7651	0.5854	0.7300	0.6300	0.6300
Whiskey Creek Spec Improvement	0.9727	0.9802	0.9662	0.9773	0.9999	0.9999	0.9999	0.9997	0.9999	0.9999	0.9999

## FY21-22 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2021-2022 Total Property Tax is \$1,513,149,533  
 2021 Tax Roll – Excluding Non Ad-Valorem Assessments  
 Source: Lee County Property Appraiser – Tax Roll Certified October 15, 2021

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (40.7%). The Lee County Commission (29.6%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 29.6% 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 9.8%, Courts 0.9% and the Constitutional Officers other than the Sheriff would be allocated 3.6% from property taxes. The Lee County Sheriff would receive 15.2%. The remaining categories are listed below:

- Cities include millage and debt service from Cape Coral, Fort Myers, Bonita Springs, Sanibel, the Town of Fort Myers Beach, and the Village of Estero.
- MSTUs include all Municipal Service Taxing Units including lighting, sewer, and improvement districts.
- Independent Special Districts includes all Independent Fire Districts, Fort Myers Beach Library as well as the Lee County Hyacinth Control, Mosquito Control, West Coast Inland Waterway (WCIND), and South Florida Water Management District taxing units.

Not included in these totals or in the chart is \$151,294,453 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 (\$50,467,723). Also not included are penalties of \$665,026. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1<sup>st</sup>. The grand total including property taxes, penalties, adjustments and non ad-valorem assessments is \$1,665,106,947.

# COMPARATIVE SAMPLE OF TAX BILLS

## FOR A \$275,000 HOME IN FORT MYERS, CAPE CORAL, SANIBEL, BONITA SPRINGS, THE TOWN OF FORT MYERS BEACH, THE VILLAGE OF ESTERO AND UNINCORPORATED LEE COUNTY

DESCRIPTION:           \$275,000 JUST VALUE OF HOME  
                               (\$ 50,000) HOMESTEAD EXEMPTION  
                               \$225,000 TAXABLE VALUE LESS HOMESTEAD EXEMPTION

### 2021 PROPERTY TAXES (FY21-22)

	21-22 MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	VILLAGE OF ESTERO	UNINCORP LEE CNTY
<b>LEE COUNTY COMMISSION</b>								
LEE COUNTY GENERAL REVENUE	3.8623	869	869	869	869	869	869	869
LEE COUNTY LIBRARY	0.4714	106	106	0	106	0	106	106
LEE COUNTY UNINCORPORATED MSTU	0.8398	0	0	0	0	0	0	189
LEE COUNTY ALL HAZARDS	0.0693	0	16	0	0	0	0	16
<b>SCHOOL DISTRICT - LEE COUNTY</b>								
PUBLIC SCHOOL - STATE LAW *	3.6430	911	911	911	911	911	911	911
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
<b>CITIES</b>								
CITY OF FORT MYERS	7.5875	1,707	0	0	0	0	0	0
CITY OF CAPE CORAL	6.2500	0	1,406	0	0	0	0	0
CAPE CORAL SOLID WASTE MSTU *	0.1791	0	45	0	0	0	0	0
CITY OF SANIBEL	1.8922	0	0	426	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.1303	0	0	29	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0330	0	0	7	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1029	0	0	23	0	0	0	0
CITY OF BONITA SPRINGS	0.8173	0	0	0	184	0	0	0
TOWN OF FORT MYERS BEACH	0.9500	0	0	0	0	214	0	0
VILLAGE OF ESTERO	0.7700	0	0	0	0	0	173	0
<b>INDEPENDENT SPECIAL DISTRICTS</b>								
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.1061	24	24	24	24	24	24	24
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0365	8	8	8	8	8	8	8
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1146	26	26	26	26	26	26	26
LEE CTY HYACINTH CONTROL **	0.0235	6	6	6	6	6	6	6
LEE CTY MOSQUITO CONTROL **	0.2439	67	67	67	67	67	67	67
<b>TOTAL</b>		<b>\$4,295</b>	<b>\$4,055</b>	<b>\$2,968</b>	<b>\$2,772</b>	<b>\$2,696</b>	<b>\$2,761</b>	<b>\$2,793</b>
<b>PERCENTAGE SUMMARY</b>								
LEE COUNTY COMMISSION		23%	24%	29%	35%	32%	35%	42%
SCHOOL DISTRICT OF LEE COUNTY		34%	36%	50%	53%	55%	53%	53%
CITIES		40%	36%	16%	7%	8%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	3%	5%	5%	5%	5%	5%
<b>TOTAL</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

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

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

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

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, the Town of Fort Myers Beach, the Village of Estero and Unincorporated Lee County for a home with \$225,000 of taxable value after homestead exemption for tax bills based on the adopted millage rates. The percentage distribution shows that within the cities of Lee County, the taxes that relate to county services amount to approximately 23% of the total tax bill for Fort Myers, 24% for Cape Coral, 29% for Sanibel, 35% for Bonita Springs, 32% for the Town of Fort Myers Beach and 35% for the Village of Estero. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 34% in Fort Myers to 55% 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, plan review, community parks, domestic animal services, hearing examiner and funding for road, bridge and traffic maintenance and operations.

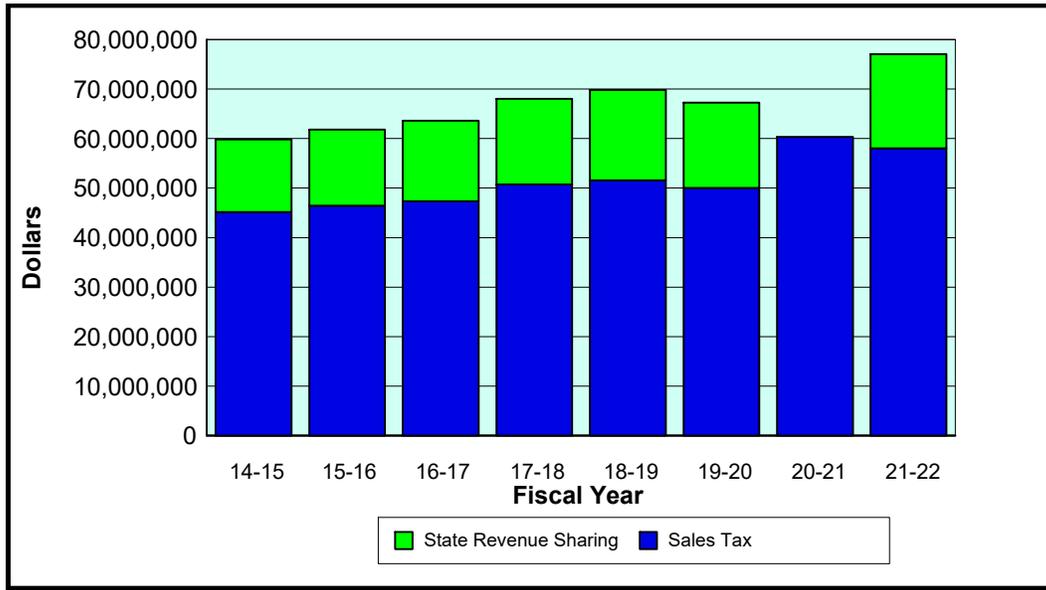
The Lee County Hyacinth Control and Mosquito Control Districts are not subject to the homestead exemption. These districts were established by the Florida Legislature and at that time it was determined that the services that these districts provide benefit all properties without discrimination.

The bill comparisons represent "generic" tax comparisons and do not take into account individual MSTUs, geographical independent and dependent special districts, or drainage districts. These "other" districts include lighting, fire and special improvement districts. The data is based upon 2021 Property Tax information certified by the Property Appraiser on October 15, 2021.

Beginning in FY06-07, the City of Sanibel was no longer assessed a Lee County Library millage after having established an independent library district. Sanibel joined the Town of Fort Myers Beach in having independent library districts.

# STATE SHARED REVENUES

FY14-15 THROUGH FY21-22



	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Unaudited Actual	FY21-22 Adopted
Sales Tax	\$ 45,163,659	\$ 46,441,231	\$ 47,350,177	\$ 50,740,927	\$ 51,568,241	\$ 50,011,035	\$ 60,301,878	\$ 58,000,000
State Rev Sharing	14,641,807	15,380,245	16,241,617	17,244,447	18,220,403	17,203,298	20,096,337	19,000,000
<b>TOTAL</b>	<u>\$ 59,805,466</u>	<u>\$ 61,821,476</u>	<u>\$ 63,591,794</u>	<u>\$ 67,985,374</u>	<u>\$ 69,788,644</u>	<u>\$ 67,214,333</u>	<u>\$ 80,398,215</u>	<u>\$ 77,000,000</u>

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

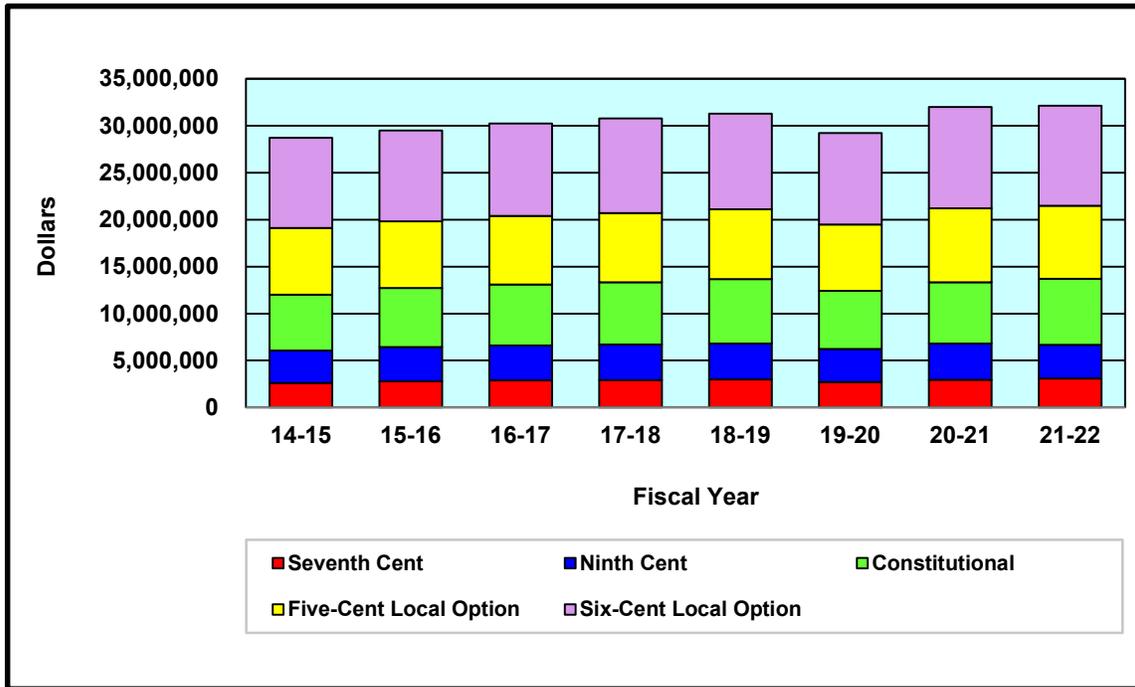
## Sales Tax

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

## State Revenue Sharing

The State Revenue Sharing Program for counties involves the distribution of state shared cigarette tax and State sales tax. Each county was given a set amount monthly based upon a formula distribution and then "trued up" each June to reflect actual state collections in the sources that affect the revenue sharing. The State apportionment factor is calculated using a formula equally weighted among county population, unincorporated county population and county sales tax collections. The General Fund receives 100% of collections.

## LEE COUNTY GAS TAX REVENUES FY14-15 THROUGH FY21-22



	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Adopted
<b>Seventh Cent</b>	\$2,610,839	\$2,782,166	\$2,872,115	\$2,913,162	\$2,973,710	\$2,699,310	\$2,938,248	\$3,101,373
<b>Ninth Cent</b>	3,438,654	3,634,098	3,714,486	3,794,018	3,831,900	3,542,536	3,855,150	3,571,697
<b>Constitutional</b>	5,955,200	6,295,244	6,523,538	6,632,227	6,870,409	6,167,446	6,536,334	7,033,148
<b>Five-Cent Local Option</b>	7,096,415	7,115,734	7,274,628	7,367,938	7,433,179	7,089,410	7,872,299	7,772,508
<b>Six-Cent Local Option</b>	9,621,784	9,653,807	9,871,195	10,081,842	10,174,769	9,731,769	10,802,958	10,649,568
<b>TOTAL</b>	<u>\$28,722,892</u>	<u>\$29,481,049</u>	<u>\$30,255,962</u>	<u>\$30,789,187</u>	<u>\$31,283,967</u>	<u>\$29,230,471</u>	<u>\$32,004,989</u>	<u>\$32,128,294</u>

Some data provided in the following discussion occurred prior to the period in the chart but is included for historical perspective.

The **Seventh Cent Gas Tax** is received by the County and used to fund operations of the Department of Transportation.

The **Ninth Cent Gas Tax** is used for transportation capital projects.

The **Constitutional Gas Tax** is used for construction of roads and bridges and transportation operations.

**LEE COUNTY GAS TAX REVENUES (continued)**

The **Five-Cent Local Option Gas Tax** collection began in January, 1994 and is currently being collected and shared locally between the County and municipalities based upon interlocal agreements. Lee County's portion is distributed between capital projects and toward various debt service obligations. The Five-Cent Local Option Gas Tax can only be used for capital improvements related to the County's Comprehensive Plan. Beginning in FY96-97 the Town of Fort Myers Beach, in FY00-01 the City of Bonita Springs and in FY15-16 the Village of Estero, all began receiving an allocation out of Lee County's portion.

The **Six-Cent Local Option Gas Tax** is currently being collected and shared locally between municipalities based upon interlocal agreements; a portion of this tax supports transit (LeeTran). Similar to the Five-Cent Local Option described above, beginning in FY96-97 the Town of Fort Myers Beach, in FY00-01 the City of Bonita Springs and in FY15-16 the Village of Estero, all began receiving an allocation out of Lee County's portion.

**All gas taxes are collected for counties by the Florida Department of Revenue, which distributes collections monthly in accordance with the following formulas calculated annually:**

<b>Constitutional (2 cents )</b>	Lee County	100%
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<b>Seventh Cent (1 cent)</b>	Lee County	90%
	State (Collection Fees, Admin Costs, 8% Service)	<u>10%</u>
		100%

<b>Ninth Cent (1 cent )</b>	Lee County	100%
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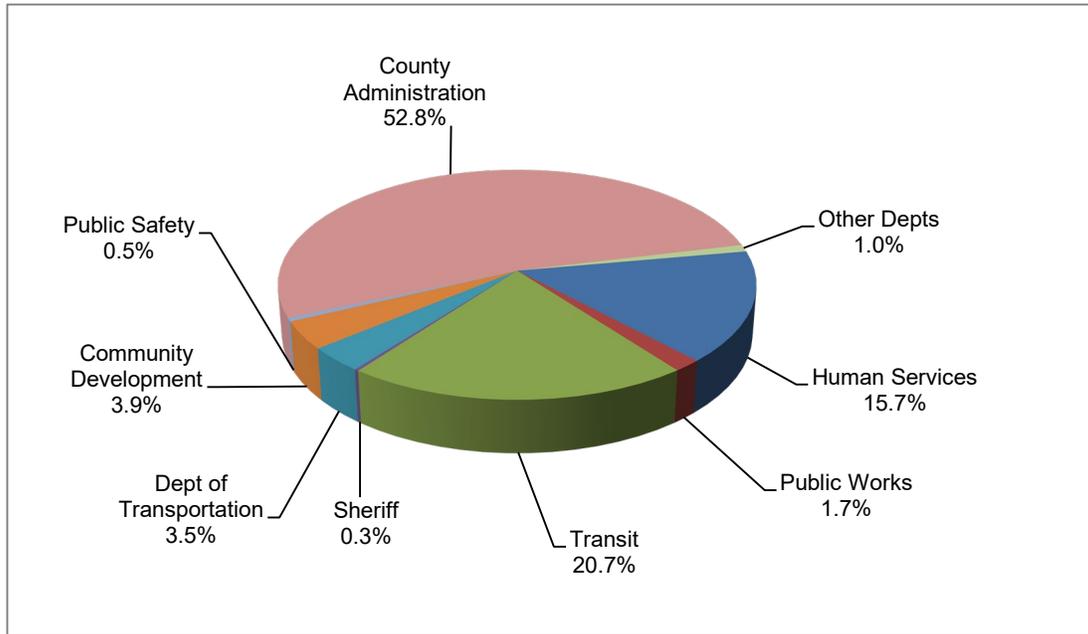
<b>Local Option (11 cents )</b>	<b>Allocation (Effective 01-01-2020)</b>	
5-Cent & 6-Cent	(After State Deductions for Dealer Costs)	
(From 1984 to 1989, only 4 cents was allocated)	Cape Coral	27.29%
	Sanibel	3.50%
	Fort Myers	10.67%
	Fort Myers Beach	1.00%
	Bonita Springs	4.53%
	Village of Estero	2.52%
	Lee County	<u>50.49%</u>
		100.00%

## SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
<b>Federal</b>		18.4 Cents	Current Rate For Gasoline (includes 15.44 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks).
<b>State</b>	Department of Transportation	13.3 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	7.3 Cents	Chapter 206.41 (1)(f) and Transportation System (SCETS) Chapter 206.87 (1)(d) diesel
<b>State Shared With Local Jurisdictions</b>			
<b>County Only (4 Cents)</b>	County (Seventh Cent)	1.0 Cents	Chapter 206.60 F.S.
	Voted (Ninth Cent)	1.0 Cents	Chapter 336.021 F.S.
	Constitutional (5 <sup>th</sup> and 6 <sup>th</sup> Cent)	2.0 Cents	Chapter 206.41 and 206.47 F.S.
<b>City Only (1 Cent)</b>	City (Eighth Cent)	1.0 Cents	Chapter 206.605 F.S.
<b>County and City Shared (11 Cents)</b>	Local Option (10-15 Cents)	6.0 Cents	Chapter 336.025 F.S.
	Local Option (16-20 Cents)	<u>5.0 Cents</u>	Chapter 336.025(1)(b) F.S.
	<b>TOTAL</b>	<b>55.0 Cents</b>	

This chart indicates that 55 cents per gallon is levied for taxes at various governmental levels. The County solely receives or shares in 15 cents per gallon of gasoline.

## FY19-20 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



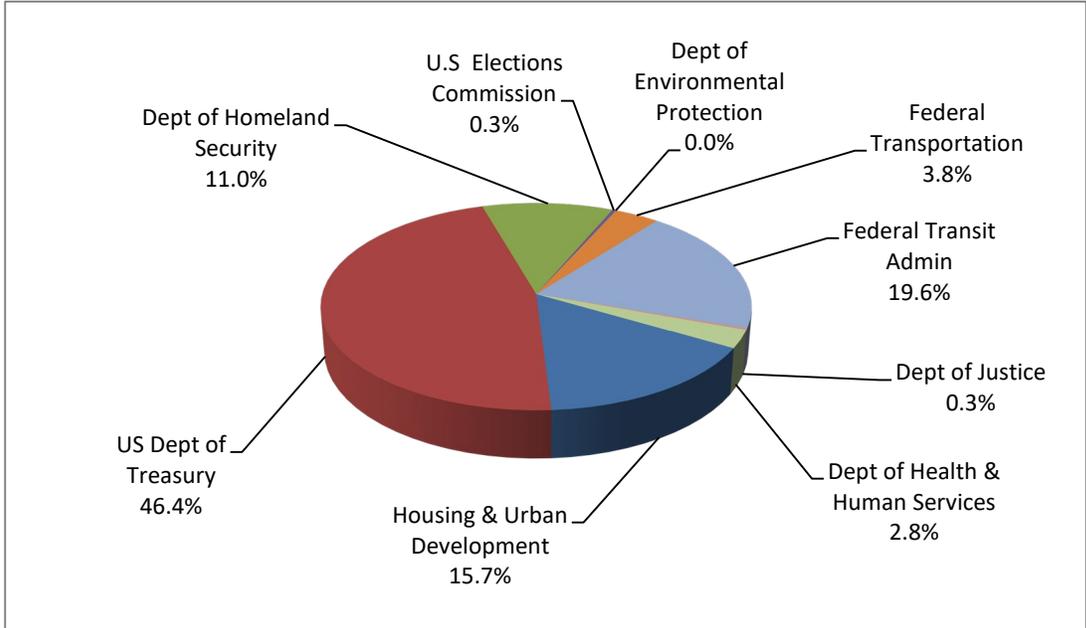
Note: Pie chart percentages may not equal 100% due to rounding of figures.

**Total: \$319,050,342**

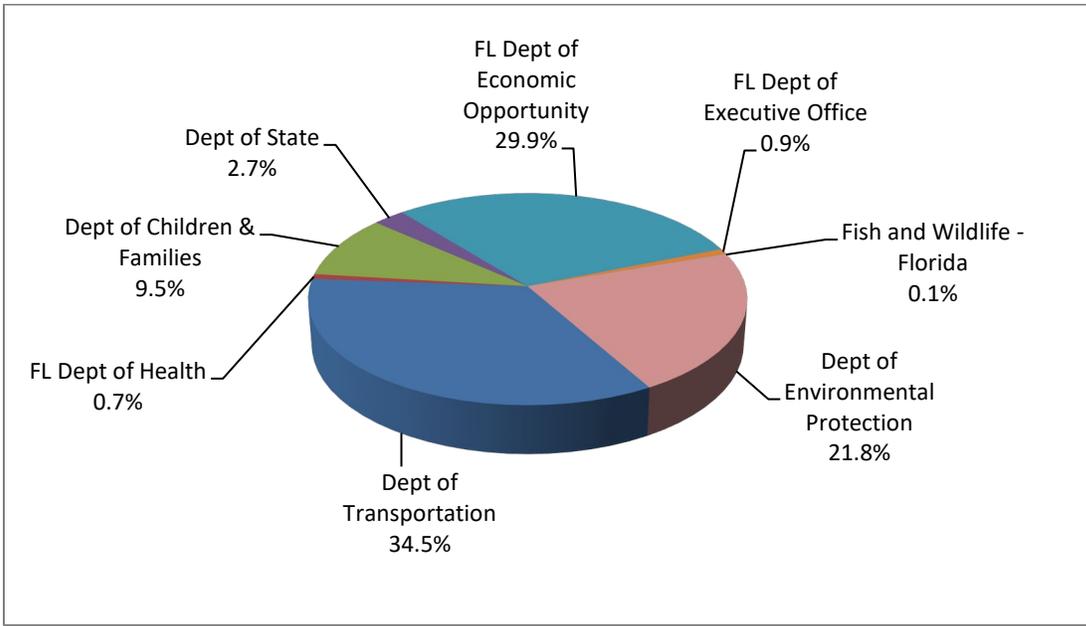
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 112 active (including multi-year) grants in FY19-20 totaling \$319,050,342. Grants totaling \$294,831,335 came from 9 Federal agencies, and grants totaling \$24,219,007 came from 8 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies. FY19-20 increase in Federal awards is due to grants received for response to the COVID-19 pandemic.

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

### ACTIVE FEDERAL GRANTS IN FY19-20 FOR LEE COUNTY

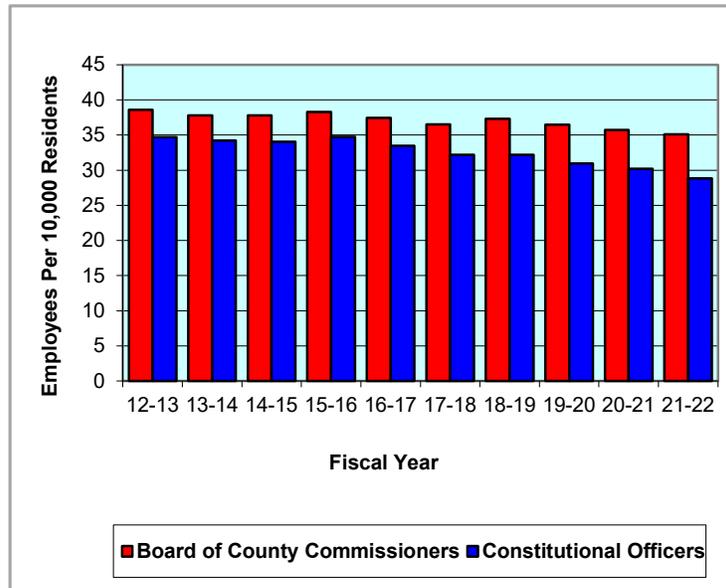


### ACTIVE STATE GRANTS IN FY19-20 FOR LEE COUNTY



# LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS

FY12-13 THROUGH FY21-22



A key factor in the cost of government and in the County government's ability to provide a continued high level of service to a rapidly growing community is the number of employees. To account for population growth over time, employees are presented per 10,000 residents.

### Board of County Commissioners (BoCC)

From FY01-02 through FY08-09 the BoCC employees per 10,000 residents rate remained stable. In FY08-09, there was a 197 person reduction in the number of BoCC employees from FY07-08 due to attrition, employee participation in an early buyout program and not filling vacant positions. For FY09-10 the BoCC employee count declined by 93, by an additional 56 for FY10-11 and was reduced by 17 for FY11-12. The rate of employees per 10,000 residents declined from FY12-13 to FY13-14 by 27. In FY14-15, 12 employees were added, the first increase since FY12-13. There were 29 positions added for FY15-16, 26 positions added in FY16-17, 25 positions added in FY17-18, 111 positions in FY18-19 and 18 positions in FY19-20 and no new positions for FY20-21 and 29 new positions in FY21-22.

### Constitutional Officers

For FY09-10 the Constitutional Officers employee count declined by 89, by 91 in FY10-11, by 32 in FY11-12, by 18 in FY12-13, by 1 for FY13-14 with an increase of 2 in FY14-15 and a net increase of 49 for FY15-16 with the Sheriff adding 53 positions. In FY16-17, there was a net decrease of 11 employees and a net decrease of 6 employees in FY17-18, 9 positions added in FY18-19, 13 positions added in FY19-20 and 5 added for FY20-21. For FY21-22 there are 16 fewer positions.

Fiscal Year	Employees per 10,000 Residents									
	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
Board of County Commissioners	38.6	37.8	37.8	38.3	37.4	36.5	37.3	36.5	35.7	35.1
Constitutional Officers	34.7	34.2	34.0	34.8	33.5	32.2	32.2	31.0	30.2	28.8
<b>Total</b>	<b>73.3</b>	<b>72.0</b>	<b>71.8</b>	<b>73.0</b>	<b>70.9</b>	<b>68.7</b>	<b>69.5</b>	<b>67.5</b>	<b>65.9</b>	<b>63.9</b>

## POSITION SUMMARY BY DEPARTMENT

FISCAL YEAR	20-21	21-22	21-22	21-22	21-22	21-22	21-22
Department	ADOPTED	ADDED	TRANSFERS	DELETED	UNDER FUNDED	TOTAL FUNDED	PROPOSED
Animal Services	59					59	59
Community Development	158	16				174	174
Construction & Design	0					0	0
County Administration	41		1		2	40	42
County Attorney	22				3	19	22
County Commissioners	10					10	10
County Lands	12					12	12
Economic Development	8					8	8
Environmental Policy Mgmt	0					0	0
Facilities	136		3			139	139
Fleet Management	35					35	35
GIS	0				1	-1	0
Hearing Examiner	5					5	5
Human Resources	30					30	30
Human Services	73		2			75	75
Internal Services	18					18	18
Library	266				1	265	266
Natural Resources	49					49	49
Parks & Recreation	263	2			6	259	265
Public Resources	0					0	0
Public Safety	416	1	1		1	417	418
Procurement	26					26	26
Office of Sustainability	0					0	0
Solid Waste	117	4	5			126	126
Sports Development	4					4	4
Technology Services	14	3	16			33	33
Transit	267					267	267
Transportation	328	8	(16)		1	319	320
Utilities	277	12	(1)			288	288
Visitor & Convention Bureau	33					33	33
Non-Department	13	20	(11)		22	0	22
<b>GRAND TOTAL</b>	<u>2,680</u>	<u>66</u>	<u>0</u>	<u>0</u>	<u>37</u>	<u>2,709</u>	<u>2,746</u>

**Major Maintenance  
Detailed Report Fiscal Years 2021/2022 through 2025/2026**

Fund Codes: A=Advalorem; ADA= American Disabilities Act; B=Boat Reg Fees; CON=Conservation 2020 D=Debt; E=Enterprise; EM=E911; G=Grant; GF=General Fund; GT=Gas Tax; I=Impact Fees; L= Library Advalorem; T=Tourist Development Tax; ST=Surplus Tolls

<b>Community Development</b>													
Project Title	Project #	Fund	Code	Total Project FY 19/20	FY 20/21 Adopted Budget	FY 20-21 Amended Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY25/26 Proposed Budget	Five Year Project Total	Total Project
Environmental Mitigation	40400700100	00100	GF	334,828	58,334	69,722	83,334	83,334	83,334	83,334	83,334	416,670	821,220
	40400730700	30700	GT	1,107,847	58,333	68,282	83,333	83,333	83,333	83,333	83,333	416,665	1,592,794
	40400748730	48730	E	329,715	58,333	69,721	83,333	83,333	83,333	83,333	83,333	416,665	816,101
<b>Total Community Development</b>				<b>1,772,390</b>	<b>175,000</b>	<b>207,725</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,250,000</b>	<b>3,230,115</b>
<b>County Lands</b>													
County Owned Real Propety Assessments	40882900100	00100	GF	2,602,325	307,400	307,400	325,844	345,395	366,118	388,085	411,371	1,836,813	4,746,538
County Held Tax Certificates	40882800100	00100	GF	216,229	50,625	50,625	50,625	50,625	50,625	50,625	57,375	266,625	533,479
<b>Total County Lands</b>				<b>2,818,554</b>	<b>358,025</b>	<b>358,025</b>	<b>376,469</b>	<b>396,020</b>	<b>416,743</b>	<b>445,460</b>	<b>468,746</b>	<b>2,103,438</b>	<b>5,280,017</b>
<b>Parks and Recreation</b>													
<b>Athletic Court and Field Lighting Replacement</b>	<b>40333000100</b>	<b>00100</b>	<b>GF</b>				<b>232,000</b>					<b>232,000</b>	<b>232,000</b>
County Wide Park Improvements	40214100100	00100	GF	4,231,108	900,000	1,472,148	950,000	950,000	1,000,000	1,000,000	1,050,000	4,950,000	10,653,256
County Wide Emergency Beach Cleanup	40168730101	30101	T	481,566	67,000	20,000	200,000					200,000	701,566
Envir Restoration&Exotic Maint	40330630105	30105	CON		2,000,000	2,000,000	2,000,000	2,500,000	2,500,000	3,000,000	3,000,000	13,000,000	15,000,000
Parks Restrooms Upgrades	40160200100	00100	GF		355,000	605,000	200,000	260,000	225,000	245,000	225,000	1,155,000	1,760,000
Pool Improvements	40167400100	00100	GF	1,515,064	322,000	439,889	203,000	210,000	242,000	215,000	250,000	1,120,000	3,074,953
Replacement Parking Machines	40183400100	00100	GF	385,027	50,000	205,000	75,000	75,000	100,000	75,000	75,000	400,000	990,027
Stadium R & R - JetBlue Park	40159930102	30102	T	770,071	125,000	362,575	350,000	350,000	350,000	350,000	350,000	1,750,000	2,882,646
Stadium R & R -Hammond Stadium	40173430102	30102	T	804,268	120,000	295,024	120,000	120,000	120,000	120,000	120,000	600,000	1,699,292
Stadiums Maint & Improvements	40212200100	00100	GF	647,450	50,000	525,125	50,000	70,000	200,000	125,000	100,000	545,000	1,717,575
	40212230102	30102	T	10,403,389	3,448,000	5,629,298	5,607,550	3,427,750	3,522,780	3,111,300	3,574,500	19,243,880	35,276,567
	40212230111	30111	T	453,274	150,000	1,046,725	150,000	150,000	150,000	150,000	150,000	750,000	2,249,999
<b>Total Parks and Recreation</b>				<b>19,691,217</b>	<b>7,587,000</b>	<b>12,600,784</b>	<b>10,137,550</b>	<b>8,112,750</b>	<b>8,409,780</b>	<b>8,391,300</b>	<b>8,894,500</b>	<b>43,945,880</b>	<b>76,237,881</b>
<b>Library</b>													
<b>Library Noise Suppression</b>	<b>40333114800</b>	<b>14800</b>	<b>L</b>				<b>66,400</b>	<b>5,000</b>	<b>5,000</b>			<b>76,400</b>	<b>76,400</b>
<b>Library Signage</b>	<b>40333214800</b>	<b>14800</b>	<b>L</b>				<b>86,250</b>	<b>43,000</b>				<b>129,250</b>	<b>129,250</b>
<b>NW Regional West Entrance Modification</b>	<b>40333314800</b>	<b>14800</b>	<b>L</b>				<b>111,333</b>					<b>111,333</b>	<b>111,333</b>
Library Furniture Replacement	40328014800	14800	L	149,688	210,575	229,494	170,423	138,000	179,600	83,000	91,000	662,023	1,041,205
Library Pressure Washing	40328114800	14800	L	32,411	96,001	96,001	104,333	91,500	105,352	120,989	103,219	525,393	653,805
Library Tech Equip and Upgrade	40160014800	14800	L	259,556	386,280	624,921	2,411,992	453,092	430,725	414,221	424,675	4,134,705	5,019,182
<b>Total Library</b>				<b>441,655</b>	<b>692,856</b>	<b>950,416</b>	<b>2,950,731</b>	<b>730,592</b>	<b>720,677</b>	<b>618,210</b>	<b>618,894</b>	<b>5,639,104</b>	<b>7,031,175</b>
<b>Solid Waste</b>													
<b>MRF Life Extensions</b>	<b>40333740120</b>	<b>40120</b>	<b>E</b>				<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Roof Systems</b>	<b>40333840120</b>	<b>40120</b>	<b>E</b>					<b>250,000</b>				<b>250,000</b>	<b>250,000</b>
<b>WTE Generator Field Replacement</b>	<b>40333940120</b>	<b>40120</b>	<b>E</b>				<b>1,200,000</b>					<b>1,200,000</b>	<b>1,200,000</b>
<b>WTE Life Extensions</b>	<b>40334040120</b>	<b>40120</b>	<b>E</b>				<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
Landfill Leachate Sys Maint	40094140120	40120	E	216,963	284,000	275,037	285,000	285,000	285,000	285,000	285,000	1,425,000	1,917,000
R&R - Asphalt Repairs	40094540120	40120	E	221,003	118,450	392,447	121,900	125,350	128,800	132,250	120,000	628,300	1,241,750
R&R - C&D Facility	40094240120	40120	E	200,823	95,275	110,739	148,050	100,825	103,600	106,375	109,150	568,000	879,562
R&R - Church Road	40094440120	40120	E	646,474	20,600	40,600	0	21,800	22,400	23,000	23,600	90,800	777,874
R&R - Compost Facility	40094340120	40120	E		82,400	162,400	84,800	87,200	89,600	92,000	94,400	448,000	610,400
R&R Scale Systems	40327440120	40120	E		30,900	60,900	31,800	32,700	33,600	34,500	34,500	167,100	228,000
R&R Tipping Floors	40327340120	40120	E	25,500	103,000	317,500	120,000	125,000	130,000	130,000	130,000	635,000	978,000
<b>Total Solid Waste</b>				<b>1,310,762</b>	<b>734,625</b>	<b>1,359,623</b>	<b>3,291,550</b>	<b>2,327,875</b>	<b>2,093,000</b>	<b>2,103,125</b>	<b>2,096,650</b>	<b>11,912,200</b>	<b>14,582,585</b>

Utilities													
Project Title	Project #	Fund	Code	Total Project FY 19/20	FY 20/21 Adopted Budget	FY 20-21 Amended Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY25/26 Proposed Budget	Five Year Project Total	Total Project
Inflow&Infiltration Sys Imp	40327148720	48720	E	508,983	500,000	541,016	750,000	900,000	900,000	900,000	900,000	4,350,000	5,399,999
Wastewater Coll Rehab & Replac	40730948720	48720	E	5,828,743	700,000	1,056,049	700,000	650,000	650,000	650,000	650,000	3,300,000	10,184,792
Water Dist Rehab & Replacement	40744348720	48720	E	3,783,750	350,000	438,892	350,000	350,000	350,000	350,000	350,000	1,750,000	5,972,642
Water Treat. Plant Rehab/Repla	40760348720	48720	E	4,443,555	1,471,000	1,924,901	3,046,000	1,191,000	2,646,000	1,516,000	2,846,000	11,245,000	17,613,456
Well Rehab & Replacement	40761648720	48720	E	1,923,437	500,000	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000	4,923,437
WWTP Rehab & Replacement	40731748720	48720	E	6,078,373	1,251,000	1,594,183	1,836,000	1,721,000	1,461,000	1,236,000	1,271,000	7,525,000	15,197,556
<b>Total Utilities</b>				<b>22,566,841</b>	<b>4,772,000</b>	<b>6,055,041</b>	<b>7,182,000</b>	<b>5,312,000</b>	<b>6,507,000</b>	<b>5,152,000</b>	<b>6,517,000</b>	<b>30,670,000</b>	<b>59,291,882</b>
Natural Resources													
<b>Coastal Infrastructure Risk&amp;Resiliency Plan</b>	<b>41332800100</b>	<b>00100</b>	<b>G</b>				<b>253,000</b>					<b>253,000</b>	<b>253,000</b>
Blind Pass Eco Zone	40309130101	30101	T	3,342,627	150,000	461,180	2,425,000	155,704	161,218	132,764	111,339	2,986,025	6,789,832
Blind Pass EcoZone Restoration	40328730101	30101	T	50,183	0	40,865	141,231					141,231	232,279
Boating Improvement Program	40320730104	30104	B	587,830	250,000	562,170	250,000	250,000	250,000	250,000	250,000	1,250,000	2,400,000
Bonita Beach Cycle 2	40332730101	30101	T				960,000	14,600	23,200	23,200	16,100	1,037,100	1,037,100
	40332700100	00100	GF				625,000	9,000	14,400	14,400	10,000	672,800	672,800
Captiva Renourishment Cycle 2	40330830101	30101	T		323,526	4,923,526							4,923,526
Clean & Snag Program	40855815500	15500	A	2,056,117	280,000	384,232	280,000	280,000	280,000	280,000	280,000	1,400,000	3,840,349
Gasparilla Isl Bch Cycle 2	40324830101	30101	T	187,561	70,000	253,102	107,000	35,000	35,000	75,000		252,000	692,663
Lovers Key Bch Cycle 2	40324930101	30101	T	127,811	26,000	417,222	1,325,000	20,000	20,000	20,000	35,000	1,420,000	1,965,033
Neighborhood Improvement Program	40851415500	15500	A	1,498,249	250,000	606,055	250,000	250,000	250,000	250,000	250,000	1,250,000	3,354,304
Surface Water Management Plan	40098315500	15500	A	2,007,477	280,000	583,514	300,000	300,000	300,000	300,000	300,000	1,500,000	4,090,991
	42098315500	15500	G	114,800	57,400	57,400	57,400	57,400	57,400	57,400	57,400	287,000	459,200
Water Quality & Control Infra	40313315500	15500	A	2,387,692	400,000	512,166	400,000	400,000	400,000	400,000	400,000	2,000,000	4,899,858
<b>Total Natural Resources</b>				<b>12,360,347</b>	<b>2,086,926</b>	<b>8,801,432</b>	<b>7,373,631</b>	<b>1,771,704</b>	<b>1,791,218</b>	<b>1,802,764</b>	<b>1,709,839</b>	<b>14,449,156</b>	<b>35,610,935</b>
DOT													
<b>Sidewalk Repair</b>	<b>40333630700</b>	<b>30700</b>	<b>GT</b>				<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
ADA Plan Implementation	40607930700	30700	GT	1,109,289	250,000	640,710	250,000	250,000	250,000	250,000	250,000	1,250,000	2,999,999
Intersection Improvements	40671330700	30700	GT	13,207,653	1,500,000	2,730,898	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	23,438,551
Lehigh Rd Resurface Reblid Prg	44671530700	30700	GIF	13,569,041	5,000,000	6,036,278	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	44,605,319
Master Bridge Project	40571430700	30700	GT	9,840,979	775,000	1,652,799	815,000	825,000	825,000	825,000	825,000	4,115,000	15,608,778
Overhead Sign Structures Eval	40894430700	30700	GT	145,974	130,000	634,026	130,000	130,000	130,000	130,000	130,000	650,000	1,430,000
Rd Resrf/Reblid-Major Arterials	40330430700	30700	GT		1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	5,750,000	6,900,000
Road Resurface Rebuild Program	40468330700	30700	GT	58,486,172	4,000,000	4,537,799	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000	83,023,971
Roadway Beautification	44602430700	30700	GIF	130,904	100,000	186,866	100,000	100,000	100,000	100,000	100,000	500,000	817,770
Roadway Lighting Upgrade	40608030700	30700	GT	1,199,980	450,000	1,050,021	450,000	450,000	450,000	450,000	450,000	2,250,000	4,500,001
Sign Replacement Program	40676330700	30700	GT	731,193	150,000	170,925	150,000	150,000	150,000	150,000	150,000	750,000	1,652,118
Signal Maintenance Upgrades	40667030700	30700	GT	2,419,930	350,000	644,630	350,000	350,000	350,000	350,000	350,000	1,750,000	4,814,560
Signal Network	40671430700	30700	GT	381,280	120,000	206,333	120,000	120,000	120,000	120,000	120,000	600,000	1,187,613
Traffic Signal Technology	40095030700	30700	GT	29,699	250,000	970,301	250,000	250,000	250,000	250,000	250,000	1,250,000	2,250,000
<b>Grand Total DOT</b>				<b>101,252,093</b>	<b>14,225,000</b>	<b>20,611,586</b>	<b>15,265,000</b>	<b>15,275,000</b>	<b>15,275,000</b>	<b>15,275,000</b>	<b>15,275,000</b>	<b>76,365,000</b>	<b>198,228,679</b>

Facilities													
Project Title	Project #	Fund	Code	Total Project FY 19/20	FY 20/21 Adopted Budget	FY 20-21 Amended Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY25/26 Proposed Budget	Five Year Project Total	Total Project
Kantech System Fiber Installation	40333400100	00100	GF						128,000			128,000	128,000
Ortiz Jail Gymnasium Improvements	40333500100	00100	GF							385,000		385,000	385,000
Beach Park Maint	40180930101	30101	T	971,086	274,800	351,948	438,446	199,305	86,305	69,819	136,631	930,506	2,253,540
CD/PW Air Handler Units Change	40094700100	00100	GF						400,000			400,000	400,000
CW ADA Compliance	40883900100	00100	GF	88,716	265,225	392,525	273,182	281,377	289,820	298,515	307,470	1,450,364	1,931,605
	40883913841	13841	ADA	154,577	5,000	53,232	5,000	5,000	5,000	5,000	5,000	25,000	232,809
CW Asphalt Parking Lots	40867300100	00100	GF	2,330,609	304,748	493,591	725,465	876,938	691,586	718,789	889,168	3,901,946	6,726,146
	40867314800	14800	L	495,975	155,106	155,106	82,797	45,155	60,747	77,718	107,434	373,851	1,024,932
	40867330700	30700	GT	31,706	19,000	21,280	26,025	64,480	78,299	27,548	34,000	230,352	283,338
	40867330720	30720	ST						3,121			3,121	
	40867330721	30721	ST	144			10,113	2,267	6,452			18,832	18,976
CW Boardwalk Repair	40182500100	00100	GF	828,336	40,000	98,230	196,200	170,436	335,510	161,502	173,503	1,037,151	1,963,717
CW Building Maintenance	40870000100	00100	GF	7,318,400	941,326	2,139,542	1,198,316	1,412,166	1,215,208	1,250,169	1,258,791	6,334,650	15,792,592
CW Building Renovations	40896300100	00100	GF	33,475,381	4,909,000	8,563,315	6,000,000	6,000,000	4,500,000	4,500,000	4,500,000	25,500,000	67,538,696
CW Electrical Improvements	40886100100	00100	GF	746,364	85,000	116,798	100,150	85,305	75,464	55,628	35,797	352,344	1,215,506
CW Electrical Imps - Libraries	40886114800	14800	L	5,848	5,000	5,000	5,150	5,305	5,464	5,628	5,800	27,347	38,195
CW Elevator Upgrade/Maint	40879600100	00100	GF	859,105	45,020	46,250	93,967	77,761	89,194	250,770	252,293	763,985	1,669,340
CW Exterior Paint/Recoat	40896800100	00100	GF	1,989,166	175,630	181,750	293,140	175,398	130,218	145,617	188,611	932,984	3,103,900
	40896814800	14800	L	206,618	55,882	55,882	123,121	32,910	33,447	19,000	201,070	409,548	672,048
CW Flooring Replacement	40874300100	00100	GF	4,053,970	407,275	769,058	587,000	735,740	184,532	729,378	428,279	2,664,929	7,487,957
	40874314800	14800	L	313,446	81,255	370,473	450,592	311,939	45,298	312,666	103,056	1,223,551	1,907,470
CW Fuel Facilities	40866100100	00100	GF	1,405,353	25,000	30,596	25,750	26,523	27,319	28,139	28,983	136,714	1,572,663
CW Generator Maint & Repl	40870800100	00100	GF	1,134,190	40,000	472,668	250,000	990,600	21,218	21,855	22,510	1,306,183	2,913,041
	40870814800	14800	L		10,300	10,300	11,000	11,330	11,670	12,020	12,381	58,401	68,701
CW HVAC Replacement & Control	40897100100	00100	GF	1,751,469	865,159	1,064,062	1,151,395	1,234,544	820,685	1,388,182	1,793,214	6,388,020	9,203,551
	40897114800	14800	L	1,311,562	185,149	320,740	197,927	171,255	231,588	101,650	469,590	1,172,010	2,804,312
CW Indoor Air QC & Remedation	40867500100	00100	GF	494,689	31,000	46,000	32,000	33,000	34,000	35,000	40,000	174,000	714,689
CW Irrigation & Plumbing	40879400100	00100	GF	1,943,719	165,000	315,400	195,000	282,591	509,689	216,910	223,417	1,427,607	3,686,726
	40879414800	14800	L	92,900	5,300	16,476	126,300	131,615	6,945	7,292	7,511	279,663	389,039
CW Landscape Improvements	40890800100	00100	GF	36,593	94,500	144,500	99,225	104,200	109,410	112,690	116,071	541,596	722,689
CW LED Lighting Upgrades	40896000100	00100	GF	153,370	103,045	113,886	85,000	85,750	86,523	47,319	63,139	367,731	634,987
	40896014800	14800	L	33,984	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	63,984
CW Library Misc Main	40892614800	14800	L	256,299	78,750	867,765	82,688	86,822	91,163	95,721	98,593	454,987	1,579,051
CW Life Safety Sys Upgrds/Insp	40886200100	00100	GF	1,230,757	469,845	786,930	234,500	282,500	376,000	410,500	336,300	1,639,800	3,657,487
	40886214800	14800	L		30,000	30,000	60,000	61,800	63,654	65,564	67,531	318,549	348,549
CW Modular Furniture/Panels	40863900100	00100	GF	883,523	25,000	75,090	75,000	77,250	79,568	81,955	84,414	398,187	1,356,800
CW Reroofing Projects/Repl	40860300100	00100	GF	5,220,221	300,000	986,424	1,140,500	1,098,045	829,637	711,276	807,964	4,587,422	10,794,067
	40860314800	14800	L	139,337	16,882	84,282	42,389	17,910	18,447	19,000	19,570	117,316	340,935
Jail Chiller Replacements	40894900100	00100	GF				975,000					975,000	975,000
Jail Core I Roof Replacement	40330500100	00100	GF				2,300,000					2,300,000	2,300,000
Justice Ctr BAS Energy Upgrade	40871200100	00100	GF	814,971	432,413	488,820	86,945	89,553	92,240	95,007	98,000	461,745	1,765,536
Justice Ctr Central Ice Tanks	40894700100	00100	GF				300,000					300,000	300,000
Melvin Morgan Cplx HVAC Rep	40164000100	00100	GF	676,400			805,000					805,000	1,481,400
Sheriff Buildings Improvements	40894200100	00100	GF	6,956,464	500,000	971,366	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	12,927,830
<b>Total Facilities</b>				<b>78,405,247</b>	<b>11,151,610</b>	<b>20,644,285</b>	<b>19,889,283</b>	<b>16,271,770</b>	<b>12,778,421</b>	<b>13,467,827</b>	<b>13,921,091</b>	<b>76,328,392</b>	<b>175,377,924</b>
<b>Grand Total</b>							<b>66,716,214</b>	<b>50,447,711</b>	<b>48,241,839</b>	<b>47,505,686</b>	<b>49,751,720</b>	<b>262,663,170</b>	<b>574,871,194</b>

Tourist Development Council				
Project Title	Project #	Fund	Code	FY21/22 Proposed Budget
<b>Transfers to Departments</b>				
Parks and Rec - Beach and Shoreline Maint	GC5810130101	30101	T	1,977,274
Transit - FMB Tram Service	GC5810130101	30101	T	295,635
<b>Reported with Department</b>				
Parks - CW Emergency Beach Clean up	40168730101	30101	T	200,000
Faciliteis - Beachfront Park Maintenance	40180930101	30101	T	438,446
Natural Resources -Beach Renourishment Trust	40068630101	30101	T	2,200,000
<b>Projects</b>				
<b>Crescent Beach Restroom Replacement</b>	<b>20075630101</b>	<b>30101</b>	<b>T</b>	<b>160,000</b>
<b>Caloosahatchee Creek Boardwalk Observation Deck</b>	<b>20075830101</b>	<b>30101</b>	<b>T</b>	<b>222,371</b>
<b>Bonita Beach Park Improvements</b>	<b>20075930101</b>	<b>30101</b>	<b>T</b>	<b>250,000</b>
<b>Beach Access at Palm Ave</b>	<b>40096230101</b>	<b>30101</b>	<b>T</b>	<b>95,000</b>
<b>AlisonHagerup BeachParking Lot Upgrades</b>	<b>40096330101</b>	<b>30101</b>	<b>T</b>	<b>231,000</b>
<b>Port Boca Grande Lighthouse&amp;Walking Trail</b>	<b>40096430101</b>	<b>30101</b>	<b>T</b>	<b>11,896</b>
<b>Lovers Key -Beach Park Maintenance</b>	<b>40096530101</b>	<b>30101</b>	<b>T</b>	<b>62,000</b>
Bowmans Bch Main Bdwk Rep	40170830101	30101	T	225,000
CCC-Beach and Shoreline Maint	40192630101	30101	T	138,000
Changing Room Rehab-Bowmans	40328430101	30101	T	200,000
FMB Beach Erosion Monitoring	40327830101	30101	T	32,013
FMB-Estero Island Beach Renour	40330730101	30101	T	40,000
FMB-Operation Beach Maint	40189530101	30101	T	862,875
Gaparilla Isl Lgthse Pathways	40171030101	30101	T	40,175
Gasparilla Isl-Beach Shade Str	40095830101	30101	T	187,000
Hagerup Beach Park	40191130101	30101	T	127,500
Koreshan-BoatRamp/KayakLaunch	40095930101	30101	T	363,945
Legacy Island Development	40328530101	30101	T	279,180
Sanibel Bch Erosion Monitoring	40174730101	30101	T	40,000
Sanibel Beach Maintenance	40165630101	30101	T	1,605,100
<b>Total TDC</b>				<b>10,284,410</b>



Lee County  
*Southwest Florida*

# FINANCIAL POLICY

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## GENERAL BUDGET POLICY

1. The operating budget authorizing expenditure of County money will be adopted annually by the Board at the fund level.
2. The budget must be balanced. This means that the budgeted expenditures and reserves of each fund will equal the sum of projected fund balance at the beginning of the fiscal year, plus all revenues which reasonably can be expected to be received during the fiscal year (budgeted at 95%, in accordance with State Statutes).
3. A reserve for cash balance will be budgeted in any fund which requires monies to be carried forward into the following year to support operations until sufficient current revenues are received, but in no case will exceed the projected cash needs for 90 days of operations, or 20% of the fund budget, whichever is greater.
4. Transfers to reserve accounts may be made during the fiscal year by the County Manager or the CFO, if allocations to expenditure accounts are determined to be unneeded.
5. Transfers among expenditure or revenue accounts may be made during the fiscal year by the County Manager, the CFO, or Department Directors if reallocations within a fund are determined to be needed. No transfers will be made without Board authority which have an impact on capital improvement projects. Any transfer affecting the total allocations of Constitutional Officers may not be made without Board approval.
6. Transfers from reserves can be made with County Manager approval up to \$25,000. Transfers from reserves of more than \$25,000 require approval of the Board. Changes in the adopted total budget of a fund will be made only with Board approval of a budget amendment resolution.
7. Budget Services will prepare a periodic analysis of financial condition as well as a Debt Service Manual to provide information on the County's debt program.
8. For purposes of budget preparation, in the event policies or stated desires of the Board regarding appropriations or service levels prove to be incompatible with forecasted revenues or revenue policies, these conflicts will be resolved in favor of the revenue policy.
9. The Capital Improvement Budget, showing estimated annualized costs of capital projects, will be updated on an annual basis. Potential projects are subject to evaluation in accordance with CIP Administrative Code AC-3-9 to determine eligibility for Board of County Commissioners consideration. Potential projects are prioritized according to necessity of the project and reviewed for the operating impact of the project.
10. The Long Range Plan of the Operating Budget is a five-year projection of revenues and expenses for the millage funds.

# REVENUE POLICY

1. The use of County ad valorem tax revenues will be limited to the General, Unincorporated MSTU, Library, Capital Improvement/Conservation 2020, and All Hazards Protection funds unless required in other funds by bond indenture agreements, or by the terms of municipal service taxing or benefit units.
2. The use of gas tax revenues will be limited to the Transportation Trust and Transportation Projects Funds and transit operations unless required in other funds by bond indenture agreements.
3. The use of sales tax revenues will be limited to the General and Unincorporated MSTU funds, unless required in other funds by bond indenture agreements.
4. Pursuant to Ordinance 09-01, as amended, Tourist Development Tax proceeds will be appropriated as follows:
  - 53.6% for tourist advertising and promotion for Lee County;
  - 20.0% for stadium debt service/sports development;
  - 26.4% for beach related improvements.
5. The use of revenues which have been pledged to bondholders will conform, in every respect, to bond covenants which commit those revenues.
6. Budget Services will maintain a Revenue Manual to provide information about revenue sources available to support County expenditures.
7. Periodic cost studies of County services for which user fees are imposed will be prepared, and proposed fee adjustments will be presented for Board consideration. Fee revenues will be anticipated, for purposes of budget preparation, using fee schedules which have been adopted by the Board.
8. County staff will continue to aggressively pursue cost effective grant funding opportunities.
9. Ad valorem taxes will be anticipated for purposes of operating budget preparation at:
  - 95% of the projected taxable value of current assessments; and,
  - 95% of the projected taxable value resulting from new construction.
10. Millages for debt service will be established at the amounts which will generate sufficient revenue to make all required payments.
11. The County will allocate countywide revenues to the General, Capital Improvement, and Conservation Land/Acquisition fund uses.
12. All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "Fund Balance" and budgeted accordingly for the following fiscal year.

## **APPROPRIATION POLICY**

1. Fund appropriations of the Board will be allocated to departments, divisions, programs, projects, grants, and line item object codes as deemed appropriate by the County Manager, CFO, or Department Directors to facilitate managerial control and reporting of financial operations.
2. Each year the County, in conjunction with an independent consultant, will prepare an indirect cost allocation plan which conforms to federal guidelines for grant reimbursement of administrative costs, and will bill and collect indirect cost charges where appropriate.
3. Each year the County will prepare a comprehensive five-year Capital Improvement Program identifying public facilities by service type and geographic area, which will eliminate existing deficiencies, replace inadequate facilities, and address infrastructure needs caused by new growth.
4. The annual budget will include sufficient appropriations to fund capital projects approved by the Board of County Commissioners for the purpose of completing the first year of the five-year Capital Improvement Program. Operating budget implications of these capital projects will also be identified and budgeted accordingly.

# FUND TYPES

## GOVERNMENTAL FUNDS

### General Fund

The General Fund is the general operating fund of the Board of County Commissioners and supports activities of a countywide benefit. It is used to account for most of the budgets of elected officials and general County operating departments.

### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes. Examples of special revenue funds are:

- **Special Assessment Funds**  
Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which they are levied.
- **MSTU (Municipal Services Taxing Unit) Fund**  
A MSTU is a special unit authorized by the State Constitution Article VII and the Florida Statutes 125.01. The MSTU is a legal and financial mechanism for providing specific services and/or improvements to a defined geographical area. The MSTU is a dependent special district with the Board of County Commissioners acting as the Governing Body.
- **Transportation Trust Fund**  
The Transportation Trust Fund provides for transportation services such as road and bridge maintenance, and engineering and design services for transportation-related capital projects.

### Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related debt service costs.

### Capital Project Funds

Capital Project Funds account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, Trust Funds and Special Revenue Funds).

### Permanent Fund

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

## **FUND TYPES (continued)**

### **PROPRIETARY FUNDS**

There are two types of proprietary funds:

- **Enterprise Funds**

Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- **Internal Service Funds**

The County uses self-supporting Internal Service Funds to provide self-insurance, data processing, vehicle maintenance, and telephone/radio services to County departments on a cost reimbursement basis.

### **FIDUCIARY FUNDS**

#### **Trust and Agency Funds**

Trust and Agency Funds account for assets held in trust (a) for members and beneficiaries of defined benefit pension plans or other employee benefit plans; (b) for reporting of governmental external investment pools and (c) where earned interest and principal benefit individuals, private organizations or other government.

# SERVICES BY ORGANIZATION

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## SERVICES BY ORGANIZATION

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

Each area falls into one of the following three categories: Legislative/Administrative, Service Delivery, and Support Services. Legislative/Administrative departments report to the Board of County Commissioners; Service Delivery and Support Services departments report to one of the five Assistant County Managers. The areas under the Legislative/Administrative category include: the Board of County Commissioners, County Administration, County Attorney, and Hearing Examiner. Service Delivery Departments include: Community Development, Human Services, Veterans Services, Public Safety, Animal Services, Library, Parks & Recreation, Transit, Economic Development, Utilities, Solid Waste, Natural Resources, Visitor & Convention Bureau and Transportation. Support Services includes Innovation and Technology, Fiscal Internal Services, Procurement Management, GIS, Fleet Management, County Lands, Office of Management and Budget, Facilities Construction and Management, Human Resources, and Sports Development.

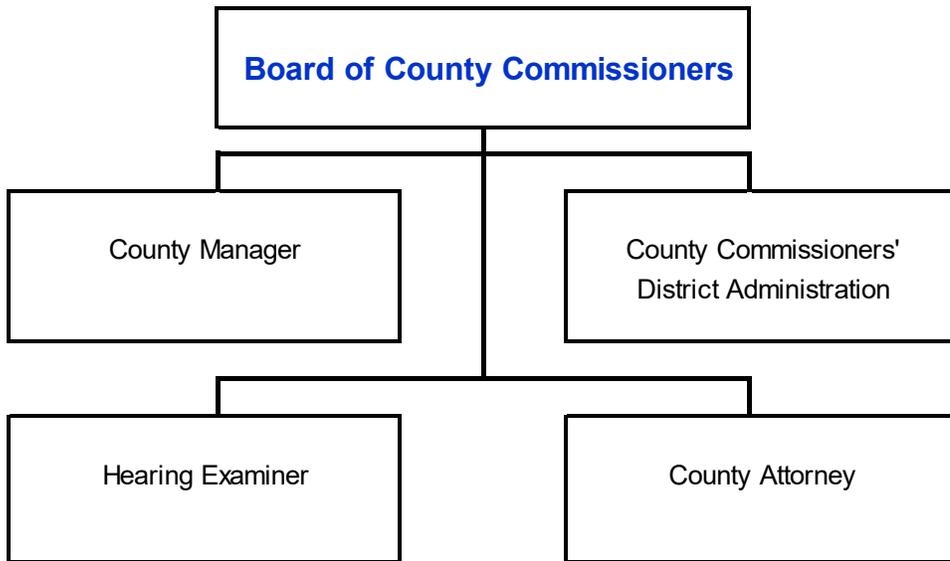
The last part of this section is comprised of Court-Related services and Constitutional Officers' budgets. Constitutional Officers are county elected officials who do not report to the Board of County Commissioners, but receive operating funds from the County.

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY19-20 actual expenses, FY20-21 unaudited actuals, and FY21-22 adopted budget by division.



Lee County  
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# BOARD OF COUNTY COMMISSIONERS



The **Board of County Commissioners (BoCC)** is the governing body of Lee County Government. There are five Commissioners, elected county-wide and serving staggered terms of four years.

**District Administration** is the support staff for the County Commissioners. The BoCC enacts ordinances, establishes policies and oversees all County affairs.

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

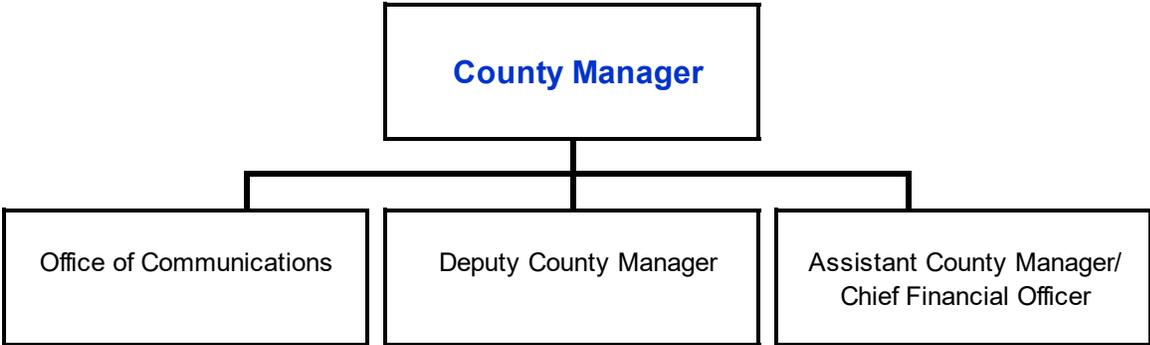
LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 <u>UNAUDITED</u> <u>ACTUAL</u>	2021 - 2022 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,490,891	\$ 1,608,673	\$ 1,696,890
<b>Total</b>	<b>\$ 1,490,891</b>	<b>\$ 1,608,673</b>	<b>\$ 1,696,890</b>
County Attorney			
Legal Counsel	\$ 3,076,866	\$ 3,379,258	\$ 3,553,281
Special Master Process	\$ 3,198	\$ 0	\$ 2,325
<b>Total</b>	<b>\$ 3,080,064</b>	<b>\$ 3,379,258</b>	<b>\$ 3,555,606</b>
Hearing Examiner			
Hearing Examiner	\$ 887,971	\$ 929,396	\$ 987,996
<b>Total</b>	<b>\$ 887,971</b>	<b>\$ 929,396</b>	<b>\$ 987,996</b>
<b>GRAND TOTAL</b>	<b>\$ 5,458,926</b>	<b>\$ 5,917,327</b>	<b>\$ 6,240,492</b>

### EXPENDITURES BY FUND TYPE

General Fund	\$ 4,567,757	\$ 4,987,931	\$ 5,250,171
Special Revenue Fund	\$ 891,169	\$ 929,396	\$ 990,321
<b>GRAND TOTAL</b>	<b>\$ 5,458,926</b>	<b>\$ 5,917,327</b>	<b>\$ 6,240,492</b>

# COUNTY MANAGER



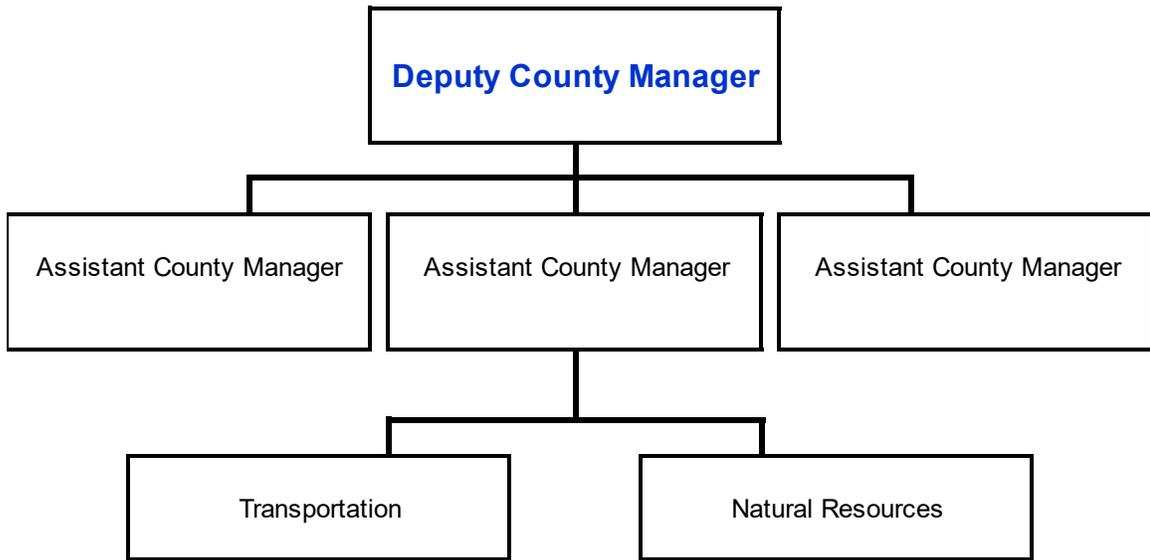
**The Deputy County Manager, the Assistant County Manager/CFO and the Office of Communications** comprise the County Manager's senior management. Their areas of responsibility are described on the pages following.

**Office of Communications** coordinates internal communications among County departments and the administration; responds to media requests for information; and provides communications support to the Board of County Commissioners.



Lee County  
*Southwest Florida*

## DEPUTY COUNTY MANAGER



**Three Assistant County Managers** comprise the Deputy County Manager's senior management team.

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

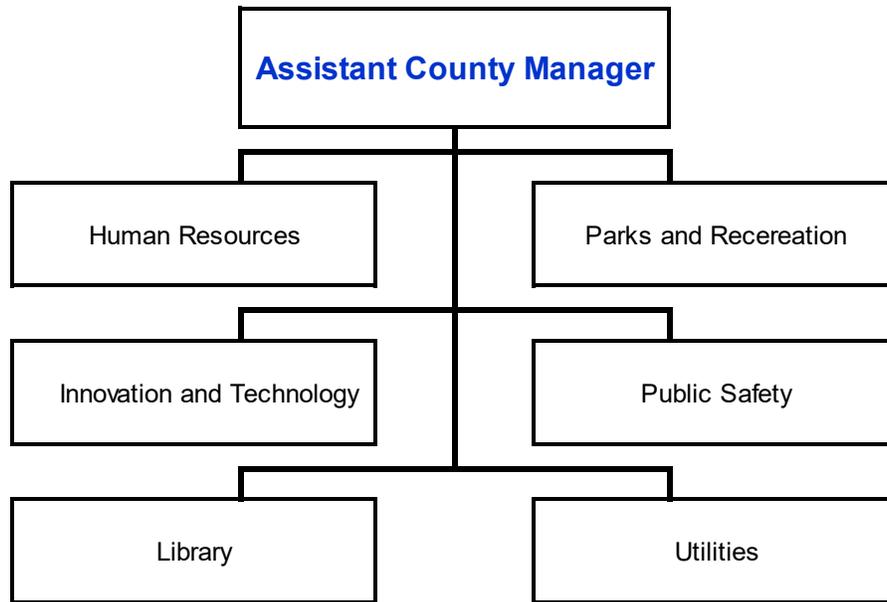
**Transportation** maintains responsibility for all of the County's transportation-related activities which include repair and maintenance of roads, signs, bridges, and canals; operation of three toll facilities and related bridges; engineering and management of transportation capital projects.

## Deputy County Manager

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 <u>UNAUDITED ACTUAL</u>	2021 - 2022 <u>ADOPTED</u>
Natural Resources			
Marine Svcs / Marine Sciences	\$ 692,568	\$ 732,740	\$ 807,764
Manatee Conservation	\$ 1,248	\$ 544	\$ 15,000
Ground Water Mgmt	\$ 862,247	\$ 879,641	\$ 901,388
Environmental Lab	\$ 1,884,558	\$ 1,886,403	\$ 1,999,229
Pollutant Storage Tanks	\$ 237,028	\$ 236,622	\$ 263,133
Surface Water Mgmt	\$ 1,831,811	\$ 1,831,676	\$ 2,014,296
Canal Maintenance	\$ 19,500	\$ 0	\$ 0
Small Quantity Generator	\$ 760,691	\$ 766,245	\$ 832,564
<b>Total</b>	<u>\$ 6,289,651</u>	<u>\$ 6,333,871</u>	<u>\$ 6,833,374</u>
DOT - Operations			
Canal Maintenance	\$ 2,245,774	\$ 2,300,109	\$ 2,876,492
Landscape Maintenance	\$ 4,530,191	\$ 4,621,460	\$ 5,149,660
Roadway Maintenance	\$ 11,972,530	\$ 13,794,070	\$ 14,216,651
Bridge Maintenance	\$ 1,618,410	\$ 1,731,458	\$ 1,949,122
<b>Total</b>	<u>\$ 20,366,905</u>	<u>\$ 22,447,097</u>	<u>\$ 24,191,925</u>
DOT - Traffic			
Traffic - Signs & Markings	\$ 3,146,381	\$ 3,290,206	\$ 3,389,434
Traffic - Signal Systems	\$ 6,614,369	\$ 6,541,940	\$ 7,137,928
<b>Total</b>	<u>\$ 9,760,750</u>	<u>\$ 9,832,146</u>	<u>\$ 10,527,362</u>
Toll Facilities			
Toll Facilities R&R	\$ 63,857	\$ 240,883	\$ 2,200,000
Toll Bridge Operations	\$ 11,187,506	\$ 11,905,537	\$ 13,488,702
<b>Total</b>	<u>\$ 11,251,363</u>	<u>\$ 12,146,420</u>	<u>\$ 15,688,702</u>
Transportation Engineering			
DOT Administration	\$ 1,215,476	\$ 1,012,813	\$ 1,196,818
DOT Eng. - Construction	\$ 1,415,042	\$ 1,346,703	\$ 1,504,719
DOT Eng. - Design	\$ 1,430,474	\$ 1,483,758	\$ 1,593,444
<b>Total</b>	<u>\$ 4,060,992</u>	<u>\$ 3,843,274</u>	<u>\$ 4,294,981</u>
<b>GRAND TOTAL</b>	<u><u>\$ 51,729,661</u></u>	<u><u>\$ 54,602,808</u></u>	<u><u>\$ 61,536,344</u></u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 3,695,901	\$ 3,735,406	\$ 3,971,514
Special Revenue Fund	\$ 36,782,397	\$ 38,720,982	\$ 41,876,128
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 11,251,363	\$ 12,146,420	\$ 15,688,702
<b>GRAND TOTAL</b>	<u><u>\$ 51,729,661</u></u>	<u><u>\$ 54,602,808</u></u>	<u><u>\$ 61,536,344</u></u>

# ASSISTANT COUNTY MANAGER



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

**Innovation and Technology** identifies internal and external resources to support Lee County departments and streamline processes. GIS provides interactive maps and apps to look up Lee County services and information such as commissioner districts, waste pick-up days and flood zone, provides access to land records, reports about property, infrastructure, flood ways, special districts, zoning and other regulatory boundaries.

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

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

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

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

# Assistant County Manager

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2019 - 2020</u> <u>ACTUAL</u>	<u>2020 - 2021</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2021 - 2022</u> <u>ADOPTED</u>
<b>Technology Services</b>			
Telephones	\$ 3,175,377	\$ 3,275,085	\$ 3,335,625
Data Processing	\$ 11,103,821	\$ 9,939,500	\$ 12,301,489
GIS Operations	\$ 1,163,672	\$ 1,110,545	\$ 1,244,090
<b>Total</b>	<u>\$ 15,442,870</u>	<u>\$ 14,325,130</u>	<u>\$ 16,881,204</u>
<b>Human Resources</b>			
Human Resources	\$ 3,005,341	\$ 3,337,806	\$ 3,732,851
Human Resources - Training	\$ 66,900	\$ 200,333	\$ 390,644
Cty Adm Talent Development	\$ 282,536	\$ 158,521	\$ 0
<b>Total</b>	<u>\$ 3,354,777</u>	<u>\$ 3,696,660</u>	<u>\$ 4,123,495</u>
<b>Public Safety</b>			
Fire Protection	\$ 0	\$ 44,376	\$ 22,188
Emergency Mgmt Operations	\$ 210,292	\$ 177,681	\$ 0
All Hazards Protections	\$ 2,025,744	\$ 2,482,095	\$ 2,648,390
Emergency Response	\$ 28,494,851	\$ 23,661,350	\$ 45,586,512
Emergency Dispatching	\$ 4,041,068	\$ 4,068,205	\$ 4,321,791
E911 Implementation	\$ 2,248,290	\$ 2,362,530	\$ 3,364,652
Govt Communications Network	\$ 2,970,611	\$ 3,025,385	\$ 2,810,133
Pub Safety-Logistics	\$ 3,188,864	\$ 3,152,270	\$ 3,686,964
<b>Total</b>	<u>\$ 43,179,720</u>	<u>\$ 38,973,892</u>	<u>\$ 62,440,630</u>
<b>Library</b>			
Library Services	\$ 29,700,001	\$ 30,010,774	\$ 33,965,028
<b>Total</b>	<u>\$ 29,700,001</u>	<u>\$ 30,010,774</u>	<u>\$ 33,965,028</u>
<b>Parks &amp; Recreation</b>			
Parks Projects	\$ 0	\$ 15,000	\$ 0
Parks & Recreation Operations	\$ 24,678,696	\$ 24,627,081	\$ 27,744,345
Florida Community Trust	\$ 74,142	\$ 13,215	\$ 0
Sports Complexes	\$ 7,515,927	\$ 7,568,425	\$ 8,638,904
<b>Total</b>	<u>\$ 32,268,765</u>	<u>\$ 32,223,721</u>	<u>\$ 36,383,249</u>
<b>Utilities</b>			
LCU - WW Treat Fiesta Village	\$ 2,466,957	\$ 2,493,835	\$ 2,749,133
LCU Water Prod Green Meadows	\$ 3,366,870	\$ 3,454,847	\$ 3,568,847
Water Prod - Pine Woods	\$ 1,718,618	\$ 1,709,777	\$ 1,858,306
WW Treatment - Three Oaks	\$ 1,965,625	\$ 1,999,211	\$ 2,107,820
Water Production - Olga	\$ 1,548,743	\$ 1,816,765	\$ 1,610,687
Water Distribution	\$ 4,610,239	\$ 4,748,962	\$ 5,310,014
LCU - CFM WW Treatmnt Cntrct	\$ 16,321,855	\$ 12,153,501	\$ 12,200,000
Wastewater Collection	\$ 6,099,116	\$ 6,051,838	\$ 6,364,063
LCU - System Maintenance	\$ 2,497,549	\$ 2,294,245	\$ 2,455,601
LCU - WW Treatment FMB	\$ 2,228,596	\$ 2,571,604	\$ 2,559,970
LCU - WWTP Pine Island	\$ 632,059	\$ 639,247	\$ 667,377

**ASSISTANT COUNTY MANAGER (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 <u>UNAUDITED</u> <u>ACTUAL</u>	2021 - 2022 <u>ADOPTED</u>
LCU - Gateway WWTP	\$ 887,979	\$ 1,191,822	\$ 1,025,688
LCU - Sewer Operations	\$ 340,089	\$ 305,352	\$ 407,556
LCU - Instrum/Electrical Maint	\$ 2,952,572	\$ 2,974,096	\$ 2,986,808
LCU - Water Operations	\$ 409,211	\$ 508,872	\$ 481,827
LCU - Admin	\$ 1,954,124	\$ 2,181,150	\$ 2,408,128
Utilities Engineering	\$ 3,680,738	\$ 3,618,227	\$ 4,522,259
Water Meter Service	\$ 2,365,325	\$ 2,662,863	\$ 2,740,031
LCU - Customer Services	\$ 4,421,957	\$ 4,428,530	\$ 4,735,284
Water Production - Corkscrew	\$ 3,267,941	\$ 3,441,948	\$ 3,383,053
LCU - Detar Support Svcs	\$ 414,599	\$ 384,735	\$ 405,431
Water/Sewer General	\$ 0	\$ 40,009	\$ 300,000
Utilities-Water Prod-North Lee	\$ 2,553,022	\$ 2,526,362	\$ 2,605,332
Locates Inspections	\$ 626,946	\$ 1,041,677	\$ 1,248,726
LCU - FGUA WW Interlocal NFM	\$ 1,750,968	\$ 1,875,931	\$ 1,875,000
<b>Total</b>	<u>\$ 69,081,698</u>	<u>\$ 67,115,406</u>	<u>\$ 70,576,941</u>
<b>GRAND TOTAL</b>	<u><b>\$ 193,027,831</b></u>	<u><b>\$ 186,345,583</b></u>	<u><b>\$ 224,370,547</b></u>

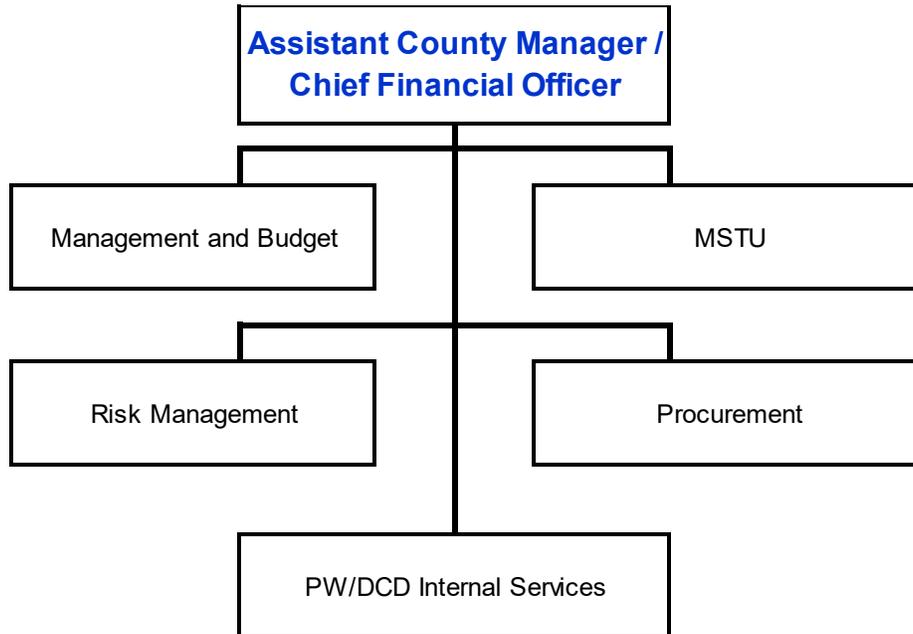
EXPENDITURES BY FUND TYPE

General Fund	\$ 54,766,062	\$ 49,965,910	\$ 75,173,597
Special Revenue Fund	\$ 47,025,584	\$ 48,752,736	\$ 55,035,742
Capital Project Fund	\$ 3,923,199	\$ 3,189,639	\$ 3,979,380
Enterprise Fund	\$ 69,081,698	\$ 67,115,406	\$ 70,576,941
Internal Service Fund	\$ 18,231,288	\$ 17,321,892	\$ 19,604,887
<b>GRAND TOTAL</b>	<u><b>\$ 193,027,831</b></u>	<u><b>\$ 186,345,583</b></u>	<u><b>\$ 224,370,547</b></u>



Lee County  
*Southwest Florida*

## ASSISTANT COUNTY MANAGER / CHIEF FINANCIAL OFFICER



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

**Risk Management** administers the County's self-insurance program for worker's compensation, general liability, automobile liability and property damage claims.

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

**Procurement** saves hundreds of thousands of taxpayer dollars each year through a centralized system for procuring goods and services for countywide use. Both vendors and County departments are served through the research and development of open and fair specifications, which results in purchases at the lowest possible price in the shortest amount of time. Purchasing also administers the countywide procurement card program.

## Assistant County Manager / Chief Financial Officer

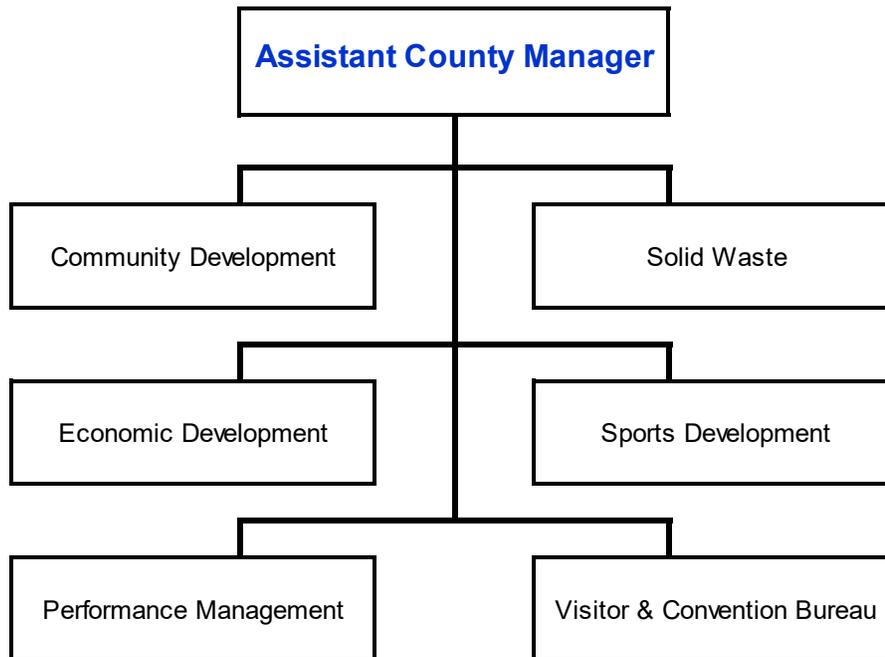
LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 <u>ADOPTED</u>
Procurement Management			
Procurement Management	\$ 2,203,790	\$ 2,644,073	\$ 2,952,607
<b>Total</b>	<b>\$ 2,203,790</b>	<b>\$ 2,644,073</b>	<b>\$ 2,952,607</b>
 PW/DCD Internal Services			
Internal Services Fiscal	\$ 1,560,577	\$ 1,640,939	\$ 1,790,573
<b>Total</b>	<b>\$ 1,560,577</b>	<b>\$ 1,640,939</b>	<b>\$ 1,790,573</b>
 County Manager			
County Manager	\$ 3,259,862	\$ 3,876,770	\$ 4,205,443
Office of Mgmt. & Budget	\$ 58,642,305	\$ 92,727,101	\$ 550,151
MSTBU Services	\$ 349,590	\$ 308,229	\$ 347,450
Risk Mgmt Administration	\$ 590,871	\$ 580,770	\$ 659,372
Cty Admin Communications	\$ 414,586	\$ 445,177	\$ 475,073
<b>Total</b>	<b>\$ 63,257,214</b>	<b>\$ 97,938,047</b>	<b>\$ 6,237,489</b>
 <b>GRAND TOTAL</b>	<b>\$ 67,021,581</b>	<b>\$ 102,223,059</b>	<b>\$ 10,980,669</b>

### EXPENDITURES BY FUND TYPE

General Fund	\$ 65,465,030	\$ 100,824,374	\$ 9,432,966
Special Revenue Fund	\$ 349,590	\$ 308,229	\$ 347,450
Enterprise Fund	\$ 616,090	\$ 509,686	\$ 540,881
Internal Service Fund	\$ 590,871	\$ 580,770	\$ 659,372
<b>GRAND TOTAL</b>	<b>\$ 67,021,581</b>	<b>\$ 102,223,059</b>	<b>\$ 10,980,669</b>

## ASSISTANT COUNTY MANAGER



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

**Economic Development** works with a variety of business organizations from other counties, states, and countries to attract new businesses as well as to retain and expand existing industries and the job base in Lee County. Staff support is also provided to the Horizon Council and the Lee County Industrial Development Authority.

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

**Solid Waste** provides a self-supported enterprise operation responsible for the mandatory countywide garbage collection program, the Waste-to-Energy facility and Transfer Station, the Compost Production facility, the Materials Recycling facility, the Construction & Demolition Debris Recycling facility, Lee/Hendry Landfill, Hendry County Transfer Stations and the household chemical waste collection system.

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

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

## Assistant County Manager

LEE COUNTY - FLORIDA  
2021 - 2022

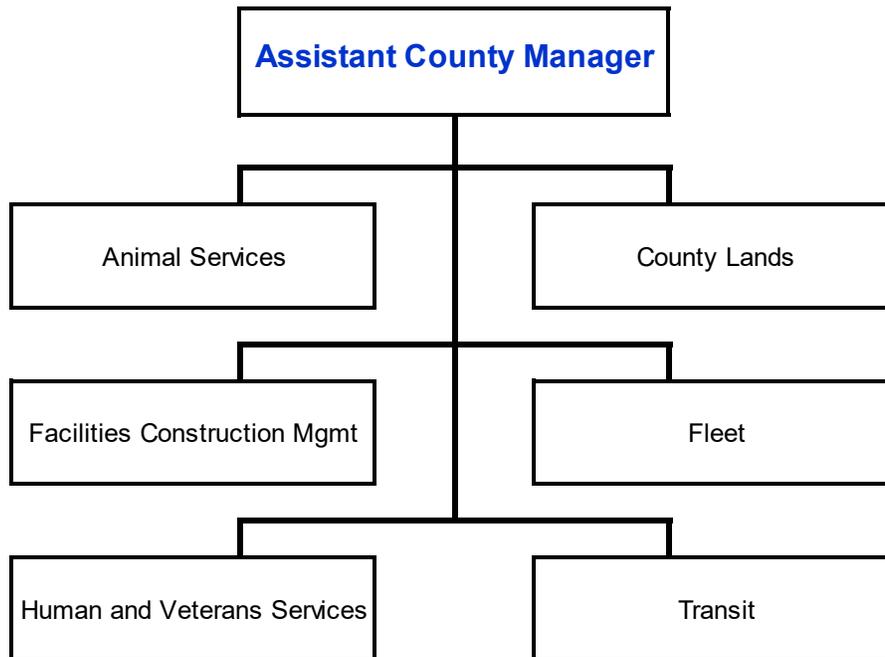
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2019 - 2020</u> <u>ACTUAL</u>	<u>2020 - 2021</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2021 - 2022</u> <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 194,151	\$ 203,611	\$ 215,973
Attraction Marketing	\$ 0	\$ 70	\$ 0
Visitor & Convention Bureau	\$ 16,020,576	\$ 18,332,788	\$ 21,274,851
<b>Total</b>	<u>\$ 16,214,727</u>	<u>\$ 18,536,469</u>	<u>\$ 21,490,824</u>
Economic Development			
Economic Development	\$ 860,389	\$ 740,346	\$ 1,098,860
<b>Total</b>	<u>\$ 860,389</u>	<u>\$ 740,346</u>	<u>\$ 1,098,860</u>
Sports Development			
Economic Development	\$ 1,033,679	\$ 1,082,855	\$ 1,374,326
Sports Complexes	\$ 24,500	\$ 25,000	\$ 0
<b>Total</b>	<u>\$ 1,058,179</u>	<u>\$ 1,107,855</u>	<u>\$ 1,374,326</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,218,620	\$ 1,124,835	\$ 1,303,923
<b>Total</b>	<u>\$ 1,218,620</u>	<u>\$ 1,124,835</u>	<u>\$ 1,303,923</u>
Planning			
DCD - Planning	\$ 1,000,330	\$ 878,661	\$ 1,263,806
Transfer Development Rights	\$ 0	\$ 0	\$ 70,000
DOT Eng. - Planning	\$ 320,967	\$ 5,191	\$ 0
Administration & Housing Asst	\$ 1,461,716	\$ 2,600,731	\$ 1,244,450
<b>Total</b>	<u>\$ 2,783,013</u>	<u>\$ 3,484,583</u>	<u>\$ 2,578,256</u>
Developmental Services			
Development Review	\$ 1,619,286	\$ 1,953,983	\$ 2,234,827
Zoning Review	\$ 1,298,598	\$ 1,686,548	\$ 2,084,415
Permit Issuance	\$ 2,018,503	\$ 2,254,437	\$ 2,452,042
Building Inspections	\$ 3,785,714	\$ 3,774,209	\$ 4,711,699
Code Enforcement	\$ 2,203,360	\$ 2,539,985	\$ 2,706,637
Plans Review	\$ 1,687,815	\$ 2,009,286	\$ 2,626,134
DCD Fees	\$ 621	\$ 7,748	\$ 0
<b>Total</b>	<u>\$ 12,613,897</u>	<u>\$ 14,226,196</u>	<u>\$ 16,815,754</u>
Admin & Support			
DCD Admin & Support	\$ 1,209,689	\$ 1,298,353	\$ 1,441,178
<b>Total</b>	<u>\$ 1,209,689</u>	<u>\$ 1,298,353</u>	<u>\$ 1,441,178</u>
Solid Waste			
Facilities	\$ 666,847	\$ 611,155	\$ 548,622
Solid Waste Operations	\$ 27,578,538	\$ 28,807,317	\$ 30,489,449
Recycling	\$ 5,835,057	\$ 3,052,225	\$ 5,443,677
Disposal Facilities	\$ 41,451,272	\$ 44,733,972	\$ 45,856,976
Hendry Co. Transfer Stations	\$ 485,624	\$ 888,625	\$ 610,732
Lee/Hendry Landfill	\$ 5,930,357	\$ 7,724,975	\$ 6,602,988
Solid Waste Fleet	\$ 3,150,218	\$ 2,852,897	\$ 3,393,783
<b>Total</b>	<u>\$ 85,097,913</u>	<u>\$ 88,671,166</u>	<u>\$ 92,946,227</u>

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 <u>UNAUDITED</u> <u>ACTUAL</u>	2021 - 2022 <u>ADOPTED</u>
<b>GRAND TOTAL</b>	<b><u><u>\$ 121,056,427</u></u></b>	<b><u><u>\$ 129,189,803</u></u></b>	<b><u><u>\$ 139,049,348</u></u></b>

EXPENDITURES BY FUND TYPE

General Fund	\$ 860,389	\$ 740,346	\$ 1,098,860
Special Revenue Fund	\$ 35,098,125	\$ 39,778,291	\$ 45,004,261
Enterprise Fund	\$ 85,097,913	\$ 88,671,166	\$ 92,946,227
<b>GRAND TOTAL</b>	<b><u><u>\$ 121,056,427</u></u></b>	<b><u><u>\$ 129,189,803</u></u></b>	<b><u><u>\$ 139,049,348</u></u></b>

## ASSISTANT COUNTY MANAGER



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

**Facilities Construction and Management** provides engineering, design, planning, project management, and inspections for County and Constitutional construction projects. It also provides remodeling services, interior-space management and design, modular furniture design and installation, building maintenance and repair services, record storage, and leased property administration and service contract administration for County and Constitutional departments.

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

**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.

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

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

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

## Assistant County Manager

LEE COUNTY - FLORIDA  
2021 - 2022

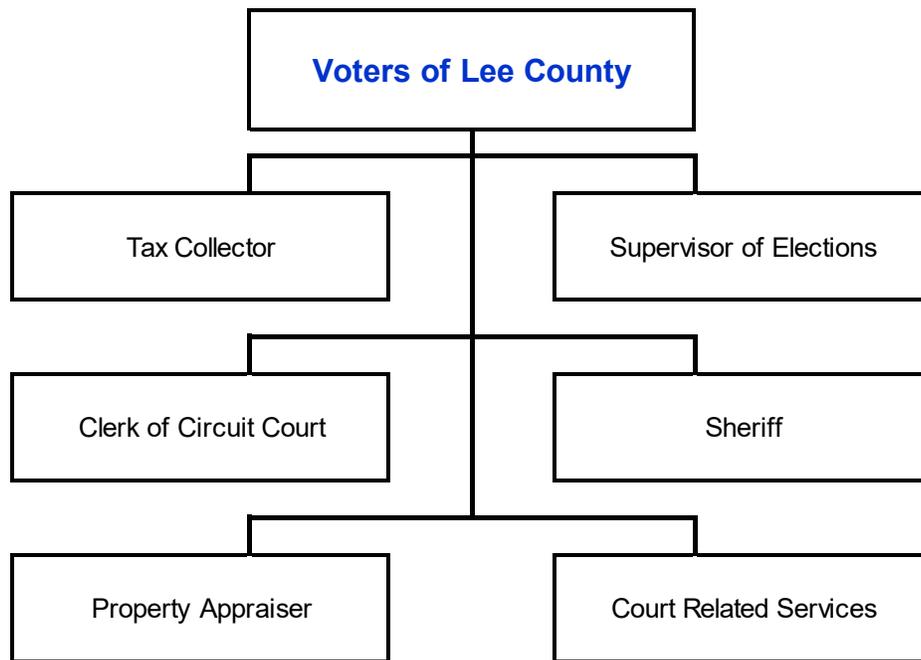
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2019 - 2020</u> <u>ACTUAL</u>	<u>2020 - 2021</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2021 - 2022</u> <u>ADOPTED</u>
<b>Human Services</b>			
Human Svcs Fiscal Mgmt.	\$ 470,761	\$ 0	\$ 0
Neighborhood Bldg Program	\$ 367,534	\$ 369,205	\$ 0
Human Svcs Admin/Clerical	\$ 745,582	\$ 0	\$ 0
Veterans Services	\$ 228,513	\$ 210,571	\$ 0
Neighborhood Improvements	\$ 4,889,631	\$ 4,180,475	\$ 11,643,521
Administration & Housing Asst	\$ 412,191	\$ 2,795,310	\$ 192,330
Housing Services/General	\$ 1,698,353	\$ 2,961,769	\$ 0
Homeowner Assistance	\$ 11,689	\$ 1,098,825	\$ 1,500,000
State Mandated Programs	\$ 4,677,701	\$ 4,278,791	\$ 4,767,451
State Health Programs	\$ 423,996	\$ 393,545	\$ 0
Family Services Unit Program	\$ 2,192,039	\$ 4,365,085	\$ 7,286,152
Supportive Housing Program	\$ 1,432,391	\$ 2,666,884	\$ 1,568,097
Non Grant Donations	\$ 240,220	\$ 195,685	\$ 118,638
Partnering For Results	\$ 5,943,788	\$ 4,966,814	\$ 5,308,971
<b>Total</b>	<u>\$ 23,734,389</u>	<u>\$ 28,482,959</u>	<u>\$ 32,385,160</u>
<b>State Health Programs</b>			
State Health Programs	\$ 2,286,047	\$ 2,283,313	\$ 2,309,303
<b>Total</b>	<u>\$ 2,286,047</u>	<u>\$ 2,283,313</u>	<u>\$ 2,309,303</u>
<b>Transit</b>			
Fixed Route Service	\$ 23,735,807	\$ 12,032,992	\$ 27,009,276
Transportation	\$ 3,563,333	\$ 18,201,524	\$ 20,926,710
<b>Total</b>	<u>\$ 27,299,140</u>	<u>\$ 30,234,516</u>	<u>\$ 47,935,986</u>
<b>Facilities Construction Mgmt.</b>			
Facilities Services	\$ 15,806,226	\$ 16,552,329	\$ 18,511,113
<b>Total</b>	<u>\$ 15,806,226</u>	<u>\$ 16,552,329</u>	<u>\$ 18,511,113</u>
<b>Fleet Management</b>			
Rolling & Motorized Equipment	\$ 13,450,503	\$ 12,397,515	\$ 14,308,652
<b>Total</b>	<u>\$ 13,450,503</u>	<u>\$ 12,397,515</u>	<u>\$ 14,308,652</u>
<b>Animal Services</b>			
Animal Svcs-Shelter Operations	\$ 2,722,085	\$ 2,951,532	\$ 3,068,085
Animal Svcs -Field Operations	\$ 1,753,066	\$ 1,589,283	\$ 1,829,714
Animal Svcs- Spay & Neuter	\$ 1,385,690	\$ 1,460,392	\$ 1,605,911
<b>Total</b>	<u>\$ 5,860,841</u>	<u>\$ 6,001,207</u>	<u>\$ 6,503,710</u>
<b>County Lands</b>			
County Lands	\$ 1,348,895	\$ 1,391,790	\$ 1,549,140
<b>Total</b>	<u>\$ 1,348,895</u>	<u>\$ 1,391,790</u>	<u>\$ 1,549,140</u>

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 <u>UNAUDITED</u> <u>ACTUAL</u>	2021 - 2022 <u>ADOPTED</u>
<b>GRAND TOTAL</b>	<b><u>\$ 89,786,041</u></b>	<b><u>\$ 97,343,629</u></b>	<b><u>\$ 123,503,064</u></b>

EXPENDITURES BY FUND TYPE

General Fund	\$ 37,157,754	\$ 42,676,696	\$ 43,215,249
Special Revenue Fund	\$ 11,667,622	\$ 11,691,588	\$ 16,422,144
Capital Project Fund	\$ 211,022	\$ 343,314	\$ 1,621,033
Enterprise Fund	\$ 27,299,140	\$ 30,234,516	\$ 47,935,986
Internal Service Fund	\$ 13,450,503	\$ 12,397,515	\$ 14,308,652
<b>GRAND TOTAL</b>	<b><u>\$ 89,786,041</u></b>	<b><u>\$ 97,343,629</u></b>	<b><u>\$ 123,503,064</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. The Board pays for facilities-related support and in part funds the operations of this office as do other taxing authorities in Lee County through the payment of ad valorem tax collection fees.

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

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

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

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

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

# Courts and Constitutional Officers

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2019 - 2020</u> <u>ACTUAL</u>	<u>2020 - 2021</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2021 - 2022</u> <u>ADOPTED</u>
<b>Tax Collector</b>			
Support to Tax Collector	\$ 1,335,009	\$ 1,250,604	\$ 1,440,948
Tax Collect. Fund Collect Fees	<u>\$ 19,217,259</u>	<u>\$ 20,296,324</u>	<u>\$ 17,977,120</u>
<b>Total</b>	<b>\$ 20,552,268</b>	<b>\$ 21,546,928</b>	<b>\$ 19,418,068</b>
<b>Clerk to the Board</b>			
Support to Clerk to Board	\$ 938,593	\$ 1,053,135	\$ 880,372
Finance & Internal Audit	\$ 10,746,255	\$ 9,649,385	\$ 11,073,571
VCB - Audit	<u>\$ 1,139,689</u>	<u>\$ 1,584,649</u>	<u>\$ 1,200,000</u>
<b>Total</b>	<b>\$ 12,824,537</b>	<b>\$ 12,287,169</b>	<b>\$ 13,153,943</b>
<b>Property Appraiser</b>			
Support to Property Appraiser	\$ 2,467,974	\$ 2,427,386	\$ 2,266,789
Prop Appr. Fund Collect Fees	<u>\$ 7,940,410</u>	<u>\$ 8,193,235</u>	<u>\$ 8,597,068</u>
<b>Total</b>	<b>\$ 10,408,384</b>	<b>\$ 10,620,621</b>	<b>\$ 10,863,857</b>
<b>Supervisor of Elections</b>			
Support to Supervisor of Elect	\$ 605,938	\$ 469,335	\$ 564,095
Supervisor of Elections	<u>\$ 9,644,015</u>	<u>\$ 9,169,409</u>	<u>\$ 10,252,534</u>
<b>Total</b>	<b>\$ 10,249,953</b>	<b>\$ 9,638,744</b>	<b>\$ 10,816,629</b>
<b>Sheriff</b>			
Sheriff Disbursement	\$ 126,116,106	\$ 132,234,057	\$ 145,023,755
Support to Sheriff	\$ 4,797,659	\$ 4,534,087	\$ 5,202,907
Law Enforcement Trust	\$ 1,075,000	\$ 395,000	\$ 0
Sheriff - Jail Disbursement	\$ 61,433,866	\$ 63,171,424	\$ 70,060,413
Sheriff - Court Support	<u>\$ 9,163,469</u>	<u>\$ 9,439,576</u>	<u>\$ 9,822,176</u>
<b>Total</b>	<b>\$ 202,586,100</b>	<b>\$ 209,774,144</b>	<b>\$ 230,109,251</b>
<b>Court Related Programs</b>			
Court Administration	\$ 1,165,068	\$ 1,184,736	\$ 1,477,589
Court Admin - Support	\$ 1,424,029	\$ 1,587,574	\$ 1,504,311
Pretrial Services	\$ 2,259,229	\$ 2,389,941	\$ 2,612,495
Dispute Mediation	\$ 146,735	\$ 153,863	\$ 157,816
Family Court Services	\$ 1,092,777	\$ 1,149,596	\$ 1,366,232
Domestic Violence	\$ 357,263	\$ 370,226	\$ 503,136
Juvenile Arbitration	\$ 2,608	\$ 3,048	\$ 3,234
Teen Court	\$ 145,054	\$ 152,886	\$ 161,017
Public Guardian	\$ 251,400	\$ 269,200	\$ 288,000
Courthouse Security	\$ 1,339,814	\$ 1,475,477	\$ 1,888,694
CJIS	\$ 1,388,385	\$ 1,511,542	\$ 1,827,841
Court Technology	\$ 1,348,526	\$ 1,404,261	\$ 1,468,736
Law library	\$ 210,511	\$ 217,201	\$ 244,197
Probation	\$ 2,039,648	\$ 2,057,589	\$ 2,209,160
Pretrial Diversion	\$ 771,865	\$ 622,376	\$ 882,071
Courthouse Facilities	<u>\$ 355,504</u>	<u>\$ 384,503</u>	<u>\$ 467,273</u>
<b>Total</b>	<b>\$ 14,298,416</b>	<b>\$ 14,934,019</b>	<b>\$ 17,061,802</b>

**COURTS AND CONSTITUTIONAL OFFICERS (continued)**

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 <u>UNAUDITED ACTUAL</u>	2021 - 2022 <u>ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 1,408,569	\$ 1,497,086	\$ 1,577,270
<b>Total</b>	<u>\$ 1,408,569</u>	<u>\$ 1,497,086</u>	<u>\$ 1,577,270</u>
State Attorney			
State Attorney	\$ 2,170,798	\$ 2,314,144	\$ 2,506,209
<b>Total</b>	<u>\$ 2,170,798</u>	<u>\$ 2,314,144</u>	<u>\$ 2,506,209</u>
Medical Examiner			
Support to Medical Examiner	\$ 238,579	\$ 218,298	\$ 229,378
Medical Examiner	\$ 4,027,080	\$ 4,746,184	\$ 5,460,520
<b>Total</b>	<u>\$ 4,265,659</u>	<u>\$ 4,964,482</u>	<u>\$ 5,689,898</u>
Legal Aid & Juvenile Detention			
Legal Aid	\$ 719,366	\$ 730,156	\$ 741,108
<b>Total</b>	<u>\$ 719,366</u>	<u>\$ 730,156</u>	<u>\$ 741,108</u>
Guardian Ad Litem			
Guardian Ad Litem	\$ 247,470	\$ 247,123	\$ 373,484
Juvi Predispo Detention	\$ 2,115,312	\$ 0	\$ 0
<b>Total</b>	<u>\$ 2,362,782</u>	<u>\$ 247,123</u>	<u>\$ 373,484</u>
<b>GRAND TOTAL</b>	<u><u>\$ 281,846,832</u></u>	<u><u>\$ 288,554,616</u></u>	<u><u>\$ 312,311,519</u></u>

**EXPENDITURES BY FUND TYPE**

General Fund	\$ 256,995,294	\$ 265,141,731	\$ 287,256,310
Special Revenue Fund	\$ 24,120,951	\$ 22,661,297	\$ 24,275,942
Capital Project Fund	\$ 104	\$ 71	\$ 0
Enterprise Fund	\$ 730,483	\$ 751,517	\$ 779,267
<b>GRAND TOTAL</b>	<u><u>\$ 281,846,832</u></u>	<u><u>\$ 288,554,616</u></u>	<u><u>\$ 312,311,519</u></u>

# CAPITAL IMPROVEMENT PROGRAM/LONG-TERM DEBT

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# CAPITAL IMPROVEMENT PROGRAM DEFINED

## WHAT IS THE CAPITAL IMPROVEMENT PROGRAM?

Lee County's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the County's infrastructure needs (via a list of capital projects) for a five-year time frame. The five years are balanced; i.e., revenues are identified to offset expenditures in accordance with state requirements.

The program is designed to balance the need for public facilities as expressed by the Lee County Comprehensive Land Use Plan. A comprehensive plan is a written document that identifies the goals, objectives, principles, guidelines, policies, standards, and strategies for the growth and development of the community. The program consists of projects that also comply with Lee County's Administrative Code, "Criteria for Evaluating Proposed CIP Projects".

The CIP is updated on an annual basis. Amendments to the CIP may be made prior to the next annual CIP review period with approval of the Board of County Commissioners.

## WHAT IS A CAPITAL PROJECT?

Capital Projects are major fixed assets or infrastructure with long term value, such as buildings, roads, bridges, and parks. Proposed CIP project requests may originate from County departments, constitutional officers, and/or citizens.

Funds budgeted for a specific project remain allocated until the project is completed. Additionally, project budgets are reviewed annually and, if needed, funding may be adjusted.

Projects may be funded by current revenues or by debt financing, depending upon the availability of funds, the nature of the project, and the policies of the Board of County Commissioners.

## WHAT IS THE LEE COUNTY COMPREHENSIVE PLAN?

Local governments in the State of Florida are required to adopt comprehensive plans pursuant to Chapter 163 of the Florida Statutes. The comprehensive plan is a source of authority for a wide range of official discretionary actions, including, but not limited to, the capital improvement program. Amendments to the Comprehensive plan may occur as frequently as may be permitted by applicable state statutes and in accordance with such administrative procedures adopted by the Board of County Commissioners. An evaluation and appraisal of the comprehensive plan must occur at least once every seven years.

The plan must address the following elements:

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

The Capital Improvements Element (CIE) provides a framework for planning, constructing, and financing public services and infrastructure with Lee County over a five-year period. This is achieved by examining the costs, priorities, and needs for service and facilities, the county's fiscal capabilities, and legal requirements. The County's Capital Improvement Program defines the budget and time frame for project implementation. The CIE must be reviewed on an annual basis.

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

### **WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?**

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

The Department of Transportation (DOT) is responsible for construction improvements of County roads, bridges, signals, and intersections. DOT referred to the Lee County Metropolitan Planning Organization's \*adopted 2020 Financially Feasible Transportation Plan (Map 3A of the County comprehensive plan) and its 2010 stage, the identification of existing and projected roadway conditions in the County's annual Concurrency Management report, and internal traffic modeling and analysis to identify projects and set priorities. The completion of partially programmed projects and the programming and requests of other jurisdictions was also considered.

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

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

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

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

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

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

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

### **CAPITAL PROJECT COSTS**

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

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

Departments estimate project costs but consider operating impacts as well, including start up and recurring costs. The startup costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility.

## **CAPITAL IMPROVEMENT BUDGET TIMELINE**

The Capital Improvement Program process begins each February with interaction between the coordinating departments - Budget Services and the Department of Planning - and other Lee County departments which maintain direct management responsibility for capital projects. Preliminary instructions for required data and proposed schedules are discussed and revised. Preliminary revenue estimates are disseminated to County staff.

In March of each year, department managers, constitutional officers, and Lee County citizens identify initial proposed revisions to the CIP. These preliminary lists are then reviewed by Lee County Management and The Board of County Commissioners.

The preliminary project business case requests include data that is used to determine the validity of the project to include in the program. Typically, there are not sufficient funds to provide for all of the projects that are identified. In balancing the five years of the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, the projects are reviewed again to either be revised to reduce costs, postponed to a future time period, or eliminated from the program. Alternative financing, such as long term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the recommended CIP is incorporated in the proposed budget and adopted at the public hearings held in September of each year.

Once this review is completed, the revised project lists are reviewed by the County Management and then presented to the Board in an advertised workshop. The Board of County Commissioners approves the final CIP in September each year.

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

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

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

### **SUMMARY**

The Capital Improvement Program (CIP) covers a five-year period and is updated annually in conjunction with the operating budget. The projects included in this program will enable the County to meet the needs of existing and future residents by providing a high level of service and enhanced quality of life. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. The Board of County Commissioners review the cash requirements for capital project financing annually.

## **CIP REVENUE SOURCES**

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

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

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

#### **Ad Valorem Taxes**

In FY20-21, the Board of County Commissioners approved a General Fund millage of 4.0506 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

#### **Tourist Taxes**

Tourist Taxes are generated from a 5% charge on "room rates" at local hotels and motels. The tourist tax is to strengthen our local economy and advance tourism by investing the revenue in the following priority: 26.4% of the receipts shall be used for beach park facilities and beach related improvements is used for beach maintenance and improvements to County beach facilities to which there is public access; 20.0% is applied to debt service on the Sports Stadiums and to promote, maintain or operate convention centers, sports stadiums, sport arenas, coliseums, auditoriums or museums (per ordinance guidelines); and 53.6% used for tourist advertising and promotion for Lee County.

#### **State Grants**

The County also receives grant funds from the State of Florida for specific programs or activities.

#### **Private Grants**

The West Coast Inland Navigation District (WCIND) levies ad valorem taxes from the residents of Manatee, Sarasota, Charlotte, and Lee Counties for the purpose of undertaking navigation projects to improve waterways from lower Tampa Bay to the Collier County line. These funds are remitted as grants to Lee County for specific projects. Types of projects funded are dredging, boat ramps, channel marker installation, and regulatory signage placement.

#### **Growth Increment Funding**

This is a policy adopted by the Board of County Commissioners to recognize existing revenues differently. The program identifies every real estate transaction that increases the taxable value under:

- New Construction value
- Existing Sales – reset of Save Our Homes Exemption

Takes the first year taxable increment ONLY for these transactions and places those revenues in a dedicated infrastructure fund. This fund source provides for growth helping pay for growth.

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

### **BP Settlement**

On July 2, 2015, the United States District Court for the Eastern District of Louisiana announced that settlement discussions led by a panel of neutrals had yielded an agreement in principle to resolve claims against BP by the United States, affected states and local government entities. Lee County will remain eligible to also receive funding pursuant to the RESTORE Act.

### **Fund Balance**

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

## **TRANSPORTATION IMPROVEMENT FUND**

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

### **Developer Donations**

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

### **Local Option Gas Tax**

The Local Option Gas Tax represents both a six-cent tax and a five-cent tax on motor fuels. These monies are allocated between Lee County and the cities of Cape Coral, Fort Myers, Sanibel, Bonita Springs, Town of Fort Myers Beach, and the Village of Estero. The amounts the County and cities receive are net of the State's deduction for administrative and dealer collection fees.

In 1993, F.S. 336.025 was amended to allow for the imposition of up to 5 cents as an additional Local Option Gas Tax. In 1994, the Board of County Commissioners approved a five-cent tax with 50% allocated to capital projects, and 50% to the East/West Corridor (Midpoint Bridge approach). In 1995, the 50% for the East/West Corridor was dedicated to a \$35,360,000 bond issue. Those funds were used to develop the approach roadways associated with the Midpoint Memorial Bridge. The entire five cents is pledged to this bond issue although only 50% of the revenues are anticipated for debt service.

## **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.

### **IMPACT FEES**

Impact fees are assessed in Lee County against new construction to provide for infrastructure required by new development. The County assesses impact fees for roads, community parks, regional parks, emergency medical services, and fire services. The emergency medical services impact fees are used to purchase capital equipment for the Lee County Emergency Medical Services Division and are not budgeted within the County's Capital Improvement Program. Impact fees were reduced to 20% in FY12-13 for a two year period, which caused a major reduction in impact fees estimates. On March 16, 2015 the Board set the impact fee collection at 45% for a three year period. In March 2018, the Board ended the rate reduction and fees returned to the rates charged before the FY12-13 reduction.

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

### **Community Park Impact Fees**

Community Park Impact Fees are imposed upon developers for use in providing community parks to serve new growth. The monies are collected within five specific districts for the benefit of residents within each district. Community Park Impact Fees are collected only in the unincorporated areas of Lee County. The County also collects Community Park Impact Fees for the Town of Fort Myers Beach, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. The fees are assessed on residential and hotel-motel room construction only. Fees are based on the type of dwelling, such as single-family residential, mobile home, or multi-family buildings. These fees may only be used for new construction and not for maintenance operating expenses. FY20-21 Community Park Impact Fee revenue is anticipated to be \$1,162,055, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

### **Regional Park Impact Fees**

Regional Park Impact Fees are also imposed upon developers to provide regional parks required by new growth. These are collected in one countywide district, with the exception of the City of Cape Coral. The County also collects Regional Park Impact Fees for the Town of Ft Myers Beach, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. In FY20-21, Regional Park Impact Fee revenue is anticipated to be \$1,520,000, which excludes the City of Bonita Springs, Town of Fort Myers Beach and Village of Estero.

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

### **Road Impact Fees**

Road Impact Fees are assessed upon new construction within Lee County to provide for transportation improvements required for new growth. These fees may only be used for new construction and not for maintenance operating expenses. Road Impact Fees are assessed upon residential, commercial, and industrial construction. There are five Road Impact Fee benefit districts in the unincorporated area of the County in which fees are collected. The County also collects Road Impact Fees for the Town of Fort Myers Beach, City of Bonita Springs and Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. Only those transportation improvements which are required due to new growth may be funded with Road Impact Fees. Road Impact Fee revenue for FY20-21 is anticipated to be \$13,144,195, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

### **Impact Fee Credits**

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

## **PROPOSED BONDS**

As a municipal government, Lee County may issue tax-exempt bonds to finance capital construction. A great variety of revenue sources may be used to repay these bonds. Outlined below are the initial methods of funding various departmental bonded projects. There are no plans to bond projects using ad valorem (general obligation bonds) in the FY20-21 Capital Improvement Program.

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

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

### **Revenue Bonds**

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

### **Gas Tax Bonds**

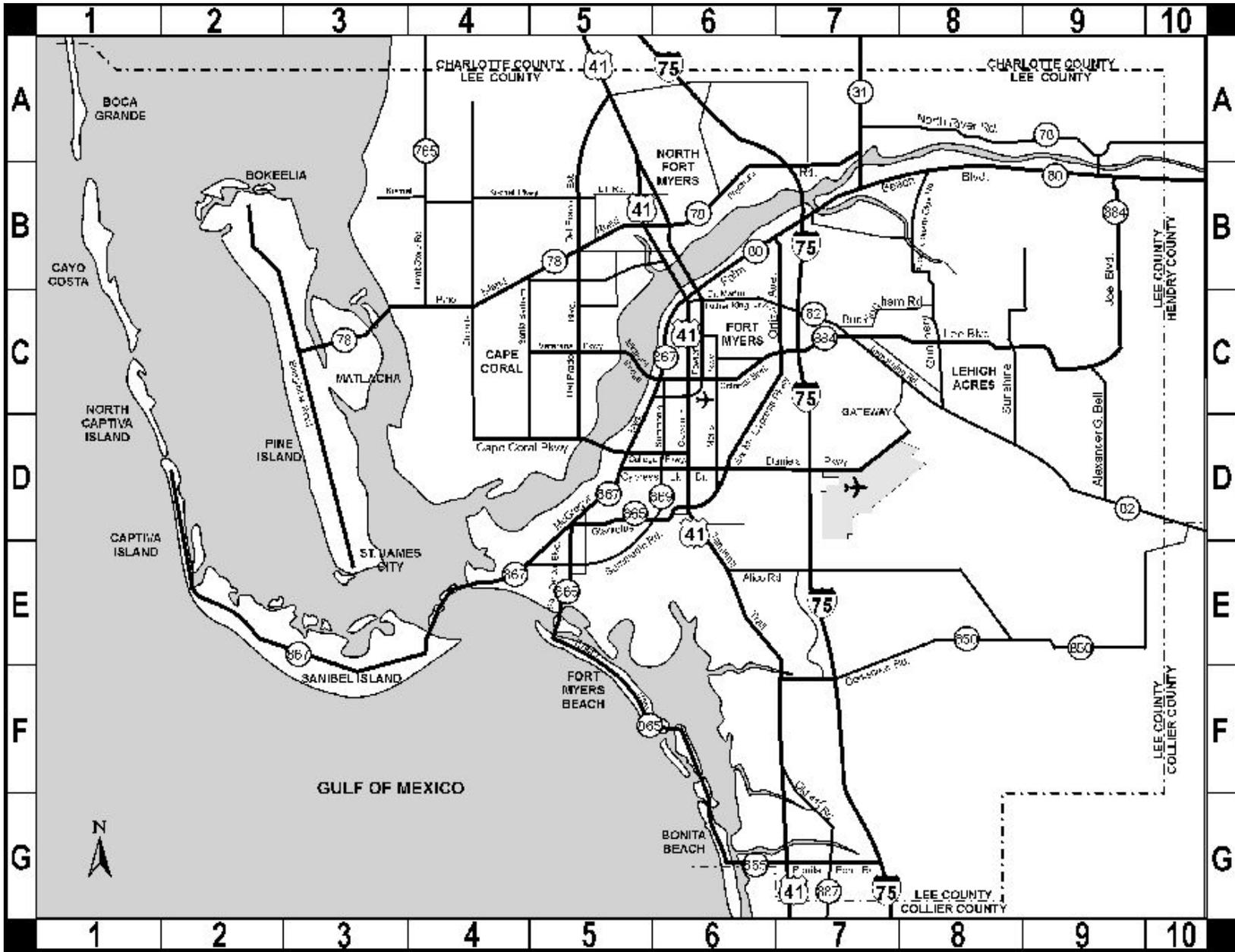
The County receives various gas tax revenues from the State. The monies can be pledged to bond issues. The Voted (Ninth-Cent) Gas Tax, the County (Seventh Cent) Gas Tax, and the Constitutional Gas Tax are pledged as part of a Non-Ad Valorem associated with the Midpoint Memorial Bridge.

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

### **ALTERNATIVE FINANCING**

#### **State Revolving Fund**

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



**Capital Improvement Program Detail Report Fiscal Years 2021/2022 through 2025/2026**

Codes: A=Advalorem; CONS= Conservation 2020; D=Debt, E=Enterprise; G=Grant; GT=Gas Tax; I=Impact Fees; L= Library Advalorem; T=Tourist Development Tax; H=All Hazards; ST=Surplus Tolls; GIF=Growth Inc Funding; CONT = Contribution; BP=BP; EM=E-911 Operations; GF-CIP= General Fund Capital Improvements

Community Development														
Project Title	Project #	Fund	Code	Total Project FY 19/20	FY 20/21 Adopted Budget	FY 20/21 Amended Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY25/26 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Wild Turkey Strand	20500930700	30700	GT		2,502,315	2,502,315		200,864				200,864		2,703,179
	20500948730	48730	E		2,502,315	2,502,315		200,864				200,864		2,703,179
<b>Total Community Development</b>					<b>5,004,630</b>	<b>5,004,630</b>		<b>401,728</b>				<b>401,728</b>		<b>5,406,358</b>
County Lands														
Conservation 2020	20880030103	30103	Cons	328,485,904	25,000	13,922,155	25,000	25,000	25,000	25,000	25,000	125,000		342,533,059
<b>Total County Lands</b>				<b>328,485,904</b>	<b>25,000</b>	<b>13,922,155</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>		<b>342,533,059</b>
Natural Resources														
Brantley-Dover Canal Impr	20073730100	30100	GF-CIP				150,000	212,000				362,000		362,000
Kiker Preserve Berm	20073830100	30100	GF-CIP,G				700,000		8,600,000			9,300,000		9,300,000
GS-10 Stormwater Reservoir	Not assigned	30100	G					2,000,000	6,300,000	2,000,000		10,300,000		10,300,000
Six Mile Cypress Slough South	20073930100	30100	GF-CIP				300,000		1,400,000			1,700,000		1,700,000
Ten Mile Canal South	20075530100	30100	GF-CIP G				1,000,000					1,000,000		1,000,000
Bob Janes Restoration Project	20859930100	30100	GF-CIP	228,423		771,577	300,000					300,000		1,300,000
Deep Lagoon Hydro Presv Rest	20851730100	30100	GF-CIP	126,611		599,805	1,000,000	1,600,000				2,600,000		3,326,416
EMWCD-Infrastructure Rep Grant	21072730100	30100	G		5,339,470	5,339,470	1,779,823					1,779,823		7,119,293
Flood Remediation	20064830100	30100	GF-CIP	318,057		1,025,973	2,500,000					2,500,000		3,844,030
Lakes Park Phase III	20070930100	30100	GF-CIP	5,272		194,728		1,325,000				1,325,000		1,525,000
	22070930100	30100	G					475,000				475,000		475,000
Powell Creek/Old Bridge Park	20860130100	30100	GF-CIP	174,038	26,000	76,962	70,000					70,000		321,000
	22860130100	30100	G		774,000	774,000	30,000					30,000		804,000
Sunniland/9 Mile Run Drainage	20855730100	30100	CIP	91,373	100,000	208,627	700,000					700,000		1,000,000
	22855730100	30100	G				300,000					300,000		300,000
<b>Total Natural Resources</b>				<b>943,775</b>	<b>6,239,470</b>	<b>8,991,142</b>	<b>8,829,823</b>	<b>7,905,266</b>	<b>18,402,000</b>	<b>4,341,500</b>	<b>9,462,790</b>	<b>48,941,379</b>	<b>20,267,336</b>	<b>79,143,632</b>
Library														
Exterior Shade Structure	20073634800	34800	L				884,500	100,000	57,500			1,042,000		1,042,000
Library Admin Relocation	20071234800	34800	L		2,902,530	2,982,530	717,470					717,470		3,700,000
Riverdale Library Renovations	20070634800	34800	L		330,675	330,675	2,703,204					2,703,204		3,033,879
South Cty Regional Renovations	20070734800	34800	L				675,000	5,812,827				6,487,827		6,487,827
<b>Total Library</b>					<b>3,233,205</b>	<b>3,313,205</b>	<b>4,980,174</b>	<b>5,912,827</b>	<b>57,500</b>			<b>10,950,501</b>		<b>14,263,706</b>
Transit														
ADA & Passenger Amenities	20886430100	30100	GF-CIP	913,042		13,622								926,664
	20886448640	48640	E	1,597,347		43,183								1,640,530
	21886448640	48640	G	71,104		2,650,941								2,722,045
	22886448640	48640	G	211,604										211,604
Lehigh Acres Park & Ride	22072448640	48640	G		2,910,000	2,910,000								2,910,000
Rosa Pks Intermodel Expansion	22060448640	48640	G		1,957	2,300,000	1,700,000					1,700,000		4,001,957
South Park&Ride Trsf Stations	20889430100	30100	GF-CIP	29,375										29,375
	20889448640	48640	E	3,447	428,996	1,428,924								1,432,371
	21889448640	48640	G			3,000,000								3,000,000
	22889448640	48640	G			2,568,000								2,568,000
<b>Total Transit</b>				<b>2,827,876</b>	<b>3,338,996</b>	<b>14,914,670</b>	<b>1,700,000</b>					<b>1,700,000</b>		<b>19,442,546</b>

Parks and Recreation														
Project Title	Project #	Fund	Code	Total Project FY 19/20	FY 20/21 Adopted Budget	FY 20/21 Amended Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY25/26 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Shade Structures Parks & Playgrounds	20076330100	30100	GF-CIP				1,827,150	1,827,150	1,827,150			5,481,450		5,481,450
NFM Shuffleboard Shade	20076430100	30100	GF-CIP				650,000					650,000		650,000
Pine Island Dog Park	not assigned	38651	I										520,000	520,000
Playground&Splashpad Shade Enhancements	200732	38651	I				45,000					45,000		45,000
		38652	I				90,000					90,000		90,000
		38653	I				45,000					45,000		45,000
		38700	I				180,000					180,000		180,000
Rutenburg Park Improvements	20073338653	38653	I			245,000	1,790,000				2,035,000		2,035,000	
Schandler Hall Skate Park	20073438652	38652	I			275,000					275,000		275,000	
Trail System Expansion	20073538700	38700	I			1,400,000	350,000	1,400,000	350,000	1,400,000	4,900,000		4,900,000	
Able Canal Pathway	20215438700	38700	I	9,753		490,247			1,500,000			1,500,000		2,000,000
	21215430100	30100	G			550,000			4,912,650			4,912,650		5,462,650
Boca Grande Dog Park	20071838651	38651	I		395,862	400,000	101,000				101,000		501,000	
Boca Grande Storage Bldg	20065038651	38651	I							285,000		285,000		285,000
Larry Kiker Preserve	20071930105	30105	GF,I,T,G		500,000	500,000	6,000,000					6,000,000		6,500,000
Lehigh Community Park Expansion	20065138652	38652	I	1,603,718		3,948,813	1,929,694					1,929,694		7,482,225
	20065138700	38700	I				4,359,813					4,359,813		4,359,813
Six Mile Slough Preserve Impr	20072038700	38700	I		53,000	81,400	290,000				290,000		371,400	
Telegraph Creek Kayak Launch	20067038700	38700	I	101,427			35,000	200,000			235,000		336,427	
<b>Total Parks and Recreation</b>				<b>1,714,898</b>	<b>948,862</b>	<b>5,970,460</b>	<b>17,472,657</b>	<b>4,167,150</b>	<b>9,639,800</b>	<b>635,000</b>	<b>1,400,000</b>	<b>33,314,607</b>	<b>520,000</b>	<b>41,519,965</b>
<b>Solid Waste</b>														
Buckingham Resource Area	20075140132	40132	E						570,000			570,000		570,000
Lee County Compost Facility	20075240132	40132	E				800,000	1,400,000	2,200,000			4,400,000		4,400,000
Lee Hendry Landfill Connectivity	20075340132	40132	E				476,000					476,000		476,000
Material Recovery Facility	20075440132	40132	E				1,500,000	2,400,000	7,000,000	12,500,000	8,500,000	31,900,000		31,900,000
Hendry Cnty Transfer Station	20062440132	40132	E	5,688	435,000	554,312	2,040,000					2,040,000		2,600,000
Landfill Class I Update	20095640132	40132	E	105,233	1,260,000	2,558,940	2,500,000	6,000,000	4,230,000			12,730,000		15,394,173
Landfill Class III Update	20071540132	40132	E					400,000			3,400,000	3,800,000		3,800,000
Landfill Gas Collection System	20093640132	40132	E	5,479		100,000				700,000		700,000	7,000,000	7,805,479
Umbrella-Buckingham Upgrades	20068140132	40132	E		15,450	95,450	150,000					150,000		245,450
Umbrella-Equip for MRF Agrmt	20068240132	40132	E		104,000	104,000	577,000					577,000		681,000
Umbrella-Generators-mult sites	20068340132	40132	E		142,000	222,000	154,000					154,000		376,000
Umbrella-Mechanical Systems	20068440132	40132	E	45,047	154,500	194,453	58,300	30,000	30,000	30,000	30,000	178,300	111,600	529,400
Umbrella-Scales	20068540132	40132	E				122,000	198,000	201,000			521,000		521,000
<b>Total Solid Waste</b>				<b>161,447</b>	<b>2,110,950</b>	<b>3,829,155</b>	<b>8,377,300</b>	<b>10,028,000</b>	<b>14,631,000</b>	<b>13,230,000</b>	<b>11,930,000</b>	<b>58,196,300</b>	<b>7,111,600</b>	<b>69,298,502</b>
<b>Public Safety</b>														
Hurricane Mitigation	20074018200	18200	H				500,000					500,000		500,000
Next Generation E911	20074115200	15200	EM			2,034,481	871,920	273,106				1,145,026		3,179,507
PS/LCSO CAD Hardware	20074330100	30100	GF-CIP				189,696	189,696	189,696	189,696		758,784		758,784
PS/LCSO CAD System	20074230100	30100	GF-CIP			4,140,649								4,140,649
EOC Expansion	20066430100	30100	GF-CIP	408,219	8,500,000	16,426,525								16,834,744
	20066415200	15200	EM		2,000,000									
	20066418200	18200	H		1,000,000									
<b>Total Public Safety</b>				<b>408,219</b>	<b>11,500,000</b>	<b>22,601,655</b>	<b>1,561,616</b>	<b>462,802</b>	<b>189,696</b>	<b>189,696</b>		<b>2,403,810</b>		<b>25,413,684</b>

DOT														
Project Title	Project #	Fund	Code	Total Project FY 19/20	FY 20/21 Adopted Budget	FY 20/21 Amended Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY25/26 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Alico Road Connector	20924530700	30700	GT	2,800		8,397,200			6,000,000			6,000,000	113,940,155	128,340,155
	20924538825	38825	I	2,240,887		4,000,000			4,759,314			4,759,314		11,000,201
Bicycle/Pedestrian Facilities	20600238822	38822	I	352,130		1,568,897	1,123,368		1,335,683			2,459,051		4,380,078
	20600238823	38823	I	1,490,528	268,513	823,933	2,167,027		3,685,322		736,799	6,589,148		8,903,609
	20600238824	38824	I	1,420,661		188,303		138,793	135,801	1,578,915		1,853,509		3,462,473
	20600238825	38825	I	15,372	205,020	239,325	1,139,782		1,428,758			2,568,540		2,823,237
	20600230700	30700	GT	13,195,155		4,851,627	1,354,571	1,369,367	2,268,782	6,846,833	1,940,688	13,780,241		31,827,023
Big Carlos Pass Bridge Replace	20572430720	30720	ST	4,012,245		5,008,972	22,810,820					22,810,820		31,832,037
	20572430721	30721	ST				25,000,000					25,000,000		25,000,000
Cape Coral Bdg WP Span Repl	20924830721	30721	ST				13,148,702					13,148,702	111,808,571	124,957,273
Colonial Summerlin Flyover-MidPoint Bridge 6L	not assigned	30721	D/ST										137,000,000	137,000,000
Corkscrew Road	20066930700	30700	CONT					4,000,000				4,000,000		4,000,000
	20066930700	30700	D					7,068,116				7,068,116		7,068,116
	24066930700	30700	GIF							1,400,000		1,400,000		1,400,000
	20066938825	38825	I		3,000,000	3,000,000	1,000,000	5,000,000				6,000,000		9,000,000
Gateway/Griffin Roundabout	20067138823	38823	I				3,220,000					3,220,000		3,220,000
Hickory Bridge Replacement	20508330720	30720	ST					6,527,180				6,527,180	58,485,805	65,012,985
Lee Blvd Traffic Signals	20063730700	30700	GT	90,968	150,000	609,033	690,000					690,000		1,390,001
Ortiz 4L/Colonial - MLK	20061338823	38823	I	822,102		3,944,428	16,597,768					16,597,768		21,364,298
	24061330700	30700	GIF						519,000			519,000		519,000
Ortiz Ave MLK to Luckett	20407230700	30700	GT							21,474,599		21,474,599	544,000	22,018,599
	20407238823	38823	I	2,382,746		554,695		3,714,078		7,000,000		10,714,078		13,651,519
Signal System ATMS Upgrade	20675930700	30700	GT	6,016,774	750,000	1,624,559	750,000	750,000	750,000	750,000	750,000	3,750,000		11,391,333
Three Oaks Extension North	20405330700	30700	GT	8,833,085		20,543,345	6,776,619	3,820,000				10,596,619		39,973,049
	24405330700	30700	GIF	975,432		17,455,138	5,000,000	9,900,000		1,050,000		15,950,000		34,380,570
	20405338823	38823	I				1,000,000	13,000,000				14,000,000		14,000,000
	20405338824	38824	I	459,665			10,000,000	5,000,000				15,000,000		15,459,665
Toll Interoperability	20581842133	42133	ST	75,457	30,000	70,626	30,000	30,000	30,000	30,000	30,000	150,000		296,083
	20581842135	42135	ST	439,508	120,000	247,460	120,000	120,000	120,000	120,000	120,000	600,000		1,286,968
Toll System Replacement	20061542133	42133	ST		50,000	50,000		2,600,000				2,600,000		2,650,000
	20061542135	42135	ST		200,000	200,000		10,400,000				10,400,000		10,600,000
Veterans Parkway 6L Chiquita to Skyline	not assigned	30721	ST										8,500,000	8,500,000
<b>Total DOT</b>				<b>42,825,513</b>	<b>4,773,533</b>	<b>73,377,541</b>	<b>111,928,657</b>	<b>73,437,534</b>	<b>21,032,660</b>	<b>40,250,347</b>	<b>3,577,487</b>	<b>250,226,685</b>	<b>430,278,531</b>	<b>796,708,270</b>
<b>Utilities</b>														
Big Carlos Pass	20074448730	48730	E					1,500,000				1,500,000		1,500,000
CFM 30-24" FM Replacement	20074548720	48720	E					800,000		5,770,000	5,770,000	12,340,000		12,340,000
CFM Flow Diversion	20074648713	48713	E				700,000		3,335,000	2,850,000		6,885,000		6,885,000
Fiesta Village Digesters	20074748720	48720	E					748,000		2,240,000	1,500,000	4,488,000		4,488,000
FMB Filter Controls Upgrade	20074848720	48720	E					580,000				580,000		580,000
GM Floridian Wells 10F,11F,12F,13F	20074948712	48712	E					800,000		2,000,000	2,420,000	5,220,000		5,220,000
Ortiz Utility Relocation MLK-SR80	20075048730	48730	E				500,000				2,000,000	2,500,000	3,800,000	6,300,000
Sanibel Island Utilities Impr	20076248730	47830	E				3,500,000					3,500,000		3,500,000

Utilities Continued														
Project Title	Project #	Fund	Code	Total Project FY 19/20	FY 20/21 Adopted Budget	FY 20-21 Amended Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY25/26 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
NLC WTP Expansion to 15 MGD	20063348712 20063348730	48712 48730	E E		4,000,000	4,264,000	13,536,000	5,000,000 14,000,000	4,000,000			18,536,000 18,000,000		22,800,000 18,000,000
NLC WTP Wellfield Expansion to	20761948712 20761948730 20761948735	48712 48730 48735	E E E	1,636,466 977,082 2,763	7,200,000	8,815,359 5,439,269 1,300,000	12,300,000	10,725,000	9,725,000			32,750,000 0 500,000		43,201,825 6,416,351 1,802,763
Ben Hill Griffin FM Improve S	20733448713	48713	E		650,000	650,000	300,000	3,136,440	312,000			3,748,440		4,398,440
Three Oaks WRF Expansion	20072348713	48713	E		5,000,000	5,000,000	10,200,000	11,700,000	4,000,000			25,900,000		30,900,000
North-South WM-SR 80	20062848730	48730	E			2,000,000	2,000,000		6,900,000	12,100,000	12,100,000	33,100,000	7,000,000	42,100,000
Fiesta Village WWTP Deep Well	20925148730	48730	E	337,843	2,678,000	3,785,252	10,000,000	7,800,000				17,800,000		21,923,095
Fiesta Village WWTP Rm Upgrd	20061648730	48730	E	323,574	1,777,500	2,699,750	3,520,000	3,020,000	500,000			7,040,000		10,063,324
FMB Deep Injection Well #2	20061748730	48730	E	297,827	2,284,000	3,451,268	8,000,000	3,842,000				11,842,000		15,591,095
Corkscrew Road Widening	20067548730	48730	E	146,488	3,000,000	4,853,512	2,403,000	1,000,000	3,570,000	2,000,000		8,973,000		13,973,000
DOT Proj Utility Relocations	20741648730	48730	E	3,741,174	1,000,000	2,051,008	500,000	500,000	500,000	500,000	500,000	2,500,000	2,500,000	10,792,182
Electrical Equip Upgrd&Repl	20742948730	48730	E	5,415,740	895,000	1,169,381	735,000	210,000	210,000	210,000	235,000	1,600,000	1,025,000	9,210,121
FGCU Sewer	20730448730	48730	E	402,638	410,000	568,104			50,000	250,000		300,000		1,270,742
FGCU Water	20719748730	48730	E	1,316,632	290,000	368,766			50,000	255,000		305,000		1,990,398
Fiesta Village Swr Coll Sys Im	20729348713	48713	E	154,053		210,946	2,300,600					2,300,600		2,665,599
FMB Belt Press Replacement	20067648730	48730	E		370,000	370,000		3,000,000	1,500,000			4,500,000		4,870,000
FMB Main Switchgear Repl	20062648720	48720	E		400,000	400,000	25,000	2,500,000	4,025,000			6,550,000		6,950,000
Gateway WWTP Expansion 3 MG to 6MGD	20746048730	48730	E										25,000,000	25,000,000
Green Meadows 2nd Deep Inj	20746148730	48730	E						1,000,000			1,000,000	14,000,000	15,000,000
Lazy Days Water Main Replaceme	20065548720	48720	E	179,795	350,000	670,204	240,000	319,000				559,000		1,408,999
LCU Generator Replace/Improve	20744448730	48730	E	1,983,613	270,000	881,913	275,000	275,000	50,000	200,000	50,000	850,000	250,000	3,965,526
Master Pump Station 6600 Upgrd	20063848730	48730	E	81,051		463,949	0	1,800,000	500,000			2,300,000		2,845,000
Ortiz Av FM-SR 82 to Colonial	20065648720	48720	E	32,725	2,150,000	2,524,008			1,250,000			1,250,000		3,806,733
Remote Telemetry Replacement	20762348730	48730	E	1,801,588	5,500,000	5,809,926			1,000,000			1,000,000		8,611,514
RSW Trans Line-Ben Hill/Treeln	20719348712	48712	E	2,558,624	1,800,000	2,177,629		4,400,000	3,000,000			7,400,000		12,136,253
SEWRF-SE Water Reclaim Fac	20746748713	48713	E	1,998,281		1,500,000	200,000	1,000,000	2,500,000			3,700,000		7,198,281
Summerlin Rd 20" FM Replacemen	20065348730	48730	E	377,674	6,395,000	6,956,325	4,205,003	1,500,000				5,705,003		13,039,002
Tice Area WM Replacement	20063948730	48730	E	913,938	500,000	909,328	350,000	350,000				700,000		2,523,266
US 41 WM Replacements	20067848730	48730	E		525,000	525,000				2,615,000		2,615,000		3,140,000
Wastewater System Improvements	20722948730	48730	E	4,408,332	350,000	597,674	350,000	350,000	350,000	350,000	350,000	1,750,000	1,750,000	8,506,006
Wastewater Treatmnt Plt Improv	20713848730	48730	E	5,695,215	2,025,000	2,265,042	395,000	295,000	145,000	645,000	145,000	1,625,000	725,000	10,310,257
Water System Improvements	20709448730	48730	E	7,516,262	1,200,000	1,771,912	700,000	650,000	650,000	650,000	650,000	3,300,000	3,250,000	15,838,174
Water Treatment Plt Improv	20726848730	48730	E	6,567,899	325,500	680,726	587,500	87,500	87,500	87,500	87,500	937,500	637,500	8,823,625
Well Redevelop/Upgrd&Rebuild	20714948720	48720	E	4,354,307	130,000	130,000	130,000	130,000	130,000	130,000	130,000	650,000	650,000	5,784,307
Wells D25&S25 Relocation/Repla	20065248730	48730	E		600,000	600,000		1,250,000	1,150,000			2,400,000		3,000,000
Wtr/Swr Line Reloc-3 Oaks	20742648730	48730	E	18,705	500,000	782,977	300,000	2,000,000	1,000,000			3,300,000		4,101,682
<b>Total Utilities</b>				<b>53,240,288</b>	<b>53,575,000</b>	<b>76,643,228</b>	<b>78,752,103</b>	<b>85,267,940</b>	<b>51,489,500</b>	<b>32,852,500</b>	<b>25,937,500</b>	<b>274,299,543</b>	<b>60,587,500</b>	<b>464,770,559</b>
<b>GRAND TOTAL</b>							<b>233,627,330</b>	<b>187,608,247</b>	<b>115,467,156</b>	<b>91,524,043</b>	<b>52,332,777</b>	<b>680,559,553</b>	<b>518,764,967</b>	<b>1,858,500,282</b>



Lee County  
*Southwest Florida*

### Impact Fee Projection Report

Community Park Districts	Actual	Budget						5 Year
	FY20/21	FY21/22	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
18651 - North District	229,859	100,000	100,000	100,000	70,000	70,000	70,000	410,000
18652 - East District	1,408,312	900,000	900,000	900,000	500,000	500,000	500,000	3,300,000
18653 - South District	538,400	600,000	600,000	600,000	530,000	530,000	530,000	2,790,000
18654 - Gateway	40,067	30,000	30,000	30,000	30,000	30,000	30,000	150,000
18655 - Sanibel		500	500	500	500	500	500	2,500
<b>Total</b>	<b>2,216,638</b>	<b>1,630,500</b>	<b>1,630,500</b>	<b>1,630,500</b>	<b>1,130,500</b>	<b>1,130,500</b>	<b>1,130,500</b>	<b>6,652,500</b>

Regional Park Districts	Actual	Budget						5 Year
	FY 20/21	FY 21/22	<b>FY 22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
18700 - County Wide	1,881,933	1,700,000	1,700,000	1,700,000	1,500,000	1,500,000	1,500,000	7,900,000
<b>Total</b>	<b>1,881,933</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>7,900,000</b>

Road Districts	Actual	Budget						5 Year
	FY 20/21	FY 21/22	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
18821 - Boca Grande		1,020	1,020	1,020	1,020	1,020	1,020	5,100
18822 - North	3,168,798	2,500,000	2,500,000	2,500,000	1,500,000	1,500,000	1,500,000	9,500,000
18823 - Central	15,766,088	9,000,000	9,000,000	9,000,000	6,000,000	6,000,000	6,000,000	36,000,000
18824 - Southwest	1,971,564	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
18825 - Southeast	4,902,828	4,000,000	4,000,000	4,000,000	3,500,000	3,500,000	3,500,000	18,500,000
<b>Total</b>	<b>25,809,278</b>	<b>17,501,020</b>	<b>17,501,020</b>	<b>17,501,020</b>	<b>13,001,020</b>	<b>13,001,020</b>	<b>13,001,020</b>	<b>74,005,100</b>

**Community Park Impact Fee Districts**

<b>District 51--North</b>	Actual	Budget						5 Year
	FY 20/21	FY 21/22	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
Impact Fees	229,859	100,000	100,000	100,000	70,000	70,000	70,000	410,000
Interest	1,311	2,500	2,500	2,500	2,500	2,500	2,500	12,500
Interest - Construction Fund	620							
Fund Balance	504,439	666,797	28,556	126,056	223,556	6,056	73,556	28,556
<b>Total</b>	<b>736,228</b>	<b>769,297</b>	<b>131,056</b>	<b>228,556</b>	<b>296,056</b>	<b>78,556</b>	<b>146,056</b>	<b>451,056</b>
<b>Less:</b>								
Refund Prior Year Expense	9,172	5,000	5,000	5,000	5,000	5,000	5,000	25,000
<b>Net Available</b>	<b>727,056</b>	<b>764,297</b>	<b>126,056</b>	<b>223,556</b>	<b>291,056</b>	<b>73,556</b>	<b>141,056</b>	<b>426,056</b>
<b>Project Requests:</b>								
201798- Phillips Park								
200718 - Boca Grande Dog Park	60,260	690,740						
200732 - Playground Splashpad Enhancements		45,000						
200650-Boca Grande Storage Building					285,000			285,000
<b>Total Projects</b>	<b>60,260</b>	<b>735,740</b>			<b>285,000</b>			<b>285,000</b>
<b>Reserves</b>	<b>666,797</b>	<b>28,556</b>	<b>126,056</b>	<b>223,556</b>	<b>6,056</b>	<b>73,556</b>	<b>141,056</b>	<b>141,056</b>

<b>District 52 -- East</b>	Actual	Budget						5 Year
	FY 20/21	FY 21/22	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
Impact Fees	1,408,312	900,000	900,000	900,000	500,000	500,000	500,000	3,300,000
Interest	7,642	3,500	7,000	7,000	7,000	7,000	7,000	35,000
Interest - Construction Fund	5,922							
Fund Balance	5,231,157	6,340,495	1,306,290	2,210,790	3,115,290	3,619,790	4,124,290	1,306,290
<b>Total</b>	<b>6,653,032</b>	<b>7,243,995</b>	<b>2,213,290</b>	<b>3,117,790</b>	<b>3,622,290</b>	<b>4,126,790</b>	<b>4,631,290</b>	<b>4,641,290</b>
<b>Less:</b>								
Refund Prior Year Expense	1,735	5,000	2,500	2,500	2,500	2,500	2,500	12,500
<b>Net Available</b>	<b>6,651,297</b>	<b>7,238,995</b>	<b>2,210,790</b>	<b>3,115,290</b>	<b>3,619,790</b>	<b>4,124,290</b>	<b>4,628,790</b>	<b>4,628,790</b>
<b>Project Requests:</b>								
200734- Schndler Hall Skate Park		275,000						
200732 - Playground Splashpad Enhancements		90,000						
200651-Lehigh Comm Park Expansion	310,802	5,567,705						
<b>Total Projects</b>	<b>310,802</b>	<b>5,932,705</b>						
<b>Reserves</b>	<b>6,340,495</b>	<b>1,306,290</b>	<b>2,210,790</b>	<b>3,115,290</b>	<b>3,619,790</b>	<b>4,124,290</b>	<b>4,628,790</b>	<b>4,628,790</b>

**Community Park Impact Fee Districts**

<b>District 53 -- South</b>	Actual	Budget						5 Year
	FY 20/21	FY 21/22	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
Impact Fees	538,400	600,000	600,000	600,000	530,000	530,000	530,000	2,790,000
Interest	6,066	2,300	2,300	2,300	2,300	2,300	2,300	11,500
Interest - Construction Fund	3,458	300	100	100	100	100	100	500
Fund Balance	2,820,802	1,812,140	2,062,696	874,096	1,475,496	2,006,896	2,538,296	2,062,696
<b>Total</b>	<b>3,368,726</b>	<b>2,414,740</b>	<b>2,665,096</b>	<b>1,476,496</b>	<b>2,007,896</b>	<b>2,539,296</b>	<b>3,070,696</b>	<b>4,864,696</b>
Less:								
Refund Prior Year Expense		1,000	1,000	1,000	1,000	1,000	1,000	5,000
Net Available	<b>3,368,726</b>	<b>2,413,740</b>	<b>2,664,096</b>	<b>1,475,496</b>	<b>2,006,896</b>	<b>2,538,296</b>	<b>3,069,696</b>	<b>4,859,696</b>
Project Requests:								
200733 -Rutenburg Park Improvement		245,000	1,790,000					1,790,000
200732 - Playground Splashpad Enhancements		45,000						
202146-Brooks Park Master Plan & Imprv	1,556,586	61,044						
Total Projects	1,556,586	351,044	1,790,000					1,790,000
<b>Reserves</b>	<b>1,812,140</b>	<b>2,062,696</b>	<b>874,096</b>	<b>1,475,496</b>	<b>2,006,896</b>	<b>2,538,296</b>	<b>3,069,696</b>	<b>3,069,696</b>

<b>District 54 -- Gateway</b>	Actual	Budget						5 Year
	FY 20/21	FY 21/22	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
Impact Fees	40,067	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Interest	864	300	300	300	300	300	300	1,500
Interest - Construction Fund								
Fund Balance	292,385	333,316	358,616	383,916	409,216	434,516	459,816	358,616
<b>Total</b>	<b>333,316</b>	<b>363,616</b>	<b>388,916</b>	<b>414,216</b>	<b>439,516</b>	<b>464,816</b>	<b>490,116</b>	<b>510,116</b>
Less:								
Refund Prior Year Expense		5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	<b>333,316</b>	<b>358,616</b>	<b>383,916</b>	<b>409,216</b>	<b>434,516</b>	<b>459,816</b>	<b>485,116</b>	<b>485,116</b>
Project Requests:								
Gateway Projects								
<b>Reserves</b>	<b>333,316</b>	<b>358,616</b>	<b>383,916</b>	<b>409,216</b>	<b>434,516</b>	<b>459,816</b>	<b>485,116</b>	<b>485,116</b>

**Community Park Impact Fee Districts**

<b>District 55 -- Sanibel</b>	Actual	Budget						5 Year
	FY 20/21	FY 21/22	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
Impact Fees		500	500	500	500	500	500	2,500
Interest	9							
Interest - Construction Fund								
Fund Balance	6,523	6,532	7,032	7,532	8,032	8,532	9,032	7,032
<b>Total</b>	<b>6,532</b>	<b>7,032</b>	<b>7,532</b>	<b>8,032</b>	<b>8,532</b>	<b>9,032</b>	<b>9,532</b>	<b>9,532</b>
Less:								
Refund Prior Year Expense								
<b>Net Available</b>	<b>6,532</b>	<b>7,032</b>	<b>7,532</b>	<b>8,032</b>	<b>8,532</b>	<b>9,032</b>	<b>9,532</b>	<b>9,532</b>
Project Requests:								
<b>Total Projects</b>								
<b>Reserves</b>	<b>6,532</b>	<b>7,032</b>	<b>7,532</b>	<b>8,032</b>	<b>8,532</b>	<b>9,032</b>	<b>9,532</b>	<b>9,532</b>

<b>Total Community Park Districts</b>	Actual	Budget						5 Year
	FY 20/21	FY 21/22	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY24/25</b>	<b>FY25/26</b>	<b>FY26/27</b>	Total
Impact Fees	2,216,638	1,630,500	1,630,500	1,630,500	1,130,500	1,130,500	1,130,500	6,652,500
Interest	15,891	8,600	12,100	12,100	12,100	12,100	12,100	60,500
Interest - Construction Fund	10,000	300	100	100	100	100	100	500
Fund Balance	8,855,306	9,159,280	3,763,191	3,602,391	5,231,591	6,075,791	7,204,991	3,763,191
<b>Total</b>	<b>11,097,834</b>	<b>10,798,680</b>	<b>5,405,891</b>	<b>5,245,091</b>	<b>6,374,291</b>	<b>7,218,491</b>	<b>8,347,691</b>	<b>10,476,691</b>
Less:								
Refund Prior Year Expense	10,907	16,000	13,500	13,500	13,500	13,500	13,500	67,500
<b>Net Available</b>	<b>11,086,927</b>	<b>10,782,680</b>	<b>5,392,391</b>	<b>5,231,591</b>	<b>6,360,791</b>	<b>7,204,991</b>	<b>8,334,191</b>	<b>10,409,191</b>
Project Requests:								
200718 - Boca Grande Dog Park	60,260	690,740						
202146- Brooks Park Master Plan	1,556,586	61,044						
200650-Boca Grande Storage Building					285,000			285,000
200733 -Rutenburg Park Improvement		245,000	1,790,000					1,790,000
200734- Schndler Hall Skate Park		275,000						
200732 - Playground Splashpad Enhancements		180,000						
200651-Lehigh Comm Park Expansion	310,802	5,567,705						
201798- Phillips Park								
<b>Total Projects</b>	<b>1,927,647</b>	<b>7,019,489</b>	<b>1,790,000</b>		<b>285,000</b>			<b>2,075,000</b>
<b>Reserves</b>	<b>9,159,280</b>	<b>3,763,191</b>	<b>3,602,391</b>	<b>5,231,591</b>	<b>6,075,791</b>	<b>7,204,991</b>	<b>8,334,191</b>	<b>8,334,191</b>

### Regional Park Impact Fees

County Wide	Actual	Budget						5 YEAR
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	TOTAL
Impact Fees	1,881,933	1,700,000	1,700,000	1,700,000	1,500,000	1,500,000	1,500,000	7,900,000
Interest	18,479	13,000	13,000	13,000	13,000	13,000	13,000	65,000
Interest - Construction Fund	4,974							
Fund Balance	5,594,429	6,511,641	1,065,064	2,223,064	1,031,064	2,189,064	2,297,064	1,065,064
Total	7,499,816	8,224,641	2,778,064	3,936,064	2,544,064	3,702,064	3,810,064	9,030,064
Less:								
Refund Prior Year Expense	9,386	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	7,490,430	8,219,641	2,773,064	3,931,064	2,539,064	3,697,064	3,805,064	9,005,064
Project Requests:								
200720- Six Mile Slough Preserve	64,310	497,090						
200660-JY Linear Parking Facility	847,885	259,022						
200651 - Lehigh Comm Park Expansion		4,359,813						
200735-Trail System Expansion		1,400,000	350,000	1,400,000	350,000	1,400,000		3,500,000
200732 - Playground Splashpad Enhancements		180,000						
200670-Telegraph Creek Kayak Launch		35,000	200,000					200,000
202154-Able Canal Pathway	66,595	423,652		1,500,000				1,500,000
Total Projects	978,790	7,154,577	550,000	2,900,000	350,000	1,400,000		5,200,000
<b>Reserves</b>	<b>6,511,641</b>	<b>1,065,064</b>	<b>2,223,064</b>	<b>1,031,064</b>	<b>2,189,064</b>	<b>2,297,064</b>	<b>3,805,064</b>	<b>3,805,064</b>

### Road Impact Fee Districts

District 21--Boca Grande	Actual	Budget						5 Year
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	Total
Impact Fees		1,020	1,020	1,020	1,020	1,020	1,020	5,100
Interest	112	175	175	175	175	175	175	875
Interest - Construction Fund	549							
Fund Balance	170,901	168,562	34,539	32,734	30,929	29,124	27,319	34,539
Total	171,562	169,757	35,734	33,929	32,124	30,319	28,514	40,514
Less:								
Refund Prior Year Expense	3,000	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Net Available	3,000	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Project Requests:								
206002-Bicycle/Pedestrian Facilities		132,218						
Total Projects		132,218						
<b>Reserves</b>	<b>168,562</b>	<b>34,539</b>	<b>32,734</b>	<b>30,929</b>	<b>29,124</b>	<b>27,319</b>	<b>25,514</b>	<b>25,514</b>

District 22 --North District	Actual	Budget						5 Year
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	Total
Impact Fees	3,168,798	2,500,000	2,500,000	2,500,000	1,500,000	1,500,000	1,500,000	9,500,000
Interest	10,780	5,000	1,000	1,000	1,000	1,000	1,000	5,000
Interest - Construction Fund	16,112							
Fund Balance	6,234,150	7,718,001	4,314,827	6,809,827	7,969,144	9,464,144	10,959,144	4,314,827
Total	9,429,840	10,223,001	6,815,827	9,310,827	9,470,144	10,965,144	12,460,144	13,819,827
Less:								
Refund Prior Year Expense	6,000	6,000	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	9,423,840	10,217,001	6,809,827	9,304,827	9,464,144	10,959,144	12,454,144	13,789,827
Project Requests:								
200611-Kismet/Littleton Realignment	497,212							
205028-Littleton Rd	600,706	3,817,830						
206002-Bicycle/Pedestrian Facilities	607,921	2,084,344		1,335,683				1,335,683
Total Projects	1,705,839	5,902,174		1,335,683				1,335,683
<b>Reserves</b>	<b>7,718,001</b>	<b>4,314,827</b>	<b>6,809,827</b>	<b>7,969,144</b>	<b>9,464,144</b>	<b>10,959,144</b>	<b>12,454,144</b>	<b>12,454,144</b>

## Road Impact Fee Districts

District 23--Central District	Actual	Budget						5 Year
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	Total
Impact Fees	15,766,088	9,000,000	9,000,000	9,000,000	6,000,000	6,000,000	6,000,000	36,000,000
Interest	88,922	15,000	11,000	11,000	11,000	11,000	11,000	55,000
Interest - Construction Fund	26,983	5,000	200	200	200	200	200	1,000
Fund Balance	25,808,007	39,745,841	19,189,439	11,456,561	16,752,439	15,733,639	20,978,040	19,189,439
Total	41,690,001	48,765,841	28,200,639	20,467,761	22,763,639	21,744,839	26,989,240	55,245,439
<b>Less:</b>								
Refund Prior Year Expense	20,705	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Net Available	41,669,295	48,735,841	28,170,639	20,437,761	22,733,639	21,714,839	26,959,240	55,095,439
<b>Project Requests:</b>								
209249-Colonial Alternatives Analysis								
204072-Ortiz Ave MLK to Lockett		554,695	3,714,078		7,000,000			10,714,078
200672 - Gateway/Commerce Roundabout	1,000,000							
200671- Gateway/Griffin Roundabout		3,220,000						
205056-Ortiz Ave/SR 80 Lockett	5,250	2,119,453						
205063-Homestead 4L/Sunrise-Alabama	37,302							
205081-Palomino Lane Imp								
200613-Ortiz 4L/Colonial -MLK	669,900	19,872,296						
204053-Three Oaks Extension North		1,000,000	13,000,000					13,000,000
206002-Bicycle/Pedestrian Facilities	211,002	2,779,958		3,685,322		736,799		4,422,121
Total Projects	1,923,454	29,546,402	16,714,078	3,685,322	7,000,000	736,799		28,136,199
<b>Reserves</b>	<b>39,745,841</b>	<b>19,189,439</b>	<b>11,456,561</b>	<b>16,752,439</b>	<b>15,733,639</b>	<b>20,978,040</b>	<b>26,959,240</b>	<b>26,959,240</b>

Road Impact Fee Districts

District 24--Southwest District	Actual	Budget						5 Year
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	Total
Impact Fees	1,971,564	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Interest	41,923	10,000	12,000	13,000	13,000	13,000	13,000	64,000
Interest - Construction Fund	9,340	3,000						
Other Misc Revenue								
Fund Balance	12,570,830	14,593,657	4,308,354	1,171,561	3,038,760	3,462,845	5,465,845	4,308,354
<b>Total</b>	<b>14,593,657</b>	<b>16,606,657</b>	<b>6,320,354</b>	<b>3,184,561</b>	<b>5,051,760</b>	<b>5,475,845</b>	<b>7,478,845</b>	<b>14,372,354</b>
Less:								
Refund Prior Year Expense		10,000	10,000	10,000	10,000	10,000	10,000	50,000
<b>Net Available</b>	<b>14,593,657</b>	<b>16,596,657</b>	<b>6,310,354</b>	<b>3,174,561</b>	<b>5,041,760</b>	<b>5,465,845</b>	<b>7,468,845</b>	<b>14,322,354</b>
Project Requests:								
205067-Estero Blvd. - Phase I		2,100,000						
204053-Three Oaks Extension North		10,000,000	5,000,000					5,000,000
206002-Bicycle/Pedestrian Facilities		188,303	138,793	135,801	1,578,915			1,853,509
<b>Total Projects</b>		<b>12,288,303</b>	<b>5,138,793</b>	<b>135,801</b>	<b>1,578,915</b>			<b>6,853,509</b>
<b>Reserves</b>	<b>14,593,657</b>	<b>4,308,354</b>	<b>1,171,561</b>	<b>3,038,760</b>	<b>3,462,845</b>	<b>5,465,845</b>	<b>7,468,845</b>	<b>7,468,845</b>

District 25--Southeast District	Actual	Budget						5 YEAR
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	TOTAL
Impact Fees	4,902,828	4,000,000	4,000,000	4,000,000	3,500,000	3,500,000	3,500,000	18,500,000
Interest	19,539	5,000	10,000	10,000	10,000	10,000	10,000	50,000
Interest - Construction Fund	2,547	400						
Fund Balance	4,123,523	5,609,871	3,661,124	2,668,124	487,052	3,994,052	7,501,052	3,661,124
<b>Total</b>	<b>9,048,437</b>	<b>9,615,271</b>	<b>7,671,124</b>	<b>6,678,124</b>	<b>3,997,052</b>	<b>7,504,052</b>	<b>11,011,052</b>	<b>22,211,124</b>
Less:								
Refund Prior Year Expense		3,000	3,000	3,000	3,000	3,000	3,000	15,000
<b>Net Available</b>	<b>9,048,437</b>	<b>9,612,271</b>	<b>7,668,124</b>	<b>6,675,124</b>	<b>3,994,052</b>	<b>7,501,052</b>	<b>11,008,052</b>	<b>22,196,124</b>
Project Requests:								
205075-Alico Road 4L-Ben Hill-Airport Rd	10,606							
209245-Alico Road Connector	506,785	3,493,215		4,759,314				4,759,314
200669- Corkscrew Road	2,921,175	1,078,825	5,000,000					5,000,000
206002-Bicycle/Pedestrian Facilities		1,379,107		1,428,758				1,428,758
<b>Total Projects</b>	<b>3,438,566</b>	<b>5,951,147</b>	<b>5,000,000</b>	<b>6,188,072</b>				<b>11,188,072</b>
<b>Reserves</b>	<b>5,609,871</b>	<b>3,661,124</b>	<b>2,668,124</b>	<b>487,052</b>	<b>3,994,052</b>	<b>7,501,052</b>	<b>11,008,052</b>	<b>11,008,052</b>

## Road Impact Fee Districts

Total Road Impact Fee Districts	Actual	Budget						5 YEAR
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	TOTAL
Impact Fees	25,809,278	17,501,020	17,501,020	17,501,020	13,001,020	13,001,020	13,001,020	78,505,100
Interest	161,277	35,175	34,175	35,175	35,175	35,175	35,175	174,875
Interest - Construction Fund	55,531	8,400	200	200	200	200	200	9,200
Other Misc Revenue								
Fund Balance	48,907,411	67,835,932	31,508,283	22,138,807	28,278,324	32,683,804	44,931,400	48,907,411
Total	74,933,496	85,380,527	49,043,678	39,675,202	41,314,719	45,720,199	57,967,795	127,596,586
Less:								
Refund Prior Year Expense	29,705	52,000	52,000	52,000	52,000	52,000	52,000	260,000
Net Available	74,903,791	85,328,527	48,991,678	39,623,202	41,262,719	45,668,199	57,915,795	127,336,586
Project Requests:								
206002-Bicycle/Pedestrian Facilities	818,923	6,563,930	138,793	6,585,564	1,578,915	736,799		15,604,001
200611-Kismet/Littleton Realignment	497,212							
205028-Littleton Rd	600,706	3,817,830						
204072-Ortiz Ave MLK to Lockett		554,695	3,714,078		7,000,000			11,268,773
204088-Burnt Store 4L/Van Buren								
204604-Six Mile Cypress Pkwy 4 Laning								
205056-Ortiz Ave/SR 80 Lockett	5,250	2,119,453						
205081-Palomino Lane Imp								
200613-Ortiz 4L/Colonial -MLK	669,900	19,872,296						19,872,296
204100-North Airport Rd Ext West								
205063-Homestead 4L/Sunrise-Alabama	37,302							
200672 - Gateway/Commerce Roundabout	1,000,000							
200671- Gateway/Griffin Roundabout		3,220,000						3,220,000
209249-Colonial Alternatives Analysis								
204053-Three Oaks Extension North		11,000,000	18,000,000					29,000,000
205067-Estero Blvd - Phase I		2,100,000						2,100,000
205075-Alico Rd 4L-Ben Hill-Airport Rd	10,606							
200669- Corkscrew Road	2,921,175	1,078,825	5,000,000					6,078,825
209245-Alico Road Connector	506,785	3,493,215		4,759,314				8,252,529
Total Projects	7,067,859	53,820,244	26,852,871	11,344,878	8,578,915	736,799		95,396,424
Reserves	67,835,932	31,508,283	22,138,807	28,278,324	32,683,804	44,931,400	57,915,795	57,915,795



Lee County  
*Southwest Florida*

# COUNTY BUDGET BY FUNCTION

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## BUDGET BY FUNCTION

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

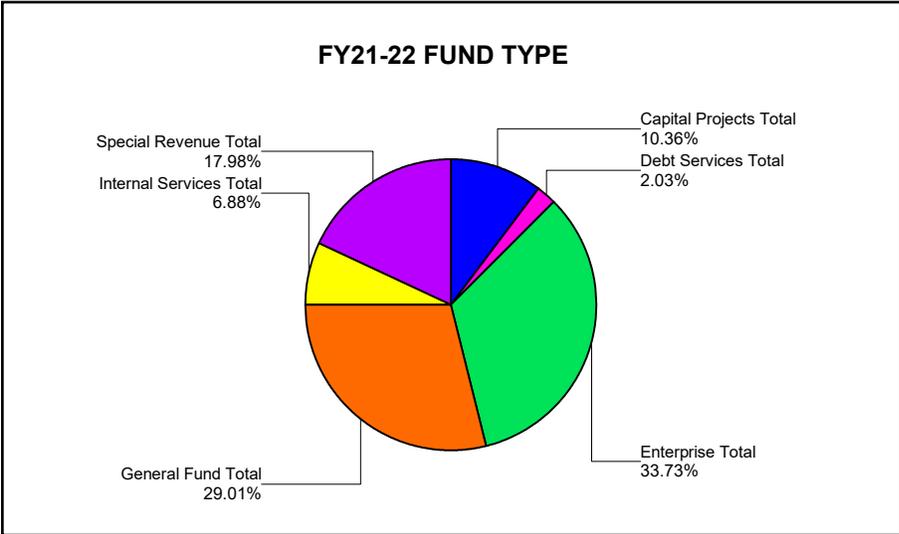
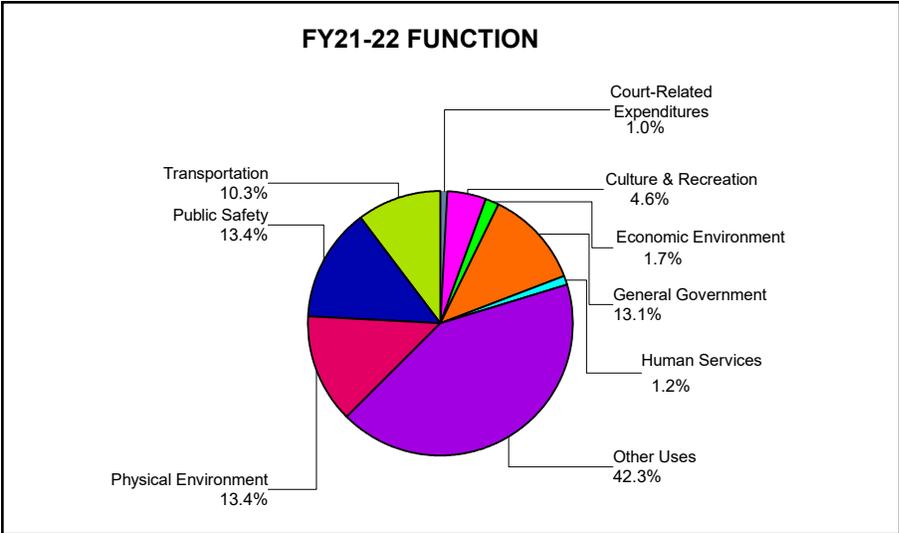
# COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA  
2021 - 2022

FUNCTION	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
General Government	\$ 346,857,065	\$ 390,842,482	\$ 306,141,843
Public Safety	\$ 262,264,477	\$ 268,771,576	\$ 314,744,132
Physical Environment	\$ 218,651,799	\$ 227,837,704	\$ 307,931,489
Transportation	\$ 138,529,068	\$ 147,981,592	\$ 237,024,359
Economic Environment	\$ 27,178,422	\$ 34,576,556	\$ 38,544,311\$
Human Services	\$ 23,057,023	\$ 25,151,324	27,862,322\$
Culture & Recreation	\$ 74,059,296	\$ 78,978,736	106,662,054\$
Other Uses	\$ 682,533,630	\$ 406,176,453	971,234,474\$
Other Non-Operating	\$ 12,246,731	\$ 11,442,188	10,274,815\$
Court-Related Expenditures	\$ 6,084,072	\$ 6,478,540	6,960,379\$
Circuit Court- Criminal	\$ 3,115,486	\$ 3,117,317	3,599,566\$
Circuit Court - Family	\$ 1,596,775	\$ 1,673,685	2,027,184\$
Circuit Court - Juvenile	\$ 2,510,444	\$ 403,057	537,735
Circuit Court - Probate	\$ 251,400	\$ 269,200	\$ 288,000
Courts General Operations	\$ 5,362,106	\$ 5,723,140	\$ 6,637,849
County Courts - Criminal	\$ 2,039,648	\$ 2,057,589	\$ 2,209,160
Not Applicable	\$ 3,037	\$ 29,115,826	\$ 0
<b>GRAND TOTAL</b>	<b><u><u>\$ 1,806,340,479</u></u></b>	<b><u><u>\$ 1,640,596,965</u></u></b>	<b><u><u>\$ 2,342,679,672</u></u></b>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 528,948,719	\$ 565,005,346	\$ 679,706,728
Special Revenue Fund	\$ 225,061,693	\$ 298,199,497	\$ 421,305,038
Debt Service Fund	\$ 197,027,620	\$ 27,119,015	\$ 47,566,157
Capital Project Fund	\$ 94,490,811	\$ 104,721,195	\$ 242,674,390
Enterprise Fund	\$ 637,822,446	\$ 519,090,038	\$ 790,215,783
Internal Service Fund	\$ 122,986,153	\$ 126,461,874	\$ 161,211,576
Trust & Agency Fund	\$ 3,037	\$ 0	\$ 0
<b>GRAND TOTAL</b>	<b><u><u>\$ 1,806,340,479</u></u></b>	<b><u><u>\$ 1,640,596,965</u></u></b>	<b><u><u>\$ 2,342,679,672</u></u></b>

# COUNTY BUDGET BY FUNCTION



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

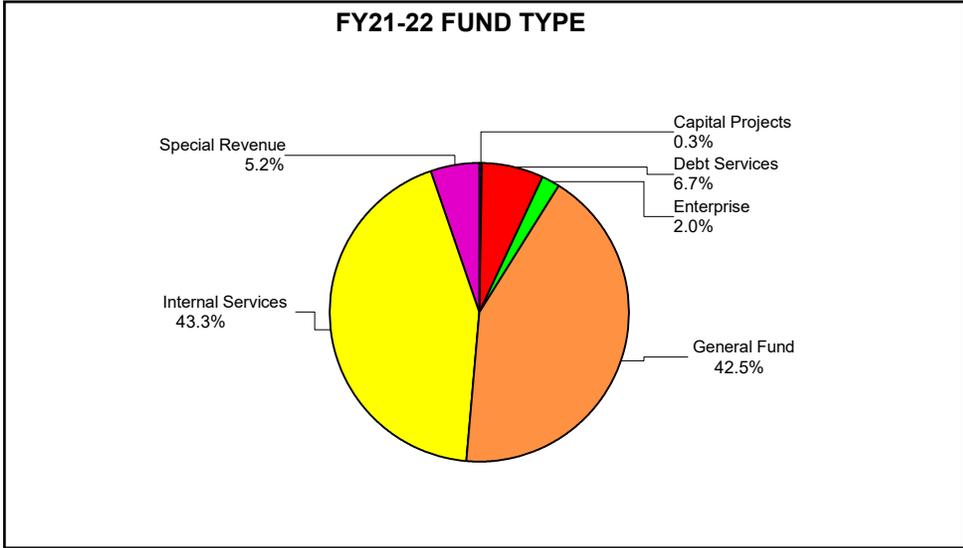
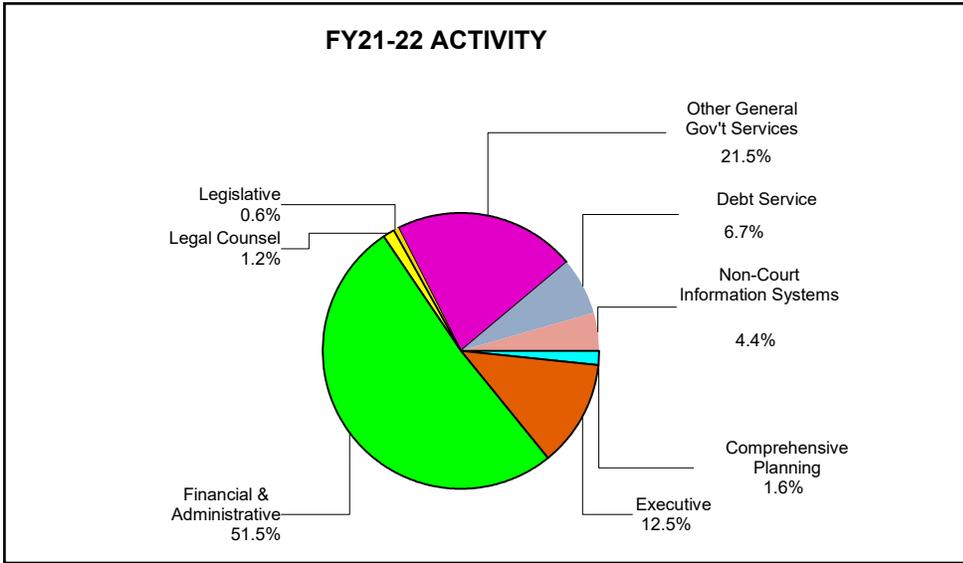
# GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,490,891	\$ 1,608,673	\$ 1,696,890
Legal Counsel	\$ 3,080,064	\$ 3,379,258	\$ 3,555,606
Executive	\$ 34,809,654	\$ 34,372,181	\$ 38,296,491
Financial & Administrative	\$ 200,447,367	\$ 240,822,262	\$ 157,338,016
Comprehensive Planning	\$ 3,838,236	\$ 3,957,479	\$ 4,872,556
Non-Court Information Systems	\$ 12,267,493	\$ 11,050,045	\$ 13,545,579
Debt Service Payments	\$ 22,506,101	\$ 20,716,100	\$ 20,373,613\$
Other General Gov't Services	\$ 68,417,259	\$ 74,936,484	66,462,992
<b>GRAND TOTAL</b>	<b><u>\$ 346,857,065</u></b>	<b><u>\$ 390,842,482</u></b>	<b><u>\$ 306,141,843</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 171,207,283	\$ 211,634,814	\$ 129,689,088
Special Revenue Fund	\$ 14,832,919	\$ 15,635,607	\$ 16,865,571\$
Debt Service Fund	\$ 22,530,298	\$ 20,745,100	20,373,613\$
Capital Project Fund	\$ 14,787,842	\$ 16,909,962	1,058,894\$
Enterprise Fund	\$ 3,483,181	\$ 3,980,510	6,065,032\$
Internal Service Fund	\$ 120,015,542	\$ 121,936,489	132,089,645
<b>GRAND TOTAL</b>	<b><u>\$ 346,857,065</u></b>	<b><u>\$ 390,842,482</u></b>	<b><u>\$ 306,141,843</u></b>

## GENERAL GOVERNMENT SERVICES



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

## **GENERAL GOVERNMENT SERVICES**

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

### **Legislative**

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

### **Legal Counsel**

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

### **Executive**

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

### **Financial and Administrative**

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

### **Comprehensive Planning**

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

### **Non-Court Information Systems**

All personnel, contractual and operating costs associated with the County's hardware, software, network and other information systems services.

### **Debt Service Payments**

For the payment of general long-term debt principal, interest, and other debt services costs including payments on bonds, to banks and other financing sources.

### **Other General Government Services**

These are general government services that are not classified within other activity classifications. This classification includes County Lands, Vehicle Maintenance, Technology Oversight, Facilities Projects and miscellaneous non-departmental expenditures.



Lee County  
*Southwest Florida*

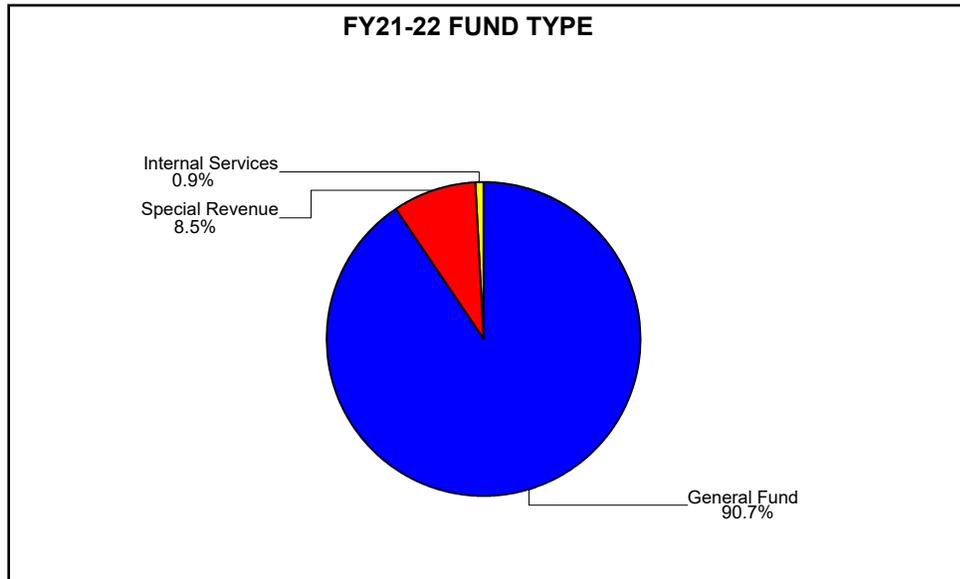
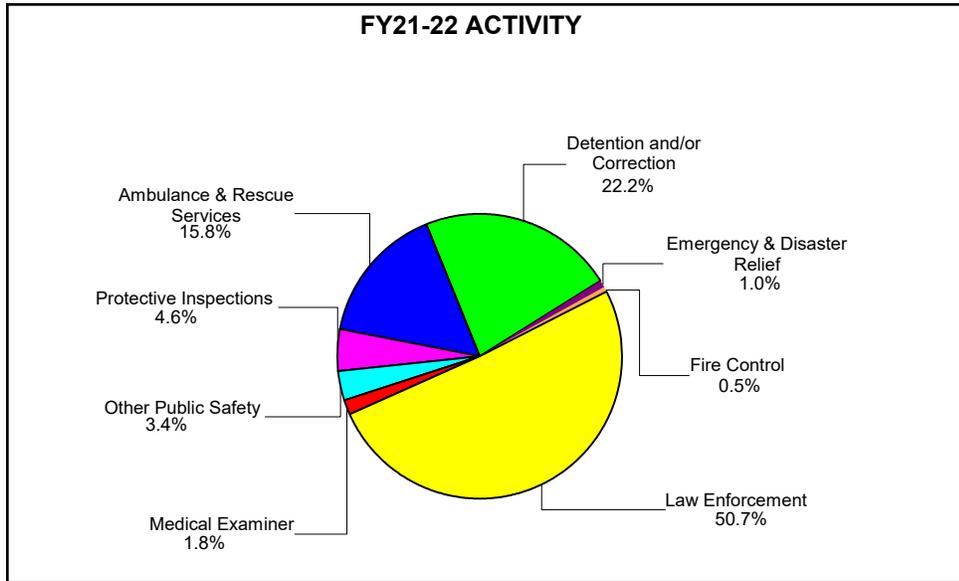
# PUBLIC SAFETY

LEE COUNTY - FLORIDA  
2021 - 2022

	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 141,152,234	\$ 146,602,720	\$ 160,048,838
Fire Control	\$ 1,238,387	\$ 1,363,332	\$ 1,445,614
Ambulance & Rescue Services	\$ 32,535,919	\$ 27,729,555	\$ 49,908,303
Emergency & Disaster Relief	\$ 2,069,184	\$ 3,085,427	\$ 3,148,390
Medical Examiner	\$ 4,265,659	\$ 4,964,482	\$ 5,689,898
Other Public Safety	\$ 8,574,617	\$ 9,198,534	9,861,749
Protective Inspections	\$ 10,994,611	\$ 12,656,102	14,580,927
Detention and/or Correction	\$ 61,433,866	\$ 63,171,424	70,060,413
<b>GRAND TOTAL</b>	<b><u><u>\$ 262,264,477</u></u></b>	<b><u><u>\$ 268,771,576</u></u></b>	<b><u><u>\$ 314,744,132</u></u></b>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 238,676,638	\$ 242,140,698	\$ 286,134,692
Special Revenue Fund	\$ 20,617,228	\$ 23,605,493	\$ 25,799,307
Internal Service Fund	\$ 2,970,611	\$ 3,025,385	2,810,133
<b>GRAND TOTAL</b>	<b><u><u>\$ 262,264,477</u></u></b>	<b><u><u>\$ 268,771,576</u></u></b>	<b><u><u>\$ 314,744,132</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 safety and security of persons and property.

### **Law Enforcement**

This activity reflects the cost of providing police services for the local government's jurisdiction. For Lee County, this represents the operation of the Sheriff's Department, excluding the Jail.

### **Fire Control**

Throughout the unincorporated areas of Lee County, there are numerous fire control districts that operate independently of the county. However, there are three small fire districts that are under the jurisdiction of the Board of County Commissioners. The county has contracts with an independent agency, the cities of Fort Myers and Cape Coral to provide fire control services in these three areas. The County also contracts with the Florida Dept. of Agriculture for wildfire protection. The expenses in this activity reflect the cost of these contracts.

### **Ambulance and Rescue Services**

Services consist of providing advance life support, pre-hospital emergency and primary health care via ambulance and helicopter. Emergency Dispatching services is included in this activity.

### **Emergency and Disaster Relief Services**

Expenditures within this activity provide for defense against and relief for civil, military, hazardous materials, and natural disasters. All Hazards Protections is included in this activity.

### **Medical Examiner**

This activity provides for payments made to the Medical Examiner pursuant to Florida Statutes for pathology services for law enforcement, courts, and legal purposes.

### **Other Public Safety Programs**

The E-911 Implementation Program, Governmental Communications Network and Logistics are the expenditures within the county budget that fall into this classification.

### **Protective Inspections**

Services consist of providing inspection services relevant to the issuance of a license, permit, or certificate, where such inspections are primarily for purposes of public safety. This activity includes expenses associated with codes and building services within Development Services.

### **Detention and/or Correction**

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



Lee County  
*Southwest Florida*

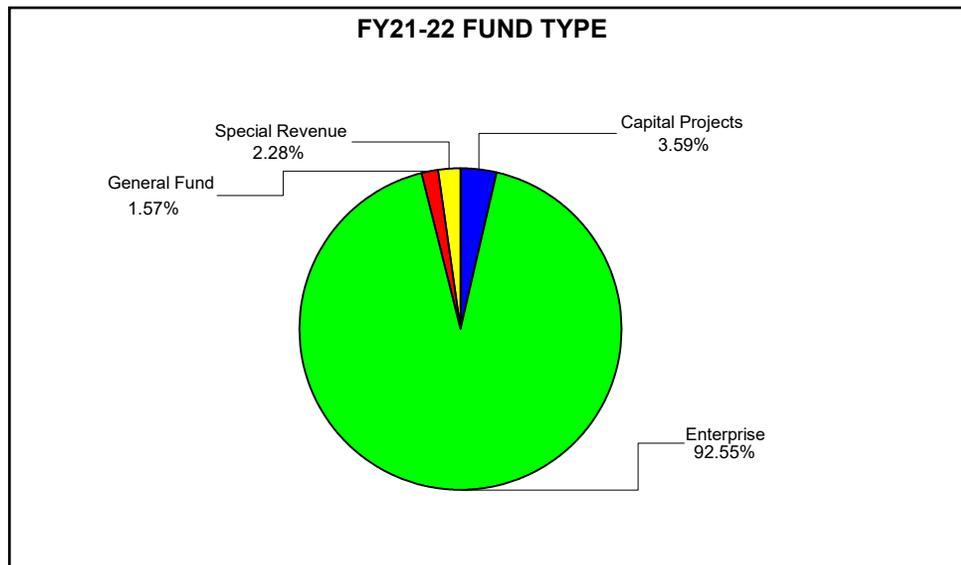
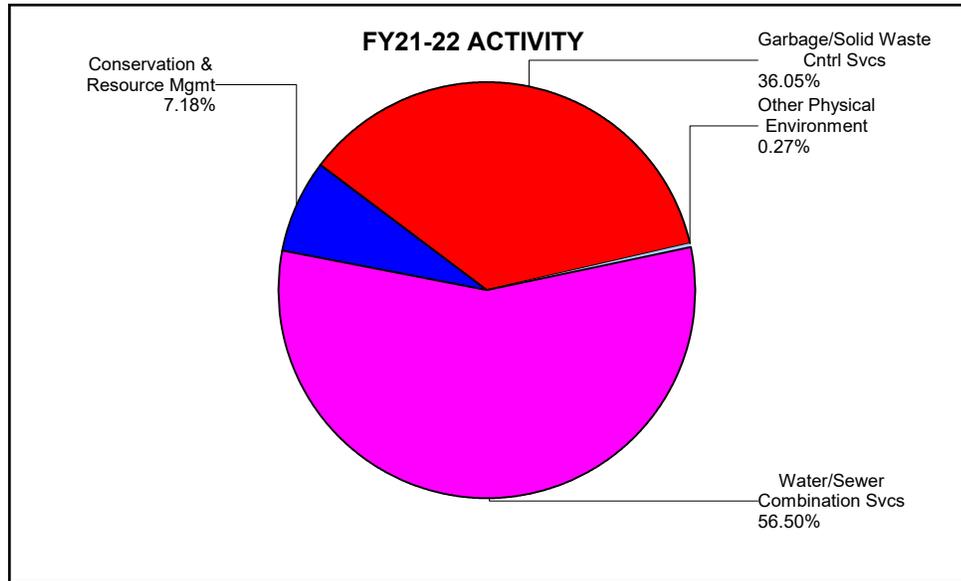
# PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
Garbage/Solid Waste Cntrl Svcs	\$ 92,757,183	\$ 96,597,433	\$ 111,000,077
Water/Sewer Combination Svcs	\$ 111,010,496	\$ 115,828,133	\$ 173,986,323
Conservation & Resource Mgmt	\$ 13,393,348	\$ 14,633,702	\$ 22,112,525
Other Physical Environment	\$ 1,490,772	\$ 778,436	\$ 832,564
<b>GRAND TOTAL</b>	<b><u><u>\$ 218,651,799</u></u></b>	<b><u><u>\$ 227,837,704</u></u></b>	<b><u><u>\$ 307,931,489</u></u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 4,986,700	\$ 5,331,449	\$ 4,849,514
Special Revenue Fund	\$ 6,747,174	\$ 5,819,689	\$ 7,025,752
Capital Project Fund	\$ 3,150,246	\$ 4,261,000	\$ 11,069,823
Enterprise Fund	\$ 203,767,679	\$ 212,425,566	\$ 284,986,400
<b>GRAND TOTAL</b>	<b><u><u>\$ 218,651,799</u></u></b>	<b><u><u>\$ 227,837,704</u></u></b>	<b><u><u>\$ 307,931,489</u></u></b>

## PHYSICAL ENVIRONMENT



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

## **PHYSICAL ENVIRONMENT**

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

### **Water Utility Services**

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

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

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

### **Water-Sewer Combination Services**

This activity accounts for all the expenses associated with providing sanitary sewer services and the operation of the water and sewer systems under the control of Lee County Utilities. Additional services are the collection, treatment, and disposal of all liquid waste. Also included is administrative support and capital projects.

### **Conservation and Resource Management**

Under this classification, expenditures include: Extension Services, Surface and Ground Water Management, Environmental Laboratory, Canal and Pipe/Ditch Maintenance, Marine Services and Pollutant Storage Tanks.

### **Flood Control/Stormwater Management**

This activity includes the costs of construction, maintenance and operation of flood control programs and facilities.

### **Other Physical Environment Programs**

This activity reflects the Small Quantity (pollutant) Generator Program.



Lee County  
*Southwest Florida*

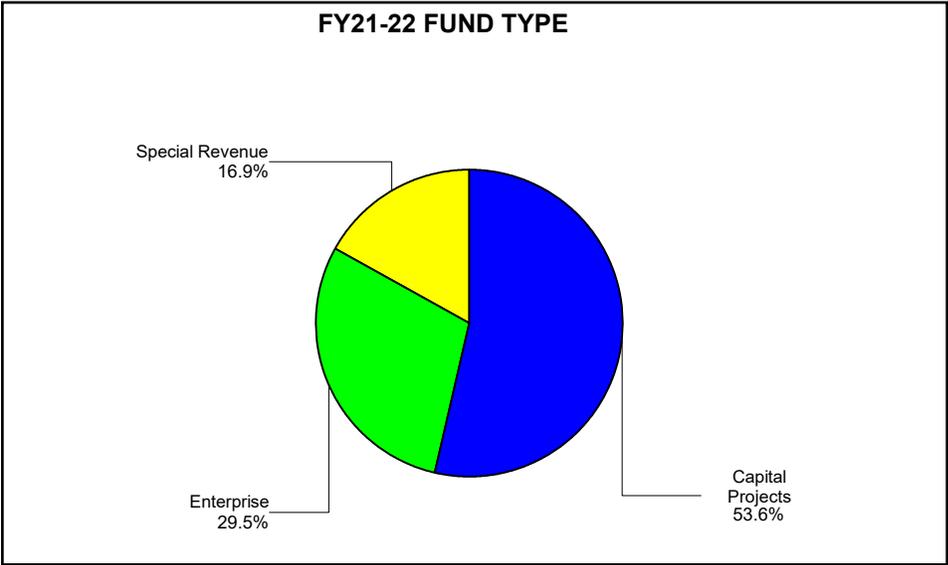
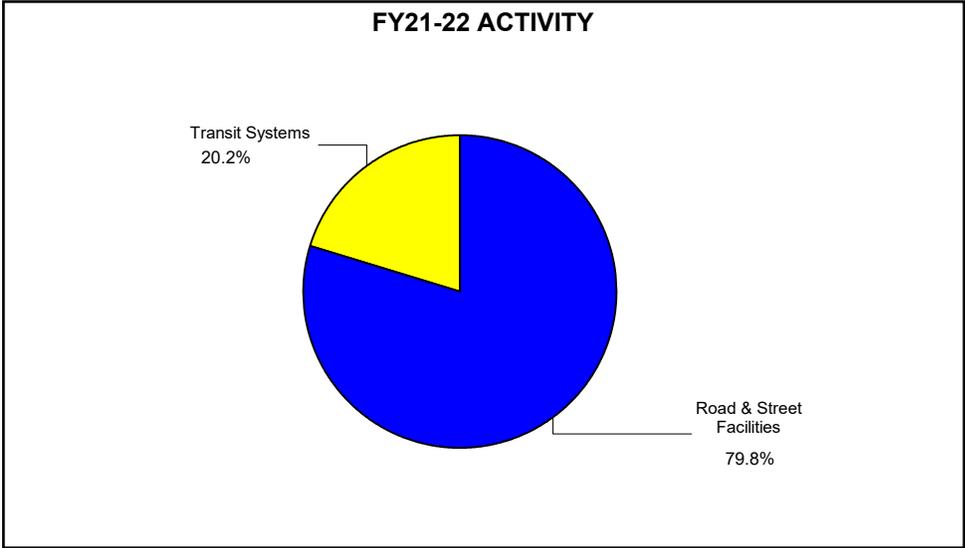
# TRANSPORTATION

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 111,229,928	\$ 117,747,076	\$ 189,088,373
Transit Systems	\$ 27,299,140	\$ 30,234,516	\$ 47,935,986
<b>GRAND TOTAL</b>	<b><u>\$ 138,529,068</u></b>	<b><u>\$ 147,981,592</u></b>	<b><u>\$ 237,024,359</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
Special Revenue Fund	\$ 34,810,231	\$ 38,457,675	\$ 39,965,943
Capital Project Fund	\$ 59,345,605	\$ 61,082,395	\$ 127,163,128
Enterprise Fund	\$ 44,373,232	\$ 48,441,522	\$ 69,895,288
<b>GRAND TOTAL</b>	<b><u>\$ 138,529,068</u></b>	<b><u>\$ 147,981,592</u></b>	<b><u>\$ 237,024,359</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 efficient flow of vehicles, bicycles, and pedestrians.

### **Road and Street Facilities**

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

### **Transit Systems**

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



Lee County  
*Southwest Florida*

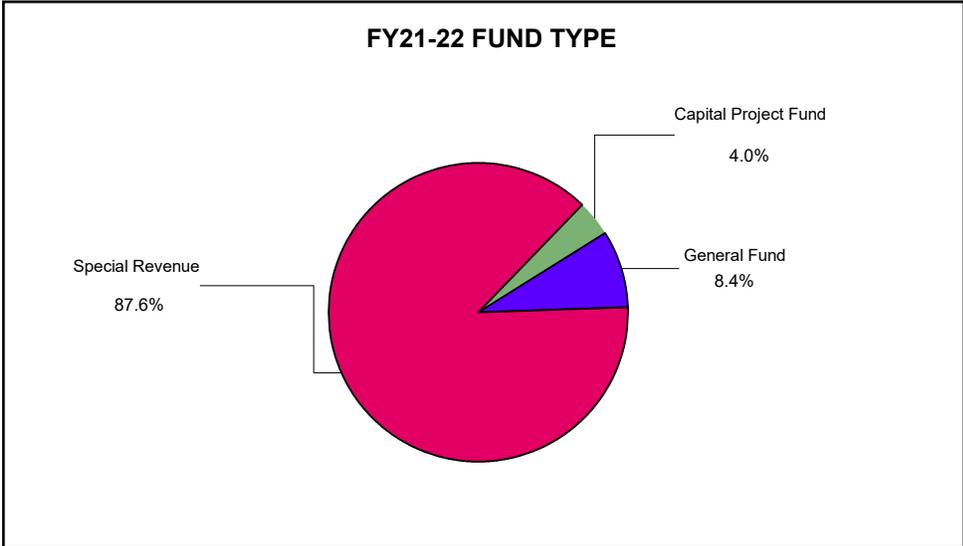
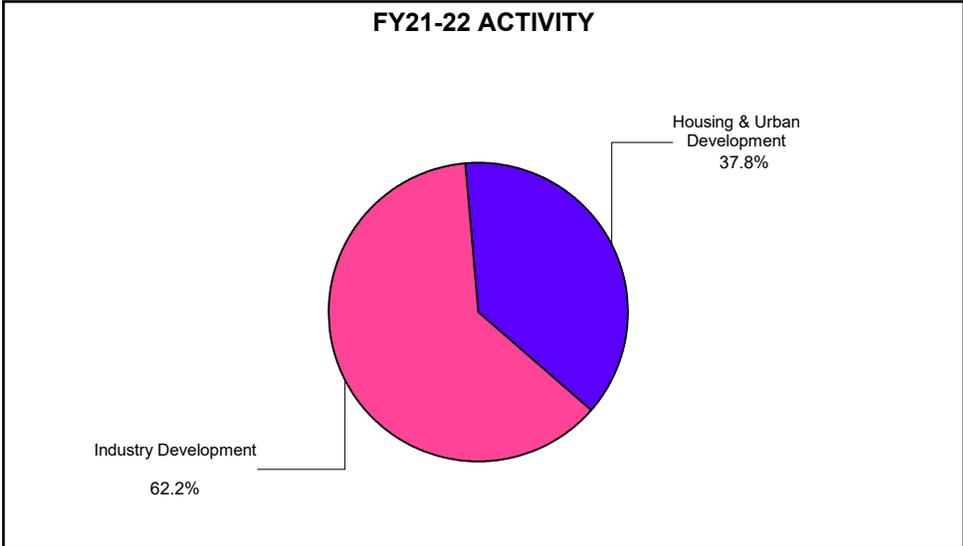
# ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
Industry Development	\$ 18,108,795	\$ 20,359,670	\$ 23,964,010
Veterans Services	\$ 228,513	\$ 210,571	\$ 0
Housing & Urban Development	\$ 8,473,580	\$ 13,637,110	\$ 14,580,301
Other Economic Environments	\$ 367,534	\$ 369,205	\$ 0
<b>GRAND TOTAL</b>	<b><u><u>\$ 27,178,422</u></u></b>	<b><u><u>\$ 34,576,556</u></u></b>	<b><u><u>\$ 38,544,311</u></u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 4,044,188	\$ 8,307,055	\$ 3,242,416
Special Revenue Fund	\$ 23,078,892	\$ 26,072,568	\$ 33,779,237
Capital Project Fund	\$ 55,342	\$ 196,933	\$ 1,522,658
<b>GRAND TOTAL</b>	<b><u><u>\$ 27,178,422</u></u></b>	<b><u><u>\$ 34,576,556</u></u></b>	<b><u><u>\$ 38,544,311</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.

### **Industry and Development**

These expenditures represent the costs incurred in promoting and encouraging industry development and tourism that will directly or indirectly benefit the community. Included are the Visitor and Convention Bureau, the Division of Economic Development, and the Sports Authority.

### **Veterans Services**

This activity accounts for the Veterans Services program which provides counseling and assistance to eligible veterans and their dependents.

### **Housing and Urban Development**

This activity accounts for expenditures associated with providing public housing and other urban development projects. It consists of the Housing Services Program, the Neighborhood Stabilization Program, and related housing programs.

### **Other Economic Environments**

This activity includes the Neighborhood Building program relating to economic redevelopment in depressed areas of the County.



Lee County  
*Southwest Florida*

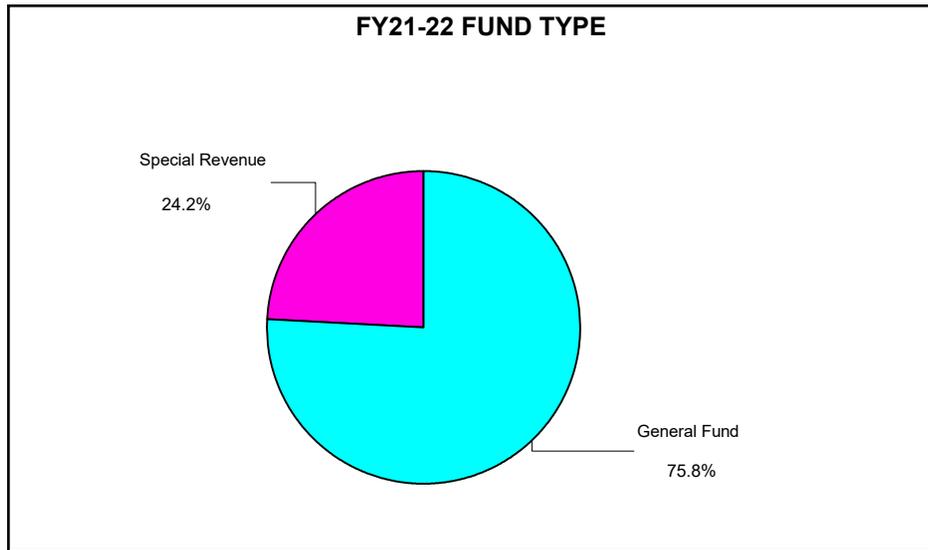
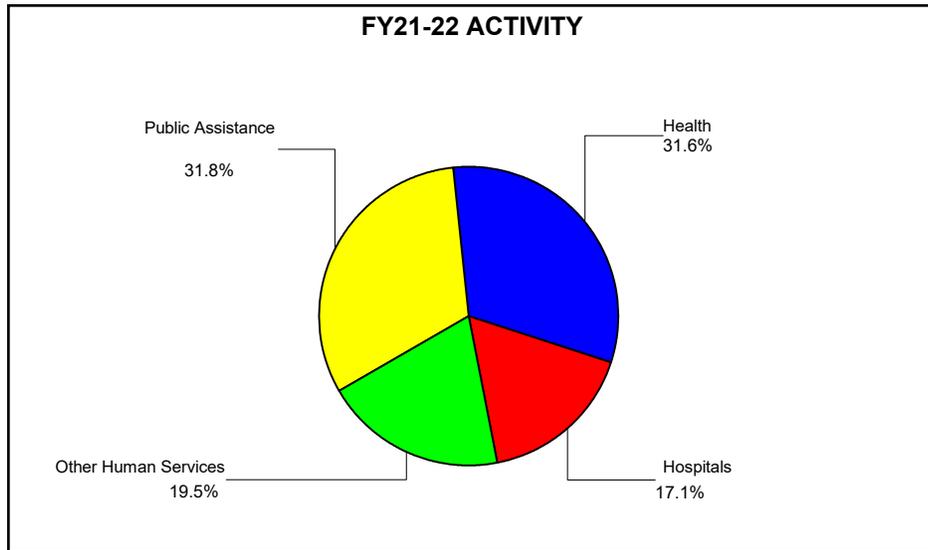
# HUMAN SERVICES

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
Health	\$ 8,146,888	\$ 8,284,520	\$ 8,813,013
Public Assistance	\$ 4,048,426	\$ 7,425,514	\$ 8,854,249
Hospitals	\$ 4,677,701	\$ 4,278,791	\$ 4,767,451
Other Human Services	\$ 6,184,008	\$ 5,162,499	\$ 5,427,609
<b>GRAND TOTAL</b>	<b><u><u>\$ 23,057,023</u></u></b>	<b><u><u>\$ 25,151,324</u></u></b>	<b><u><u>\$ 27,862,322</u></u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 15,758,171	\$ 17,312,249	\$ 21,109,815
Special Revenue Fund	\$ 7,298,852	\$ 7,839,075	\$ 6,752,507
<b>GRAND TOTAL</b>	<b><u><u>\$ 23,057,023</u></u></b>	<b><u><u>\$ 25,151,324</u></u></b>	<b><u><u>\$ 27,862,322</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 health and welfare of individual citizens and the community as a whole.

### **Health**

These expenditures reflect the cost of providing nursing, dental care, diagnostic, rehabilitation, and other services for the care and treatment of the sick; and for the control and prevention of disease. Expenditures for this activity represent the Health Department. Also included are expenditures for Animal Services.

### **Mental Health**

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

### **Public Assistance**

This activity represents the cost of providing economic assistance to the economically disadvantaged of the community. Included in this activity are the Family Self Sufficiency Services and Supportive Housing programs.

### **Hospitals**

The expenditures in this activity are for state mandated medical assistance provided to eligible economically disadvantaged patients.

### **Other Human Services**

This activity accounts for the funding that goes toward the Partnering for Results Program, whereby the county contracts for services with local agencies meeting special population human service needs within Lee County.



Lee County  
*Southwest Florida*

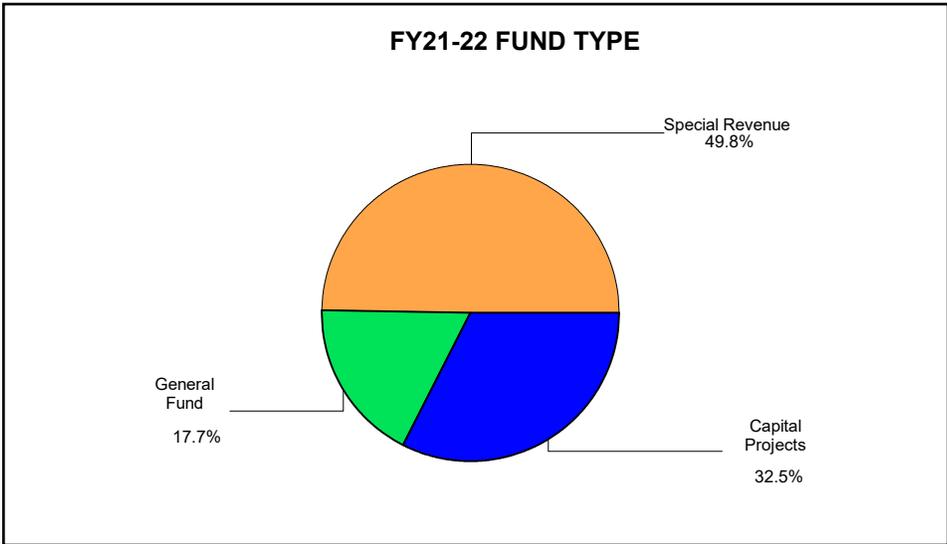
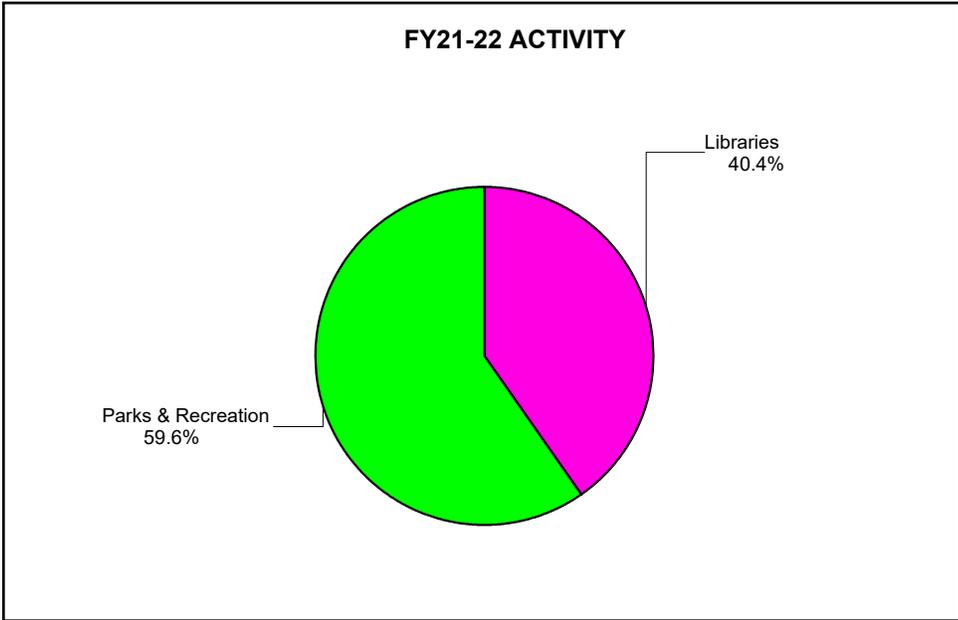
# CULTURE AND RECREATION

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
Parks & Receptions	\$ 42,849,933	\$ 46,070,696	\$ 63,579,157
Special Events	\$ 24,500	\$ 25,000	\$ 0
Special Recreation Facilities	\$ 29,543	\$ 316,081	\$ 0
Libraries	\$ 31,155,320	\$ 32,566,959	\$ 43,082,897
<b>GRAND TOTAL</b>	<b><u><u>\$ 74,059,296</u></u></b>	<b><u><u>\$ 78,978,736</u></u></b>	<b><u><u>\$ 106,662,054</u></u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 16,328,798	\$ 16,358,266	\$ 18,842,585
Special Revenue Fund	\$ 44,217,471	\$ 46,311,129	\$ 53,138,207
Capital Project Fund	\$ 13,513,027	\$ 16,309,341	\$ 34,681,262
<b>GRAND TOTAL</b>	<b><u><u>\$ 74,059,296</u></u></b>	<b><u><u>\$ 78,978,736</u></u></b>	<b><u><u>\$ 106,662,054</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 services the entire county, excluding the independent library at Fort Myers Beach and the library in the City of Sanibel. This activity accounts for the operating and capital project expenditures associated with the Library system. The Library system is supported by its own dedicated millage.

### **Other Culture and Recreation**

This activity reflected some operating expenditures within Facilities Construction and Management.



Lee County  
*Southwest Florida*

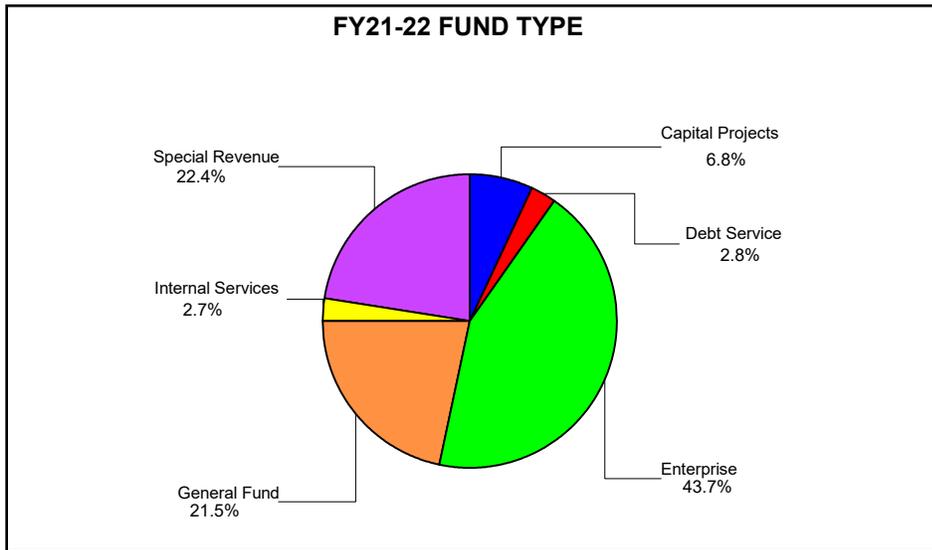
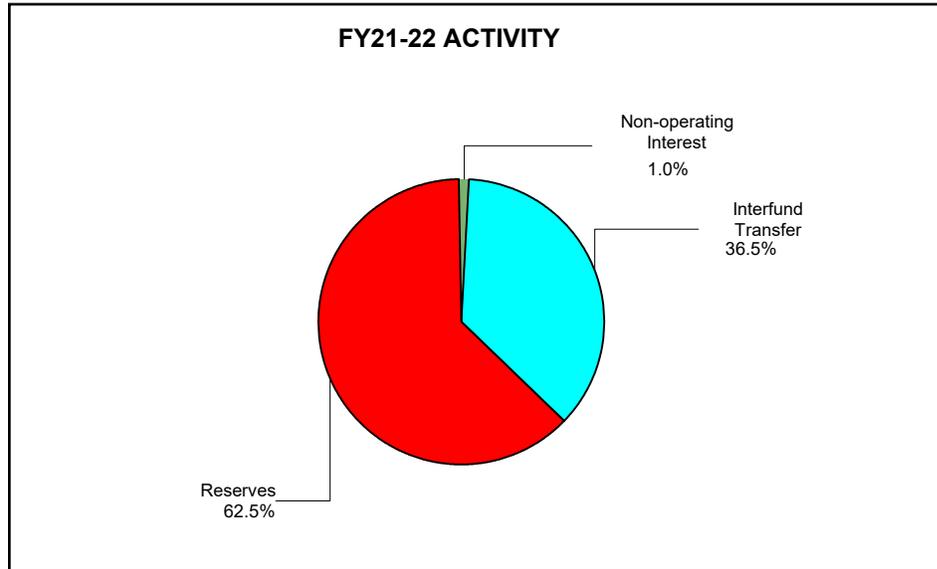
# NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA  
2021 - 2022

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
Pymt-Rfded Bond Escrow Agt	\$ 188,694,346	\$ 28,159,782	\$ 0
Interfund Transfer	\$ 493,839,284	\$ 378,016,671	\$ 357,801,241
Non-operating Interest	\$ 12,246,731	\$ 11,442,188	\$ 10,274,815
Reserves	\$ 0	\$ 0	\$ 613,433,233
<b>GRAND TOTAL</b>	<b><u>\$ 694,780,361</u></b>	<b><u>\$ 417,618,641</u></b>	<b><u>\$ 981,509,289</u></b>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 74,007,847	\$ 59,660,367	\$ 211,426,080
Special Revenue Fund	\$ 56,438,089	\$ 89,880,355	\$ 220,131,179
Debt Service Fund	\$ 174,497,322	\$ 6,373,915	\$ 27,192,544
Capital Project Fund	\$ 3,638,749	\$ 5,961,564	\$ 67,178,625
Enterprise Fund	\$ 386,198,354	\$ 254,242,440	\$ 429,269,063
Internal Service Fund	\$ 0	\$ 1,500,000	\$ 26,311,798
<b>GRAND TOTAL</b>	<b><u>\$ 694,780,361</u></b>	<b><u>\$ 417,618,641</u></b>	<b><u>\$ 981,509,289</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 accounting expenditures.

### **Capital Lease Acquisitions**

This activity accounts for equipment acquired through capital lease financing.

### **Payment Refunded Bond Escrow Agent**

This is a pass-through payment to the escrow agent involved with project financing. It is a one-time occurrence per financing.

### **Interfund Transfers**

This category represents amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute additional revenues or expenditures of the governmental unit but reflect the movement of cash from one fund to another. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

### **Non-operating Interest**

This is debt service interest expense paid only from proprietary funds.

### **Reserves**

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



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*Southwest Florida*

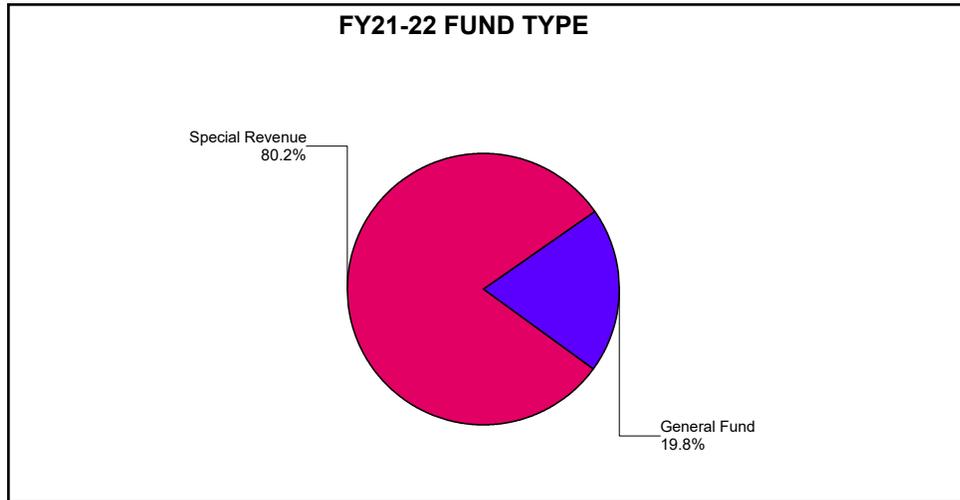
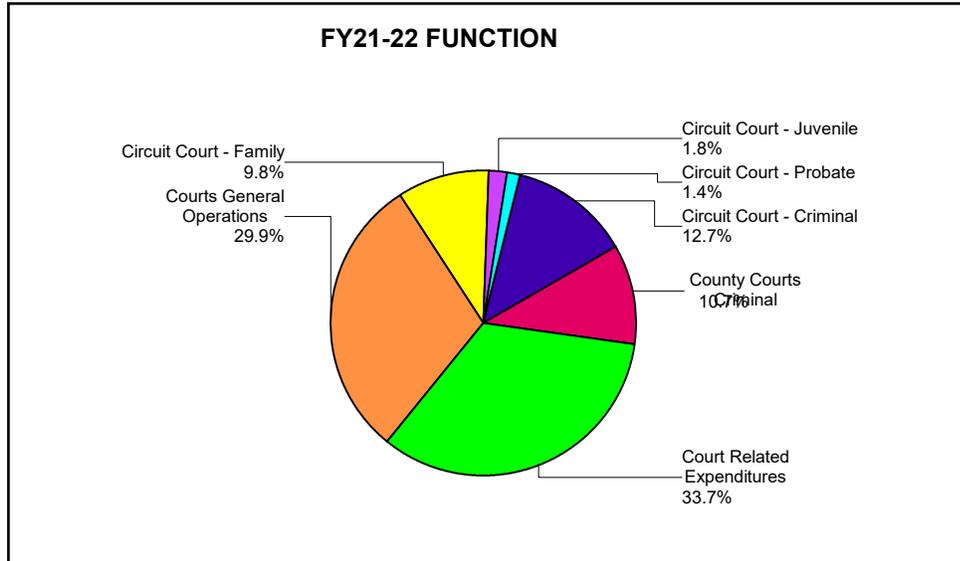
# COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA  
2021 - 2022

FUNCTION	2019 - 2020 <u>ACTUAL</u>	2020 - 2021 UNAUDITED <u>ACTUAL</u>	2021 - 2022 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 6,084,072	\$ 6,478,540	\$ 6,960,379
Circuit Court- Criminal	\$ 3,115,486	\$ 3,117,317	\$ 3,599,566
Circuit Court - Family	\$ 1,596,775	\$ 1,673,685	\$ 2,027,184
Circuit Court - Juvenile	\$ 2,510,444	\$ 403,057	\$ 537,735
Circuit Court - Probate	\$ 251,400	\$ 269,200	\$ 288,000
Courts General Operations	\$ 5,362,106	\$ 5,723,140	\$ 6,637,849
County Courts - Criminal	\$ 2,039,648	\$ 2,057,589	\$ 2,209,160
Not Applicable	\$ 3,037	\$ 29,115,826	\$ 0
<b>GRAND TOTAL</b>	<b><u><u>\$ 20,962,968</u></u></b>	<b><u><u>\$ 48,838,354</u></u></b>	<b><u><u>\$ 22,259,873</u></u></b>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,939,094	\$ 4,260,448	\$ 4,412,538
Special Revenue Fund	\$ 17,020,837	\$ 44,577,906	\$ 17,847,335
Trust & Agency Fund	\$ 3,037	\$ 0	\$ 0
<b>GRAND TOTAL</b>	<b><u><u>\$ 20,962,968</u></u></b>	<b><u><u>\$ 48,838,354</u></u></b>	<b><u><u>\$ 22,259,873</u></u></b>

## COURT RELATED EXPENDITURES



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

## **COURT-RELATED EXPENDITURES**

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

# APPENDICES

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## **FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY**

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

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

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

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

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

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

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

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

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

### **Other Special Revenue Funds**

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

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

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

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

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

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

### **Debt Service Funds**

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

1. Pledges of various non-ad valorem revenue sources. Non-ad valorem revenues are pledged to bond funds and certificates of participation.
2. The Tourist Development Tax and stadium lease and rental fees are pledged to the Hammond Stadium and JetBlue Park bond funds. Naming rights revenues were pledged to the JetBlue Park bond funds.
3. In the area of transportation, Local Option Gas Taxes are pledged to bond funds and bank loans.
4. Toll revenues from bridges and user fees from Utilities and Solid Waste are pledged to several bond issues.

Special improvement districts debt is funded through special assessments on property.

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

### **Capital Project Funds**

Both transportation and other non-enterprise capital projects of all types are funded from this revenue source (in many instances additionally supplemented from other funding sources.) The Transportation Capital Improvement Fund is dedicated to transportation projects and receives the majority of funding from gasoline taxes and surplus bridge tolls from the Sanibel Causeway, Cape Coral, and Midpoint bridges. Transfers from the General Fund are in place to provide full or partial funding for capital projects such as a new governmental building, and transfers from the Unincorporated MSTU Fund are in place to provide full or partial funding for capital projects such as drainage control projects. Other capital projects funds are used to account for the proceeds of bond issues and are discontinued upon project completion and disbursement of any remaining bond proceeds. Capital projects relating to the self-supporting enterprise funds are accounted for in those enterprise funds.

### **Enterprise Funds**

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

### **Intergovernmental Service Funds**

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

### **Budgetary Accounting**

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

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

Governmental fund financial statements are prepared on the modified accrual basis using the current financial resources measurement focus. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets. The County considers all revenues available if they are collected within sixty days after year-end. Primary revenues, such as property taxes, special assessments, inter-governmental revenues, charges for services, sales and franchise taxes, rents, and interest are treated as accruable under the modified accrual basis and so have been recognized as revenues. Expenditures reported in governmental fund financial statements are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule includes principal and interest on general long-term debt, which is recognized when due.

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

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

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

### **Budgets and Budgetary Accounting**

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

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

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

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

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

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

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

### **February - Preliminary Budget Preparatory Steps**

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

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

Assumptions, such as property valuations, millage rates, the consumer price index, pay for performance levels and insurance rates are determined, and a target percentage for growth (or contraction) is calculated based on the assumptions made. Management Analysts then work with departments and project the impact in each area to determine budgeting strategies before budget input.

### **March – Proposed Budget Development**

The budget preparation system becomes available for departments to input current year projections and proposed budgets.

Departments, Constitutional Officers, and Court related service entities are requested at this time to develop proposed year budgets and project year end expenditures and revenue activity totals for the current year.

### **April - May – County Manager Review**

After proposed year budget requests are developed by departments, they are analyzed by the Office of Budget & Management, tentative recommendations are presented to the County Manager and senior management for consideration and discussion. The County Manager reviews all capital and operating budgets, meets with department directors and fiscal personnel to discuss their budget, then determines the finalized set of recommendations to be presented to the Board of County Commissioners (BoCC) for consideration at the annual June Board of County Commissioners Budget Workshops.

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

### **June– Balancing Funds and BoCC Workshops**

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

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

Estimated assessed property values are received from the Property Appraiser on June 1. These valuations provide the early basis to estimate ad valorem revenues based on various millage rates.

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

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

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

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

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

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

### **September - Public Hearings**

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

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

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

The final budget document is produced reflecting final program service information and dollars. The final document is made available on the County's website for review by the media, taxpayers and public interest groups. Users may print their own copy or access the County website at all libraries and print select pages or the entire budget document at their expense.

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

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

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

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

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

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

### **Budget Amendment Policy**

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

## GLOSSARY

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

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

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

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

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The "budget" is the proposed and tentative financial plan until it has been approved by the governing body, at which time it becomes the adopted budget. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law and/or administrative rules and regulations.

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

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

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

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

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

**DEPRECIATION** - (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence; (2) the portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**ENHANCEMENT** - An improvement to a programmatic service level.

**EXPENDITURES** - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

## **GLOSSARY (continued)**

**EXPENSES** - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**FISCAL YEAR** - A 12-month period to which the annual operating budget applies, and at the end of which, a government determines its financial position and the results of its operations. Lee County's fiscal year begins October 1st and ends September 30th of the following year.

**FIXED ASSETS** - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

**FUNCTIONS** - Expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety, public health, public welfare, etc.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accounting practices. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are Governmental Accounting Standards Board (GASB) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

**INTERGOVERNMENTAL REVENUE** - Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

**LEGALLY ADOPTED BUDGET** - The total of the budgets of each County fund, including budgeted transactions between funds.

**MAJOR MAINTENANCE** – A program for major maintenance expenses of county facilities and pass-thru funding to other entities for major maintenance/renovations (such as Tourist Development Council projects). These expenses are repairs and are not capitalized as a fixed asset.

**MILLAGE RATE** - A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable value. One mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

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

## **GLOSSARY (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GLOSSARY (continued)**

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

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

**TAX INCREMENT FINANCING (TIF)** - Tax increment revenues are all new property tax revenues generated by new developments or assessments which increase the existing tax base within the designated redevelopment area.

**TAX RATE** - The amount of tax stated in terms of a unit of the tax base; for example, 5 mills equals 5 dollars per thousand dollars of taxable value.

**TAXES** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TAXABLE VALUATION** - The value used for computing the ad valorem taxes (property taxes) levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the property as the principal residence. Additional homestead exemption up to \$25,000 may apply if the assessed value of the property exceeds \$50,000 (This additional homestead exemption does not apply to school districts and other assessments for special benefits). There are also exemptions for disability, seniors, government-owned, and non-profit-owned property.

**TRANSFERS IN/OUT** - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

**TRIM NOTICE** - "Truth In Millage", a tentative tax notice sent to all property owners in August, to provide information reflecting tentatively-adopted millage rates. Final millage rates cannot exceed tentatively-adopted millage rates.

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