

FY 26 | ANNUAL BUDGET BOOK



Lee County
Southwest Florida

Lee Board of County Commissioners
Office of Management & Budget
2115 Second Street
Fort Myers, FL 33901





Lee County
Southwest Florida

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Lee County
Southwest Florida

Adopted Budget

Fiscal Year 2025-2026

LEE COUNTY COMMISSION

KEVIN RUANE, District One
CECIL PENDERGRASS, District Two
DAVID MULICKA, District Three
BRIAN HAMMAN, District Four
VACANT, District Five

COUNTY ADMINISTRATION

DAVE HARNER, County Manager
CHRISTINE BRADY, Assistant County Manager
ROBERT CODIE, Assistant County Manager
MARC MORA, Assistant County Manager
GLEN SALYER, Assistant County Manager
PETE WINTON, Assistant County Manager/ CFO
AMANDA CONDOMINA, Assistant to the County Manager

Lee County Board of County Commissioners

County Attorney
Richard Wesch

County Manager
Dave Harner, II

Hearing Examiner
Donna Marie Collins

Assistant County Manager
Christine Brady

Community Engagement
Betsy Clayton
Katie Welton

Parks & Recreation
Mack Young

Public Safety
Ben Abes

Solid Waste
Rebecca Rodriguez

Visitor & Convention Bureau
Tamara Pigott

Human Resources
Dominick Boyd
(Interim)

Assistant County Manager
Marc Mora

Animal Services
Pablo Adorno

Community Development
Mikki Rozdolski

Economic Development
John Talmage

Natural Resources
Roland Ottolini

Utilities
Pam Keyes

Assistant County Manager
Robert Codie

Facilities Construction Mgmt.
Ehab Guirguis

Fleet
Schecyl Santiago-Lugo

Human & Veteran Services
Julie Boudreaux

Library
Mindi Simon

Sports Development
Jeff Mielke

Transit (LeeTran)
Dominic Gemelli

Assistant County Manager/CFO
Pete Winton

Finance

Management & Budget

MSTBU

Procurement Management
Mary Tucker

Risk Management
Mike Figueroa

Assistant County Manager
Glen Salyer

Strategic Resources & Government Affairs

County-Wide Grant Coordination
Nicole Turner

Intergovernmental Affairs

Recovery Programs Funding

Performance Management

Assistant to the County Manager
Amanda Condomina

County Lands
Robert Clemens

Innovation & Technology
Ashley Mason

County Departments

Transportation
Rob Price



DIRECTORY

County Commissioners	PHONE NUMBER		PHONE NUMBER
Kevin Ruane, District One	239-533-2224	County Attorney	Richard Wm. Wesch
Cecil Pendergrass, District Two	239-533-2227	Hearing Examiner	Donna Marie Collins
David Mulicka, District Three	239-533-2223		239-533-2236
Brian Hamman, District Four	239-533-2226		239-533-8100
Vacant, District Five	239-533-2225		

OFFICE	DIRECTOR	PHONE NUMBER	OFFICE	DIRECTOR	PHONE NUMBER
County Manager Transportation	Dave Harner, II Robert Price	239-533-2221 239-533-8580	Assistant County Manager Animal Services	Marc Mora Pablo Adorno	239-533-2221 239-533-7387
Assistant County Manager/CFO Procurement	Pete Winton Mary Tucker	239-533-2221 239-533-8881	Community Development	Mikki Rozdolski	239-533-8585
Risk Management	Mike Figueroa	239-533-0835	Economic Development	John Talmage	239-338-3161
Management and Budget		239-533-2221	Natural Resources	Roland Ottolini	239-533-8109
MSTBU		239-533-2221	Utilities	Pam Keyes	239-533-8845
Assistant County Manager Community Engagement	Christine Brady Betsy Clayton, Katie Welton	239-533-2221 239-533-2221	Assistant County Manager Facilities Construction & Design	Robert Codie Ehab Guirguis	239-533-2221 239-533-8505
Human Resources	Dominic Boyd	239-533-2245	Fleet Management	Schecyl Santiago-Lugo	239-533-5338
Parks & Recreation	Mack Young	239-533-7275	Human & Veterans Services	Julie Boudreaux	239-533-7900
Public Safety	Ben Abes	239-533-3911	Library System	Mindi Simon	239-533-4800
Solid Waste	Rebecca Rodriguez	239-533-8000	Sports Development	Jeff Mielke	239-533-5273
Visitor & Convention Bureau	Tamara Pigott	239-338-3500	Transit (LeeTran)	Dominic Gemelli	239-533-8726
Assistant County Manager Strategic Resources & Govt Affairs	Glen Salyer	239-533-2315	Assistant to the County Manager County Lands	Amanda Condomina Robert Clemens	239-533-2221 239-533-8833
County-wide Grant Coordination			Innovation and Technology	Ashley Mason	239-533-2111
Performance Management					
Intergovernmental Affairs					
Recovery Programs Funding					

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	239-221-5035
Sheriff	239-477-1000		
Twentieth Judicial Circuit	239-533-9197		
Public Defender	239-533-2911		
State Attorney	239-533-1000		



Lee County
Southwest Florida

USER'S GUIDE

FORMAT OF BUDGET DOCUMENT

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 11)

This section contains comparisons between the FY24-25 and FY25-26 budgets, charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

FINANCIAL POLICIES (page 63)

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 69)

Each area is comprised of: 1) an expenditure history by division for Actual FY23-24, Unaudited Actual FY24-25, and Adopted Budget for FY25-26 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 95)

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.

BUDGET SUMMARY

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Lee County
Southwest Florida

PROGRAM BUDGET SUMMARY TOTAL COMPARISON

FY24-25 Adopted Budget to FY25-26 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.

	2024-2025 Adopted Budget	Percent Increase or (Decrease)	2025-2026 Proposed Budget
OPERATING BUDGET			
BoCC Operating Departments	\$ 733,571,539	7.33%	\$ 787,350,583
Constitutional Officers and Courts	437,637,130	2.72%	449,530,572
Total Operating Budget	\$ 1,171,208,669	5.61%	\$ 1,236,881,155
CAPITAL BUDGET			
Capital Projects	\$ 207,925,214	37.01%	\$ 284,871,513
Major Maintenance	104,036,752	-17.01%	86,335,048
Total Capital Budget	\$ 311,961,966	18.99%	\$ 371,206,561
Total Operating and Capital Budget	\$ 1,483,170,635	8.42%	\$ 1,608,087,716
OTHER			
Internal Transfers	\$ 421,716,891	-1.24%	\$ 416,483,823
Debt Service	70,401,338	0.86%	71,003,617
Insurance	127,823,770	1.31%	129,494,698
Non-Departmental	72,647,498	5.08%	76,335,903
Special Districts	11,078,387	-7.29%	10,270,777
Total Other	\$ 703,667,884	-0.01%	\$ 703,588,818
Total Operating, Capital and Other:	\$ 2,186,838,519	5.71%	\$ 2,311,676,534
RESERVES	\$ 677,808,743	3.87%	\$ 704,067,580
TOTAL BUDGET	\$ 2,864,647,262	5.27%	\$ 3,015,744,114

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2025-2026

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL FUNDS	TRUST & AGENCY FUNDS	TOTAL
CURRENT REVENUES:								
Ad Valorem Taxes	\$ 534,017,379	\$ 123,466,735	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 657,484,114
Other Taxes	0	56,434,761	0	25,839,395	0	0	0	82,274,156
License & Permits	32,828,000	53,794,875	0	39,271,520	3,745,785	12,000	0	129,652,180
Intergovernmental Revenues	107,622,281	32,181,801	0	4,000,000	16,602,940	0	0	160,407,022
Charges for Services	36,334,894	14,944,069	0	235,000	370,790,213	160,321,055	0	582,625,231
Fines & Forfeitures	30,000	911,950	0	0	2,000	300,000	0	1,243,950
Miscellaneous Revenues	36,895,690	6,594,294	256,000	7,502,629	2,511,576	773,924	0	54,534,113
Court Related Revenues	100,000	2,615,000	0	0	0	0	0	2,715,000
Non-Revenues	11,596,371	99,208,672	31,807,403	128,089,016	295,904,356	5,098,000	0	571,703,818
Less 5% Anticipated Revenues	0	(182,146)	0	0	0	0	0	(182,146)
Total Current Revenues	759,424,615	389,970,011	32,063,403	204,937,560	689,556,870	166,504,979	0	2,242,457,438
FUND BALANCE APPROPRIATED	90,563,339	242,133,796	26,565,946	171,610,016	213,061,520	29,352,059	0	773,286,676
Total Estimated Revenues	\$ 849,987,954	\$ 632,103,807	\$ 58,629,349	\$ 376,547,576	\$ 902,618,390	\$ 195,857,038	\$ 0	\$ 3,015,744,114
APPROPRIATED EXPENDITURES								
CURRENT EXPENDITURES:								
General Government Services	\$ 173,560,806	\$ 21,641,254	\$ 26,751,622	\$ 7,579,898	\$ 4,638,540	\$ 166,682,293	\$ 0	\$ 400,854,413
Public Safety	423,888,323	44,699,028	0	0	0	3,474,749	0	472,062,100
Physical Environment	5,654,306	8,644,772	0	17,650,000	500,126,851	0	0	532,075,929
Transportation	0	65,608,254	0	64,659,734	76,538,569	0	0	206,806,557
Economic Environment	1,676,506	41,569,348	0	0	0	0	0	43,245,854
Human Services	25,603,885	9,167,225	0	0	0	0	0	34,771,110
Culture/Recreation	27,951,719	64,519,232	0	40,682,266	0	0	0	133,153,217
Court Related Services	5,607,741	21,645,140	0	0	0	0	0	27,252,881
Non-Expenditure Disbursements	95,169,231	198,071,664	5,958,044	9,161,767	146,018,982	0	0	454,379,688
Debt Service	0	0	0	0	7,074,785	0	0	7,074,785
Total Current Expenditures	759,112,517	475,565,917	32,709,666	139,733,665	734,397,727	170,157,042	0	2,311,676,534
RESERVES	90,875,437	156,537,890	25,919,683	236,813,911	168,220,663	25,699,996	0	704,067,580
Total Appropriated Expenditures	\$ 849,987,954	\$ 632,103,807	\$ 58,629,349	\$ 376,547,576	\$ 902,618,390	\$ 195,857,038	\$ 0	\$ 3,015,744,114

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY23-24 ACTUAL	FY24-25 ACTUAL ESTIMATED	FY25-26 ADOPTED BUDGET
REVENUES			
Ad Valorem Taxes	\$ 540,767,986	\$ 616,517,686	\$ 657,484,114
Other Taxes	77,003,040	79,727,561	82,274,156
License & Permits	132,130,233	134,499,101	129,652,180
Intergovernmental Revenues	378,554,777	353,547,054	160,407,022
Charges for Services	504,987,923	580,884,436	582,625,231
Fines & Forfeitures	2,064,651	1,944,408	1,243,950
Miscellaneous Revenues	93,585,755	97,157,514	54,534,113
Court Related Revenues	2,886,179	3,122,335	2,715,000
Non-Revenues	635,123,168	604,820,233	571,703,818
Less 5% Anticipated Revenues			(182,146)
Total Revenues	2,367,103,713	2,472,220,328	2,242,457,438
FUND BALANCE	1,331,795,973	1,573,644,497	773,286,676
TOTAL	\$ 3,698,899,686	\$ 4,045,864,825	\$ 3,015,744,114
EXPENDITURES			
General Government Services	\$ 435,047,630	\$ 516,651,207	\$ 400,854,413
Public Safety	414,068,361	456,859,375	472,062,100
Physical Environment	411,225,177	445,345,284	532,075,929
Transportation	223,900,817	257,902,588	206,806,557
Economic Environment	68,826,651	142,787,162	43,245,854
Human Services	30,857,316	34,085,640	34,771,110
Culture/Recreation	103,092,983	111,242,110	133,153,217
Court Related Services	22,593,910	25,091,604	27,252,881
Non-Expenditure Disbursements	406,073,036	589,117,121	454,379,688
Debt Service	9,519,649	8,344,075	7,074,785
Total Expenditures	2,125,205,531	2,587,426,166	2,311,676,534
RESERVES	1,573,694,155	1,458,438,659	704,067,580
TOTAL	\$ 3,698,899,686	\$ 4,045,864,825	\$ 3,015,744,114

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.

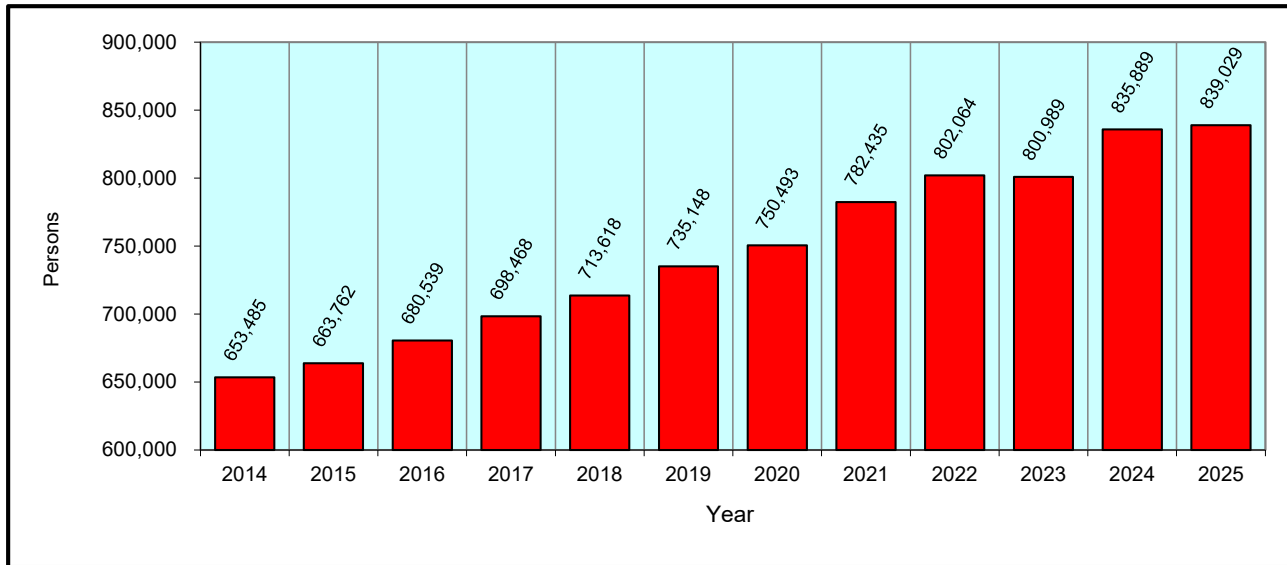
The state provides a consistent monthly distribution of *revenue sharing* with a June “true up”. Population growth has usually resulted in an increase of the monthly allocation and annual collections.

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 POPULATION 2014 THROUGH 2025

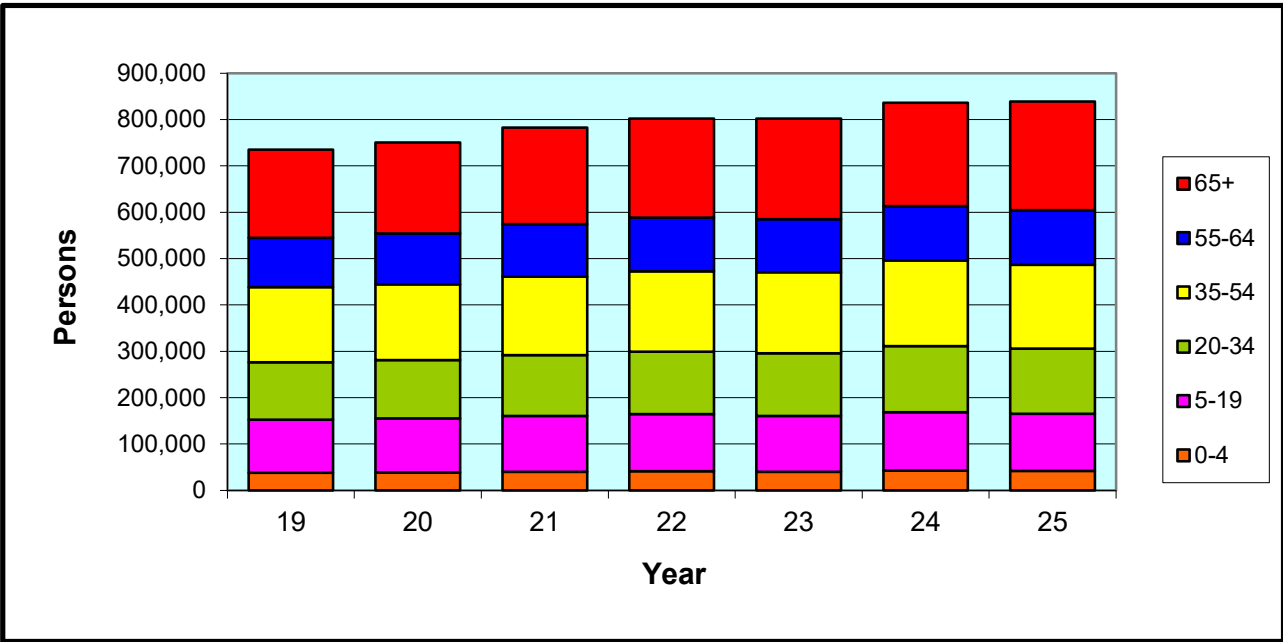


Sources: Bureau of Economic and Demographic Research (BEHR), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 25.5% 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 2025 number is a FL Economic and Demographic Research projection.

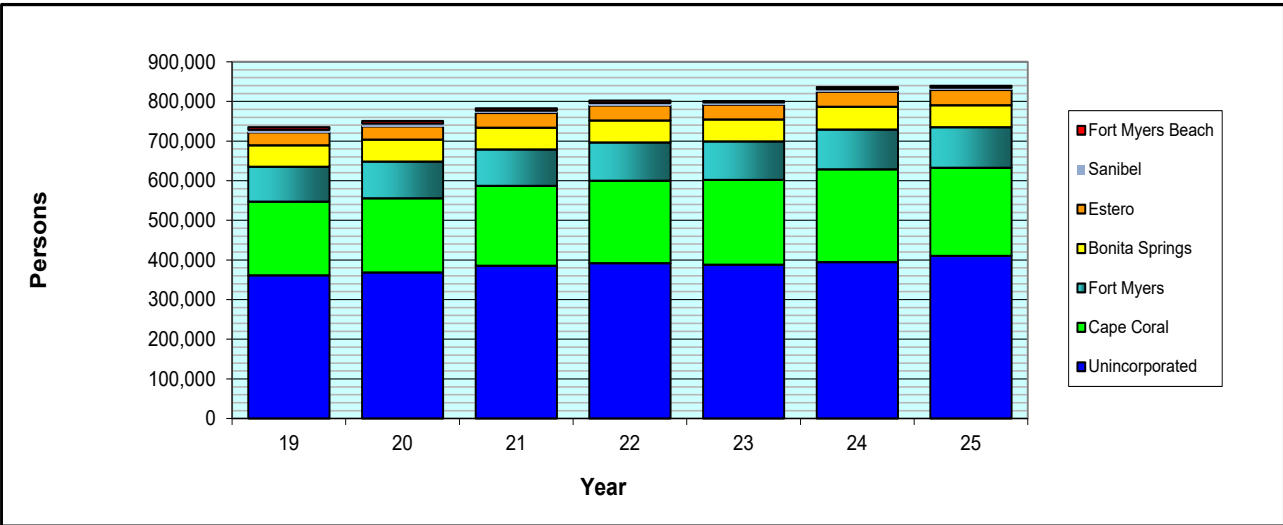
2010-2011	+6,556	2015-2016	+16,777	2020-2021	+31,942
2011-2012	+12,719	2016-2017	+17,929	2021-2022	+19,629
2012-2013	+5,338	2017-2018	+15,150	2022-2023	-1,078
2013-2014	+10,118	2018-2019	+21,530	2024-2025	+34,900
2014-2015	+10,277	2019-2020	+15,345	2025-2026	+3,140

LEE COUNTY POPULATION PROFILE



Source: United States Census Bureau

UNINCORPORATED AND INCORPORATED POPULATION

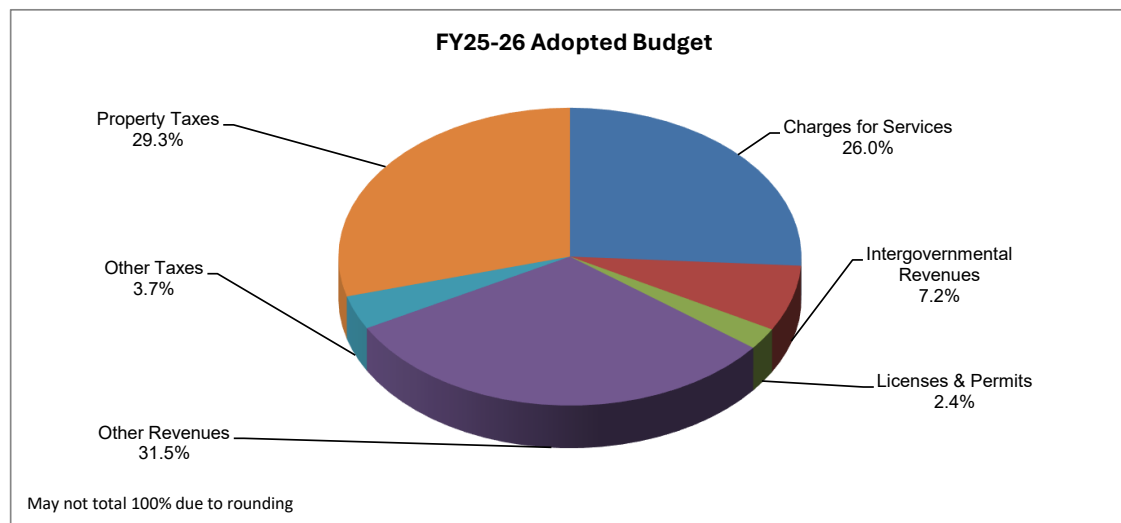
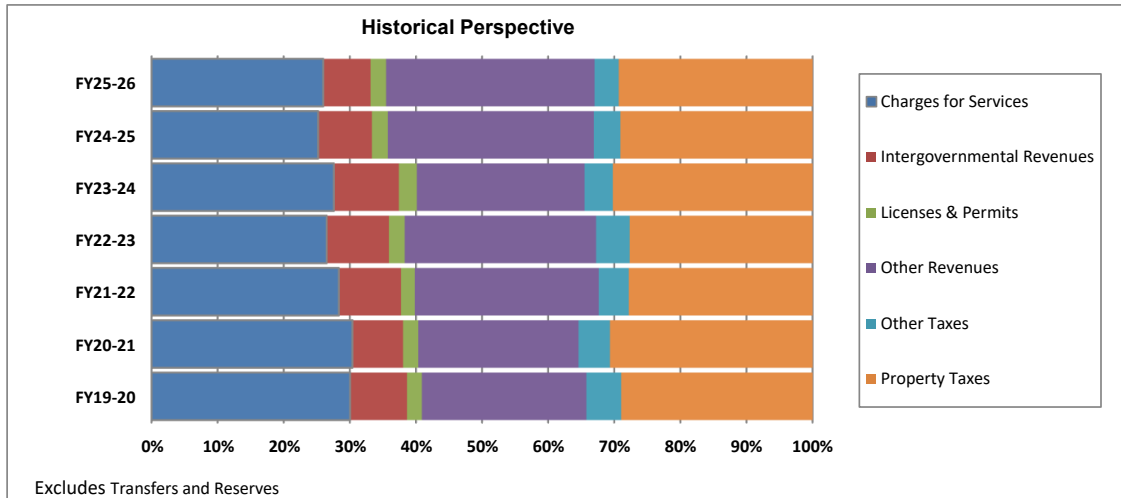


Source: Florida EDR

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

REVENUE BY CATEGORY

ALL SOURCES



REVENUE TYPE

		FY26-26 Adopted	
Property Taxes		\$ 657,484,114	
Charges for Services		582,625,231	
Intergovernmental		160,407,022	
Other Taxes		82,274,156	
Licenses and Permits		52,854,660	
Other Revenues:			
Interfund Transfers	\$ 416,483,823		
Interest Earnings	29,892,569		
Constitutional Transfers and Misc Revenues	177,777,622		
Impact Fees	76,797,520		
Fines & Forfeitures	1,243,950		
Court and Related Services	2,715,000		
Rent & Royalties	2,083,917		
		<u>706,994,401</u>	
Total Current Revenues		\$ 2,242,639,584	74.4%
Less 5% Anticipated		(182,146)	
Fund Balance		<u>773,286,676</u>	25.6%
TOTAL ALL REVENUES		<u>\$ 3,015,744,114</u>	100.0%

REVENUES BY CATEGORY (continued)

Property Taxes account for 29.3% of the current revenues budgeted for FY25-26. 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 26.0% of current revenues.

Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.2% of the current revenues budgeted.

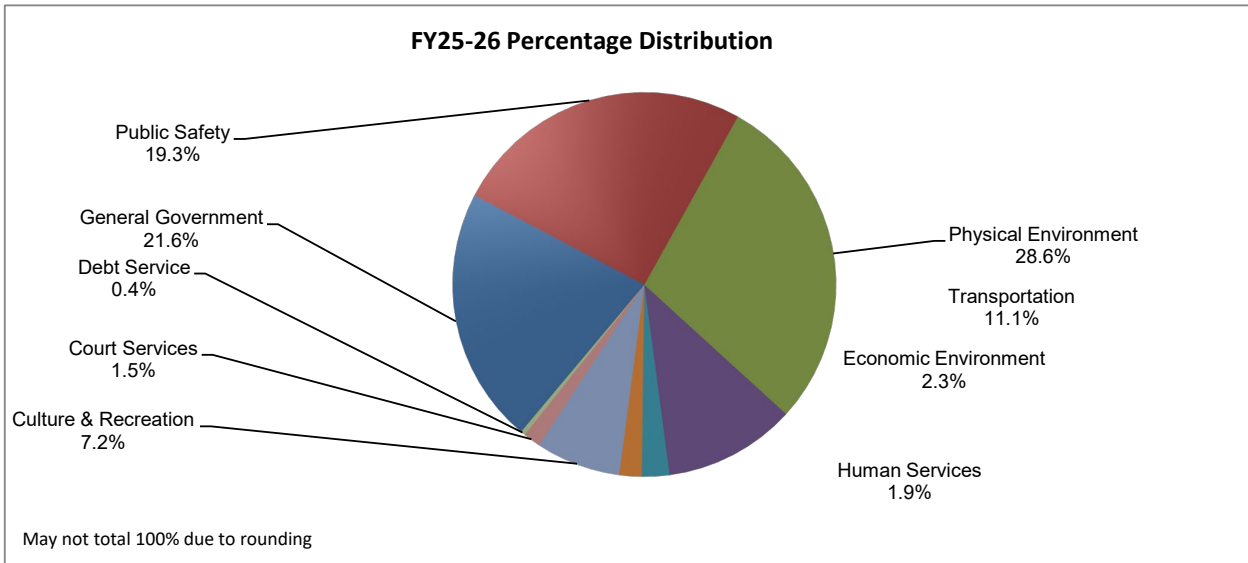
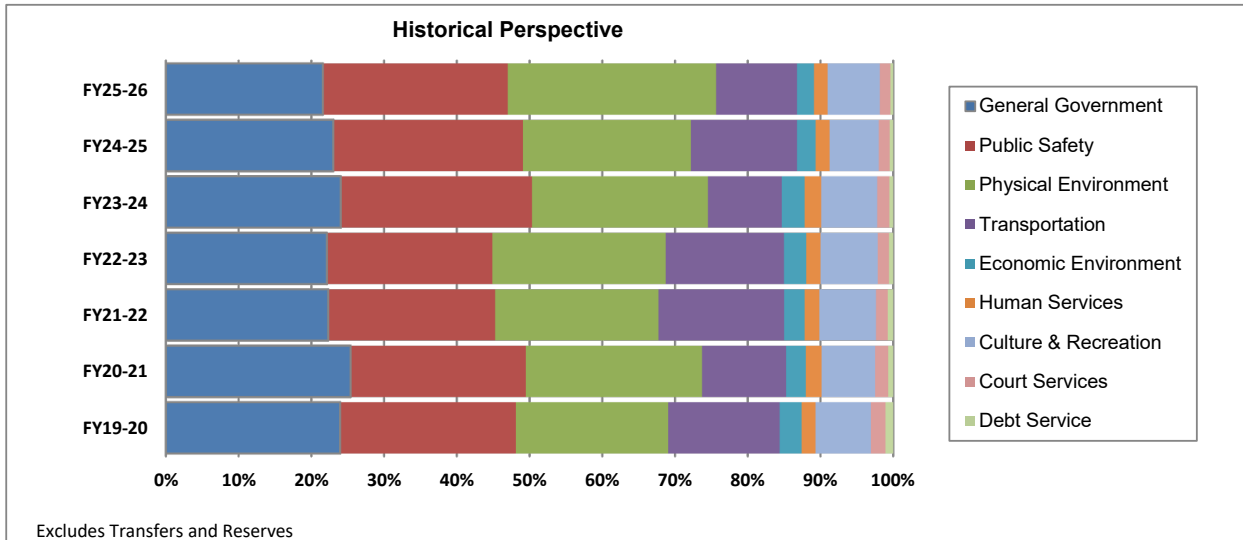
The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 3.7% of the total current revenues.

Licenses and Permits are 2.4% of current revenues and consist primarily of building and permit fees.

Other Revenues are comprised of a number of different revenue sources. The two largest are transfers and 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



FY14-15			
FUNCTION TYPE	Adopted		
General Government	\$ 400,854,413		
Public Safety	472,062,100		
Physical Environment	532,075,929		
Transportation	206,806,557		
Economic Environment	43,245,854		
Human Services	34,771,110		
Culture and Recreation	133,153,217		
Court Services	27,252,881		
Debt Service	7,074,785		
Subtotal		\$ 1,857,296,846	61.6%
Transfers and Reserves		1,158,447,268	38.4%
TOTAL EXPENDITURES		\$ 3,015,744,114	100.0%

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY18-19. 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 FY25-26 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY25-26, Physical Environment is the largest at 28.6%, followed by General Government Services at 21.6%. and Public Safety at 19.3%.

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

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

Human Services, including social service support and grant-related programs, represents 1.9% of the total budget.

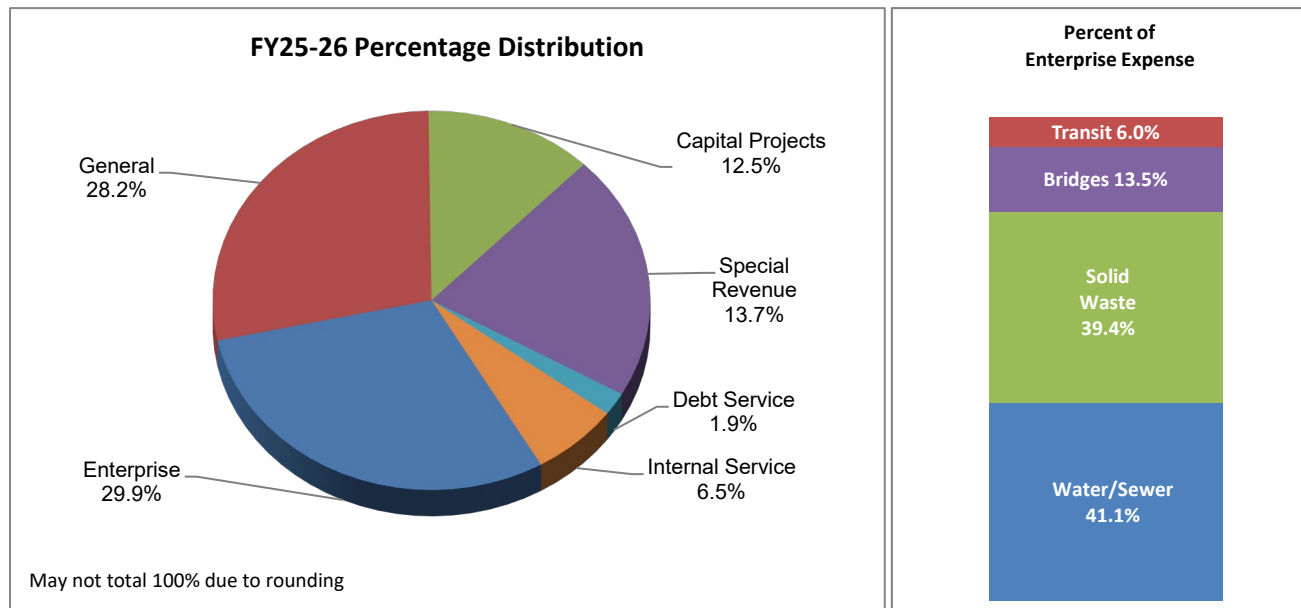
Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.2% of the total budget.

Court Services represents 1.5% of total expenses and includes, Guardian Ad Litem Office, the Office of Criminal Conflict Civil Regional Counsel, Administrative Office of the Courts, Public Defender's Office and the State Attorney's Office.

Non-expenditure disbursements are Reserves of \$704,067,580 and Interfund Transfers of \$454,379,688 for a total of \$1,158,447,268 or 38.4% of total expenditures.

EXPENDITURES BY FUND GROUP

ALL USES



EXPENDITURES:

Enterprise

Solid Waste	\$ 355,556,941
Water/Sewer	370,890,155
Bridges	122,239,268
Transit	53,932,306

Subtotal

General

Capital Projects

Special Revenue

Debt Service

Internal Service

TOTAL ALL REVENUES

25-26

Adopted

\$ 902,618,670

849,987,954

376,547,576

632,103,807

58,629,349

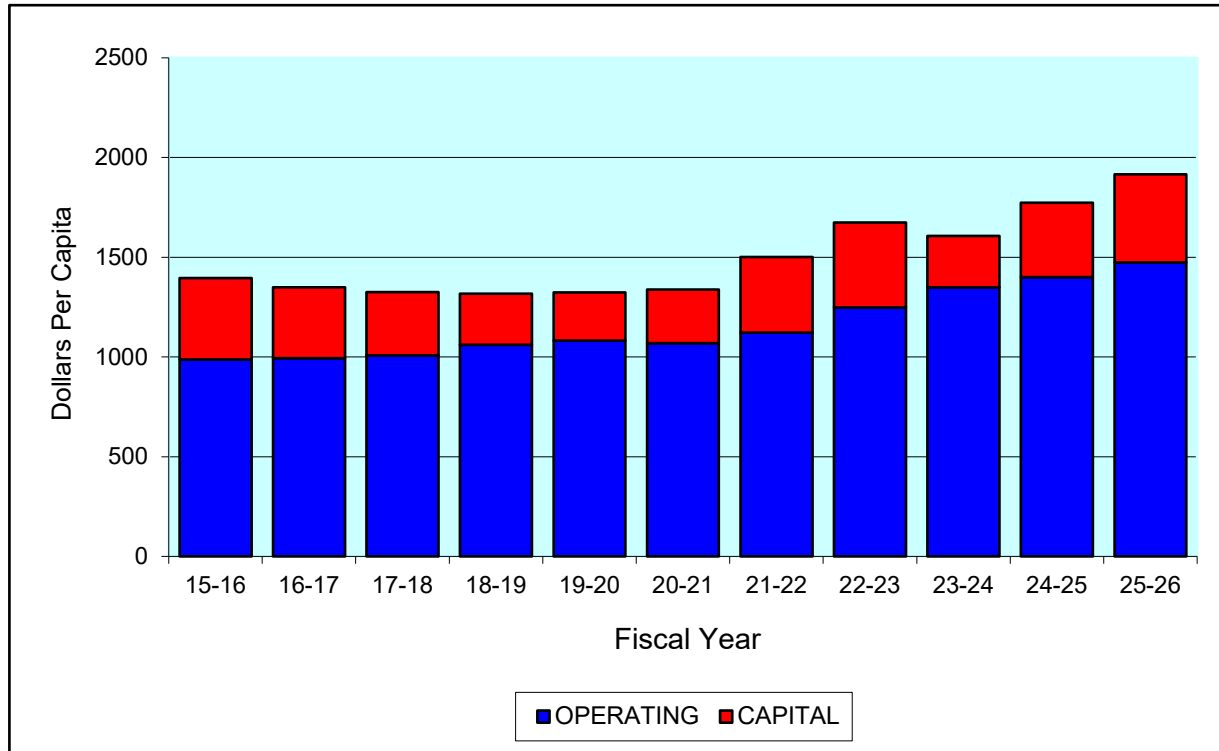
195,857,038

\$ 3,015,744,394

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.

EXPENDITURES PER CAPITA

FY15-16 THROUGH FY25-26



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

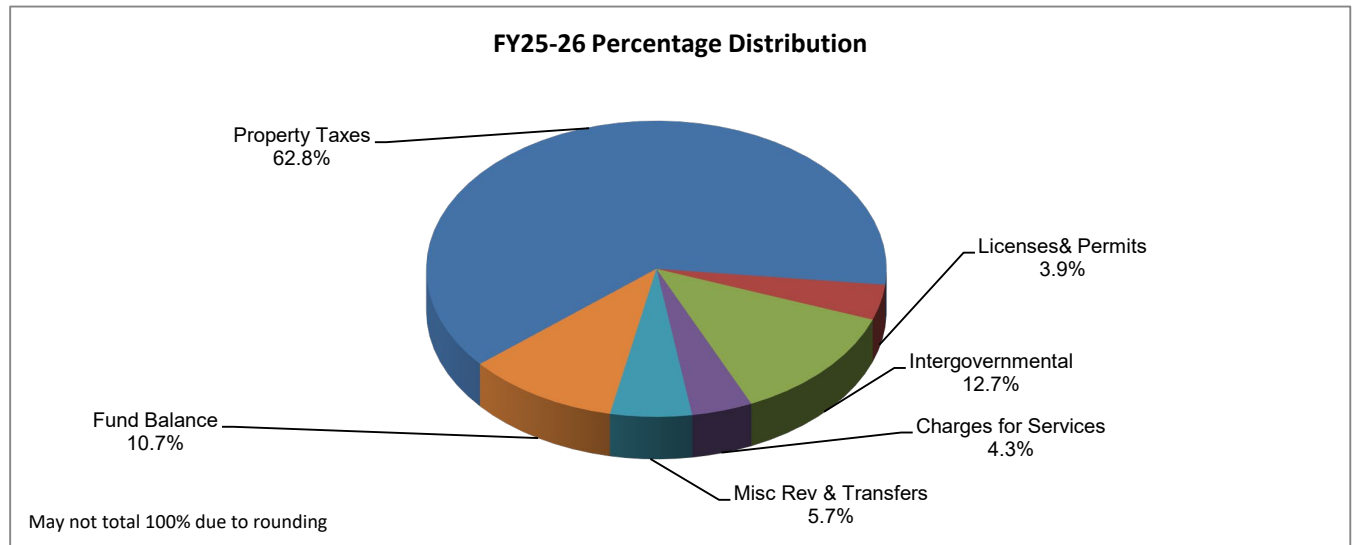
	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Operating \$	989	994	1,009	1,062	1,082	1,070	1,122	1,248	1,350	1,401	1,474
Capital	408	356	316	256	241	268	379	427	257	373	442
TOTAL	\$ 1,397	\$ 1,350	\$ 1,325	\$ 1,318	\$ 1,323	1,338	1,501	1,675	1,607	1,774	1,916

Total per capita expenditures reflect a increase from FY24-25 to FY25-26.

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 FY22-23. There was a decrease for FY23-24 and an increase for FY24-25 and FY25-26.

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 FY21-22. There were increases for FY22-23 through FY25-26.

GENERAL FUND REVENUE BY CATEGORY



	FY20-21	FY21-22	FY22-23	FY23-24	(Unaudited) FY24-25	FY25-26
	Actual	Actual	Actual	Actual	Actual	Budget
Property Taxes	\$ 348,358,614	\$ 356,770,150	\$ 400,804,425	\$ 434,897,989	\$ 498,428,926	\$ 534,017,379
Licenses & Permits	20,349,140	24,375,563	27,628,952	27,524,496	28,840,019	32,828,000
Intergovernmental	101,042,844	153,881,408	200,402,516	154,025,042	154,637,037	107,622,281
Charges for Services	31,372,673	31,965,160	28,253,401	22,253,471	63,617,753	36,334,894
Misc Rev & Transfers	36,998,350	41,296,671	75,059,299	74,653,673	73,802,315	48,622,061
Current Revenues	\$ 538,121,621	\$ 608,288,953	\$ 732,148,593	\$ 713,354,671	\$ 819,326,050	\$ 759,424,615
Less 5% Anticipated						
Fund Balance	223,479,078	196,127,400	185,140,717	186,642,937	153,129,744	90,563,339
TOTAL	\$ 761,600,699	\$ 804,416,353	\$ 917,289,310	\$ 899,997,608	\$ 972,455,794	\$ 849,987,954

The chart reflects adopted FY25-26 revenues in the General Fund. Projected revenues total \$849,987,954. Chart percentages are based on this total. Property Taxes account for 62.8% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 23.4% of Fund Revenues.

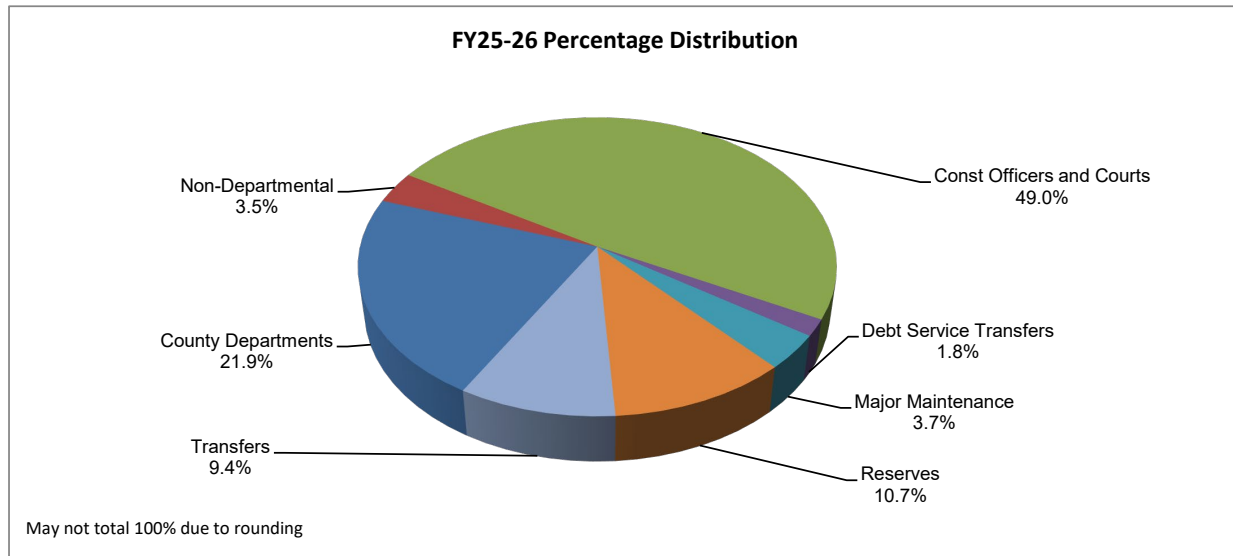
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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% reduction has already been removed.

GENERAL FUND EXPENDITURES BY CATEGORY



	FY20-21	FY21-22	FY22-23	FY23-24	(Unaudited) FY24-25	FY25-26
	Actual	Actual	Actual	Actual	Actual	Budget
County Departments	\$ 202,933,020	\$ 194,509,496	\$ 225,467,495	\$ 207,088,284	\$ 232,685,921	\$ 186,536,787
Non-Departmental	22,151,706	25,832,688	28,029,965	27,584,792	31,413,736	29,462,495
Const Officers and Courts	265,139,333	297,587,415	339,119,262	374,050,410	414,602,410	416,109,695
Debt Service Transfers	5,860,423	14,376,751	14,395,310	14,471,017	15,184,823	15,300,000
Major Maintenance	15,480,883	18,802,018	28,516,566	34,666,415	38,170,897	31,834,309
Transfers	53,799,944	64,362,207	96,796,812	88,899,286	94,958,343	79,869,231
Reserves	-	-	-	-	-	90,875,437
TOTAL	\$ 565,365,309	\$ 615,470,575	\$ 732,325,410	\$ 746,760,204	\$ 827,016,129	\$ 849,987,954

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

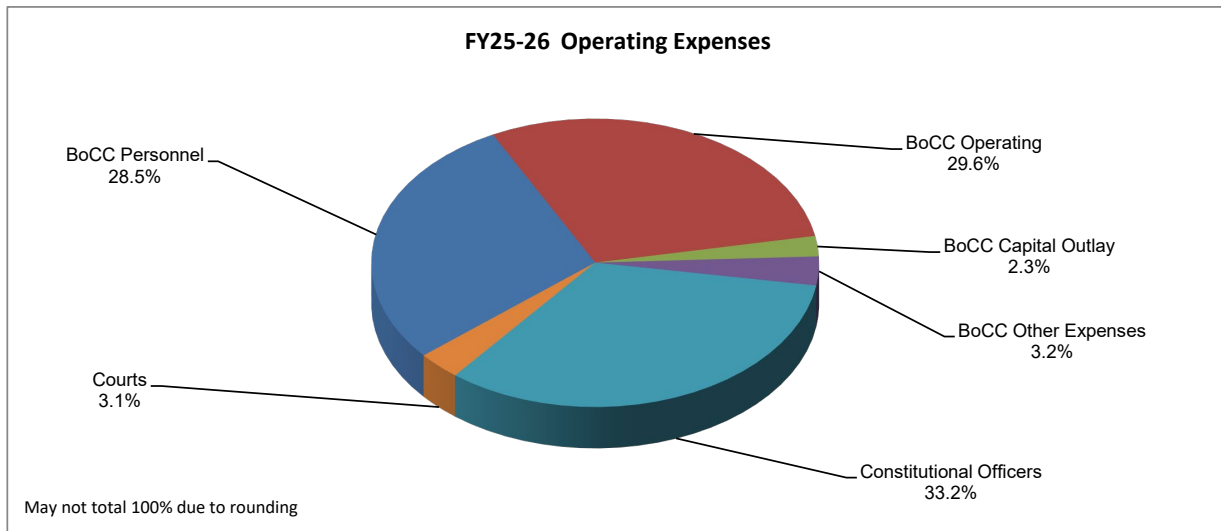
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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



Board of County Commissioners:

Personnel	\$	353,097,881	
Operating Expenses		365,976,947	
Capital Outlay		28,224,215	
Other Expenses		40,051,540	
Total BoCC Operating	\$	787,350,583	
Constitutional Officers		410,638,437	
Courts		38,892,135	
Total Operating Expenses	\$	1,236,881,155	

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 FY20-21	ACTUAL FY21-22	ACTUAL FY22-23	ACTUAL FY23-24	UNAUDITED ACTUAL FY24-25	ADOPTED BUDGET FY25-26
Animal Services	6,001,206	6,510,375	6,807,906	7,566,402	8,022,180	9,167,225
Community Development	20,133,961	23,088,196	26,775,170	37,847,905	44,617,326	37,857,712
County Administration	58,529,224	52,507,195	244,307,066	69,580,732	160,990,519	8,173,746
County Attorney	3,379,255	3,217,002	3,619,262	3,904,369	4,153,657	4,501,285
County Commissioners	1,608,668	1,656,580	1,841,716	1,936,960	1,971,804	2,084,083
County Lands	1,391,785	1,506,325	1,585,119	1,610,992	1,672,866	1,806,388
Economic Development	740,345	1,102,120	1,274,471	1,330,163	1,363,014	1,541,219
Facilities Services	16,552,325	18,009,467	19,398,921	22,070,309	22,645,944	25,049,514
Fleet Management	12,397,516	13,027,425	15,232,294	14,777,379	18,278,803	16,880,593
Hearing Examiner	929,396	1,056,564	1,140,810	1,228,177	1,303,970	1,372,657
Human Resources	3,696,659	4,095,347	4,279,435	5,010,386	5,451,218	6,203,866
Human Services	30,766,259	34,798,267	34,304,093	33,976,578	37,394,481	35,939,969
Internal Services	1,640,938	1,815,664	2,143,384	2,259,332	2,398,498	2,568,677
Library	30,010,767	32,882,660	33,883,301	35,250,856	36,864,814	41,667,100
Natural Resources	6,333,866	6,863,878	7,140,924	7,752,282	7,925,238	8,716,237
Parks & Recreation	32,223,729	36,188,816	37,931,000	44,728,806	46,937,960	48,680,596
Procurement Management	2,644,074	2,926,657	3,487,652	3,761,792	3,907,831	4,289,000
Public Safety	38,973,883	68,916,155	75,352,057	81,238,465	89,424,492	90,853,272
Solid Waste	88,671,154	98,232,358	120,704,356	134,652,991	132,695,768	152,566,436
Sports Development	1,107,854	1,196,500	1,226,686	1,379,704	1,493,824	1,606,512
Technology Services	14,995,507	15,419,139	16,744,775	18,160,775	18,573,906	19,481,533
Transportation	48,268,921	51,466,599	58,403,358	66,933,078	74,576,709	85,526,466
Transit	30,234,512	34,478,597	34,465,699	35,256,692	41,724,376	46,432,925
Utilities	62,855,340	70,427,870	85,215,757	94,894,083	97,943,795	109,635,633
Visitor & Convention Bureau	18,536,468	20,493,701	18,049,066	23,175,680	23,344,621	24,747,939
TOTAL	\$ 532,623,610	\$ 601,883,459	\$ 855,314,279	\$ 750,284,888	\$ 885,677,613	\$ 787,350,583

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ACTUAL FY21-22	ACTUAL FY22-23	ACTUAL FY23-24	UNAUDITED ACTUAL FY24-25	ADOPTED BUDGET FY25-26
COURTS								
Court Services	15,764,269	15,956,546	14,323,718	13,920,841	15,193,506	16,366,790	17,878,550	20,023,524
Board Support	1,541,362	1,424,028	1,587,575	1,487,055	1,421,375	1,368,628	1,670,977	1,517,479
TOTAL	17,305,630	17,380,574	15,911,292	15,407,896	16,614,881	17,735,418	19,549,527	21,541,003
Public Defender	1,480,877	1,408,569	1,497,087	1,468,219	1,967,460	2,215,610	2,222,086	2,387,831
State Attorney	2,212,072	2,170,796	2,314,142	2,401,238	2,816,890	2,642,882	3,243,100	3,324,047
Medical Examiner	3,985,510	4,265,658	4,964,479	5,666,635	7,074,422	7,078,625	9,644,596	11,639,254
TOTAL COURTS	24,984,090	25,225,598	24,687,000	24,943,987	28,473,653	29,672,535	34,659,309	38,892,135
CONSTITUTIONALS								
Tax Collector	18,586,356	19,217,257	20,296,327	21,107,545	24,466,046	26,861,301	29,505,561	21,594,275
Board Support	1,377,998	1,335,007	1,250,604	1,323,318	1,350,192	1,260,494	1,284,819	1,392,833
TOTAL	19,964,354	20,552,264	21,546,931	22,430,863	25,816,238	28,121,795	30,790,380	22,987,108
Excess Funds Returned	-9,909,272	-9,181,020	-9,344,896	-7,433,536	-6,316,774	-6,843,367	-7,955,989	-6,178,610
Clerk to Board	10,548,620	11,885,944	11,234,034	13,078,872	13,375,403	17,344,602	18,728,543	18,017,984
Board Support	972,999	938,594	1,053,134	908,967	863,863	881,365	1,050,961	369,830
TOTAL	11,521,619	12,824,537	12,287,168	13,987,839	14,239,266	18,225,967	19,779,504	18,387,814
Excess Funds Returned	-72,136	-112,898	-1,012,067	-187,962	-100,570	-784,936	-165,876	-250,000
Property Appraiser	7,820,072	7,940,410	8,193,237	9,109,314	9,944,597	10,383,161	10,788,776	10,676,662
Board Support	2,463,742	2,467,974	2,427,385	2,651,437	2,778,051	2,967,650	4,002,419	3,444,918
TOTAL	10,283,814	10,408,384	10,620,623	11,760,751	12,722,648	13,350,811	14,791,195	14,121,580
Excess Funds Returned	-1,008,116	-1,309,498	-1,013,973	-1,110,360	-1,138,467	-1,634,536	-789,472	-1,306,385
Supv. of Elections	9,014,053	9,644,015	9,169,409	10,372,533	10,899,349	12,173,293	12,591,299	12,482,613
Board Support	613,003	605,937	469,336	543,813	508,567	602,494	629,399	642,345
TOTAL	9,627,056	10,249,952	9,638,745	10,916,346	11,407,916	12,775,787	13,220,698	13,124,958
Excess Funds Returned	-1,824,578	-1,196,958	-1,536,068	-917,690	-1,258,567	-1,565,284	-2,500,587	-1,000,000

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

SHERIFF:

Sheriff Disb-Law	126,743,851	135,279,575	141,673,633	161,254,646	190,406,903	208,260,643	230,027,497	232,073,169
Sheriff Disb-Correct	59,571,807	61,433,866	63,171,424	70,060,413	75,559,702	85,243,730	95,473,651	102,555,179
Board Support	5,219,539	4,797,659	4,534,085	5,409,999	5,845,180	6,377,291	7,368,038	7,058,629
Trust & Agency	1,950,000	1,075,000	395,000	1,435,000	1,510,000	455,000	850,000	330,000
TOTAL	193,485,197	202,586,100	209,774,142	238,160,058	273,321,785	300,336,664	333,719,186	342,016,977
Excess Funds Returned	-10,809	-583,059	-2,331,940	-4,865,614	-6,058,649	-5,207,037	-1,956,513	-100,000
Total Excess Funds Returned	-12,824,911	-12,383,433	-15,238,945	-14,515,162	-14,873,027	-16,035,160	-13,368,437	-8,834,995
TOTAL CONSTITUTIONAL OFFICERS	244,882,039	256,621,237	263,867,608	297,255,858	337,507,853	372,811,025	412,300,963	410,638,437
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	269,866,129	281,846,835	288,554,608	322,199,846	365,981,506	402,483,560	446,960,272	449,530,572

OPERATING BUDGETS BY BOCC DEPARTMENTS, COURTS AND CONSTITUTIONAL OFFICERS

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	269,866,129	281,846,835	288,554,608	322,199,846	365,981,506	402,483,560	446,960,272	449,530,572
TOTAL DEPARTMENTS	504,777,594	496,510,489	532,623,610	601,883,459	855,314,279	670,787,833	733,571,539	787,350,583
TOTAL OPERATING	774,643,724	778,357,324	821,178,218	924,083,305	1,221,295,785	1,073,271,393	1,180,531,811	1,236,881,155

DEBT SERVICE

As of September 30, 2025, Lee County had \$423,025,097 in outstanding principal from bonded debt. This is divided into the following categories:

General Government Debt	\$	115,263,074
Enterprise Debt:		
Solid Waste		8,195,000
Transportation		131,720,000
Utilities		<u>167,847,023</u>
TOTAL	\$	<u><u>423,025,097</u></u>

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

FY94-95 THROUGH FY25-26

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
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%
22-23	112.605	17.2%	46.704	17.1%
23-24	120,583	7.1%	50,876	8.9%
24-25	138,139	14.6%	59,315	16.6%
25-26	149,554	8.3%	64,181	8.2%

Countywide

Since FY94-95, the countywide taxable valuation has grown approximately \$129.6 billion. The countywide valuation certified on October 15, 2025 was \$149,554,351,739 representing a 8.26% increase from 2024. Residential land use accounts for 85.7% of taxable value followed by 10.0% for commercial, 3.1% for industrial, 0.3% Agricultural and 0.9% for all others in 2025. This general pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 15, 2025 was \$64,181,074,166, an 8.2% increase from 2024. 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 FY2000-01.

TAXABLE PROPERTY VALUE INCREASES/DECREASES

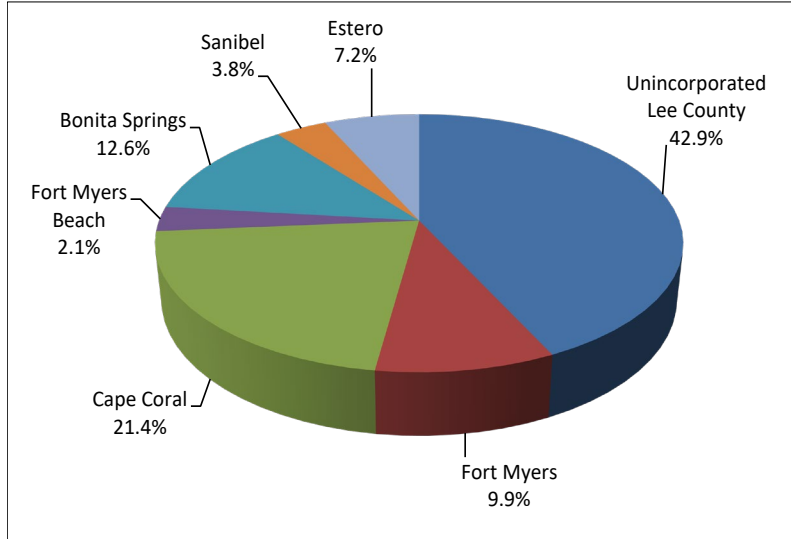
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	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
2022	2023	4,023.0	12,567.4	16,590.4	1,659.8	5,162.3	6,822.1
2023	2024	(6,382.9)	14,361.5	7,978.6	(556.1)	4,728.3	4,172.2
2024	2025	4,878.4	12,677.5	17,555.9	2,347.6	6,090.5	8,438.1
2025	2026	5,497.8	5,917.5	11,415.3	2,686.0	2,180.5	4,866.5
Total:		\$56,374.0	\$68,030.6	\$130,322.1	\$25,750.1	\$23,746.0	\$51,676.6

"New" taxable value includes primarily new construction but also includes deletions from the Taxroll. For 2022 "new" taxable value increased due to deletions of properties destroyed by 2022 Hurricane Ian. Existing taxable value reflects changes in the market value of existing property.

The Countywide figures for 2025-2026 reflect thirteen straight years of increase in taxable value after decreases for five consecutive years. There was increase in "new" taxable value of \$5,497.8 million and an increase in existing taxable value of \$5,917.5 million for a total valuation increase of \$11,415.3 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.

FY25-26 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 2025 taxable value (FY25-26) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 15, 2025:

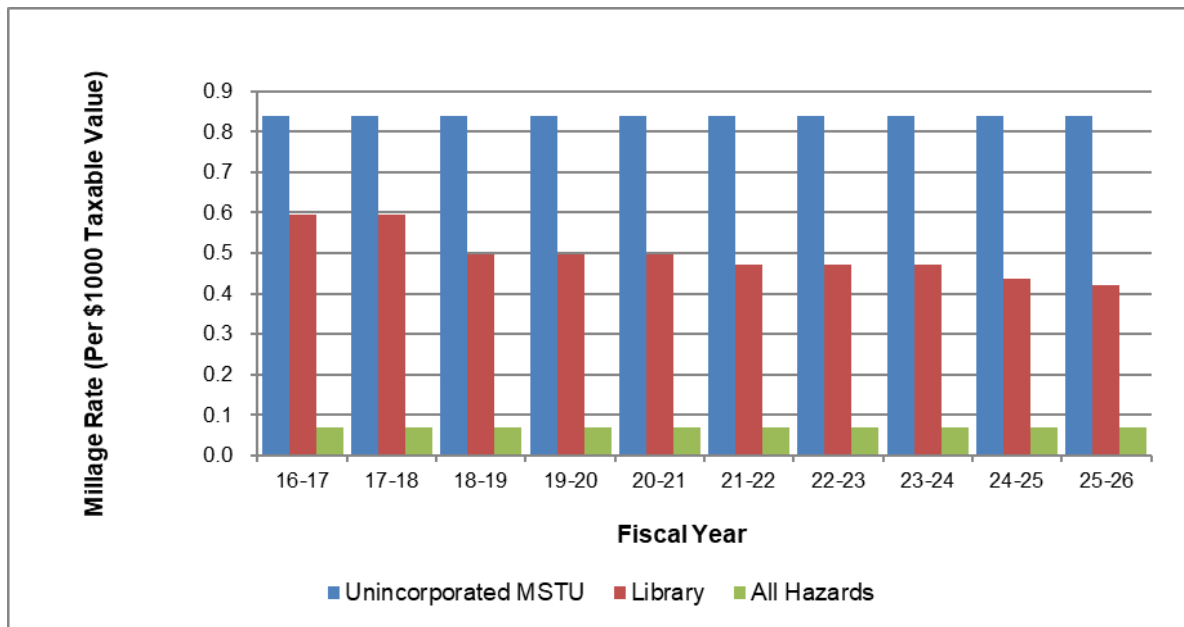
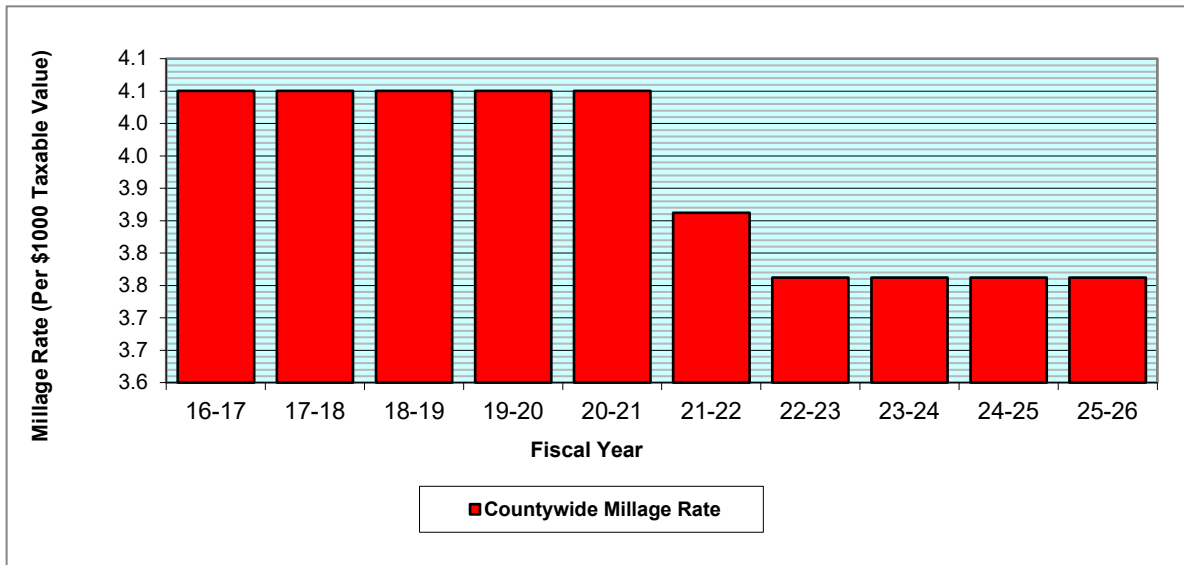
Unincorporated Lee County	\$	64,181,074,166	42.9%
Fort Myers		13,970,585,430	9.3%
Cape Coral		32,040,669,447	21.4%
Fort Myers Beach		4,640,267,090	3.1%
Bonita Springs		18,824,228,811	12.6%
Sanibel		5,605,079,255	3.7%
Estero		10,310,230,489	6.9%
TOTAL	\$	<u>149,572,134,688</u>	100.0%

Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY23-24 to FY24-25 and FY24-25 to FY25-26 with the percentage change:

FY23-24 to FY24-25			
Unincorporated Lee County	\$	8,438,142,057	105.7%
Fort Myers		989,729,862	12.4%
Cape Coral		3,510,790,922	44.0%
Fort Myers Beach		1,588,058,339	19.9%
Bonita Springs		2,055,437,318	25.8%
Sanibel		74,427,994	0.9%
Estero		900,506,635	11.3%
TOTAL	\$	<u>17,557,093,127</u>	220.0%
FY24-25 to FY25-26			
Unincorporated Lee County	\$	4,866,461,334	48.1%
Fort Myers		998,402,626	5.6%
Cape Coral		2,267,603,113	20.0%
Fort Myers Beach		469,313,701	9.0%
Bonita Springs		1,167,419,549	11.7%
Sanibel		916,645,940	0.4%
Estero		729,574,189	5.1%
TOTAL	\$	<u>11,415,420,452</u>	100.0%

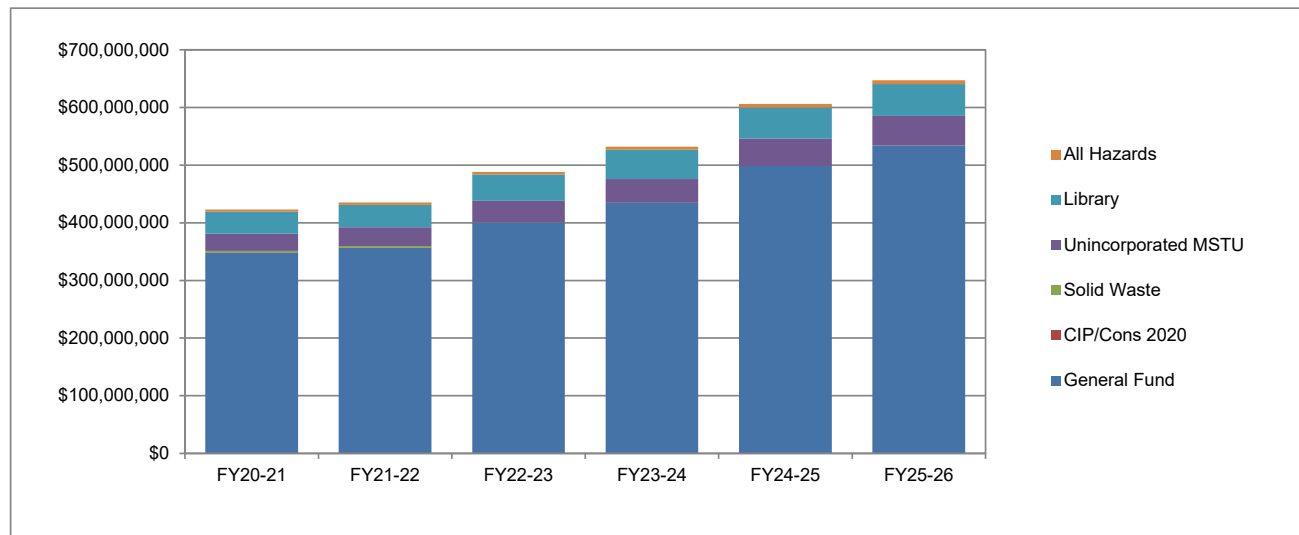
PROPERTY TAX RATES

FY16-17 THROUGH FY25-26



	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Countywide										
General Fund	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623	3.7623	3.7623
Capital Improvement	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
COUNTYWIDE TOTAL	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623	3.7623	3.7623
Unincorporated MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714	0.4714	0.4714	0.4361	0.4218
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693

MAJOR PROPERTY TAX REVENUES



	FY20-21	FY21-22	FY22-23	FY23-24	(Unaudited) FY24-25	FY25-26
	Actual	Actual	Actual	Actual	Actual	Budget
COUNTYWIDE						
General Fund	\$ 348,358,614	\$ 356,770,150	\$ 400,804,425	\$ 434,897,989	\$ 498,428,926	\$ 534,017,379
Capital Improvement	-	-	-	-	-	-
Conservation 2020	3,548	5,522	845	698	85	-
SUBTOTAL	\$ 348,362,161	\$ 356,775,672	\$ 400,805,270	\$ 434,898,687	\$ 498,429,011	\$ 534,017,379
OTHER						
Unincorporated MSTU	30,035,870	32,247,691	37,385,357	41,027,839	47,742,599	51,256,731
Library	37,990,156	38,948,222	45,484,137	51,034,520	53,807,922	55,423,873
All Hazards	3,587,148	3,887,499	4,582,128	5,133,595	5,925,523	6,334,541
Solid Waste	2,803,466	3,168,643	764	20	-	-
SUBTOTAL	74,416,639	78,252,055	87,452,386	97,195,975	107,476,044	113,015,145
TOTAL	\$ 422,778,801	\$ 435,027,727	\$ 488,257,657	\$ 532,094,662	\$ 605,905,056	\$ 647,032,524

Property taxes are a major revenue source for General, Unincorporated MSTU, All Hazards Protection and Library Funds. Including fund balance for FY25-26, property taxes are 62.8% of General fund, 52.1% of Library fund, 56.3% of Unincorporated MSTU fund and 56.3% the All Hazards Protection Fund. Solid Waste represents Cape Coral's portion of the Lee County Solid Waste Disposal Facility Assessment. In FY22-23 Cape Coral replaced the Disposal Facility Assessment millage rate with a Special Assessment collected on Property Tax bill.

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

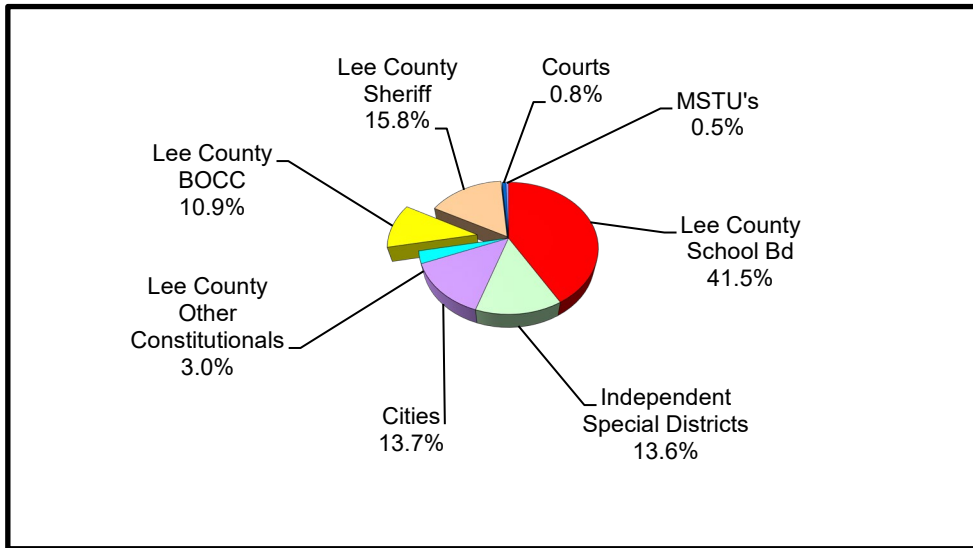
ELEVEN YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</u>	<u>FY15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-21</u>	<u>FY22-23</u>	<u>FY23-24</u>	<u>FY24-25</u>	<u>FY25-26</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623	3.7623	3.7623
TOTAL COUNTYWIDE	<u>4.1506</u>	<u>4.0506</u>	<u>4.0506</u>	<u>4.0506</u>	<u>4.0506</u>	<u>4.0506</u>	<u>3.8623</u>	<u>3.7623</u>	<u>3.7623</u>	<u>3.7623</u>	<u>3.7623</u>
<u>Non-Countywide Millages:</u>											
Library	0.5956	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714	0.4714	0.4714	0.4361	0.4218
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
TOTAL NON-COUNTYWIDE	<u>1.5047</u>	<u>1.5047</u>	<u>1.5047</u>	<u>1.4047</u>	<u>1.4047</u>	<u>1.4047</u>	<u>1.3805</u>	<u>1.3805</u>	<u>1.3805</u>	<u>1.3452</u>	<u>1.3309</u>
<u>Sewer & Solid Waste Districts & MSTU's:</u>											
Cape Coral Solid Waste MSTU	0.1170	0.1602	0.1681	0.1523	0.1523	0.1753	0.1791	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.4570	0.4151	0.2793	0.2790	0.8000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	2.0214	2.8588	3.0000	2.4000	2.3000	2.0000	2.4000	2.3000	2.6300	3.1700	3.1700
Maravilla	4.0000	4.0000	3.9000	3.7000	3.8000	3.6000	3.2000	3.1000	3.0000	2.0000	2.0000
Useppa	2.7931	2.6424	2.7029	2.6150	2.7500	2.7100	2.7100	4.1000	4.7999	4.6300	4.6300
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.8592	0.9033	0.7107	0.4159	0.7088	0.5150	0.5150	0.6000	0.6000	0.5300	0.6500
Bayshore Estates SLD	2.1912	2.1910	1.7662	1.5078	1.5830	1.2000	1.2000	1.3000	1.7000	1.6200	1.7200
Billy Creek Commerce Center SLD	0.3371	0.3930	0.3461	0.2998	0.2936	0.2355	0.2295	0.2295	0.1800	0.1700	0.1893
Birkdale SLD	0.4335	0.3723	0.3059	0.2689	0.2945	0.2550	0.2550	0.2850	0.2900	0.3100	0.3100
Charleston Park SLD	1.8746	2.0675	1.9506	1.3967	1.6450	1.5500	1.5500	1.6500	1.6500	1.5000	1.5000
Cypress Lake SLD	0.4995	0.5000	0.4526	0.3967	0.4110	0.3650	0.3650	0.3650	0.3900	0.4100	0.4060
Daughtrey's Creek SLD	0.8124	0.8641	0.8381	0.8061	0.7750	0.6200	0.6350	0.7800	0.8500	0.9000	0.9400

ELEVEN YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</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>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</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 & Special Improvement Districts:</u>											
Flamingo Bay SLD	0.4428	0.3986	0.3686	0.3369	0.3585	0.3015	0.3250	0.3370	0.3800	0.4800	0.4800
Fort Myers Shores SLD	0.322	0.3216	0.2187	0.1975	0.2350	0.1936	0.1800	0.1800	0.1865	0.1785	0.1620
Fort Myers Villas SLD	0.3392	0.3889	0.2028	0.3041	0.2570	0.2365	0.2215	0.2350	0.2320	0.2550	0.2200
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0520	0.0520	0.0478	0.0495	0.0320	0.0320
Harlem Heights SLD	1.0301	1.2291	1.1779	1.1562	1.2184	0.7000	0.5320	0.6300	0.5000	0.5500	0.5500
Heiman/Apollo SLD	2.5194	2.6325	2.1891	1.7551	1.7800	1.2000	1.2000	1.2000	0.9000	1.0300	1.0800
Hendry Creek SLD	0.3854	0.4162	0.3625	0.3057	0.3678	0.3310	0.3310	0.3950	0.4300	0.4700	0.4700
Iona Gardens SLD	0.8059	0.8595	0.7164	0.0635	0.8580	0.5550	0.5300	0.5600	0.6000	0.5500	0.5600
Lehigh Acres SLD	0.3921	0.7455	0.7455	0.7460	0.7460	0.7460	0.7460	0.7460	0.7460	0.7460	0.6000
Lochmoor Village SLD	0.7856	0.7628	0.6188	0.5267	0.5720	0.5000	0.4600	0.5100	0.6500	0.7600	0.7050
McGregor Isles Dredging	0.3614	0.3995	0.3860	0.3406	0.3406	0.3406	0.3300	0.3940	0.5000	0.5000	0.5000
MidMetro Industrial Park Spec Improvemnt	0.2287	0.2388	0.3870	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Mobile Haven SLD	0.8638	0.8598	0.6809	0.6351	0.7000	0.5050	0.4900	0.5400	0.7000	0.7500	0.7500
Morse Shores SLD	0.4953	0.4923	0.5036	0.2492	0.3850	0.3080	0.3080	0.3500	0.3600	0.3430	0.3270
North Fort Myers SLD	0.1569	0.1958	0.1820	0.1589	0.2030	0.1700	0.1650	0.1950	0.2300	0.2300	0.2450
Page Park SLD	0.4814	0.4606	0.7967	0.7706	0.4375	0.2750	0.2444	0.2444	0.2500	0.3000	0.3000
Palmetto Point Light MSTU	0.2788	0.1456	0.3622	0.3858	0.3858	0.3858	0.7716	1.5000	0.5500	0.7500	1.2500
Palmona Park SLD	1.6259	1.7499	1.6263	0.9049	1.2045	1.2550	1.1200	1.2500	1.2500	0.9000	0.8000
Pine Manor SLD	1.0762	0.9046	0.8075	0.6604	0.6955	0.5900	0.4750	0.4750	0.5130	0.4160	0.4160
Port Edison SLD	0.6409	0.5595	0.4693	0.3208	0.4750	0.4000	0.3900	0.3900	0.6500	0.6000	0.6000
Riverdale Shores Improvement	0.2017	0.7270	1.0043	1.1907	1.1907	1.6500	1.6500	1.7500	2.0000	2.0000	2.0000
Russell Park SLD	0.9735	0.9268	0.8430	0.7511	0.8300	0.6305	0.5950	0.5950	0.6300	0.6300	0.6336
San Carlos Island SLD	0.0549	0.0650	0.0572	0.0555	0.0661	0.0471	0.0471	0.0600	0.0950	0.1050	0.0850
San Carlos Special Improvement	0.2025	0.2678	0.2678	0.2297	0.2725	0.2725	0.2725	0.2725	0.2800	0.2800	0.3000
Skyline SLD	0.1975	0.1498	0.1335	0.1197	0.1420	0.1132	0.1200	0.1370	0.1600	0.2000	0.1800
St. Jude Harbor	0.3236	0.2835	0.2524	0.2225	0.2635	0.2060	0.2400	0.2400	0.2500	0.2700	0.2700
Tanglewood Spec Improvement	0.8673	1.0000	1.0000	0.9999	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Town & River Spec Improvement	0.2947	0.3899	0.2781	0.2870	0.2870	0.2870	0.2870	0.2870	0.5000	0.5000	0.5000
Trailwinds SLD	0.7371	0.7399	0.6912	0.4995	0.5900	0.5159	0.5055	0.5055	0.4300	0.5055	0.5000
Tropic Isles SLD	0.9783	0.8111	0.6315	0.4999	0.6450	0.4962	0.4560	0.5100	0.5600	0.5300	0.5300
Villa Palms SLD	0.8392	0.8866	0.7526	0.6514	0.7000	0.5990	0.5990	0.6900	0.6950	0.7500	0.7500
Villa Pines SLD	0.3003	0.2907	0.2708	0.2456	0.2456	0.2500	0.2700	0.2955	0.2955	0.3600	0.3600
Waterway Estates SLD	0.4368	0.3066	0.3068	0.2770	0.3450	0.2548	0.2652	0.2850	0.3150	0.3400	0.3000
Waterway Shores SLD	1.0249	0.9227	0.7651	0.5854	0.7300	0.6300	0.6300	0.6400	1.3000	5.5000	1.3000
Whiskey Creek Spec Improvement	0.9999	0.9999	0.9999	0.9997	0.9999	0.9999	0.9999	0.9999	0.9999	0.9999	0.9999

FY25-26 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2025-2026 Total Property Tax is \$2,193,323,543
 2025 Tax Roll – Excluding Non Ad-Valorem Assessments
 Source: Lee County Property Appraiser – Tax Roll Certified October 15, 2025

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (40.9%). The Lee County Commission (31.8%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 31.8% 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 12.2%, Courts 0.8% and the Constitutional Officers other than the Sheriff would be allocated 2.9% 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 \$220,851,737 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 (\$88,788,888). Also not included are penalties of \$1,257,815. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1st. The grand total including property taxes, penalties, adjustments and non ad-valorem assessments is \$2,415,433,095.

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

2025 PROPERTY TAXES (FY25-26)

	25-26 MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	VILLAGE OF ESTERO	UNINCORP LEE CNTY
LEE COUNTY COMMISSION								
LEE COUNTY GENERAL REVENUE	3.7623	847	847	847	847	847	847	847
LEE COUNTY LIBRARY	0.4218	95	95	0	95	0	95	95
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
SCHOOL DISTRICT - LEE COUNTY								
PUBLIC SCHOOL - STATE LAW *	3.0710	768	768	768	768	768	768	768
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
CITIES								
CITY OF FORT MYERS	6.5000	1,463	0	0	0	0	0	0
CAPE CORAL	5.1471	0	1,158	0	0	0	0	0
CAPE CORAL - PARKS VOTED DEBT SERVICE	0.1608		36					
CITY OF SANIBEL	2.5000	0	0	563	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.0140	0	0	3	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0000	0	0	0	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1011	0	0	23	0	0	0	0
CITY OF BONITA SPRINGS	0.8470	0	0	0	191	0	0	0
TOWN OF FORT MYERS BEACH	1.0294	0	0	0	0	232	0	0
VILLAGE OF ESTERO	0.7300	0	0	0	0	0	164	0
INDEPENDENT SPECIAL DISTRICTS								
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.0948	21	21	21	21	21	21	21
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0327	7	7	7	7	7	7	7
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1026	23	23	23	23	23	23	23
LEE CTY HYACINTH CONTROL **	0.0192	5	5	5	5	5	5	5
LEE CTY MOSQUITO CONTROL **	0.2116	58	58	58	58	58	58	58
TOTAL		\$3,858	\$3,605	\$2,889	\$2,586	\$2,532	\$2,560	\$2,600
PERCENTAGE SUMMARY								
LEE COUNTY COMMISSION		24%	27%	29%	36%	33%	37%	44%
SCHOOL DISTRICT OF LEE COUNTY		34%	37%	46%	51%	53%	52%	51%
CITIES		38%	33%	20%	7%	9%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	3%	4%	5%	5%	5%	5%
TOTAL		100%	100%	100%	100%	100%	100%	100%

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

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

COMPARATIVE SAMPLE OF TAX BILLS (continued)

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, 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 24% of the total tax bill for Fort Myers, 27% for Cape Coral, 29% for Sanibel, 36% for Bonita Springs, 33% for the Town of Fort Myers Beach and 37% 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 53% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 51%.

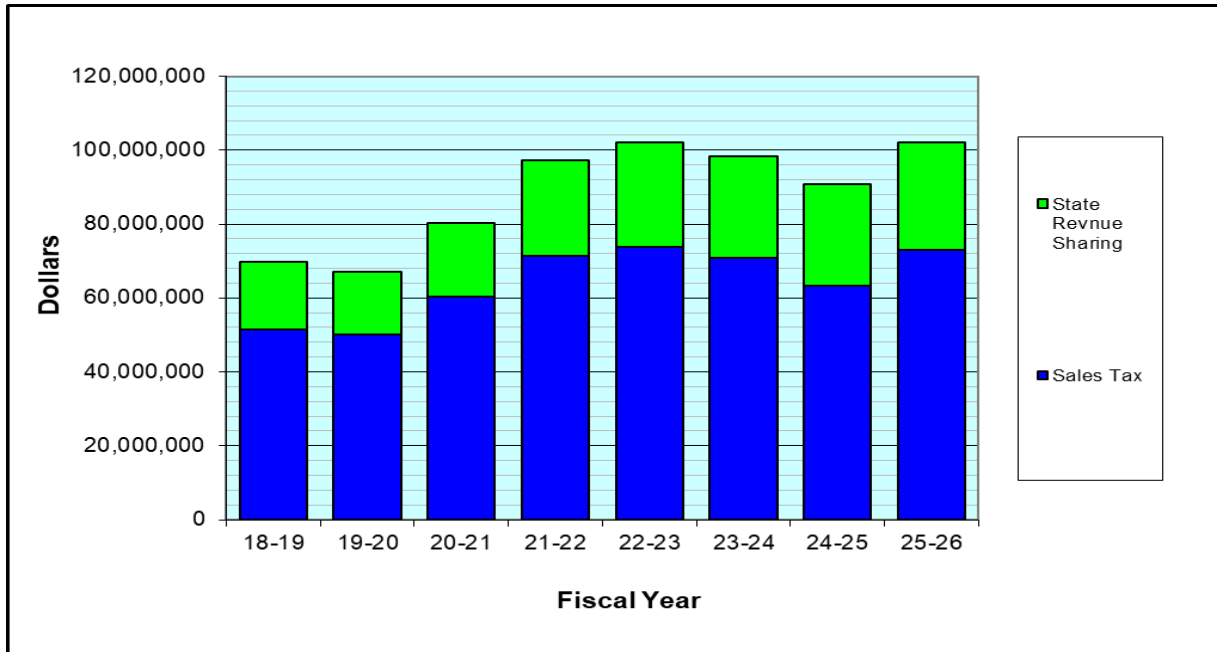
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, plan review, community 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 2024 Property Tax information certified by the Property Appraiser on October 18, 2024.

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 FY18 19 THROUGH FY25 26



	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	
	Actual	Actual	Actual	Actual	Actual	Actual	Unaudited	FY25-26
							Actual	Adopted
Sales Tax	51,568,241	50,011,035	60,301,878	71,261,666	73,923,354	70,932,842	63,422,384	73,000,000
State Rev Sharing	18,220,403	17,203,298	20,096,336	26,056,399	28,250,202	27,308,975	27,489,358	29,000,000
TOTAL	\$69,788,644	\$67,214,333	\$80,398,214	\$97,318,065	\$102,173,556	\$98,241,818	\$90,911,742	\$102,000,000

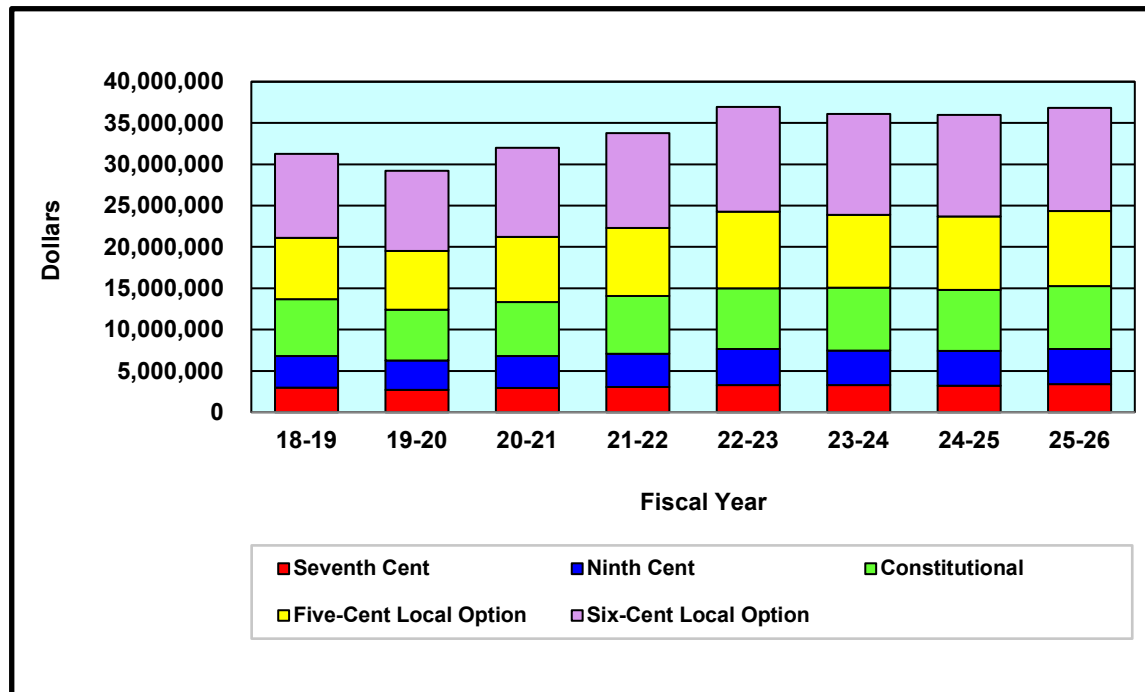
Sales Tax

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 FY18-19 THROUGH FY25-26



	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted
Seventh Cent	\$2,973,710	\$2,699,310	\$2,938,248	\$3,053,492	\$3,270,981	\$3,298,327	\$3,224,780	\$3,400,000
Ninth Cent	3,831,900	3,542,536	3,855,150	4,027,803	4,383,033	4,145,499	4,202,404	4,257,666
Constitutional	6,870,409	6,167,446	6,536,334	6,997,041	7,354,573	7,622,952	7,359,776	7,600,000
Five-Cent Local Option	7,433,179	7,089,410	7,872,299	8,231,272	9,243,407	8,824,046	8,922,011	9,100,924
Six-Cent Local Option	10,174,769	9,731,769	10,802,958	11,453,681	12,699,660	12,209,419	12,279,155	12,480,805
TOTAL	<u>\$31,283,967</u>	<u>\$29,230,471</u>	<u>\$32,004,989</u>	<u>\$33,763,289</u>	<u>\$36,951,654</u>	<u>\$36,100,243</u>	<u>\$35,988,126</u>	<u>\$36,839,395</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 Gas Tax 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:

Constitutional (2 cents)	Lee County	100%
----------------------------------	------------	------

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

Ninth Cent (1 cent)	Lee County	100%
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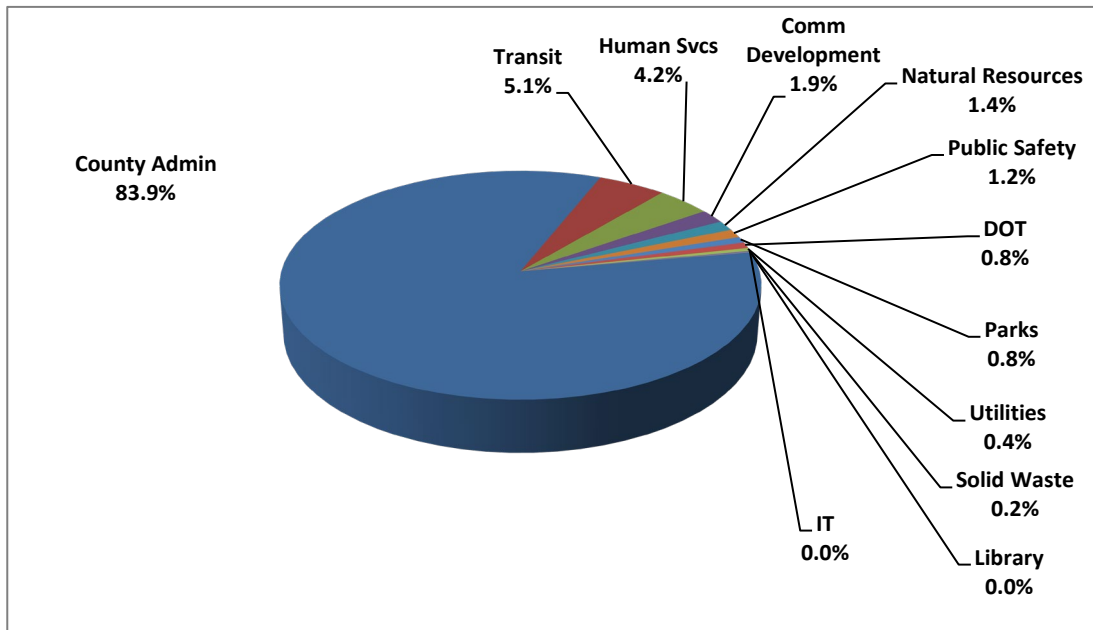
Local Option (11 cents)	Allocation	
	(Effective 01-01-2023)	
5-Cent & 6-Cent	(After State Deductions for Dealer Costs)	
(From 1984 to 1989, only 4 cents was allocated)	Cape Coral	29.82%
	Sanibel	1.36%
	Fort Myers	8.49%
	Fort Myers Beach	0.62%
	Bonita Springs	4.49%
	Village of Estero	2.66%
	Lee County	<u>52.56%</u>
		100.00%

SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
Federal		18.4 Cents	Current Rate For Gasoline (includes 18.4 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks)
State	Department of Transportation	16.2 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	8.9 Cents	Chapter 206.41 (1)(f) and Transportation System (SCETS) Chapter 206.87 (1)(d) diesel
State Shared With Local Jurisdictions			.
County Only (4 Cents)	County (Seventh Cent)	1.0 Cents	Chapter 206.60 F.S.
	Voted (Ninth Cent)	1.0 Cents	Chapter 336.021 F.S.
	Constitutional (5 th and 6 th Cent)	2.0 Cents	Chapter 206.41 and 206.47 F.S.
City Only (1 Cent)	City (Eighth Cent)	1.0 Cents	Chapter 206.605 F.S.
County and City Shared (11 Cents)	Local Option (10-15 Cents)	6.0 Cents	Chapter 336.025 F.S.
	Local Option (16-20 Cents)	<u>5.0 Cents</u>	Chapter 336.025(1)(b) F.S.
	TOTAL	55.0 Cents	

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.

FY23-24 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



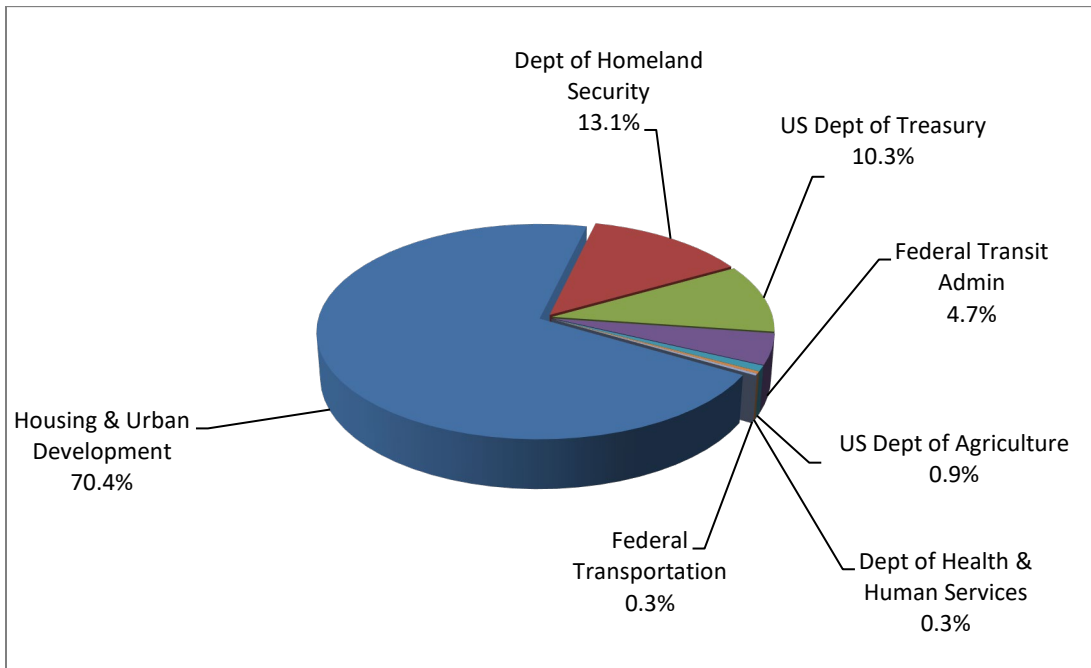
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$1,790,310,141

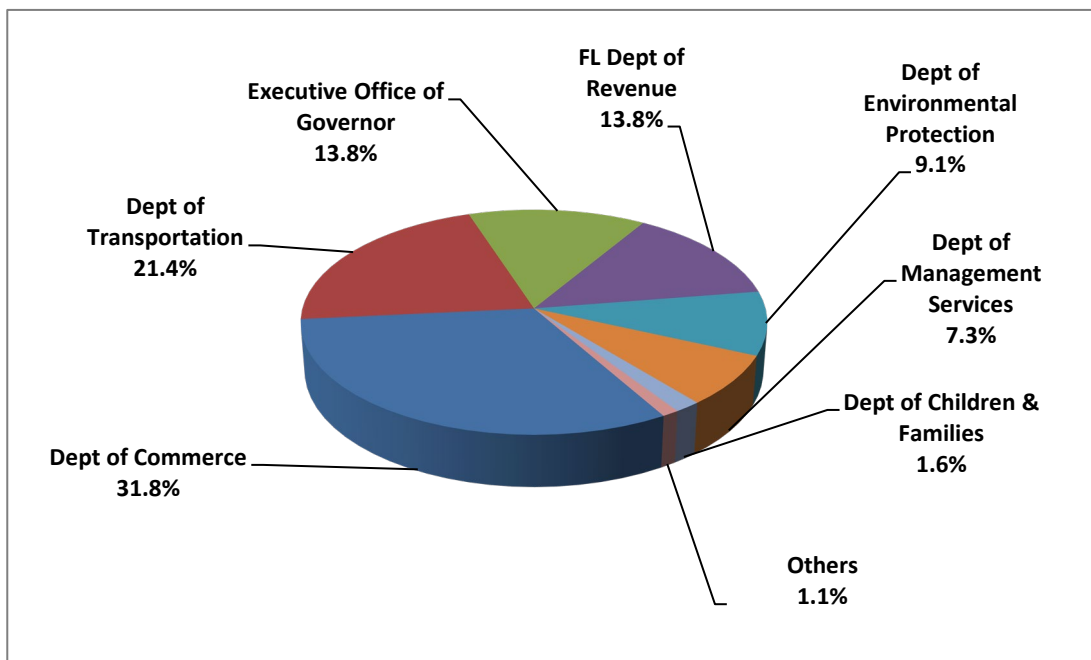
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 127 active (including multi-year) grants in FY23-24 totaling \$1,790,310,141. Grants totaling \$1,683,059,195 came from 9 Federal agencies, and grants totaling \$109,137,550 came from 10 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies. FY23-24 increase in Federal awards is due to grants received for response to the COVID-19 pandemic and Hurricane IAN.

The chart above identifies the percentage of grants received by departments of Lee County.

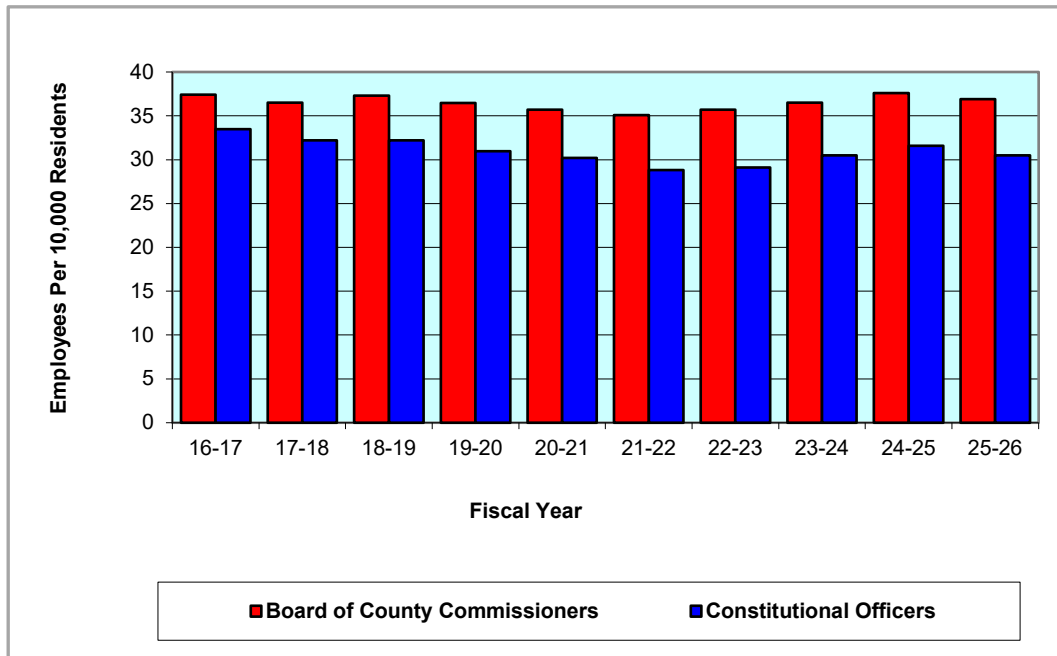
ACTIVE FEDERAL GRANTS IN FY23-24 FOR LEE COUNTY



ACTIVE STATE GRANTS IN FY23-24 FOR LEE COUNTY



LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY16-17 THROUGH FY25-26



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, 18 positions in FY19-20, 0 new positions for FY20-21, 66 new positions in FY21-22, 115 new positions for FY22-23, 65 new positions for FY23-24, 88 new positions for FY24-25 and 38 new positions for FY25-26

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 less for FY20-21. For FY21-22 there were 16 fewer positions, for FY22-23 there were 80 new positions, 110 positions were added for FY23-24, 89 positions added for FY24-25 and number of positions decreased by 10 for FY25-26.

Fiscal Year	Employees per 10,000 Residents									
	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Board of County Commissioners	37.4	36.5	37.3	36.5	35.7	35.1	35.7	36.5	37.6	37.6
Constitutional Officers	33.5	32.2	32.2	31.0	30.2	28.8	29.1	30.5	31.6	31.6
Total	70.9	68.7	69.5	67.5	65.9	63.9	64.8	67.0	69.2	69.2

POSITION SUMMARY BY DEPARTMENT

FISCAL YEAR	23-24	24-25	24-25	25-26	25-26	25-26	25-26	25-26
Department	ADOPTED	ADOPTED	TRANSFERS and ADDED	ADDED	DELETED	UNDER FUNDED	TOTAL FUNDED	ADOPTED
Animal Services	60	60	3			1	62	63
Community Development	210	212	2				214	214
Construction & Design	0	0					0	0
County Administration	43	50	1			5	46	51
County Attorney	22	22				6	16	22
County Commissioners	10	10					10	10
County Lands	12	12					12	12
Economic Development	8	8					8	8
Environmental Policy Mgmt	0	0					0	0
Facilities	145	147					147	147
Fleet Management	37	38	2				40	40
GIS	0	0					0	0
Hearing Examiner	5	5					5	5
Human Resources	33	36					36	36
Human Services	90	91	(4)				87	87
Internal Services	19	20					20	20
Library	266	266				16	250	266
Natural Resources	51	54	(2)			1	51	52
Parks & Recreation	272	272					272	272
Public Resources	0	0					0	0
Public Safety	443	486	8	14		5	503	508
Procurement	30	29	1				30	30
Office of Sustainability	0	0					0	0
Solid Waste	130	139	5				144	144
Sports Development	4	4					4	4
Technology Services	33	32				1	31	32
Transit	291	291					291	291
Transportation	334	347				1	346	347
Utilities	302	317	14				331	331
Visitor & Convention Bureau	36	36					36	36
Non-Department	40	30	(26)	20		26	-2	24
GRAND TOTAL	2,926	3,014	4	34	0	62	2,990	3,052



Lee County
Southwest Florida

MAJOR MAINTENANCE PROGRAM

The Major Maintenance Program projects are classified as operating expenses rather than capital expenses, because the work consists of repairs and renovations to existing assets. The Major Maintenance Program also includes funding to other entities as pass through for maintenance/renovations. Major maintenance projects are a minimum of \$25,000, with the exception of pass through funding. Projects funded with grant dollars from South Florida Water Management District (SFWMD), West Coast Inland Navigational District (WCIND), and state and federal agencies are considered pass through funding.

Attached is a complete listing of the Major Maintenance Program approved by the Board of County Commissioners.

Major Maintenance Program Detail Report FY25/26 - 29/30

Project Title	Project #	Fund	Code	Spent thru	Adopted	Amended	FY 25/26	FY 26/27	FY27/28	FY28/29	FY29/30	Five Year	
				FY23/24	FY24/25	FY24/25	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Project Total	Total Project
Community Development				2,513,017	250,000	419,519	250,000	250,000	250,000	250,000	250,000	1,250,000	4,182,536
Environmental Mitigation				2,513,017	250,000	419,519	250,000	250,000	250,000	250,000	250,000	1,250,000	4,182,536
Environmental Mitigation	40400700100	00100	GF	581,715	83,332	139,348	83,332	83,332	83,332	83,332	83,332	416,660	1,137,723
Environmental Mitigation	40400730700	30700	GT	1,354,734	83,334	140,788	83,334	83,334	83,334	83,334	83,334	416,670	1,912,192
Environmental Mitigation	40400748730	48730	E	576,568	83,334	139,383	83,334	83,334	83,334	83,334	83,334	416,670	1,132,621
County Lands				3,719,551	425,625	425,625	325,000	350,625	350,625	350,625	350,625	1,727,500	5,872,676
County Owned Real Propety Assessments	40882900100	00100	GF	3,499,382	375,000	375,000	300,000	300,000	300,000	300,000	300,000	1,500,000	5,374,382
County Held Tax Certificates	40882800100	00100	GF	220,169	50,625	50,625	25,000	50,625	50,625	50,625	50,625	227,500	498,294
Facilities				161,272,163	31,761,962	80,730,985	26,068,483	52,308,566	28,336,280	22,894,805	22,679,795	152,287,929	394,291,077
Beach Park Maint				2,046,722	362,908	362,908	294,963	919,167	144,700	128,391	133,365	1,620,586	4,030,216
Beach Park Maint	40180930101	30101	T	2,046,722	362,908	362,908	209,963	919,167	144,700	128,391	133,365	1,535,586	3,945,216
Beach Park Maint	40180930114	30114	T				85,000					85,000	85,000
CW Boardwalk Repair	40182500100	00100	GF	1,539,775	125,000	186,114		25,000	75,000	25,000	20,000	145,000	1,870,889
CW Building Maintenance	40870000100	00100	GF	16,289,103	1,000,000	1,778,030	1,200,079	1,296,258	1,241,721	1,146,807	1,159,264	6,044,129	24,111,262
CW Building Renovations	40896300100	00100	GF	57,257,223	13,000,000	43,914,997	9,613,308	35,000,000	10,000,000	10,000,000	10,000,000	74,613,308	175,785,528
CW Elevator Upgrade/Maint	40879600100	00100	GF	1,286,073	1,071,767	1,384,385	692,621	1,113,798	895,312	1,207,172	427,531	4,336,434	7,006,892
CW Fuel Facilities	40866100100	00100	GF	3,545,818	123,000	225,949	30,000	100,000	212,551	165,927	177,520	685,998	4,457,765
CW Landscape Improvements	40890800100	00100	GF	403,735	172,690	187,382	176,071	179,600	183,188	189,347	193,227	921,433	1,512,550
CW Library Misc Main	40892614800	14800	L	714,524	110,058	401,064	153,360	161,761	170,200	178,806	187,522	851,649	1,967,237
CW Modular Furniture/Panels	40863900100	00100	GF	1,627,046	110,250	110,250	113,558	116,965	120,474	126,498	130,293	607,788	2,345,084
East Lee County Government Center	40335800100	00100	GF	7,154,202	2,500,000	3,330,751							10,484,953
Jail Ortiz Core I Roof Replacement	40330500100	00100	GF	17,608	3,050,000	3,050,000							3,067,608
Justice Ctr BAS Energy Upgrade	40871200100	00100	GF	1,562,913	94,550	262,877	130,000	160,000	170,000	110,000	110,000	680,000	2,505,790
JC Chiller	40894700100	00100	GF	1,335,963		84,037							1,420,000
CW Kantech Improvement						47,417	190,266	167,600	92,500	101,500	115,500	667,366	714,783
CW Kantech Improvement	40333400100	00100	GF			47,417	185,000	160,400	81,000	101,500	102,000	629,900	677,317
CW Kantech Improvement	40333414800	14800	L				5,266	7,200	11,500		13,500	37,466	37,466
Old EOC/PS Admin Upgrades	40891115200	15200	E-911	4,380,980		684,437							5,065,417
Ortiz Chilled Water Comp Rep	40894900100	00100	GF	65,563		909,438							975,001
Ortiz Jail Gymnasium Improvements	40333500100	00100	GF		475,000	475,000							475,000
Sheriff Buildings Improvements	40894200100	00100	GF	9,719,316	1,300,000	1,829,978	4,003,847	6,473,340	9,700,365	3,289,441	3,213,987	26,680,980	38,230,274
Causeway Island Erosion Control				4,433,045		6,005,992							10,439,037
Causeway Island Erosion Control	40191530101	30101	T	2,664,312		3,524,724							6,189,036
Causeway Island Erosion Control	42191530100	30100	G	1,768,733		2,481,268							4,250,001
CW ADA Compliance				757,053	303,515	653,450	312,470	321,694	331,195	331,195		1,296,554	2,707,057
CW ADA Compliance	40883900100	00100	GF	461,237	298,515	646,142	307,470	316,694	326,195	326,195		1,276,554	2,383,933
CW ADA Compliance	40883913841	13841	ADA	295,816	5,000	7,308	5,000	5,000	5,000	5,000		20,000	323,124
CW Asphalt Parking Lots				5,215,403	326,843	534,008	450,302	516,317	528,699	641,825	588,790	2,725,933	8,475,344
CW Asphalt Parking Lots	40867300100	00100	GF	4,498,660	253,244	449,236	376,169	475,555	414,477	530,256	505,207	2,301,664	7,249,560
CW Asphalt Parking Lots	40867314800	14800	L	643,128	73,599	75,199	69,187	34,078	111,615	109,327	83,583	407,790	1,126,117

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				Spent thru	Adopted	Amended	FY 25/26	FY 26/27	FY27/28	FY28/29	FY29/30	Five Year	
Project Title	Project #	Fund	Code	FY23/24	FY24/25	FY24/25	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Project Total	Total Project
CW Asphalt Parking Lots	40867330700	30700	GT	73,471									73,471
CW Asphalt Parking Lots	40867330721	30721	ST	144		6,452	4,946	6,684	2,607			14,237	20,833
CW Asphalt Parking Lots	40867330720	30720	ST			3,121				2,242		2,242	5,363
CW Electrical Improvements				1,165,163	161,000	180,406	162,000	328,000	74,000	76,000	81,000	721,000	2,066,569
CW Electrical Improvements	40886100100	00100	GF	1,159,315	156,000	175,406	117,000	323,000	69,000	70,000	75,000	654,000	1,988,721
CW Electrical Improvements	40886114800	14800	L	5,848	5,000	5,000	45,000	5,000	5,000	6,000	6,000	67,000	77,848
CW Exterior Paint/Recoat				3,374,939	359,917	372,992	299,870	919,657	358,811	377,209	499,789	2,455,336	6,203,267
CW Exterior Paint/Recoat	40896800100	00100	GF	2,809,082	295,217	304,162	252,300	717,500	302,750	280,825	455,339	2,008,714	5,121,958
CW Exterior Paint/Recoat	40896814800	14800	L	565,857	64,700	68,830	47,570	202,157	56,061	96,384	44,450	446,622	1,081,309
CW Flooring Replacement				7,188,053	816,044	1,549,169	595,335	735,690	598,101	701,396	576,663	3,207,185	11,944,407
CW Flooring Replacement	40874300100	00100	GF	6,037,551	363,378	696,310	522,279	692,240	534,250	657,127	561,966	2,967,862	9,701,723
CW Flooring Replacement	40874314800	14800	L	1,150,502	452,666	852,859	73,056	43,450	63,851	44,269	14,697	239,323	2,242,684
CW Generator Maint & Repl				1,768,709	1,013,000	2,037,327	1,885,000	360,000	262,000	162,000	162,000	2,831,000	6,637,036
CW Generator Maint & Repl	40870800100	00100	GF	1,768,709	1,003,000	2,027,327	1,875,000	350,000	250,000	150,000	150,000	2,775,000	6,571,036
CW Generator Maint & Repl	40870814800	14800	L		10,000	10,000	10,000	10,000	12,000	12,000	12,000	56,000	66,000
CW HVAC Replacement & Control				7,816,500	3,215,515	6,043,615	2,687,130	1,787,750	1,776,015	2,619,290	3,530,660	12,400,845	26,260,960
CW HVAC Replacement & Control	40897100100	00100	GF	5,851,555	2,944,271	5,410,025	2,287,780	1,391,950	1,385,925	1,944,260	2,674,760	9,684,675	20,946,255
CW HVAC Replacement & Control	40897114800	14800	L	1,964,945	271,244	633,590	399,350	395,800	390,090	675,030	855,900	2,716,170	5,314,705
CW Indoor Air QC & Remediation				639,090	40,000	40,000	42,000	43,000	44,000	45,000	5,000	179,000	858,090
CW Indoor Air QC & Remediation	40867500100	00100	GF	639,090	35,000	35,000	37,000	38,000	39,000	40,000	-	154,000	828,090
CW Indoor Air QC & Remediation	40867514800	14800	L		5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	30,000
CW Irrigation & Plumbing				2,930,885	440,668	1,113,060	115,706	598,694	301,717	105,574	110,441	1,232,132	5,276,077
CW Irrigation & Plumbing	40879400100	00100	GF	2,771,472	412,300	1,084,692	84,681	587,194	289,642	92,574	96,791	1,150,882	5,007,046
CW Irrigation & Plumbing	40879414800	14800	L	159,413	28,368	28,368	31,025	11,500	12,075	13,000	13,650	81,250	269,031
CW LED Lighting Upgrades				756,054	62,319	66,223	270,000	81,500	148,075	124,729	126,465	750,769	1,573,046
CW LED Lighting Upgrades	40896000100	00100	GF	705,960	57,319	61,223	265,000	76,500	143,075	119,729	121,465	725,769	1,492,952
CW LED Lighting Upgrades	40896014800	14800	L	50,094	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	80,094
CW Life Safety Sys Upgrds/Insp				2,971,328	508,918	1,667,412	1,176,063	749,499	825,400	931,975	1,043,513	4,726,450	9,365,190
CW Life Safety Sys Upgrds/Insp	40886200100	00100	GF	2,830,154	413,000	1,545,698	1,075,350	643,750	715,400	809,975	893,513	4,137,988	8,513,840
CW Life Safety Sys Upgrds/Insp	40886214800	14800	L	141,174	95,918	121,714	100,713	105,749	110,000	122,000	150,000	588,462	851,350
CW Reroofing Projects/Repl				13,309,377	1,019,000	1,242,317	1,474,534	153,276	82,256	109,723	87,265	1,907,054	16,458,748
CW Reroofing Projects/Repl	40860300100	00100	GF	13,052,862	1,000,000	1,223,317	254,964	133,118	61,493	88,337	65,238	603,150	14,879,329
CW Reroofing Projects/Repl	40860314800	14800	L	256,515	19,000	19,000	1,219,570	20,158	20,763	21,386	22,027	1,303,904	1,579,419
Library				3,260,398	2,191,130	3,921,461	1,698,039	1,560,301	850,698	714,183	879,338	5,702,559	12,884,418
Library Noise Suppression	40333114800	14800	L		125,000	125,000							125,000
Library Signage	40333214800	14800	L	30,000	462,700	462,700	71,000	408,000				479,000	971,700
Library Furniture Replacement	40328014800	14800	L	418,159	521,480	975,080	568,127	237,780	68,000	10,000	45,000	928,907	2,322,146
Library Pressure Washing	40328114800	14800	L	302,643	60,236	60,236	65,370	60,043	63,206	85,870	93,503	367,992	730,871
Library Tech Equip and Upgrade	40160014800	14800	L	2,509,596	917,714	2,194,445	734,876	677,550	709,792	618,313	740,835	3,481,366	8,185,407
Library Building Improvmnts	40340414800	14800	L		104,000	104,000	258,666	176,928	9,700	-	-	445,294	549,294

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Project Title	Project #	Fund	Code	Spent thru	Adopted	Amended	FY 25/26	FY 26/27	FY27/28	FY28/29	FY29/30	Five Year	
				FY23/24	FY24/25	FY24/25	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Project Total	Total Project
Natural Resources				52,708,318	1,703,000	67,316,235	1,980,000	4,650,000	2,050,000	2,050,000	2,080,000	12,810,000	132,834,553
Boating Improvement Program	40320730104	30104	B	959,389	250,000	1,190,611	250,000	250,000	250,000	250,000	250,000	1,250,000	3,400,000
Captiva Renourishment Cycle 2	40330830101	30101	T	5,321,002		878,997							6,199,999
Clean & Snag Program	40855815500	15500	A	3,909,382	280,000	374,983	280,000	280,000	280,000	280,000	280,000	1,400,000	5,684,365
Coastal Infrastructure Risk&Resiliency Plan	41332800100	00100	G	122,510		130,490							253,000
Estero Island Nourishment (BRTF)	40339030101	30101	T	4,935,523		4,264,477							9,200,000
Hurricane Ian/Nicole Beach Rest	41338330101	30101	G	4,788,635		211,365							5,000,000
Neighborhood Improvement Program	40851415500	15500	A	1,846,334	250,000	456,272	250,000	250,000	250,000	250,000	250,000	1,250,000	3,552,606
Water Quality & Control Infra	40313315500	15500	A	3,808,349	400,000	645,427	400,000	400,000	400,000	400,000	400,000	2,000,000	6,453,776
Blind Pass EcoZone Restoration				237,882		3,028,014							3,265,896
Blind Pass EcoZone Restoration	40328730101	30101	T	118,941		1,514,007							1,632,948
Blind Pass EcoZone Restoration	42328730101	30101	G	118,941		1,514,007							1,632,948
Blind Pass Inlet Management Plan						470,000							470,000
Blind Pass Inlet Management Plan	40340530101	30101	T			235,000							235,000
Blind Pass Inlet Management Plan	42340530101	30101	G			235,000							235,000
Bonita Beach Renourishment				385,991		21,688,651		2,635,000	35,000	35,000	50,000	2,755,000	24,829,642
Bonita Beach Renourishment	40332700100	00100	GF	7,008		12,879,079							12,886,087
Bonita Beach Renourishment	40332730101	30101	T	45,920		3,774,514		1,335,000	35,000	35,000	50,000	1,455,000	5,275,434
Bonita Beach Renourishment	42332730101	30101	G	333,063		5,035,058		1,300,000				1,300,000	6,668,121
Gasparilla Isl Bch Restoration				4,696,229	58,000	587,401							5,283,630
Gasparilla Isl Bch Restoration	40326730101	30101	T	4,609,888	58,000	477,111							5,086,999
Gasparilla Isl Bch Restoration	42326730101	30101	G	86,341		110,290							196,631
Hurricane Ian Waterway Debris				14,263,356									14,263,356
Hurricane Ian Waterway Debris	40338500100	00100	GF	3,370,030									3,370,030
Hurricane Ian Waterway Debris	41338500100	00100	G	10,893,326									10,893,326
Lovers Key Bch Cycle 2				1,535,383		31,678,589		35,000	35,000	35,000	50,000	155,000	33,368,972
Lovers Key Bch Cycle 2	40324930101	30101	T	557,848		2,628,020		35,000	35,000	35,000	50,000	155,000	3,340,868
Lovers Key Bch Cycle 2	42324930101	30101	G	977,535		29,050,569							30,028,104
Surface Water Management Plan				5,688,558	465,000	1,024,603	400,000	400,000	400,000	400,000	400,000	2,000,000	8,713,161
Surface Water Management Plan	40098300100	00100	GF	2,462,571	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	3,062,571
Surface Water Management Plan	40098315500	15500	A	2,931,387	300,000	859,603	300,000	300,000	300,000	300,000	300,000	1,500,000	5,290,990
Surface Water Management Plan	42098315500	15500	G	294,600	65,000	65,000							359,600
Water Quality, Policy & Compliance	40858800100	00100	GF	209,795		686,355	400,000	400,000	400,000	400,000	400,000	2,000,000	2,896,150
Parks and Recreation				50,057,353	10,330,469	21,530,606	11,771,500	21,696,200	15,986,500	18,186,750	12,467,625	80,108,575	151,696,534
Athletic Court and Field Lighting Replacement	40333000100	00100	GF	256,260	100,000	375,740	150,000	600,000	2,025,000	550,000	1,100,000	4,425,000	5,057,000
Civic Center Complex Improvements	40340800100	00100	GF		184,000	639,900	2,532,500	5,377,700	2,997,500	2,396,750	1,330,625	14,635,075	15,274,975
County Wide Emergency Beach Cleanup	40168730101	30101	T	481,566		200,000		200,000	200,000	200,000	200,000	800,000	1,481,566
County Wide Park Improvements	40214100100	00100	GF	8,039,495	942,000	3,413,284	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	10,500,000	21,952,779
Envir Restoration & Exotic Maint	40330630105	30105	CONS	7,111,987	772,219	1,506,944	325,000	1,000,000	1,000,000	1,000,000	1,000,000	4,325,000	12,943,931
Lakes Park Boardwalk Repairs	40340300100	00100	GF	205,348		73,143	600,000					600,000	878,491

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Project Title	Project #	Fund	Code	Spent thru	Adopted	Amended	FY 25/26	FY 26/27	FY27/28	FY28/29	FY29/30	Five Year	
				FY23/24	FY24/25	FY24/25	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Project Total	Total Project
Parks Restrooms Upgrades	40160200100	00100	GF	374,395	180,000	810,606	575,000	1,550,000	350,000	600,000	200,000	3,275,000	4,460,001
Pool Improvements	40167400100	00100	GF	2,220,876	267,000	687,077	269,000	267,000	270,000	265,000	275,000	1,346,000	4,253,953
Pine Island Community Pool Renovation	40341400100	00100	GF		350,000	350,000		2,900,000				2,900,000	3,250,000
Replacement Parking Machines	40183400100	00100	GF	542,634	100,000	455,000							997,634
Terry Park Improvements	not assigned	00100	GF						450,000	4,500,000		4,950,000	4,950,000
Stadium R & R - JetBlue Park	40159930102	30102	T	856,583	350,000	1,676,063	350,000	350,000	350,000	350,000	350,000	1,750,000	4,282,646
Stadium R & R - Hammond Stadium	40173430102	30102	T	1,141,460	120,000	437,832	120,000	120,000	120,000	120,000	120,000	600,000	2,179,292
Stadiums Maint & Improvements				28,826,749	6,965,250	10,905,017	4,350,000	7,331,500	6,224,000	6,205,000	5,892,000	30,002,500	69,734,266
Stadiums Maint & Improvements	40212200100	00100	GF	1,419,366	100,000	273,209	400,000	100,000	100,000	100,000	100,000	800,000	2,492,575
Stadiums Maint & Improvements	40212230102	30102	T	26,954,112	6,715,250	8,985,083	3,800,000	7,081,500	5,974,000	5,955,000	5,642,000	28,452,500	64,391,695
Stadiums Maint & Improvements	40212230111	30111	T	453,271	150,000	1,646,725	150,000	150,000	150,000	150,000	150,000	750,000	2,849,996
Public Safety				45,250	240,000	744,750	650,000	650,000	82,000	70,000		1,452,000	2,242,000
Elevation Way AC	40336230100	30100	GF-CIP	45,250		504,750							550,000
EMS Station Maintenance	40341100100	00100	GF		240,000	240,000	300,000	500,000	82,000	70,000		952,000	1,192,000
PSC Situation Room Refresh	40343118200	18200	H				350,000	150,000				500,000	500,000
Solid Waste				2,602,886	3,128,264	7,384,706	5,221,230	2,297,020	2,858,200	1,799,840	1,857,020	14,033,310	24,020,902
Landfill Leachate Sys Maint	40094140120	40120	E	138,411	337,900	539,481	334,750	344,500	354,250	364,000	373,750	1,771,250	2,449,142
R&R - C&D Facility	40094240120	40120	E	204,313	561,514	572,290	902,280	330,720	542,820	362,880	379,500	2,518,200	3,294,803
R&R - Compost Facility	40094340120	40120	E		100,280	494,032	108,150	111,300	116,630	120,960	126,270	583,310	1,077,342
R&R - Asphalt Repairs	40094540120	40120	E	48,177	243,070	741,525	2,008,500	1,139,500	763,000	560,000	575,000	5,046,000	5,835,702
R&R Tipping Floors	40327340120	40120	E	45,309	1,135,500	1,243,234	360,500	371,000	381,500	392,000	402,500	1,907,500	3,196,043
MRF Life Extensions	40333740120	40120	E	834,754	750,000	2,944,414	750,000					750,000	4,529,168
MRF Equipment Decommission	not assigned	40120	E						700,000			700,000	700,000
Roof Systems	40333840120	40120	E			657,500	757,050					757,050	1,414,550
WTE Generator Field Replacement	40333940120	40120	E	1,331,922		192,230							1,524,152
Transportation				166,679,815	15,200,000	29,820,827	15,200,000	15,200,000	15,200,000	15,200,000		60,800,000	257,300,642
ADA Plan Implementation	40607930700	30700	GT	1,283,921	250,000	961,616	250,000	250,000	250,000	250,000		1,000,000	3,245,537
Intersection Improvements	40671330700	30700	GT	16,586,670	1,500,000	4,718,930	1,500,000	1,500,000	1,500,000	1,500,000		6,000,000	27,305,600
Master Bridge Project	40571430700	30700	GT	13,506,556	1,000,000	1,593,250	1,000,000	1,000,000	1,000,000	1,000,000		4,000,000	19,099,806
Overhead Sign Structures Eval	40894430700	30700	GT	1,000,619	130,000	340,622	130,000	130,000	130,000	130,000		520,000	1,861,241
Rd Resurf/Rebld-Major Arterials	40330430700	30700	GT	5,340,624	1,150,000	1,211,119	1,150,000	1,150,000	1,150,000	1,150,000		4,600,000	11,151,743
Road Resurface Rebuild Program				78,004,001	4,000,000	11,112,552	4,000,000	4,000,000	4,000,000	4,000,000		16,000,000	105,116,553
Road Resurface Rebuild Program	40468330700	30700	GT	76,071,889	4,000,000	11,046,664	4,000,000	4,000,000	4,000,000	4,000,000		16,000,000	103,118,553
Road Resurface Rebuild Program	40468342135	42135	ST	1,932,112		65,888							1,998,000
Roadway Beautification				1,242,084	100,000	117,095	100,000	100,000	100,000	100,000		400,000	1,759,179
Roadway Beautification	40602430700	30700	GT	823,245		12,724							835,969
Roadway Beautification	44602430700	30700	GIF	418,839	100,000	104,371	100,000	100,000	100,000	100,000		400,000	923,210
Roadway Lighting Upgrade	40608030700	30700	GT	2,465,644	450,000	1,587,201	450,000	450,000	450,000	450,000		1,800,000	5,852,845
Sidewalk Repair	40333630700	30700	GT	2,703,992	1,000,000	1,296,007	1,000,000	1,000,000	1,000,000	1,000,000		4,000,000	7,999,999
Sign Replacement Program	40676330700	30700	GT	963,865	150,000	150,000	150,000	150,000	150,000	150,000		600,000	1,713,865

Major Maintenance Program Detail Report FY25/26-29/30

Project Title	Project #	Fund	Code	Spent thru	Adopted	Amended	FY 25/26	FY 26/27	FY27/28	FY28/29	FY29/30	Five Year	
				FY23/24	FY24/25	FY24/25	Proposed	Proposed	Proposed	Proposed	Proposed	Project Total	Total Project
							Budget	Budget	Budget	Budget	Budget		
Signal Maintenance Upgrades	40667030700	30700	GT	3,248,620	350,000	1,243,159	350,000	350,000	350,000	350,000		1,400,000	5,891,779
Signal Network	40671430700	30700	GT	797,002	120,000	270,611	120,000	120,000	120,000	120,000		480,000	1,547,613
Lehigh Rd Resurface Rebl'd Prg				39,536,217	5,000,000	5,218,665	5,000,000	5,000,000	5,000,000	5,000,000		20,000,000	64,754,882
Lehigh Rd Resurface Rebl'd Prg	40671530700	30700	GT	8,726,298	5,000,000	172,817	5,000,000	5,000,000	5,000,000	5,000,000		20,000,000	28,899,115
Lehigh Rd Resurface Rebl'd Prg	44671530700	30700	GIF	30,809,919		5,045,848							35,855,767
Utilities				50,225,461	10,891,000	15,651,702	12,450,000	16,487,000	11,986,000	10,776,000	10,186,000	61,885,000	127,762,163
Inflow&Infiltration Sys Imp	40327148720	48720	E	4,649,838	1,500,000	2,050,000	3,500,000	3,500,000	3,500,000	2,900,000	2,400,000	15,800,000	22,499,838
Plant Demolitions	40711548730	48730	E	941,196		150,000							1,091,196
WWTP Rehab & Replacement				12,587,585	4,493,000	6,313,152	3,000,000	4,656,000	2,748,000	2,543,000	2,638,000	15,585,000	34,485,737
WWTP Rehab & Replacement	40731748720	48720	E	12,040,891	4,493,000	6,109,270	3,000,000	4,656,000	2,748,000	2,543,000	2,638,000	15,585,000	33,735,161
WWTP Rehab & Replacement	42731748720	48720	G	546,694		203,882							750,576
Wastewater Coll Rehab & Replac	40730948720	48720	E	9,371,682	1,400,000	2,061,932	2,000,000	2,000,000	2,000,000	1,500,000	1,500,000	9,000,000	20,433,614
Water Dist Rehab & Replacement	40744348720	48720	E	6,039,349	1,050,000	1,133,632	450,000	900,000	900,000	800,000	800,000	3,850,000	11,022,981
Water Treat. Plant Rehab/Repla	40760348720	48720	E	12,975,561	1,948,000	3,092,607	3,000,000	4,931,000	2,338,000	2,533,000	2,348,000	15,150,000	31,218,168
Well Rehab & Replacement	40761648720	48720	E	3,660,250	500,000	850,379	500,000	500,000	500,000	500,000	500,000	2,500,000	7,010,629
Subtotal BoCC Departments				493,084,211	76,121,450	227,946,416	75,614,252	115,449,712	77,950,303	72,292,203	50,750,403	392,056,873	1,113,087,500
Tourist Development Council							30,123,841					30,123,841	30,123,841
Beach Nourishment Trust Fund	40068630101	30101	T				4,000,000					4,000,000	4,000,000
Sanibel Beach Erosion Monitoring	40174730101	30101	T				50,000					50,000	50,000
Hagerup Beach Park	40191130101	30101	T				261,482					261,482	261,482
CCC Beach and Shoreline Maint							583,684					583,684	583,684
CCC Beach and Shoreline Maint	40192630101	30101	T				342,341					342,341	342,341
CCC Beach and Shoreline Maint	40192630114	30114	T				241,343					241,343	241,343
Sanibel Beach Maint	40165630101	30101	T				2,011,500					2,011,500	2,011,500
FMB-Operation Beach Maint							1,259,428					1,259,428	1,259,428
FMB-Operation Beach Maint	40189530101	30101	T				1,257,178					1,257,178	1,257,178
FMB-Operation Beach Maint	40189530114	30114	T				2,250					2,250	2,250
Gasparilla Island Lighthouse Pathways	40171030101	30101	T				89,300					89,300	89,300
GIA Cayo Costa Utility Vechicles	40162830101	30101	T				26,000					26,000	26,000
KLCB - Coastal Clean Sweep	40342630101	30101	T				10,000					10,000	10,000
CCC - Jaycee Park Restrooms	40342730101	30101	T				941,676					941,676	941,676
BIPS- Gasparilla Island Lighthouse	40162930101	30101	T				10,210					10,210	10,210
CCC - Jaycee Park Boardwalk							564,000					564,000	564,000
CCC - Jaycee Park Boardwalk	40342830101	30101	T				210,000					210,000	210,000
CCC - Jaycee Park Boardwalk	40342830114	30114	T				354,000					354,000	354,000
VoE-Estero River Park Phase 2 Trails	40342930114	30114	T				163,100					163,100	163,100
CoS- Shared Use Path	40343030114	30114	T				500,000					500,000	500,000
Temporary Restroom Facilities for Beach Parks	40338730101	30101	T				250,416					250,416	250,416
LCP - Lynn Hall Park	20082630101	30101	T				1,032,637					1,032,637	1,032,637

Major Maintenance Program Detail Report FY25/26-29/30

							FY 25/26	FY 26/27	FY27/28	FY28/29	FY29/30		
				Spent thru	Adopted	Amended	Proposed	Proposed	Proposed	Proposed	Proposed	Five Year	
Project Title	Project #	Fund	Code	FY23/24	FY24/25	FY24/25	Budget	Budget	Budget	Budget	Budget	Project Total	Total Project
LCP Crescent Beach Family Park	20083130101	30101	T				2,134,847					2,134,847	2,134,847
LCP Sanibel Causeway Isl Phase II	20082930101	30101	T				6,471,142					6,471,142	6,471,142
LCP FMB Pier Reconstruction	20083030101	30101	T				7,000,000					7,000,000	7,000,000
Beach Front Park Maintenance	submitted with Facilities												
Beach and Shoreline Maintenance (Parks)							2,456,500					2,456,500	2,456,500
Beach and Shoreline Maintenance (Parks)	40174530101	30101	T				2,446,200					2,446,200	2,446,200
Beach and Shoreline Maintenance (Parks)	40174530114	30114	T				10,300					10,300	10,300
FMB Tram Service (Transit)	40326930101	30101	T				307,919					307,919	307,919
Grand Total with TDC							105,738,093					422,180,714	1,143,211,341

Code Legend	
A - Advalorem	GF - General Fund
ADA =SR Disability Parking	GF-CIP - General Fund Capital Improvements
B - Boating Imp Program	GIF - Growth Inc Fund
CONS - Conservation 2020	GT - Gas Tax
CONT - Contribution	H - All Hazards
D - Debt	I - Impact Fees
E - Enterprise	L - Library Advalorem
E-911 - E-911 Operations	ST - Surplus Tolls
G - Grant	T - Tourist Development Tax

Reconciliation	
Grand Total	105,738,093
TDC CIP	-16,638,626
TDC Transfers	-2,764,419
GL 8/19/2025	86,335,048



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. Transfers that have impact on capital projects will not be made without Board approval. 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 for 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 20/20, 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 is used 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, Community Engagement Office, Human and Veterans Services, Public Safety, Animal Services, Library, Parks & Recreation, Transit, Economic Development, Utilities, Solid Waste, Natural Resources, Visitor & Convention Bureau and Transportation. Support Services include Innovation and Technology, Fiscal Internal Services, Procurement Management, GIS, Fleet Management, County Lands, Office of Management and Budget, Strategic Resources and Government Affairs, Facilities Construction and Management, Human Resources, and Sports Development.

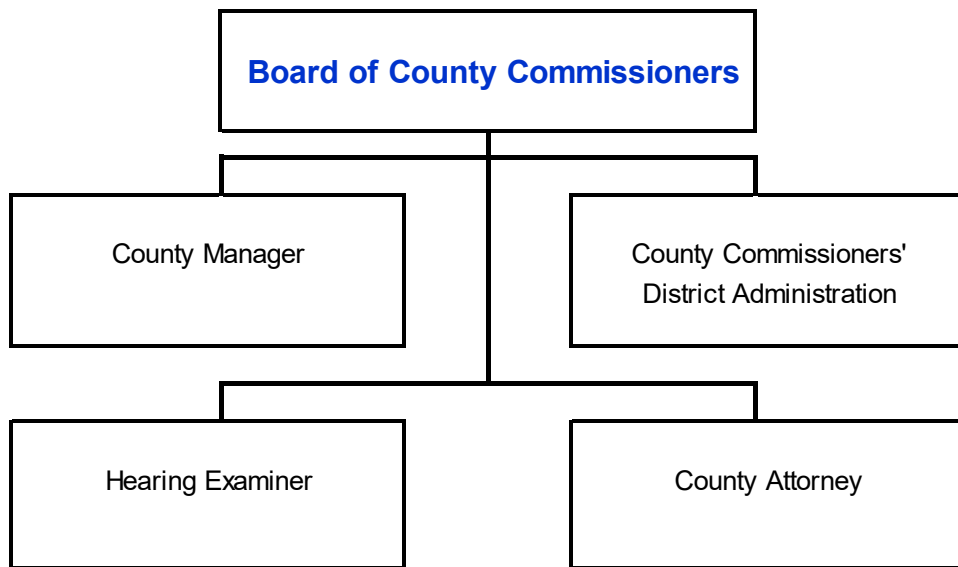
The last part of this section is comprised of Court-Related services and Constitutional Officers' budgets. Constitutional Officers are county elected officials who do not report to the Board of County Commissioners but receive operating funds from the County.

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 FY23-24 actual expenses, FY24-25 unaudited actuals, and FY25-26 adopted budget by division.



Lee County
Southwest Florida

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 an effective and efficient manner.

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

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

County Commissioners

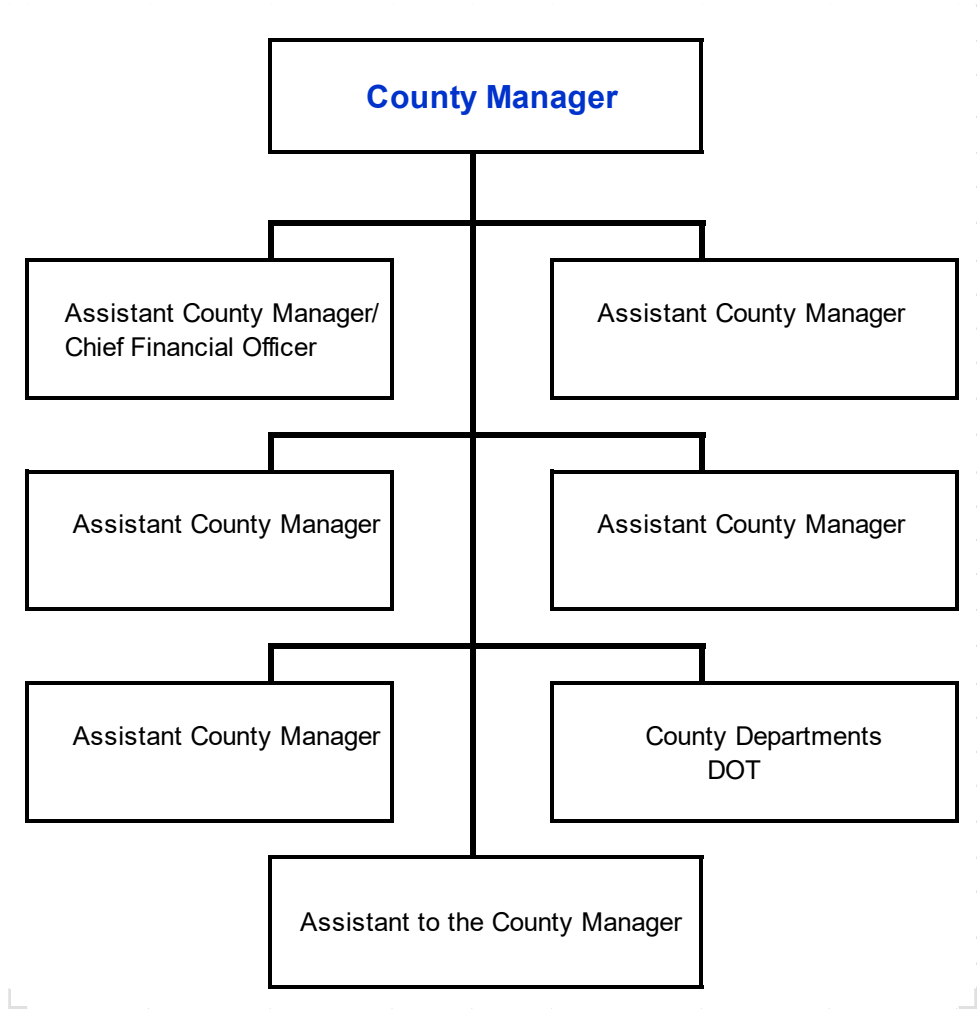
LEE COUNTY - FLORIDA
2025 - 2026

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 <u>UNAUDITED ACTUAL</u>	2025 - 2026 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,936,958	\$ 1,971,812	\$ 2,084,083
Total	<u>\$ 1,936,958</u>	<u>\$ 1,971,812</u>	<u>\$ 2,084,083</u>
County Attorney			
Legal Counsel	\$ 3,904,370	\$ 4,153,656	\$ 4,499,960
Special Master Process	\$ 0	\$ 0	\$ 1,325
Total	<u>\$ 3,904,370</u>	<u>\$ 4,153,656</u>	<u>\$ 4,501,285</u>
Hearing Examiner			
Hearing Examiner	\$ 1,228,177	\$ 1,303,970	\$ 1,372,657
Total	<u>\$ 1,228,177</u>	<u>\$ 1,303,970</u>	<u>\$ 1,372,657</u>
GRAND TOTAL	<u>\$ 7,069,505</u>	<u>\$ 7,429,438</u>	<u>\$ 7,958,025</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 5,841,328	\$ 6,125,468	\$ 6,584,043
Special Revenue Fund	\$ 1,228,177	\$ 1,303,970	\$ 1,373,982
GRAND TOTAL	<u>\$ 7,069,505</u>	<u>\$ 7,429,438</u>	<u>\$ 7,958,025</u>

COUNTY MANAGER



Five Assistant County Managers and one Assistant to the County Manager comprise the County Manager’s senior management, and their areas of responsibility are described on the pages following.

County Department of Transportation reports directly to the County Manager.

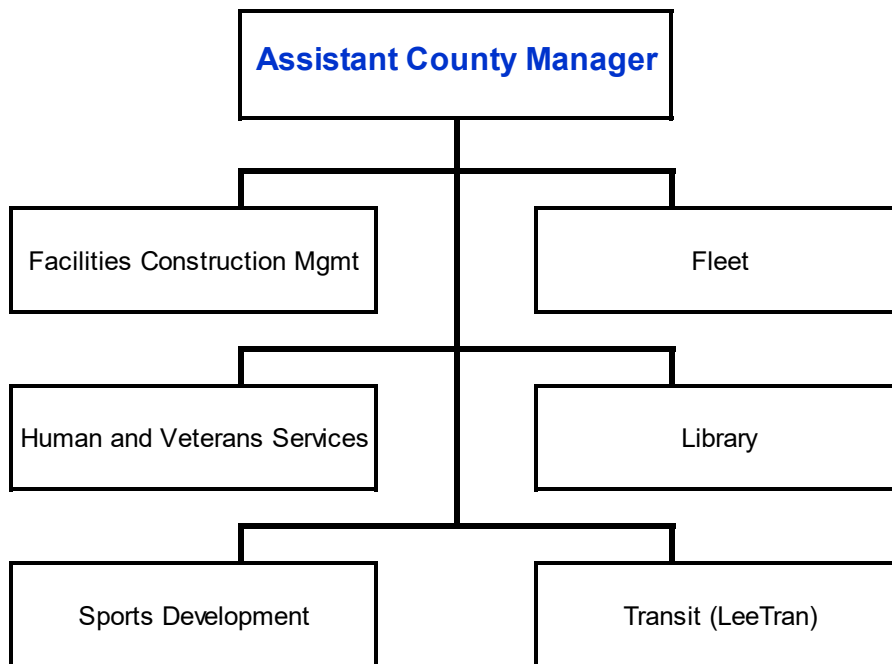
Transportation maintains responsibility for all of the County’s transportation-related activities which include repair and maintenance of roads, signs, bridges, and canals; operation of three toll facilities and related bridges; engineering and management of transportation capital projects.

County Manager

LEE COUNTY - FLORIDA
2025 - 2026

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024 ACTUAL</u>	<u>2024 - 2025 UNAUDITED ACTUAL</u>	<u>2025 - 2026 ADOPTED</u>
DOT - Operations			
Canal Maintenance	\$ 2,791,004	\$ 3,434,412	\$ 3,852,841
Landscape Maintenance	\$ 7,511,499	\$ 8,345,757	\$ 8,293,777
Roadway Maintenance	\$ 16,785,363	\$ 20,192,667	\$ 26,155,353
Bridge Maintenance	\$ 2,138,667	\$ 2,297,975	\$ 2,689,062
Total	\$ 29,226,533	\$ 34,270,811	\$ 40,991,033
DOT - Traffic			
Traffic - Signs & Markings	\$ 4,042,706	\$ 4,355,909	\$ 4,518,322
Traffic - Signal Systems	\$ 9,033,268	\$ 11,034,746	\$ 10,173,686
Total	\$ 13,075,974	\$ 15,390,655	\$ 14,692,008
Toll Facilities			
Toll Facilities R&R	\$ 375,581	\$ 73,391	\$ 2,850,000
Toll Bridge Operations	\$ 15,249,509	\$ 18,090,615	\$ 19,425,644
Total	\$ 15,625,090	\$ 18,164,006	\$ 22,275,644
Transportation Engineering			
DOT Administration	\$ 1,580,405	\$ 1,504,615	\$ 1,607,785
DOT Eng. - Planning	\$ (39)	\$ 0	\$ 0
DOT Eng. - Construction	\$ 2,294,405	\$ 2,883,400	\$ 3,052,274
DOT Eng. - Design	\$ 1,915,244	\$ 2,153,124	\$ 2,907,722
Total	\$ 5,790,015	\$ 6,541,139	\$ 7,567,781
GRAND TOTAL	<u>\$ 63,717,612</u>	<u>\$ 74,366,611</u>	<u>\$ 85,526,466</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 0	\$ 0	\$ 0
Special Revenue Fund	\$ 48,092,522	\$ 56,202,605	\$ 63,250,822
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 15,625,090	\$ 18,164,006	\$ 22,275,644
GRAND TOTAL	<u>\$ 63,717,612</u>	<u>\$ 74,366,611</u>	<u>\$ 85,526,466</u>

ASSISTANT COUNTY MANAGER



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.

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

Human and Veterans 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.

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.

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.

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

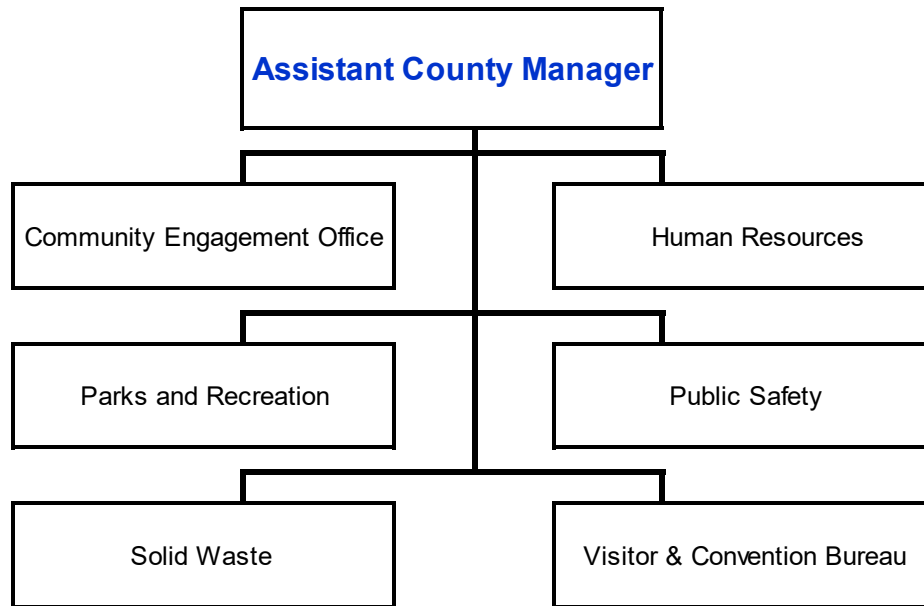
LEE COUNTY - FLORIDA
2025 - 2026

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2025 - 2026</u> <u>ADOPTED</u>
Human Services			
Veterans Services	\$ 356,602	\$ 375,792	\$ 0
Neighborhood Improvements	\$ 7,119,160	\$ 5,744,406	\$ 10,200,797
Administration & Housing Asst	\$ 1,203,277	\$ 1,745,130	\$ 0
Housing Services/General	\$ 2,006,629	\$ 3,085,903	\$ 0
Homeowner Assistance	\$ 0	\$ 1,500	\$ 135,287
State Mandated Programs	\$ 4,688,166	\$ 4,731,856	\$ 4,767,451
Family Services Unit Program	\$ 6,868,665	\$ 8,294,687	\$ 11,227,262
Supportive Housing Program	\$ 2,721,734	\$ 2,942,032	\$ 1,650,000
Non Grant Donations	\$ 61,265	\$ 50,106	\$ 15,000
Partnering For Results	\$ 5,713,884	\$ 5,727,964	\$ 5,586,441
Mental Health Services	\$ 22,109	\$ 170,965	\$ 0
HVS Opioid Settlement	\$ 735,035	\$ 1,735,016	\$ 0
Total	<u>\$ 31,496,526</u>	<u>\$ 34,605,357</u>	<u>\$ 33,582,238</u>
State Health Programs			
State Health Programs	\$ 2,094,736	\$ 1,966,542	\$ 2,039,177
State Health Dept Support	\$ 385,319	\$ 444,300	\$ 318,554
Total	<u>\$ 2,480,055</u>	<u>\$ 2,410,842</u>	<u>\$ 2,357,731</u>
Library			
Library Services	\$ 35,250,862	\$ 36,864,827	\$ 41,667,100
Total	<u>\$ 35,250,862</u>	<u>\$ 36,864,827</u>	<u>\$ 41,667,100</u>
Transit			
Fixed Route Service	\$ 27,145,402	\$ 27,194,669	\$ 38,821,365
Transportation	\$ 8,111,295	\$ 14,654,867	\$ 7,611,560
Total	<u>\$ 35,256,697</u>	<u>\$ 41,849,536</u>	<u>\$ 46,432,925</u>
Sports Development			
Economic Development	\$ 1,330,201	\$ 1,468,824	\$ 1,606,512
Special Events	\$ 49,500	\$ 25,000	\$ 0
Total	<u>\$ 1,379,701</u>	<u>\$ 1,493,824</u>	<u>\$ 1,606,512</u>
Facilities Construction Mgmt.			
Facilities Services	\$ 22,070,305	\$ 22,643,042	\$ 25,049,514
Total	<u>\$ 22,070,305</u>	<u>\$ 22,643,042</u>	<u>\$ 25,049,514</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 14,777,375	\$ 18,278,802	\$ 16,880,593
Total	<u>\$ 14,777,375</u>	<u>\$ 18,278,802</u>	<u>\$ 16,880,593</u>
GRAND TOTAL	<u>\$ 142,711,521</u>	<u>\$ 158,146,230</u>	<u>\$ 167,576,613</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 48,396,061	\$ 51,739,148	\$ 50,788,686
Special Revenue Fund	\$ 44,281,389	\$ 46,278,740	\$ 53,474,409
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 35,256,692	\$ 41,849,539	\$ 46,432,925
Internal Service Fund	\$ 14,777,379	\$ 18,278,803	\$ 16,880,593
GRAND TOTAL	<u>\$ 142,711,521</u>	<u>\$ 158,146,230</u>	<u>\$ 167,576,613</u>

ASSISTANT COUNTY MANAGER



Community Engagement Office 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.

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).

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.

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.

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

Assistant County Manager

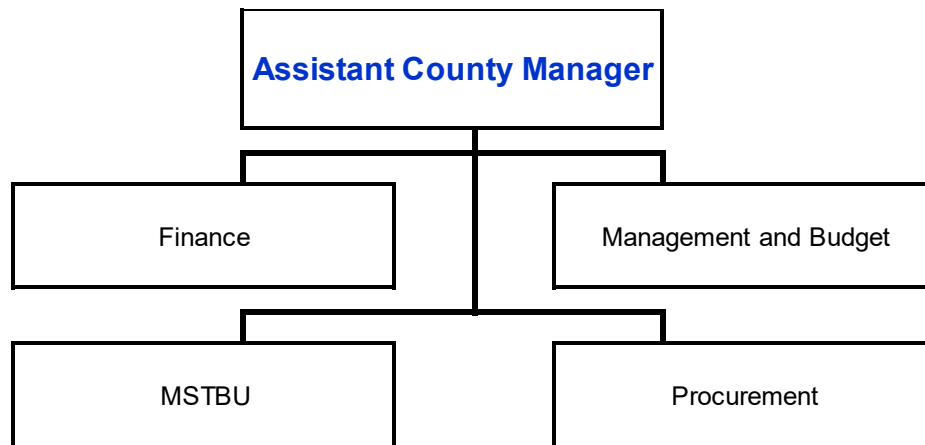
LEE COUNTY - FLORIDA
2025 - 2026

DEPARTMENT/DIVISION/PROGRAM	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 <u>UNAUDITED</u> <u>ACTUAL</u>	2025 - 2026 <u>ADOPTED</u>
County Manager			
Cty Admin Communications	\$ 907,932	\$ 1,108,639	\$ 1,211,149
Total	<u>\$ 907,932</u>	<u>\$ 1,108,639</u>	<u>\$ 1,211,149</u>
Visitor & Convention Bureau			
Capital Planning	\$ 262,497	\$ 280,608	\$ 311,572
Visitor & Convention Bureau	\$ 22,913,189	\$ 23,028,862	\$ 24,436,367
Total	<u>\$ 23,175,686</u>	<u>\$ 23,309,470</u>	<u>\$ 24,747,939</u>
Human Resources			
Human Resources	\$ 4,547,954	\$ 5,027,869	\$ 5,616,552
Human Resources - Training	\$ 462,431	\$ 423,357	\$ 587,314
Total	<u>\$ 5,010,385</u>	<u>\$ 5,451,226</u>	<u>\$ 6,203,866</u>
Public Safety			
Fire Protection	\$ 0	\$ 12,337	\$ 12,337
Emergency Mgmt Operations	\$ 17,684	\$ 40,668	\$ 0
Emergency Operations Planning	\$ 103,429	\$ 57,031	\$ 123,790
All Hazards Protections	\$ 3,989,871	\$ 4,333,514	\$ 3,882,825
Emergency Response	\$ 62,101,049	\$ 63,629,008	\$ 65,052,679
Emergency Dispatching	\$ 4,999,928	\$ 6,449,254	\$ 7,493,988
E911 Implementation	\$ 3,219,783	\$ 5,316,469	\$ 5,960,461
Govt Communications Network	\$ 2,466,823	\$ 3,364,481	\$ 3,474,749
Pub Safety-Logistics	\$ 4,339,299	\$ 5,727,025	\$ 4,852,443
Pub Safety-Info Resources	\$ 595	\$ 0	\$ 0
Total	<u>\$ 81,238,461</u>	<u>\$ 88,929,787</u>	<u>\$ 90,853,272</u>
Parks & Recreation			
Parks & Recreation Operations	\$ 32,233,172	\$ 33,941,852	\$ 35,509,784
Sports Complexes	\$ 9,958,238	\$ 10,578,327	\$ 6,288,007
Parks&Rec-Civic Center Ops	\$ 2,537,399	\$ 2,415,731	\$ 0
Spec Rec Facil-Civic Center	\$ 0	\$ 72	\$ 2,170,968
Spec Rec Facil-Stadiums	\$ 0	\$ 0	\$ 4,627,898
Spec Rec Facil-Marinas	\$ 0	\$ 0	\$ 83,939
Total	<u>\$ 44,728,809</u>	<u>\$ 46,935,982</u>	<u>\$ 48,680,596</u>
Solid Waste			
Solid Waste Facilities	\$ 928,791	\$ 856,054	\$ 969,319
Solid Waste Operations	\$ 50,003,214	\$ 50,999,482	\$ 55,770,197
Recycling	\$ 11,957,884	\$ 12,237,010	\$ 15,094,043
Disposal Facilities	\$ 55,183,288	\$ 53,967,349	\$ 63,795,311
Solid Waste Control	\$ 3,961	\$ (5,446)	\$ 0
Hendry Co. Transfer Stations	\$ 779,820	\$ 679,287	\$ 668,370
Lee/Hendry Landfill	\$ 12,000,967	\$ 6,995,603	\$ 11,353,198
Solid Waste Fleet	\$ 3,795,070	\$ 4,390,439	\$ 4,915,998
Total	<u>\$ 134,652,995</u>	<u>\$ 130,119,778</u>	<u>\$ 152,566,436</u>

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 <u>UNAUDITED</u> <u>ACTUAL</u>	2025 - 2026 <u>ADOPTED</u>
GRAND TOTAL	<u><u>\$ 289,714,268</u></u>	<u><u>\$ 295,854,882</u></u>	<u><u>\$ 324,263,258</u></u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 99,649,389	\$ 105,750,090	\$ 107,688,134
Special Revenue Fund	\$ 47,458,991	\$ 50,663,327	\$ 53,593,558
Capital Project Fund	\$ 4,375,405	\$ 4,743,352	\$ 5,507,880
Enterprise Fund	\$ 134,652,995	\$ 130,119,778	\$ 152,566,436
Internal Service Fund	\$ 3,577,488	\$ 4,578,335	\$ 4,907,250
GRAND TOTAL	<u><u>\$ 289,714,268</u></u>	<u><u>\$ 295,854,882</u></u>	<u><u>\$ 324,263,258</u></u>

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.

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.

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

Assistant County Manager / Chief Financial Officer

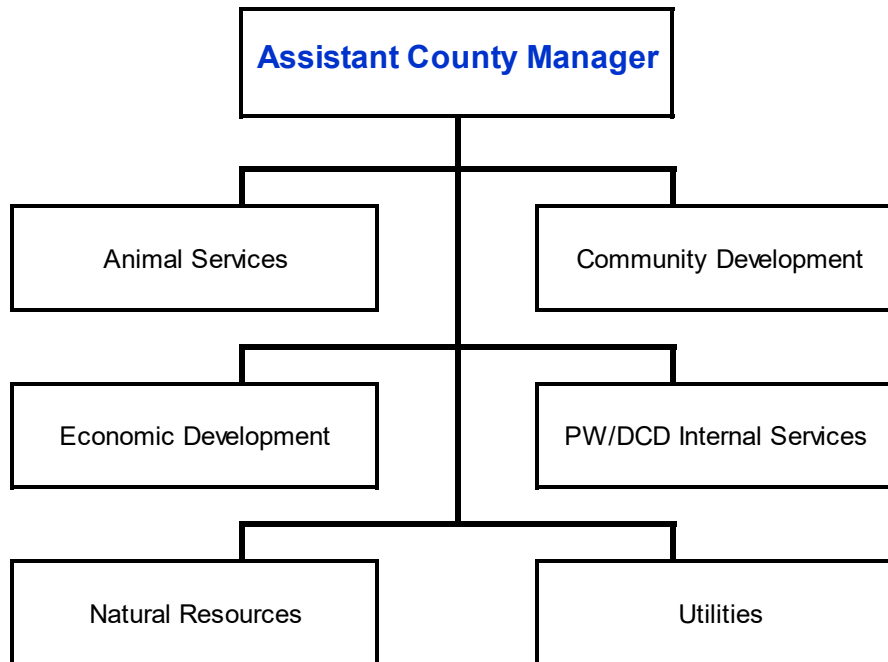
LEE COUNTY - FLORIDA
2025 - 2026

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024 ACTUAL</u>	<u>2024 - 2025 UNAUDITED ACTUAL</u>	<u>2025 - 2026 ADOPTED</u>
Procurement Management			
Procurement Management	\$ 3,761,790	\$ 3,907,833	\$ 4,289,000
Total	\$ 3,761,790	\$ 3,907,833	\$ 4,289,000
County Manager			
County Manager	\$ 3,464,306	\$ 3,793,296	\$ 3,841,213
Office of Mgmt. & Budget	\$ 46,477,218	\$ 85,158,756	\$ 800,232
MSTBU Services	\$ 471,260	\$ 494,764	\$ 578,997
Risk Mgmt Administration	\$ 658,875	\$ 679,810	\$ 698,653
Total	\$ 51,071,659	\$ 90,126,626	\$ 5,919,095
GRAND TOTAL	<u>\$ 54,833,449</u>	<u>\$ 94,034,459</u>	<u>\$ 10,208,095</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 50,095,460	\$ 66,192,188	\$ 8,930,445
Special Revenue Fund	\$ 2,127,479	\$ 4,266,891	\$ 578,997
Enterprise Fund	\$ 1,951,635	\$ 22,885,501	\$ 0
Internal Service Fund	\$ 658,875	\$ 689,879	\$ 698,653
GRAND TOTAL	<u>\$ 54,833,449</u>	<u>\$ 94,034,459</u>	<u>\$ 10,208,095</u>

ASSISTANT COUNTY MANAGER



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

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

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.

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.

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

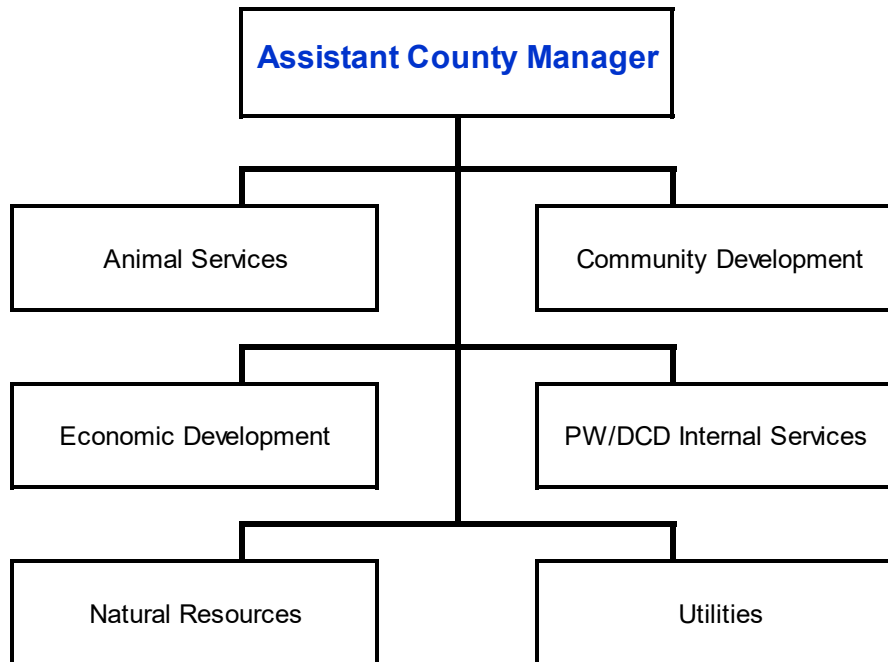
LEE COUNTY - FLORIDA
2025 - 2026

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024 ACTUAL</u>	<u>2024 - 2025 UNAUDITED ACTUAL</u>	<u>2025 - 2026 ADOPTED</u>
County Manager			
Strategic Resour & Govt Affair	\$ 973,847	\$ 1,191,066	\$ 1,043,502
CDBG-DR IAN	\$ 16,627,295	\$ 68,093,239	\$ 0
Total	<u>\$ 17,601,142</u>	<u>\$ 69,284,305</u>	<u>\$ 1,043,502</u>
Human Services			
Neighborhood Improvements	\$ 0	\$ 378,293	\$ 0
Total	<u>\$ 0</u>	<u>\$ 378,293</u>	<u>\$ 0</u>
Capital Projects			
Parks Projects	\$ 0	\$ 64,817	\$ 0
Total	<u>\$ 0</u>	<u>\$ 64,817</u>	<u>\$ 0</u>
Public Safety			
E911 Implementation	\$ 0	\$ 46,564	\$ 0
Total	<u>\$ 0</u>	<u>\$ 46,564</u>	<u>\$ 0</u>
Planning			
DCD - Planning	\$ 0	\$ 423,070	\$ 0
Total	<u>\$ 0</u>	<u>\$ 423,070</u>	<u>\$ 0</u>
GRAND TOTAL	<u>\$ 17,601,142</u>	<u>\$ 70,197,049</u>	<u>\$ 1,043,502</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 973,847	\$ 2,038,993	\$ 1,043,502
Special Revenue Fund	\$ 16,627,295	\$ 68,093,239	\$ 0
Capital Project Fund	\$ 0	\$ 64,817	\$ 0
GRAND TOTAL	<u>\$ 17,601,142</u>	<u>\$ 70,197,049</u>	<u>\$ 1,043,502</u>

ASSISTANT COUNTY MANAGER



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Assistant County Manager

LEE COUNTY - FLORIDA
2025 - 2026

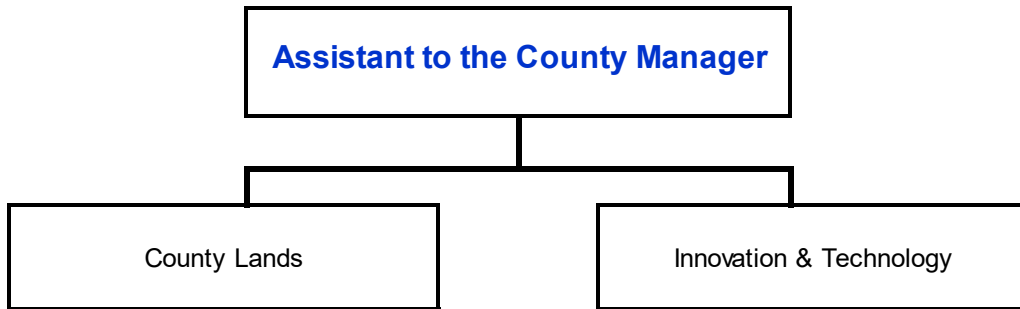
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2025 - 2026</u> <u>ADOPTED</u>
Economic Development			
Economic Development	\$ 1,330,163	\$ 1,363,015	\$ 1,541,219
Total	<u>\$ 1,330,163</u>	<u>\$ 1,363,015</u>	<u>\$ 1,541,219</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,506,798	\$ 1,580,223	\$ 1,765,733
Total	<u>\$ 1,506,798</u>	<u>\$ 1,580,223</u>	<u>\$ 1,765,733</u>
Planning			
DCD - Planning	\$ 1,339,599	\$ 1,890,589	\$ 2,172,499
Transfer Development Rights	\$ 0	\$ 0	\$ 70,000
Administration & Housing Asst	\$ 11,198,255	\$ 14,406,934	\$ 5,014,100
Total	<u>\$ 12,537,854</u>	<u>\$ 16,297,523</u>	<u>\$ 7,256,599</u>
Developmental Services			
Development Review	\$ 2,367,093	\$ 2,451,924	\$ 2,549,387
Zoning Review	\$ 3,431,302	\$ 3,567,270	\$ 3,886,551
Permit Issuance	\$ 3,743,718	\$ 4,216,216	\$ 4,937,780
Building Inspections	\$ 6,999,478	\$ 7,102,046	\$ 7,663,283
Code Enforcement	\$ 2,751,987	\$ 3,291,770	\$ 3,768,737
Plans Review	\$ 3,402,640	\$ 3,960,910	\$ 4,221,807
Admin Fee-Coll&Process	\$ 39,729	\$ 43,567	\$ 45,460
Total	<u>\$ 22,735,947</u>	<u>\$ 24,633,703</u>	<u>\$ 27,073,005</u>
Admin & Support			
DCD Admin & Support	\$ 1,067,315	\$ 1,362,133	\$ 1,762,375
Total	<u>\$ 1,067,315</u>	<u>\$ 1,362,133</u>	<u>\$ 1,762,375</u>
PW/DCD Internal Services			
Internal Services Fiscal	\$ 2,259,334	\$ 2,398,496	\$ 2,568,677
Total	<u>\$ 2,259,334</u>	<u>\$ 2,398,496</u>	<u>\$ 2,568,677</u>
Natural Resources			
Nat Res - Water Quality Prog	\$ 446,600	\$ 395,107	\$ 402,909
Marine Svcs / Marine Sciences	\$ 928,746	\$ 1,012,184	\$ 1,090,801
Manatee Conservation	\$ 0	\$ 6,020	\$ 15,000
Ground Water Mgmt	\$ 1,074,792	\$ 1,258,879	\$ 1,366,116
Environmental Lab	\$ 2,470,236	\$ 2,479,670	\$ 2,697,389
Pollutant Storage Tanks	\$ 289,591	\$ 283,765	\$ 0
Surface Water Mgmt	\$ 1,359,790	\$ 1,308,304	\$ 1,702,404
Pipe & Ditch Maintenance	\$ 201,634	\$ 244,989	\$ 305,316
Small Quantity Generator	\$ 980,893	\$ 936,313	\$ 1,136,302
Total	<u>\$ 7,752,282</u>	<u>\$ 7,925,231</u>	<u>\$ 8,716,237</u>
Utilities			
LCU - WW Treat Fiesta Village	\$ 3,454,943	\$ 3,574,953	\$ 3,795,007
LCU Water Prod Green Meadows	\$ 5,487,071	\$ 5,548,148	\$ 5,922,454
Water Prod - Pine Woods	\$ 2,735,475	\$ 2,787,596	\$ 3,126,359
WW Treatment - Three Oaks	\$ 2,771,172	\$ 3,627,484	\$ 4,001,508

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2025 - 2026</u> <u>ADOPTED</u>
Water Production - Olga	\$ 2,486,406	\$ 2,979,770	\$ 2,827,766
Water Distribution	\$ 8,431,868	\$ 8,096,145	\$ 9,354,848
LCU - CFM WW Treatmnt Cntrct	\$ 11,499,937	\$ 6,828,867	\$ 15,000,000
Wastewater Collection	\$ 11,056,467	\$ 13,472,844	\$ 12,077,129
LCU - System Maintenance	\$ 3,306,063	\$ 4,179,975	\$ 4,490,791
LCU - WW Treatment FMB	\$ 3,315,820	\$ 3,398,279	\$ 3,719,653
LCU - WWTP Pine Island	\$ 781,439	\$ 791,205	\$ 754,040
LCU - Gateway WWTP	\$ 1,676,105	\$ 1,855,743	\$ 2,100,938
LCU - Sewer Operations	\$ 345,714	\$ 346,825	\$ 394,908
LCU - Instrum/Electrical Maint	\$ 4,251,834	\$ 4,478,556	\$ 4,719,701
LCU - Water Operations	\$ 545,315	\$ 547,521	\$ 649,704
LCU - Admin	\$ 3,056,833	\$ 2,842,794	\$ 3,458,260
Utilities Engineering	\$ 5,331,781	\$ 6,006,888	\$ 6,189,753
Water Meter Service	\$ 3,217,265	\$ 4,003,892	\$ 4,829,103
LCU - Customer Services	\$ 6,454,914	\$ 6,199,987	\$ 6,151,786
Water Production - Corkscrew	\$ 5,605,453	\$ 6,142,765	\$ 5,657,332
LCU - Detar Support Svcs	\$ 303,247	\$ 324,973	\$ 360,475
Water/Sewer General	\$ 318,929	\$ 521,088	\$ 420,000
Utilities-Water Prod-North Lee	\$ 4,010,467	\$ 4,451,018	\$ 4,214,764
Locates Inspections	\$ 2,255,727	\$ 2,808,887	\$ 3,219,354
LCU - FGUA WW Interlocal NFM	\$ 2,193,848	\$ 1,746,451	\$ 2,200,000
Total	\$ 94,894,093	\$ 97,562,654	\$ 109,635,633
Animal Services			
Animal Svcs-Shelter Operations	\$ 3,546,800	\$ 3,894,575	\$ 4,437,450
Animal Svcs -Field Operations	\$ 2,100,037	\$ 2,181,830	\$ 2,536,874
Animal Svcs- Spay & Neuter	\$ 1,919,568	\$ 1,945,776	\$ 2,192,901
Total	\$ 7,566,405	\$ 8,022,181	\$ 9,167,225
GRAND TOTAL	<u>\$ 151,650,191</u>	<u>\$ 161,145,159</u>	<u>\$ 169,486,703</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 7,570,794	\$ 7,945,446	\$ 8,356,630
Special Revenue Fund	\$ 48,403,236	\$ 54,786,496	\$ 50,586,868
Enterprise Fund	\$ 95,676,161	\$ 98,413,217	\$ 110,543,205
GRAND TOTAL	<u>\$ 151,650,191</u>	<u>\$ 161,145,159</u>	<u>\$ 169,486,703</u>

ASSISTANT TO THE COUNTY MANAGER



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

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.

Assistant to the County Manager

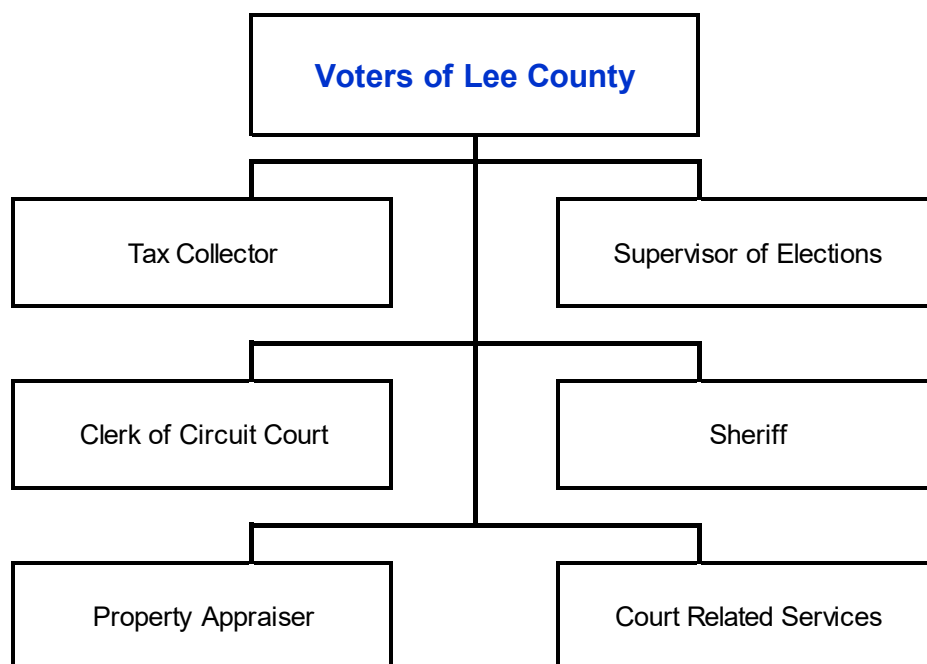
LEE COUNTY - FLORIDA
2025 - 2026

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2025 - 2026</u> <u>ADOPTED</u>
Information Technology			
Telephones	\$ 2,110,363	\$ 0	\$ 0
Data Processing	\$ 14,716,831	\$ 17,188,728	\$ 18,040,109
GIS Operations	\$ 1,333,584	\$ 1,385,174	\$ 1,441,424
Total	<u>\$ 18,160,778</u>	<u>\$ 18,573,902</u>	<u>\$ 19,481,533</u>
County Land			
County Lands	\$ 1,610,989	\$ 1,672,163	\$ 1,806,388
Total	<u>\$ 1,610,989</u>	<u>\$ 1,672,163</u>	<u>\$ 1,806,388</u>
GRAND TOTAL	<u>\$ 19,771,767</u>	<u>\$ 20,246,065</u>	<u>\$ 21,287,921</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 2,858,714	\$ 2,968,529	\$ 3,145,348
Capital Project Fund	\$ 85,861	\$ 88,805	\$ 102,464
Internal Service Fund	\$ 16,827,192	\$ 17,188,731	\$ 18,040,109
GRAND TOTAL	<u>\$ 19,771,767</u>	<u>\$ 20,246,065</u>	<u>\$ 21,287,921</u>

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
2025 - 2026

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024 ACTUAL</u>	<u>2024 - 2025 UNAUDITED ACTUAL</u>	<u>2025 - 2026 ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,260,493	\$ 1,284,820	\$ 1,392,833
Tax Collect. Fund Collect Fees	\$ 26,861,301	\$ 29,505,565	\$ 21,594,275
Total	\$ 28,121,794	\$ 30,790,385	\$ 22,987,108
Clerk to the Board			
Support to Clerk to Board	\$ 881,366	\$ 591,483	\$ 369,830
VCB - Audit	\$ 1,327,833	\$ 1,403,102	\$ 1,400,000
Transfers to Constitutionals	\$ 16,016,769	\$ 16,865,962	\$ 16,078,787
Court Technology	\$ 0	\$ 93,233	\$ 182,091
Courthouse Facilities	\$ 0	\$ 366,246	\$ 357,106
Total	\$ 18,225,968	\$ 19,320,026	\$ 18,387,814
Property Appraiser			
Support to Property Appraiser	\$ 752,193	\$ 784,733	\$ 308,521
Prop Appr. Fund Collect Fees	\$ 385,988	\$ 395,929	\$ 452,095
Transfers to Constitutionals	\$ 9,997,172	\$ 8,984,086	\$ 10,224,567
Trf - Prop Appr GIS	\$ 2,215,459	\$ 3,217,686	\$ 3,136,397
Total	\$ 13,350,812	\$ 13,382,434	\$ 14,121,580
Supervisor of Elections			
Support to Supervisor of Elect	\$ 613,023	\$ 610,931	\$ 642,345
Transfers to Constitutionals	\$ 12,173,293	\$ 12,591,299	\$ 12,482,613
Total	\$ 12,786,316	\$ 13,202,230	\$ 13,124,958
Sheriff			
Support to Sheriff	\$ 6,377,290	\$ 7,368,036	\$ 7,058,629
Transfers to Constitutionals	\$ 195,063,867	\$ 215,606,867	\$ 216,237,116
Trf Sheriff Court Support	\$ 13,651,775	\$ 15,270,630	\$ 16,166,053
Trf Sheriff Jail Disbursement	\$ 85,243,730	\$ 95,473,651	\$ 102,555,179
Total	\$ 300,336,662	\$ 333,719,184	\$ 342,016,977
Court Related Programs			
Court Administration	\$ 1,726,488	\$ 1,406,324	\$ 2,034,337
Court Admin - Support	\$ 1,368,629	\$ 8,817	\$ 3,655
Pretrial Services	\$ 2,708,681	\$ 3,091,218	\$ 3,296,202
Dispute Mediation	\$ 171,480	\$ 193,876	\$ 204,065
Family Court Services	\$ 1,600,177	\$ 1,993,054	\$ 2,221,402
Domestic Violence	\$ 319,881	\$ 375,260	\$ 444,982
Juvenile Arbitration	\$ 1,035	\$ 1,595	\$ 3,200
Courthouse Security	\$ 1,734,566	\$ 1,886,625	\$ 1,971,128
CJIS	\$ 1,993,129	\$ 1,990,128	\$ 2,202,198
Court Technology	\$ 1,391,182	\$ 1,902,648	\$ 1,974,283
Law library	\$ 225,895	\$ 217,850	\$ 267,510
Probation	\$ 2,043,007	\$ 2,400,746	\$ 2,708,643
Pretrial Diversion	\$ 676,989	\$ 692,043	\$ 917,376
Courthouse Facilities	\$ 381,853	\$ 1,993,467	\$ 1,794,952

COURTS AND CONSTITUTIONAL OFFICERS *(continued)*

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2023 - 2024</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2025 - 2026</u> <u>ADOPTED</u>
Teen Court	\$ 193,268	\$ 195,935	\$ 206,465
Veterans Court	\$ 77,656	\$ 73,440	\$ 105,000
Total	<u>\$ 16,613,916</u>	<u>\$ 18,423,026</u>	<u>\$ 20,355,398</u>
Public Defender			
Support to Public Defender	\$ 2,215,610	\$ 1,973,180	\$ 2,043,110
Court Technology	\$ 0	\$ 108,194	\$ 218,775
Courthouse Facilities	\$ 0	\$ 140,709	\$ 125,946
Total	<u>\$ 2,215,610</u>	<u>\$ 2,222,083</u>	<u>\$ 2,387,831</u>
State Attorney			
State Attorney	\$ 2,268,446	\$ 2,258,869	\$ 2,146,237
Court Technology	\$ 0	\$ 172,782	\$ 401,019
Courthouse Facilities	\$ 0	\$ 362,058	\$ 304,791
Drug Court	\$ 374,439	\$ 449,393	\$ 472,000
Total	<u>\$ 2,642,885</u>	<u>\$ 3,243,102</u>	<u>\$ 3,324,047</u>
Medical Examiner			
Support to Medical Examiner	\$ 352,623	\$ 386,537	\$ 396,084
Medical Examiner	\$ 6,726,000	\$ 9,273,780	\$ 11,243,170
Total	<u>\$ 7,078,623</u>	<u>\$ 9,660,317</u>	<u>\$ 11,639,254</u>
Legal Aid & Juvenile Detention			
Legal Aid	\$ 763,507	\$ 774,960	\$ 786,585
Total	<u>\$ 763,507</u>	<u>\$ 774,960</u>	<u>\$ 786,585</u>
Guardian Ad Litem			
Guardian Ad Litem	\$ 358,002	\$ 65,035	\$ 100,691
Court Technology	\$ 0	\$ 258,151	\$ 260,575
Courthouse Facilities	\$ 0	\$ 45,952	\$ 37,754
Total	<u>\$ 358,002</u>	<u>\$ 369,138</u>	<u>\$ 399,020</u>
GRAND TOTAL	<u><u>\$ 402,494,095</u></u>	<u><u>\$ 445,106,885</u></u>	<u><u>\$ 449,530,572</u></u>

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 <u>UNAUDITED</u> <u>ACTUAL</u>	2025 - 2026 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 374,053,408	\$ 413,284,380	\$ 416,109,695
Special Revenue Fund	\$ 27,335,541	\$ 30,690,461	\$ 32,247,690
Capital Project Fund	\$ 14	\$ 2	\$ 0
Enterprise Fund	\$ 1,105,132	\$ 1,132,042	\$ 1,173,187
GRAND TOTAL	<u><u>\$ 402,494,095</u></u>	<u><u>\$ 445,106,885</u></u>	<u><u>\$ 449,530,572</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	Capital Improvements
Traffic Circulation	Conservation
Mass Transit	Coastal Management
Sanitary Sewer, Solid Waste, Drainage,	Housing
Potable Water, and Natural Groundwater	Ports, Aviation, and Related
Aquifer Recharge s	Facilities
Intergovernmental Coordination	

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 FY25-26 the Board of County Commissioners approved a General Fund millage of 3.7623 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)

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.

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.

CIP REVENUE SOURCES (continued)

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. FY23-24 Community Park Impact Fee revenue is anticipated to be \$1,930,500, 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 FY23-24, Regional Park Impact Fee revenue is anticipated to be \$1,700,000, which excludes the City of Bonita Springs, Town of Fort Myers Beach and Village of Estero.

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 FY23-24 is anticipated to be \$20,501,020, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

CIP REVENUE SOURCES (continued)

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 FY25-26 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.

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 FY25/26-29/30

Project Title	Project #	Fund	Code	Spent thru FY 23/24	FY 24/25 Adopted Budget	FY 24/25 Amended Budget	FY 25/26 Proposed Budget	FY 26/27 Proposed Budget	FY27/28 Proposed Budget	FY28/29 Proposed Budget	FY 29/30 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Community Development				22,082		5,484,861								5,506,943
Wild Turkey Strand						5,406,358								5,406,358
Wild Turkey Strand	20500948730	48730	E			2,703,179								2,703,179
Wild Turkey Strand	20500930700	30700	GT			2,703,179								2,703,179
Bob Janes Gopher Tortoise CIP				22,082		78,503								100,585
Bob Janes Gopher Tortoise CIP	20077148730	48730	E	4,417		15,700								20,117
Bob Janes Gopher Tortoise CIP	20077130700	30700	GT	4,417		15,700								20,117
Bob Janes Gopher Tortoise CIP	20077140132	40132	E	4,416		15,701								20,117
Bob Janes Gopher Tortoise CIP	20077138653	38653	I	4,416		15,701								20,117
Bob Janes Gopher Tortoise CIP	20077130100	30100	GF-CIP	4,416		15,701								20,117
County Lands				347,035,435	25,000	10,306,336	25,000	25,000	25,000	25,000	25,000	125,000		357,466,771
Conservation 2020	20880030103	30103	CONS	347,035,435	25,000	10,306,336	25,000	25,000	25,000	25,000	25,000	125,000		357,466,771
Innovation and Tech				2,617,897	1,100,000	2,100,000		1,100,000	1,100,000	1,100,000		3,300,000		8,017,897
Fiber Optic Expand/Refresh	20887351500	51500	IT	2,617,897	1,100,000	2,100,000		1,100,000	1,100,000	1,100,000		3,300,000		8,017,897
Library				4,186,445	795,000	11,853,793								16,040,238
Exterior Shade Structure	20073634800	34800	L	1,373,350	795,000	999,150								2,372,500
Library Admin Relocation	20071234800	34800	L	2,146,320		7,602								2,153,922
South Cty Regional Renovations	20070734800	34800	L	666,775		10,847,041								11,513,816
Natural Resources				9,515,019	1,250,000	46,698,433	7,650,000	2,000,000				9,650,000	100,000	65,963,452
Bob Janes Restoration Project				517,704		2,342,399	2,500,000					2,500,000		5,360,103
Bob Janes Restoration Project	20859930100	30100	GF-CIP	517,704		2,342,399								2,860,103
Bob Janes Restoration Project	22859930100	30100	G				2,500,000					2,500,000		2,500,000
Brantley-Dover Canal Impr				122,551		462,049								584,600
Brantley-Dover Canal Impr	20073730100	30100	GF-CIP	122,551		239,449								362,000
Brantley-Dover Canal Impr	21073730100	30100	G			222,600								222,600
Caloosahatchee Canal L-3 Rehab	20860030100	30100	GF-CIP	66,448		133,552								200,000
Crew Flint Pen Hydrologic Restoration	20077230100	30100	GF-CIP			500,000								500,000
Deep Lagoon Hydro Presv Rest	20851730100	30100	GF-CIP	262,636		7,067								269,703
EMWCD-Infrastructure Rep Grant	21072730100	30100	G	3,522,390		3,596,902								7,119,292
Flood Remediation	20064830100	30100	GF-CIP	769,960		2,112,222							100,000	2,982,182
Industrial Park Berm Improv	20071430100	30100	GF-CIP	158,932		3,602								162,534
Kiker Preserve Berm				470,029	750,000	26,260,280	750,000	2,000,000				2,750,000		29,480,309
Kiker Preserve Berm	20073830100	30100	GF-CIP	470,029	750,000	2,536,280	750,000	2,000,000				2,750,000		5,756,309
Kiker Preserve Berm	22073830100	30100	G			23,724,000								23,724,000
Lakes Park Phase III	20070930100	30100	GF-CIP	478,052		4,700,948								5,179,000
Orange River Dredge	20080030100	30100	GF-CIP	30,860		814,140								845,000
Palm Creek Filter Marsh				298,479	500,000	656,666	2,000,000					2,000,000		2,955,145
Palm Creek Filter Marsh	20076130100	30100	GF-CIP	298,479	500,000	656,666	500,000					500,000		1,455,145
Palm Creek Filter Marsh	22076130100	30100	G				1,500,000					1,500,000		1,500,000
Powell Creek/Old Bridge Park	20860130100	30100	GF-CIP	622,994		94,639								717,633

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Six Mile Cypress Slough South	20073930100	30100	GF-CIP	40,425		759,575	1,400,000					1,400,000		2,200,000
Sunniland/9 Mile Run Drainage				859,623		1,092,378								1,952,001
Sunniland/9 Mile Run Drainage	20855730100	30100	GF-CIP	667,666		984,335								1,652,001
Sunniland/9 Mile Run Drainage	22855730100	30100	G	191,957		108,043								300,000
Yellow Fever Crk Chain Imp	20850930100	30100	GF-CIP	1,064,884		97,800								1,162,684
Ten Mile Canal South	20075530100	30100	GF-CIP	229,052		3,064,214	1,000,000					1,000,000		4,293,266
Parks and Recreation				2,239,653	10,890,000	33,897,164	6,525,000	3,650,000	9,664,360	6,050,000	30,593,185	56,482,545	18,191,690	110,811,052
Able Canal Pathway				1,063,690	3,840,000	13,416,659								14,480,349
Able Canal Pathway	20215438700	38700	I	436,765	1,340,000	5,554,009								5,990,774
Able Canal Pathway	20215438652	38652	I		2,500,000	3,500,000								3,500,000
Able Canal Pathway	21215430100	30100	G	626,925		4,362,650								4,989,575
Adaptive Baseball Field	20084030102	30102	T				2,000,000					2,000,000		2,000,000
Big Carlos Pass Park				31,752		88,248		975,000				975,000		1,095,000
Big Carlos Pass Park	20079538700	38700	I	31,752		88,248								120,000
Big Carlos Pass Park	20079530114	30114	T					975,000				975,000		975,000
Boca Grande 5th Street Beach Access Wal	20081838700	38700	I			56,830	675,000					675,000		731,830
Boca Grande Tennis and Pickleball Courts				89,736	2,900,000	3,140,764								3,230,500
Boca Grande Tennis and Pickleball Courts	20077830100	30100	GF-CIP	89,736	1,900,000	2,140,764								2,230,500
Boca Grande Tennis and Pickleball Courts	20077838651	38651	I		1,000,000	1,000,000								1,000,000
Buckingham Community Center Parking L	20082538652	38652	I				50,000	250,000				300,000		300,000
Caloosahatchee Regional Park Trailhead Imp	not assigned	38700	I						150,000	750,000		900,000		900,000
Civic Center Complex Master Plan	20083930100	30100	GF-CIP				250,000					250,000		250,000
Dog Beach Improvements	not assigned	38700	I							75,000		75,000	600,000	675,000
Hammond Stadium Light Pole Replacement	20078730102	30102	T		1,000,000	3,500,000								3,500,000
Karl Drews Community Center	not assigned	38653	I						600,000		3,500,000	4,100,000		4,100,000
Lakes Park Lodge Reconstruction	not assigned	38700	I					225,000		1,500,000		1,725,000		1,725,000
Larry Kiker Preserve				244,500		5,155,107			5,364,360		26,543,185	31,907,545	14,741,690	52,048,842
Larry Kiker Preserve	20071930114	30114	T	244,500		5,155,107					26,543,185	26,543,185	14,741,690	46,684,482
Larry Kiker Preserve	20071930105	30105	CONS						5,364,360			5,364,360		5,364,360
Lavender's Landing Improvements	20073030100	30100	GF-CIP	96,984	575,000	1,628,016								1,725,000
Lynn Hall Memorial Park Improvements	20082638700	38700	GF-CIP				850,000					850,000		850,000
NFM Shuffleboard Shade	20076430100	30100	GF-CIP	64,249	400,000	2,134,852								2,199,101
North Fort Myers Inclusive Playground							50,000		450,000			500,000		500,000
North Fort Myers Inclusive Playground	20082738651	38651	I				50,000					50,000		50,000
North Fort Myers Inclusive Playground	20082730100	30100	GF-CIP						450,000			450,000		450,000
North Fort Myers Splash Pad	not assigned	38651	I										1,150,000	1,150,000
Park Amenities	20076330100	30100	GF-CIP	231,332		175,170	575,000	375,000	350,000	225,000	275,000	1,800,000		2,206,502
Phillips Park Pickleball Courts	20082838651	38651	I				600,000					600,000		600,000
Rutenburg Park Improvements	20073338653	38653	I	259,825	1,800,000	3,630,175								3,890,000
Sanibel Causeway Islands Phase II	20082938700	38700	I				1,300,000					1,300,000		1,300,000

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Schandler Hall Skate Park	20073438652	38652	I	32,693	100,000	484,808								517,501
Telegraph Creek Kayak Launch	20067038700	38700	I	124,892	275,000	486,535								611,427
Trail System Expansion							175,000	1,250,000	200,000	1,500,000	175,000	3,300,000	1,250,000	4,550,000
Trail System Expansion	20073538700	38700	I				175,000		200,000		175,000	550,000		550,000
Trail System Expansion	20073530114	30114	T					1,250,000		1,500,000		2,750,000	1,250,000	4,000,000
Veterans Park Skate Park Reconstruct	not assigned	38652	I					100,000	800,000			900,000		900,000
Wa-Ke Hatchee Park Equip Storage	not assigned	38653	I					225,000	1,750,000			1,975,000		1,975,000
Waterway Park Restroom	not assigned	38651	I								100,000	100,000	450,000	550,000
Wheeler Road Offices and Maintenance Building	not assigned	38651	I					250,000		2,000,000		2,250,000		2,250,000
Public Safety				40,673,529	7,250,000	38,440,923	7,550,000	10,450,000				18,000,000		97,114,452
CDBG-MIT Hertz-Alico	21131030100	30100	GF-CIP	161,679		7,184,736								7,346,415
EMS Station - Alva	20081030100	30100	GF-CIP		1,000,000	1,000,000	1,000,000	3,600,000				4,600,000		5,600,000
EMS Station- Alico (ITEC)	20077630100	30100	GF-CIP	375,411	500,000	3,220,589								3,596,000
EMS Station- Babcock	20077730100	30100	GF-CIP	21	1,000,000	1,095,979	1,000,000	4,600,000				5,600,000		6,696,000
EMS Station- River Hall	20077530100	30100	GF-CIP	21	2,000,000	3,595,979		1,500,000				1,500,000		5,096,000
EMS Station-Treeline				1,010,756	1,000,000	2,615,244	2,500,000					2,500,000		6,126,000
EMS Station-Treeline	20077430100	30100	GF-CIP	10,521	1,000,000	2,585,479	2,500,000					2,500,000		5,096,000
EMS Station-Treeline	20077438900	38900	I	1,000,235		29,765								1,030,000
EOC DataCenter UPS	20079915200	15200	E-911	36,172	1,500,000	1,530,828								1,567,000
EOC Expansion				31,687,385		15,766,943								47,454,328
EOC Expansion	20066430100	30100	GF-CIP	2,279,759		15,009,491								17,289,250
EOC Expansion	22066430100	30100	G	12,949,708		757,452								13,707,160
EOC Expansion	11129500100	00100	G	16,457,918										16,457,918
Fire Station Alerting	20077330100	30100	GF-CIP	484,213	250,000	330,787	150,000					150,000		965,000
HMGP - Generators				6,305,766		1,321,725								7,627,491
HMGP - Generators	21071618200	18200	G	6,282,750		128,530								6,411,280
HMGP - Generators	21071630100	30100	G			1,111,384								1,111,384
HMGP - Generators	20071630100	30100	GF-CIP	23,016		81,811								104,827
MRU Replacement	20083218200	18200	H				1,000,000	750,000				1,750,000		1,750,000
Portable Radio Replacement	20083330100	30100	GF-CIP				1,900,000					1,900,000		1,900,000
PS/LCSO CAD Hardware	20074330100	30100	GF-CIP	612,105		778,113								1,390,218
Solid Waste				31,458,205	54,258,661	72,971,553	60,441,433	89,142,372	27,173,288	15,415,700	10,513,100	202,685,893	36,722,000	343,837,651
Admin East 2nd Floor Remodel	20082440132	40132	E				2,500,000					2,500,000		2,500,000
Ash Monofill Sideslope Closure	20079740132	40132	E	112,886		887,114	100,000	8,000,000				8,100,000		9,100,000
Buckingham Resource Area	20075140132	40132	E	104,195	700,000	1,695,806								1,800,001
Buckingham Scale Improvements	20068040132	40132	E	16,875										16,875
C&D Processing Facility	not assigned	40132	E								50,000	50,000	6,000,000	6,050,000
Class 1 Phase V- Cells 15 & 16	not assigned	40132	E								309,000	309,000	17,552,000	17,861,000
Class I East Sideslope Partial Closure	20083440132	40132	E				137,000		3,157,000			3,294,000		3,294,000
Class I Phase IV Update	20080640132	40132	E		300,000	300,000	12,683,000					12,683,000		12,983,000
Class III- Cell 2B	not assigned	40132	E										13,170,000	13,170,000

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Compost Facility & Well Imprvmnt	20065740132	40132	E	24,875										24,875
DIW 2	not assigned	40132	E					517,000	8,905,300	5,430,700		14,853,000		14,853,000
Hendry Cnty Transfer Station	20062440132	40132	E	7,670,557										7,670,557
Landfill Class I Update	20095640132	40132	E	57,895										57,895
Landfill Class III Update	20071540132	40132	E	767,224	10,735,000	14,129,140								14,896,364
Landfill Gas Collection System	20093640132	40132	E		200,000	1,600,000	2,000	1,662,000				1,664,000		3,264,000
Lee County Compost Facility	20075240132	40132	E	5,895,321		100,000								5,995,321
Lee Hendry Landfill Connectivity	20075340132	40132	E			476,000								476,000
Material Recovery Facility	20075440132	40132	D,E	15,694,532	21,765,000	24,412,467	31,342,599	52,370,588	6,029,662			89,742,849		129,849,848
Parts and Equipment Storage	20095540132	40132	E	58,457		778,543	314,308					314,308		1,151,308
Recycling Facilities	20076840132	40132	E											-
Transportation Parking Lot Expansion	20083540132	40132	E				350,000					350,000		350,000
Umbrella-Buckingham Upgrades	20068140132	40132	E	53,208	2,234,500	2,437,091	216,300					216,300		2,706,599
Umbrella-Generators-mult sites	20068340132	40132	E				154,500					154,500		154,500
Umbrella-Mechanical Systems	20068440132	40132	E		32,700	64,500								64,500
Umbrella-Scales	20068540132	40132	E	168,470	288,850	407,320								575,790
WTE Facilities Hardening	21076540132	40132	G	21,408		2,693,263								2,714,671
WTE Life Extensions	20334040132	40132	D,E	812,302	18,002,611	22,990,309	12,641,726	26,592,784	9,081,326	9,985,000	10,154,100	68,454,936		92,257,547
Transit				11,586,710	6,729,530	11,731,285	650,000	650,000	650,000	650,000	650,000	3,250,000		26,567,995
ADA & Passenger Amenities				1,690,508	650,000	1,412,886	650,000	650,000	650,000	650,000	650,000	3,250,000		6,353,394
ADA & Passenger Amenities	20886448640	48640	G	1,609,362	50,000	250,920	50,000	50,000	50,000	50,000	50,000	250,000		2,110,282
ADA & Passenger Amenities	21886448640	48640	G	81,146	600,000	1,161,966	600,000	600,000	600,000	600,000	600,000	3,000,000		4,243,112
Lehigh Acres Park & Ride	21072448640	48640	G	2,457,052		3,666,512								6,123,564
South Park&Ride Trsf Stations				7,349,884		572,357								7,922,241
South Park&Ride Trsf Stations	20889448640	48640	G	1,295,341		125,117								1,420,458
South Park&Ride Trsf Stations	21889448640	48640	G	6,054,543		447,240								6,501,783
Transit Facility Hurricane Damage Repairs	21080748640	48640	G	89,266	6,079,530	6,079,530								6,168,796
Transportation				197,659,156	94,009,634	356,441,130	56,021,454	23,254,567	632,703,350	31,619,895	69,361,682	812,960,948	858,527,600	2,225,588,834
Alico Road Connector				17,180,307	88,337,187	100,626,129	6,500,000		160,000,000	30,294,151	65,000,000	261,794,151	127,347,417	506,948,004
Alico Road Connector	20924530100	30100	GF-CIP			110,470	6,500,000					6,500,000		6,610,470
Alico Road Connector	20924530700	30700	GT	2,748,785		11,998,729			50,000,000		30,000,000	80,000,000	69,000,000	163,747,514
Alico Road Connector	20924538825	38825	I	14,431,522	11,000,000	11,179,743			10,000,000	5,000,000	3,000,000	18,000,000		43,611,265
Alico Road Connector	20924538823	38823	I		77,337,187	77,337,187			70,000,000	20,000,000	20,000,000	110,000,000	35,500,000	222,837,187
Alico Road Connector	20924530720	30720	ST						30,000,000	5,294,151	12,000,000	47,294,151	22,847,417	70,141,568
Bicycle/Pedestrian Facilities				24,524,888	4,772,447	15,183,780	5,553,989	6,854,567	6,914,464	425,744	3,461,682	23,210,446		62,919,114
Bicycle/Pedestrian Facilities	20600238822	38822	I	1,544,251	271,073	2,767,012	679,672		3,908,119			4,587,791		8,899,054
Bicycle/Pedestrian Facilities	20600238823	38823	I	2,640,331	1,500,000	3,341,157								5,981,488
Bicycle/Pedestrian Facilities	20600238824	38824	I	1,420,661	596,791	923,887		6,056,510	602,031		3,461,682	10,120,223		12,464,771
Bicycle/Pedestrian Facilities	20600238825	38825	I	275,695	135,801	1,393,377	865,000					865,000		2,534,072
Bicycle/Pedestrian Facilities	20600230700	30700	GT	18,643,950	2,268,782	5,831,347	4,009,317	798,057	2,404,314	425,744		7,637,432		32,112,729
Bicycle/Pedestrian Facilities	22600230700	30700	G			927,000								927,000

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Big Carlos Pass Bridge Replace				42,725,662		61,513,926								104,239,588
Big Carlos Pass Bridge Replace	20572430700	30700	GT	500		547,090								547,590
Big Carlos Pass Bridge Replace	20572430720	30720	ST	10,258,722		9,192,130								19,450,852
Big Carlos Pass Bridge Replace	20572430721	30721	ST			11,000,000								11,000,000
Big Carlos Pass Bridge Replace	20572431203	31203	D	7,713,917		17,286,083								25,000,000
Big Carlos Pass Bridge Replace	11129500100	00100	G	24,752,523		23,488,623								48,241,146
Burnt Store N/Charlotte Line				2,500,000		10,064,742		15,500,000				15,500,000		28,064,742
Burnt Store N/Charlotte Line	20080230721	30721	ST	2,500,000		10,064,742								12,564,742
Burnt Store N/Charlotte Line	20080238822	38822	I					15,500,000				15,500,000		15,500,000
Cape Coral Bdg WP Span Repl	20924830721	30721	ST	12,279,778		8,807,709	1,600,000		464,888,886			466,488,886		487,576,373
Midpoint Bridge	20076930721	30721	D,ST			15,473,314							565,819,809	581,293,123
Corkscrew Road				31,360,321		26,126,419								57,486,740
Corkscrew Road	20066930100	30100	GF-CIP	5,701,151		239,031								5,940,182
Corkscrew Road	20066930700	30700	CONT,GT	11,746,026		7,943,609								19,689,635
Corkscrew Road	20066931203	31203	D	10,949,276		16,907,648								27,856,924
Corkscrew Road	20066938825	38825	I	2,963,868		1,036,131								3,999,999
Gateway/Griffin Roundabout	20067138823	38823	I	571,024		150,000								721,024
Hickory Bridge Replacement						6,000,000	6,545,001					6,545,001	112,902,728	125,447,729
Hickory Bridge Replacement	20508330720	30720	ST				6,545,001					6,545,001	112,902,728	119,447,729
Hickory Bridge Replacement	22508330700	30700	G			6,000,000								6,000,000
Lee Blvd Traffic Signals	20063730700	30700	GT	757,199		2,807,931								3,565,130
Ortiz 4L/Colonial-MLK				8,964,240		32,717,473								41,681,713
Ortiz 4L/Colonial - MLK	20061338823	38823	I	2,475,041		19,401,307								21,876,348
Ortiz 4L/Colonial - MLK	20061331203	31203	D	4,999,122		6,925,983								11,925,105
Ortiz 4L/Colonial - MLK	20061330700	30700	GT	27		5,705,234								5,705,261
Ortiz 4L/Colonial - MLK	22061330700	30700	G	1,490,050		684,949								2,174,999
Ortiz Ave MLK to Luckett	20407238823	38823	I	2,383,017		554,423							52,457,646	55,395,086
Signal System ATMS Upgrade	20675930700	30700	GT	8,708,050	750,000	1,995,140	750,000	750,000	750,000	750,000	750,000	3,750,000		14,453,190
Three Oaks Extension North				44,327,854		61,113,910	34,922,464					34,922,464		140,364,228
Three Oaks Extension North	20405330700	30700	GT	32,613,258		30,672,778	16,922,464							80,208,500
Three Oaks Extension North	20405331203	31203	D	9,051,444		21,406,034								30,457,478
Three Oaks Extension North	20405338823	38823	I	970,311		29,688								999,999
Three Oaks Extension North	20405338824	38824	I	1,692,841		9,005,410	18,000,000					18,000,000		28,698,251
Toll Interoperability				1,126,816	150,000	306,234	150,000	150,000	150,000	150,000	150,000	750,000		2,183,050
Toll Interoperability	20581842133	42133	ST	213,439	30,000	52,643	30,000	30,000	30,000	30,000	30,000	150,000		416,082
Toll Interoperability	20581842135	42135	ST	913,377	120,000	253,591	120,000	120,000	120,000	120,000	120,000	600,000		1,766,968
Toll System Replacement				250,000		13,000,000								13,250,000
Toll System Replacement	20061542133	42133	ST	50,000		2,600,000								2,650,000
Toll System Replacement	20061542135	42135	ST	200,000		10,400,000								10,600,000
Utilities				282,780,535	46,830,000	156,300,308	129,870,000	195,325,000	188,050,000	140,350,000	97,375,000	750,970,000	237,655,000	1,427,705,843
Alico Road Connector - LCDOT	20079348730	48730	E			2,000,000	2,000,000	3,000,000				5,000,000		7,000,000

Capital Improvement Program Detail Report FY25/26-29/30

Project Title	Project #	Fund	Code	Spent thru FY 23/24	FY 24/25 Adopted Budget	FY 24/25 Amended Budget	FY 25/26 Proposed Budget	FY 26/27 Proposed Budget	FY27/28 Proposed Budget	FY28/29 Proposed Budget	FY 29/30 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Ben Hill Griffin FM Improve S	20733448713	48713	E	5,033,684		2,852,755								7,886,439
Big Carlos Pass				404,263		2,133,988								2,538,251
Big Carlos Pass	20074448730	48730	E	69,703		693,548								763,251
Big Carlos Pass	20074448731	48731	D	334,560		1,440,440								1,775,000
CFM Flow Diversion				541,062		530,137	1,000,000		5,000,000	10,000,000	5,000,000	21,000,000		22,071,199
CFM Flow Diversion	20074648713	48713	E	541,062		530,137	1,000,000		5,000,000	5,000,000		11,000,000		12,071,199
CFM Flow Diversion	20074648730	48730	E							5,000,000	5,000,000	10,000,000		10,000,000
Corkscrew Production Well Panel Replaceme	20762248720	48720	E	6,632,031		1,520,167								8,152,198
Corkscrew Road Widening				13,001,963		4,228,882	1,000,000					1,000,000		18,230,845
Corkscrew Road Widening	20067548730	48730	E	8,626,735			1,000,000					1,000,000		9,626,735
Corkscrew Road Widening	20067548731	48731	D	4,375,228		4,228,882								8,604,110
Corkscrew Wellfield & Plant Expansion	20080848712	48712	E		1,500,000	1,500,000	1,000,000	2,900,000				3,900,000	113,000,000	118,400,000
County Wide Septic to Sewer				626,582		1,623,418								2,250,000
County Wide Septic to Sewer	20072248730	48730	E	625,757		124,243								750,000
County Wide Septic to Sewer	22072248730	48730	G	825		1,499,175								1,500,000
Cybersecurity Risk Assessment & Hardware S	20078047830	48730	E	74,712		1,025,288								1,100,000
Daniels/I-75 Diverging Diamond WM Relocati	20080448730	48730	E	339,420	500,000	500,000	3,200,000	2,000,000				5,200,000		6,039,420
DOT Proj Utility Relocations	20741648730	48730	E	5,784,772	500,000	1,061,573	750,000	750,000	750,000	750,000	750,000	3,750,000	3,750,000	14,346,345
Electrical Equip Upgrd&Repl	20742948730	48730	E	6,835,949	100,000	1,045,956	100,000	100,000	100,000	100,000	100,000	500,000	500,000	8,881,905
FGCU Sewer	20730448730	48730	E	3,202,322		169,259								3,371,581
FGCU Water	20719748730	48730	E	1,784,297		131,380								1,915,677
Fiesta Village Swr Coll Sys Im	20729348713	48713	E	271,996		500,000								771,996
Flesta Village WWTP Deep Well	20925148730	48730	E	15,076,469		3,871,827								18,948,296
Fiesta Village WWTP Rm Upgrd	20061648730	48730	E	9,749,084		714,239								10,463,323
FM Shores WM Replacement	20079648730	48730	E	2,662,327		507,498	850,000					850,000		4,019,825
FMB Belt Press Replacement				524,014		9,883,929								10,407,943
FMB Belt Press Replacement	20067648730	48730	E	489,014		4,918,929								5,407,943
FMB Belt Press Replacement	22067648730	48730	G	35,000		4,965,000								5,000,000
FMB Deep Injection Well #2	20061748730	48730	E	13,999,013		654,139								14,653,152
FMB Main Switchgear Repl				2,059,149		8,331,072								10,390,221
FMB Main Switchgear Repl	20062648720	48720	E	325,337										325,337
FMB Main Switchgear Repl	22062648720	48720	G	823,590										823,590
FMB Main Switchgear Repl	20062648731	48731	D	910,222		8,331,072								9,241,294
FMB WRF Capacity Restoration Project				5,636,313	2,000,000	2,800,000	25,000,000	60,000,000	70,000,000	50,000,000	25,000,000	230,000,000		238,436,313
FMB WRF Capacity Restoration Project	20061948713	48713	E	45,622										45,622
FMB WRF Capacity Restoration Project	20061948730	48730	D,E	5,590,691	2,000,000	2,800,000	25,000,000	60,000,000	70,000,000	50,000,000	25,000,000	230,000,000		238,390,691
LS Generator Replacements				824,306	1,000,000	1,170,592								1,994,898
LS Generator Replacements	20079248730	48730	E		1,000,000	1,000,000								1,000,000
LS Generator Replacements	22079248730	48730	G	824,306		170,592								994,898
Green Meadows 2nd Deep Inj				605,590		7,294,410	11,000,000					11,000,000		18,900,000
Green Meadows 2nd Deep Inj	20746148730	48730	E	605,590		7,294,410	7,000,000					7,000,000		14,900,000

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Green Meadows 2nd Deep Inj	20746148712	48712	E				4,000,000					4,000,000		4,000,000
Hancock Bridge Sidewalk Utility Relocation (L	20078948730	48730	E	657,121		442,879	1,700,000					1,700,000		2,800,000
Lazy Days Water Main Replacement	20065548720	48720	E	1,772,122	400,000	400,000								2,172,122
LCU Generator Replace/Improve	20744448730	48730	E	3,705,767	50,000	544,484	1,470,000	1,470,000	320,000	3,320,000	1,320,000	7,900,000	2,300,000	14,450,251
Littleton Road Widening - LCDOT				2,320,320		43,143								2,363,463
Littleton Road Widening - LCDOT	20078248730	48730	E	1,056,858		43,143								1,100,001
Littleton Road Widening - LCDOT	20078248731	48731	D	1,263,462										1,263,462
Long Term LS Recovery and Hardening				1,214,878	2,000,000	5,255,947	1,500,000	4,250,000	4,250,000			10,000,000		16,470,825
Long Term LS Recovery and Hardening	20079048720	48720	E		2,000,000	2,500,000	1,500,000	4,250,000	4,250,000			10,000,000		12,500,000
Long Term LS Recovery and Hardening	22079048720	48720	G	1,214,878		2,755,947								3,970,825
LS 5507 & Force Main Replacement	22079148730	48730	G	1,762,209		137,791								1,900,000
Master Pump Station 6600 Upgrd				752,385		1,483,315								2,235,700
Master Pump Station 6600 Upgrd	20063848730	48730	E	674,383		751,282								1,425,665
Master Pump Station 6600 Upgrd	20063848731	48731	D	78,002		732,033								810,035
Metro Pkwy - FDOT	20078348730	48730	E	125,000	500,000	1,749,800								1,874,800
NLC WTP 15MGD to 20MGD	20081248712	48712	E		500,000	500,000			3,000,000			3,000,000	80,000,000	83,500,000
NLC WTP Expansion to 15 MGD			E	24,460,697	5,000,000	24,924,751								49,385,448
NLC WTP Expansion to 15 MGD	20063348712	48712	E	18,478,095	2,500,000	15,907,048								34,385,143
NLC WTP Expansion to 15 MGD	20063348730	48730	E	305	2,500,000	2,500,000								2,500,305
NLC WTP Expansion to 15 MGD	20063348731	48731	D	5,982,297		6,517,703								12,500,000
NLC WTP Wellfield Expansion to			E	21,512,558	3,000,000	17,917,793		6,725,000				6,725,000		46,155,351
NLC WTP Wellfield Expansion to	20761948712	48712	E	20,103,293	3,000,000	15,718,043		1,000,000				1,000,000		36,821,336
NLC WTP Wellfield Expansion to	20761948730	48730	E	1,409,265				5,725,000				5,725,000		7,134,265
NLC WTP Wellfield Expansion to	20761948731	48731	D			2,199,750								2,199,750
North-South WM-SR 80	20062848730	48730	E	661,352										661,352
Operations Building Replacement	20745448730	48730	E	2,469,326										2,469,326
Orange River Sidewalk & WM Relocation (I	20083648730	48730	E				2,000,000					2,000,000		2,000,000
Ortiz Av FM-SR 82 to Colonial	20065648720	48720	E	2,210,745		1,426,185								3,636,930
Ortiz Utility Relocation MLK-SR80	20075048730	48730	E	150,877	1,000,000	1,599,123	2,500,000	2,500,000				5,000,000		6,750,000
Pine Island WWTP Deep Bed Sand Filters	20746548730	48730	E	27,014		442,986	1,600,000					1,600,000		2,070,000
Pinewoods Wellfield Expansion	not assigned	48712	E										13,000,000	13,000,000
Remote Telemetry Replacement	20762348730	48730	E	7,275,712		335,801								7,611,513
RSW Trans Line-Ben Hill/Treeln	20719348712	48712	E	12,487,748		432,849								12,920,597
SE Deep Injection Well	20082248730	48730	E					16,000,000	18,000,000			34,000,000		34,000,000
SE Force Mains				1,180,778	1,500,000	4,296,336	7,000,000	11,000,000	10,000,000			28,000,000		33,477,114
SE Force Mains	20067348730	48730	E,D	487,114	1,500,000	1,500,000	7,000,000	11,000,000	10,000,000			28,000,000		29,987,114
SE Force Mains	20067348731	48731	D	693,664		2,796,336								3,490,000
SE Wellfield Expansion				2,118,471	3,500,000	5,031,529	7,500,000	7,000,000	1,500,000		10,000,000	26,000,000	10,000,000	43,150,000
SE Wellfield Expansion	20078148712	48712	E	2,100,461	3,500,000	4,299,539	3,500,000	4,000,000	1,500,000		10,000,000	19,000,000	10,000,000	35,400,000
SE Wellfield Expansion	20078148730	48730	E	18,010		731,990	4,000,000	3,000,000				7,000,000		7,750,000
Secondary Containments for Chemical Tanks	20745648730	48730	E	351,570		420,000	1,320,000					1,320,000		2,091,570

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SEWRF-SE Water Reclaim Fac				8,785,737	5,000,000	8,676,715	35,000,000	70,000,000	68,200,000	70,000,000	50,000,000	293,200,000		310,662,452
SEWRF-SE Water Reclaim Fac	20746748713	48713	E	8,771,567	5,000,000	8,676,715	10,000,000	22,000,000	7,000,000	7,000,000	7,000,000	53,000,000		70,448,282
SEWRF-SE Water Reclaim Fac	20746748730	48730	E,D	14,170			25,000,000	48,000,000	61,200,000	63,000,000	43,000,000	240,200,000		240,214,170
Summerlin Rd 20" FM Replacemen	20065348730	48730	E	4,902,885		200,000								5,102,885
Three Oaks Second DIW				443,340	12,000,000	7,419,051	12,300,000					12,300,000		20,162,391
Three Oaks Second DIW	20078548730	48730	E	367,438	6,000,000									367,438
Three Oaks Second DIW	20078548713	48713	E		6,000,000	6,000,000	12,300,000					12,300,000		18,300,000
Three Oaks Second DIW	20078548731	48731	D	75,902		1,419,051								1,494,953
Three Oaks WRF Expansion	20072348713	48713	E	44,199,286	3,000,000	3,000,000								47,199,286
Tice Area WM Replacement	20063948730	48730	E	1,140,941		2,182,326	1,000,000	500,000				1,500,000		4,823,267
US 41 WM Replacements				3,560,479		110,013								3,670,492
US 41 WM Replacements	20067848730	48730	E	178,596										178,596
US 41 WM Replacements	20067848731	48731	D	3,381,883		110,013								3,491,896
US41 S WM Replacement (Isl Pk Rd. to Jona	20078648720	48720	E	137,369	600,000	763,902	1,000,000					1,000,000		1,901,271
Wastewater System Improvements	20722948730	48730	E	5,854,329	700,000	1,184,999	900,000	1,350,000	1,350,000	1,350,000	1,350,000	6,300,000	5,450,000	18,789,328
Wastewater Treatment Plant Improvements				7,547,821	800,000	4,326,556	2,100,000	250,000	1,475,000	850,000	2,000,000	6,675,000	3,000,000	21,549,377
Wastewater Treatment Plant Improvements	20713848730	48730	E	7,547,821	800,000	4,149,114	2,100,000	250,000	1,475,000	850,000	2,000,000	6,675,000	3,000,000	21,371,935
Wastewater Treatment Plant Improvements	22713848730	48730	G			177,442								177,442
Water System Improvements	20709448730	48730	E	9,822,458	650,000	988,245	1,000,000	2,550,000	2,050,000	1,550,000	1,550,000	8,700,000	5,200,000	24,710,703
Water Treatment Plt Improv	20726848730	48730	E	7,272,903	900,000	1,848,223	250,000	2,850,000	1,925,000	2,300,000	175,000	7,500,000	1,325,000	17,946,126
Well Redevelop/Upgrd&Rebuild	20714948720	48720	E	4,440,831	130,000	310,000	130,000	130,000	130,000	130,000	130,000	650,000	130,000	5,530,831
Winkler Rd. Watermain Improvements	20927048712	48712	E	792,740		1,730,510								2,523,250
Wtr/Swr Line Reloc-3 Oaks	20742648730	48730	E	993,448		124,547	3,700,000					3,700,000		4,817,995
Grand Total				929,774,666	223,137,825	746,225,786	268,732,887	325,596,939	859,365,998	195,210,595	208,517,967	1,857,424,386	1,151,196,290	4,684,621,128

Code Legend

A - Advalorem	GF-CIP- General Fund Capital Imp
CONS - Conservation 2020	GT - Gas Tax
CONT - Contribution	H - All Hazards
D - Debt	I - Impact Fees
E - Enterprise	IT - Innovation and Technology
E-911 - E-911 Operations	L - Library Advalorem
G - Grant	ST - Surplus Tolls
GIF - Growth Inc Fund	T - Tourist Development Tax

Reconciliation

Grand Total	268,732,887
TDC CIP	16,638,626
NR c/o in Dec	(500,000)
GL 8/27/25	284,871,513



Lee County
Southwest Florida

Impact Fee Revenue Projection for CIP

Community Park Districts	Actual FY24/25	Budget FY25/26	Proposed FY26/27	Proposed FY27/28	Proposed FY28/29	Proposed FY29/30	Proposed FY30/31	5 Year Total
18651 - North	443,237	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
18652 - East	2,493,785	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
18653 - South	529,629	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
18654 - Gateway	90,378	30,000	30,000	30,000	30,000	30,000	30,000	150,000
18655 - Sanibel		500	500	500	500	500	500	2,500
Total	3,557,029	3,330,500	3,330,500	3,330,500	3,330,500	3,330,500	3,330,500	16,652,500

Regional Park Districts	Actual FY24/25	Budget FY25/26	Proposed FY26/27	Proposed FY27/28	Proposed FY28/29	Proposed FY28/29	Proposed FY30/31	5 Year Total
18700 - County Wide	2,865,046	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	13,500,000
Total	2,865,046	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	13,500,000

Road Districts	Actual FY24/25	Budget FY25/26	Proposed FY26/27	Proposed FY27/28	Proposed FY28/29	Proposed FY28/29	Proposed FY30/31	5 Year Total
18821 - Boca Grande	0	1,020	1,020	1,020	1,020	1,020	1,020	5,100
18822 - North	5,045,809	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
18823 - Central	28,997,287	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	100,000,000
18824 - Southwest	3,979,793	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
18825 - Southeast	4,067,924	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
Total	42,090,812	32,001,020	32,001,020	32,001,020	32,001,020	32,001,020	32,001,020	160,005,100

Community Park Impact Fee Districts

18651/38651		Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
District 51--North		FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
Impact Fees		443,237	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Interest		58,160	1,000	500	500	500	500	500	2,500
Interest - Construction Fund									0
Fund Balance		1,219,348	1,704,538	545,538	786,038	1,276,538	-232,962	157,538	545,538
Total		1,720,745	2,205,538	1,046,038	1,286,538	1,777,038	267,538	658,038	3,048,038
Less:									
Refund Prior Year Expense		16,206	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Net Available		1,704,538	2,195,538	1,036,038	1,276,538	1,767,038	257,538	648,038	2,998,038
Project Requests:									
Phillips Park Pickel ball			600,000						0
NFM Inclusive Playground			50,000						0
Wheeler Road Office Building				250,000		2,000,000			2,250,000
Waterway Park Restroom							100,000		100,000
Boca Grande Pickleball		0	1,000,000						0
Total Projects		0	1,650,000	250,000	0	2,000,000	100,000		2,350,000
Reserves		1,704,538	545,538	786,038	1,276,538	(232,962)	157,538	648,038	648,038

18652/38652		Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
District 52 -- East		FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
Impact Fees		2,493,785	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Interest		233,488	60,000	3,500	3,500	3,500	3,500	3,500	17,500
Interest - Construction Fund									0
Fund Balance		4,629,101	7,330,304	5,345,496	6,988,996	8,182,496	10,175,996	12,169,496	5,345,496
Total		7,356,374	9,390,304	7,348,996	8,992,496	10,185,996	12,179,496	14,172,996	15,362,996
Less:									
Refund Prior Year Expense		22,063	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Net Available		7,334,310	9,380,304	7,338,996	8,982,496	10,175,996	12,169,496	14,162,996	15,312,996
Project Requests:									
200734- Schndler Hall Skate Park			484,808						0
202154-Able Canal Pathway			3,500,000						0
Buckingham Community Center Parking lot			50,000	250,000					250,000
Veterans Park Skate Park Construction				100,000	800,000				900,000
200651-Lehigh Comm Park Expansion		4,006							0
Total Projects		4,006	4,034,808	350,000	800,000	0	0		1,150,000
Reserves		7,330,304	5,345,496	6,988,996	8,182,496	10,175,996	12,169,496	14,162,996	14,162,996

Community Park Impact Fee Districts

18653/38653		Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
District 53 -- South		FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
Impact Fees		529,629	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
Interest		156,236	2,300	2,300	2,300	2,300	2,300	2,300	11,500
Interest - Construction Fund									0
Fund Balance		3,931,418	2,345,891	1,761,881	2,329,181	771,481	1,563,781	(1,143,919)	1,761,881
Total		4,617,284	3,148,191	2,564,181	3,131,481	1,573,781	2,366,081	(341,619)	5,773,381
Less:									
Refund Prior Year Expense		1,829	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Net Available		4,615,455	3,138,191	2,554,181	3,121,481	1,563,781	2,356,081	(351,619)	5,723,381
Project Requests:									
200733 -Rutenburg Park Improvement		2,267,593	1,362,581						0
200732 - Playground Splashpad Enhancements									0
Karly Drews Community Center					600,000		3,500,000		4,100,000
Wa-Ke hatchee Park Equipment Storage				225,000	1,750,000				1,975,000
Bob Janes Gopher Tortise		1,971	13,729						0
202146-Brooks Park Master Plan & Imprv									0
Total Projects		2,269,564	1,376,310	225,000	2,350,000	0	3,500,000		6,075,000
Reserves		2,345,891	1,761,881	2,329,181	771,481	1,563,781	(1,143,919)	(351,619)	(351,619)

18654/38654		Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
District 54 -- Gateway		FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
Impact Fees		90,378	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Interest		17,691	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Interest - Construction Fund									0
Fund Balance		388,745	415,665	34,813	64,813	94,813	124,813	154,813	34,813
Total		496,813	450,665	69,813	99,813	129,813	159,813	189,813	209,813
Less:									
Refund Prior Year Expense			5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available		496,813	445,665	64,813	94,813	124,813	154,813	184,813	184,813
Project Requests:									
Gateway Projects		81,148	410,852						0
Reserves		415,665	34,813	64,813	94,813	124,813	154,813	184,813	184,813

Community Park Impact Fee Districts

18655/38655		Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
District 55 -- Sanibel		FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
Impact Fees			500	500	500	500	500	500	2,500
Interest		274	100	100	100	100	100	100	500
Interest - Construction Fund									0
Fund Balance		6,927	7,201	7,801	8,401	9,001	9,601	10,201	7,801
Total		7,201	7,801	8,401	9,001	9,601	10,201	10,801	10,801
Less:									
Refund Prior Year Expense									
Net Available		7,201	7,801	8,401	9,001	9,601	10,201	10,801	10,801
Project Requests:									
Total Projects									
Reserves		7,201	7,801	8,401	9,001	9,601	10,201	10,801	10,801

Community Park Impact Fee Districts

Total Community Park Districts	Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30		Total
Impact Fees	3,557,028	3,330,500	3,330,500	3,330,500	3,330,500	3,330,500	3,330,500	16,652,500
Interest	465,849	68,400	11,400	11,400	11,400	11,400	11,400	57,000
Interest - Construction Fund	0	0	0	0	0	0	0	0
Fund Balance	10,175,539	11,803,600	7,695,529	10,177,429	10,334,329	11,641,229	11,348,129	7,695,529
Total	14,198,416	15,202,500	11,037,429	13,519,329	13,676,229	14,983,129	14,690,029	24,405,029
Less:								
Refund Prior Year Expense	40,098	35,000	35,000	35,000	35,000	35,000	35,000	175,000
Net Available	14,158,318	15,167,500	11,002,429	13,484,329	13,641,229	14,948,129	14,655,029	24,230,029
Project Requests:								
200718 - Boca Grande Dog Park								
Phillips Park Pickel ball	0	600,000						0
Boca Grande Pickleball	0	1,000,000	0	0				0
Gateway Projects	81,148	410,852						0
Bob Janes Gopher Turtle	1,971	13,729						0
Buckingham Community Center Parking lot		50,000	250,000	0	0	0		250,000
Wheeler Road Office Building		0	250,000	0	2,000,000	0		2,250,000
Waterway Park Restroom		0	0	0	0	100,000		100,000
Veterans Park Skate Park Construction		0	100,000	800,000	0	0		900,000
Karly Drews Community Center		0	0	600,000	0	3,500,000		4,100,000
Wa-Ke hatchee Park Equipment Storage		0	225,000	1,750,000	0	0		1,975,000
200733 -Rutenburg Park Improvement	2,267,593	1,362,581						0
200734- Schndler Hall Skate Park	0	484,808						0
NFM Inclusive Playground		50,000						0
NFM Splashpad	0	0	0	0	0	0		0
200651-Lehigh Comm Park Expansion	4,006							0
202154-Able Canal Pathway	0	3,500,000						0
Total Projects	2,354,718	7,471,970	825,000	3,150,000	2,000,000	3,600,000		9,575,000
Reserves	11,803,600	7,695,529	10,177,429	10,334,329	11,641,229	11,348,129	14,655,029	14,655,029

Regional Park Impact Fees

18700/38700	Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 YEAR
County Wide	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	TOTAL
Impact Fees	2,865,046	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	13,500,000
Interest	329,183	50,000	13,000	13,000	13,000	13,000	13,000	65,000
Interest - Construction Fund								
Fund Balance	6,770,254	9,722,993	3,050,035	5,528,035	7,881,035	8,259,035	10,787,035	3,050,035
Total	9,964,483	12,472,993	5,763,035	8,241,035	10,594,035	10,972,035	13,500,035	16,615,035
Less:								
Refund Prior Year Expense	25,656	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Net Available	9,938,827	12,462,993	5,753,035	8,231,035	10,584,035	10,962,035	13,490,035	16,565,035
Project Requests:								
Caloosahatchee park Trailhead				150,000	750,000			900,000
200795- Big Carlos Pass Park	36,010	52,238						0
200651 - Lehigh Comm Park Expansion								0
200821 - Mulloch Creek Marina	25,000	475,000						0
Trail System Expansion		175,000		200,000		175,000		375,000
Dog Beach Improvments					75,000			75,000
LynnHall Memorial Park		850,000						0
Boca Grande 5th Street		675,000						0
Lakes Park Lodge			225,000		1,500,000			1,725,000
Causeway Islands Phase II		1,300,000						0
200670-Telegraph Creek Kayak Launch	5,698	480,838						0
202154-Able Canal Pathway	149,127	5,404,882						0
Total Projects	215,834	9,412,958	225,000	350,000	2,325,000	175,000		3,075,000
Reserves	9,722,993	3,050,035	5,528,035	7,881,035	8,259,035	10,787,035	13,490,035	13,490,035

Road Impact Fee Districts

		Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
		FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
District 21--Boca Grande									
Impact Fees			1,020	1,020	1,020	1,020	1,020	1,020	5,100
Interest		7,298	175	175	175	175	175	175	875
Interest - Construction Fund									
Fund Balance		181,436	188,734	186,929	185,124	183,319	181,514	179,709	186,929
Total		188,734	189,929	188,124	186,319	184,514	182,709	180,904	192,904
Less:									
Refund Prior Year Expense			3,000	3,000	3,000	3,000	3,000	3,000	15,000
Net Available		0	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Project Requests:									
206002-Bicycle/Pedestrian Facilities									
Total Projects									
Reserves		188,734	186,929	185,124	183,319	181,514	179,709	177,904	177,904

		Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
		FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
District 22 --North District									
Impact Fees		5,045,809	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Interest		522,649	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Interest - Construction Fund									
Fund Balance		11,564,923	15,317,605	15,154,454	3,109,454	2,656,335	6,111,335	9,566,335	15,154,454
Total		17,133,381	18,822,605	18,659,454	6,614,454	6,161,335	9,616,335	13,071,335	32,679,454
Less:									
Refund Prior Year Expense		188,347	50,000	50,000	50,000	50,000	50,000	50,000	250,000
Net Available		16,945,034	18,772,605	18,609,454	6,564,454	6,111,335	9,566,335	13,021,335	32,429,454
Project Requests:									
Burnt Store N Charlotte Line				15,500,000					15,500,000
200611-Kismet/Littleton Realignment									0
205028-Littleton Rd		1,387,471	411,425						0
206002-Bicycle/Pedestrian Facilities		239,958	3,206,726		3,908,119				3,908,119
Total Projects		1,627,429	3,618,151	15,500,000	3,908,119				19,408,119
Reserves		15,317,605	15,154,454	3,109,454	2,656,335	6,111,335	9,566,335	13,021,335	13,021,335

Road Impact Fee Districts

District 23--Central District	Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
Impact Fees	28,997,287	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	100,000,000
Interest	4,796,496	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Refund Prior Year Expense	50,088							0
Fund Balance	108,416,100	134,232,578	61,991,793	82,856,793	33,721,793	34,586,793	35,451,793	61,991,793
Total	142,259,972	155,232,578	82,991,793	103,856,793	54,721,793	55,586,793	56,451,793	166,991,793
Less:								
Refund Prior Year Expense	135,000	135,000	135,000	135,000	135,000	135,000	135,000	675,000
Net Available	142,124,972	155,097,578	82,856,793	103,721,793	54,586,793	55,451,793	56,316,793	166,316,793
Project Requests:								
209245-Alico Road Connector	301,993	77,035,194		70,000,000	20,000,000	20,000,000		110,000,000
204072-Ortiz Ave MLK to Luckett	5,600	548,823						0
200672 - Gateway/Commerce Roundabout								0
200671- Gateway/Griffin Roundabout	510	149,490						0
205056-Ortiz Ave/SR 80 Luckett								0
205063-Homestead 4L/Sunrise-Alabama								0
200794 - Sunshine Blvd North	184,416							0
200613-Ortiz 4L/Colonial -MLK	4,171,707	15,229,600						0
204053-Three Oaks Extension North	29,688							0
206002-Bicycle/Pedestrian Facilities	3,198,479	142,678						0
Total Projects	7,892,393	93,105,785	0	70,000,000	20,000,000	20,000,000		110,000,000
Reserves	134,232,578	61,991,793	82,856,793	33,721,793	34,586,793	35,451,793	56,316,793	56,316,793

Road Impact Fee Districts

District 24--Southwest District	Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 Year
	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	Total
Impact Fees	3,979,793	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Interest	1,145,750	13,000	13,000	13,000	13,000	13,000	13,000	65,000
Interest - Construction Fund								
Fund Balance	27,025,478	30,450,464	5,384,724	2,716,214	5,502,183	8,890,183	8,816,501	5,384,724
Total	32,151,021	33,963,464	8,897,724	6,229,214	9,015,183	12,403,183	12,329,501	22,949,724
Less:								
Refund Prior Year Expense	125,000	125,000	125,000	125,000	125,000	125,000	125,000	625,000
Net Available	32,026,021	33,838,464	8,772,724	6,104,214	8,890,183	12,278,183	12,204,501	22,324,724
Project Requests:								
205067-Estero Blvd. - Phase I		2,100,000						
204053-Three Oaks Extension North	1,575,557	25,429,853						0
206002-Bicycle/Pedestrian Facilities		923,887	6,056,510	602,031		3,461,682		10,120,223
Total Projects	1,575,557	28,453,740	6,056,510	602,031		3,461,682		10,120,223
Reserves	30,450,464	5,384,724	2,716,214	5,502,183	8,890,183	8,816,501	12,204,501	12,204,501

District 25--Southeast District	Actual	Budget	Proposed	Proposed	Proposed	Proposed	Proposed	5 YEAR
	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	TOTAL
Impact Fees	4,067,924	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
Interest	418,720	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Interest - Construction Fund								
Fund Balance	8,484,248	12,804,463	4,346,641	9,341,641	4,336,641	4,331,641	6,326,641	4,346,641
Total	12,970,892	17,809,463	9,351,641	14,346,641	9,341,641	9,336,641	11,331,641	29,371,641
Less:								
Refund Prior Year Expense	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Net Available	12,960,892	17,799,463	9,341,641	14,336,641	9,331,641	9,326,641	11,321,641	29,321,641
Project Requests:								
205075-Alico Road 4L-Ben Hill-Airport Rd								0
209245-Alico Road Connector	144,247	11,035,496		10,000,000	5,000,000	3,000,000		18,000,000
200669- Corkscrew Road		1,036,131						0
206002-Bicycle/Pedestrian Facilities	12,183	1,381,194						0
Total Projects	156,429	13,452,822	0	10,000,000	5,000,000	3,000,000		18,000,000
Reserves	12,804,463	4,346,641	9,341,641	4,336,641	4,331,641	6,326,641	11,321,641	11,321,641

Road Impact Fee Districts

Total Road Impact Fee Districts	Actual FY24/25	Budget FY25/26	Proposed FY26/27	Proposed FY27/28	Proposed FY28/29	Proposed FY29/30	Proposed FY30/31	5 YEAR TOTAL
Impact Fees	42,090,812	32,001,020	32,001,020	32,001,020	32,001,020	32,001,020	32,001,020	160,005,100
Interest	6,890,914	1,023,175	1,023,175	1,023,175	1,023,175	1,023,175	1,023,175	5,115,875
Refund Prior Year Expense	50,088	0	0	0	0	0	0	0
Fund Balance	155,672,185	192,993,845	87,064,541	98,209,226	46,400,271	54,101,466	60,340,979	87,064,541
Total	204,704,000	226,018,040	120,088,736	131,233,421	79,424,466	87,125,661	93,365,174	252,185,516
Less:								
Refund Prior Year Expense	458,347	323,000	323,000	323,000	323,000	323,000	323,000	1,615,000
Net Available	204,245,653	225,695,040	119,765,736	130,910,421	79,101,466	86,802,661	93,042,174	250,570,516
Project Requests:								
206002-Bicycle/Pedestrian Facilities	3,450,619	5,654,486	6,056,510	4,510,150	0	3,461,682		14,028,342
200611-Kismet/Littleton Realignment								0
205028-Littleton Rd	1,387,471	411,425						0
204072-Ortiz Ave MLK to Luckett	5,600	548,823						0
204088-Burnt Store 4L/Van Buren								0
Burnt Store to N Charlotte Line			15,500,000					15,500,000
204604-Six Mile Cypress Pkwy 4 Laning								0
205056-Ortiz Ave/SR 80 Luckett								0
200794 - Sunshine Blvd North	184,416							0
200613-Ortiz 4L/Colonial -MLK	4,171,707	15,229,600						0
204100-North Airport Rd Ext West								0
205063-Homestead 4L/Sunrise-Alabama								0
200672 - Gateway/Commerce Roundabout								0
200671- Gateway/Griffin Roundabout	510	149,490						0
209249-Colonial Alternatives Analysis								0
204053-Three Oaks Extension North	1,605,245	25,429,853						0
205067-Estero Blvd - Phase I	0	2,100,000						0
205075-Alico Rd 4L-Ben Hill-Airport Rd								0
200669- Corkscrew Road	0	1,036,131						0
209245-Alico Road Connector	446,239	88,070,691	0	80,000,000	25,000,000	23,000,000		216,070,691
Total Projects	11,251,808	138,630,498	21,556,510	84,510,150	25,000,000	26,461,682		245,599,033
Reserves	192,993,845	87,064,541	98,209,226	46,400,271	54,101,466	60,340,979	93,042,174	93,042,174

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.

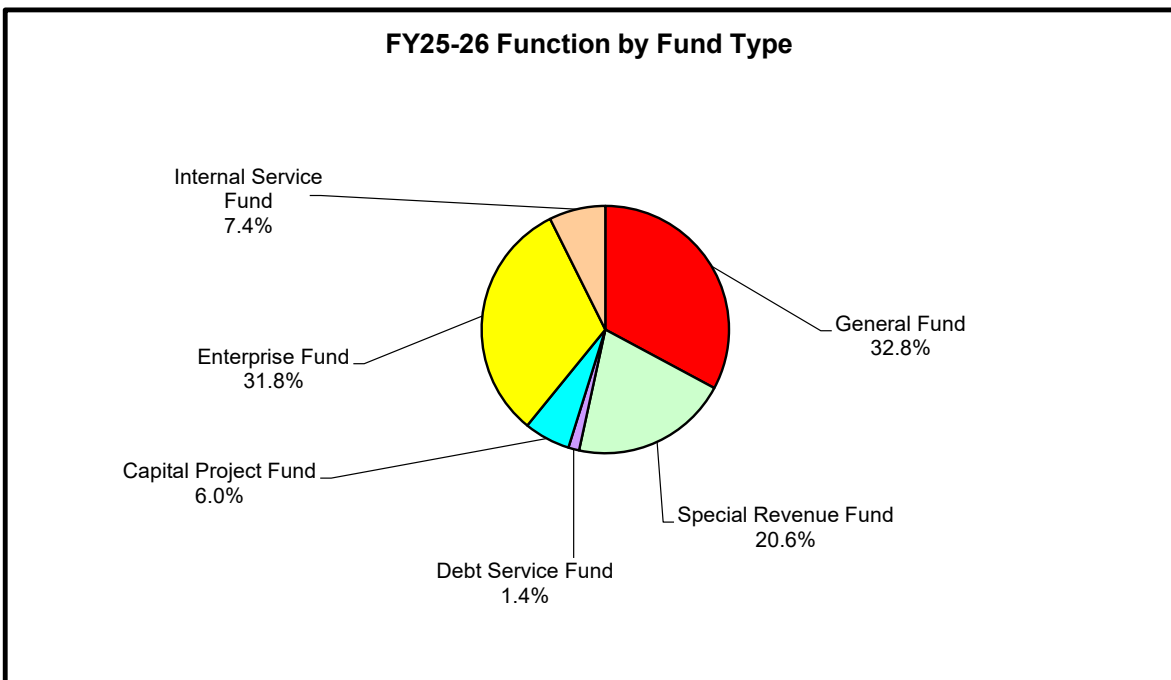
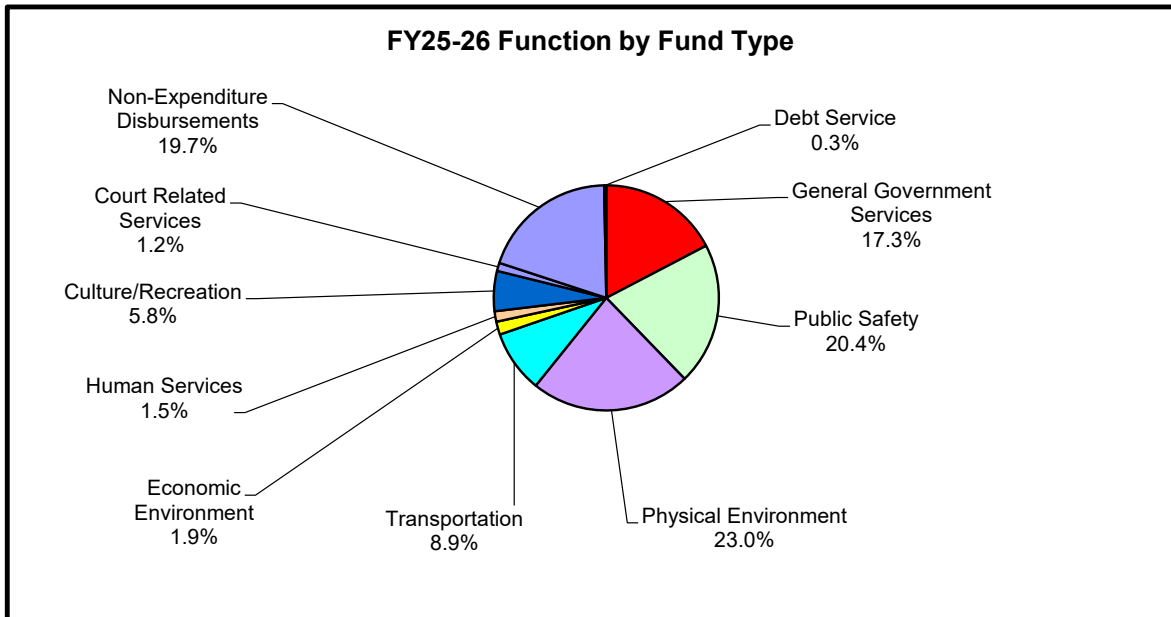
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2025 - 2026

	2023-2024	2024-2025	2025-2026
		UNAUDITED	ADOPTED
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
FUNCTION			
General Government Services	\$ 435,047,630	\$ 516,651,207	\$ 400,854,413
Public Safety	414,068,361	456,859,375	472,062,100
Physical Environment	411,225,177	445,345,284	532,075,929
Transportation	223,900,817	257,902,588	206,806,557
Economic Environment	68,826,651	142,787,162	43,245,854
Human Services	30,857,316	34,085,640	34,771,110
Culture/Recreation	103,092,983	111,242,110	133,153,217
Court Related Services	22,593,910	25,091,604	27,252,881
Non-Expenditure Disbursements	406,073,036	589,117,121	454,379,688
Debt Service	9,519,649	8,344,075	7,074,785
GRAND TOTAL	<u>\$ 2,125,205,531</u>	<u>\$ 2,587,426,166</u>	<u>\$ 2,311,676,534</u>

	<u>ACTUAL</u>	UNAUDITED	ADOPTED
		<u>ACTUAL</u>	<u>BUDGET</u>
FUNCTION BY FUND TYPE			
General Fund	\$ 755,060,514	\$ 838,768,692	\$ 759,112,517
Special Revenue Fund	388,714,611	592,428,123	475,565,917
Debt Service Fund	30,186,191	30,253,220	32,709,666
Capital Project Fund	176,300,775	235,771,288	139,733,665
Enterprise Fund	621,409,707	721,802,217	734,397,727
Internal Service Fund	153,533,733	168,402,626	170,157,042
GRAND TOTAL	<u>\$ 2,125,205,531</u>	<u>\$ 2,587,426,166</u>	<u>\$ 2,311,676,534</u>

COUNTY BUDGET BY FUNCTION



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

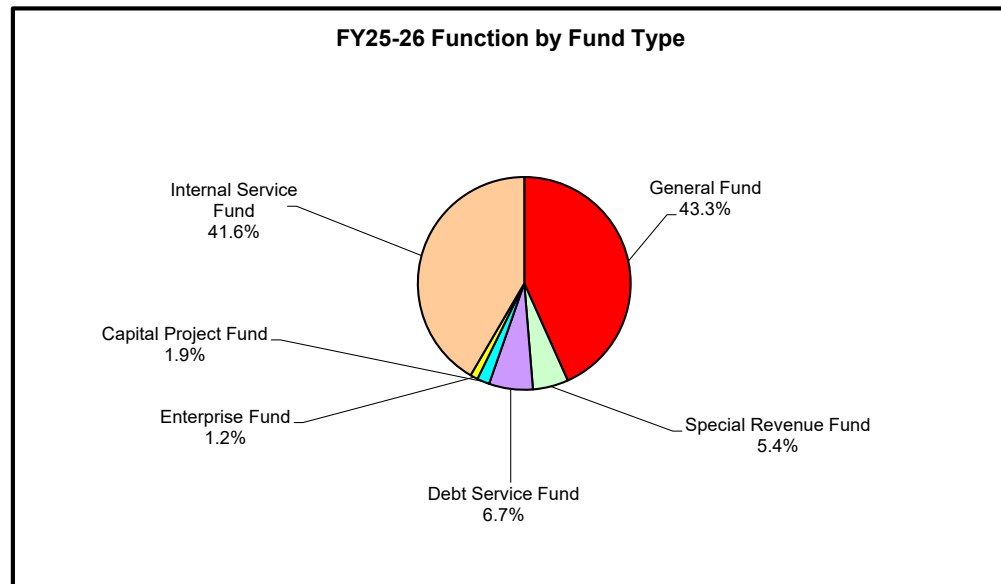
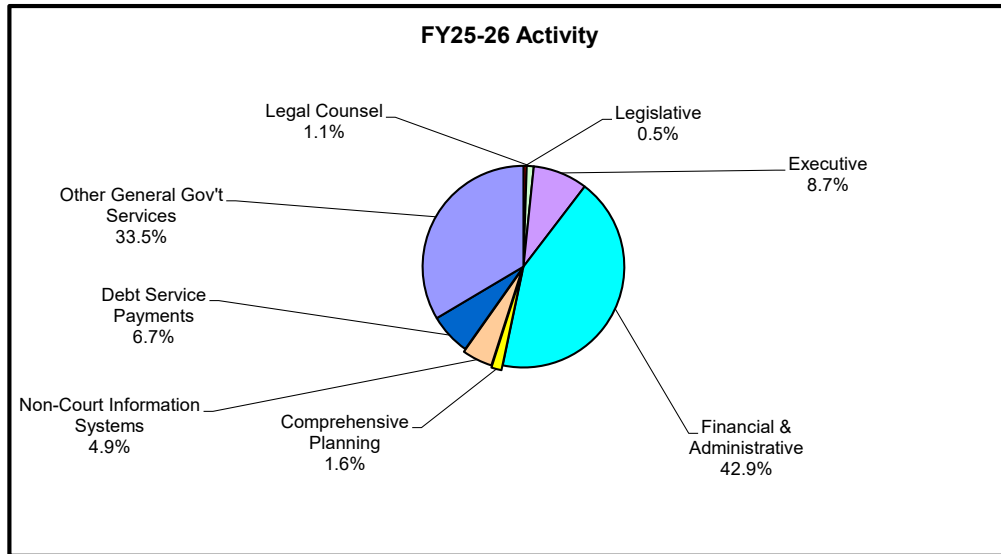
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2025 - 2026

	2023-2024	2024-2025	2025-2026
		UNAUDITED	ADOPTED
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
FUNCTION			
Legislative	\$ 1,936,960	\$ 1,971,804	\$ 2,084,083
Legal Counsel	\$ 3,904,370	\$ 4,153,657	\$ 4,501,285
Executive	\$ 31,265,724	\$ 32,389,602	\$ 35,046,876
Financial & Administrative	\$ 205,060,140	\$ 265,995,644	\$ 172,009,741
Comprehensive Planning	\$ 5,213,487	\$ 6,345,803	\$ 6,557,619
Non-Court Information Systems	\$ 16,050,412	\$ 18,573,418	\$ 19,481,533
Debt Service Payments	\$ 25,802,975	\$ 25,740,195	\$ 26,751,622
Other General Gov't Services	\$ 145,813,562	\$ 161,481,084	\$ 134,421,654
GRAND TOTAL	<u>\$ 435,047,630</u>	<u>\$ 516,651,207</u>	<u>\$ 400,854,413</u>

	<u>ACTUAL</u>	UNAUDITED	ADOPTED
		<u>ACTUAL</u>	<u>BUDGET</u>
FUNCTION BY FUND TYPE			
General Fund	\$ 204,958,738	\$ 233,176,425	\$ 173,560,806
Special Revenue Fund	\$ 23,051,430	\$ 25,004,509	\$ 21,641,254
Debt Service Fund	\$ 25,802,975	\$ 25,740,195	\$ 26,751,622
Capital Project Fund	\$ 24,962,204	\$ 32,349,179	\$ 7,579,898
Enterprise Fund	\$ 6,205,373	\$ 37,066,492	\$ 4,638,540
Internal Service Fund	\$ 150,066,910	\$ 163,314,407	\$ 166,682,293
GRAND TOTAL	<u>\$ 435,047,630</u>	<u>\$ 516,651,207</u>	<u>\$ 400,854,413</u>

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

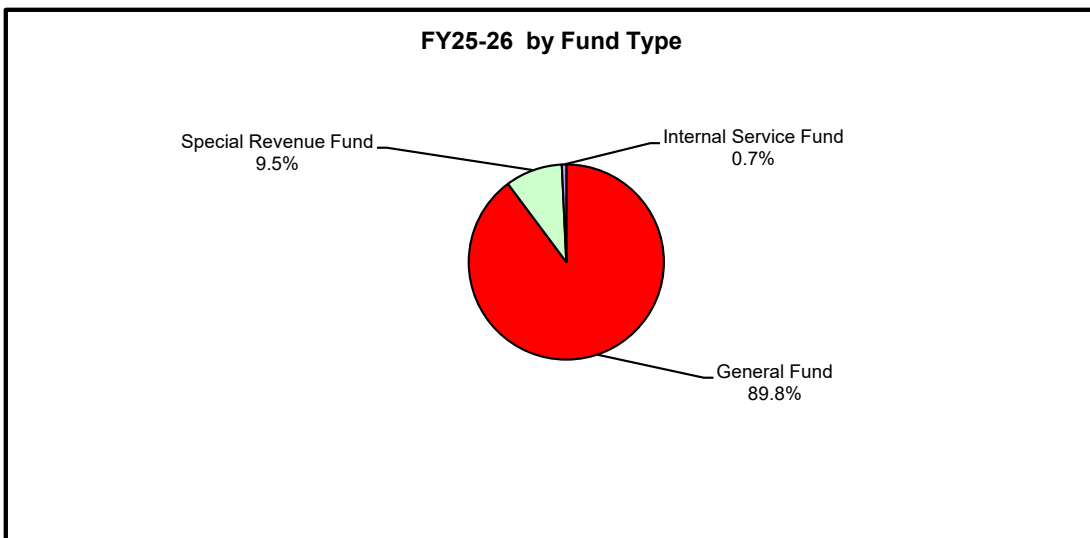
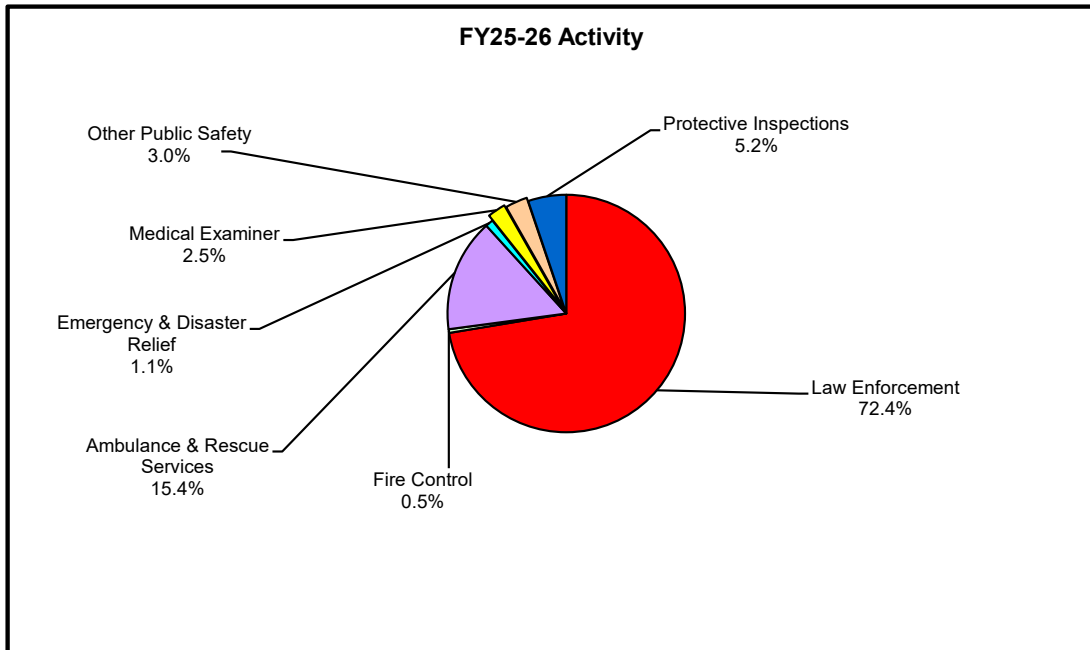
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2025 - 2026

	2023 - 2024	2024 - 2025	2025 - 2026
		UNAUDITED	ADOPTED
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 300,006,663	\$ 332,972,084	\$ 341,686,977
Fire Control	\$ 1,874,634	\$ 2,398,394	\$ 2,371,316
Ambulance & Rescue Services	\$ 67,100,981	\$ 70,118,264	\$ 72,546,667
Emergency & Disaster Relief	\$ 7,492,999	\$ 4,465,595	\$ 5,006,615
Medical Examiner	\$ 7,078,625	\$ 9,660,316	\$ 11,639,254
Other Public Safety	\$ 10,026,501	\$ 15,051,419	\$ 14,287,653
Protective Inspections	\$ 20,487,958	\$ 22,193,303	\$ 24,523,618
GRAND TOTAL	<u>\$ 414,068,361</u>	<u>\$ 456,859,375</u>	<u>\$ 472,062,100</u>

	<u>ACTUAL</u>	UNAUDITED	ADOPTED
		<u>ACTUAL</u>	<u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 373,424,982	\$ 412,439,168	\$ 423,888,323
Special Revenue Fund	\$ 38,176,556	\$ 40,886,990	\$ 44,699,028
Internal Service Fund	\$ 2,466,823	\$ 3,533,217	\$ 3,474,749
GRAND TOTAL	<u>\$ 414,068,361</u>	<u>\$ 456,859,375</u>	<u>\$ 472,062,100</u>

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

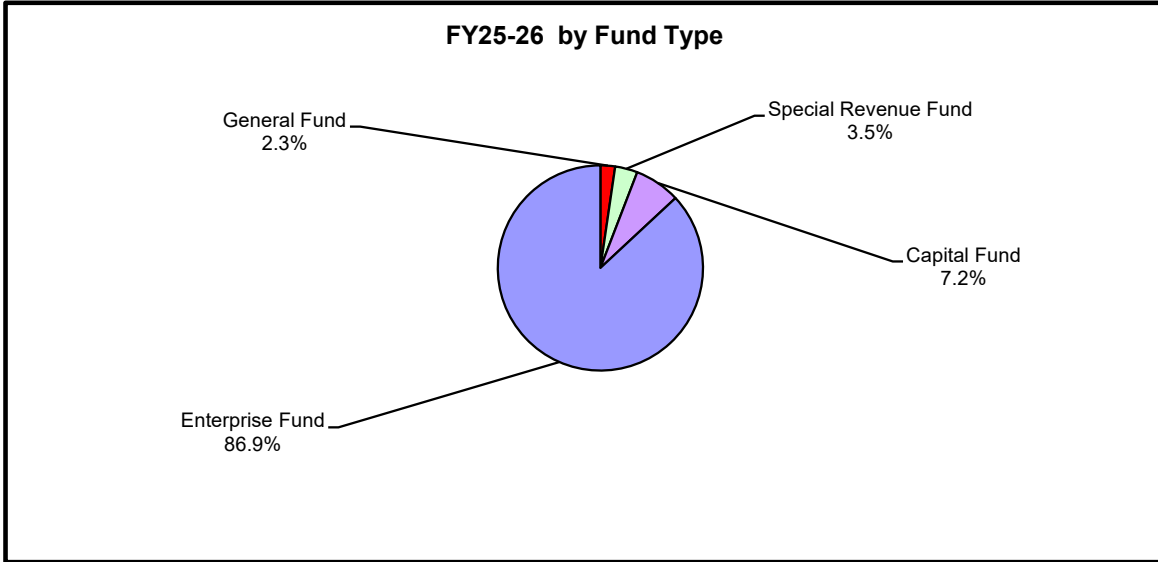
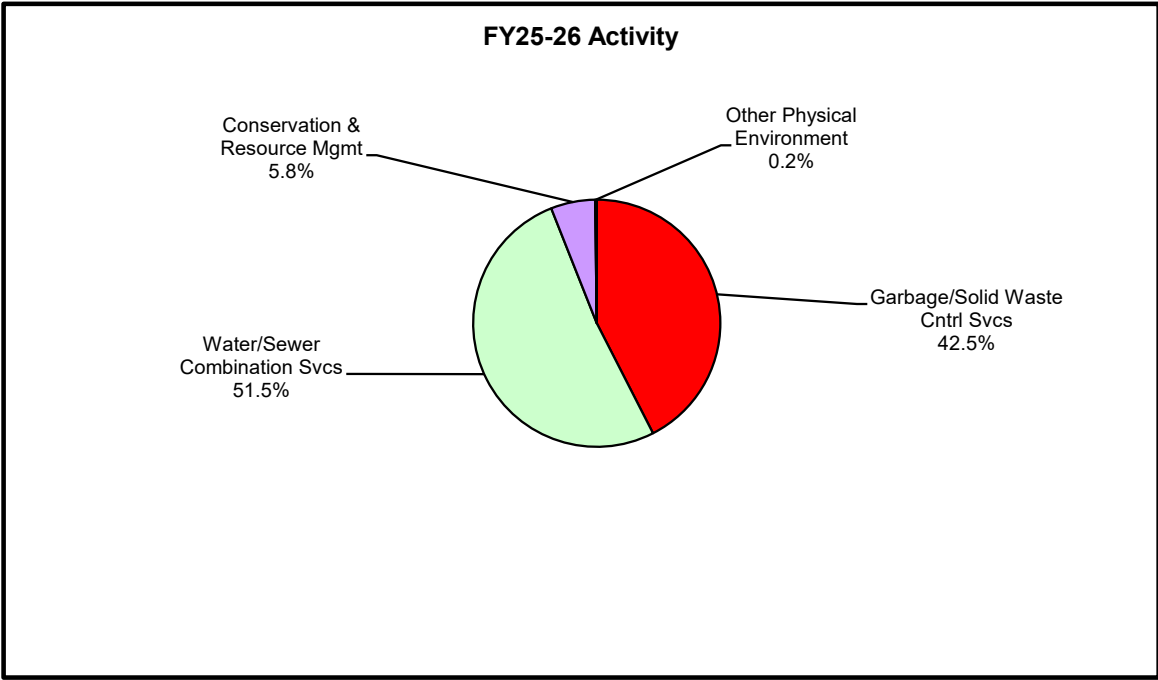
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2025 - 2026

	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 UNAUDITED <u>ACTUAL</u>	2025 - 2026 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Garbage/Solid Waste Cntrl Svcs	\$ 175,616,373	\$ 174,011,217	\$ 226,024,099
Water/Sewer Combination Svcs	\$ 208,902,377	\$ 210,495,676	\$ 274,102,752
Conservation & Resource Mgmt	\$ 25,409,234	\$ 59,236,199	\$ 30,812,776
Other Physical Environment	\$ 1,297,193	\$ 1,602,192	\$ 1,136,302
GRAND TOTAL	<u>\$ 411,225,177</u>	<u>\$ 445,345,284</u>	<u>\$ 532,075,929</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 9,950,951	\$ 17,040,082	\$ 5,654,306
Special Revenue Fund	\$ 6,987,236	\$ 7,660,051	\$ 8,644,772
Capital Project Fund	\$ 9,768,240	\$ 36,138,258	\$ 17,650,000
Enterprise Fund	\$ 384,518,750	\$ 384,506,893	\$ 500,126,851
GRAND TOTAL	<u>\$ 411,225,177</u>	<u>\$ 445,345,284</u>	<u>\$ 532,075,929</u>

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

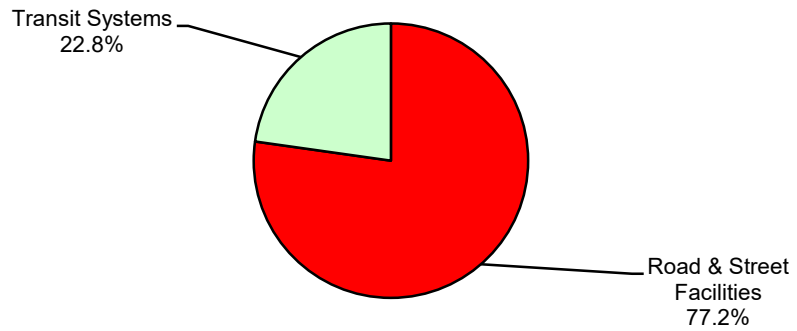
LEE COUNTY - FLORIDA
2025 - 2026

	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 UNAUDITED <u>ACTUAL</u>	2024 - 2026 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Road & Street Facilities	\$ 186,498,905	\$ 212,585,981	\$ 159,723,632
Transit Systems	\$ 37,401,912	\$ 45,316,607	\$ 47,082,925
GRAND TOTAL	<u>\$ 223,900,817</u>	<u>\$ 257,902,588</u>	<u>\$ 206,806,557</u>

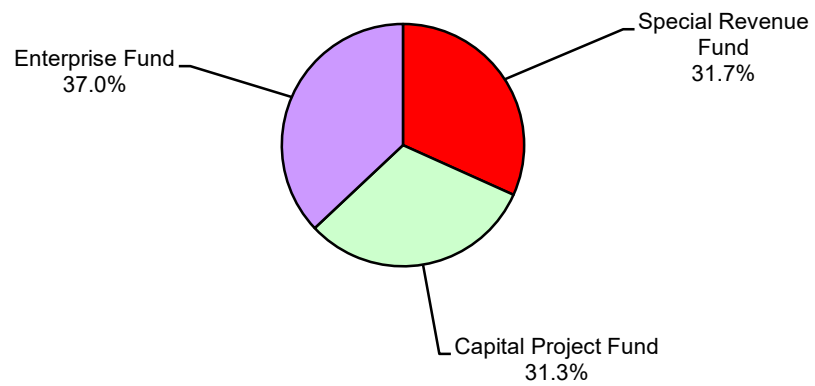
	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
Special Revenue Fund	\$ 51,488,480	\$ 56,653,939	\$ 65,608,254
Capital Project Fund	\$ 110,245,437	\$129,258,881	\$ 64,659,734
Enterprise Fund	\$ 62,166,900	\$ 71,989,768	\$ 76,538,569
GRAND TOTAL	<u>\$ 223,900,817</u>	<u>\$257.902.588</u>	<u>\$ 206.806.557</u>

TRANSPORTATION

FY25-26 Activity



FY25-26 by Fund Type



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

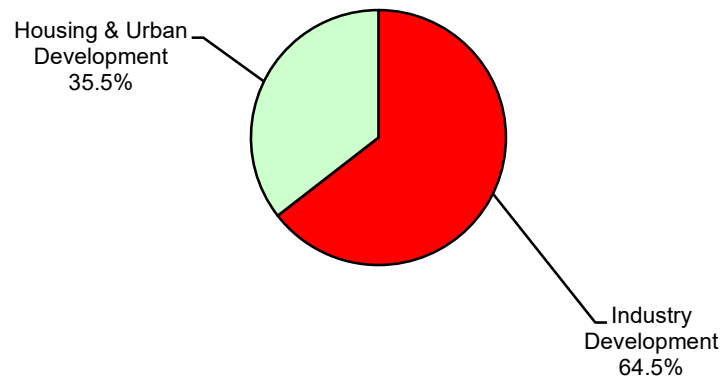
LEE COUNTY - FLORIDA
2025 - 2026

	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 UNAUDITED <u>ACTUAL</u>	2025 - 2026 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Industry Development	\$ 25,836,047	\$ 26,176,459	\$ 27,895,670
Veterans Services	\$ 356,601	\$ 375,791	\$ 0
Housing & Urban Development	\$ 21,527,319	\$ 25,671,319	\$ 15,350,184
Other Economic Environments	\$ 21,106,684	\$ 90,563,593	\$ 0
GRAND TOTAL	<u>\$ 68,826,651</u>	<u>\$ 142,787,162</u>	<u>\$ 43,245,854</u>

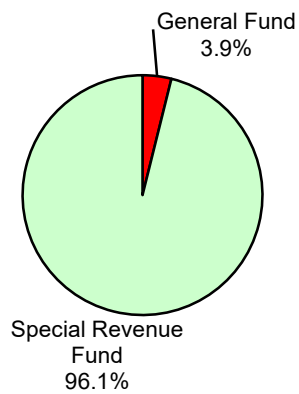
	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 10,486,778	\$ 11,057,812	\$ 1,676,506
Special Revenue Fund	\$ 58,339,873	\$ 131,729,350	\$ 41,569,348
GRAND TOTAL	<u>\$ 68,826,651</u>	<u>\$ 142,787,162</u>	<u>\$ 43,245,854</u>

ECONOMIC ENVIRONMENT

FY25-26 Activity



FY25-26 by Fund Type



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

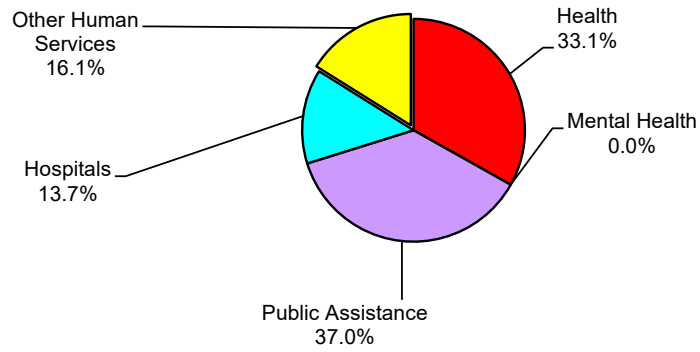
LEE COUNTY - FLORIDA
2025 - 2026

	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 UNAUDITED <u>ACTUAL</u>	2025 - 2026 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Health	\$ 10,046,457	\$ 10,433,022	\$ 11,524,956
Mental Health	\$ 22,109	\$ 170,965	\$ 0
Public Assistance	\$ 9,590,401	\$ 11,236,710	\$ 12,877,262
Hospitals	\$ 4,688,166	\$ 4,731,856	\$ 4,767,451
Other Human Services	\$ 6,510,183	\$ 7,513,087	\$ 5,601,441
GRAND TOTAL	<u>\$ 30,857,316</u>	<u>\$ 34,085,640</u>	<u>\$ 34,771,110</u>

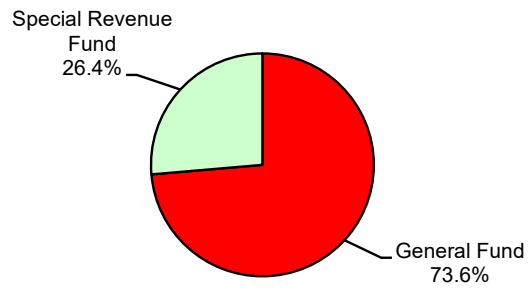
	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 21,648,522	\$ 23,792,561	\$ 25,603,885
Special Revenue Fund	\$ 9,208,794	\$ 10,293,079	\$ 9,167,225
GRAND TOTAL	<u>\$ 30,857,316</u>	<u>\$ 34,085,640</u>	<u>\$ 34,771,110</u>

HUMAN SERVICES

FY25-26 Activity



FY25-26 by Fund Type



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

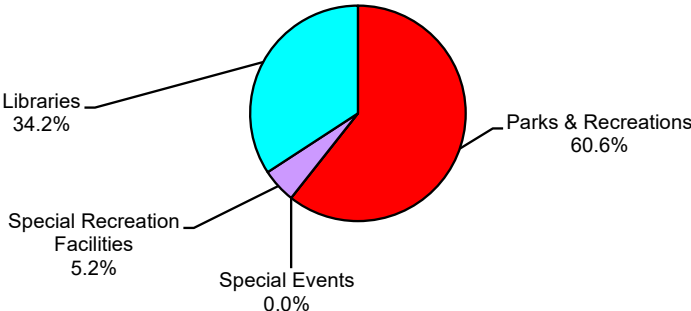
LEE COUNTY - FLORIDA
2025 - 2026

	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 UNAUDITED <u>ACTUAL</u>	2025 - 2026 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Parks & Recreations	\$ 65,728,069	\$ 64,493,253	\$ 80,741,176
Special Events	\$ 49,500	\$ 25,000	\$ 0
Special Recreation Facilities	\$ 0	\$ 1,972	\$ 6,882,805
Libraries	\$ 37,315,413	\$ 46,721,884	\$ 45,529,236
GRAND TOTAL	<u>\$ 103,092,982</u>	<u>\$ 111,242,109</u>	<u>\$ 133,153,217</u>

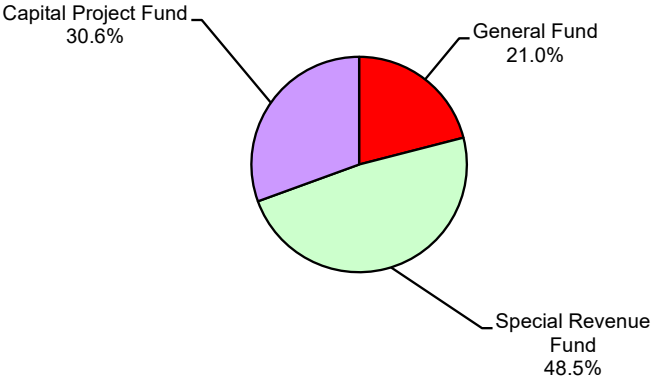
	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 26,294,516	\$ 25,474,123	\$ 27,951,720
Special Revenue Fund	\$ 53,776,966	\$ 56,473,822	\$ 64,519,232
Capital Project Fund	\$ 23,021,500	\$ 29,294,164	\$ 40,682,265
GRAND TOTAL	<u>\$ 103,092,982</u>	<u>\$ 111,242,109</u>	<u>\$ 133,153,217</u>

CULTURE AND RECREATION

FY25-26 Activity



FY25-26 by Fund Type



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

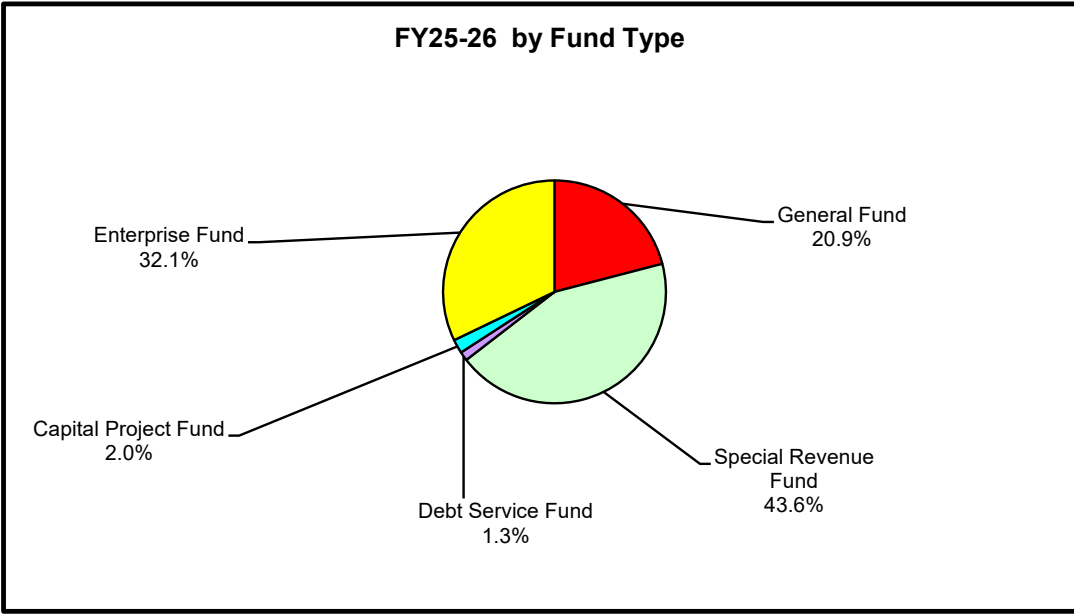
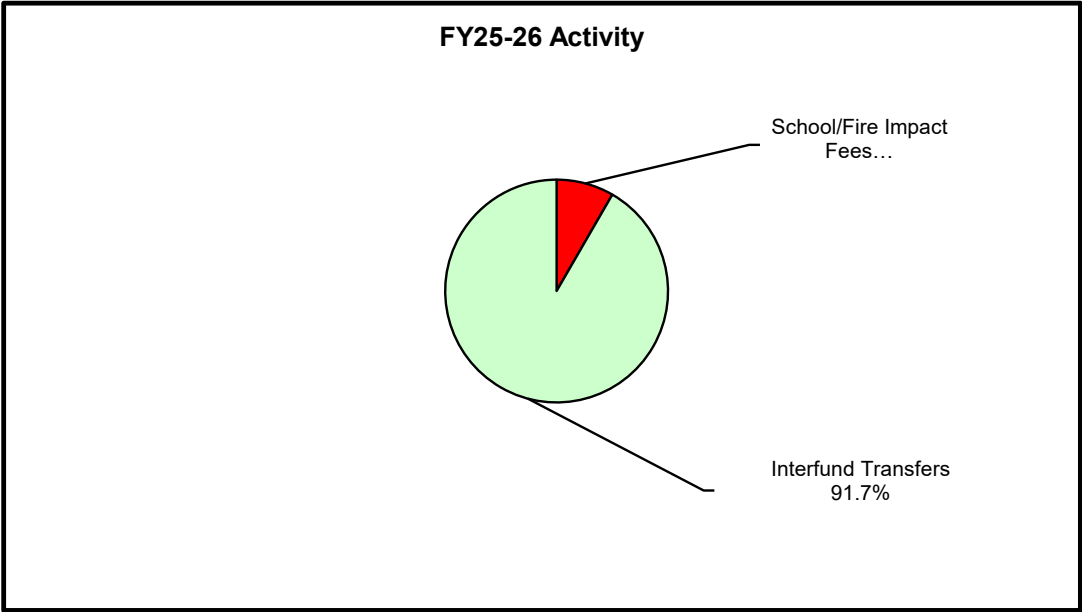
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2025 - 2026

	2023 - 2024 <u>ACTUAL</u>	2024 - 2025 UNAUDITED <u>ACTUAL</u>	2025 - 2026 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
School/Fire Impact Fees	\$ 37,010,705	\$ 35,921,163	\$ 37,895,865
Transfer to Escrow Agent	\$ 0	\$ 52,294,574	\$ 0
Interfund Transfers	\$ 369,062,331	\$ 500,898,281	\$ 416,483,823
GRAND TOTAL	<u>\$ 406,073,036</u>	<u>\$ 589,114,018</u>	<u>\$ 454,379,688</u>

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 103,370,303	\$110,143,166	\$ 95,169,231
Special Revenue Fund	\$ 130,017,090	\$244,280,133	\$ 198,071,664
Debt Service Fund	\$ 4,383,216	\$ 4,513,025	\$ 5,958,044
Capital Project Fund	\$ 8,303,393	\$ 8,710,808	\$ 9,161,767
Enterprise Fund	\$ 158,999,034	\$219,891,886	\$ 146,018,982
Internal Service Fund	\$ 1,000,000	\$ 1,575,000	\$ 0
GRAND TOTAL	<u>\$ 406,073,036</u>	<u>\$589,114,018</u>	<u>\$ 454,379,688</u>

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.



Lee County
Southwest Florida

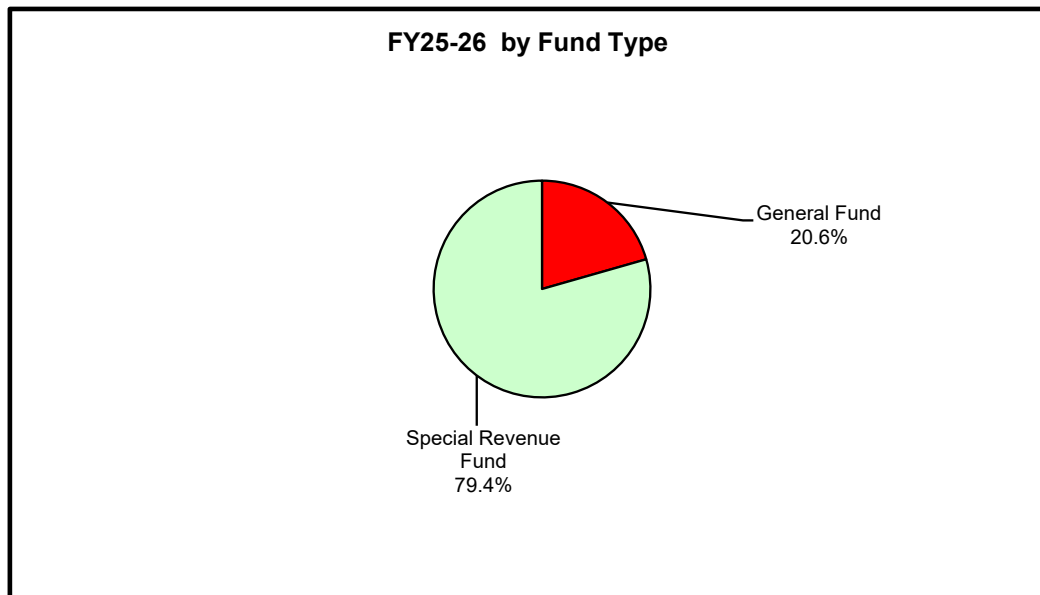
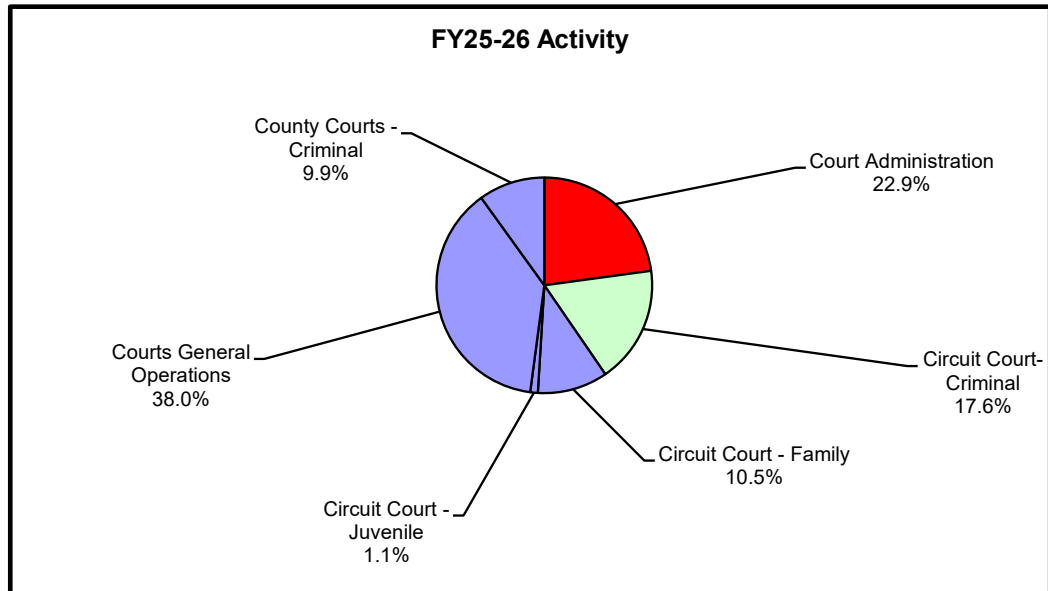
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2025 - 2026

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
FUNCTION			
Court Administration	\$ 7,579,169	\$ 5,652,537	\$ 6,227,339
Circuit Court- Criminal	\$ 3,837,764	\$ 4,354,945	\$ 4,790,578
Circuit Court - Family	\$ 2,091,534	\$ 2,561,872	\$ 2,870,449
Circuit Court - Juvenile	\$ 552,305	\$ 262,565	\$ 310,356
Courts General Operations	\$ 6,490,131	\$ 9,858,591	\$ 10,345,516
County Courts - Criminal	\$ 2,043,007	\$ 2,401,094	\$ 2,708,643
GRAND TOTAL	<u>\$ 22,593,910</u>	<u>\$ 25,091,604</u>	<u>\$ 27,252,881</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 4,925,725	\$ 5,645,355	\$ 5,607,741
Special Revenue Fund	\$ 17,668,185	\$ 19,446,249	\$ 21,645,140
GRAND TOTAL	<u>\$ 22,593,910</u>	<u>\$ 25,091,604</u>	<u>\$ 27,252,881</u>

COURT RELATED EXPENDITURES



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

COURT-RELATED EXPENDITURES

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

APPENDICES

TABLE OF CONTENTS

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GLOSSARY	169

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 1st. This notifies each taxpayer of the proposed tax rates, the relationship to the prior year's rates, the proposed total taxes for the parcel based on the proposed rates, and the valuation of each parcel of property.

September - Public Hearings

Two hearings are required per Florida Statutes. The first public hearing must be scheduled between sixty-five (65) and eighty (80) days after BoCC receipt of 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.