

BACKUP MATERIALS

Revenues Work Session

January 21, 2014 (1:30 p.m.)

- 1. Key Statistical Trends (FY00-01 to FY13-14)**
- 2. Key Revenue Trends (FY00-01 to FY13-14)**
- 3. Summarization of 100+ Revenues into Broad Categories**
- 4. Total County Budget Summary**
- 5. General Fund Revenues (Adopted vs. Actual for past three years)**
- 6. Key Revenue Graphs (FY00-01 to FY13-14)**
- 7. Brief Stormwater Utility History**
- 8. Summary of Future Revenue Options (from 2012 Revenue Study)**

Lee County Trends

	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14
Tax Base (\$billions)	\$ 27.9	\$ 31.9	\$ 36.9	\$ 43.2	\$ 50.3	\$ 64.1	\$ 89.7	\$ 96.5	\$ 84.5	\$ 64.9	\$ 55.7	\$ 53.3	\$ 52.9	\$ 54.6
Countywide Tax Rate (mills)	5.3401	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506
Property Tax Revenue (\$millions)	\$ 187.7	\$ 215.4	\$ 247.5	\$ 287.9	\$ 315.5	\$ 375.8	\$ 464.4	\$ 462.4	\$ 398.9	\$ 307.9	\$ 264.3	\$ 254.4	\$ 252.5	\$ 267.5
General Fund Ad Valorem (\$millions)	\$ 116.9	\$ 134.2	\$ 153.8	\$ 179.6	\$ 206.3	\$ 242.8	\$ 304.4	\$ 338.9	\$ 297.0	\$ 228.9	\$ 194.9	\$ 187.5	\$ 186.6	\$ 215.8
General Fund Spending (\$millions)	\$ 192.6	\$ 218.7	\$ 270.0	\$ 272.1	\$ 290.7	\$ 397.3	\$ 428.1	\$ 422.3	\$ 415.4	\$ 386.5	\$ 376.7	\$ 350.2	\$ 343.2	\$ 336.4
Undesignated Reserves (\$millions)	\$ 69.2	\$ 73.0	\$ 87.2	\$ 67.2	\$ 91.5	\$ 70.0	\$ 57.4	\$ 123.9	\$ 163.8	\$ 116.4	\$ 147.1	\$ 125.0	\$ 81.7	\$ 93.3
Total Reserves (\$millions)	\$ 69.2	\$ 73.1	\$ 87.3	\$ 67.3	\$ 91.7	\$ 144.4	\$ 199.8	\$ 248.8	\$ 275.0	\$ 278.2	\$ 249.5	\$ 202.5	\$ 147.5	\$ 107.1
Projected Deficit (\$millions)										\$ (57.5)	\$ (44.0)	\$ (33.3)	\$ (37.0)	\$ -
Funded Positions	1,877	2,098	2,203	2,332	2,424	2,695	2,858	2,830	2,633	2,540	2,445	2,414	2,457	2,413
Population	440,888	454,918	475,073	495,088	521,253	549,442	585,608	615,741	623,726	618,754	625,310	638,029	643,107	649,801
Employees per 1,000	4.26	4.61	4.64	4.71	4.65	4.90	4.88	4.60	4.22	4.11	3.91	3.78	3.82	3.71
Total Operating Expenses (\$millions)	\$ 332.9	\$ 365.8	\$ 401.1	\$ 476.6	\$ 501.9	\$ 589.4	\$ 641.8	\$ 672.6	\$ 659.9	\$ 643.9	\$ 615.6	\$ 599.2	\$ 603.1	\$ 596.3
Total Capital Budget (\$millions)	\$ 297.8	\$ 368.0	\$ 384.2	\$ 353.1	\$ 482.8	\$ 466.6	\$ 564.2	\$ 510.5	\$ 458.0	\$ 351.9	\$ 288.7	\$ 258.1	\$ 220.2	\$ 340.8
Avg. Solid Waste Rates (annual)	\$187.70	\$195.72	\$202.94	\$214.17	\$192.10	\$219.27	\$230.33	\$225.52	\$224.77	\$220.37	\$207.65	\$192.98	\$179.08	\$176.50

Key Revenues

	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14
Property Tax Revenue (\$millions)	\$ 187.7	\$ 215.4	\$ 247.5	\$ 287.9	\$ 315.5	\$ 375.8	\$ 464.4	\$ 462.4	\$ 398.9	\$ 307.9	\$ 264.3	\$ 254.4	\$ 252.7	\$ 267.5
General Fund Ad Valorem	\$ 116.9	\$ 134.2	\$ 153.8	\$ 179.6	\$ 206.3	\$ 242.8	\$ 304.4	\$ 338.9	\$ 297.0	\$ 228.9	\$ 194.9	\$ 187.5	\$ 186.8	\$ 215.8
Capital Improvement	\$ 13.8	\$ 15.9	\$ 18.2	\$ 21.3	\$ 24.8	\$ 31.6	\$ 39.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conservation 20/20	\$ 13.5	\$ 15.5	\$ 17.8	\$ 20.8	\$ 24.2	\$ 30.9	\$ 43.3	\$ 46.4	\$ 40.7	\$ 31.4	\$ 26.7	\$ 25.8	\$ 25.6	\$ -
Library	\$ 24.5	\$ 28.0	\$ 32.2	\$ 37.6	\$ 27.6	\$ 35.4	\$ 31.6	\$ 31.6	\$ 20.7	\$ 15.7	\$ 15.7	\$ 15.8	\$ 15.7	\$ 27.0
Unincorporated MSTU	\$ 16.4	\$ 18.7	\$ 21.8	\$ 24.9	\$ 28.5	\$ 30.1	\$ 38.9	\$ 38.8	\$ 35.1	\$ 26.8	\$ 22.8	\$ 21.8	\$ 21.6	\$ 21.8
Sales Tax	\$ 29.6	\$ 31.4	\$ 32.5	\$ 37.2	\$ 41.2	\$ 45.3	\$ 42.2	\$ 36.5	\$ 32.1	\$ 31.8	\$ 33.5	\$ 36.1	\$ 38.7	\$ 40.5
State Revenue Sharing	\$ 9.4	\$ 9.5	\$ 9.9	\$ 11.1	\$ 11.9	\$ 13.2	\$ 13.3	\$ 12.6	\$ 11.3	\$ 11.1	\$ 11.4	\$ 12.2	\$ 12.8	\$ 12.5
FPL Electric Franchise Fee	\$ 4.0	\$ 4.9	\$ 5.5	\$ 6.0	\$ 6.9	\$ 8.8	\$ 9.4	\$ 9.2	\$ 9.3	\$ 8.4	\$ 8.4	\$ 8.0	\$ 8.4	\$ 12.0
LCEC Electric Franchise Fee														\$ 1.7
Ambulance Fees	\$ 8.3	\$ 9.1	\$ 8.5	\$ 11.4	\$ 13.9	\$ 14.0	\$ 13.5	\$ 16.0	\$ 17.3	\$ 18.7	\$ 19.4	\$ 19.4	\$ 19.5	\$ 20.5
Communications Services Tax	\$ 1.8	\$ 6.2	\$ 7.5	\$ 6.5	\$ 8.6	\$ 9.5	\$ 10.5	\$ 10.9	\$ 10.9	\$ 10.1	\$ 9.8	\$ 9.6	\$ 9.6	\$ 9.7
Gas Taxes	\$ 21.3	\$ 22.6	\$ 23.6	\$ 25.6	\$ 27.3	\$ 29.5	\$ 27.9	\$ 26.3	\$ 25.5	\$ 24.8	\$ 24.6	\$ 24.9	\$ 25.8	\$ 24.7
Tourist Tax	\$ 11.8	\$ 10.8	\$ 11.1	\$ 12.3	\$ 11.6	\$ 18.7	\$ 23.0	\$ 23.8	\$ 21.9	\$ 22.8	\$ 24.0	\$ 26.7	\$ 28.5	\$ 26.1
Road Impact Fees	\$ 14.3	\$ 16.1	\$ 19.0	\$ 31.6	\$ 49.1	\$ 44.9	\$ 35.6	\$ 15.0	\$ 6.3	\$ 2.4	\$ 1.2	\$ 2.3	\$ 1.8	\$ 0.5

REVENUES BY CATEGORY

<u>REVENUE TYPE</u>	FY 13-14 ADOPTED	FY 13-14 ACTUAL YTD	FY 12-13 ADOPTED	FY 12-13 ACTUAL
Property Taxes				
General Fund	215,775,482	175,332,360	184,356,228	186,791,109
Conservation 2020	-	17,861	25,250,127	25,585,041
Unincorporated MSTU	21,808,175	17,771,353	21,319,702	21,600,316
Libraries	26,978,775	21,906,631	15,539,676	15,737,845
All Hazards	2,427,335	1,963,161	2,346,727	2,381,460
Community MSTUs	3,257,486	2,478,680	3,067,610	3,127,490
Total	270,247,253	219,470,046	251,880,070	255,223,261
Charges for Services				
Insurances & Technology	82,370,795	20,389,429	81,849,528	82,680,860
Solid Waste User Fees	48,224,688	25,021,686	48,691,987	47,435,381
Water Utility Revenue	48,987,164	1,628,949	47,316,690	47,003,623
Sewer/Wastewater Utility Rev	49,872,302	1,580,763	47,314,123	50,558,709
Electronic Toll Rev	30,905,000	8,129,001	30,770,000	32,406,283
Ambulance Fees	20,500,500	5,321,585	20,300,500	19,523,357
Solid Waste Electric Sales Revenue	14,871,600	2,994,954	15,000,000	16,112,121
Departmental User Fees	49,907,494	12,711,268	47,171,360	51,281,931
Total	345,639,543	77,777,635	338,414,188	347,002,265
Intergovernmental				
Local Govt Half-Cent Sales Tax	40,500,000	5,929,548	36,000,000	38,654,071
Transit Grants (Operating & Capital)	38,102,200	(151,090)	34,357,293	22,914,975
State Revenue Sharing Proceeds	12,500,000	3,148,304	12,000,000	12,820,628
Seventh Cent Gas Tax	2,455,937	391,626	2,396,000	2,393,180
Fifth/Sixth Cent Gas Tax	5,597,939	899,033	5,346,000	5,420,374
Other Transportation	105,000	17,658	86,000	84,139
Public Assistance	3,050,000	42,883	5,500,000	620,259
Grants, etc.	10,024,300	2,826,681	12,174,832	25,929,995
Total	112,335,376	13,104,643	107,860,125	108,837,621
Other Taxes				
Tourist Tax	26,125,000	4,287,377	24,700,000	28,535,424
9th Cent Gas Tax	2,836,000	467,984	2,850,000	3,059,332
Six Cent Local Option	7,953,000	1,306,949	7,790,000	8,576,486
Five Cent Local Option	5,864,000	1,027,091	5,795,000	6,356,088
Communications Services Tax	9,700,000	1,486,449	9,300,000	9,558,544
Contractors Certification	635,250	39,134	535,250	935,687
Total	53,113,250	8,614,984	50,970,250	57,021,561
Licenses and Permits				
FPL & LCEC Electric Fran. Fees	13,650,000	2,005,605	7,500,000	8,354,637
Building Permits	5,489,200	1,594,571	5,185,750	6,440,759
Road Impact Fees-Residential	453,200	209,821	2,266,000	982,602
Solid Waste Fran. Fees	182,122	25,360	1,793,000	1,677,170
Other Impact Fees	2,197,346	2,197,346	2,192,983	7,360,284
Total	21,971,868	6,032,703	18,937,733	24,815,452
TOTAL	803,307,290	325,000,011	768,062,366	792,900,160

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2013-2014

<u>ESTIMATED REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TRUST & AGENCY FUNDS</u>	<u>TOTAL</u>
<u>CURRENT REVENUES:</u>								
Ad Valorem Taxes	\$ 215,775,482	\$ 53,913,787	\$ 0	\$ 0	\$ 557,984	\$ 0	\$ 0	\$ 270,247,253
Other Taxes	0	36,460,250	0	16,653,000	0	0	0	53,113,250
License & Permits	13,778,425	6,725,070	489,765	300,000	1,888,122	0	0	23,181,382
Intergovernmental Revenues	56,287,692	11,286,037	0	1,163,124	43,598,523	0	0	112,335,376
Charges for Services	30,364,241	11,160,283	0	62,748	206,593,807	92,840,464	0	341,021,543
Fines & Forfeitures	130,000	972,250	0	0	455,000	400,000	0	1,957,250
Miscellaneous Revenues	12,323,273	3,585,135	25,679	241,220	9,371,251	2,997,937	0	28,544,495
Court Related Revenues	0	4,612,000	0	0	0	0	0	4,612,000
Non-Revenues	14,145,886	35,642,047	26,465,113	15,878,288	109,087,218	221,512	0	201,440,064
Less 5% Anticipated Revenues	(4,881,758)	(1,774,025)	(24,530)	(24,175)	(6,793,790)	(1,171,456)	0	(14,669,734)
Total Current Revenues	<u>\$ 337,923,241</u>	<u>\$ 162,582,834</u>	<u>\$ 26,956,027</u>	<u>\$ 34,274,205</u>	<u>\$ 364,758,115</u>	<u>\$ 95,288,457</u>	<u>\$ 0</u>	<u>\$ 1,021,782,879</u>
FUND BALANCE APPROPRIATED	<u>\$ 115,843,869</u>	<u>\$ 98,342,829</u>	<u>\$ 24,739,536</u>	<u>\$ 246,713,362</u>	<u>\$ 306,464,745</u>	<u>\$ 82,928,653</u>	<u>\$ 0</u>	<u>\$ 875,032,994</u>
Total Estimated Revenues	<u>\$ 453,767,110</u>	<u>\$ 260,925,663</u>	<u>\$ 51,695,563</u>	<u>\$ 280,987,567</u>	<u>\$ 671,222,860</u>	<u>\$ 178,217,110</u>	<u>\$ 0</u>	<u>\$ 1,896,815,873</u>
<u>APPROPRIATED EXPENDITURES</u>								
<u>CURRENT EXPENDITURES:</u>								
General Government Services	\$ 80,792,820	\$ 11,406,807	\$ 17,806,882	\$ 67,459,867	\$ 29,494,999	\$ 99,713,924	\$ 0	\$ 306,675,299
Public Safety	183,902,724	14,137,683	0	0	0	2,598,873	0	200,639,280
Physical Environment	3,190,655	5,191,505	33,901	6,398,546	267,362,589	0	0	282,177,196
Transportation	100,000	27,366,612	16,489	44,378,333	44,055,141	0	0	115,916,575
Economic Environment	6,505,379	18,863,844	0	907,120	0	0	0	26,276,343
Human Services	13,216,394	4,754,031	0	0	0	0	0	17,970,425
Culture/Recreation	14,745,961	38,144,320	4,934,040	69,341,797	0	0	0	127,166,118
Court Related Services	3,255,660	14,205,882	0	0	0	0	0	17,461,542
Non-Expenditure Disbursements	30,698,881	46,169,346	3,550,600	6,973,876	98,526,849	0	0	185,919,552
Debt Service	0	0	0	0	15,206,108	0	0	15,206,108
Total Current Expenditures	<u>\$ 336,408,474</u>	<u>\$ 180,240,030</u>	<u>\$ 26,341,912</u>	<u>\$ 195,459,539</u>	<u>\$ 454,645,686</u>	<u>\$ 102,312,797</u>	<u>\$ 0</u>	<u>\$ 1,295,408,438</u>
RESERVES	<u>\$ 117,358,636</u>	<u>\$ 80,685,633</u>	<u>\$ 25,353,651</u>	<u>\$ 85,528,028</u>	<u>\$ 216,577,174</u>	<u>\$ 75,904,313</u>	<u>\$ 0</u>	<u>\$ 601,407,435</u>
Total Appropriated Expenditures	<u>\$ 453,767,110</u>	<u>\$ 260,925,663</u>	<u>\$ 51,695,563</u>	<u>\$ 280,987,567</u>	<u>\$ 671,222,860</u>	<u>\$ 178,217,110</u>	<u>\$ 0</u>	<u>\$ 1,896,815,873</u>

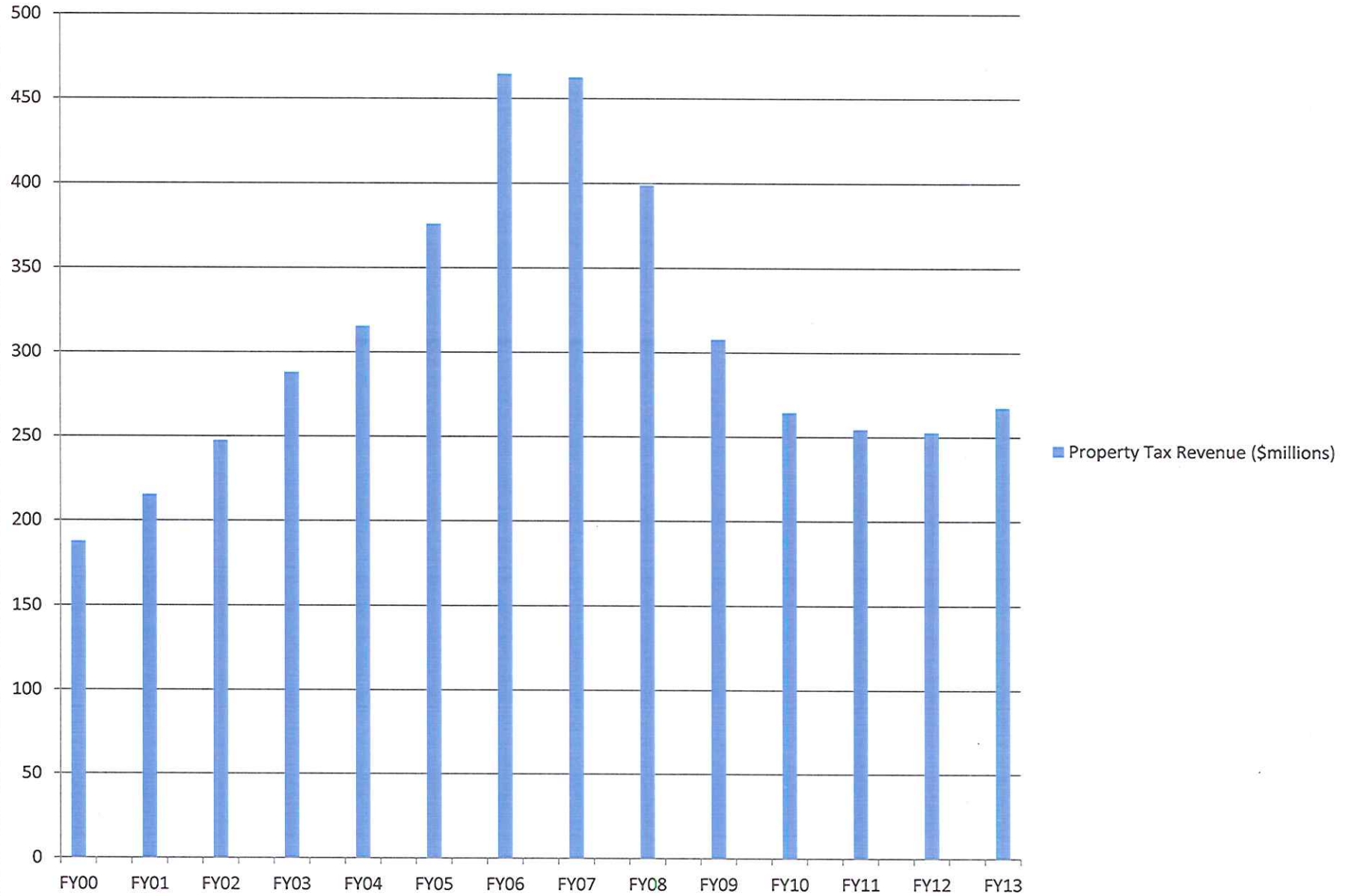
General Fund Revenues

Object Account	Adopted Budget FY13-14	Amended Budget FY13-14	Actual To-Date FY13-14	Adopted Budget FY12-13	Amended Budget FY 12-13	Actual Full Year FY12-13	Adopted Budget FY 11-12	Amended Budget FY 11-12	Actual Full Year FY11-12
311100 - Ad Valorem Taxes	-215,775,482	-215,775,482	-175,332,360	-184,356,228	-184,356,228	-186,791,109	-185,893,835	-185,893,835	-187,541,127
322000 - Building Permits	-120,000	-120,000	-37,020	-100,000	-100,000	-147,415	-94,000	-94,000	-115,700
323100 - FPL Electric Fran. Fees	-13,650,000	-13,650,000	-2,005,605	-7,500,000	-7,500,000	-8,354,637	-7,800,000	-7,800,000	-8,012,996
329000 - Other Licenses, Fees&Permits	-8,425	-8,425	-2,795	-9,250	-9,250	-11,925	-7,400	-7,400	-14,859
331200 - Public Safety	0	-312,481	26,147	-158,060	-825,298	-374,865	-57,480	-1,214,495	-607,717
331510 - Federal Disaster Relief			0			-47,826			0
331540 - CDBG Grant Proceeds	0	-5,683,887	-1,014,381	0	-7,002,847	-2,168,258	0	-10,028,937	-4,515,310
331560 - SHP Lee County DHS Admin	0	-101,122	-12,568	-60,000	-174,062	-72,940	-60,000	-215,766	-161,425
331580 - Emerg Shelter Proceeds	-67,692	-166,925	0	-20,000	-220,919	-205,312	-15,000	-163,197	-109,969
331620 - Public Assistance	-3,050,000	-957,362	-63,850	-5,500,000	-1,046,904	-620,259	-9,658,000	-783,589	-564,064
331621 - EHEAP	0	-786,295	-184,791	0	-2,673,383	-1,881,308	0	-2,933,954	-1,934,412
331710 - 1997 Science/Invention Grant			0			-1,479,242			0
331902 - Federal GrantsMedical Examiner			0	0	-2,012	-2,011	0	-7,650	-7,645
333200 - Pine Island Refuge	-50,000	-50,000	0	-56,000	-56,000	-56,704	-70,000	-70,000	-59,600
334290 - Emergency Mgt. Base Grant FY97	0	-105,806	0	0	-176,793	-90,171	0	-211,612	-140,625
334390 - Other Physical Environment			0			0	0	-15,179	-15,179
334510 - State Disaster Relief			0			-7,971			0
334700 - Culture/Recreation	0	-3,270,160	0	0	-3,467,224	-9,564	0	-4,763,654	-1,142,089
334900 - FRDAP FY01	0	-15,000	0			0			0
335120 - State Revenue Sharing Proceeds	-12,500,000	-12,500,000	-3,148,304	-12,000,000	-12,000,000	-12,820,628	-12,000,000	-12,000,000	-12,174,383
335130 - Insurance Agents Cty Licenses	-120,000	-120,000	0	-110,000	-110,000	-135,629	-100,000	-100,000	-123,716
335180 - Local Govt Half-Cent Sales Tax	-40,500,000	-40,500,000	-5,929,548	-36,000,000	-36,000,000	-38,654,071	-33,400,000	-33,400,000	-36,129,946
337300 - Physical Environment	0	-2,852,619	0	0	-4,525,314	-1,543,753	0	-5,611,715	-2,967,242
337700 - Culture/Recreation	0	-1,228,812	-1,745	-770,558	-1,202,084	-222,565	-88,792	-1,608,315	-947,062
341200 - External Xerox & Ozalid	-300	-300	0	-1,000	-1,000	-349	-2,200	-2,200	-961
341300 - Sale of Maps & Documents	-400	-400	-36	-1,060	-1,060	-320	-400	-400	-1,322
341511 - Boat Registration Fees	-600,000	-600,000	-133,039	-600,000	-600,000	-628,653	-550,000	-550,000	-610,548
341520 - Sheriff	-565,000	-565,000	-161,135	-708,500	-708,500	-611,067	-807,500	-807,500	-577,350
341900 - Other Gen. Govt. Charges & Fee	-2,209,945	-2,209,945	-434,252	-2,063,764	-2,063,764	-2,354,407	-2,464,213	-2,434,213	-2,399,121
342100 - Police Services			0			-385			
342300 - Room & Board for Prisoners	-1,500,000	-1,500,000	0	-900,000	-900,000	-807,014	-600,000	-600,000	-1,720,266
342600 - Ambulance Fees	-20,500,500	-20,500,500	-5,321,342	-20,300,500	-20,300,500	-20,750,817	-19,600,500	-19,600,500	-17,198,092
342900 - Other Pub. Safety Chrgs & Fees	-5,593	-5,593	-1,344	-5,171	-5,171	-5,378	-4,972	-4,972	-5,809
343700 - Conserv & Resource Mgmt Fees	0	-75,000	0	0	-75,000	0			0
343810 - Cremation Fees	-135,900	-135,900	-38,121	-135,900	-135,900	-169,745	-135,900	-135,900	-147,240
343900 - Other Phys. Environment Rev	-640,000	-640,000	-118,258	-698,904	-698,904	-678,215	-525,000	-545,000	-497,204
344100 - Airports	-42,000	-42,000	-10,500			-16,600			
344500 - Parking Facilities	-702,017	-702,017	-170,307	-645,514	-645,514	-709,643	-526,005	-526,005	-601,070

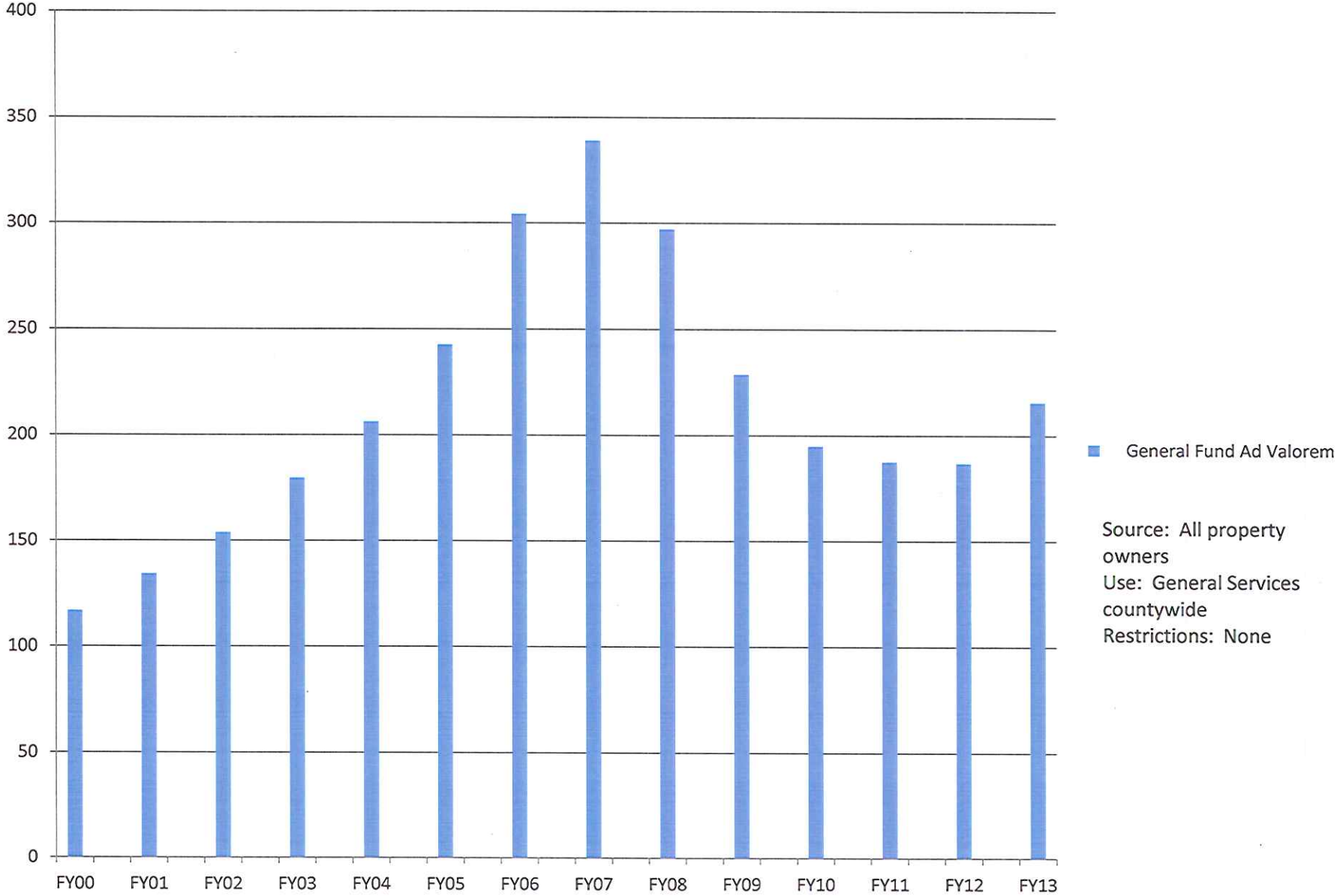
General Fund Revenues

Object Account	Adopted Budget FY13-14	Amended Budget FY13-14	Actual To-Date FY13-14	Adopted Budget FY12-13	Amended Budget FY 12-13	Actual Full Year FY12-13	Adopted Budget FY 11-12	Amended Budget FY 11-12	Actual Full Year FY11-12
345900 - Other Econ. Environment Rev	-874,542	-1,000,000	-303,085	-657,816	-1,000,000	-795,188	-1,647,765	-3,500,000	-2,024,511
346900 - Other Human Svcs Chrgs			0			-0			0
347290 - Boat Ramp Parking - Matlacha	-1,921,544	-1,921,544	-540,720	-1,853,729	-1,853,729	-2,167,206	-1,600,525	-1,600,525	-1,863,800
347490 - Rec Summer Program	-50,000	-50,000	-2,676	-45,000	-45,000	-48,426	-30,000	-30,000	-50,010
347520 - Miracle Stadium Rent	-24,000	-24,000	-6,000	-24,000	-24,000	-24,000	-24,000	-24,000	-24,000
347590 - Leisure Passes - Pools	-592,500	-592,500	-161,859	-534,400	-534,400	-654,534	-423,000	-423,000	-558,512
349000 - Other Charges for Services			0			-235			-330
351100 - Fines and Costs			0			-471			-377
351200 - Confiscated Property			0	-180,000	-180,000	0	-150,000	-150,000	0
351500 - Toll Fines Thru Courts	-130,000	-130,000	-24,776	-130,000	-130,000	-157,578	-175,000	-175,000	-135,055
359000 - Other Fines and Forfeits	0	0	2,581			9,534	-1,000	-1,000	6,254
361100 - Interest on Investments	-300,000	-300,000	9,646	-653,460	-653,460	-240,693	-540,000	-540,000	-588,150
361120 - Int. Earnings-Sheriff	-25,000	-25,000	0	-45,000	-45,000	-18,815	-90,000	-90,000	-27,843
361310 - Net Incr(Decr) in FMV of Inv			46,476			-50,026			-45,032
362000 - Rents and Royalties	-535,729	-535,729	-94,892	-506,425	-506,425	-528,625	-379,117	-379,117	-488,432
364220 - Proceeds - Surplus Lnad			0			0			-500
365000 - Sale of Surplus Mat.&Scrap			-46			-1,124			-20
365100 - Sale Of Scrap	-8,500	-8,500	-1,258	-14,041	-14,041	-6,802	-7,500	-7,500	-22,071
366900 - Contributions/Donations	-30,000	-127,484	-15,399	-23,540	-173,113	-109,623	-63,540	-66,040	-19,351
369000 - Miscellaneous Revenues			0			-2			-20
369300 - Settlements			0			-1,238			0
369400 - Interdepartmental Revs	-200,000	-200,000	-57,900			0			-18
369900 - SHIP	-1,325,577	-1,325,577	-262,839	-7,145,949	-2,783,249	-3,608,831	-6,912,340	-917,340	-1,738,949
369910 - Reimbursements	-267,806	-267,806	0	-213,620	-213,620	-254,219	-221,608	-221,608	-211,928
369920 - Indirect Cost - MSTBU	-9,630,661	-9,630,661	0	-9,875,923	-9,875,923	-9,794,314	-9,801,598	-9,801,598	-9,807,044
381000 - Interfund Transfer	-4,145,886	-6,370,384	0	-5,646,665	-14,666,609	-12,332,464	-12,358,321	-12,786,758	-4,570,318
386100 - Clerk to BoCC	-200,000	-200,000	0	-200,000	-200,000	-723,460			-200,092
386410 - Sheriff - Excess Fees	-1,000,000	-1,000,000	0	-2,000,000	-2,000,000	-322,035	-500,000	-500,000	-258,257
386600 - Excess Fees- PA	-1,000,000	-1,000,000	430,963	-550,000	-550,000	-509,151	-450,000	-450,000	-1,077,947
386700 - Excess Fees- TC	-7,300,000	-7,300,000	0	-8,500,000	-8,500,000	-6,559,826	-8,500,000	-8,500,000	-7,086,215
386800 - Supervisor of Elections	-500,000	-500,000	0	-350,000	-350,000	-580,380	-50,000	-50,000	-1,856,369
411000 - Less 5% Anticipated Receipts	4,881,758	4,881,758		3,100,000	3,100,000		3,190,720	3,190,720	
TOTAL:	-337,923,241	-352,808,458	-195,076,937	-308,749,977	-328,782,200	-321,910,484	-315,195,791	-329,152,754	-313,692,943

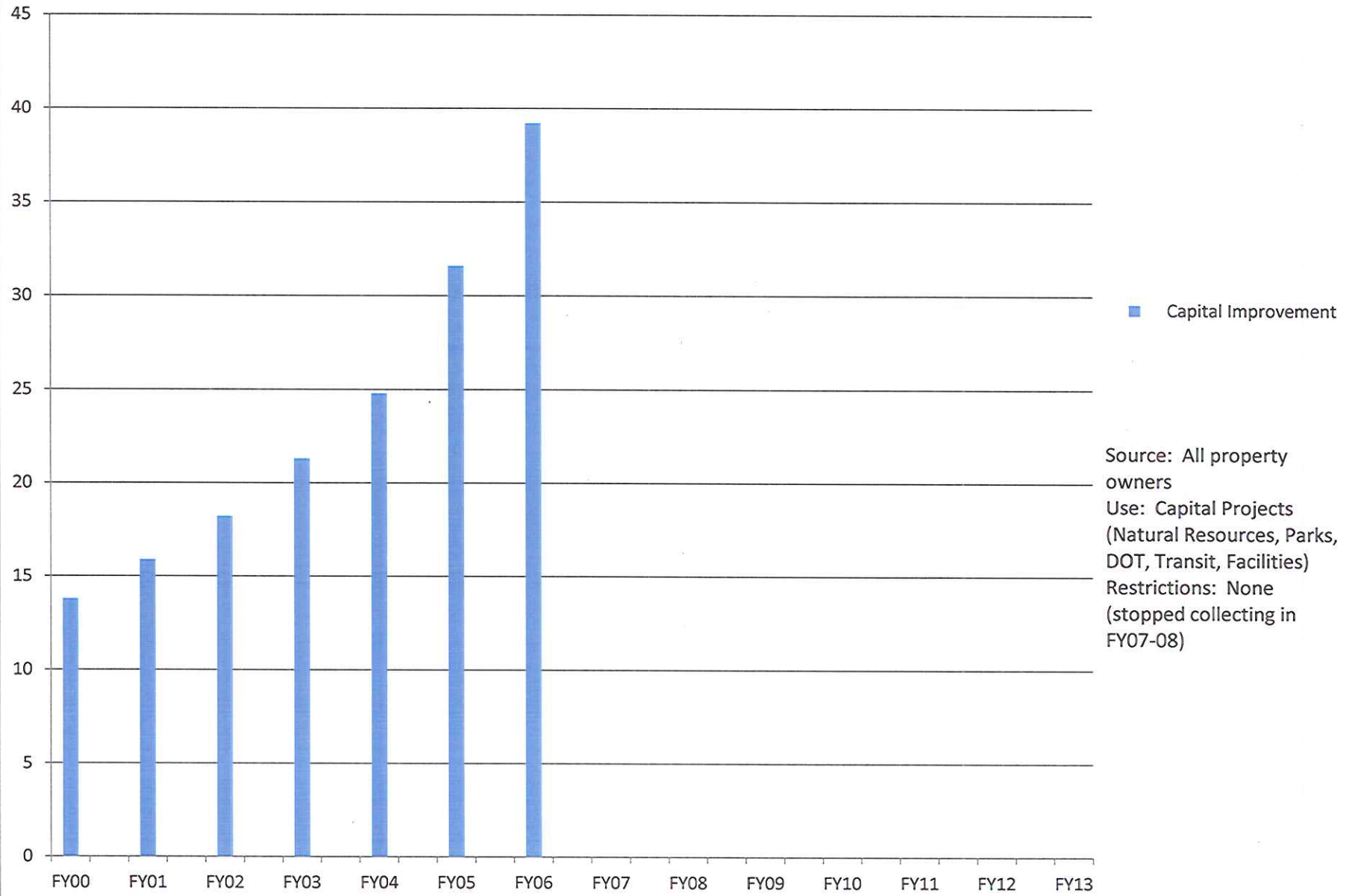
Property Tax Revenue



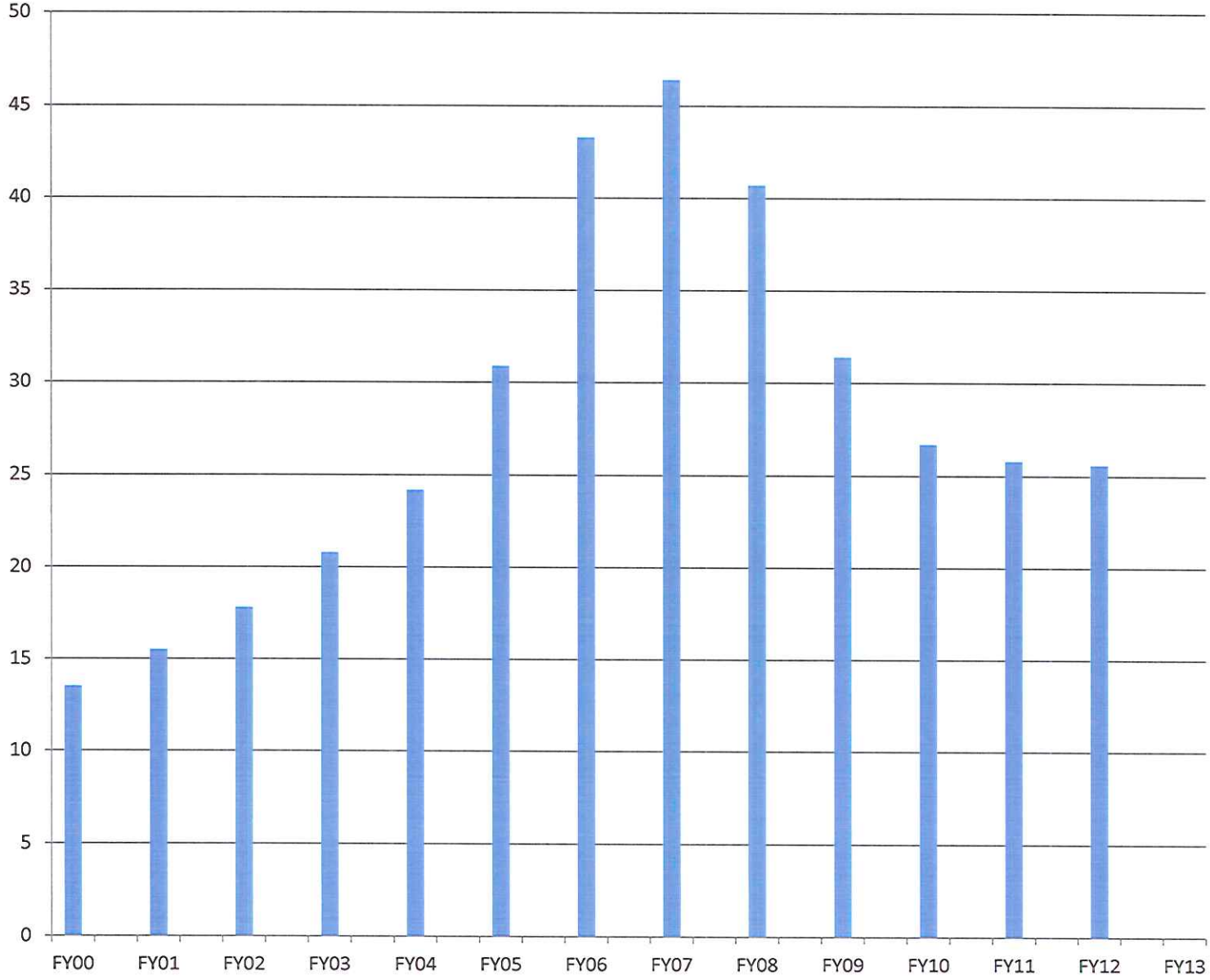
General Fund Ad Valorem



Capital Improvement



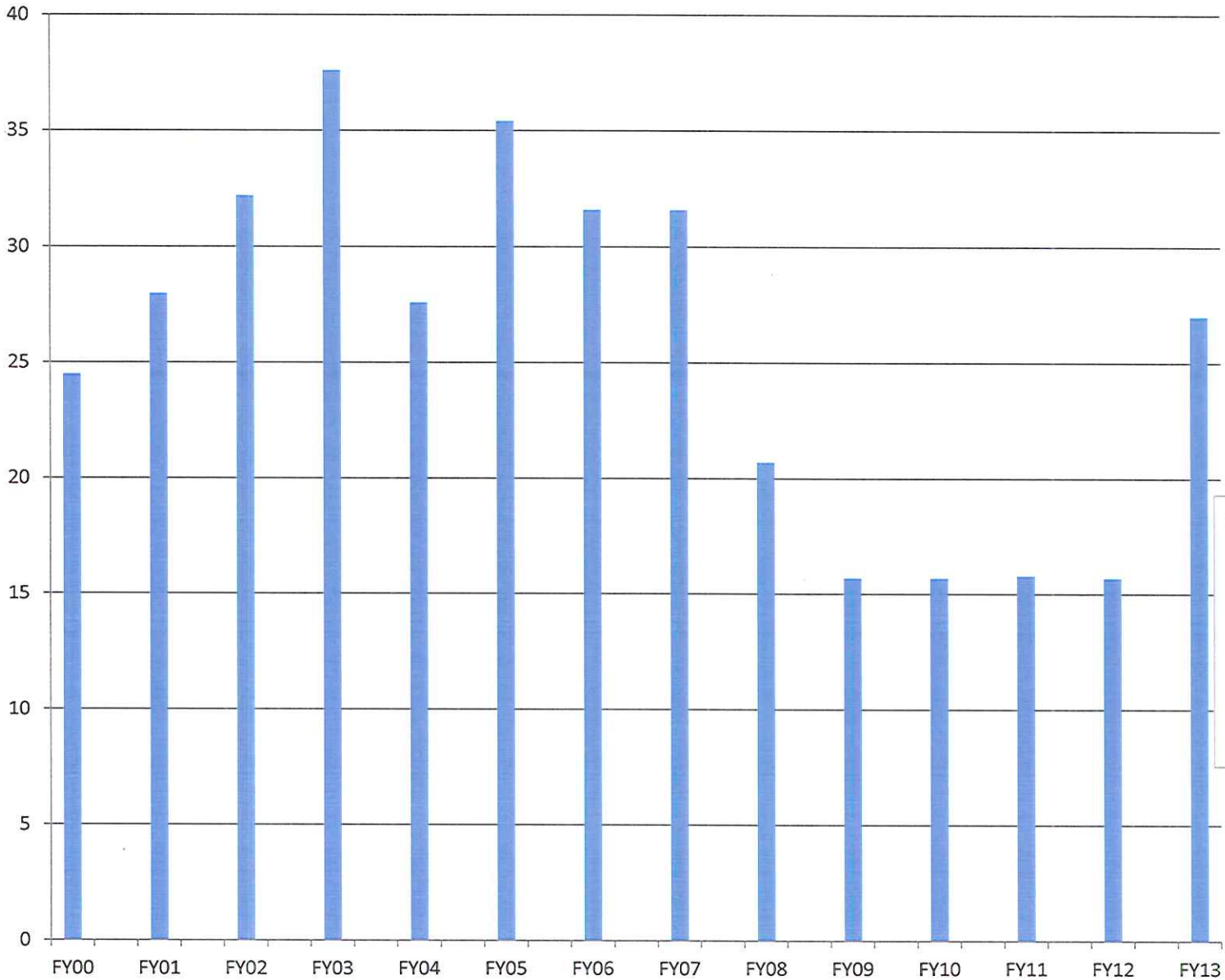
Conservation 20/20



■ Conservation 20/20

Source: All property owners
Use: Environmental Lands purchases and maintenance
Restrictions: Combined into General Fund in FY13-14

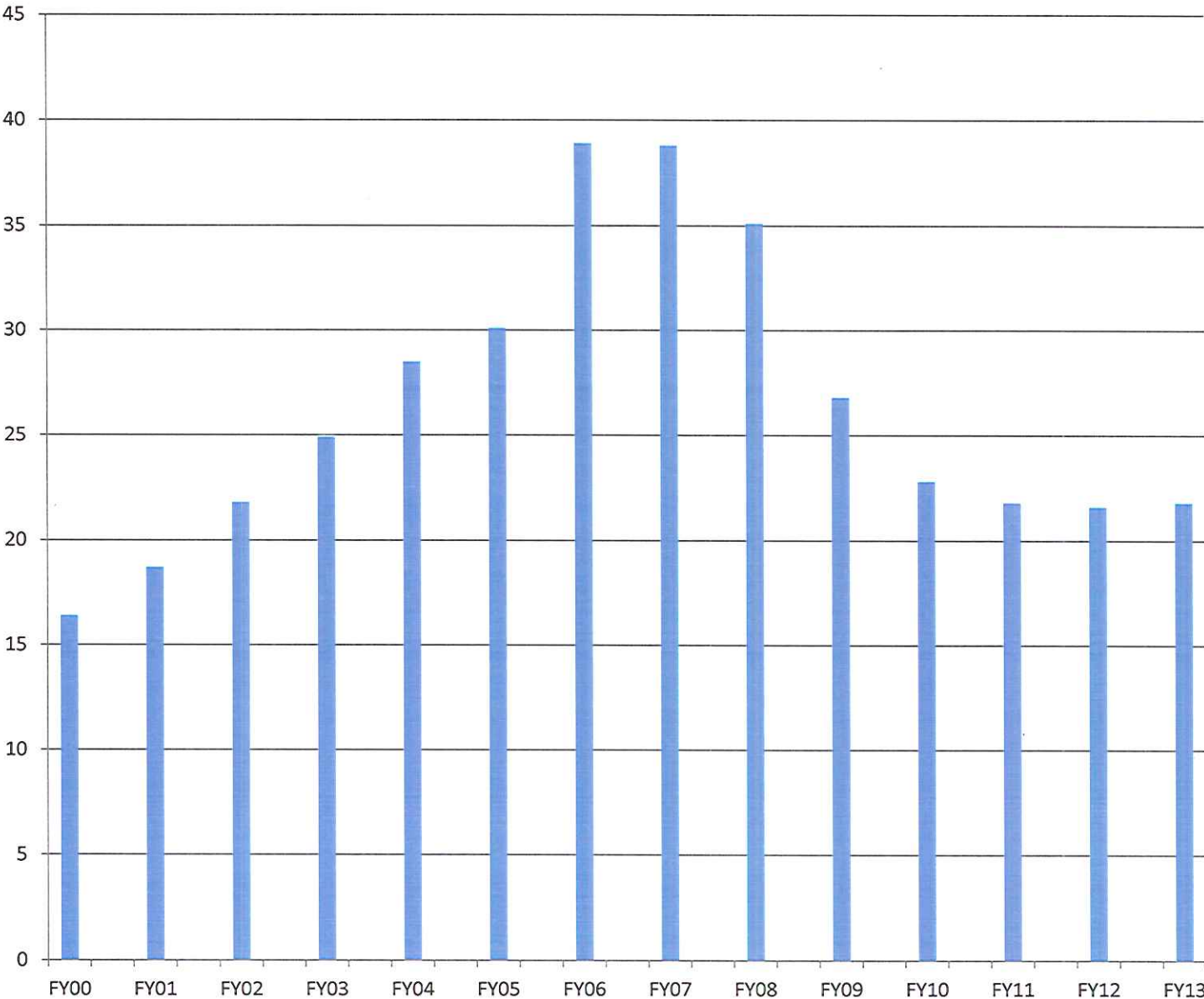
Library



Library

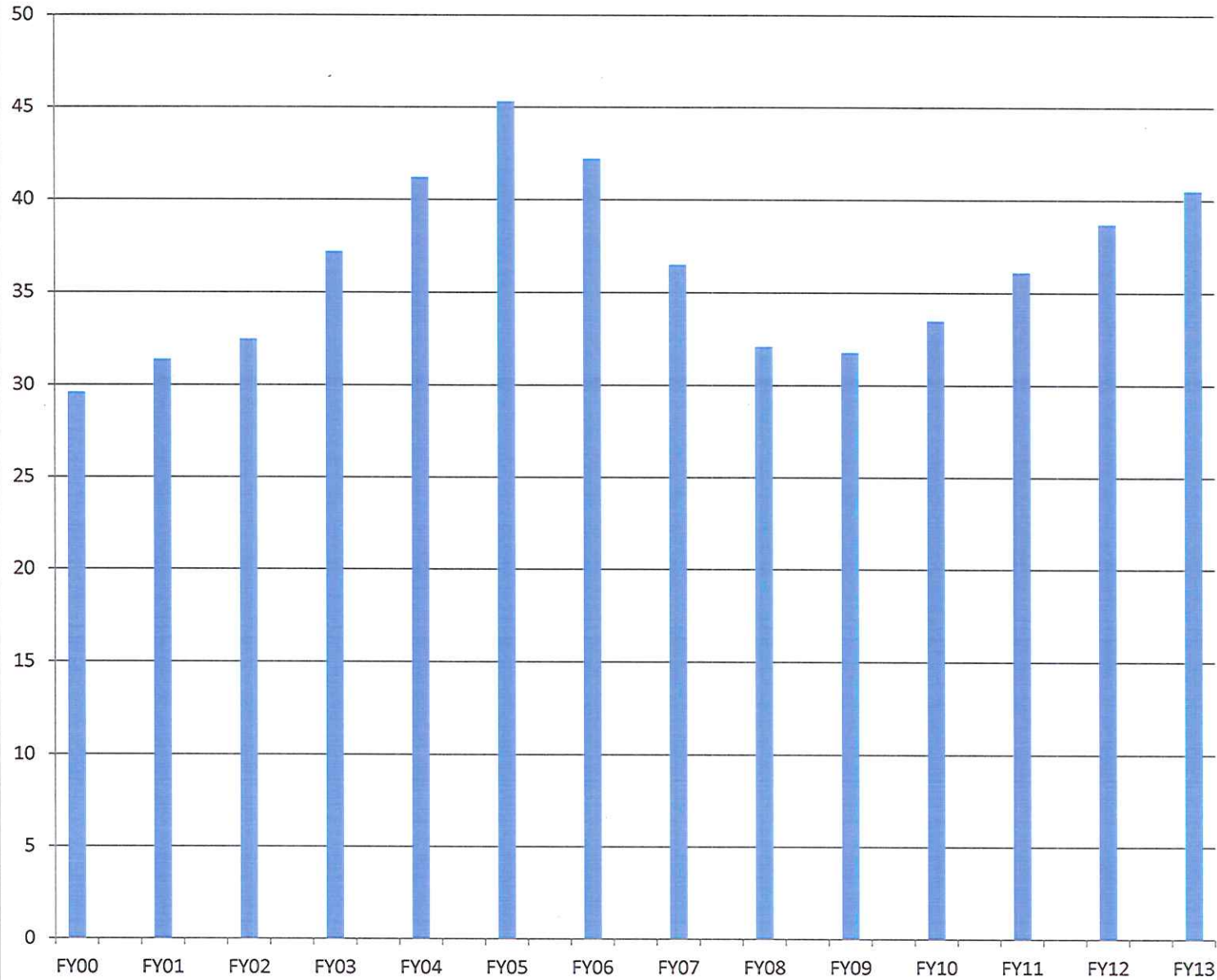
Source: All property owners except FMB and Sanibel
Use: Library operations and construction
Restrictions: For library uses only

Unincorporated MSTU



■ Unincorporated MSTU
Source: Unincorporated property owners
Use: Services provided outside cities
Restrictions: In unincorporated areas only

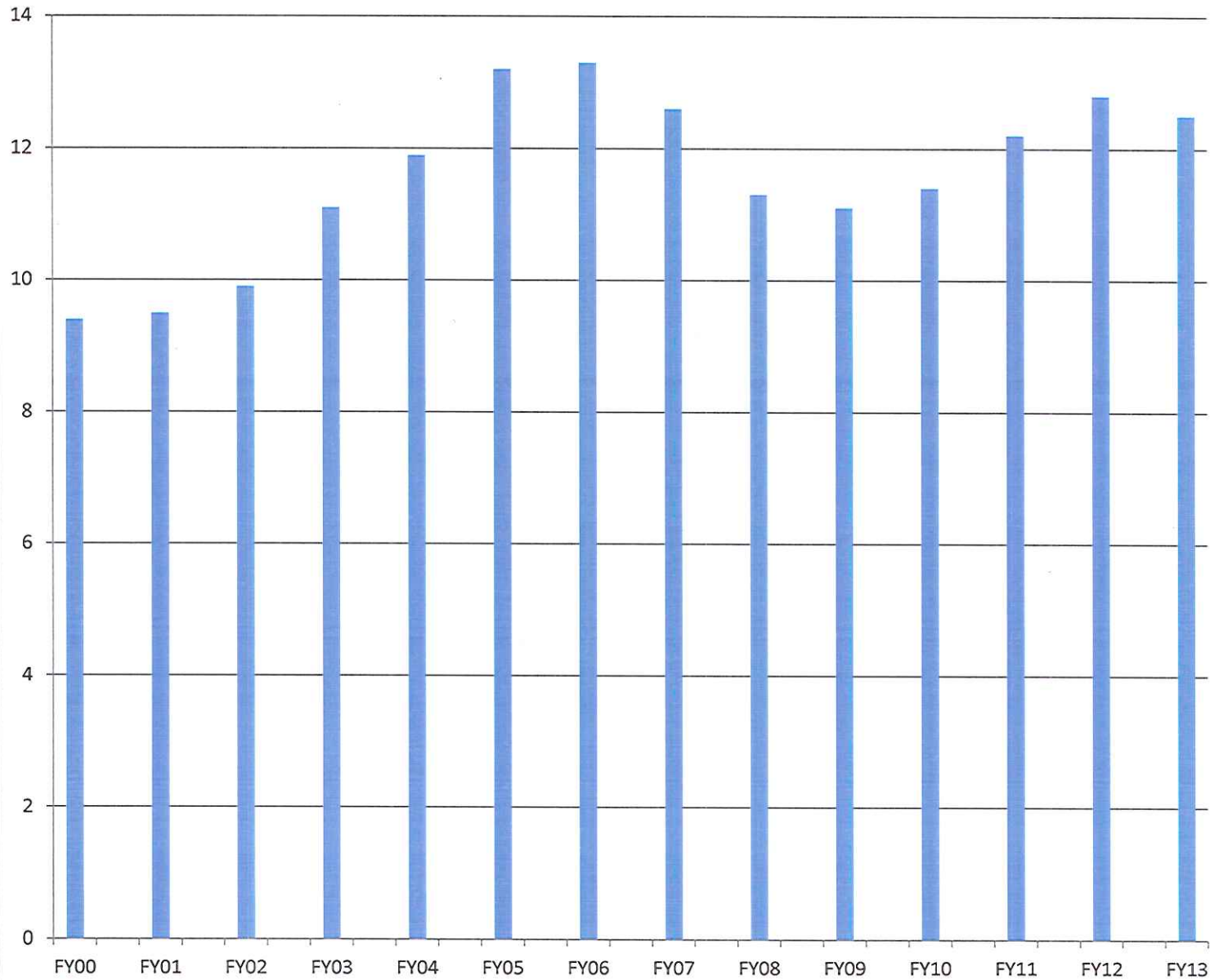
Sales Tax



■ Sales Tax

Source: Half-cent of
6 cents state collects
Use: All General
Fund
Restrictions: None
(pledge against some
debt)

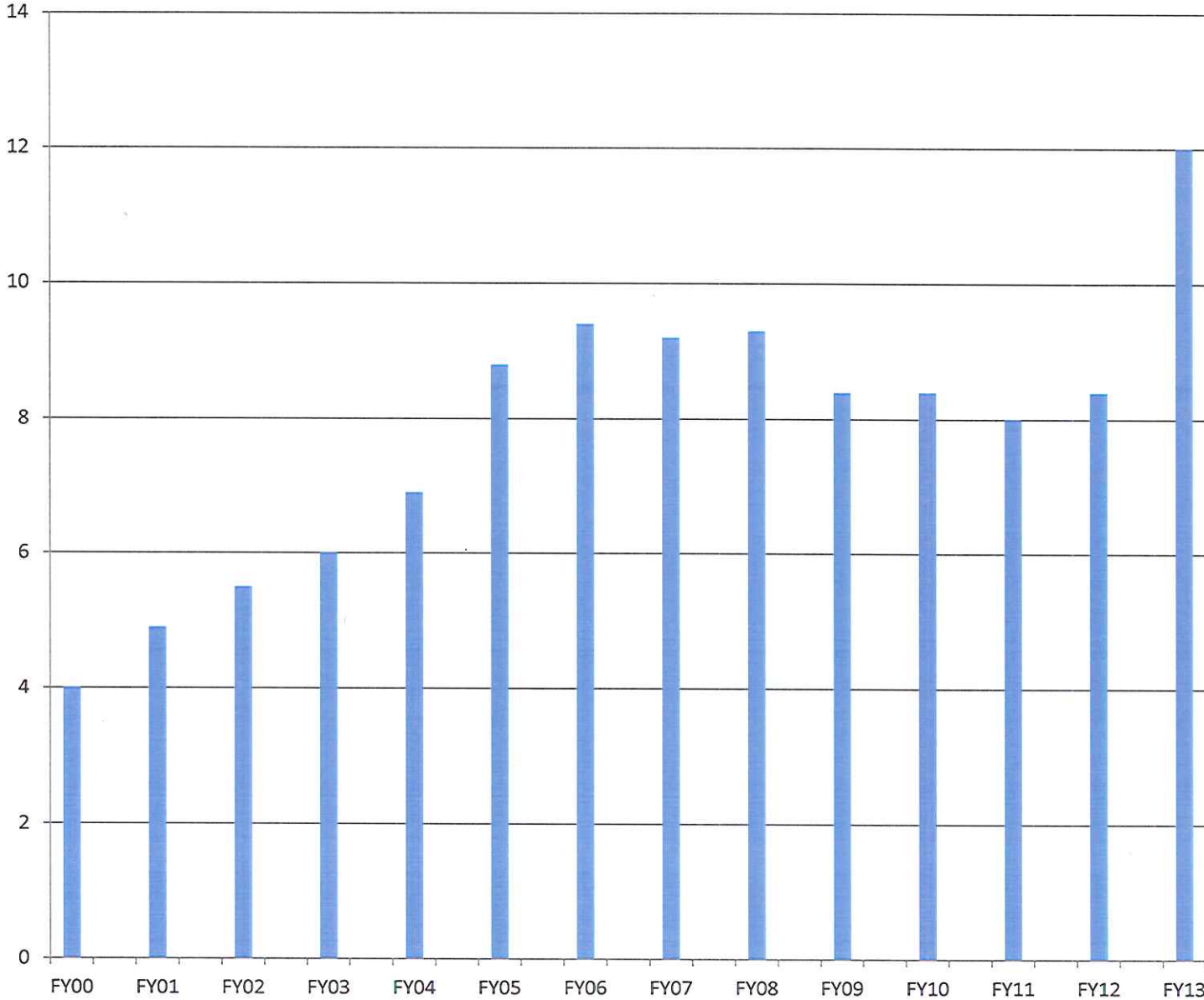
State Revenue Sharing



■ State Revenue Sharing

Source: State sales tax and cigarette tax
Use: Currently all General Fund
Restrictions: None

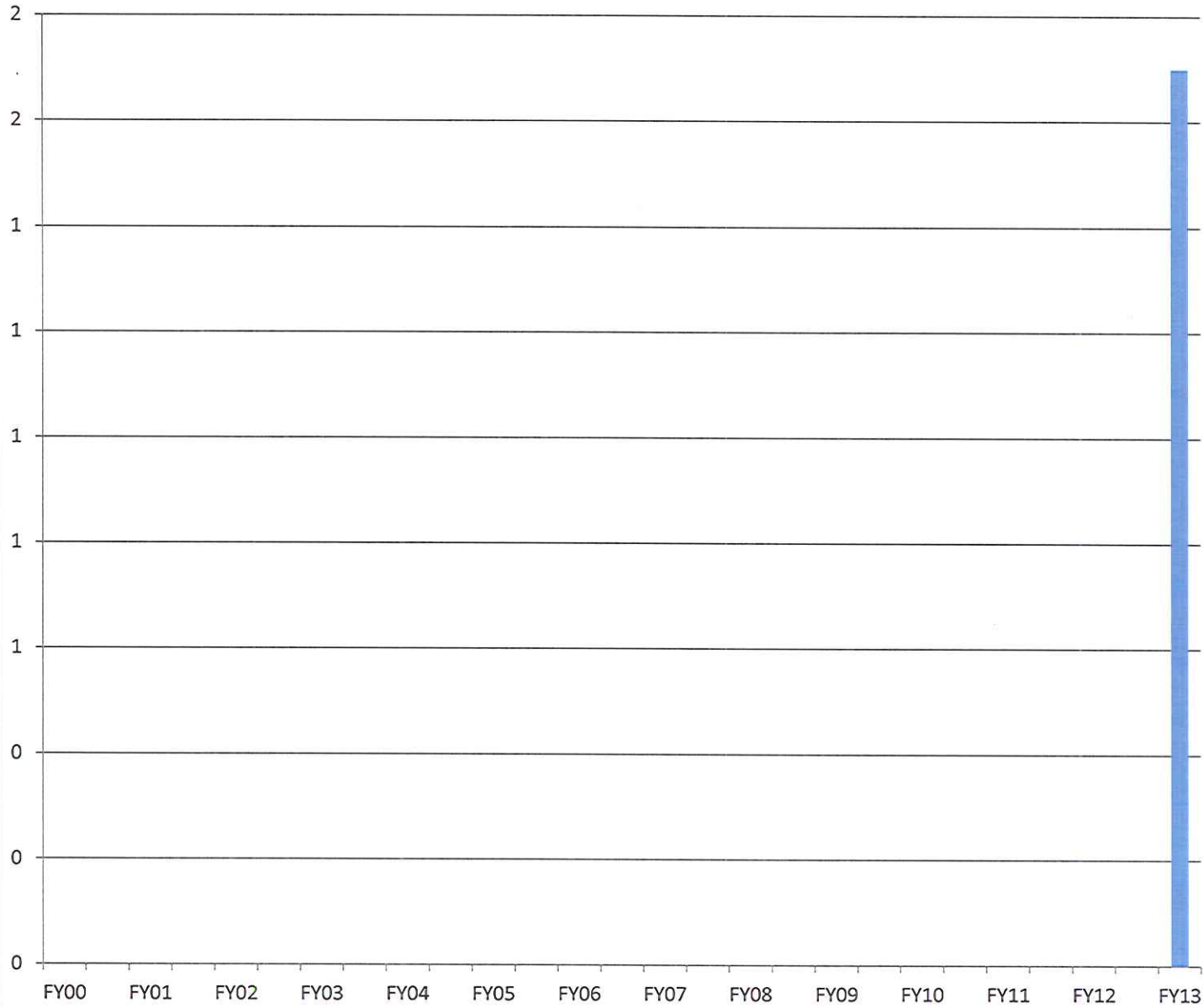
FPL Electric Franchise Fee



■ FPL Electric Franchise Fee

Source: 4.5% rent from electric companies for using county rights-of-way
Use: All General Fund
Restrictions: None
(collected only in unincorporated areas)

LCEC Electric Franchise Fee



■ LCEC Electric Franchise Fee

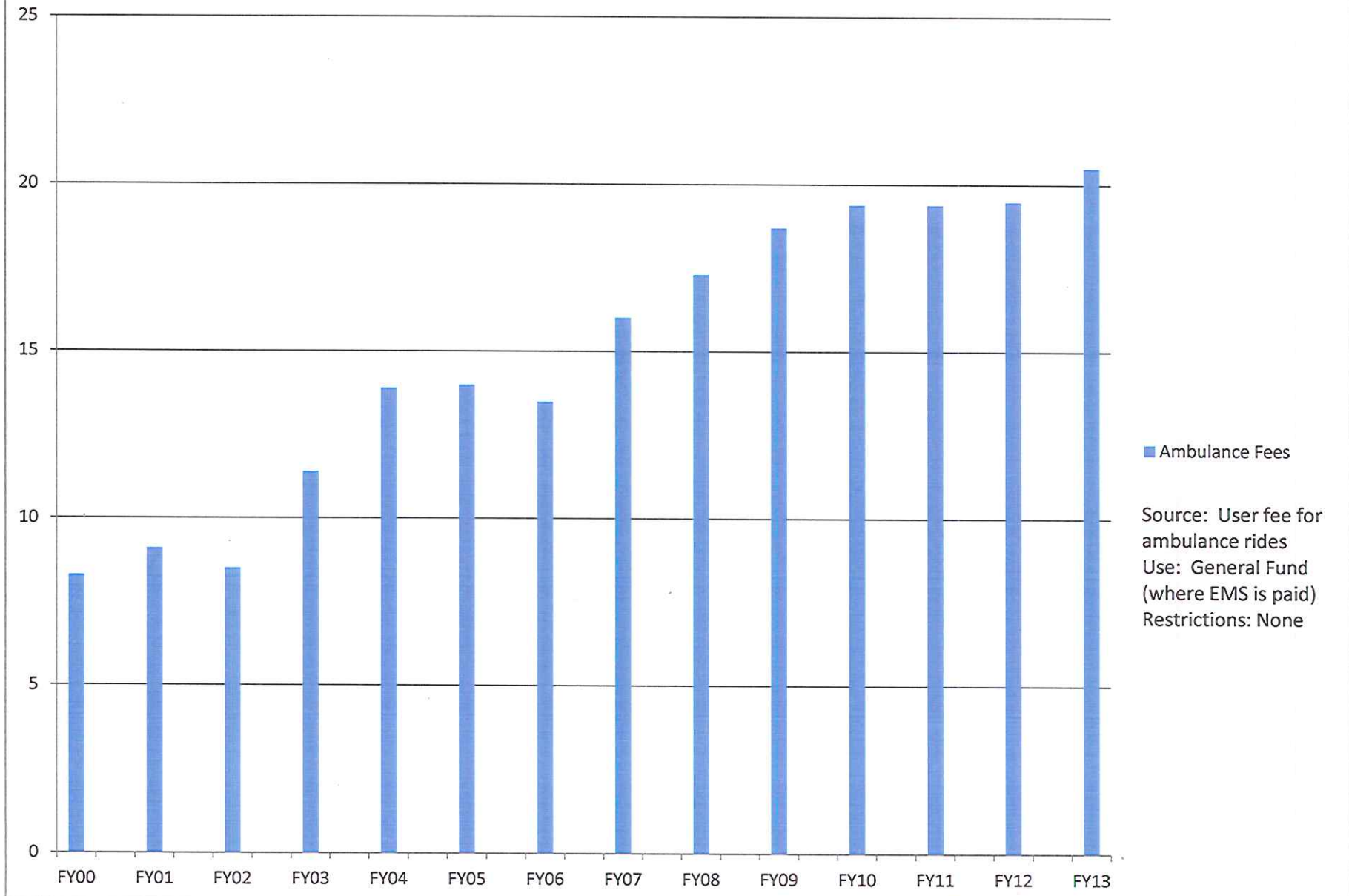
Source: 4.5% rent from electric companies for using county rights-of-way

Use: All General Fund

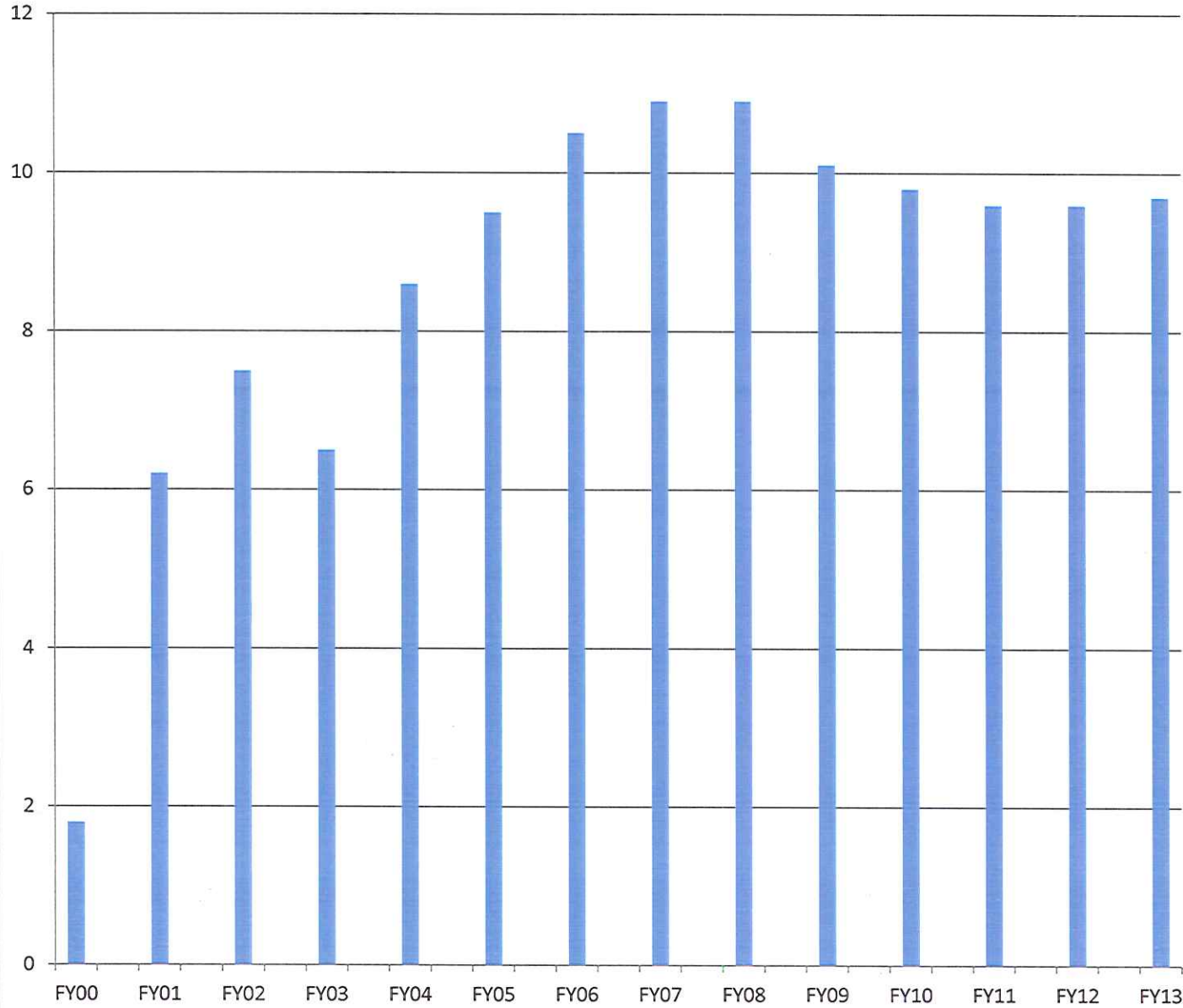
Restrictions: None

(collected only in unincorporated areas)

Ambulance Fees



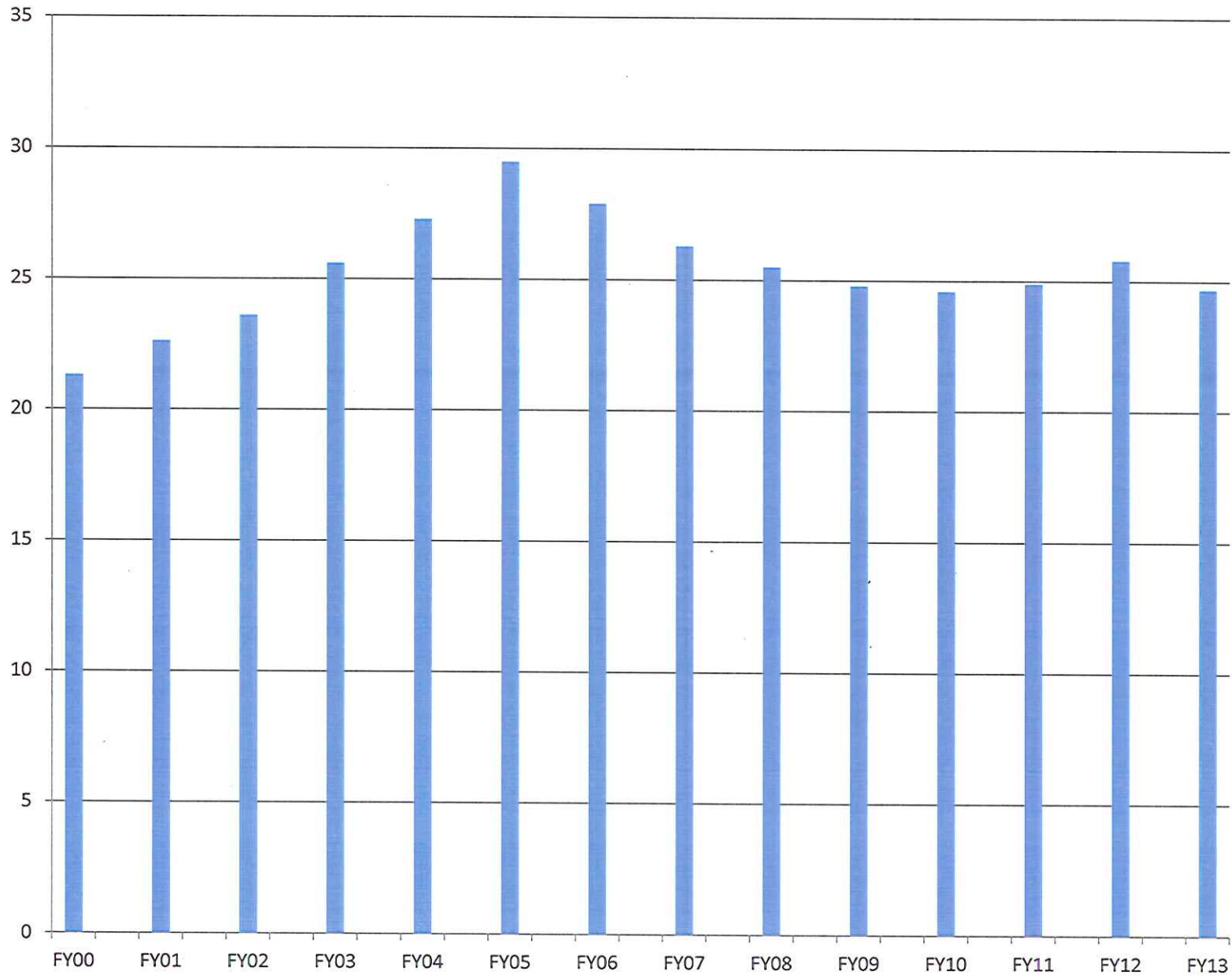
Communications Services Tax



■ Communications Services Tax

Source: 3.61% (of 5.21%)
for communications
devices
Use: Unincorporated
MSTU services
Restrictions: None

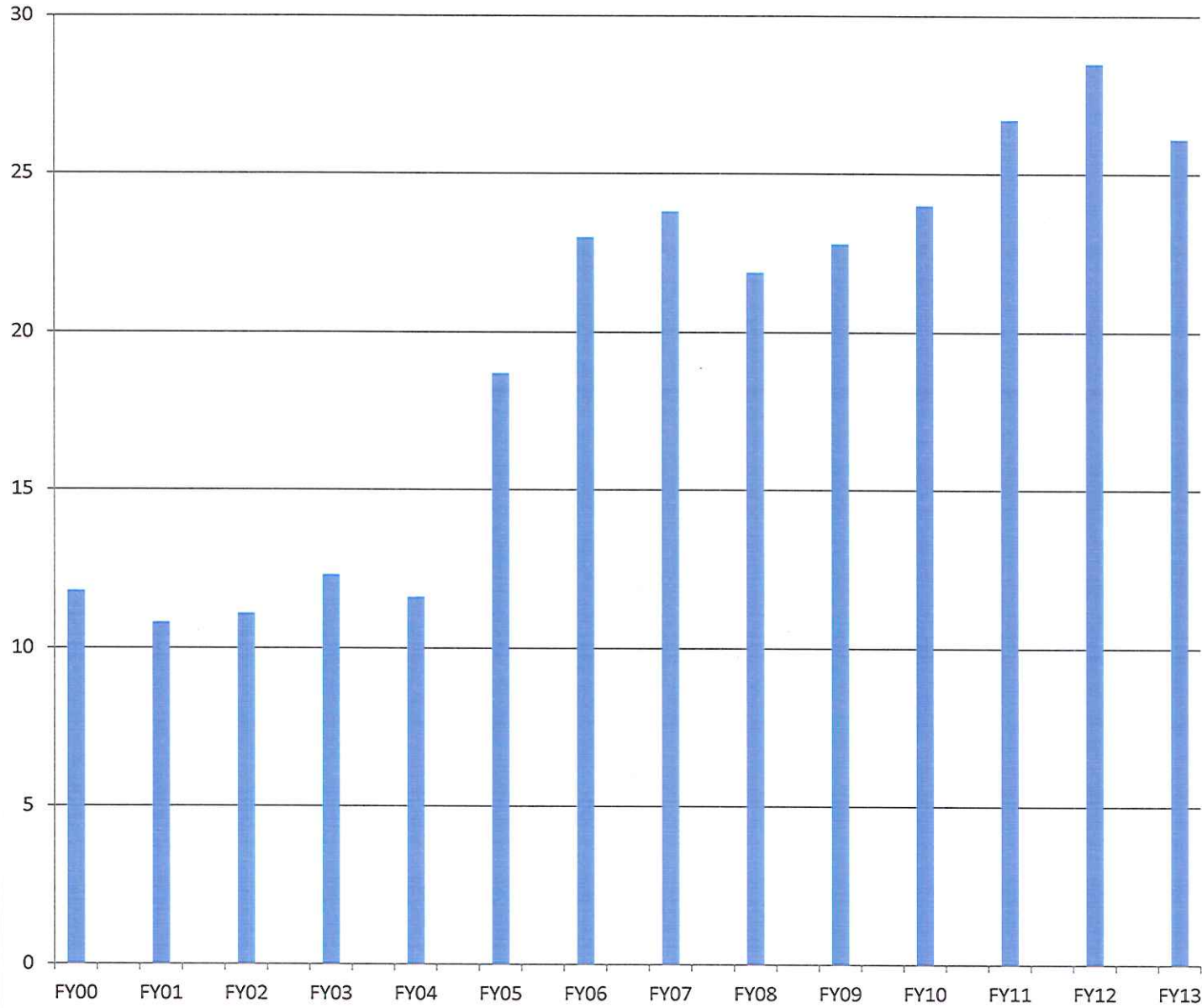
Gas Taxes



■ Gas Taxes

Source: Fuel purchases
Use: DOT capital projects and operations, some transit
Restrictions: Transportation uses only

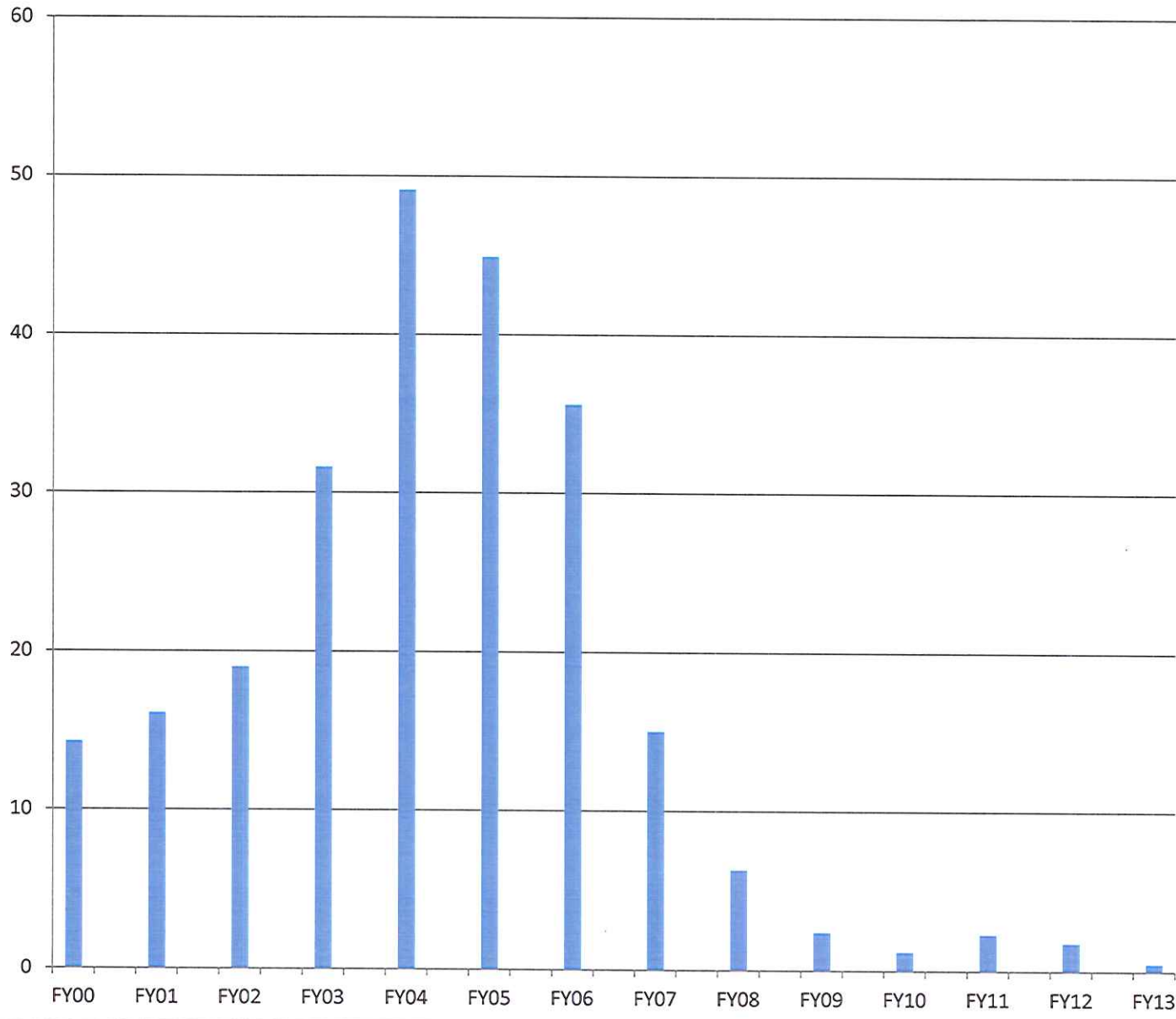
Tourist Tax



■ Tourist Tax

Source: 5% on tourist lodgings
Use: Tourism marketing, sports, beach/ shoreline projects
Restrictions: Tourism related only

Road Impact Fees



■ Road Impact Fees

Source: One-time charge on new property
Use: New capital projects
Restrictions: Only capital and only new

STORMWATER UTILITY (AKA Water Conservation Utility)

1990 – Original Ordinance Adopted; still in place but inactive

1990-91 – Assessment methodology approved; bills sent

Late- 1991 – Assessment reversed; payments made were refunded

1997 – Referendum developed to obtain voter approval or disapproval for “funding stormwater improvements necessary for flood protection, water quality enhancement, and water conservation.”

November 1998 – Newly proposed MSTU referendum (by basin) defeated

2006 – Board approves \$4 million from reserves for stormwater services start-up funding

2006-13 – Stormwater projects funding incorporated into 5-year budgets for CIP fund and Unincorporated MSTU fund (current five-year projection through 2018 is \$18.4 million)

Summary of Options

Source	Levying Requirements	Annual Revenue Estimates	Page
<i>Adjustments to Currently Levied Sources</i>			
Communications Services Tax Adjustment	BOCC Resolution or Ordinance Adopted by September 1 to Take Effect January 1	\$4.5 million	18
Electric Franchise Upgrade the FPL Fee to 4.5%	BOCC Amendment to Franchise Ordinance	\$4.3 million	19
<i>Formation of New Sources by the BOCC</i>			
Electric Franchise Extension to LCEC at 4.5%	BOCC Ordinance	\$3.3 million	23
Stormwater Utility Creation	Study Costs and BOCC Ordinance	Cost recovery	26
Reclaimed Water Utility Establishment	Study Costs and BOCC Ordinance	Cost recovery	30
Public Service Tax Enactment at 10%	BOCC Ordinance	\$25 million	20
<i>Local Option Sales Tax</i>			
Transportation Surtax at 1%	Referendum	\$92.4 million	34
Infrastructure Surtax at 1%	Referendum	\$92.4 million	35
Indigent Care & Trauma Center Surtax at 0.25%	Referendum or BOCC Extraordinary Vote	\$23.1 million	36
Voter-Approved Indigent Care Surtax at 1%	Referendum	\$92.4 million	37
Fire Rescue Surtax at 1%	Referendum	\$92.4 million	37
<i>New Sources from Future Legislation</i>			
Additional Tourist Tax Authorization at 1%	Legislation	\$4.7 million	40
Rental Car Surcharge Approval at \$2.00 Per Day	Legislation	\$6.7 million	41
State Sales Tax Rebate Appropriation for Spring Training Facilities	Legislation	\$0.5 million	42
<i>Ad Valorem Sources</i>			
Millage Separation	BOCC Include in Final Rate Resolution	Zero	11
MSTU Creation	BOCC Ordinance Prior to July 1	Cost recovery	13