

Lee County, Florida

Annual Budget

FY 2019-2020



Photo: The Beaches of Fort Myers & Sanibel



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Adopted Budget

Fiscal Year 2019-2020

LEE COUNTY COMMISSION

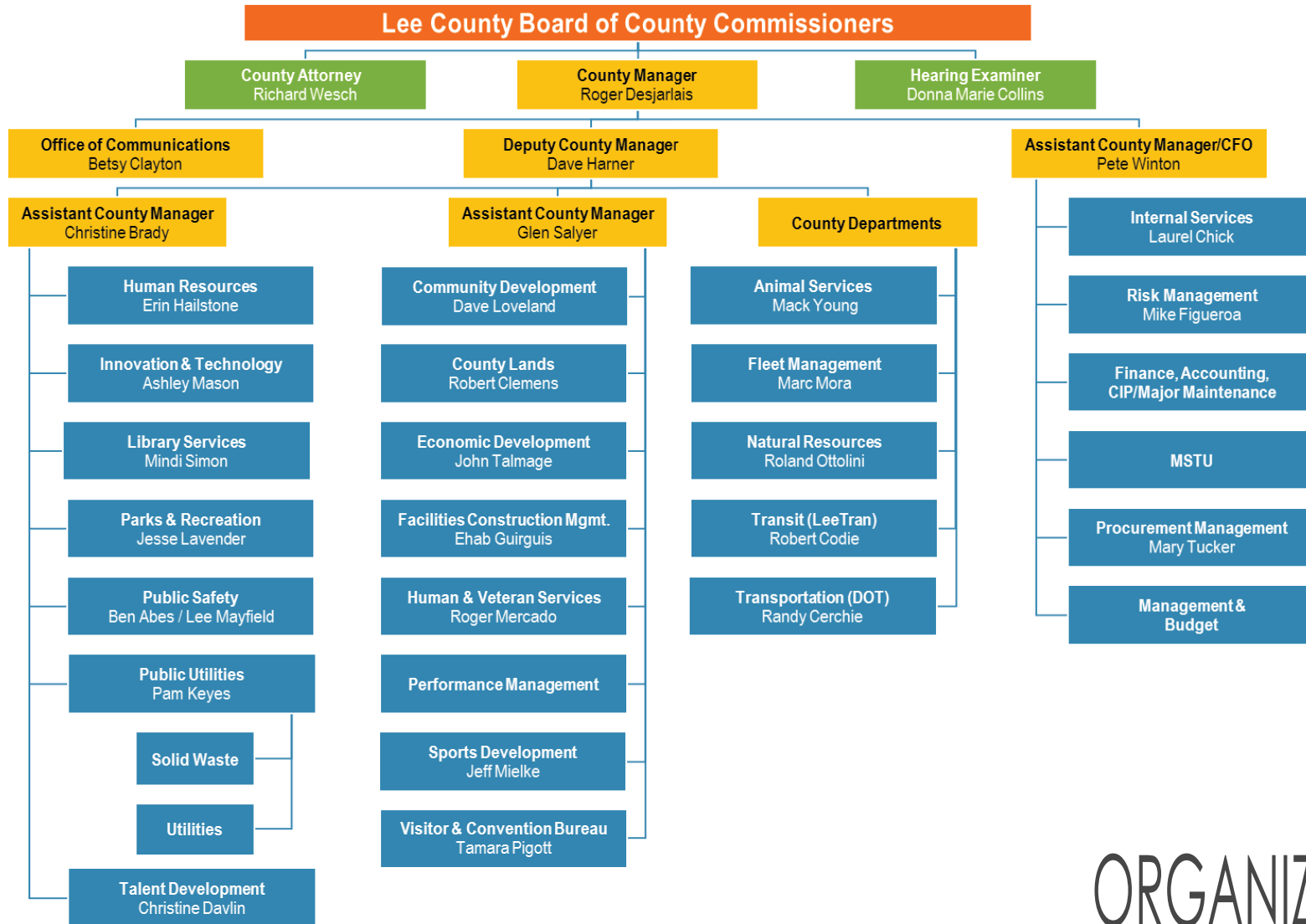
JOHN MANNING, District One
CECIL PENDERGRASS, District Two
RAY SANDELLI, District Three
BRIAN HAMMAN, District Four
FRANKL MANN, District Five

COUNTY ADMINISTRATION

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

FY2019-20 Budget Book

Prepared by Office of Management and Budget



ORGANIZATION 

DIRECTORY

County Commissioners

John Manning, District One
 Cecil Pendergrass, District Two
 Ray Sandelli, District Three
 Brian Hamman, District Four
 Frank Mann, District Five

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

County Attorney Hearing Examiner

Richard Wm. Wesch
 Donna Marie Collins

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

OFFICE	DIRECTOR	PHONE NUMBER	OFFICE	DIRECTOR	PHONE NUMBER
County Manager Communications	Roger J. Desjarlais Betsy Clayton	239-533-2221 239-533-2221	Assistant County Manager Human Resources	Christine Brady Erin Hailstone	239-533-2221 239-533-2245
Chief Financial Officer County Lands	Pete Winton Robert Clemens	239-533-2221 239-533-8833	Innovation and Technology	Ashley Mason	239-533-2111
Budget	Vacant	239-533-2221	Library System	Mindi Simon	239-533-4830
Procurement	Mary Tucker	239-533-5450	Parks & Recreation	Jesse Lavender	239-533-7275
Risk Management	Mike Figueroa	239-533-0835	Public Safety	Ben Abes, Lee Mayfield	239-533-3911
Assistant County Manager Community Development	Glen Salyer Dave Loveland	239-533-2221 239-533-8585	Solid Waste	Pam Keyes	239-533-8000
County Lands	Robert Clemens	239-533-8833	Utilities	Pam Keyes	239-533-8845
Economic Development	John Talmage	239-533-6816	Deputy County Manager Animal Services	Mack Young	239-533-2221 239-533-7387
Facilities Construction & Design	Ehab Guirguis	239-533-8505	Fleet Management	Marc Mora	239-533-5338
Facilities Construction & Design	Ehab Guirguis	239-533-8505	LeeTran (Transit)	Robert Codie	239-533-8726
Human Services	Roger Mercado	239-533-7930	Natural Resources	Roland Ottolini	239-533-8109
Sports Development	Jeff Mielke	239-533-5273	Transportation	Randy Cerchie	239-533-8580
Veterans Services	Roger Mercado	239-533-7930			
Visitor & Convention Bureau	Tamara Pigott	239-338-3500			

OTHER PUBLIC OFFICES

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

TOWNS & CITIES

	PHONE NUMBER
City of Bonita Springs	239-949-6262
City of Cape Coral	239-574-0401
City of Fort Myers	239-321-7000
City of Sanibel	239-472-3700
Town of Ft. Myers Beach	239-765-0202
Village of Estero	239-390-8000

LEE COUNTY GENERAL INFORMATION

INTRODUCTION

Lee County, Florida (the 'County') was founded on May 12, 1887 and named in honor of General Robert E. Lee. The County, located on the Gulf Coast of Florida, encompasses approximately 811 square miles including several small islands in the Gulf of Mexico. The County is bordered by Charlotte County to the north, Hendry County to the east and Collier County to the south. Four incorporated municipalities are located on the mainland: Fort Myers (the County seat), Bonita Springs, Cape Coral and the Village of Estero; Fort Myers Beach, a fifth municipality, is located on Estero Island and a sixth municipality, Sanibel, is situated on the island of the same name. The unincorporated communities include Alva, Captiva Island, Lehigh Acres, Matlacha, North Fort Myers, Pine Island, and Tice.

The following table shows the number of square miles within each incorporated municipality and the County:

<u>Land Area</u>	<u>Square Miles</u>
Fort Myers	40.6
Cape Coral	115.5
Sanibel	16.8
Fort Myers Beach	2.6
Bonita Springs	40.5
Village of Estero	25.1
Unincorporated Area	572.2
Lee County Total	813.4

Source: Lee County GIS

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

POPULATION

The County's boundary is the same as Fort Myers – Cape Coral Metropolitan Statistical Area ('MSA'). The U.S. Department of Commerce, Bureau of the Census, has determined it to be one of the fastest growing MSA's in previous years. The 2010 population for Lee County was 618,754. The 2019 population projection is 735,148.

Source: University of Florida Bureau of Economic and Business Research

LEE COUNTY GOVERNMENT

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

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

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

The County Manager is responsible to the Board for the execution of all Board policies.

The Clerk of the Circuit Court is ex-officio Clerk of the board and auditor, recorder and custodian of all County funds. The Clerk administers the County's fiscal activities on behalf of the Board.

The Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections and the Tax Collector are separate, elected constitutional offices in the State of Florida. The budgets of the Property Appraiser and the Tax Collector are submitted directly to the State of Florida Department of Revenue for approval. The Clerk of Circuit Court (to the extent of the function as ex-officio Clerk to the Board and amounts above the fee structure as Clerk to the Circuit and County Courts), Sheriff, and Supervisor of Elections prepare budgets for their general funds which are submitted to and approved by the Board.

PRINCIPAL EMPLOYERS 2018

COMPANY	NUMBER OF EMPLOYEES
Lee Health	13,257
Lee County School District	11,561
Publix Super Markets	4,613
Wal-Mart	3,550
Lee County BoCC	2,387
Lee County Sheriff's Office	1,558
City of Cape Coral	1,350
Florida Gulf Coast University	1,350
Chico's FAS, Inc.	1,147
Home Depot	1,072

Source: Lee County Office of Economic Development

UNEMPLOYMENT RATE COMPARISONS

The following table shows unemployment rates for Lee County, the State of Florida and the United States from 2006 through 2019 (September).

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

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

GROSS SALES

The following table sets forth changes in gross sales.

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

Source: Florida Department of Revenue

FINANCIAL INSTITUTIONS

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

Source: Lee County Economic Development Office.

EDUCATION

The Lee County School System operates 120 schools, 45 elementary, 16 middle, 14 high schools, 17 special centers and community schools, 24 charter schools, 4 K-8 grade schools. There are 95,516 students enrolled for the 2019-2020 school year.

Source: Lee County School Board.

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

TRANSPORTATION

Highways

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

Bus Service

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

Truck Line

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

Source: Business Development Corporation.

Rail Transportation

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

Source: Seminole Gulf Railway.

Airports

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

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

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

WATER TRANSPORTATION

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

HEALTH CARE FACILITIES

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

Source: Economic Development Office of Lee County

RECREATION FACILITIES

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

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

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

Source: Lee County Parks and Recreation.

PUBLIC LODGING

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

Source: Lee County Tourist Development Tax Audit Department

COMMUNICATION

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

Source: Lee County Office of Economic Development

USER'S GUIDE

FORMAT OF BUDGET DOCUMENT

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

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

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

BUDGET SUMMARY INFORMATION (page 17)

In addition to comparisons between the FY17-18 and FY18-19 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

FINANCIAL POLICIES (page 67)

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

SERVICES BY ORGANIZATION (page 73)

Each area is comprised of: 1) an expenditure history by division for Actual FY17-18, Unaudited Actual FY18-19, and Adopted Budget for FY19-20 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 99)

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 133)

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 171)

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



BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY18-19 Adopted Budget to FY19-20 Adopted Budget)

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

	2018-2019 <u>Adopted Budget</u>	Percent Increase or <u>(Decrease)</u>	2019-2020 <u>Adopted Budget</u>
OPERATING BUDGET			
BoCC Operating Departments	\$ 490,658,171	4.74%	\$ 513,927,801
Constitutional Officers and Courts	266,961,368	5.55%	281,785,286
Total Operating Budget	\$ 757,619,539	5.03%	\$ 795,713,087
CAPITAL BUDGET			
Capital Projects	\$ 137,094,727	-3.49%	\$ 132,313,848
Major Maintenance	45,330,474	-0.50%	45,104,834
Total Capital Budget	\$ 182,425,201	-2.74%	\$ 177,418,682
Total Operating and Capital Budget	\$ 940,044,740	3.52%	\$ 973,131,769
OTHER			
Internal Transfers	\$ 258,724,584	1.82%	\$ 263,446,307
Debt Service	59,100,004	5.21%	62,178,024
Insurance	85,139,540	6.73%	90,868,861
Non-Departmental	21,280,555	6.09%	22,575,739
Special Districts	6,506,795	17.25%	7,628,933
Total Other	\$ 430,751,478	3.70%	\$ 446,697,864
Total Operating, Capital and Other:	\$ 1,370,796,218	3.58%	\$ 1,419,829,633
RESERVES	\$ 669,014,093	-1.54%	\$ 658,700,760
TOTAL BUDGET	\$ 2,039,810,311	1.90%	\$ 2,078,530,393

The \$795.7 million operating component of the proposed FY19-20 budget is a 5.03% increase from the prior year. This reflects an increase in County department operations funding of 4.74%, which includes a 3% pay adjustment for county employees. If grant funded expenses are excluded from total operating expenses, the increase is 3.9%. Courts and Constitutional budgets increased 5.55%. The increase includes pay adjustments, including a 4% increase for Sheriff's employees. A total of \$5,823,000 of non-recurring capital items for the Sheriff, Clerk of Courts, and Supervisor Elections is being funded from excess reserves and is not included in their recurring operating budgets. If these expenses are excluded, the actual increase for Courts and Constitutional is 3.4%.

New capital projects for FY19-20 are \$132.3 million, \$76.4 million of which is Transportation projects and \$41.9 million is Utilities projects. Significant projects include Three Oaks Parkway Extension North, Estero Boulevard Improvements, Burnt Store Road Widening, Alico Road Extension Planning, and North Lee County Water Treatment Plant Wellfield Expansion. Major Maintenance (projects costing more than \$25,000) of \$45.1 million include \$12.1 million of buildings maintenance and renovation and \$9 million of roads resurfacing projects, including \$5 million in Lehigh Acres.

Transfers increased 1.82%. Transfers between funds represent an expense to the sending fund and a revenue to the receiving fund. The increase primarily is due to transfers between Department of Transportation funds to pay for debt and capital projects. Debt Service increased 5.21% primarily due to planned reduction of outstanding principal. Insurance increased 6.73% due to increases in property rates and medical claims. Non-Departmental increased 6.09% due to increases in Medicaid and Juvenile Justice mandates and tax increment payments to city Community Redevelopment districts. Special Districts (MSTBUs) increased 17.25% with an increase of \$2.5 million for Lehigh Acres streetlights.

Reserves decreased 1.54% due to decreases in the reserves for future capital projects (five-year Capital Improvement Plan) for Transportation and Utilities projects. Included in the reserves are Growth Increment Funding revenues and excess reserves dedicated to conservation purchases, enhanced water quality testing, replacement of police vehicles, and a debt sinking fund.

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2019-2020

<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	\$ 321,952,916	\$ 70,491,963	\$ 0	\$ 0	\$ 2,233,610	\$ 0	\$ 0	\$ 394,678,489
Other Taxes	0	49,924,000	0	22,050,000	0	0	0	71,974,000
License & Permits	18,175,250	18,739,843	0	400,000	2,745,500	0	0	40,060,593
Intergovernmental Revenues	74,094,306	19,016,772	0	5,926,607	18,492,476	0	0	117,530,161
Charges for Services	32,162,218	14,266,216	0	147,432	252,028,672	110,962,416	0	409,566,954
Fines & Forfeitures	160,000	1,376,700	0	0	1,750,000	450,000	0	3,736,700
Miscellaneous Revenues	20,452,196	5,631,849	179,000	1,234,411	2,659,364	399,748	0	30,556,568
Court Related Revenues	0	3,680,000	0	0	0	0	0	3,680,000
Non-Revenues	15,545,309	62,735,009	26,569,308	65,058,009	115,902,902	6,006,913	0	291,817,450
Less 5% Anticipated Revenues	(3,000,000)	(180,188)	0	0	(750,000)	0	0	(3,930,188)
Total Current Revenues	<u>\$ 479,542,195</u>	<u>\$ 245,682,164</u>	<u>\$ 26,748,308</u>	<u>\$ 94,816,459</u>	<u>\$ 395,062,524</u>	<u>\$ 117,819,077</u>	<u>\$ 0</u>	<u>\$ 1,359,670,727</u>
FUND BALANCE APPROPRIATED	<u>\$ 109,839,316</u>	<u>\$ 116,066,622</u>	<u>\$ 22,326,781</u>	<u>\$ 114,285,043</u>	<u>\$ 320,272,655</u>	<u>\$ 36,069,249</u>	<u>\$ 0</u>	<u>\$ 718,859,666</u>
Total Estimated Revenues	<u><u>\$ 589,381,511</u></u>	<u><u>\$ 361,748,786</u></u>	<u><u>\$ 49,075,089</u></u>	<u><u>\$ 209,101,502</u></u>	<u><u>\$ 715,335,179</u></u>	<u><u>\$ 153,888,326</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,078,530,393</u></u>
<u>APPROPRIATED EXPENDITURES</u>								
<u>CURRENT EXPENDITURES:</u>								
General Government Services	\$ 113,326,413	\$ 14,382,930	\$ 16,222,853	\$ 2,472,690	\$ 7,455,451	\$ 123,147,165	\$ 0	\$ 277,007,502
Public Safety	254,517,632	22,056,522	0	0	0	2,865,601	0	279,439,755
Physical Environment	3,881,982	6,394,898	0	3,970,000	227,939,387	0	0	242,186,267
Transportation	0	37,884,983	0	88,146,128	51,211,238	0	0	177,242,349
Economic Environment	5,093,480	28,547,622	0	1,201,607	0	0	0	34,842,709
Human Services	15,853,677	6,353,153	0	0	0	0	0	22,206,830
Culture/Recreation	18,698,825	47,041,563	6,125,138	16,084,845	0	0	0	87,950,371
Court Related Services	4,262,908	18,927,653	0	0	0	0	0	23,190,561
Non-Expenditure Disbursements	75,316,472	57,602,357	4,311,285	7,272,326	118,943,867	0	0	263,446,307
Debt Service	0	0	0	0	12,316,982	0	0	12,316,982
Total Current Expenditures	<u>\$ 490,951,389</u>	<u>\$ 239,191,681</u>	<u>\$ 26,659,276</u>	<u>\$ 119,147,596</u>	<u>\$ 417,866,925</u>	<u>\$ 126,012,766</u>	<u>\$ 0</u>	<u>\$ 1,419,829,633</u>
RESERVES	<u>\$ 98,430,122</u>	<u>\$ 122,557,105</u>	<u>\$ 22,415,813</u>	<u>\$ 89,953,906</u>	<u>\$ 297,468,254</u>	<u>\$ 27,875,560</u>	<u>\$ 0</u>	<u>\$ 658,700,760</u>
Total Appropriated Expenditures	<u><u>\$ 589,381,511</u></u>	<u><u>\$ 361,748,786</u></u>	<u><u>\$ 49,075,089</u></u>	<u><u>\$ 209,101,502</u></u>	<u><u>\$ 715,335,179</u></u>	<u><u>\$ 153,888,326</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,078,530,393</u></u>

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY17-18 ACTUAL	FY18-19 UNAUDITED ACTUAL	FY19-20 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 358,991,669	\$ 405,876,267	\$ 394,678,489	(2.76%)
Other Taxes	71,987,863	121,009,655	71,974,000	(40.52%)
Licenses & Permits	53,813,519	91,120,283	40,060,593	(56.04%)
Intergovernmental	110,105,924	244,478,488	117,530,161	(51.93%)
Charges for Services	393,749,169	634,543,439	409,566,954	(35.45%)
Fines & Forfeitures	4,955,887	6,540,138	3,736,700	(42.87%)
Miscellaneous	41,197,180	60,194,616	30,556,568	(49.24%)
Court Cost	3,789,238	6,127,241	3,680,000	(39.94%)
Internal Services	0	0	0	
Non-Revenues	354,176,605	511,826,864	291,817,450	(42.99%)
Less 5% Anticipated	0	0	(3,930,188)	
Fund Balance	1,116,943,441	1,114,195,683	718,859,666	(164.52%)
Total Revenues	\$ 2,509,710,495	\$ 3,195,912,674	\$ 2,078,530,393	(34.96%)
<u>EXPENDITURES</u>				
General Government Services	\$ 331,297,578	\$ 462,244,898	\$ 277,007,502	(40.07%)
Public Safety	247,427,989	387,684,344	279,439,755	(27.92%)
Physical Environment	225,195,052	484,723,110	242,186,267	(50.04%)
Transportation	120,558,709	357,000,051	177,242,349	(50.35%)
Economic Environment	31,837,360	55,862,617	34,842,709	(37.63%)
Human Services	21,972,972	40,159,307	22,206,830	(44.70%)
Culture / Recreation	88,639,056	184,946,625	87,950,371	(52.45%)
Court Related	6,339,906	12,806,739	23,190,561	81.08%
Non-Expenditures	305,730,304	464,430,815	263,446,307	(43.28%)
Debt Service	16,515,886	27,194,502	12,316,982	(54.71%)
Reserves	1,114,195,683	718,859,666	658,700,760	(8.37%)
Total Expenditures	\$ 2,509,710,495	\$ 3,195,912,674	\$ 2,078,530,393	(34.96%)

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.

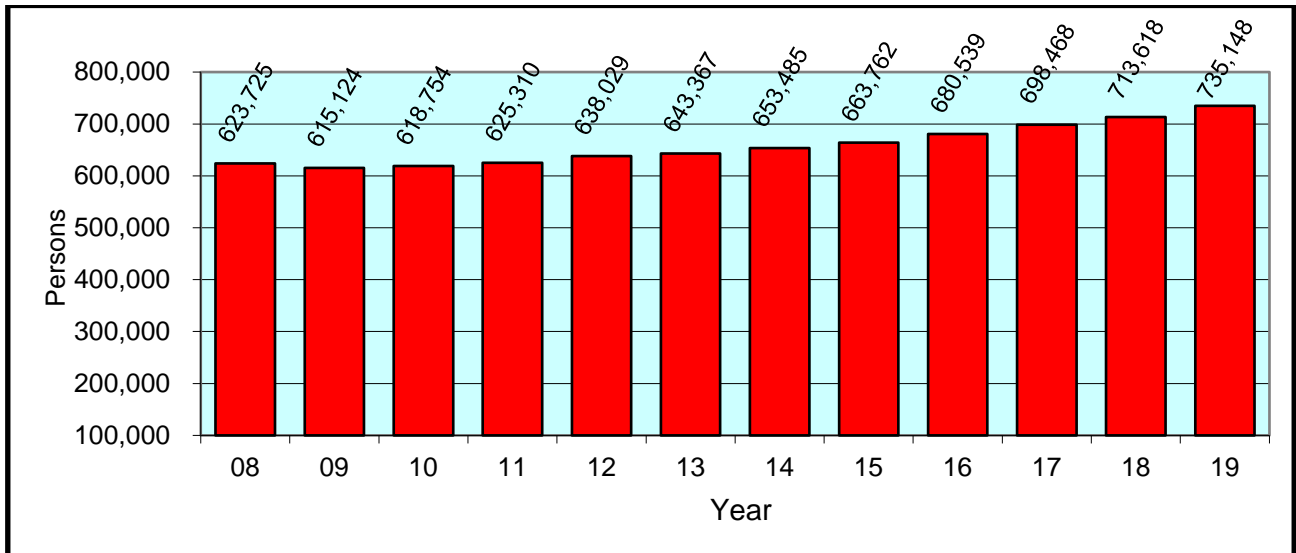
Property tax revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used 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 2008 THROUGH 2019

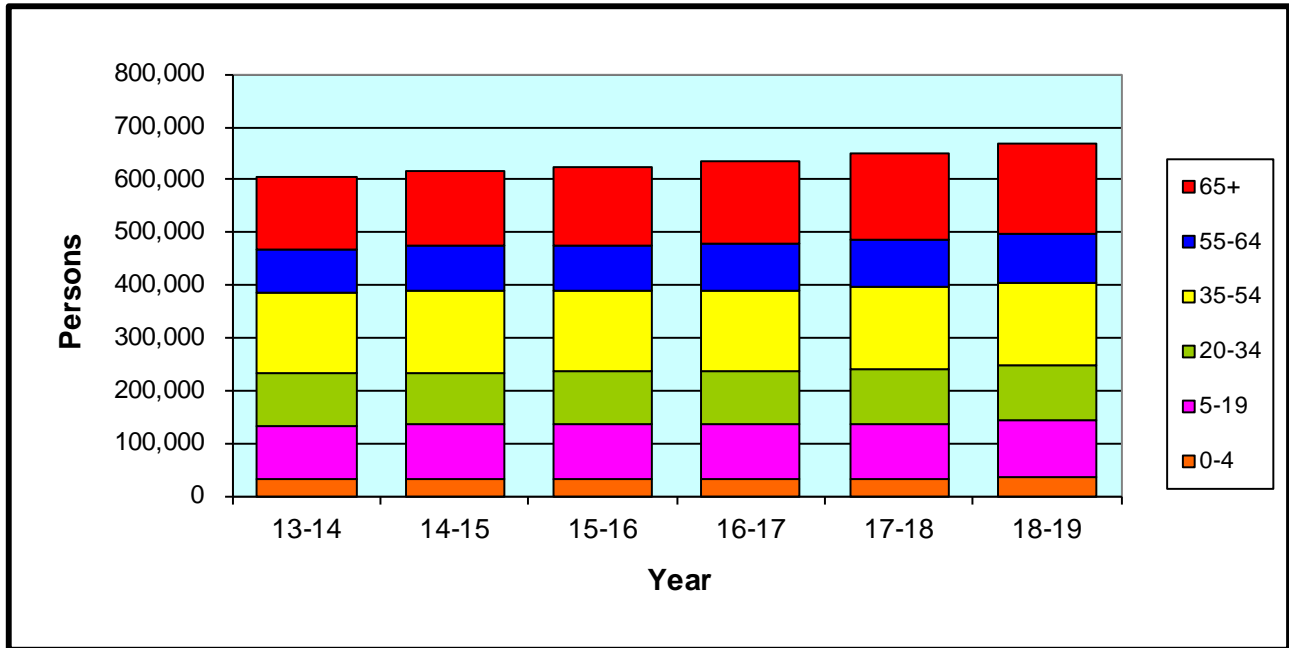


Sources: Bureau of Economic and Demographic Research (BEBR), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 17.9% 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 2019 number is a BEBR projection.

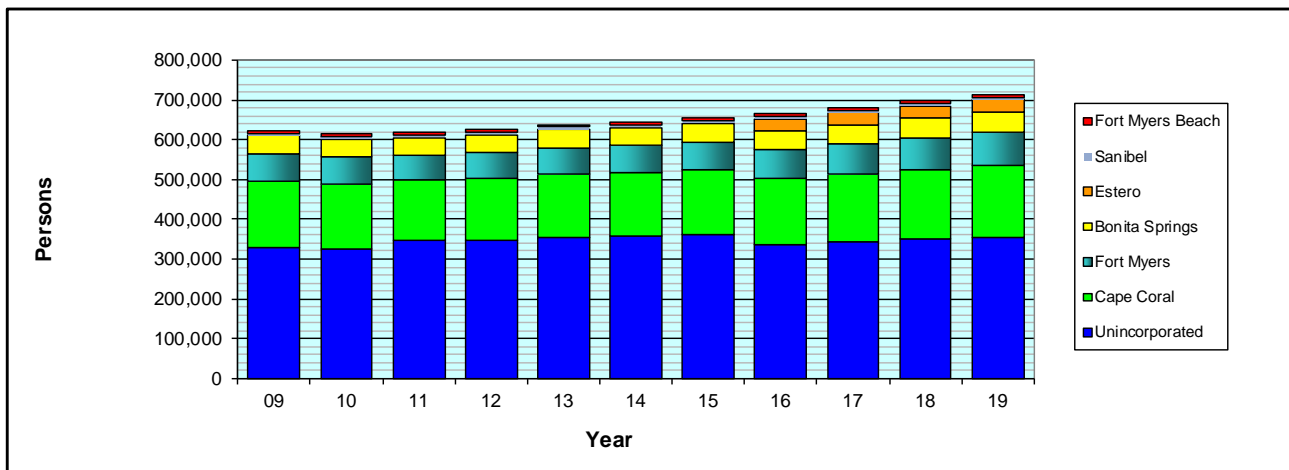
2005-2006	+36,166	2010-2011	+6,556	2015-2016	+16,777
2006-2007	+30,133	2011-2012	+12,719	2016-2017	+17,929
2007-2008	+7,984	2012-2013	+5,338	2017-2018	+15,150
2008-2009	-8,601	2013-2014	+10,118	2018-2019	+21,530
2009-2010	+3,630	2014-2015	+10,277		

LEE COUNTY POPULATION PROFILE



Source: United States Census Bureau

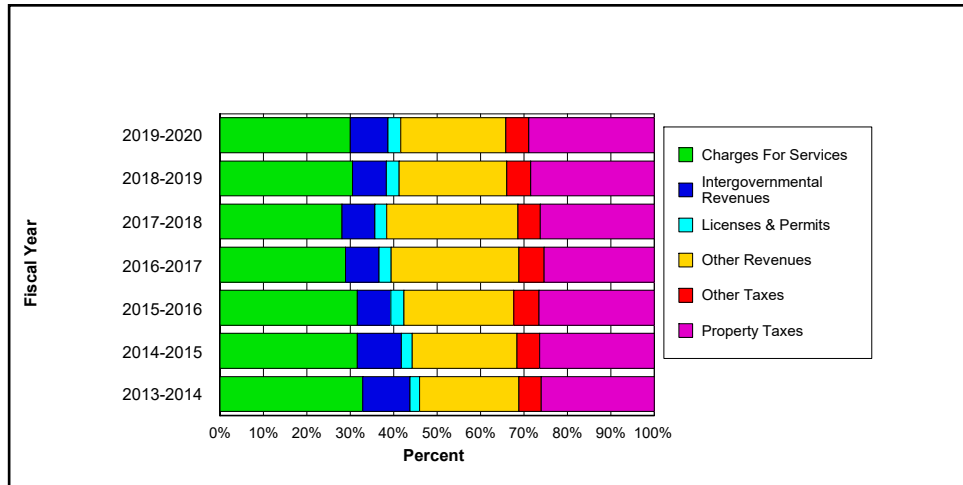
UNINCORPORATED AND INCORPORATED POPULATION



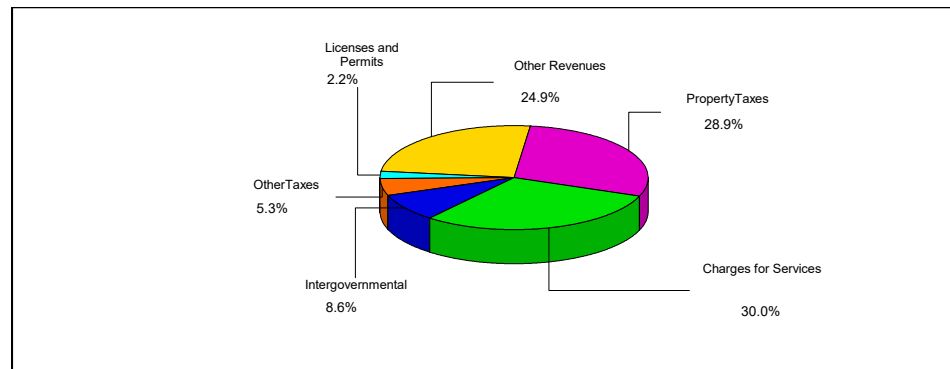
Source: BEBR, University of Florida (2019)

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

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY19-20 (Excludes Transfers and Reserves)



Percentage Distribution for FY19-20

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

<u>REVENUE TYPE</u>	<u>FY19-20 ADOPTED</u>	
Property Taxes	\$394,678,489	
Charges for Services	409,566,954	
Intergovernmental	117,530,161	
Other Taxes	71,974,000	
Licenses and Permits	30,439,005	
Other Revenues:		
Interfund Transfers	\$ 263,623,307	
Interest Earnings	10,189,423	
Constitutional Transfers and Misc Revenues	47,867,879	
Impact Fees	9,621,588	
Fines & Forfeitures	3,736,700	
Court and Related Services	3,680,000	
Rent & Royalties	693,409	
	339,412,306	
Total Current Revenues	\$1,363,600,915	65.4%
Less 5% Anticipated	(3,930,188)	
Fund Balance	718,859,666	34.6%
TOTAL ALL REVENUES	\$2,078,530,393	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 28.9% of the current revenues budgeted for FY19-20. 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 30.0% of current revenues.

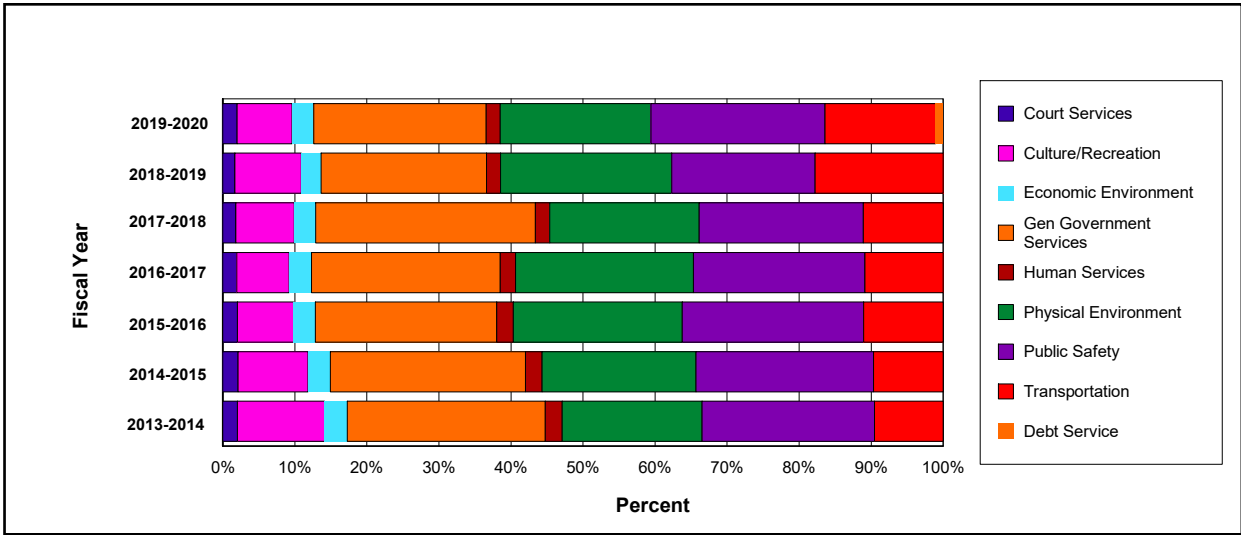
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 8.6% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.3% of the total current revenues.

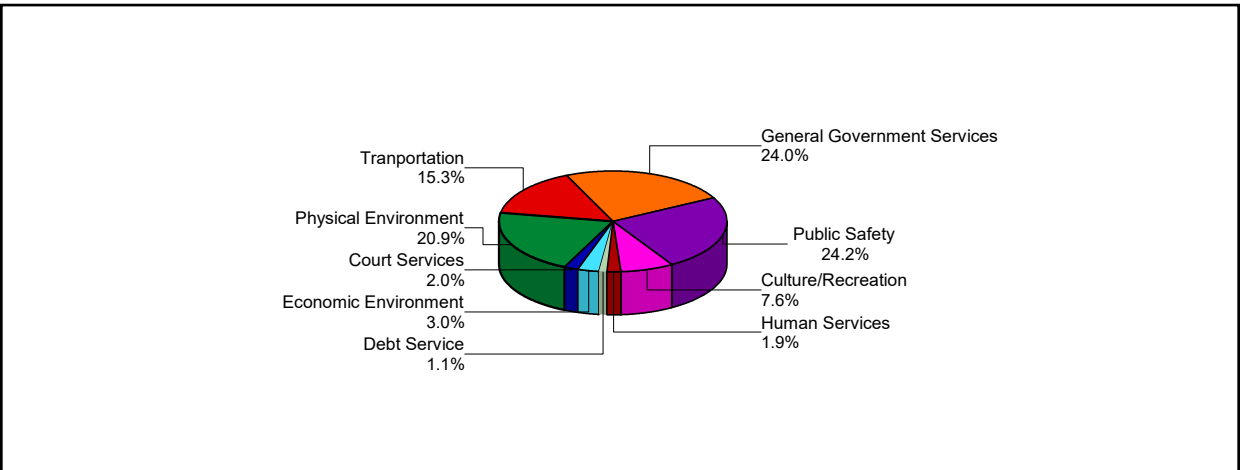
Licenses and Permits are 2.2% of current revenues and consist primarily of building and permit fees.

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

EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY19-20 (Excludes Transfers and Reserves)



Percentage Distribution for FY19-20 (Excludes Transfers and Reserves)

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

EXPENDITURE FUNCTION	2019 - 2020 ADOPTED		
General Government	\$ 277,007,502		
Public Safety	279,439,755		
Physical Environment	242,186,267		
Transportation	177,242,349		
Economic Environment	34,842,709		
Human Services	22,206,830		
Culture & Recreation	87,950,371		
Court Services	23,190,561		
Debt Service	12,316,982		
Subtotal	\$ 1,156,383,326	55.6%	
TRANSFERS AND RESERVES	922,147,067	44.4%	
TOTAL EXPENDITURES	\$ 2,078,530,393	100.0%	

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY13-14. 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 FY19-20 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY19-20, Public Safety is the largest at 24.2%, followed by General Government Services at 24.0% and Physical Environment at 20.9%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 24.2%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 3.0% of the total budget.

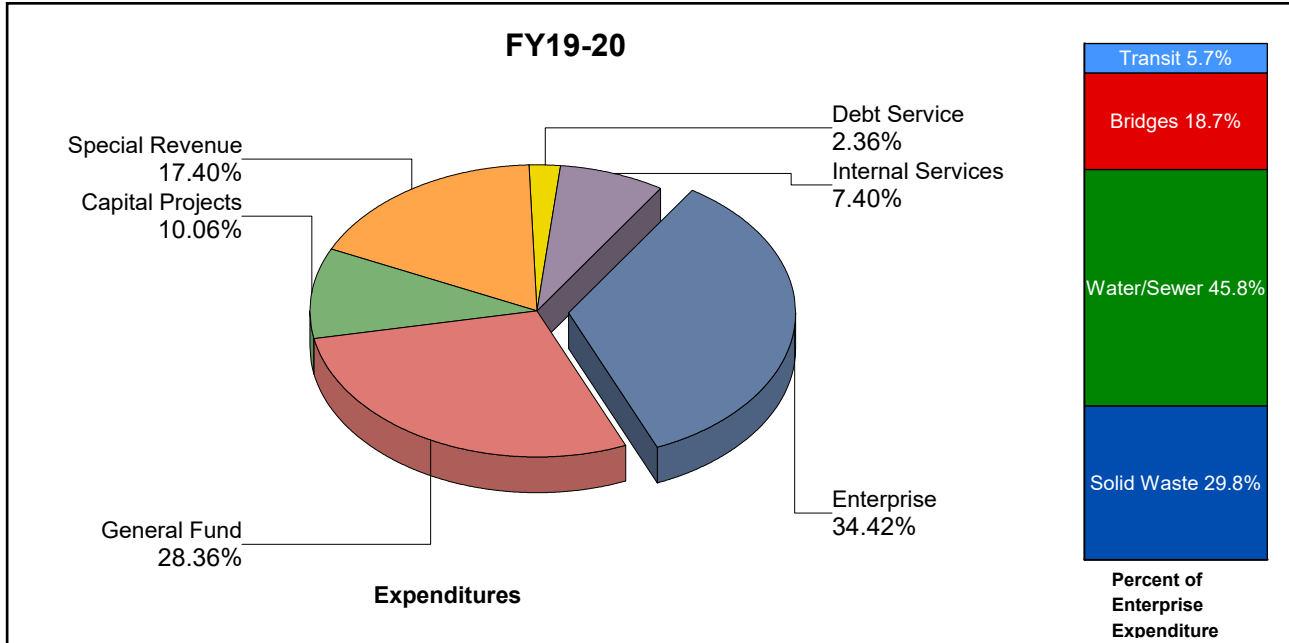
Human Services, including social service support and grant-related programs, represents 1.9% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.6% of the total budget.

Court Services represents 2.0% 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 \$658,700,760 and Interfund Transfers of \$263,446,307 for a total of \$922,147,067 or 44.4% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES



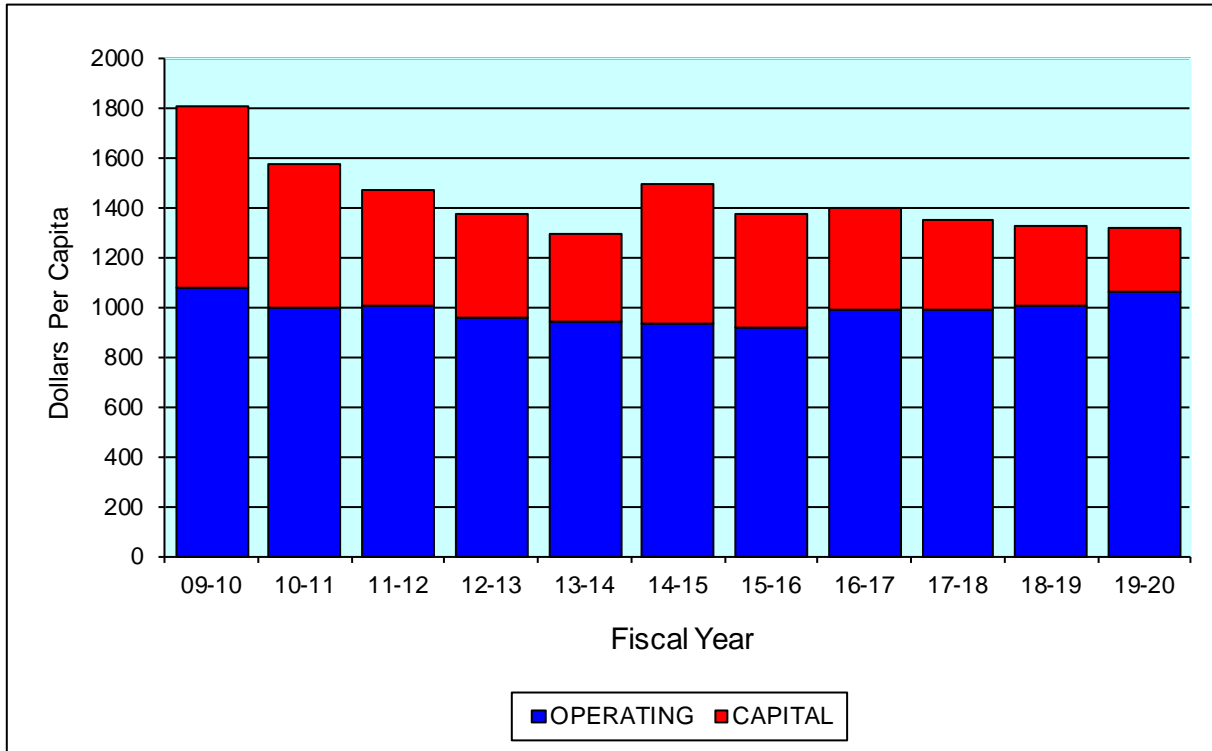
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	213,181,458
	Water/Sewer		327,755,312
	Bridges		133,947,119
	Transit		40,451,290
	Subtotal	\$	715,335,179
General			589,381,511
Capital Projects			209,101,502
Special Revenue			361,748,786
Debt Service			49,075,089
Internal Service Funds			153,888,326
Trust and Agency			0
	TOTAL	\$	<u>2,078,530,393</u>

The above graph illustrates all county expenditures by fund group. The Enterprise Funds that are funded from charges for services include Public Utilities, Solid Waste, Transit, the Toll-Supported Transportation Facilities, and the debt-service and capital projects for the Enterprise Funds. The General Fund, which is the major taxing fund, provides for the majority of countywide services and operations. Capital Projects includes all Capital Improvement Program projects except for those that are enterprise funded; Special Revenue Funds consist of funds such as Lighting Districts, the Transportation Trust Fund, the Library Fund, and the Unincorporated MSTU (which provides services to the unincorporated areas of Lee County). Debt Services includes funds established for the retirement of non-enterprise capital improvement projects. Internal Services Funds provide services to county operating departments. Trust and Agency funds are used to account for assets held by a governmental unit in a trustee capacity.

EXPENDITURES PER CAPITA

FY09-10 THROUGH FY19-20



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

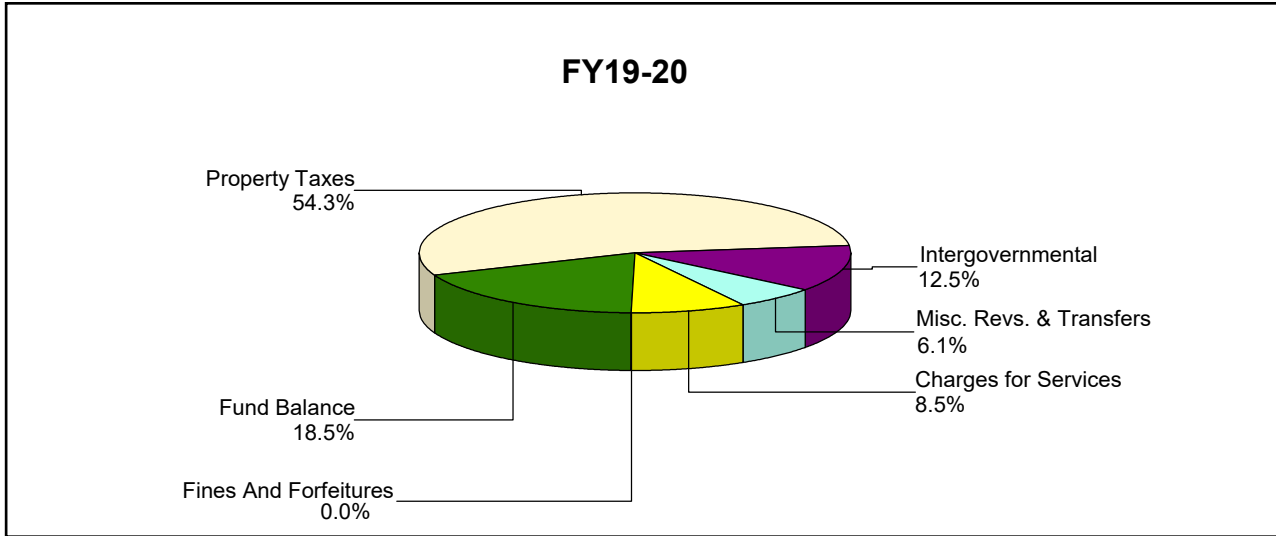
	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
Operating \$	1,000	1,005	962	946	934	918	989	994	1,009	1,062	1,082
Capital	572	467	413	348	564	455	408	356	316	256	241
TOTAL	\$ 1,572	\$ 1,472	\$ 1,375	\$ 1,294	\$ 1,498	\$ 1,373	\$ 1,397	\$ 1,350	\$ 1,325	\$ 1,318	\$ 1,323

Total per capita expenditures reflect a slight increase from FY18-19 to FY19-20.

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

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

GENERAL FUND REVENUE BY CATEGORY



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

	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Unaudited Actual	FY19-20 Adopted
Property Taxes	\$ 233,681,163	\$ 251,043,539	\$ 265,473,082	\$ 288,059,580	\$ 306,367,601	\$ 321,952,916
Other Taxes	0	0	0	0	0	0
Intergovernmental	68,971,944	70,196,667	68,327,113	73,031,266	76,144,087	74,094,306
Misc Revs & Transfers	29,991,167	26,748,557	32,806,514	42,817,092	37,544,806	35,997,505
Charges for Services	48,146,182	48,731,739	48,427,417	49,161,094	50,400,694	50,337,468
Fines & Forfeitures	350,968	300,110	240,191	151,099	145,184	160,000
Current Revenues	\$ 381,141,424	\$ 397,020,612	\$ 415,274,317	\$ 453,220,131	\$ 470,602,372	\$ 482,542,195
Less 5% Anticipated						(3,000,000)
Fund Balance	121,106,355	134,598,117	131,121,299	120,797,369	143,838,334	109,839,316
TOTAL	\$ 502,247,779	\$ 531,618,729	\$ 546,395,616	\$ 574,017,500	\$ 614,440,706	\$ 589,381,511

The chart reflects adopted FY19-20 revenues in the General Fund. Projected revenues total \$589,381,511. Chart percentages are based on this total. Property Taxes account for 54.3% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) account for 12.5% of Fund Revenues.

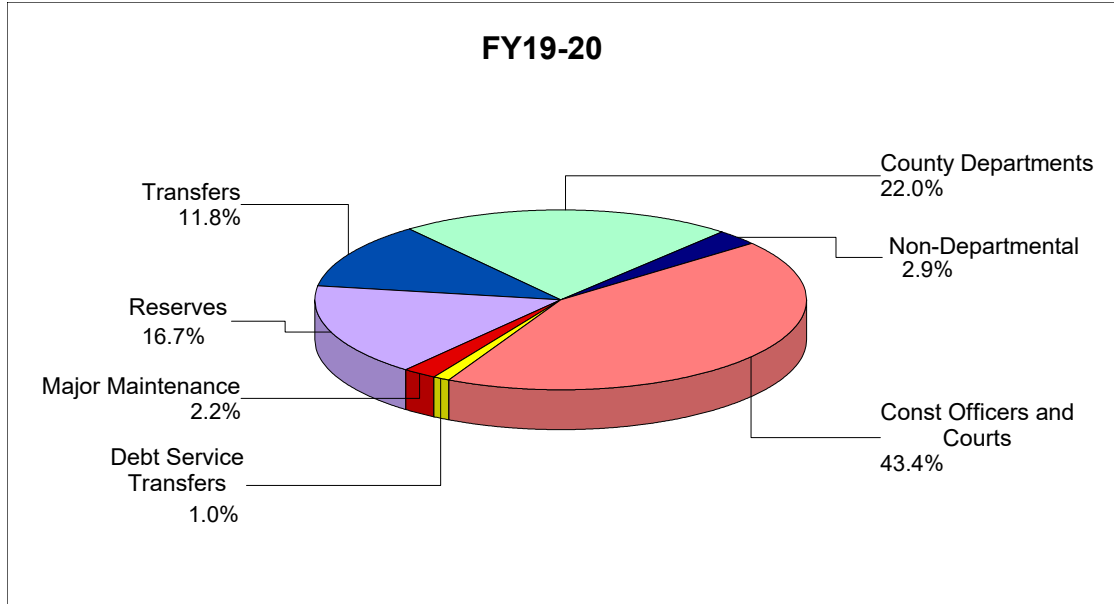
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

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

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

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

GENERAL FUND EXPENDITURES BY CATEGORY



	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	\$ 99,931,585	\$ 105,411,841	\$ 110,038,253	\$ 121,459,306	\$ 124,474,355	\$ 129,553,177
Non-Departmental	14,290,357	13,444,828	20,306,506	19,580,852	19,185,745	16,976,094
Const Officers and Courts	202,016,245	217,851,579	223,557,609	232,534,772	244,470,645	256,038,719
Debt Service Transfers	12,308,215	12,430,590	11,991,903	5,825,621	5,817,252	5,796,950
Major Maintenance	0	0	0	0	15,092,565	13,066,927
Reserves	0	0	0	0	0	98,430,122
Transfers	28,766,723	41,170,476	52,952,143	42,110,512	72,793,434	69,519,522
TOTAL	<u>\$357,313,125</u>	<u>\$ 390,309,314</u>	<u>\$ 418,846,414</u>	<u>\$ 421,511,063</u>	<u>\$ 481,833,996</u>	<u>\$ 589,381,511</u>

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

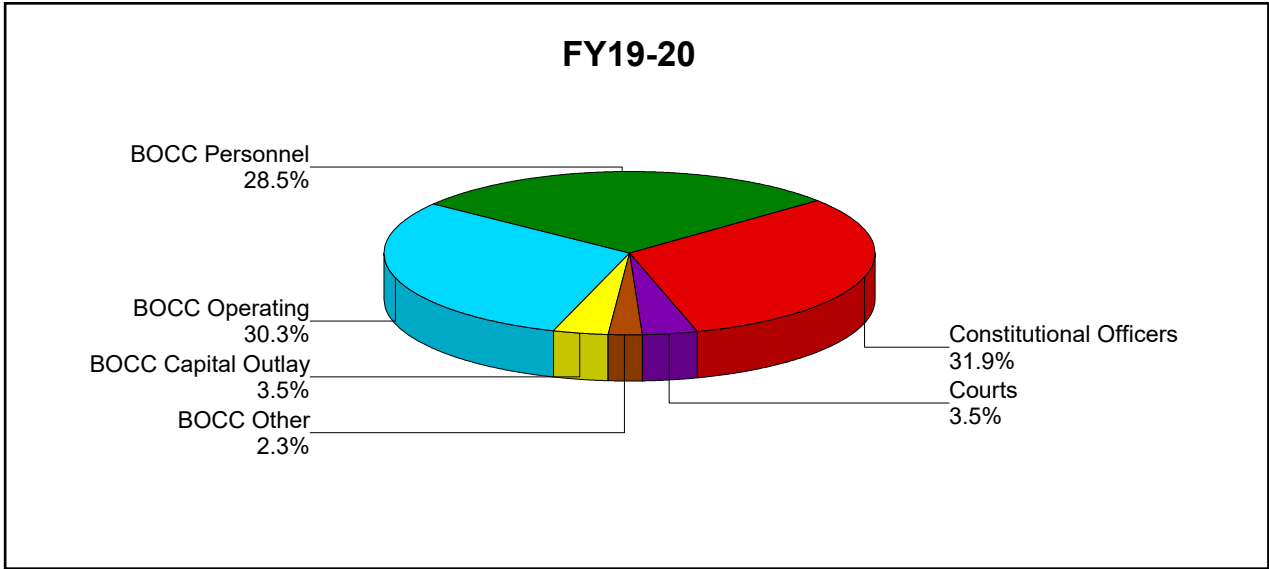
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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

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

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

OPERATING EXPENSES



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

Board of County Commissioners:

Personnel	\$ 226,635,971	
Operating Expenses	240,926,236	
Capital Outlay	27,728,053	
Other Expenses	18,637,541	
Total BoCC Operating Departments	513,927,801	\$ 513,927,801
Constitutional Officers		254,005,197
Courts		27,780,089
Total Operating Expenses		\$ 795,713,087

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 FY14-15	ACTUAL FY15-16	ACTUAL FY16-17	ACTUAL FY17-18	UNAUDITED ACTUAL FY18-19	ADOPTED BUDGET FY19-20
Animal Services	4,715,246	5,030,608	5,401,176	5,299,896	5,503,578	6,167,953
Community Development	14,255,791	15,115,261	17,136,583	19,137,498	18,866,553	20,317,954
Construction & Design	2,132,274	0	0	0	0	0
County Administration	2,480,422	3,442,646	8,670,084	45,181,673	11,124,521	5,531,232
County Attorney	2,815,458	2,963,935	3,005,634	3,039,997	2,980,046	3,384,509
County Commission	1,380,608	1,407,490	1,408,100	1,404,207	1,409,425	1,571,582
County Lands	926,038	1,042,172	1,003,389	1,028,944	1,338,651	1,375,492
Economic Development	915,728	1,163,909	1,081,634	911,906	1,157,368	1,505,994
Facilities Management	11,869,246	14,649,958	14,813,321	15,464,187	16,293,952	17,308,805
Fleet Management	9,763,974	11,070,325	9,272,383	12,004,014	13,395,004	14,800,382
GIS Operations	605,186	684,130	762,568	896,287	1,154,832	0
Hearing Examiner	727,212	742,727	761,248	885,775	857,258	875,831
Human Resources	1,919,895	2,250,593	2,315,726	2,582,138	2,766,324	3,552,727
Human Services	22,552,830	23,111,528	24,657,915	23,645,489	24,761,733	26,187,654
Information Technology	11,642,922	11,936,036	13,914,130	13,808,334	12,415,529	16,089,112
Internal Services	619,637	683,111	851,140	1,016,851	1,495,146	1,668,455
Library	25,378,120	26,239,032	26,245,700	28,465,809	29,200,645	31,592,940
Natural Resources	4,916,057	5,097,816	5,266,815	9,448,686	6,411,825	6,444,543
Office of Sustainability	518,485	0	0	0	0	0
Parks and Recreation	30,910,895	30,473,389	32,254,498	34,999,006	35,706,139	36,857,317
Procurement Management	744,254	1,129,934	1,574,790	1,990,723	2,439,500	2,515,607
Public Resources	1,130,104	0	0	0	0	0
Public Safety	45,241,809	49,450,806	49,371,325	52,390,470	57,580,570	59,507,340
Solid Waste	65,039,795	70,241,438	71,622,380	78,335,249	78,861,081	86,951,931
Sports Development	1,003,082	1,187,053	1,085,432	1,172,565	1,327,180	1,355,006
Transit	22,686,282	30,041,916	25,004,646	27,323,672	29,664,707	32,934,294
Transportation	36,720,348	37,667,053	38,616,902	40,856,620	45,699,887	47,803,483
Lee County Utilities	51,953,821	53,785,214	58,025,934	66,954,019	60,852,892	66,437,053
Visitor & Convention Bureau	17,356,042	17,705,615	18,805,958	20,337,631	21,528,392	21,190,605
TOTAL	\$ 392,921,562	\$ 418,313,697	\$ 432,929,411	\$ 508,581,647	\$ 484,792,737	\$ 513,927,801

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY12-13	ACTUAL FY13-14	ACTUAL FY14-15	ACTUAL FY15-16	ACTUAL FY16-17	ACTUAL FY17-18	UNAUDITED ACTUAL FY18-19	ADOPTED BUDGET FY19-20
COURTS								
Court Services	\$ 14,004,207	\$ 13,138,222	\$ 13,986,642	\$ 13,991,397	\$ 14,323,192	\$ 14,923,159	\$ 15,720,861	\$ 17,813,668
Board Support	1,490,212	1,435,499	1,491,337	1,468,210	1,506,835	1,530,467	1,541,362	1,540,199
TOTAL	\$ 15,494,419	\$ 14,573,721	\$ 15,477,979	\$ 15,459,607	\$ 15,830,027	\$ 16,453,627	\$ 17,262,223	\$ 19,353,867
Public Defender	\$ 898,475	\$ 974,696	\$ 997,896	\$ 1,192,831	\$ 1,367,818	\$ 987,561	\$ 1,480,877	\$ 1,526,609
State Attorney	1,572,208	1,597,770	1,776,989	2,117,656	2,011,004	2,122,832	2,212,072	2,310,085
Medical Examiner	2,516,595	2,674,177	3,038,683	3,342,990	3,627,280	3,625,499	3,985,510	4,589,528
TOTAL COURTS	\$ 20,481,697	\$ 19,820,365	\$ 21,291,547	\$ 22,113,084	\$ 22,836,129	\$ 23,189,518	\$ 24,940,683	\$ 27,780,089
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 13,866,745	\$ 14,604,821	\$ 15,457,366	\$ 16,314,426	\$ 17,246,893	\$ 18,124,784	\$ 18,586,356	\$ 17,341,089
Board Support	1,367,725	1,386,832	1,441,303	1,416,140	1,324,520	1,278,990	1,377,998	1,316,476
TOTAL	\$ 15,234,470	\$ 15,991,653	\$ 16,898,669	\$ 17,730,567	\$ 18,571,414	\$ 19,403,773	\$ 19,964,354	\$ 18,657,565
Excess Funds Returned	\$(7,042,431)	\$(6,918,788)	\$(8,421,167)	\$(8,560,279)	\$(9,514,157)	\$(9,893,757)	\$(9,909,272)	
Clerk to Board	\$ 8,371,665	\$ 8,456,399	\$ 8,774,041	\$ 9,187,541	\$ 9,844,096	\$ 10,260,789	\$ 10,548,620	\$ 11,946,255
Board Support	964,989	1,023,958	1,043,920	939,315	960,232	985,925	972,999	965,312
TOTAL	\$ 9,336,654	\$ 9,480,358	\$ 9,817,961	\$ 10,126,856	\$ 10,804,327	\$ 11,246,715	\$ 11,521,619	\$ 12,911,567
Excess Funds Returned	\$(723,460)	\$(443,761)	\$(891,640)	\$(1,234,443)	\$(527,711)	\$(745,997)	\$(72,136)	
Property Appraiser	\$ 7,754,726	\$ 7,834,157	\$ 7,841,409	\$ 7,864,459	\$ 7,785,224	\$ 7,619,557	\$ 7,820,072	\$ 7,976,871
Board Support	2,220,618	2,277,446	2,202,188	2,194,393	2,233,709	2,359,691	2,463,742	2,129,475
TOTAL	\$ 9,975,343	\$ 10,111,602	\$ 10,043,597	\$ 10,058,853	\$ 10,018,933	\$ 9,979,249	\$ 10,283,814	\$ 10,106,346
Excess Funds Returned	\$(525,456)	\$(825,041)	\$(1,131,575)	\$(622,054)	\$(1,655,861)	\$(1,264,609)	\$(1,008,116)	
Supervisor of Elections	\$ 6,227,658	\$ 7,184,647	\$ 6,756,022	\$ 8,962,450	\$ 8,016,447	\$ 8,245,941	\$ 9,014,053	\$ 9,849,515
Board Support	677,127	786,177	818,276	667,710	566,923	591,709	613,003	569,604
TOTAL	\$ 6,904,785	\$ 7,970,824	\$ 7,574,298	\$ 9,630,160	\$ 8,583,370	\$ 8,837,650	\$ 9,627,056	\$ 10,419,119
Excess Funds Returned	\$(580,380)	\$(380,563)	\$(73,175)	\$(35,156)	\$(1,229,461)	\$(2,510,414)	\$(1,824,578)	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	<u>ACTUAL</u> <u>FY12-13</u>	<u>ACTUAL</u> <u>FY13-14</u>	<u>ACTUAL</u> <u>FY14-15</u>	<u>ACTUAL</u> <u>FY15-16</u>	<u>ACTUAL</u> <u>FY16-17</u>	<u>ACTUAL</u> <u>FY17-18</u>	<u>UNAUDITED</u> <u>ACTUAL</u> <u>FY18-19</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY19-20</u>
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 89,375,093	\$ 93,261,675	\$ 99,777,961	\$ 109,496,202	\$ 112,034,479	\$ 117,596,875	\$ 123,966,363	\$ 135,279,575
Sheriff Disb-Correct	48,109,671	49,325,793	49,376,404	50,660,934	54,465,521	56,894,720	59,571,807	61,433,866
Board Support	5,346,138	5,115,747	5,259,068	4,862,379	5,027,290	4,915,577	5,219,539	5,197,159
Trust & Agency	215,220	155,000	325,000	403,500	670,000	545,000	1,950,000	0
TOTAL	<u>\$ 143,046,122</u>	<u>\$ 147,858,215</u>	<u>\$ 154,738,433</u>	<u>\$ 165,423,015</u>	<u>\$ 172,197,290</u>	<u>\$ 179,952,172</u>	<u>\$ 190,707,709</u>	<u>\$ 201,910,600</u>
Excess Funds Returned	\$(322,035)	\$(19,208)	\$(973,278)	\$(42,726)	\$(49,541)	\$(115,645)	\$(10,809)	
Total Excess Funds Returned	<u>\$(9,193,761)</u>	<u>\$(8,587,360)</u>	<u>\$(11,490,837)</u>	<u>\$(10,494,658)</u>	<u>\$(12,976,731)</u>	<u>\$(14,530,422)</u>	<u>\$(12,824,910)</u>	
TOTAL CONSTITUTIONAL OFFICERS	<u>\$ 184,497,375</u>	<u>\$ 191,412,652</u>	<u>\$ 199,072,959</u>	<u>\$ 212,969,451</u>	<u>\$ 220,175,334</u>	<u>\$ 229,419,558</u>	<u>\$ 242,104,551</u>	<u>\$ 254,005,197</u>
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 204,979,072</u>	<u>\$ 211,233,017</u>	<u>\$ 220,364,506</u>	<u>\$ 235,082,535</u>	<u>\$ 243,011,463</u>	<u>\$ 252,609,077</u>	<u>\$ 267,045,234</u>	<u>\$ 281,785,286</u>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 204,979,072</u>	<u>\$ 211,233,017</u>	<u>\$ 220,364,506</u>	<u>\$ 235,082,535</u>	<u>\$ 243,011,463</u>	<u>\$ 252,609,077</u>	<u>\$ 267,045,234</u>	<u>\$ 281,785,286</u>
TOTAL DEPARTMENTS	<u>\$ 399,648,713</u>	<u>\$ 382,797,905</u>	<u>\$ 392,921,562</u>	<u>\$ 418,313,697</u>	<u>\$ 432,929,411</u>	<u>\$ 508,581,647</u>	<u>\$ 484,792,737</u>	<u>\$ 513,927,801</u>
TOTAL OPERATING	<u><u>\$ 604,627,785</u></u>	<u><u>\$ 594,030,922</u></u>	<u><u>\$ 613,286,068</u></u>	<u><u>\$ 653,396,232</u></u>	<u><u>\$ 675,940,874</u></u>	<u><u>\$ 761,190,723</u></u>	<u><u>\$ 751,837,971</u></u>	<u><u>\$ 795,713,087</u></u>

DEBT SERVICE

As of September 30, 2019, Lee County had \$591,219,297 in outstanding principal from bonded debt. This is divided into the following categories:

General Government Debt	\$	192,900,935
Enterprise Debt:		
Solid Waste		55,430,000
Transportation		114,385,000
Utilities		<u>228,503,362</u>
TOTAL	\$	<u>591,219,297</u>

The County has \$77.4 million in loans from the Florida State Revolving Loan program. Other programs used for loans in future projects are the Term Loan Assessment Program, the Florida Department of Environmental Protection loans and Florida Department of Transportation loans.

Capability to Issue Debt

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

Enterprise Debt

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

Governmental Debt

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

DEBT SERVICE (continued)

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

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

TAXABLE PROPERTY VALUES

FY91-92 THROUGH FY19-20

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

Countywide

Since FY91-92, the countywide taxable valuation has grown approximately \$65.1 billion. The countywide valuation certified on October 14, 2019 was \$83,546,189,701 representing a 6.6% increase from 2018. Residential land use accounts for 86.5% of taxable value followed by 110.4% for commercial, 2.0% for industrial, 0.3% Agricultural and 0.8% for all others in 2019. This general pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 14, 2019 was \$34,084,423,524, an 7.6% increase from 2018. The incorporation of the Village of Estero in 2014 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY15-16. Similarly, the incorporation of Bonita Springs in 1999 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY00-01.

TAXABLE PROPERTY VALUE INCREASES/DECREASES

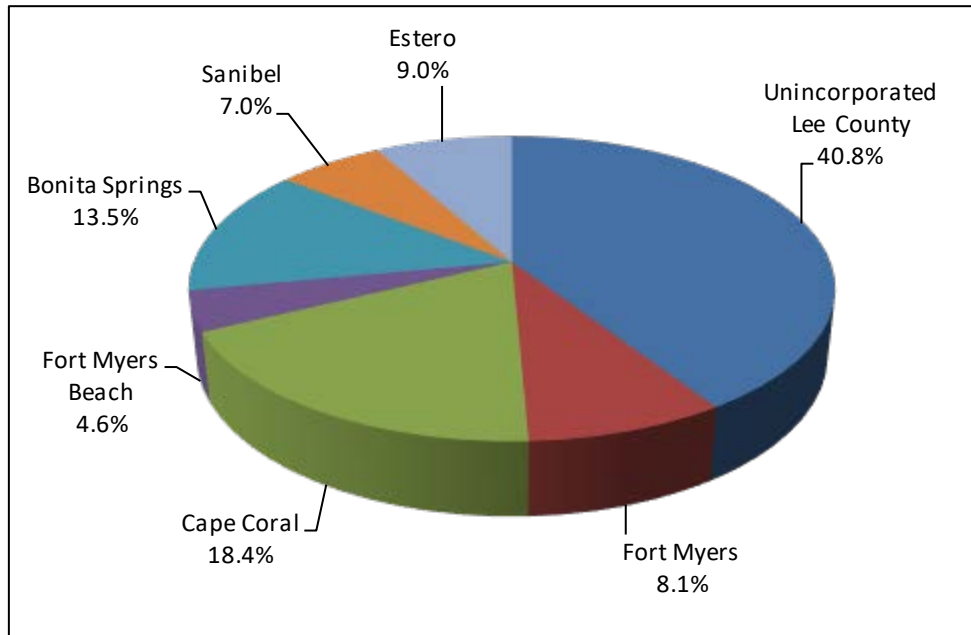
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994	434.0	104.0	538.0	332.8	121.2	454.0
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010	1,274.0	(20,877.0)	(19,603.0)	582.5	(10,979.5)	(10,397.0)
2010	2011	599.9	(9,796.0)	(9,196.1)	272.0	(5,077.0)	(4,805.0)
2011	2012	371.6	(2,790.0)	(2,418.4)	163.0	(1,507.8)	(1,344.8)
2012	2013	382.2	(757.2)	(375.0)	148.6	(512.6)	(364.0)
2013	2014	530.5	1,166.8	1,697.3	225.4	517.6	743.0
2014	2015	815.9	2,922.0	3,737.9	299.6	1,275.5	1,575.1
2015	2016	1,098.8	3,246.7	4,345.5	(4,970.6)	1,291.8	(3,678.8)
2016	2017	1,557.4	3,714.5	5,271.9	509.6	1,562.9	2,072.5
2017	2018	1,754.3	4,334.9	6,089.2	625.9	2,006.3	2,632.2
2018	2019	1,751.0	2,674.4	4,425.4	565.7	1,277.4	1,843.1
2019	2020	2,271.0	2,923.2	5,194.2	932.2	1,467.7	2,399.9
Total:		\$45,076.4	\$21,847.6	\$66,924.0	\$18,605.3	\$3,843.5	\$23,916.5

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

The Countywide figures for 2019-2020 reflect a seven straight years of an increase in taxable value after decreases for five consecutive years. There was a net "new" taxable value of \$2,271.0 million and an increase in existing taxable value of \$2,923.2 million for a total valuation increase of \$5,194.2 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.

FY19-20 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 2019 taxable value (FY19-20) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 14, 2019:

Unincorporated Lee County	\$ 2,335,679,901	46.0%
Fort Myers	482,954,296	9.5%
Cape Coral	1,115,815,973	22.0%
Fort Myers Beach	126,715,539	2.5%
Bonita Springs	772,674,440	15.2%
Sanibel	81,340,770	1.6%
Estero	159,449,345	3.1%
TOTAL	\$ 5,074,630,264	100.0%

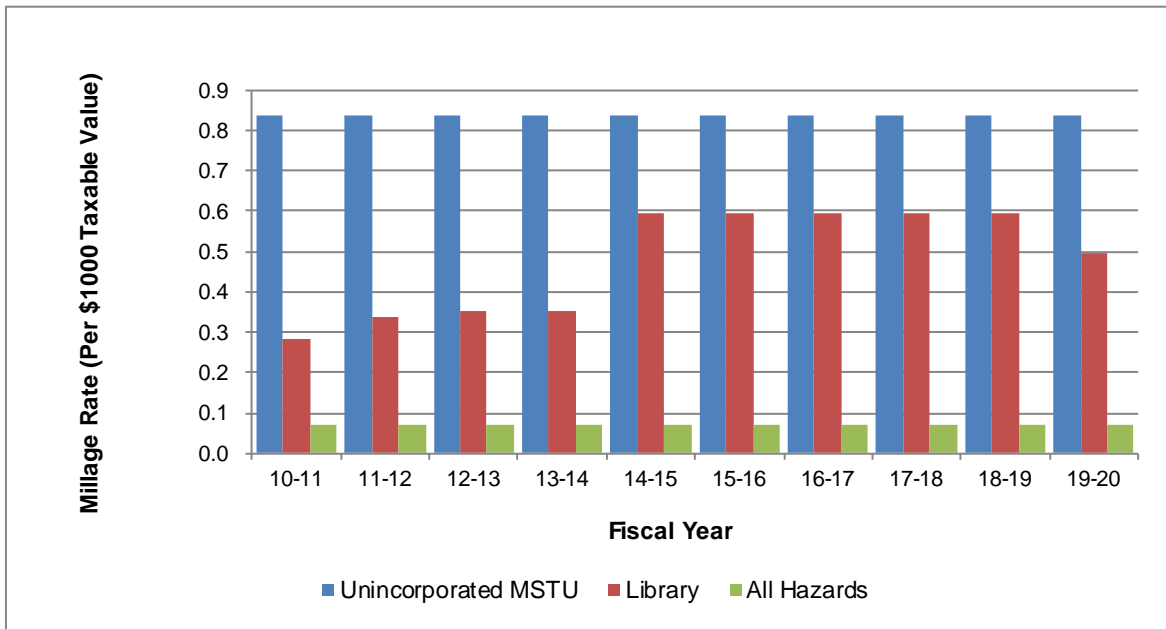
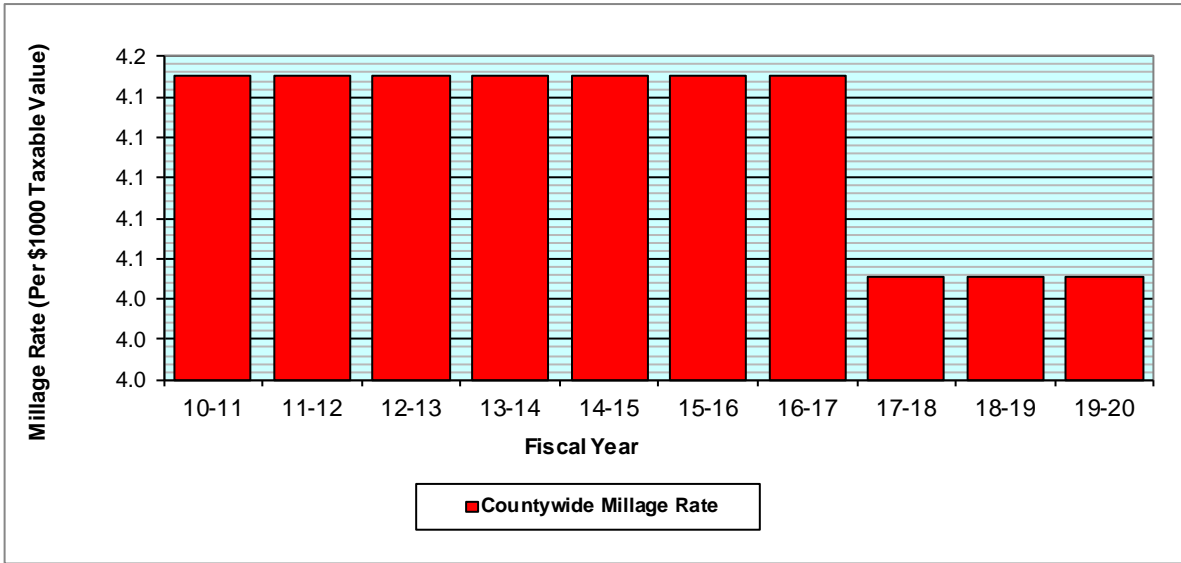
Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY17-18 to FY18-19 and FY18-19 to FY19-20 with the percentage change:

FY17-18 to FY18-19		
Unincorporated Lee County	\$ 1,843,052,978	41.6%
Fort Myers	514,860,412	11.6%
Cape Coral	1,106,100,284	25.0%
Fort Myers Beach	117,185,321	2.6%
Bonita Springs	534,828,990	12.1%
Sanibel	145,804,915	3.3%
Estero	163,729,843	3.7%
TOTAL	\$ 4,425,562,743	100.0%

FY18-19 to FY19-20		
Unincorporated Lee County	\$ 2,335,679,901	46.0%
Fort Myers	482,954,296	9.5%
Cape Coral	1,115,815,973	22.0%
Fort Myers Beach	126,715,539	2.5%
Bonita Springs	772,674,440	15.2%
Sanibel	81,340,770	1.6%
Estero	159,449,345	3.1%
TOTAL	\$ 5,074,630,264	100.0%

PROPERTY TAX RATES

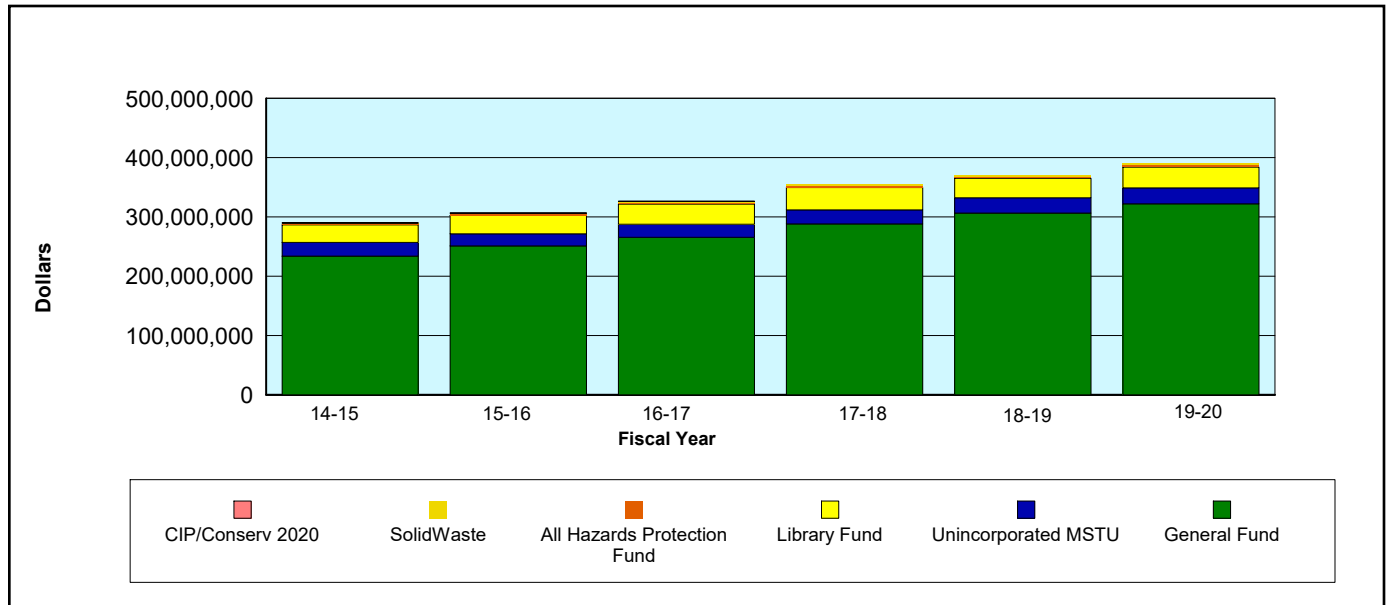
FY10-11 THROUGH FY19-20



	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
Countywide										
General Fund	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506
Capital Improvement	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>	<u>0.0000*</u>
COUNTYWIDE TOTAL	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506
Unincorporated MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	0.4956
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693

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

MAJOR PROPERTY TAX REVENUES FY14-15 THROUGH FY19-20



	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Unaudited Actual	FY19-20 Adopted
COUNTYWIDE						
General Fund	\$ 233,681,163	\$ 251,043,539	\$ 265,473,082	\$ 288,059,580	\$ 306,367,601	\$ 321,952,916
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	32,669	25,187	17,717	12,042	8,605	0
SUBTOTAL	<u>\$ 233,713,833</u>	<u>\$ 251,068,725</u>	<u>\$ 265,490,799</u>	<u>\$ 288,071,622</u>	<u>\$ 306,376,207</u>	<u>\$ 321,952,916</u>
OTHER						
Unincorporated MSTU Fund	\$ 23,413,717	\$ 20,454,578	\$ 22,110,419	\$ 24,042,698	\$ 25,715,544	\$ 27,243,879
Library Fund	29,274,064	31,515,403	34,240,937	37,261,101	33,104,469	34,971,312
All Hazards Protection Fund	2,623,431	2,431,746	2,631,047	2,867,432	3,078,899	3,264,499
Solid Waste	584,481	1,256,502	1,863,771	2,142,178	2,102,891	2,233,610
SUBTOTAL	<u>\$ 55,895,692</u>	<u>\$ 55,658,228</u>	<u>\$ 60,846,174</u>	<u>\$ 66,313,409</u>	<u>\$ 64,001,804</u>	<u>\$ 67,713,300</u>
GRAND TOTAL	<u>\$ 289,609,525</u>	<u>\$ 306,726,954</u>	<u>\$ 326,336,973</u>	<u>\$ 354,385,031</u>	<u>\$ 370,378,011</u>	<u>\$ 389,666,216</u>

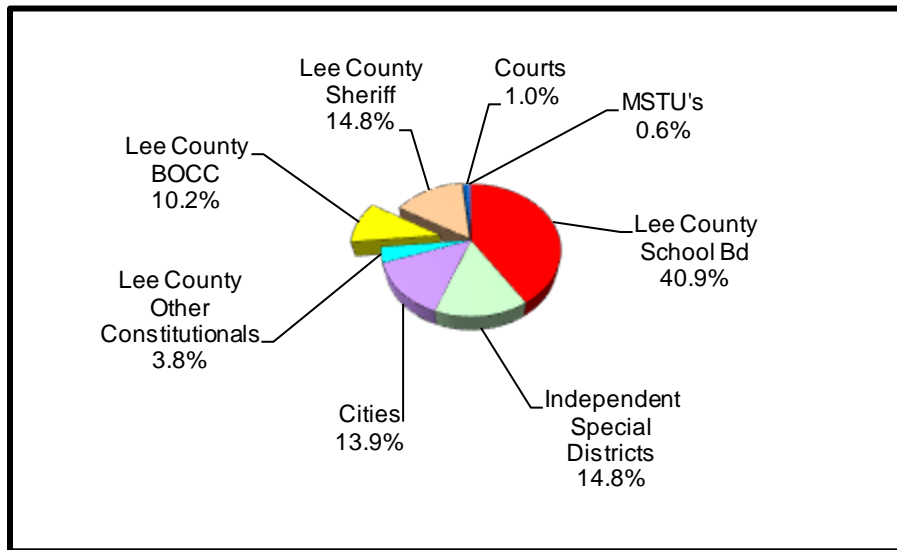
For General, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY19-20, property taxes are 54.6% of the General Fund. The Library Fund relies upon 66.6% of its revenue from property taxes. The Unincorporated MSTU Fund receives 40.5% of its revenue from property taxes. The All Hazards Protection Fund receives 49.6% of its funds from property taxes. Solid Waste represents Cape Coral's portion of the Lee County Solid Waste Disposal Facility Assessment. The City of Cape Coral chose to collect the Disposal Facility Assessment through a millage rate associated with taxable value.

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

<u>Taxing Authority</u>	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
<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	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506
Capital Outlay	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TOTAL COUNTYWIDE	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506
<u>Misc. Non-Countywide Millages:</u>											
Library	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	0.4956
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 MISC. NON-COUNTYWIDE	1.1935	1.2474	1.2632	1.2632	1.5047	1.5047	1.5047	1.5047	1.5047	1.4047	1.4047
<u>Sewer & Solid Waste Districts & MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.2086	0.2029	0.1292	0.0646	0.0616	0.0585	0.1170	0.1602	0.1681	0.1523	0.1523
Winkler Safe Neighborhood MSTU	2.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.7601	0.8290	0.7969	0.8911	0.7105	0.5043	0.4570	0.4151	0.2793	0.2790	0.8000
Upper Captiva MSTU	0.6374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	1.5947	1.9027	2.0212	2.0212	2.2824	2.1212	2.0214	2.8588	3.0000	2.4000	2.3000
Maravilla	3.0000	4.0000	4.0000	4.7000	4.5000	4.5000	4.0000	4.0000	3.9000	3.7000	3.8000
Useppa	2.6595	2.3000	2.3000	2.5109	3.1380	2.8806	2.7931	2.6424	2.7029	2.6150	2.7500
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.6946	1.0150	1.2243	0.8313	0.9393	0.9684	0.8592	0.9033	0.7107	0.4159	0.7088
Bayshore Estates SLD	1.1699	2.3144	2.3002	2.3818	2.1532	2.0933	2.1912	2.1910	1.7662	1.5078	1.5830
Billy Creek Commerce Center SLD	0.2259	0.2637	0.2632	0.3184	0.2965	0.3143	0.3371	0.3930	0.3461	0.2998	0.2936
Birkdale SLD	0.2920	0.5513	0.5204	0.5542	0.4805	0.3973	0.4335	0.3723	0.3059	0.2689	0.2945
Charleston Park SLD	2.7300	1.9095	2.0635	2.3119	1.8876	1.9068	1.8746	2.0675	1.9506	1.3967	1.6450
Cypress Lake SLD	0.3220	0.4799	0.4671	0.4820	0.4746	0.5712	0.4995	0.5000	0.4526	0.3967	0.4110
Daughtrey's Creek SLD	0.6297	0.7928	0.7491	0.8604	0.7811	0.7850	0.8124	0.8641	0.8381	0.8061	0.7750

<u>Taxing Authority</u>	<u>FY09-10</u>	<u>FY10-11</u>	<u>FY11-12</u>	<u>FY12-13</u>	<u>FY13-14</u>	<u>FY14-15</u>	<u>FY15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</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	0.2668	0.4788	0.5301	0.4544	0.4552	0.4132	0.4428	0.3986	0.3686	0.3369	0.3585
Fort Myers Shores SLD	0.0490	0.2770	0.3269	0.3085	0.3404	0.2952	0.322	0.3216	0.2187	0.1975	0.2350
Fort Myers Villas SLD	0.3994	0.3658	0.4580	0.3898	0.3083	0.3238	0.3392	0.3889	0.2028	0.3041	0.2570
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Harlem Heights SLD	0.4295	0.5507	0.5546	0.6333	0.7490	1.0361	1.0301	1.2291	1.1779	1.1562	1.2184
Heiman/Apollo SLD	1.9025	2.8607	3.8449	3.1139	3.3952	2.9251	2.5194	2.6325	2.1891	1.7551	1.7800
Hendry Creek SLD	0.2351	0.2926	0.3180	0.3058	0.4034	0.3572	0.3854	0.4162	0.3625	0.3057	0.3678
Iona Gardens SLD	0.6501	0.7549	0.7594	0.7834	0.7747	0.8292	0.8059	0.8595	0.7164	0.0635	0.8580
Lehigh Acres SLD	0.1845	0.3934	0.4171	0.4212	0.4588	0.6103	0.3921	0.7455	0.7455	0.7460	0.7460
Lochmoor Village SLD	0.8452	0.9335	0.9249	0.8762	0.7433	0.7888	0.7856	0.7628	0.6188	0.5267	0.5720
McGregor Isles Dredging	0.0000	0.0000	0.0000	0.0000	0.3705	0.3705	0.3614	0.3995	0.3860	0.3406	0.3406
MidMetro Industrial Park Spec Improvemnt	0.1232	0.2476	0.3226	0.1799	0.0938	0.3632	0.2287	0.2388	0.3870	0.0000	0.0000
Mobile Haven SLD	0.7150	0.7478	0.8766	0.7848	0.8876	0.8125	0.8638	0.8598	0.6809	0.6351	0.7000
Morse Shores SLD	0.3437	0.6610	0.5526	0.5742	0.5905	0.5127	0.4953	0.4923	0.5036	0.2492	0.3850
North Fort Myers SLD	0.0152	0.1061	0.1341	0.2801	0.2370	0.2171	0.1569	0.1958	0.1820	0.1589	0.2030
Page Park SLD	0.3466	0.5794	0.4375	0.5069	0.4950	0.6345	0.4814	0.4606	0.7967	0.7706	0.4375
Palmetto Point Light MSTU	0.1457	0.2089	0.2484	0.2252	0.2057	0.4385	0.2788	0.1456	0.3622	0.3858	0.3858
Palm Beach Blvd S1 PHI MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach SIU MSTU	0.0000	0.0000	0.0090	0.0088	0.0076	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palmona Park SLD	0.7797	0.9903	1.7499	1.7499	1.5457	1.6583	1.6259	1.7499	1.6263	0.9049	1.2045
Pine Manor SLD	0.4206	1.4948	1.7887	1.2755	1.0210	0.9987	1.0762	0.9046	0.8075	0.6604	0.6955
Port Edison SLD	0.5687	0.7013	0.7740	0.6784	0.5123	0.5565	0.6409	0.5595	0.4693	0.3208	0.4750
Riverdale Shores Improvement	1.1951	1.9669	1.3367	0.6371	0.6137	0.7301	0.2017	0.7270	1.0043	1.1907	1.1907
Russell Park SLD	0.4785	0.8860	0.9927	1.0571	1.0647	1.0834	0.9735	0.9268	0.8430	0.7511	0.8300
San Carlos Island SLD	0.0351	0.0411	0.0605	0.0661	0.0575	0.0635	0.0549	0.0650	0.0572	0.0555	0.0661
San Carlos Special Improvement	0.3725	0.4211	0.4613	0.5241	0.2772	0.2510	0.2025	0.2678	0.2678	0.2297	0.2725
Skyline SLD	0.1367	0.1766	0.2070	0.1846	0.2074	0.1650	0.1975	0.1498	0.1335	0.1197	0.1420
St. Jude Harbor	0.2582	0.2852	0.3126	0.3119	0.2979	0.2520	0.3236	0.2835	0.2524	0.2225	0.2635
Tanglewood Spec Improvement	0.6121	0.5999	0.8910	0.8159	0.7364	0.5850	0.8673	1.0000	1.0000	0.9999	1.0000
Town & River Spec Improvement	0.2878	0.2412	0.2175	0.2073	0.3717	0.3266	0.2947	0.3899	0.2781	0.2870	0.2870
Trailwinds SLD	0.4536	0.8197	0.7524	0.6556	0.8991	0.8562	0.7371	0.7399	0.6912	0.4995	0.5900
Tropic Isles SLD	1.6372	1.6049	1.3085	1.0446	1.0190	0.9424	0.9783	0.8111	0.6315	0.4999	0.6450
Villa Palms SLD	0.8701	0.7980	0.8766	0.7765	0.8260	0.8101	0.8392	0.8866	0.7526	0.6514	0.7000
Villa Pines SLD	0.2248	0.2223	0.2582	0.2880	0.3253	0.3160	0.3003	0.2907	0.2708	0.2456	0.2456
Waterway Estates SLD	0.3772	0.5322	0.5584	0.4638	0.3959	0.3968	0.4368	0.3066	0.3068	0.2770	0.3450
Waterway Shores SLD	0.9312	0.8349	1.2276	1.1898	0.9499	1.0473	1.0249	0.9227	0.7651	0.5854	0.7300
Whiskey Creek Spec Improvement	1.0000	0.9989	0.9727	0.9802	0.9662	0.9773	0.9999	0.9999	0.9999	0.9997	0.9999

FY19-20 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2019-2020 Total Property Tax is \$1,362,870,690
 2019 Tax Roll – Excluding Non Ad-Valorem Assessments
 Source: Lee County Property Appraiser – Tax Roll Certified October 14, 2019

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 (29.9%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 29.9% among the BoCC and Constitutional Officers assumes that all expenditures are assigned to property tax revenues after subtracting revenues generated by those departments. Based upon that assumption, the Board of County Commissioners would expect to receive 10.2%, Courts 1.0% and the Constitutional Officers other than the Sheriff would be allocated 3.8% from property taxes. The Lee County Sheriff would receive 14.8%. 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 \$127,552,973 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 (\$44,981,649). Also not included are penalties of \$582,272. 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 \$1,491,003,679.

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

2019 PROPERTY TAXES (FY19-20)

	19-20 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	4.0506	911	911	911	911	911	911	911
LEE COUNTY LIBRARY	0.4956	112	112	0	112	0	112	112
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 *	3.8990	975	975	975	975	975	975	975
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
CITIES								
CITY OF FORT MYERS	8.2500	1,856	0	0	0	0	0	0
CITY OF CAPE CORAL	6.4903	0	1,460	0	0	0	0	0
CAPE CORAL SOLID WASTE MSTU *	0.1523	0	38	0	0	0	0	0
CITY OF SANIBEL	1.8922	0	0	426	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.1373	0	0	31	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0500	0	0	11	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1060	0	0	24	0	0	0	0
CITY OF BONITA SPRINGS	0.8173	0	0	0	184	0	0	0
TOWN OF FORT MYERS BEACH	0.9500	0	0	0	0	214	0	0
VILLAGE OF ESTERO	0.7726	0	0	0	0	0	174	0
INDEPENDENT SPECIAL DISTRICTS								
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.1152	26	26	26	26	26	26	26
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0397	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1246	28	28	28	28	28	28	28
LEE CTY HYACINTH CONTROL **	0.0230	6	6	6	6	6	6	6
LEE CTY MOSQUITO CONTROL **	0.2539	70	70	70	70	70	70	70
TOTAL		\$4,564	\$4,222	\$3,088	\$2,891	\$2,810	\$2,881	\$2,912
PERCENTAGE SUMMARY								
LEE COUNTY COMMISSION		22%	25%	30%	35%	32%	36%	42%
SCHOOL DISTRICT OF LEE COUNTY		34%	36%	50%	53%	55%	53%	53%
CITIES		41%	35%	16%	6%	8%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	4%	5%	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 22% of the total tax bill for Fort Myers, 25% for Cape Coral, 30% for Sanibel, 35% for Bonita Springs, 32% for the Town of Fort Myers Beach and 36% for the Village of Estero. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 34% in Fort Myers to 55% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 53%.

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

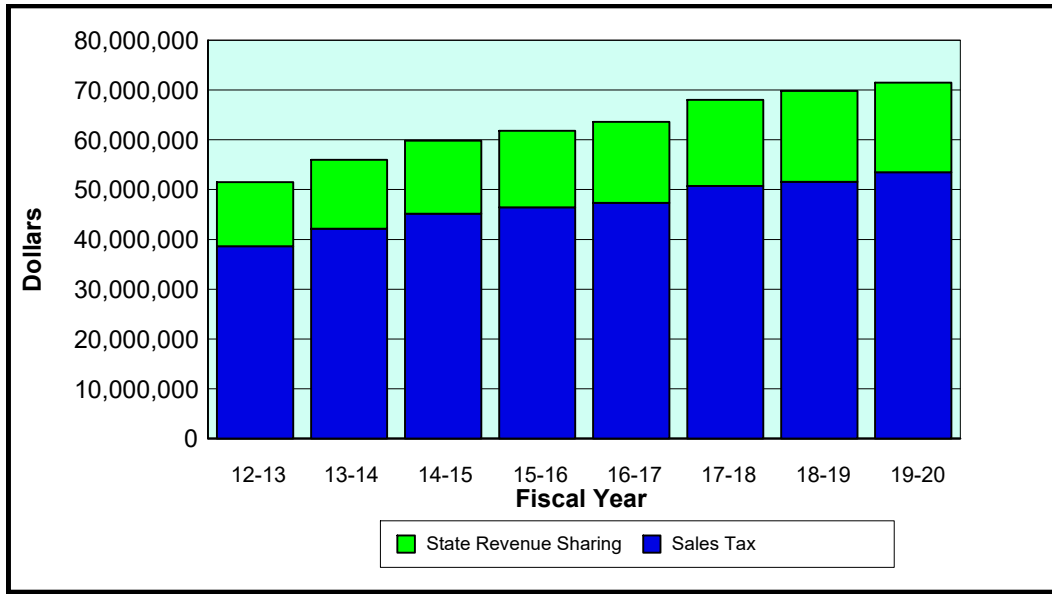
The Lee County Hyacinth Control and Mosquito Control Districts are not subject to the homestead exemption. These districts were established by the Florida Legislature and at that time it was determined that the services that these districts provide benefit all properties without discrimination.

The bill comparisons represent "generic" tax comparisons and do not take into account individual MSTUs, geographical independent and dependent special districts, or drainage districts. These "other" districts include lighting, fire and special improvement districts. The data is based upon 2018 Property Tax information certified by the Property Appraiser on October 12, 2018.

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

FY12-13 THROUGH FY19-20



	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Unaudited Actual	FY19-20 Adopted
Sales Tax	\$ 38,654,071	\$ 42,131,369	\$ 45,163,659	\$ 46,441,231	\$ 47,350,177	\$ 50,740,927	\$ 51,568,241	\$ 53,450,000
State Rev Sharing	12,820,628	13,807,249	14,641,807	15,380,245	16,241,617	17,244,447	18,220,403	18,000,000
TOTAL	\$ 51,474,699	\$ 55,938,618	\$ 59,805,466	\$ 61,821,476	\$ 63,591,794	\$ 67,985,374	\$ 69,788,644	\$ 71,450,000

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

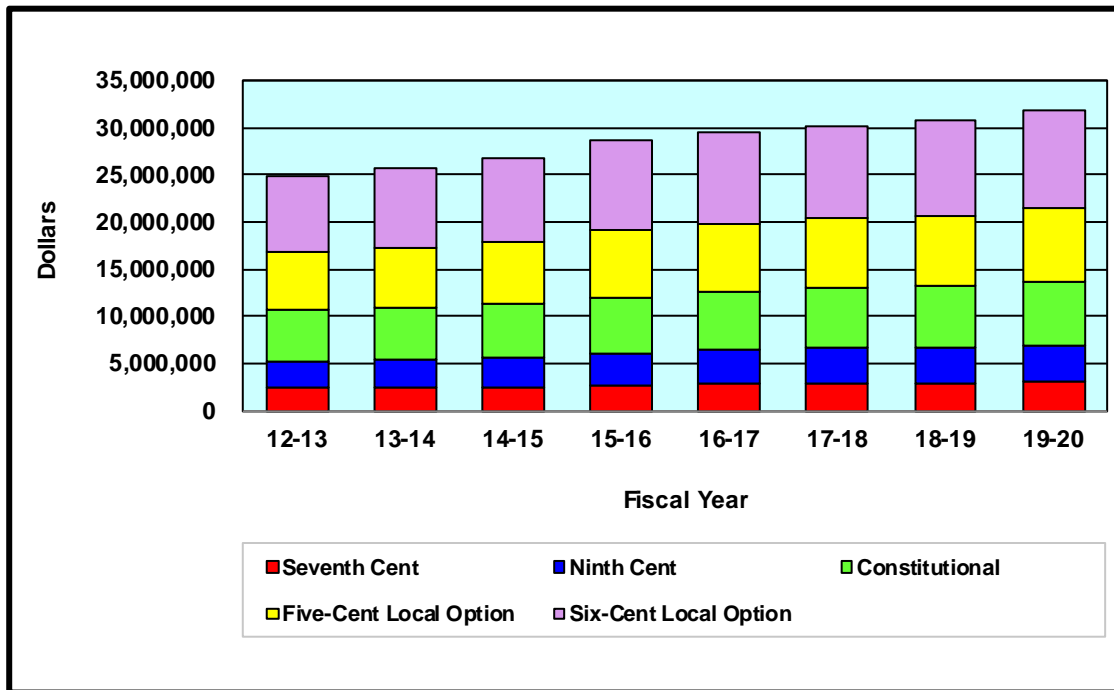
Sales Tax

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

State Revenue Sharing

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

LEE COUNTY GAS TAX REVENUES FY12-13 THROUGH FY19-20



	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Adopted	FY19-20 Adopted
Seventh Cent	\$2,393,180	\$2,458,537	\$2,610,839	\$2,782,166	\$2,872,115	\$2,913,162	\$3,010,348	\$3,010,348
Ninth Cent	3,059,332	3,161,526	3,438,654	3,634,098	3,714,486	3,794,018	3,932,152	3,932,152
Constitutional	5,420,374	5,699,910	5,955,200	6,295,244	6,523,538	6,632,227	6,811,555	6,811,555
Five-Cent Local Option	6,356,088	6,616,170	7,096,415	7,115,734	7,274,628	7,367,938	7,753,713	7,753,713
Six-Cent Local Option	8,576,486	8,838,458	9,621,784	9,653,807	9,871,195	10,081,842	10,410,924	10,410,924
TOTAL	<u>\$25,805,460</u>	<u>\$26,774,601</u>	<u>\$28,722,892</u>	<u>\$29,481,049</u>	<u>\$30,255,962</u>	<u>\$30,789,187</u>	<u>\$31,918,692</u>	<u>\$31,918,692</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%
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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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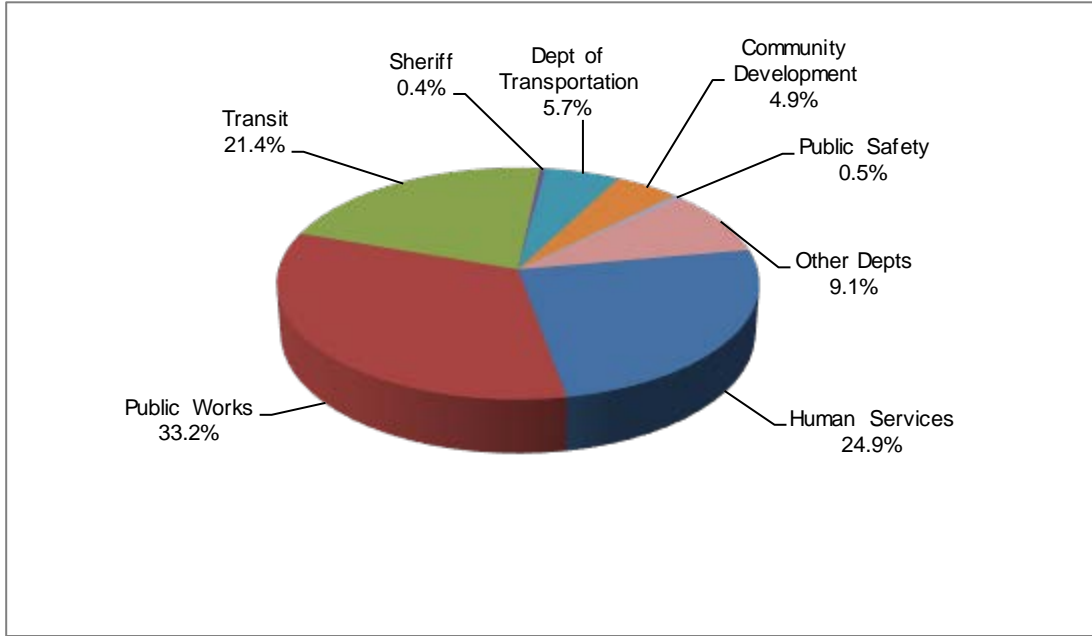
Local Option (11 cents)	Allocation (Effective 01-01-2020)	
5-Cent & 6-Cent	(After State Deductions for Dealer Costs)	
(From 1984 to 1989, only 4 cents was allocated)	Cape Coral	27.29%
	Sanibel	3.50%
	Fort Myers	10.67%
	Fort Myers Beach	1.00%
	Bonita Springs	4.53%
	Village of Estero	2.52%
	Lee County	<u>50.49%</u>
		100.00%

SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
Federal		18.4 Cents	Current Rate For Gasoline (includes 15.44 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks).
State	Department of Transportation	13.3 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	7.3 Cents	Chapter 206.41 (1)(f) and Transportation System (SCETS) Chapter 206.87 (1)(d) diesel
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.

**FY17-18 GRANTS
ADMINISTERED THROUGH
COUNTY DEPARTMENTS**



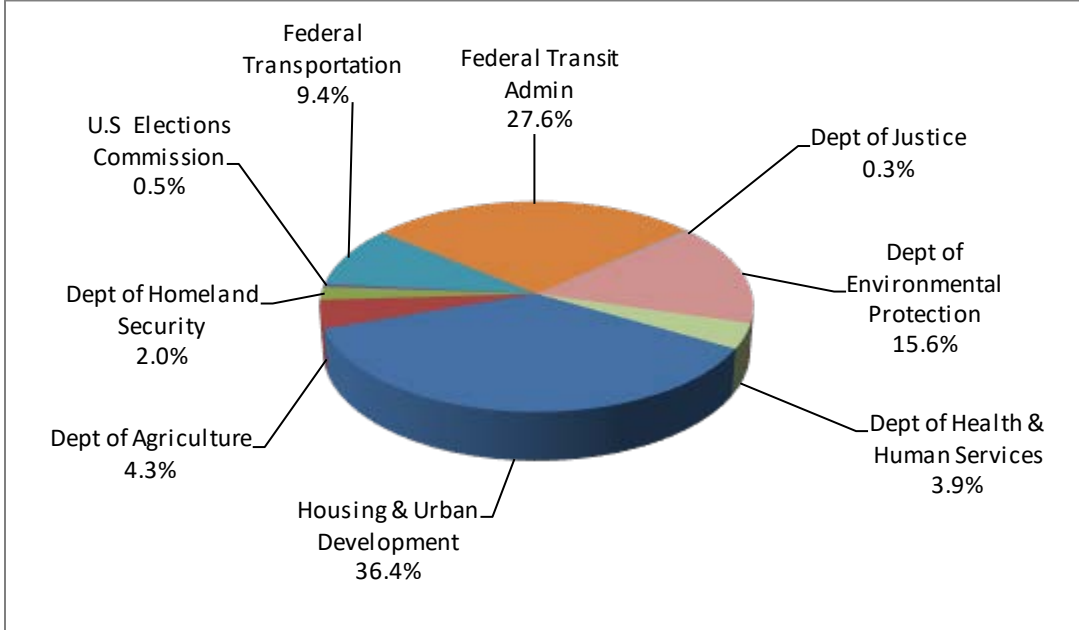
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$189,534,009

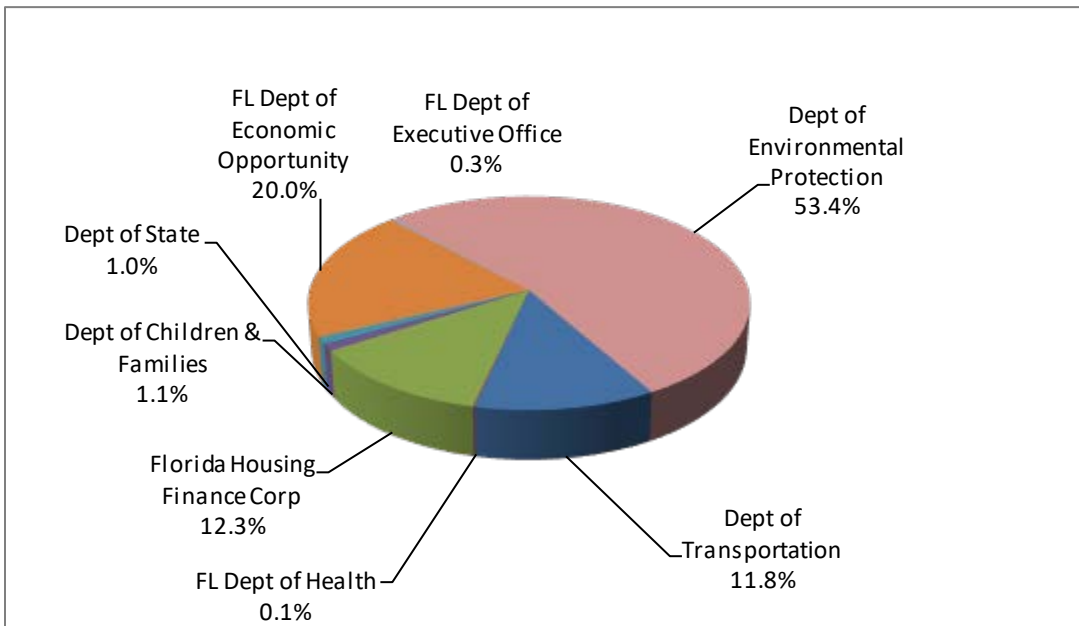
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 112 active (including multi-year) grants in FY17-18 totaling \$189,534,009. Grants totaling \$114,548,440 came from 9 Federal agencies, and grants totaling \$74,985,569 came from 8 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

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

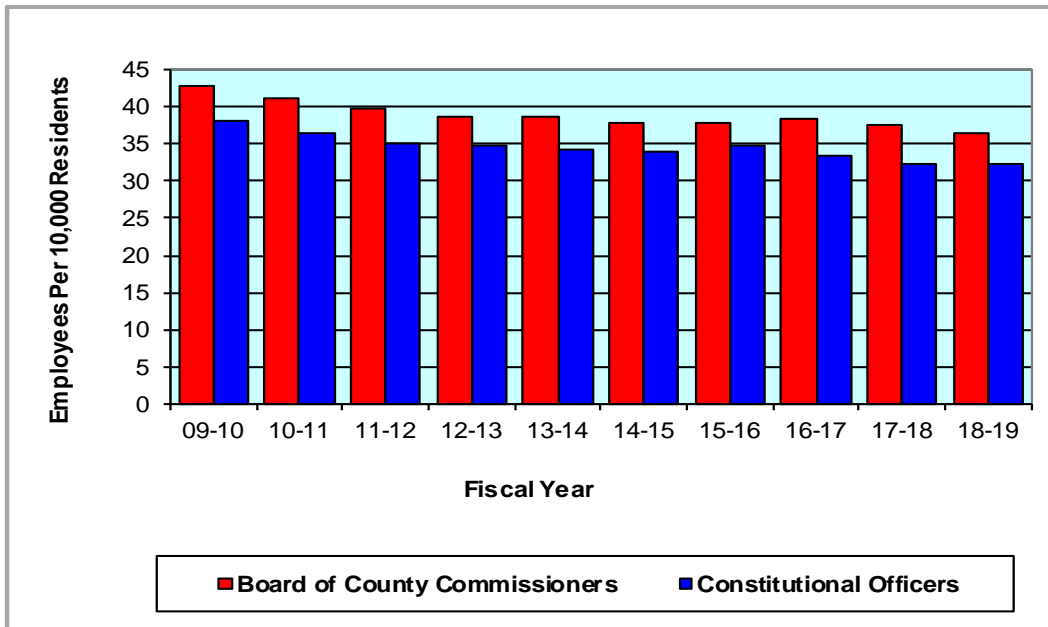
ACTIVE FEDERAL GRANTS IN FY17-18 FOR LEE COUNTY



ACTIVE STATE GRANTS IN FY17-18 FOR LEE COUNTY



LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY10-11 THROUGH FY19-20



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

Board of County Commissioners (BoCC)

From FY01-02 through FY08-09 the BoCC employees per 10,000 residents rate remained stable. In FY08-09, there was a 197 person reduction in the number of BoCC employees from FY07-08 due to attrition, employee participation in an early buyout program and not filling vacant positions. For FY09-10 the BoCC employee count declined by 93, by an additional 56 for FY10-11 and was reduced by 17 for FY11-12. The rate of employees per 10,000 residents declined from FY12-13 to FY13-14 by 27. In FY14-15, 12 employees were added, the first increase since FY12-13. There were 29 positions added for FY15-16, 26 positions added in FY16-17, 25 positions added in FY17-18, 111 positions in FY18-19 and 18 positions in FY19-20.

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 and 13 positions added in FY19-20.

Fiscal Year	Employees per 10,000 Residents									
	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
Board of County Commissioners	39.7	38.7	38.6	37.8	37.8	38.3	37.4	36.5	37.3	36.5
Constitutional Officers	36.3	35.1	34.7	34.2	34	34.8	33.5	32.2	32.2	31.0
Total	76.0	73.8	73.3	72.0	71.8	73.0	70.9	68.7	69.5	67.5

POSITION SUMMARY BY DEPARTMENT

FISCAL YEAR	18-19	19-20	19-20	19-20	19-20	19-20	19-20
Department	ADOPTED	ADDED	TRANSFERS	DELETED	UNDER FUNDED	TOTAL FUNDED	PROPOSED
Animal Services	58					58	58
Community Development	158				2	156	158
Construction & Design	0					0	0
County Administration	36		3		1	38	39
County Attorney	22				2	20	22
County Commissioners	11		(1)			10	10
County Lands	11	1				12	12
Economic Development	8					8	8
Environmental Policy Mgmt	0					0	0
Facilities	136					136	136
Fleet Management	34		1			35	35
GIS	6		(6)			0	0
Hearing Examiner	5					5	5
Human Resources	28		2		1	29	30
Human Services	66		7		6	67	73
Internal Services	17		1			18	18
Library	266					266	266
Natural Resources	48		1			49	49
Parks & Recreation	263					263	263
Public Resources	0					0	0
Public Safety	416					416	416
Procurement	21		6			27	27
Office of Sustainability	0					0	0
Solid Waste	119		(2)			117	117
Sports Development	4					4	4
Technology Services	9	2	4		2	13	15
Transit	268		(2)			266	266
Transportation	328					328	328
Utilities	276		1			277	277
Visitor & Convention Bureau	33					33	33
Non-Department	15	15	(15)		15	0	15
GRAND TOTAL	<u>2,662</u>	<u>18</u>	<u>0</u>	<u>0</u>	<u>29</u>	<u>2,651</u>	<u>2,680</u>

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
Detailed Report Fiscal Years 2019/2020 through 2023/2024**

Fund Codes: A=Advalorem; ADA= American Disabilities Act; D=Debt; E=Enterprise; EM=e-911; G=Grant; GF=General Fund; GT=Gas Tax; I=Impact Fees; L= Library Advalorem; T=Tourist Development Tax; ST=Surplus Tolls

Project Title	Project #	Company	Funding Code	Total Project FY 17/18	FY 18-19 Adopted Budget	FY18-19 Amended Budget	Spent as of Feb 2019	Budgeted Encumb	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	Five Year Project Total
Community Development														
Environmental Mitigation	40400700100	00100	GF	256,141	58,334	104,446	39,598	13,585	58,334	58,334	83,334	83,334	83,334	366,670
	40400730700	30700	GT	960,134	58,334	96,504	23,310	13,585	58,333	58,333	83,333	83,333	83,333	366,665
	40400748730	48730	CIP	234,789	58,334	96,504	23,310	13,585	58,333	58,333	83,333	83,333	83,333	366,665
Total Community Development				1,451,064	175,002	297,454	86,218	40,755	175,000	175,000	250,000	250,000	250,000	1,100,000
County Lands														
County Held Tax Certificates	40882800100	00100	GF	143,757	50,625	50,625	-278		50,625	50,625	50,625	57,375	57,375	266,625
Cty Owned Real Prop Assessment	40882900100	00100	GF	1,938,861	275,000	275,000	242,313	1,759	290,000	290,000	290,000	290,000	290,000	1,450,000
Total County Lands				2,531,206	325,625	325,625	242,035	1,759	340,625	340,625	340,625	347,375	347,375	1,716,625
Parks and Recreation														
County Wide Park Improvements	40214100100	00100	GF	2,991,319	850,000	900,009	73,144	2,891,502	900,000	900,000	950,000	950,000	1,000,000	4,700,000
Parks Restrooms Upgrades	40160200100	00100	GF						250,000	90,000				340,000
Pool Improvements	40167400100	00100	GF	1,137,952	220,000	220,000	11,249	11,249	275,000	205,000	190,000	205,000	230,000	1,105,000
Replacement Parking Machines	40183400100	00100	GF	385,027	80,000	80,000			75,000	50,000	20,000	50,000	200,000	395,000
Stadium R & R - JetBlue Park	40159930102	30102	T	611,984	125,000	270,661	64,143	607,110	125,000	125,000	350,000	350,000	350,000	1,300,000
Stadium R & R -Hammond Stadium	40173430102	30102	T	498,223	120,000	361,069	4,668	401,645	120,000	120,000	120,000	120,000	120,000	600,000
Stadiums Maint & Improvements	40212200100	00100	GF	639,175	433,400	433,400		14,273	50,000	50,000	50,000	70,000	50,000	270,000
	40212230102	30102	T	8,248,864	910,000	1,099,223	445,109	3,804,772	1,070,000	1,090,000	1,110,000	1,150,000	1,170,000	5,590,000
	40212230111	30111	T	426,867	150,000	773,132			150,000	150,000	150,000	150,000	150,000	750,000
Total Parks and Recreation				14,939,412	2,888,400	4,137,494	598,313	7,730,551	3,015,000	2,780,000	2,940,000	3,045,000	3,270,000	15,050,000
Library														
Library Furniture Replacement-NEW	40328014800	14800	L						168,607	141,742	124,981	78,856	77,680	591,866
Library Pressure Washing-NEW	40328114800	14800	L						32,412	81,381	75,406	82,398	90,126	361,723
Library Portable Generator - NEW	40328814800	14800	L						325,000					325,000
Library Tech Equip and Upgrade	40160014800	14800	L		672,620	672,620	17,669	173,704	239,539	205,560	830,650	206,510	47,441	1,529,700
Total Library					672,620	672,620	17,669	173,704	765,558	428,683	1,031,037	367,764	215,247	2,808,289
Solid Waste														
Lndfl Leachete Pre-Trtmnt Demo-NEW	40327540120	40120	R&R							100,000				100,000
R&R - Generator Maintenance-NEW	40327240120	40120	R&R						5,000	10,000	10,000	10,000	10,000	45,000
R&R - Scale Systems-NEW	40327440120	40120	R&R						30,000	30,000	30,000	30,000	30,000	150,000
R&R - Tipping Floors-NEW	40327340120	40120	R&R						240,000	100,000	100,000	100,000	100,000	640,000
Acid Cleaning	40094140120	40120	R&R		85,000	123,000		24,999	85,000	85,000	85,000	85,000	85,000	425,000
R&R - Asphalt Repairs	40094540120	40120	R&R		115,000	230,000		48,967	265,000	115,000	115,000	115,000	115,000	725,000
R&R - C&D Facility	40094240120	40120	R&R	78,810	92,500	106,190	44,976	22,484	92,500	92,500	92,500	92,500	92,500	462,500
R&R - Compost Facility	40094340120	40120	R&R						80,000	80,000	80,000	80,000	80,000	400,000
Total Solid Waste				78,810	292,500	459,190	44,976	96,450	797,500	612,500	512,500	512,500	512,500	2,947,500

Project Title	Project #	Company	Funding Code	Total Project FY 17/18	FY 18-19 Adopted Budget	FY18-19 Amended Budget	Spent as of Feb 2019	Budgeted Encumb	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	Five Year Project Total
Utilities														
Inflow&Infiltration Sys Imp -NEW	40327148720	48720	W&S R&R						400,000	400,000	400,000	400,000	400,000	2,000,000
Plant Demolitions	40711548730	48730	CIP						1,200,000	1,500,000	300,000			3,000,000
Wastewater Coll Rehab & Replac	40730948720	48720	W&S R&R	4,691,654	700,000	700,000	225,279	307,386	700,000	700,000	700,000	700,000	700,000	3,500,000
Water Dist Rehab & Replacement	40744348720	48720	W&S R&R	3,185,440	350,000	350,000	15,168	12,705	350,000	350,000	350,000	350,000	350,000	1,750,000
Water Treat. Plant Rehab/Repla	40760348720	48720	W&S R&R	3,531,565	612,000	612,000	14,096	132,200	727,500	772,500	1,277,500	1,322,500	1,077,500	5,177,500
Well Rehab & Replacement	40761648720	48720	W&S R&R	1,217,760	875,000	1,050,000	305,555	289,032	500,000	500,000	500,000	500,000	500,000	2,500,000
WWTP Rehab & Replacement	40731748720	48720	W&S R&R	3,570,182	705,000	705,000	386,846	108,867	1,337,500	1,262,500	1,287,500	1,372,500	847,500	6,107,500
Total Utilities				16,196,600	3,242,000	3,417,000	946,945	850,190	5,215,000	5,485,000	4,815,000	4,645,000	3,875,000	24,035,000
Natural Resources														
Beach Renour Trust Fund	40068630101	30101	T	434,979	1,760,000	4,360,697	7,500	7,700	2,008,538					2,008,538
Blind Pass Eco Zone	40309130101	30101	T	3,272,732	150,000	381,075	14,450	40,325		1,952,000	1,000,000	121,000	93,500	3,166,500
Boating Improvement Program	40320730104	30104	T		250,000	650,000		8,267	250,000	250,000	250,000	250,000	250,000	1,250,000
Bonita Beach Renourishment	40303900100	00100	GF	1,167,407		36,990	1,084		15,538					15,538
	40303930101	30101	T	1,246,256	225,000	270,715	1,358	20,140	19,462	50,000	2,500,000	40,500	41,715	2,651,677
Captiva Renourishment	40306130101	30101	T	7,081,375		18,626		18,625		6,500,000				6,500,000
Clean & Snag Program	40855815500	15500	A	1,582,179	280,000	298,170	19,000	64,952	280,000	280,000	280,000	280,000	280,000	1,400,000
Gasparilla Isl Bch 2 Renourish	40324830101	30101	T	20,927		199,736	27,301	105,208	150,000	150,000	150,000	60,000	250,000	760,000
Lovers Key Bch 2 Renourish	40324930101	30101	T			297,032			22,000	24,000	500,000	40,000	41,200	627,200
Maintenance Dredging	40854400100	00100	GF	165,638	30,000	30,000	1,000		30,000	30,000	30,000	30,000	30,000	150,000
Neighbor Improvement Program	40851415500	15500	A	1,295,504	250,000	308,800	24,340	25,539	250,000	250,000	250,000	250,000	250,000	1,250,000
Surface Water Management Plan	40098315500	15500	A	1,548,690	250,000	452,773	13,384	81,902	280,000	280,000	280,000	280,000	280,000	1,400,000
	42098315500	15500	A			57,400			57,400	57,400	57,400	57,400	57,400	287,000
Water Quality & Control Infrastructure	40313315500	15500	A	1,479,969	400,000	619,890	153,370	290,246	400,000	400,000	400,000	400,000	400,000	2,000,000
Total Natural Resources				19,295,655	3,595,000	7,981,904	262,787	662,904	3,762,938	10,223,400	5,697,400	1,808,900	1,973,815	23,466,453
DOT														
ADA Plan Implementation	40607930700	30700	GT	750,794	250,000	499,205	89,795	316,285	250,000	250,000	250,000	250,000	250,000	1,250,000
Lehigh Rd Resurface Reblid Prg	44671530700	30700	GT	4,443,488	5,000,000	5,556,512		3,701	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
Master Bridge Project	40571430700	30700	GT	8,377,400	554,460	1,056,853	103,385	498,271	1,010,000	775,000	815,000	825,000	825,000	4,250,000
Master Signal Project	40671330700	30700	GT	10,460,704	1,500,000	3,028,852	916,722	292,997	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Overhead Sign Structures Eval	40894430700	30700	GT	134,752	130,000	385,248		26,421	130,000	130,000	130,000	130,000	130,000	650,000
Road Resf/Reblid Pgm-Del Prado	40095130700	30700	GT		1,150,000	2,300,000	56,434	929,888	1,150,000	1,150,000				2,300,000
Road Resurface Rebuild Program	40468330700	30700	GT	50,957,652	2,900,000	3,621,985	590,869	2,226,648	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Roadway Beautification	44602430700	30700	GT	4,250	100,000	195,750	68,780		100,000	100,000	100,000	100,000	100,000	500,000
Roadway Lighting Upgrade	40608030700	30700	GT	479,537	450,000	870,463	3,970	6,536	450,000	450,000	450,000	450,000	450,000	2,250,000
Sign Replacement Program	40676330700	30700	GT	335,848	150,000	208,926	91,317	79,291	150,000	150,000	150,000	150,000	150,000	750,000
Signal Maintenance Upgrades	40667030700	30700	GT	1,258,995	350,000	998,096	12,095	461,446	350,000	350,000	350,000	350,000	350,000	1,750,000
Signal Network	40671430700	30700	GT	147,340	120,000	200,272	81,390	72,700	120,000	120,000	120,000	120,000	120,000	600,000
Traffic Signal Technology	40095030700	30700	GT		250,000	500,000		79	250,000	250,000	250,000	250,000	250,000	1,250,000
Total DOT				77,350,761	12,904,460	19,422,162	2,014,836	4,914,184	14,460,000	14,225,000	13,115,000	13,125,000	13,125,000	68,050,000

Project Title	Project #	Company	Funding Code	Total Project FY 17/18	FY 18-19 Adopted Budget	FY18-19 Amended Budget	Spent as of Feb 2019	Budgeted Encumb	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	Five Year Project Total
Facilities														
Down Town Chiller R&R-NEW	40327600100	00100	GF								450,000	412,000	212,180	1,074,180
Down Town HVAC Replace&Control-NEW	40327700100	00100	GF								180,250	410,658	181,819	772,727
CW Landscape Improvements	40890800100	00100	GF		25,750	25,750		5,120	90,000	94,500	99,225	104,200	109,410	497,335
Admin Bldg Fresh Air Unit	40896200100	00100	GF								80,000			80,000
Admin Building Duct Repl	40896400100	00100	GF						75,000					75,000
Beach Park Maint	40180930101	30101	T	661,379	142,079	244,012	56,189	52,300	144,714	167,148	169,938	205,868	132,505	820,173
CD/PW Air Handler Units Change	40094700100	00100	GF										400,000	400,000
CW ADA Compliance	40883900100	00100	GF	80,316	250,000	250,000		13,200	257,500	265,225	273,182	281,377	289,820	1,367,104
	40883913841	13841	ADA	154,577	8,000	40,232			8,000	8,000	8,000	8,000	8,000	40,000
CW Asphalt Parking Lots	40867300100	00100	GF	1,519,624	504,019	562,981	82,736	181,571	517,224	571,389	604,223	475,021	575,572	2,743,429
	40867314800	14800	L	154,583	34,640	254,259	6,416	12,509	48,191	70,806	42,697	12,155	53,565	227,414
	40867330700	30700	GT		47,051	47,051			5,365		9,025	46,680	60,000	121,070
	40867330720	30720	ST		3,242	3,242							2,081	2,081
	40867330721	30721	ST		4,650	4,650					10,113	2,267		12,380
CW Boardwalk Repair	40182500100	00100	GF	726,565	80,000	125,000		21,220	85,000	90,000	206,500	110,000	110,000	601,500
CW Building Maintenance	40870000100	00100	GF	6,050,802	721,000	1,171,107	126,110	4,052,376	750,000	772,500	795,675	819,545	844,131	3,981,851
CW Building Renovations	40896300100	00100	GF	23,096,889	3,490,000	11,445,381	1,133,994	3,696,841	3,800,000	4,400,000	4,500,000	4,500,000	4,500,000	21,700,000
CW Canvass Awnings Replace	40891600100	00100	GF	49,756	50,000	50,000		2,500	50,000	50,000	50,000	50,000	50,000	250,000
CW Electrical Improvements	40886100100	00100	GF	539,285	70,000	95,810	53,313	1,963	82,000	85,150	105,305	85,464	80,000	437,919
	40886114800	14800	L		20,000	20,000	1,873	198	20,000	21,000	22,050	23,153	24,310	110,513
CW Elevator Upgrade/Maint	40879600100	00100	GF	739,249	42,436	101,019	14,950	86,941	43,709	45,020	46,370	47,761	49,194	232,054
CW Exterior Paint/Recoat	40896800100	00100	GF	1,385,119	143,734	174,732	26,390	12,610	281,247	342,051	162,322	99,000	133,000	1,017,620
	40896814800	14800	L	156,668	15,914	20,914			73,013	79,762	123,121	42,110	33,806	351,812
CW Flooring Replacement	40874300100	00100	GF	2,568,543	545,045	952,271	141,812	491,193	685,636	657,275	497,000	735,740	184,532	2,760,183
	40874314800	14800	L	309,396	197,609	207,018	1,887	166,348	290,927	325,255	205,592	371,939	312,298	1,506,011
CW Fuel Facilities	40866100100	00100	GF	1,388,918	41,200	72,856		4,000	42,436	43,709	45,020	46,370	47,761	225,296
CW Generator Maint & Repl	40870800100	00100	GF	1,094,997	100,000	100,000		37,946	260,000	80,300	10,609	10,927	11,255	373,091
	40870814800	14800	L						10,000	10,500	11,025	11,576	12,155	55,256
CW HVAC Replacement & Control	40897100100	00100	GF	1,150,015	255,259	333,466	41,634	68,143	269,555	270,259	324,950	292,206	303,415	1,460,385
	40897114800	14800	L	817,941	215,000	631,129	30,062	13,233	167,050	185,149	197,927	296,255	290,583	1,136,964
CW Indoor Air QC & Remedation	40867500100	00100	GF	457,264	74,263	74,263	8,290		76,491	78,786	86,945	89,553	92,240	424,015
CW Irrigation & Plumbing	40879400100	00100	GF	1,591,473	162,000	436,076	68,695	129,511	425,000	145,000	132,000	286,591	440,689	1,429,280
	40879414800	14800	L	9,458	20,513	21,437		93,674	10,788	6,078	6,381	6,700	7,035	36,982
CW LED Lighting Upgrades	40896000100	00100	GF	53,207	51,500	51,500	16,915	18,092	101,500	73,045	54,636	56,275	57,964	343,420
	40896014800	14800	L		20,000	20,000		1,640	25,150	25,905	26,682	27,592	28,535	133,864
CW Library Misc Maintenance	40892614800	14800	L	227,958	51,500	24,799	8,846		75,000	78,750	82,688	86,822	91,163	414,423
CW Life Safety Sys Upgrds/Insp	40886200100	00100	GF	681,933	355,250	429,479	23,098	139,725	436,430	353,915	381,775	309,716	319,010	1,800,846
	40886214800	14800	L		30,000	30,000			30,900	32,445	34,067	35,771	37,559	170,742
CW Modular Furniture/Panels	40863900100	00100	GF	674,149	75,000	161,998	86,998		100,000	103,000	106,090	109,273	112,550	530,913

Project Title	Project #	Company	Funding Code	Total Project FY 17/18	FY 18-19 Adopted Budget	FY18-19 Amended Budget	Spent as of Feb 2019	Budgeted Encumb	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	Five Year Project Total
CW Reroofing Projects/Repl	40860300100	00100	GF	4,110,325	545,000	850,471	127,484	63,276	587,250	564,568	544,955	669,413	502,945	2,869,131
	40860314800	14800	L	136,737	15,913	15,913			16,390	16,882	42,389	17,910	393,447	487,018
Downtown Jail Plumbing	40893400100	00100	GF	148,671	106,090	209,355	61,287	55,072	109,273	112,551	115,928	150,000	154,500	642,252
Jail Chiller Replacements	40894900100	00100	GF							700,000				700,000
Justice Ctr Air Handler Units	40865500100	00100	GF	1,107,873	110,000	163,971	45,710	151,828	100,000	51,500	53,045	54,636	56,275	315,456
Justice Ctr BAS Energy Upgrade	40871200100	00100	GF	712,421	75,000	76,333	796	29,883	81,955	432,413	86,945	89,553	92,240	783,106
Justice Ctr Central Ice Tanks	40894700100	00100	GF								300,000			300,000
Justice Ctr Security	40894100100	00100	GF	46,280	79,568	365,538	10,264	187,126	81,955	84,413	86,945	89,553	92,240	435,106
Lakes Park Piling Replacement	40215000100	00100	GF									500,000		500,000
Library ADA Renovations	40324714800	14800	L		300,000	300,000	7,009	706,070	150,000	25,000				175,000
Melvin Morgan Cplx HVAC Rep	40164000100	00100	GF		154,500	452,900	86,000	298,400	250,000	257,500	265,225			772,725
Minor Remodeling Projects	40860700100	00100	GF	2,567,842	159,135	328,567	19,167	4,508	163,909	168,826	173,891	179,108	184,482	870,216
Old Courthouse Window Repair	40875600100	00100	GF	119,587	27,000							30,900		30,900
PI Comm Marina Dock Repl/Dredg	40213900100	00100	GF	296,482		344,803		12,148	400,000					400,000
Sheriff Buildings Improvements	40894200100	00100	GF	5,377,652	727,000	1,269,721	266,080	459,178	869,360	943,841	718,906	954,937	718,172	4,205,216
Total Facilities				60,963,935	10,145,860	22,587,004	2,554,005	11,270,343	12,147,918	12,889,416	12,529,612	13,244,575	12,392,438	63,203,959
Tourist Development Council														
Sanibel Turner Bch Shoreline	40163030101	30101	T	7,379	250,000	272,621		266,232	300,000					300,000
FMB Newton Bch Rstroom Remodel	40164630101	30101	T			70,000		70,000	127,038					127,038
Sanibel Beach Maintenance	40165630101	30101	T	12,939,929	1,435,500	2,677,918		1,790,463	1,688,000					1,688,000
Gaparilla Isl Lgthse Pathways	40171030101	30101	T	48,463		48,463			16,365					16,365
Sanibel Bch Erosion Monitoring	40174730101	30101	T	370,829	40,000	80,000	39,999	5	40,000					40,000
FMB-Operation Beach Maint	40189530101	30101	T	5,861,220	1,340,970	1,689,551		1,304,156	1,135,230					1,135,230
Hagerup Beach Park	40191130101	30101	T	151,807	185,100	206,800		191,137	130,100					130,100
CCC-Beach and Shoreline Maint	40192630101	30101	T	266,258	140,000	283,803	42,306	155,672	211,300					211,300
Countywide Emergency Beach Cleanup	40168730101	30101	T	280,737	100,000	100,000	9,639	7,469	100,000					100,000
FMB Beach Erosion Monitoring	40327830101	30101	T						8,000					8,000
Redfish Pass Sand Srch&Borrow	40327930101	30101	T						349,932					349,932
Dune Retention Wall	40328230101	30101	T						6,000					6,000
Beach Gazebo Repairs	40328330101	30101	T						50,000					50,000
Changing Room Rehab-Bowmans	40328430101	30101	T						30,000					30,000
Legacy Island Development	40328530101	30101	T						233,330					233,330
Total Tourist Development Council				19,926,622	3,491,570	5,429,156	91,944	3,785,134	4,425,295					4,425,295
Grand Total				212,734,066	37,733,037	64,729,609	6,859,729	29,525,974	45,104,834	47,159,624	41,231,174	37,346,114	35,961,375	206,803,121





FINANCIAL POLICY

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GENERAL BUDGET POLICY

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

REVENUE POLICY

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

APPROPRIATION POLICY

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

FUND TYPES

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

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

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

Debt Service Funds

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

Capital Project Funds

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

Permanent Fund

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

FUND TYPES (continued)

PROPRIETARY FUNDS

There are two types of proprietary funds:

- **Enterprise Funds**

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

- **Internal Service Funds**

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

FIDUCIARY FUNDS

Trust and Agency Funds

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

SERVICES BY ORGANIZATION

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SERVICES BY ORGANIZATION

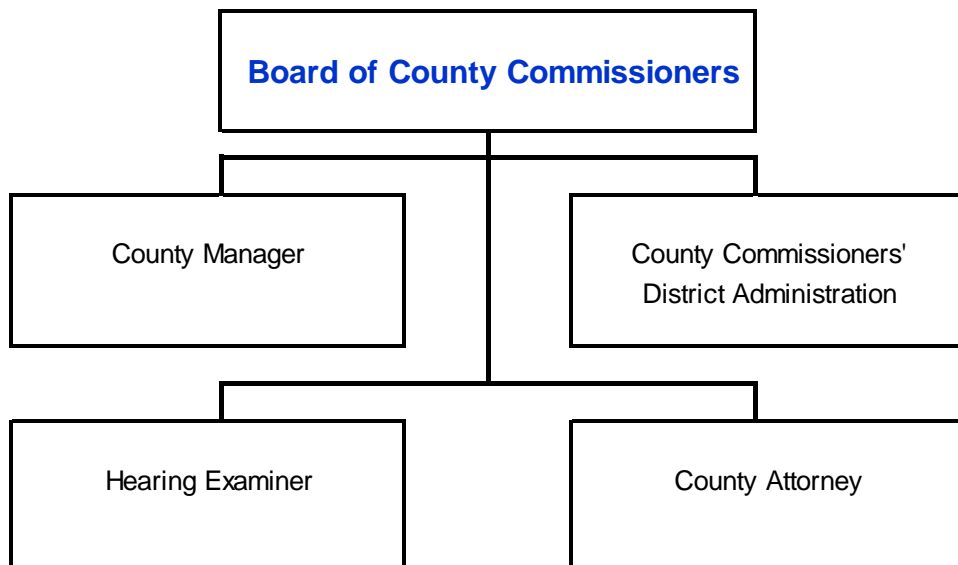
The Lee County Government organization includes several areas of service, each designated into one or more divisions. This section presents the budget by division. Some divisions are independent of any departmental structure. A division may be further divided into one or more programs.

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

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

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY17-18 actual expenses, FY18-19 unaudited actuals, and FY19-20 adopted budget by division.

BOARD OF COUNTY COMMISSIONERS



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

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

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

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

County Commissioners

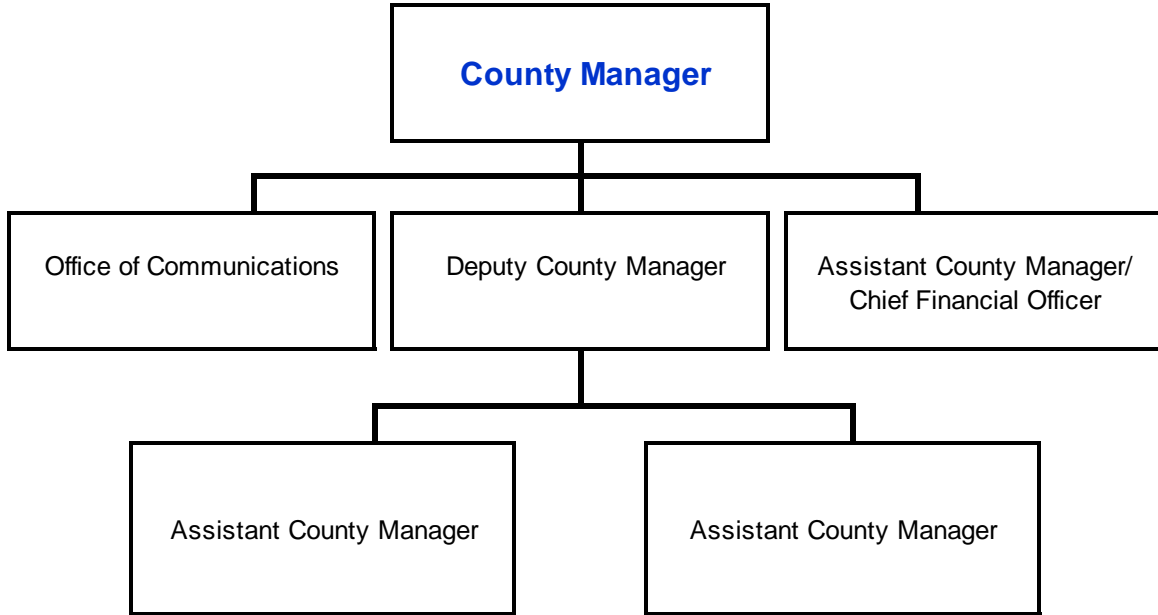
LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 <u>UNAUDITED</u> <u>ACTUAL</u>	2019 - 2020 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,404,204	\$ 1,409,431	\$ 1,571,582
Total	\$ 1,404,204	\$ 1,409,431	\$ 1,571,582
County Manager			
Cty Admin Communications	\$ 353,766	\$ 460,464	\$ 512,899
Total	\$ 353,766	\$ 460,464	\$ 512,899
County Attorney			
Legal Counsel	\$ 3,039,996	\$ 2,980,026	\$ 3,382,684
Special Master Process	\$ 0	\$ 20	\$ 1,825
Total	\$ 3,039,996	\$ 2,980,046	\$ 3,384,509
Hearing Examiner			
Hearing Examiner	\$ 885,774	\$ 857,258	\$ 875,831
Total	\$ 885,774	\$ 857,258	\$ 875,831
GRAND TOTAL	\$ 5,683,740	\$ 5,707,199	\$ 6,344,821

EXPENDITURES BY FUND TYPE

General Fund	\$ 4,797,966	\$ 4,849,921	\$ 5,467,165
Special Revenue Fund	\$ 885,774	\$ 857,278	\$ 877,656
GRAND TOTAL	\$ 5,683,740	\$ 5,707,199	\$ 6,344,821

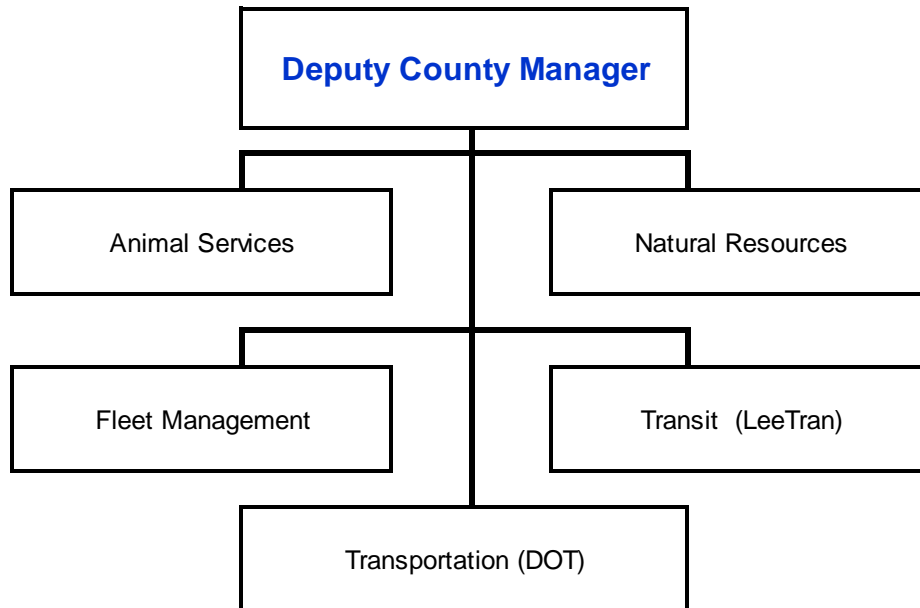
COUNTY MANAGER



A Deputy County Manager and Three Assistant County Managers comprise the County Manager's senior management, and their areas of responsibility are described on the pages following.

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

DEPUTY 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.

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

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.

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.

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

Deputy County Manager

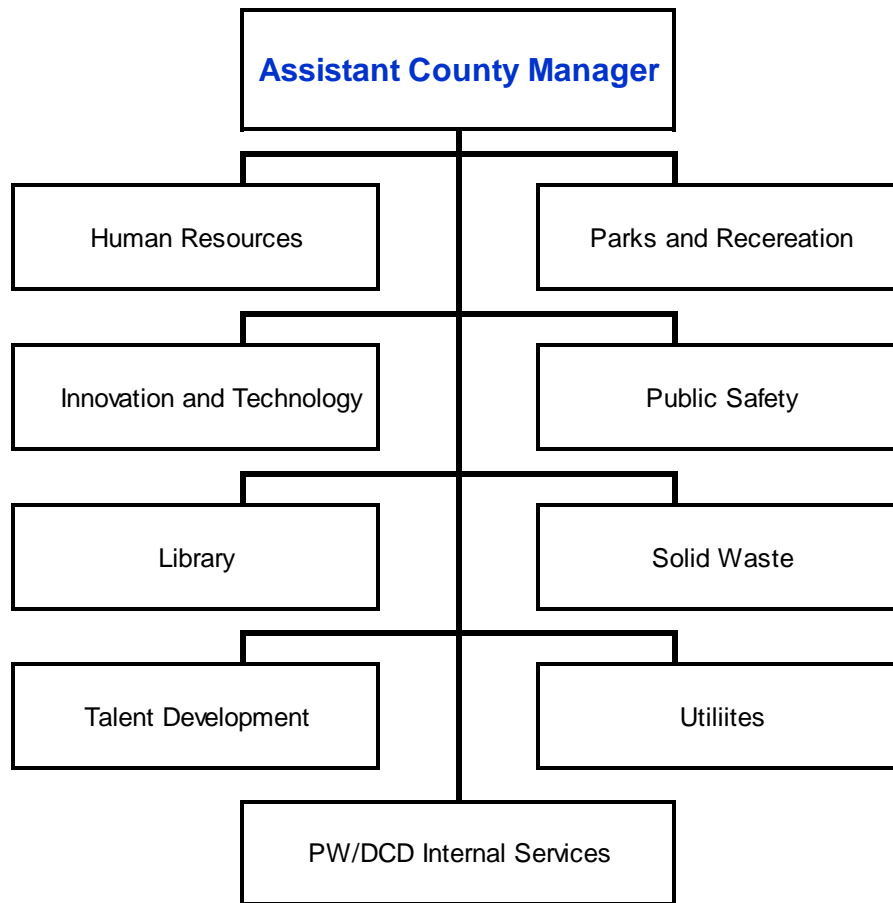
LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2017 - 2018</u> <u>ACTUAL</u>	<u>2018 - 2019</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2019 - 2020</u> <u>ADOPTED</u>
Transit			
Fixed Route Service	\$ 25,617,572	\$ 25,424,746	\$ 26,261,281
Transportation	\$ 1,706,110	\$ 4,239,965	\$ 6,673,013
Total	<u>\$ 27,323,682</u>	<u>\$ 29,664,711</u>	<u>\$ 32,934,294</u>
Natural Resources			
Marine Svcs / Marine Sciences	\$ 690,901	\$ 700,000	\$ 791,184
Manatee Conservation	\$ 5,740	\$ 0	\$ 15,000
Ground Water Mgmt	\$ 766,918	\$ 805,975	\$ 878,961
Environmental Lab	\$ 1,596,447	\$ 1,913,140	\$ 1,912,740
Pollutant Storage Tanks	\$ 203,204	\$ 228,911	\$ 253,559
Surface Water Mgmt	\$ 1,590,464	\$ 1,847,780	\$ 1,835,732
Small Quantity Generator	\$ 680,396	\$ 655,656	\$ 757,367
Total	<u>\$ 5,534,070</u>	<u>\$ 6,151,462</u>	<u>\$ 6,444,543</u>
DOT - Operations			
Canal Maintenance	\$ 2,018,731	\$ 2,222,360	\$ 2,519,399
Landscape Maintenance	\$ 4,360,433	\$ 5,152,707	\$ 4,643,875
Roadway Maintenance	\$ 10,691,313	\$ 12,164,039	\$ 12,427,613
Bridge Maintenance	\$ 1,557,938	\$ 1,645,464	\$ 1,785,908
Total	<u>\$ 18,628,415</u>	<u>\$ 21,184,570</u>	<u>\$ 21,376,795</u>
DOT - Traffic			
Traffic - Signs & Markings	\$ 2,823,359	\$ 3,082,082	\$ 3,159,952
Traffic - Signal Systems	\$ 5,679,526	\$ 6,170,298	\$ 6,476,328
Total	<u>\$ 8,502,885</u>	<u>\$ 9,252,380</u>	<u>\$ 9,636,280</u>
Toll Facilities			
Toll Facilities R&R	\$ 0	\$ 222,538	\$ 500,000
Toll Bridge Operations	\$ 10,271,314	\$ 11,127,704	\$ 12,066,294
Total	<u>\$ 10,271,314</u>	<u>\$ 11,350,242</u>	<u>\$ 12,566,294</u>
Transportation Engineering			
DOT Administration	\$ 922,014	\$ 1,056,145	\$ 1,301,575
DOT Eng. - Construction	\$ 1,235,277	\$ 1,423,055	\$ 1,463,378
DOT Eng. - Design	\$ 1,296,696	\$ 1,433,524	\$ 1,459,161
Total	<u>\$ 3,453,987</u>	<u>\$ 3,912,724</u>	<u>\$ 4,224,114</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 12,004,016	\$ 13,395,004	\$ 14,800,382
Total	<u>\$ 12,004,016</u>	<u>\$ 13,395,004</u>	<u>\$ 14,800,382</u>
Animal Services			
Animal Svcs-Shelter Operations	\$ 2,460,883	\$ 2,587,041	\$ 2,905,528
Animal Svcs -Field Operations	\$ 1,526,684	\$ 1,582,145	\$ 1,806,204
Animal Svcs- Spay & Neuter	\$ 1,312,328	\$ 1,334,387	\$ 1,456,221
Total	<u>\$ 5,299,895</u>	<u>\$ 5,503,573</u>	<u>\$ 6,167,953</u>

DEPUTY COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 <u>UNAUDITED</u> <u>ACTUAL</u>	2019 - 2020 <u>ADOPTED</u>
GRAND TOTAL	<u>\$ 91,018,264</u>	<u>\$ 100,414,666</u>	<u>\$ 108,150,655</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 3,257,470	\$ 3,648,026	\$ 3,836,444
Special Revenue Fund	\$ 38,161,782	\$ 42,356,683	\$ 44,013,241
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 37,594,996	\$ 41,014,953	\$ 45,500,588
Internal Service Fund	\$ 12,004,016	\$ 13,395,004	\$ 14,800,382
GRAND TOTAL	<u>\$ 91,018,264</u>	<u>\$ 100,414,666</u>	<u>\$ 108,150,655</u>

ASSISTANT COUNTY MANAGER



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

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

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

Talent Development is an internal department that serves Lee County employees through learning and development opportunities. Employee development strengthens the service provided both internally and to the public.

ASSISTANT COUNTY MANAGER (continued)

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

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

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.

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
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2017 - 2018</u> <u>ACTUAL</u>	<u>2018 - 2019</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2019 - 2020</u> <u>ADOPTED</u>
County Manager			
Cty Adm Talent Development	\$ 296,904	\$ 308,717	\$ 0
Total	\$ 296,904	\$ 308,717	\$ 0
Technology Services			
Telephones	\$ 3,689,248	\$ 3,685,942	\$ 3,551,937
Data Processing	\$ 9,606,875	\$ 8,619,257	\$ 11,254,982
Public Resources	\$ 512,211	\$ 110,326	\$ 0
GIS Operations	\$ 0	\$ 8	\$ 1,282,193
Total	\$ 13,808,334	\$ 12,415,533	\$ 16,089,112
Human Resources			
Human Resources	\$ 2,582,142	\$ 2,741,125	\$ 3,083,449
Human Resources - Training	\$ 0	\$ 25,182	\$ 89,240
Cty Adm Talent Development	\$ 0	\$ 17	\$ 380,038
Total	\$ 2,582,142	\$ 2,766,324	\$ 3,552,727
Public Safety			
Fire Protection	\$ 44,376	\$ 22,188	\$ 22,188
Emergency Mgmt Operations	\$ 464,051	\$ 635,029	\$ 0
All Hazards Protections	\$ 1,806,675	\$ 2,066,677	\$ 2,356,517
Emergency Response	\$ 37,697,865	\$ 41,784,021	\$ 43,428,476
Emergency Dispatching	\$ 3,437,501	\$ 4,420,837	\$ 4,123,990
E911 Implementation	\$ 3,002,835	\$ 2,754,411	\$ 3,253,774
Govt Communications Network	\$ 2,830,979	\$ 2,921,038	\$ 2,865,601
Pub Safety-Logistics	\$ 3,106,191	\$ 2,976,375	\$ 3,456,794
Total	\$ 52,390,473	\$ 57,580,576	\$ 59,507,340
Library			
Library Services	\$ 28,465,818	\$ 29,200,650	\$ 31,592,940
Total	\$ 28,465,818	\$ 29,200,650	\$ 31,592,940
Parks & Recreation			
Parks & Recreation Operations	\$ 27,533,072	\$ 27,550,984	\$ 27,845,740
Florida Community Trust	\$ 45,698	\$ 108,049	\$ 0
Sports Complexes	\$ 7,420,238	\$ 8,047,108	\$ 9,011,577
Total	\$ 34,999,008	\$ 35,706,141	\$ 36,857,317
PW/DCD Internal Services			
Internal Services Fiscal	\$ 1,016,850	\$ 1,116,212	\$ 1,247,853
Utilities - Fiscal	\$ 0	\$ 378,939	\$ 420,602
Total	\$ 1,016,850	\$ 1,495,151	\$ 1,668,455
GIS Operations			
GIS Operations	\$ 896,288	\$ 1,154,832	\$ 0
Total	\$ 896,288	\$ 1,154,832	\$ 0
Solid Waste			
Facilities	\$ 352,573	\$ 433,653	\$ 709,965

ASSISTANT COUNTY MANAGER (continued)

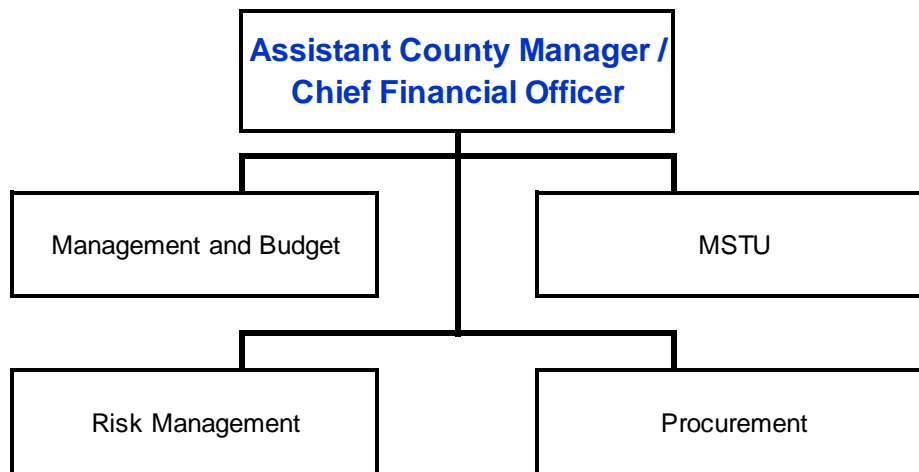
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2017 - 2018</u> <u>ACTUAL</u>	<u>2018 - 2019</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2019 - 2020</u> <u>ADOPTED</u>
Solid Waste Operations	\$ 26,184,238	\$ 26,649,270	\$ 28,388,635
Recycling	\$ 2,274,944	\$ 6,510,409	\$ 4,776,701
Disposal Facilities	\$ 39,356,313	\$ 35,694,812	\$ 43,801,943
Solid Waste Control	\$ 2,069	\$ 0	\$ 0
Hendry Co. Transfer Stations	\$ 862,455	\$ 1,559,207	\$ 1,019,521
Lee/Hendry Landfill	\$ 6,483,832	\$ 7,373,815	\$ 4,873,168
Solid Waste Fleet	\$ 2,818,833	\$ 3,211,388	\$ 3,381,998
Total	<u>\$ 78,335,257</u>	<u>\$ 81,432,554</u>	<u>\$ 86,951,931</u>
Utilities			
LCU - WW Treat - Waterway Est	\$ 0	\$ 150	\$ 0
LCU - WW Treat Fiesta Village	\$ 2,092,069	\$ 2,426,160	\$ 2,456,612
LCU Water Prod Green Meadows	\$ 2,842,255	\$ 3,506,085	\$ 3,175,658
Water Prod - Pine Woods	\$ 1,618,104	\$ 1,652,623	\$ 1,792,781
WW Treatment - Three Oaks	\$ 1,747,583	\$ 1,872,987	\$ 1,820,510
Water Production - Olga	\$ 1,288,358	\$ 1,690,409	\$ 1,865,390
Water Distribution	\$ 3,924,333	\$ 4,712,718	\$ 4,420,031
LCU - CFM WW Treatmnt Cntrct	\$ 19,038,816	\$ 8,331,463	\$ 12,200,000
Wastewater Collection	\$ 5,471,272	\$ 6,851,919	\$ 5,738,126
LCU - System Maintenance	\$ 2,082,125	\$ 2,505,371	\$ 2,479,686
LCU - Highpoint WWTP	\$ 15,586	\$ 12,323	\$ 0
LCU - WW Treatment FMB	\$ 2,215,855	\$ 2,393,273	\$ 2,288,297
LCU - WWTP Pine Island	\$ 549,460	\$ 663,147	\$ 636,250
LCU - Gateway WWTP	\$ 978,379	\$ 1,031,156	\$ 1,061,725
LCU - Sewer Operations	\$ 378,979	\$ 511,803	\$ 298,210
LCU - Instrum/Electrical Maint	\$ 2,349,984	\$ 2,637,711	\$ 2,877,163
LCU - Water Operations	\$ 414,515	\$ 530,720	\$ 337,716
LCU - Admin	\$ 1,248,674	\$ 1,629,802	\$ 2,301,633
Utilities Engineering	\$ 3,066,367	\$ 3,028,280	\$ 4,238,748
Water Meter Service	\$ 2,221,655	\$ 2,085,583	\$ 2,792,687
LCU - Customer Services	\$ 3,865,396	\$ 4,206,999	\$ 4,569,295
Water Production - Corkscrew	\$ 3,403,496	\$ 2,842,839	\$ 3,377,940
LCU - Detar Support Svcs	\$ 612,793	\$ 454,737	\$ 507,722
Water/Sewer General	\$ 18,263	\$ 257,774	\$ 300,000
Utilities-Water Prod-North Lee	\$ 2,460,647	\$ 2,297,589	\$ 2,366,642
Locates Inspections	\$ 594,444	\$ 697,383	\$ 680,399
Industrial Pretreatment	\$ 0	\$ 0	\$ 3,832
Utilities - Fiscal	\$ 599,742	\$ 287,832	\$ 0
LCU - FGUA WW Interlocal NFM	\$ 1,854,859	\$ 1,734,059	\$ 1,850,000
Total	<u>\$ 66,954,009</u>	<u>\$ 60,852,895</u>	<u>\$ 66,437,053</u>
GRAND TOTAL	<u><u>\$ 279,745,083</u></u>	<u><u>\$ 282,913,373</u></u>	<u><u>\$ 302,656,875</u></u>

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 <u>UNAUDITED</u> <u>ACTUAL</u>	2019 - 2020 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 64,627,664	\$ 70,427,683	\$ 72,788,332
Special Revenue Fund	\$ 46,139,625	\$ 47,672,237	\$ 50,991,075
Capital Project Fund	\$ 6,623,274	\$ 5,981,157	\$ 6,427,836
Enterprise Fund	\$ 145,289,266	\$ 142,664,388	\$ 153,809,586
Internal Service Fund	\$ 17,065,254	\$ 16,167,908	\$ 18,640,046
GRAND TOTAL	<u><u>\$ 279,745,083</u></u>	<u><u>\$ 282,913,373</u></u>	<u><u>\$ 302,656,875</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 and grants management. This department works closely with neighborhood groups in obtaining above core level services through the creation and management of municipal services taxing and benefit units (MST/BU).

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

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

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

Assistant County Manager / Chief Financial Officer

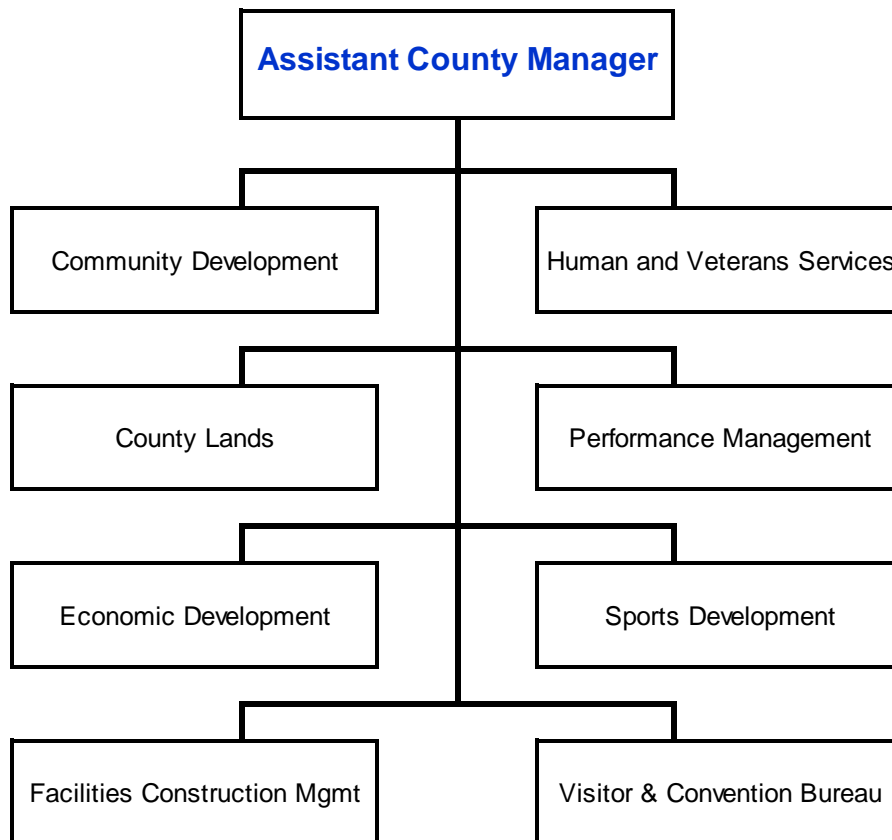
LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 <u>ADOPTED</u>
Procurement Management			
Procurement Management	\$ 1,990,727	\$ 2,439,500	\$ 2,515,607
Total	\$ 1,990,727	\$ 2,439,500	\$ 2,515,607
County Manager			
County Manager	\$ 2,596,962	\$ 3,578,924	\$ 3,682,152
Office of Mgmt. & Budget	\$ 41,270,227	\$ 5,954,952	\$ 361,764
MSTBU Services	\$ 211,864	\$ 291,118	\$ 346,315
Risk Mgmt Administration	\$ 451,957	\$ 530,355	\$ 628,102
Total	\$ 44,531,010	\$ 10,355,349	\$ 5,018,333
GRAND TOTAL	\$ 46,521,737	\$ 12,794,849	\$ 7,533,940

EXPENDITURES BY FUND TYPE

General Fund	\$ 8,642,017	\$ 7,013,176	\$ 6,559,523
Special Revenue Fund	\$ 37,173,974	\$ 5,240,343	\$ 346,315
Enterprise Fund	\$ 253,789	\$ 10,975	\$ 0
Internal Service Fund	\$ 451,957	\$ 530,355	\$ 628,102
GRAND TOTAL	\$ 46,521,737	\$ 12,794,849	\$ 7,533,940

ASSISTANT COUNTY MANAGER



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

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

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.

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

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

Veterans Services counsels, advises, and assists Lee County veterans and their dependents with obtaining benefits, and acts as a liaison between Lee County government, the media, and the general public on veteran-related matters.

ASSISTANT COUNTY MANAGER (continued)

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

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

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

Assistant County Manager

LEE COUNTY - FLORIDA
2019 - 2020

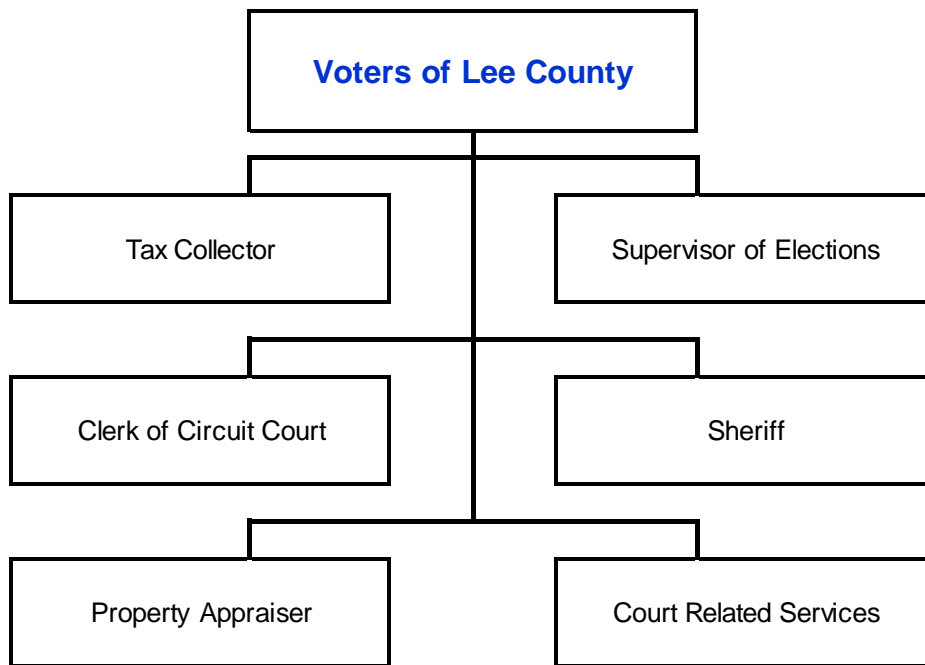
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2017 - 2018</u> <u>ACTUAL</u>	<u>2018 - 2019</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2019 - 2020</u> <u>ADOPTED</u>
Human Services			
Human Svcs Fiscal Mgmt.	\$ 413,444	\$ 423,648	\$ 605,380
Neighborhood Bldg Program	\$ 418,007	\$ 334,465	\$ 551,768
Human Svcs Admin/Clerical	\$ 681,438	\$ 705,801	\$ 759,943
Veterans Services	\$ 323,913	\$ 228,078	\$ 236,698
Neighborhood Improvements	\$ 3,354,664	\$ 3,824,251	\$ 6,267,042
Administration & Housing Asst	\$ 437,208	\$ 501,409	\$ 261,498
Housing Services/General	\$ 1,343,113	\$ 1,357,251	\$ 1,311,798
Homeowner Assistance	\$ 623	\$ 5,507	\$ 154,650
State Mandated Programs	\$ 5,229,922	\$ 4,728,392	\$ 4,767,451
State Health Programs	\$ 384,111	\$ 333,462	\$ 275,000
Family Services Unit Program	\$ 1,811,636	\$ 1,931,460	\$ 2,110,496
Supportive Housing Program	\$ 1,775,581	\$ 1,474,389	\$ 80,200
Non Grant Donations	\$ 197,864	\$ 214,704	\$ 170,069
Partnering For Results	\$ 4,850,233	\$ 5,898,211	\$ 6,029,087
Not Applicable	\$ 153,437	\$ 515,391	\$ 300,952
Total	<u>\$ 21,375,194</u>	<u>\$ 22,476,419</u>	<u>\$ 23,882,032</u>
State Health Programs			
State Health Programs	\$ 2,270,293	\$ 2,285,329	\$ 2,305,622
Total	<u>\$ 2,270,293</u>	<u>\$ 2,285,329</u>	<u>\$ 2,305,622</u>
Visitor & Convention Bureau			
Capital Planning	\$ 150,366	\$ 196,966	\$ 205,743
Attraction Marketing	\$ 400,000	\$ 652,869	\$ 0
Visitor & Convention Bureau	\$ 19,787,263	\$ 20,678,554	\$ 20,984,862
Total	<u>\$ 20,337,629</u>	<u>\$ 21,528,389</u>	<u>\$ 21,190,605</u>
Economic Development			
Economic Development	\$ 911,907	\$ 1,157,368	\$ 1,505,994
Total	<u>\$ 911,907</u>	<u>\$ 1,157,368</u>	<u>\$ 1,505,994</u>
Sports Development			
Economic Development	\$ 1,172,564	\$ 1,302,179	\$ 1,355,006
Sports Complexes	\$ 0	\$ 25,000	\$ 0
Total	<u>\$ 1,172,564</u>	<u>\$ 1,327,179</u>	<u>\$ 1,355,006</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,146,816	\$ 1,148,299	\$ 1,238,925
Total	<u>\$ 1,146,816</u>	<u>\$ 1,148,299</u>	<u>\$ 1,238,925</u>
Planning			
DCD - Planning	\$ 1,116,773	\$ 1,096,016	\$ 1,405,282
Transfer Development Rights	\$ 0	\$ 0	\$ 70,000
DOT Eng. - Planning	\$ 566,173	\$ 427,843	\$ 467,872
Administration & Housing Asst	\$ 3,537,732	\$ 2,501,069	\$ 2,007,650
Total	<u>\$ 5,220,678</u>	<u>\$ 4,024,928</u>	<u>\$ 3,950,804</u>
Developmental Services			

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 <u>UNAUDITED</u> <u>ACTUAL</u>	2019 - 2020 <u>ADOPTED</u>
Development Review	\$ 1,575,436	\$ 1,539,398	\$ 1,637,926
Zoning Review	\$ 285,611	\$ 1,204,914	\$ 1,363,558
Permit Issuance	\$ 1,687,459	\$ 1,936,508	\$ 2,216,451
Building Inspections	\$ 4,097,272	\$ 3,956,828	\$ 4,062,114
Code Enforcement	\$ 2,171,640	\$ 2,288,221	\$ 2,566,312
Plans Review	\$ 1,654,406	\$ 1,631,571	\$ 1,985,465
Total	<u>\$ 11,471,824</u>	<u>\$ 12,557,440</u>	<u>\$ 13,831,826</u>
Admin & Support			
DCD Admin & Support	\$ 1,298,180	\$ 1,135,897	\$ 1,296,399
Total	<u>\$ 1,298,180</u>	<u>\$ 1,135,897</u>	<u>\$ 1,296,399</u>
Facilities Construction Mgmt.			
Facilities Services	\$ 15,448,663	\$ 16,293,950	\$ 17,308,805
MSTBU Services	\$ 15,527	\$ 0	\$ 0
Total	<u>\$ 15,464,190</u>	<u>\$ 16,293,950</u>	<u>\$ 17,308,805</u>
County Lands			
County Lands	\$ 1,028,945	\$ 1,338,651	\$ 1,375,492
Total	<u>\$ 1,028,945</u>	<u>\$ 1,338,651</u>	<u>\$ 1,375,492</u>
GRAND TOTAL	<u><u>\$ 81,698,220</u></u>	<u><u>\$ 85,273,849</u></u>	<u><u>\$ 89,241,510</u></u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 36,579,098	\$ 38,393,564	\$ 40,901,713
Special Revenue Fund	\$ 44,832,829	\$ 46,448,044	\$ 47,043,126
Capital Project Fund	\$ 286,293	\$ 432,241	\$ 1,296,671
GRAND TOTAL	<u><u>\$ 81,698,220</u></u>	<u><u>\$ 85,273,849</u></u>	<u><u>\$ 89,241,510</u></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, with funding being provided by the Board of County Commissioners.

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

Courts and Constitutional Officers

LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2017 - 2018 ACTUAL</u>	<u>2018 - 2019 UNAUDITED ACTUAL</u>	<u>2019 - 2020 ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,278,990	\$ 1,377,996	\$ 1,316,476
Tax Collect. Fund Collect Fees	\$ 18,124,781	\$ 18,586,356	\$ 17,341,089
Total	\$ 19,403,771	\$ 19,964,352	\$ 18,657,565
Clerk to the Board			
Support to Clerk to Board	\$ 985,926	\$ 972,997	\$ 965,312
Finance & Internal Audit	\$ 8,990,410	\$ 9,271,098	\$ 10,746,255
VCB - Audit	\$ 1,270,379	\$ 1,277,522	\$ 1,200,000
Total	\$ 11,246,715	\$ 11,521,617	\$ 12,911,567
Property Appraiser			
Support to Property Appraiser	\$ 2,359,691	\$ 2,463,740	\$ 2,129,475
Prop Appr. Fund Collect Fees	\$ 7,619,561	\$ 7,820,073	\$ 7,976,871
Total	\$ 9,979,252	\$ 10,283,813	\$ 10,106,346
Supervisor of Elections			
Support to Supervisor of Elect	\$ 591,707	\$ 613,005	\$ 569,604
Supervisor of Elections	\$ 8,245,941	\$ 9,014,053	\$ 9,849,515
Total	\$ 8,837,648	\$ 9,627,058	\$ 10,419,119
Sheriff			
Sheriff Disbursement	\$ 108,114,192	\$ 116,924,551	\$ 126,116,106
Support to Sheriff	\$ 4,915,578	\$ 5,219,542	\$ 5,197,159
Law Enforcement Trust	\$ 545,000	\$ 1,950,000	\$ 0
Sheriff - Jail Disbursement	\$ 56,894,720	\$ 59,571,807	\$ 61,433,866
Sheriff - Court Support	\$ 9,583,051	\$ 9,819,300	\$ 9,163,469
Total	\$ 180,052,541	\$ 193,485,200	\$ 201,910,600
Court Related Programs			
Court Administration	\$ 1,339,481	\$ 1,839,442	\$ 2,575,862
Court Admin - Support	\$ 1,530,467	\$ 1,541,362	\$ 1,540,199
Pretrial Services	\$ 2,223,820	\$ 2,189,545	\$ 2,429,494
Mediation Ordinance	\$ 128,362	\$ 133,827	\$ 151,788
Family Court Services	\$ 1,023,316	\$ 1,078,008	\$ 1,177,878
Domestic Violence	\$ 426,844	\$ 407,541	\$ 506,893
Public Def Conflicts- Juvenile	\$ 0	\$ 0	\$ 1,000
Juvenile Arbitration	\$ 3,673	\$ 1,737	\$ 3,234
Teen Court	\$ 137,313	\$ 143,259	\$ 147,507
Public Guardian	\$ 231,376	\$ 229,496	\$ 288,000
Courthouse Security	\$ 1,365,638	\$ 1,309,319	\$ 1,443,265
CJIS	\$ 1,866,154	\$ 1,482,743	\$ 1,635,956
Court Technology	\$ 1,209,036	\$ 1,386,389	\$ 1,368,601
Law library	\$ 191,124	\$ 193,064	\$ 237,394
Probation	\$ 1,974,670	\$ 2,059,709	\$ 2,123,769
Courthouse Facilities	\$ 359,564	\$ 393,678	\$ 452,841
Total	\$ 14,010,838	\$ 14,389,119	\$ 16,083,681

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2017 - 2018 ACTUAL</u>	<u>2018 - 2019 UNAUDITED ACTUAL</u>	<u>2019 - 2020 ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 987,562	\$ 1,480,880	\$ 1,526,609
Total	\$ 987,562	\$ 1,480,880	\$ 1,526,609
State Attorney			
State Attorney	\$ 2,122,832	\$ 2,212,075	\$ 2,310,085
Total	\$ 2,122,832	\$ 2,212,075	\$ 2,310,085
Medical Examiner			
Support to Medical Examiner	\$ 199,228	\$ 212,531	\$ 212,604
Medical Examiner	\$ 3,426,270	\$ 3,772,981	\$ 4,376,924
Total	\$ 3,625,498	\$ 3,985,512	\$ 4,589,528
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 1,609,419	\$ 1,915,460	\$ 2,260,000
Legal Aid	\$ 562,970	\$ 691,414	\$ 701,786
Total	\$ 2,172,389	\$ 2,606,874	\$ 2,961,786
Guardian Ad Litem			
Guardian Ad Litem	\$ 270,401	\$ 266,235	\$ 308,400
Total	\$ 270,401	\$ 266,235	\$ 308,400
GRAND TOTAL	<u>\$ 252,709,447</u>	<u>\$ 269,822,735</u>	<u>\$ 281,785,286</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 232,534,772	\$ 244,470,645	\$ 256,038,719
Special Revenue Fund	\$ 19,474,547	\$ 24,634,861	\$ 24,985,317
Capital Project Fund	\$ 241	\$ 173	\$ 0
Enterprise Fund	\$ 699,887	\$ 717,056	\$ 761,250
GRAND TOTAL	<u>\$ 252,709,447</u>	<u>\$ 269,822,735</u>	<u>\$ 281,785,286</u>





CAPITAL IMPROVEMENT PROGRAM/LONG-TERM DEBT

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CAPITAL IMPROVEMENT PROGRAM DEFINED

WHAT IS THE CAPITAL IMPROVEMENT PROGRAM?

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

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

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

WHAT IS A CAPITAL PROJECT?

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

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

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

WHAT IS THE LEE COUNTY COMPREHENSIVE PLAN?

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

The plan must address the following elements:

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

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

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?

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

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

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

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

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

CAPITAL PROJECT COSTS

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

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

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

CAPITAL IMPROVEMENT BUDGET TIMELINE

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

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

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

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

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

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

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

SUMMARY

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

CIP REVENUE SOURCES

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

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

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

Ad Valorem Taxes

In FY18-19, the Board of County Commissioners approved a General Fund millage of 4.0506 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

Tourist Taxes

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

State Grants

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

Private Grants

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

Growth Increment Funding

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

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

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

CIP REVENUE SOURCES (continued)

BP Settlement

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

Fund Balance

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

TRANSPORTATION IMPROVEMENT FUND

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

Developer Donations

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

Local Option Gas Tax

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

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

CIP REVENUE SOURCES (continued)

Toll Monies

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

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

IMPACT FEES

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

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

Community Park Impact Fees

Community Park Impact Fees are imposed upon developers for use in providing community parks to serve new growth. The monies are collected within five specific districts for the benefit of residents within each district. Community Park Impact Fees are collected only in the unincorporated areas of Lee County. The County also collects Community Park Impact Fees for the Town of Fort Myers Beach, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. The fees are assessed on residential and hotel-motel room construction only. Fees are based on the type of dwelling, such as single-family residential, mobile home, or multi-family buildings. These fees may only be used for new construction and not for maintenance operating expenses. FY18-19 Community Park Impact Fee revenue is anticipated to be \$1,069,677, 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 FY18-19, Regional Park Impact Fee revenue is anticipated to be \$1,336,062, which excludes the City of Bonita Springs, Town of Fort Myers Beach and Village of Estero.

CIP REVENUE SOURCES (continued)

Road Impact Fees

Road Impact Fees are assessed upon new construction within Lee County to provide for transportation improvements required for new growth. These fees may only be used for new construction and not for maintenance operating expenses. Road Impact Fees are assessed upon residential, commercial, and industrial construction. There are five Road Impact Fee benefit districts in the unincorporated area of the County in which fees are collected. The County also collects Road Impact Fees for the Town of Fort Myers Beach, City of Bonita Springs and Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. Only those transportation improvements which are required due to new growth may be funded with Road Impact Fees. Road Impact Fee revenue for FY18-19 is anticipated to be \$8,839,527, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

Impact Fee Credits

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

PROPOSED BONDS

As a municipal government, Lee County may issue tax-exempt bonds to finance capital construction. A great variety of revenue sources may be used to repay these bonds. Outlined below are the initial methods of funding various departmental bonded projects. There are no plans to bond projects using ad valorem (general obligation bonds) in the FY18-19 Capital Improvement Program.

Non-Ad Valorem Bonds

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

Revenue Bonds

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

Gas Tax Bonds

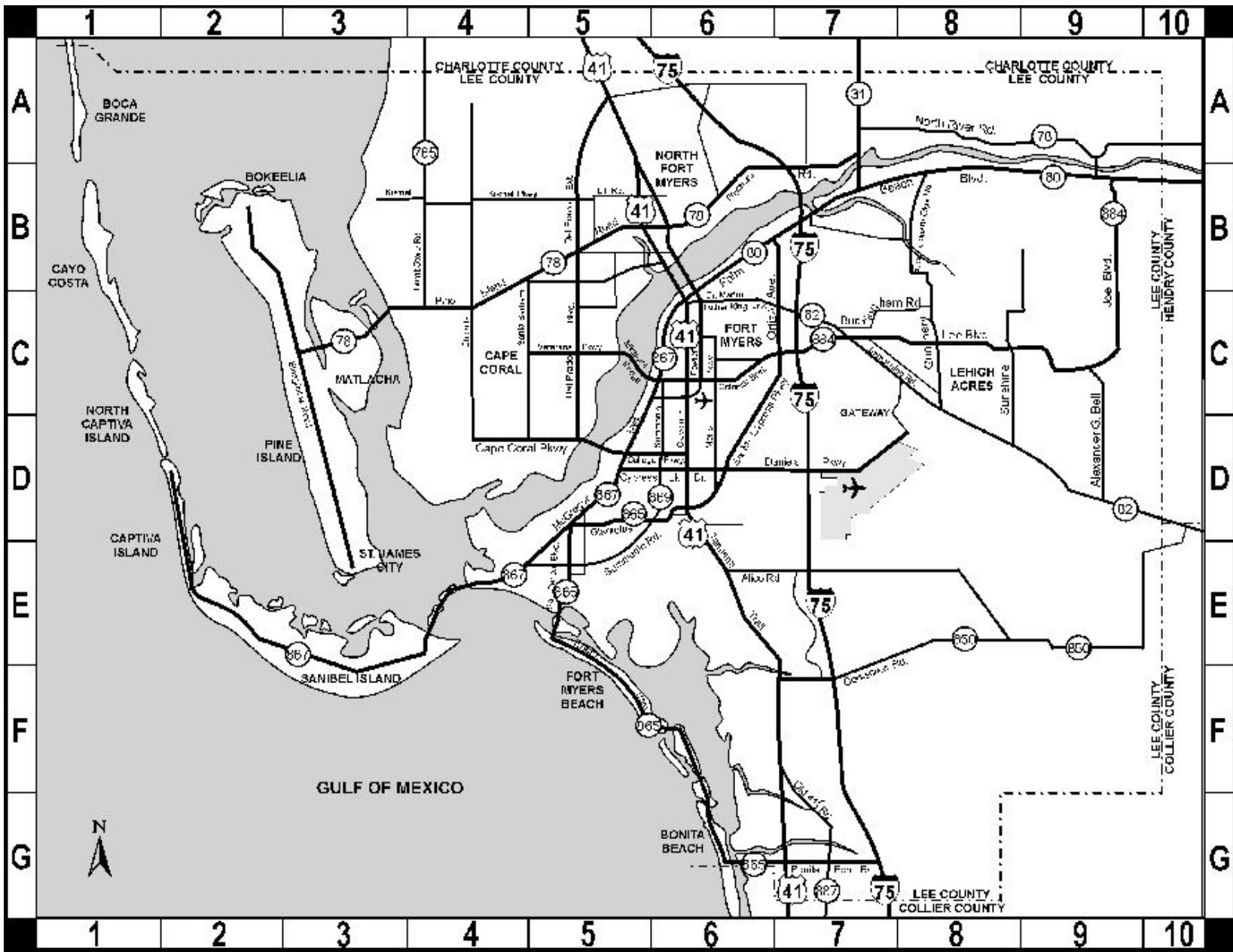
The County receives various gas tax revenues from the State. The monies can be pledged to bond issues. The Voted (Ninth-Cent) Gas Tax, the County (Seventh Cent) Gas Tax, and the Constitutional Gas Tax are pledged as part of a Non-Ad Valorem associated with the Midpoint Memorial Bridge.

CIP REVENUE SOURCES (continued)

ALTERNATIVE FINANCING

State Revolving Fund

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



**Capital Improvement Program
Detailed Report Fiscal Years 2019/2020 through 2023/2024**

Fund Codes: A=Advalorem; D=Debt, E=Enterprise; G=Grant; GF=General Fund; GT=Gas Tax; I=Impact Fees; L= Library Advalorem; T=Tourist Development Tax; S=Special; M=MSTBU, ST=Surplus Tolls; GIF=Growth Inc Funding; CON = Contribution; BP=BP; E911=E-911 Operations

Project Title	Project #	Company	Funding Code	Total Project FY 17/18	FY 18-19 Adopted Budget	FY18-19 Amended Budget	Spent as of Feb 2019	Budgeted Encumb	FY 19/20 Proposed Budget	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	Five Year Project Total	6-10 Year Proposed	Project Total	
Community Development																	
Wild Turkey Strand Regional Site	20500930700	30700	GT							2,502,315				2,502,315		2,502,315	
	20500948730	48730	CIP							2,502,315				2,502,315		2,502,315	
Total Community Development										5,004,630				5,004,630		5,004,630	
County Lands																	
Conservation 2020	20880030103	30103	A	312,008,487	25,000	3,955,300		36,750	25,000	25,000	25,000	25,000	25,000	125,000		316,088,787	
Total County Lands				312,008,487	25,000	3,955,300		36,750	25,000	25,000	25,000	25,000	25,000	125,000		316,088,787	
Natural Resources																	
Bob Janes Restoration Project	20859930100	30100	GF	144		299,856			700,000					700,000		1,000,000	
Caloosahatchee Canal L-3 Rehab	20860030100	30100	GF			200,000	15,111	119,061		800,000				800,000		1,000,000	
Caloosahatchee TMDL Compl	20858830100	30100	GF	799,259	2,000,000	7,173,796	32,693	20,806	645,000					645,000		8,618,055	
Deep Lagoon Hydro Presv Rest	20851730100	30100	GF	35,109		364,892			100,000		2,600,000			2,700,000		3,100,001	
Flood Remediation	20064830100	30100	GF		3,000,000	3,000,000										3,000,000	
Lakes Park Phase III	20070930100	30100	GF						200,000		1,025,000			1,225,000		1,225,000	
	22070930100										475,000			475,000		475,000	
Olga Shores Preserve Hyd Res	20064630100	30100	GF		200,000	200,000			100,000					100,000		300,000	
Powell Crk Old BrdgPk Restor	20860130100	30100	GF	16,500		183,500	5,283	175,725	25,000	800,000				825,000		1,025,000	
Sunniland/9 Mile Run Drainage	20855730100	30100	GF	20,495		179,505		130,605			400,000			400,000		600,000	
	22855730100										300,000			300,000		300,000	
Yellow Fever Creek Chain Imp	22850930100	30100	GF	50,000		125,000										175,000	
	20850930100			292,653		485,222		24,216		1,500,000				1,500,000		2,277,875	
Total Natural Resources				1,214,159	5,200,000	12,211,771	53,088	470,413	1,770,000	3,100,000	4,800,000			9,670,000		23,095,930	
Public Safety																	
EOC Expansion	20066430100	30100	GF		2,011,441	1,834,641										1,834,641	
	20066415200	15200	E-911 Grant								8,000,000			8,000,000		8,000,000	
GCN Radio System Replacement	20066530100	30100	GF		5,000,000	5,000,000			2,000,000	1,000,000				3,000,000		8,000,000	
	20066552000	52000	GCN Grant		4,000,000	4,000,000			1,000,000	1,000,000				2,000,000		6,000,000	
Total Public Safety					11,011,441	11,834,641			3,000,000	10,000,000				13,000,000		24,834,641	
Parks and Recreation																	
Boca Grande Storage Bldg	20065038627	38627	I								3,900			3,900		3,900	
	20065038651	38651	I								281,100			281,100		281,100	
Brooks Park Master Plan & Impr	20214638624	38624	I	75,721		46,278			98,027					98,027		220,026	
	20214638653	38653	I						801,973					801,973		801,973	
Greenways	20215438700	38700	I	9,753		290,247			200,000				1,500,000	1,700,000		2,000,000	
Joel Agri-Eco Park	20065938623	38623	I	17,413		1,650,621	9,823	183,633							1,900,000	3,568,034	
JY Linear Parking Facility	20066038700	38700	I	1,600	85,000	298,400	205,111	5,570	850,000					850,000		1,150,000	
Lehigh Comm Park Expansion	20065138623	38623	I	500		1,554,500	12,950		500,000		658,000			1,158,000		2,713,000	
	20065138652	38652	I								1,142,000			1,142,000		1,142,000	
Total Parks and Recreation				104,988	85,000	3,840,046	227,884	189,203	2,450,000	1,800,000	285,000			1,500,000	6,035,000	1,900,000	11,880,034

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Transit																
North Fort Myers Park/Ride Fac	21066148640	48640	G							432,000				432,000		432,000
South Park & Ride Trsf Stations	20889430100	30100	GF	29,375												29,375
	20889448640	48640		3,375		1,000,000										1,003,375
	21889448640	48640	G		500,000	500,000			2,500,000					2,500,000		3,000,000
	22889448640	48640	G		500,101	1,000,202			1,568,000					1,568,000		2,568,202
ADA & Passenger Amentities	20886430100	30100	GF	862,087		64,577										926,664
	20886448640	48640		1,561,327		50,680										1,612,007
	21886448640	48640	G	9,724	283,202				1,347,765	1,385,517	250,000	250,000	250,000	3,483,282		3,493,006
	22886448640	48640	G		218,307	65,418				152,889	250,000	250,000	250,000	902,889		968,307
Rosa Parks	22060448640	48640	G					2,000,000							2,000,000	
Total Transit				32,750	1,000,101	2,680,877			7,415,765	1,970,406	500,000	500,000	500,000	10,886,171		16,032,936
Library																
Riverdale Library Renovations-NEW	20070634800	34800	L								225,000	1,275,000		1,500,000		
South Cty Regional Renovations-NEW	20070734800	34800	L								600,000	3,400,000		4,000,000		
Library Admin Relocation - NEW	20071234800	34800	L						80,000					80,000		
Total Library									80,000		825,000	4,675,000		5,580,000		
Solid Waste																
Ash Monofill Closure - NEW	not assigned	40132	CIP													0
Buckingham Alt Access Rd-NEW	20067940132	40132	CIP							110,000	715,000			825,000		825,000
Buckingham Scale Improvements-NEW	20068040132	40132	CIP						665,000	180,000				845,000		845,000
Equipment Wash Facilities - NEW	not assigned	40132	CIP													0
Facilities Shop-NEW	20068740132	40132	CIP						60,000	440,000				500,000		500,000
Landfill Expansion Cls I/Ph IV, Cls III/Ph II - NEW	not assigned	40132	CIP													0
Leachate Expansion-NEW	not assigned	40132	CIP													0
Materials Processing Impr -NEW	20070140132	40132	CIP						90,000	374,000				464,000		464,000
Material Recovery Facility-NEW	not assigned	40132	CIP													0
Topaz Court Renovations-NEW	20070240132	40132	CIP						400,000					400,000		400,000
Umbrella-Buckingham Upgrades-NEW	20068140132	40132	CIP						80,000	15,000	15,000	15,000	15,000	140,000		140,000
Umbrella-Equip for MRF Agrmt -NEW	20068240132	40132	CIP							70,000	70,000	500,000	500,000	1,140,000		1,140,000
Umbrella-Generators-mult sites -NEW	20068340132	40132	CIP						80,000	80,000	80,000	80,000		320,000		320,000
Umbrella-Mechanical Systems -NEW	20068440132	40132	CIP						85,000	150,000	55,000	55,000	60,000	405,000		405,000
Umbrella-Scales -NEW	20068540132	40132	CIP									80,000	160,000	240,000		240,000
WTE Fire Protection System -NEW	20070340132	40132	CIP						900,000					900,000		900,000
Ash Separation	20095840132	40132	CIP								2,000,000			2,000,000		2,000,000
C&D Facility Improvements	20095740132	40132	CIP	63,551	400,000	511,449			320,000					320,000		895,000
Compost Office Expansion	20065740132	40132	CIP		350,000	350,000			206,000					206,000		556,000
HCW Flammable Storage Bld	20095440132	40132	CIP						75,000					75,000		75,000
Hendry Cnty Transfer Station	20062440132	40132	CIP						125,000	200,000	1,875,000			2,200,000		2,200,000
Landfill Gas Collection System	20093640132	40132	CIP			200,000			0		550,000	2,700,000		3,250,000		3,450,000
Landfill Expansion Class 1/Phase III	20095640132	40132	CIP						1,340,000	160,000	7,300,000			8,800,000		8,800,000
South MMF	20070840132	40132	CIP													
	Debt	Debt	D							26,100,000				26,100,000		26,100,000
North HCW&Debris Management	20065840132	40132	CIP	7,940	4,000,000	4,732,903	64,135	850								4,740,843
	Debt	Debt	D									16,200,000		16,200,000		16,200,000
Total Solid Waste				71,491	4,750,000	5,794,352	64,135	850	4,426,000	27,879,000	12,660,000	19,630,000	735,000	65,330,000		71,195,843

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DOT																
Alico Rd 4L-Ben Hill-Airport	24507530700	30700	GT			1,603,911	330		540,000					540,000		2,143,911
Alico Road Connector	20924530700	30,700	GT						5,000,000					5,000,000		5,000,000
	20924538825	38825	I						2,240,686					2,240,686	96,881,486	99,122,172
Bicycle/Pedestrian Facilities	20600238822	38822	I	261,431		1,574,185			85,410		854,082		696,791	1,636,283		3,471,899
	20600238823	38823	I	978,117	233,867	989,616	6,305	7,425		90,000	671,816		891,000	1,652,816		3,620,549
	20600238824	38824	I	1,420,661		188,303							1,978,906	1,978,906		3,587,870
	20600238825	38825	I	6,377					43,300	249,000				292,300		298,677
	20600230700	30700	GT	12,328,110	1,064,349	4,193,590	26,519	280,426	600,000	623,080	3,682,870		3,582,670	8,488,620		25,010,320
Big Carlos Pass Bridge Replace	20572430720	30720	ST	1,106,865		7,393,135		1,226,802				22,810,820		22,810,820		31,310,820
			D									25,000,000		25,000,000		25,000,000
Burnt Store 4L/78-Van Buren	20408830721	30721	ST	27,087,388	12,817,061	18,656,072	1,211,110	3,342,268	18,000,000					18,000,000		63,743,460
Cape Coral Bdg WP Span Repl	20924830721	30721	ST							9,000,000				9,000,000	99,100,000	108,100,000
Corkscrew Road	20066930700	30700	ST		4,700,000	5,875,272			1,015,000					1,015,000		6,890,272
			D							23,590,772		17,795,308		41,386,080	1,400,000	42,786,080
Estero Blvd Improvements	20506730720	30720	GT	23,489,969	1,500,000	30,383,599	1,424,015	7,765,850	22,048,034	820,000				22,868,034		76,741,602
			G													
Estero Blvd at Crescent St. Signal	20070430700	30700	GT			60,000				315,000				315,000		375,000
FDOT Grant	FDOT Grant		G							250,000				250,000		250,000
Gateway/Commerce Roundabout	20067230700	30700	GT			200,000			1,400,000					1,400,000		1,600,000
Gateway at Griffin Roundabout	20067130700	30700	GT			200,000				1,400,000				1,400,000		1,600,000
Hickory Bridge Replacement	20508330720	30720	ST								4,266,000			4,266,000	46,716,000	50,982,000
Lee Blvd Traffic Signals	20063730700	30700	GT	68,896	400,000	481,104	6,896	5,656		150,000	400,000			550,000		1,100,000
	20502830700	30700	GT	88,117	0	61,883	34,794	20,056	1,000,000	5,250,000				6,250,000	400,000	6,800,000
Littleton Road	20502838822	38822	I		2,310,000	2,310,000				3,000,000				3,000,000		5,310,000
			G							3,750,000				3,750,000		3,750,000
		State Grant CIGP														
Ortiz 4L/Colonial - MLK	20061338823	38823	I	2,912	550,000	2,347,088	4,501				6,000,000			6,000,000		8,350,000
	20061330700	30700	GT								11,891,311			11,891,311		11,891,311
	24061330700	30700	GIF										519,000	519,000		519,000
	25061330700	30700	BP								2,133,689			2,133,689		2,133,689
Ortiz Ave MLK to Luckett	20407238823	38823	I	2,375,938		561,502					1,450,000			1,450,000	22,044,000	26,431,440
Signal System ATMS Upgrade	20675930700	30700	GT	4,707,142	750,000	1,434,190	119,808	217,242	750,000	750,000	750,000	750,000	750,000	3,750,000		9,891,332
Sunshine Blvd/8th St SW Rounda	20061430700	30700	GT		350,000	550,000	51,493	136,467		1,440,000				1,440,000		1,990,000
Three Oaks Extension North	20405330700	30700	GT	5,349,848		4,626,923	188,731	825,074	20,900,000	5,930,000		22,720,000		49,550,000	1,050,000	60,576,771
	20405338823	38823	I							5,000,000		4,000,000		9,000,000		9,000,000
	20405338824	38824	I	459,665						10,000,000		5,000,000		15,000,000		15,459,665
Toll Interoperability	20581842133	42133	ST	56,083	30,000	30,000	8,440	9,524	30,000	30,000	30,000	30,000	30,000	150,000		236,083
	20581842135	42135	ST	326,968	120,000	120,000	68,284	75,237	120,000	120,000	120,000	120,000	120,000	600,000		1,046,968
Toll System Replacement	20061542133	42133	ST							50,000		2,600,000		2,650,000		2,650,000
	20061542135	42135	ST							200,000		10,400,000		10,600,000		10,600,000
Total DOT				80,114,490	24,825,277	83,840,373	3,151,226	13,912,027	73,772,430	72,007,852	80,060,588	63,415,308	8,568,367	297,824,545	267,591,486	729,370,894

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Utilities																
Colonial Diamond Diversion -NEW	20067448730	48730	CIP						2,000,000					2,000,000		2,000,000
Corkscrew Road Widening -NEW	20067548730	48730	CIP						2,000,000	2,500,000	2,000,000	2,000,000	2,000,000	10,500,000	2,000,000	12,500,000
FMB Belt Press Replacement -NEW	20067648730	48730	CIP							340,000		2,000,000		2,340,000		2,340,000
FMB WRF Redtnt Barscreen -NEW	20067748730	48730	CIP								580,000			580,000		580,000
SE WRF FM and RW- NEW	20067348730	48730	CIP							3,422,000	8,705,333	8,705,333	8,705,333	29,537,999		29,537,999
US 41 WM Replacements-NEW	20067848730	48730	CIP								525,000		2,615,000	3,140,000		3,140,000
Water																
Carriage Village WM Replacement	20064048730	48730	CIP	66,855		120,145	25,010	94,419	1,230,000					1,230,000		1,417,000
Corkscrew Prod Well Panel Repl	20762248720	48720	W&S R&R	59,284		303,716	32,000	1,000	2,889,200					2,889,200		3,252,200
Green Meadows 2nd Deep Inj	20746148730	48730	CIP									1,000,000	8,000,000	9,000,000		9,000,000
Hancock Brg WM Improvements	20746248730	48730	CIP	92,816		848,193	1,000	121,141	500,000					500,000		1,441,009
Interconnect Pinewoods Dist Sy	20746348730	48730	CIP										450,000	450,000	6,000,000	6,450,000
Lazy Days Water Main Replaceme	20065548720	48720	W&S R&R		150,000	150,000	1,800		350,000	350,000	350,000	350,000		1,400,000		1,550,000
New Post Rd WM Improvements	20746448720	48720	W&S R&R	227,913	2,075,000	3,052,087	17,204	140,085	500,000					500,000		3,780,000
NLC WTP Expansion to 15 MGD	20063348712	48712	W CON FEE		3,236,000	3,236,000			264,000			5,712,000		5,976,000		9,212,000
	20063348730	48730	CIP									34,000,000		34,000,000		34,000,000
NLC WTP Wellfield Expansion to	20761948730	48730	CIP	288,116		828,235	3,534	313,808	5,300,000	9,600,000				14,900,000		16,016,351
	20761948735	48735	W Conserv	2,763	300,000	300,000				1,000,000				1,000,000		1,302,763
North-South 30" WM-SR 80	20062848730	48730	CIP						2,000,000	2,000,000		12,100,000	13,100,000	29,200,000		29,200,000
Pinewoods NF Wellfield Access	20064348730	48730	CIP						100,000	200,000		600,000	2,900,000	3,800,000		3,800,000
Pinewoods WTP Degasifiers Rep	20062348720	48720	W&S R&R						859,000					859,000		859,000
Principia WM Improvement	20064448720	48720	W&S R&R		187,200	187,200		74,250	936,000					936,000		1,123,200
Reuse System & Site Improvemen	20745548730	48730	CIP	138,280					2,006,283	1,375,000	1,375,000	1,375,000		6,131,283		6,269,563
RSW Trans-Ben Hill to Treeline	20719348712	48712	W CON FEE	2,316,253	2,420,000	2,420,000				12,087,000				12,087,000		16,823,253
San Carlos Blvd Improvement	20716248720	48720	W&S R&R						270,000	1,780,000				2,050,000		2,050,000
SFM Water Trans Line Improve	20718448730	48730	CIP	329,960	390,000	390,000				2,800,000				2,800,000		3,519,960
Tice Area WM Replacement	20063948730	48730	CIP		100,000	100,000			1,200,000	500,000				1,700,000		1,800,000
Water System Improvements	20709448730	48730	CIP	5,749,175	700,000	1,139,000	324,361	170,994	1,200,000	1,200,000	700,000	700,000	700,000	4,500,000		11,388,175
Water Treatment Plt Improv	20726848730	48730	CIP	6,463,058	280,500	355,500	39,288	34,222	363,500	425,500	587,500	187,500	187,500	1,751,500	937,500	9,507,558
Well Redevelop/Upgrd&Rebuild	20714948720	48720	W&S R&R	4,191,178	330,000	391,000	39,011	186,803	130,000	130,000	130,000	130,000	130,000	650,000	650,000	5,882,178
Wells D25&S25 Relocation/Repla	20065248730	48730	CIP		600,000	600,000				700,000				700,000		1,300,000
Waterway Transmission Line	20718348712	48712	W CON FEE							200,000		1,475,000		1,675,000		1,675,000
Wastewater																
Daniel PKWY Force Main Ext To Gateway	20730748713	48713	S CON FEE												2,250,000	2,250,000
Esterio Blvd Force Main Relocat	20732648730	48730	CIP	10,203,249	688,790	2,488,790	413,928	3,434,343	869,425					869,425		13,561,464
Fiesta Village Swr Coll Sys Im	20729348713	48713	S CON FEE		100,000	100,000			265,000		1,495,000			1,760,000		1,860,000
Fiesta Village WWTP Ctl Upg	20925048730	48730	CIP	75,630					1,118,000					1,118,000		1,193,630
Fiesta Village WWTP Deep Well	20925148730	48730	CIP		1,980,000	1,980,000			180,000		13,078,000			13,078,000		15,058,000
Fiesta Village WWTP Rm Upgrd	20061648730	48730	CIP	59,284	128,500	399,216	39,881	1,118		5,777,500				5,777,500		6,236,000
Fiesta Village WWTP Sludge Hau	20745048730	48730	CIP	318,440		2,006,560	120,710	234,030	2,650,000					2,650,000		4,975,000
FMB Deep Injection Well #2	20061748730	48730	CIP		1,650,000	1,650,000			150,000		11,684,000			11,684,000		13,334,000
FMB Main Switchgear Repl	20062648720	48720	W&S R&R							200,000	3,080,000			3,280,000		3,280,000
FMB WWTP EQ Tank Replacement	20061948720	48720	W&S R&R									750,000		750,000		750,000
Gateway WWTP Expansion3MG to 6MGD	20746048730	48730	CIP												52,403,300	52,403,300

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Inflow & Infiltration Improv	20724748720	48720	W&S R&R	10,052,121	500,000	719,761	131,354	269,726	100,000	100,000	100,000	100,000	100,000	500,000	500,000	11,771,882
Master Pump Station 6600 Upgrd	20063848730	48730	CIP		475,000	545,000				2,140,000				2,140,000		2,685,000
McGregor-Tanglewood Force Main	20062148720	48720	W&S R&R		200,000	684,000	41,548	329,571		4,158,000				4,158,000		4,842,000
Ortiz Av FM-SR 82 to Colonial	20065648720	48720	W&S R&R		400,000	400,000				2,150,000				2,150,000		2,550,000
Pine Ridge FM-FMB WWTP Gulf	20926948720	48720	W&S R&R	31,774	220,000	408,226	54,826	168,079	1,836,300					1,836,300		2,276,300
SEWRF-SE Water Reclaim Fac	20746748713	48713	S CON FEE	12,060	2,750,000	3,898,715	17,666	31,970	1,500,000	25,000,000	5,000,000		4,000,000	35,500,000		39,410,775
	20746748730	48730	CIP		1,500,000	1,500,000	12,488			20,000,000				20,000,000	22,000,000	43,500,000
Summerlin Rd 20" FM Replacemen	20065348730	48730	CIP		1,239,000	1,239,000				6,395,000				6,395,000		7,634,000
Wastewater System Improvements	20722948730	48730	CIP	3,588,820	350,000	577,859	232,721	129,448	350,000	350,000	350,000	350,000	350,000	1,750,000	1,750,000	7,666,679
Wastewater Treatmnt Plt Improv	20713848730	48730	CIP	4,799,608	407,500	998,150	38,860	528,697	137,500	452,500	337,500	437,500	237,500	1,602,500	837,500	8,237,758
WWTP Odor Ctrl Sys Imp	20727448730	48730	CIP	542,950	195,000	195,000			695,000	4,600,000				5,295,000		6,032,950
Utilities Facilities Imp/ both Water and WasteWater																
DOT Proj Utility Relocations	20741648730	48730	CIP	2,697,749	550,000	577,954	25,562	192,938	800,000					800,000		4,075,703
Electrical Equip Upgrd&Repl	20742948730	48730	CIP	4,388,713	510,000	860,000	34,578	311,662	345,000	445,000	345,000	385,000	345,000	1,865,000	1,685,000	8,798,713
Hurricane Bay Bg Scour Prot	20063448730	48730	CIP	25,247	1,175,000	1,350,553	1,172	174,380	600,000					600,000		1,975,800
LCU Generator Replace/Improve	20744448730	48730	CIP	1,768,608	190,000	262,732		44,578	580,000	220,000	280,000		405,000	1,485,000		3,516,340
Operations Bldg Replacement	20745448730	48730	CIP	1,031,672		17,070,328	245,719	1,859,487	4,736,210					4,736,210		22,838,210
Remote Telemetry Replacement	20762348730	48730	CIP	205,090	500,000	876,000	437,448	347,152	1,000,000	1,000,000	1,000,000			3,000,000		4,081,090
Wtr/Swr Line Reloc-3 Oaks	20742648730	48730	CIP	500	100,000	100,000			200,000	500,000	1,300,000	2,000,000		4,000,000		4,100,500
Total Utilities				59,727,165	26,577,490	55,308,920	2,331,669	9,523,901	41,880,418	118,859,500	53,952,333	68,645,333	44,225,333	327,562,917	91,013,300	483,514,303
Tourist Development Council																
Matlacha Park Fishing Pier	20164230101	30101	T		100,000	100,000			750,000					750,000		850,000
Lynn Hall Memorial Park Dune Improvement	20927130101	30101	T	59,508		434,032	9,178	3,864	92,000					92,000		585,540
Total Tourist Development Council				59,508	100,000	534,032	9,178	3,864	842,000					842,000		1,435,540

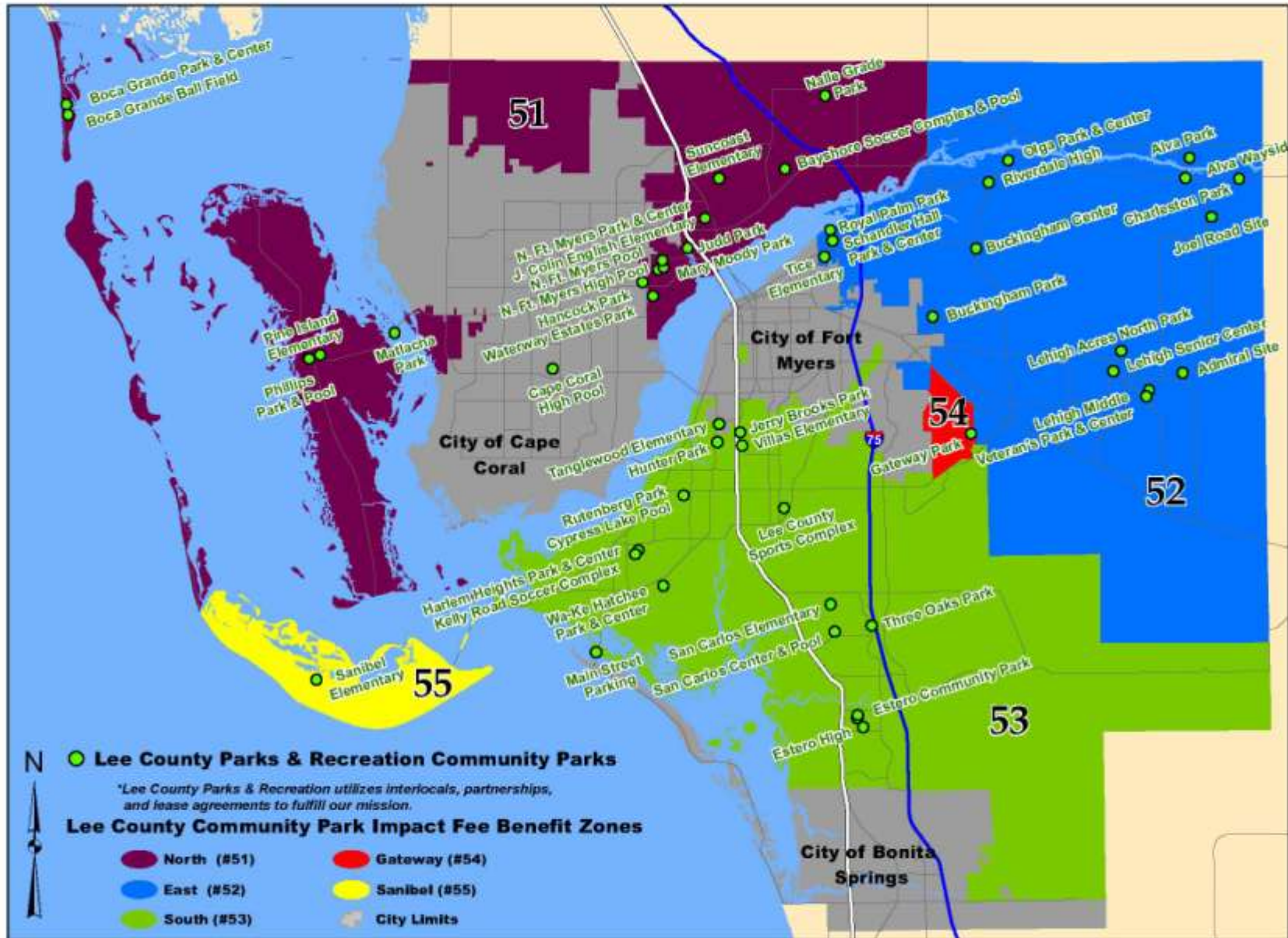
Grand Total 453,333,039 73,574,309 180,000,312 5,837,179 24,137,008 135,661,613 240,646,388 153,107,921 156,890,641 55,553,700 741,860,263 360,504,786 1,682,453,539

Reconciliation to Financial System
 In system
 Planned Grants/Debt not yet entered
 Grand Total

132,313,848	177,417,210	127,607,921	122,395,333	55,053,700	614,788,012
3,347,765	63,229,178	25,500,000	34,495,308	500,000	127,072,251
135,661,613	240,646,388	153,107,921	156,890,641	55,553,700	741,860,263



Lee County Community Park Proposed Impact Fee Benefit Districts



For planning purposes only.

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Impact Fees Projection Report

Community Park Districts	Actual FY17/18	Budget FY18/19	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	5 Year Total
18651 - North District	72,185	124,889	70,000	71,750	73,544	75,382	77,267	367,943
18652 - East District	401,416	187,387	500,000	512,500	525,313	538,445	551,906	2,628,164
18653 - South District	425,585	701,199	500,000	512,500	525,313	538,445	551,906	2,628,164
18654 - Gateway	18,792	55,692	30,000	30,750	31,519	32,307	33,114	157,690
18655 - Sanibel		510	520	533	547	560	574	2,734
Total	917,978	1,069,677	1,100,520	1,128,033	1,156,234	1,185,140	1,214,768	5,784,696

Regional Park Districts	Actual FY17/18	Budget FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY23/24	5 Year Total
18700 - County Wide	940,142	1,336,062	1,200,000	1,230,000	1,260,750	1,292,269	1,324,575	6,307,594
Total	940,142	1,336,062	1,200,000	1,230,000	1,260,750	1,292,269	1,324,575	6,307,594

Road Districts	Actual FY17/18	Budget FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	5 Year Total
18821 - Boca Grande		1,000	1,020	1,046	1,072	1,098	1,126	5,361
18822 - North	779,985	1,340,142	1,000,000	1,025,000	1,050,625	1,076,891	1,103,813	5,256,329
18823 - Central	3,857,837	1,763,417	3,000,000	3,075,000	3,151,875	3,230,672	3,311,439	15,768,986
18824 - Southwest	2,513,053	2,150,048	2,150,048	2,203,799	2,258,894	2,315,367	2,373,251	11,301,359
18825 - Southeast	957,946	1,282,000	1,000,000	1,025,000	1,050,625	1,076,891	1,103,813	5,256,329
Total	8,108,821	6,536,607	7,151,068	7,151,068	7,329,845	7,513,091	7,700,918	37,588,363

Community Park Impact Fee Districts

District 21--Fort Myers / Alva	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Interest	3,184	1,800	1,800	1,850	1,900	1,950	2,000	9,500
Interest - Construction Fund	5	20	10	10	10	10	10	50
Fund Balance	195,600	198,379	199,699	201,009	202,369	203,779	205,239	199,699
Total	198,789	200,199	201,509	202,869	204,279	205,739	207,249	209,249
Less:								
Refund Prior Year Expense		500	500	500	500	500	500	2,500
Net Available	198,789	199,699	201,009	202,369	203,779	205,239	206,749	206,749
Project Requests:								

Total Projects								
Reserves	198,789	199,699	201,009	202,369	203,779	205,239	206,749	206,749

District 22--North Fort Myers	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Interest	1,584	950	1,000	1,000	1,050	1,100	1,150	5,300
Interest - Construction Fund		10	0	0	0	0	0	0
Fund Balance	97,234	98,616	99,076	99,576	100,076	100,626	101,226	99,076
Total	98,818	99,576	100,076	100,576	101,126	101,726	102,376	104,376
Less:								
Refund Prior Year Expense		500	500	500	500	500	500	2,500
Net Available	98,818	99,076	99,576	100,076	100,626	101,226	101,876	101,876
Project Requests:								

Total Projects								
Reserves	98,818	99,076	99,576	100,076	100,626	101,226	101,876	101,876

Community Park Impact Fee Districts

District 23--Lehigh	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Interest	35,946	1,000	1,000	500	800			2,300
Interest - Construction Fund	34,362	500	500					
Fund Balance	4,321,579	4,365,005	1,159,884	659,884	884	1,684	1,684	1,159,884
Total	4,391,887	4,366,505	1,161,384	660,384	1,684	1,684	1,684	1,162,184
Less:								
Refund Prior Year Expense		1,500	1,500	1,500				3,000
Net Available	4,391,887	4,365,005	1,159,884	658,884	1,684	1,684	1,684	1,159,184
Project Requests:								
200651-Lehigh Comm Park Expansion	500	1,554,500	500,000	658,000				1,158,000
200659-Joel-Agri-Eco Park	17,413	1,650,621						
Total Projects	17,913	3,205,121	500,000	658,000				1,158,000
Reserves	4,373,974	1,159,884	659,884	884	1,684	1,684	1,684	1,184

District 24--South Fort Myers	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Impact Fees	47							
Interest	1,494	600	900					900
Interest - Construction Fund	867	10	10					10
Fund Balance	148,541	143,785	97,617					97,617
Total	150,949	144,395	98,527					98,527
Less:								
Refund Prior Year Expense		500	500					500
Net Available	150,949	143,895	98,027					98,027
Project Requests:								
202146-Brooks Park Master Plan Imps	6,875	46,278	98,027					98,027
Total Projects	6,875	46,278	98,027					98,027
Reserves	144,074	97,617	0	0	0	0	0	0

Community Park Impact Fee Districts

District 25--Pine Island/Matlacha	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Interest	503	350	350	350	400	450	500	2,050
Interest - Construction Fund	158							
Fund Balance	40,495	41,069	41,219	41,369	41,519	41,719	41,969	41,219
Total	41,156	41,419	41,569	41,719	41,919	42,169	42,469	43,269
Less:								
Refund Prior Year Expense		200	200	200	200	200	200	1,000
Net Available	41,156	41,219	41,369	41,519	41,719	41,969	42,269	42,269
Project Requests:								

Total Projects								
Reserves	41,156	41,219	41,369	41,519	41,719	41,969	42,269	42,269

District 26--Sanibel/Captiva	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Interest	100	60	60	70	80	90	100	400
Interest - Construction Fund		-						
Fund Balance	6,146	6,233	6,193	6,153	6,123	6,103	6,093	6,193
Total	6,246	6,293	6,253	6,223	6,203	6,193	6,193	6,593
Less:								
Refund Prior Year Expense		100	100	100	100	100	100	500
Net Available	6,246	6,193	6,153	6,123	6,103	6,093	6,093	6,093
Project Requests:								

Total Projects								
Reserves	6,246	6,193	6,153	6,123	6,103	6,093	6,093	6,093

Community Park Impact Fee Districts

District 27--Boca Grande	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Interest	40	35	35	40	45	50	55	225
Interest - Construction Fund	28	16	16	18	20	22	24	100
Misc SHIP (this fy only)								
Fund Balance	3,944	4,003	3,954	3,905	3,963	128	200	3,954
Total	4,012	4,054	4,005	3,963	4,028	200	279	4,279
Less:								
Refund Prior Year Expense	-	100	100	0	0	0	0	100
Net Available	4,012	3,954	3,905	3,963	4,028	200	279	4,179
Project Requests:								
200650-Boca Grande Storage Building					3,900			0
Total Projects			0		3,900			3,900
Reserves	4,012	3,954	3,905	3,963	128	200	279	279

District 28--Estero	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Interest	6,630	5,100	5,100	6,100	7,100	8,100	9,100	35,500
Interest - Construction Fund								
Misc SHIP (this fy only)								
Fund Balance	406,414	412,195	416,795	421,395	427,295	434,195	442,095	416,795
Total	413,044	417,295	421,895	427,495	434,395	442,295	451,195	452,295
Less:								
Refund Prior Year Expense		500	500	200	200	200	200	1,300
Net Available	413,044	416,795	421,395	427,295	434,195	442,095	450,995	450,995
Project Requests:								

Total Projects								
Reserves	413,044	416,795	421,395	427,295	434,195	442,095	450,995	450,995

Community Park Impact Fee Districts

District 29--Gateway	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Interest	2,186	1,400	1,400	1,500	1,600	1,700	1,800	8,000
Interest - Construction Fund								
Fund Balance	134,041	135,947	136,847	137,747	138,747	139,847	141,047	136,847
Total	136,227	137,347	138,247	139,247	140,347	141,547	142,847	144,847
Less:								
Refund Prior Year Expense		500	500	500	500	500	500	2,500
Net Available	136,227	136,847	137,747	138,747	139,847	141,047	142,347	142,347
Project Requests:								
Total Projects								
Reserves	136,227	136,847	137,747	138,747	139,847	141,047	142,347	142,347

District 51--North	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Impact Fees	72,185	124,889	70,000	71,750	73,544	75,382	77,267	367,943
Interest	2,934	2,500	2,500	2,600	2,700	2,800	2,900	13,500
Interest - Construction Fund								
Fund Balance	151,890	226,134	352,523	424,023	498,073	292,917	370,799	352,523
Total	227,009	353,523	425,023	498,373	574,317	371,099	450,966	733,966
Less:								
Refund Prior Year Expense	340	1,000	1,000	300	300	300	300	2,200
Net Available	226,669	352,523	424,023	498,073	574,017	370,799	450,666	731,766
Project Requests:								
200650-Boca Grande Storage Building					281,100			281,100
Total Projects			0		281,100			281,100
Reserves	226,669	352,523	424,023	498,073	292,917	370,799	450,666	450,666

Community Park Impact Fee Districts

District 52 -- East	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Impact Fees	401,416	187,387	500,000	512,500	525,313	538,445	551,906	2,628,164
Interest	10,757	7,000	7,000	8,000	9,000	2,500	1,000	27,500
Interest - Construction Fund								
Fund Balance	487,259	897,198	1,091,285	1,597,985	976,185	1,510,198	2,050,843	1,091,285
Total	899,432	1,091,585	1,598,285	2,118,485	1,510,498	2,051,143	2,603,749	3,746,949
Less:								
Refund Prior Year Expense		300	300	300	300	300	300	1,500
Net Available	899,432	1,091,285	1,597,985	2,118,185	1,510,198	2,050,843	2,603,449	3,745,449
Project Requests:								
200651-Lehigh Comm Park Expansion				1,142,000				1,142,000
Total Projects			0	1,142,000				1,142,000
Reserves	899,432	1,091,285	1,597,985	976,185	1,510,198	2,050,843	2,603,449	2,603,449

District 53 -- South	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Impact Fees	425,585	701,199	500,000	512,500	525,313	538,445	551,906	2,628,164
Interest	15,280	11,000	11,000	12,000	13,000	14,000	15,000	65,000
Interest - Construction Fund	2,041	10	200					200
Fund Balance	890,403	1,041,817	1,753,726	1,462,653	1,986,853	2,524,866	3,077,011	1,753,726
Total	1,333,309	1,754,026	2,264,926	1,987,153	2,525,166	3,077,311	3,643,917	4,447,090
Less:								
Refund Prior Year Expense	351	300	300	300	300	300	300	1,500
Net Available	1,332,958	1,753,726	2,264,626	1,986,853	2,524,866	3,077,011	3,643,617	4,445,590
Project Requests:								
201797-Wa-Ke Hatchee Pk Court Lights	288,283							
202146-Brooks Park Master Plan & Imprv			801,973					801,973
Total Projects	288,283		801,973					801,973
Reserves	1,044,675	1,753,726	1,462,653	1,986,853	2,524,866	3,077,011	3,643,617	3,643,617

Community Park Impact Fee Districts

District 54 -- Gateway	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Impact Fees	18,792	55,692	30,000	30,750	31,519	32,307	33,114	157,690
Interest	1,878	1,500	1,500	1,600	1,700	1,800	1,900	8,500
Interest - Construction Fund								
Fund Balance	107,173	127,561	184,453	215,653	247,703	280,622	314,428	184,453
Total	127,843	184,753	215,953	248,003	280,922	314,728	349,443	350,643
Less:								
Refund Prior Year Expense		300	300	300	300	300	300	1,500
Net Available	127,843	184,453	215,653	247,703	280,622	314,428	349,143	349,143
Project Requests:								
Total Projects								
Reserves	127,843	184,453	215,653	247,703	280,622	314,428	349,143	349,143

District 55 -- Sanibel	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Impact Fees		510	520	533	547	560	574	2,734
Interest								
Interest - Construction Fund								
Fund Balance			510	1,030	1,563	2,110	2,670	510
Total		510	1,030	1,563	2,110	2,670	3,244	3,244
Less:								
Refund Prior Year Expense								
Net Available		510	1,030	1,563	2,110	2,670	3,244	3,244
Project Requests:								
Total Projects								
Reserves		510	1,030	1,563	2,110	2,670	3,244	3,244

Community Park Impact Fee Districts

	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Total Community Park Districts								
Impact Fees	918,025	1,069,677	1,100,520	1,128,033	1,156,234	1,185,140	1,214,768	5,784,696
Interest	82,516	33,295	33,645	35,610	39,375	34,540	35,505	178,675
Interest - Construction Fund	37,461	268	736	28	30	32	34	860
Fund Balance	6,353,679	6,990,719	4,836,260	4,564,861	3,923,832	5,116,271	6,332,783	4,836,260
Total	7,391,681	8,093,959	5,971,161	5,728,532	5,119,471	6,335,983	7,583,091	10,800,491
Less:								
Refund Prior Year Expense	691	6,300	6,300	4,700	3,200	3,200	3,200	20,600
Net Available	7,390,990	8,087,659	5,964,861	5,723,832	5,116,271	6,332,783	7,579,891	10,779,891
Project Requests:								
200659-Joel-Agri-Eco Park	17,413	1,650,621						
202146-Brooks Park Master Plan Imps	6,875	46,278	900,000					900,000
200650-Boca Grande Storage Building			0					0
200651-Lehigh Comm Park Expansion	500	1,554,500	500,000	1,800,000				2,300,000
201797-Wa-Ke Hatchee Pk Court Lights	288,283							

Total Projects	313,071	3,251,399	1,400,000	1,800,000				3,200,000
Reserves	7,077,919	4,836,260	4,564,861	3,923,832	5,116,271	6,332,783	7,579,891	7,579,891

Regional Park Impact Fees

County Wide	Actual	Budget						5 YEAR
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	TOTAL
Impact Fees	940,142	1,336,062	1,200,000	1,230,000	1,260,750	1,292,269	1,324,575	6,307,594
Interest	37,443	22,000	22,000	23,000	25,000	9,000	22,000	101,000
Interest - Construction Fund	6,655							
Fund Balance	2,675,074	2,711,366	3,353,631	3,520,631	4,768,631	6,049,381	7,345,650	3,353,631
Total	3,659,314	4,069,428	4,575,631	4,773,631	6,054,381	7,350,650	8,692,225	9,762,225
Less:								
Refund Prior Year Expense	605	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	3,658,709	4,064,428	4,570,631	4,768,631	6,049,381	7,345,650	8,687,225	9,737,225
Project Requests:								
201998-Estero Park Phase II	708,386							
200660-JY Linear Parking Facility	1,600	298,400	850,000					850,000
202153-Caloosahatchee Pk Maint Bldg	13,428							
200667-Alva Equestrian Project	218,430	26,750						
200670-Telegraph Creek Kayak Launch		95,400						
202154-Greenways		290,247	200,000				1,500,000	1,700,000
Total Projects	941,844	710,797	1,050,000		0		1,500,000	2,550,000
Reserves	2,716,865	3,353,631	3,520,631	4,768,631	6,049,381	7,345,650	7,187,225	7,187,225

Road Impact Fee Districts

District 21--Boca Grande	Actual FY17/18	Budget FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	5 Year Total
Impact Fees		1,000	1,020	1,046	1,072	1,098	1,126	5,361
Interest	455	300	300	400	500	600	700	2,500
Interest - Construction Fund	2,171	10	10					10
Fund Balance	160,914	163,203	32,295	30,625	29,071	27,642	26,341	32,295
Total	163,540	164,513	33,625	32,071	30,642	29,341	28,166	40,166
Less:								
Refund Prior Year Expense	-		3,000	3,000	3,000	3,000	3,000	15,000
Net Available	163,540	-	3,000	3,000	3,000	3,000	3,000	15,000
Project Requests:								
206002-Bicycle/Pedestrian Facilities		132,218						
Total Projects		132,218						
Reserves	163,540	32,295	30,625	29,071	27,642	26,341	25,166	25,166

Road Impact Fee Districts

District 22 --North District	Actual FY17/18	Budget FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	5 Year Total
Impact Fees	779,985	1,340,142	1,000,000	1,025,000	1,050,625	1,076,891	1,103,813	5,256,329
Interest	13,534	100	1,000	1,000	800	800	16,000	19,600
Interest - Construction Fund	91,698	500	500					500
Fund Balance	6,193,547	6,394,596	1,468,267	2,378,357	398,357	589,700	1,661,391	1,468,267
Total	7,078,764	7,735,338	2,469,767	3,404,357	1,449,782	1,667,391	2,781,204	6,744,696
Less:								
Refund Prior Year Expense	2,819	2,000	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	7,075,945	7,733,338	2,463,767	3,398,357	1,443,782	1,661,391	2,775,204	6,714,696
Project Requests:								
204088-Burnt Store 4L/78 Van Buren	9,188							
205904-Matlacha Bridge Rep								
200611-Kismet/Littleton Realignment	370,861	2,380,886						
205028-Littleton Rd		2,310,000		3,000,000				3,000,000
206002-Bicycle/Pedestrian Facilities		1,574,185	85,410		854,082		696,791	1,636,283
Total Projects	380,049	6,265,071	85,410	3,000,000	854,082		696,791	4,636,283
Reserves	6,695,896	1,468,267	2,378,357	398,357	589,700	1,661,391	2,078,413	2,078,413

Road Impact Fee Districts

District 23--Central District	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Impact Fees	3,857,837	1,763,417	3,000,000	3,075,000	3,151,875	3,230,672	3,311,439	15,768,986
Interest	70,989	11,000	11,000	30,000	11,000	25,000	30,000	107,000
Interest - Construction Fund	127,617	350	350	350	350	200		1,250
Fund Balance	10,929,896	13,980,288	5,587,263	8,592,613	6,601,963	1,637,372	887,244	5,587,263
Total	14,986,339	15,755,055	8,598,613	11,697,963	9,765,188	4,893,244	4,228,683	21,464,499
Less:								
Refund Prior Year Expense	82,770	500	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	14,903,569	15,754,555	8,592,613	11,691,963	9,759,188	4,887,244	4,222,683	21,434,499
Project Requests:								
209249-Colonial Alternatives Analysis		350,000						
204072-Ortiz Ave MLK to Lockett	38,068	561,502			1,450,000			1,450,000
204100-North Airport Rd Ext West	3,854	835,283						
204604-Six Mile Cypress Pkwy 4 laning								
205056-Ortiz Ave/SR 80 Lockett	10,000	3,124,703						
205063-Homestead 4L/Sunrise-Alabama	779,951	1,394,885						
205081-Palomino Lane Imp	71,246	564,215						
200613-Ortiz 4L/Colonial -MLK	2,912	2,347,088			6,000,000			6,000,000
204053-Three Oaks Extension North				5,000,000		4,000,000		9,000,000
206002-Bicycle/Pedestrian Facilities	32,732	989,616		90,000	671,816		891,000	1,652,816
Total Projects	938,763	10,167,292	0	5,090,000	8,121,816	4,000,000	891,000	18,102,816
Reserves	13,964,806	5,587,263	8,592,613	6,601,963	1,637,372	887,244	3,331,683	3,331,683

Road Impact Fee Districts

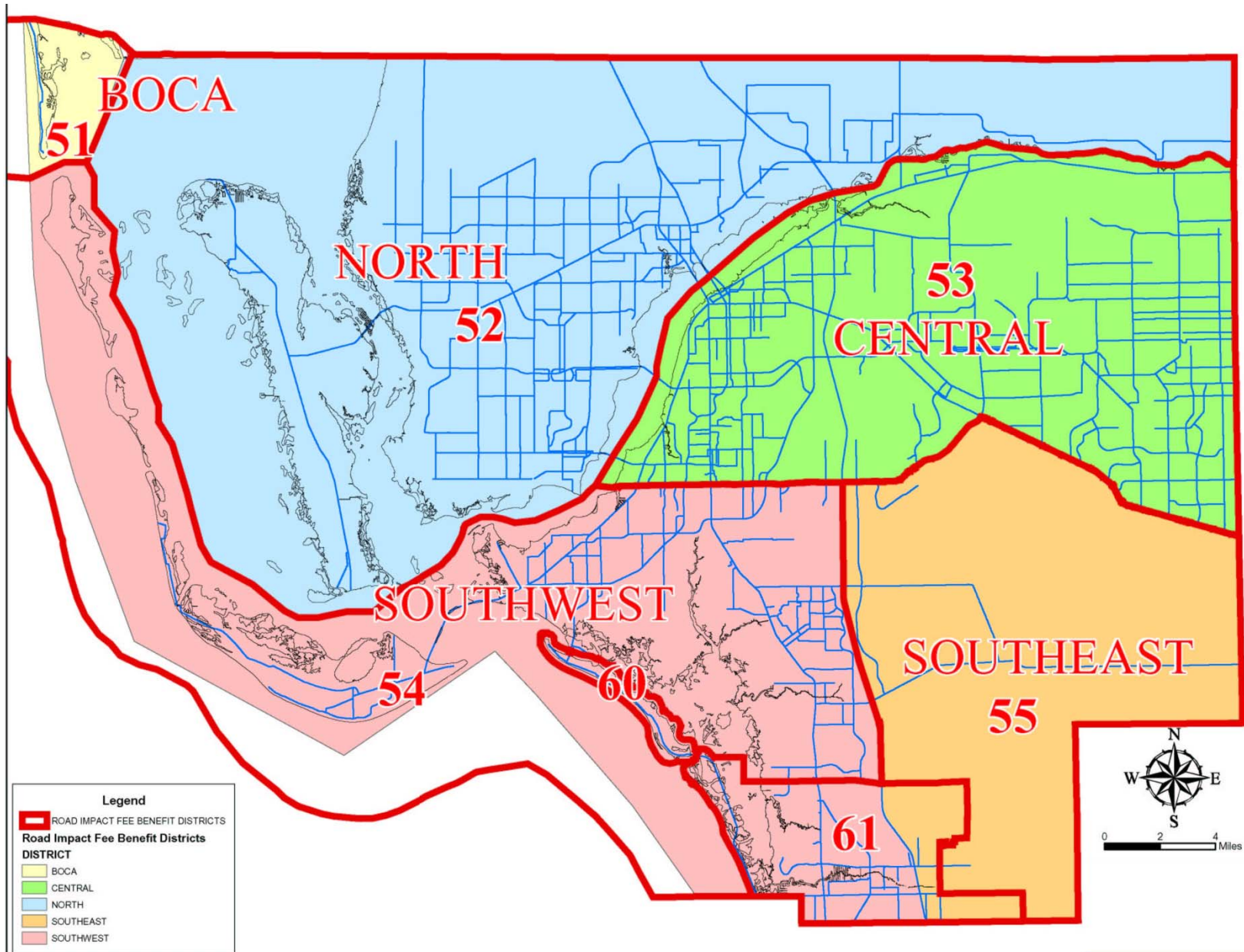
District 24--Southwest District	Actual	Budget						5 Year
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total
Impact Fees	2,513,053	2,150,048	2,150,048	2,203,799	2,258,894	2,315,367	2,373,251	11,301,359
Interest	87,789	40,000	40,000	60,000	6,000	12,000	13,000	131,000
Interest - Construction Fund	16,659	500	500					500
Fund Balance	4,737,760	7,334,568	7,220,313	9,404,861	1,662,660	3,921,554	1,242,921	7,220,313
Total	7,355,261	9,525,116	9,410,861	11,668,660	3,927,554	6,248,921	3,629,172	18,653,172
Less:								
Refund Prior Year Expense	2,906	16,500	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	7,352,355	9,508,616	9,404,861	11,662,660	3,921,554	6,242,921	3,623,172	18,623,172
Project Requests:								
205067-Estero Blvd. - Phase I		2,100,000						
204053-Three Oaks Extension North		-		10,000,000		5,000,000		15,000,000
206002-Bicycle/Pedestrian Facilities		188,303					1,978,906	1,978,906
Total Projects		2,288,303		10,000,000		5,000,000	1,978,906	16,978,906
Reserves	7,352,355	7,220,313	9,404,861	1,662,660	3,921,554	1,242,921	1,644,266	1,644,266

Road Impact Fee Districts

District 25--Southeast District	Actual	Budget						5 YEAR
	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	TOTAL
Impact Fees	957,946	1,282,000	1,000,000	1,025,000	1,050,625	1,076,891	1,103,813	5,256,329
Interest	8,292	4,000	4,000	5,000	5,000	10,000	20,000	44,000
Interest - Construction Fund	15,652	100	100					
Fund Balance	1,025,873	1,678,963	2,066,191	783,305	1,561,305	2,613,930	3,697,821	2,066,191
Total	2,007,763	2,965,063	3,070,291	1,813,305	2,616,930	3,700,821	4,821,634	7,366,520
Less:								
Refund Prior Year Expense			3,000	3,000	3,000	3,000	3,000	15,000
Net Available	2,007,763	2,965,063	3,067,291	1,810,305	2,613,930	3,697,821	4,818,634	7,351,520
Project Requests:								
205075-Alico Road 4L-Ben Hill-Airport Rd	324,665	898,872						
209245-Alico Road Connector			2,240,686					2,240,686
206002-Bicycle/Pedestrian Facilities			43,300	249,000				292,300
Total Projects	324,665	898,872	2,283,986	249,000	0			2,532,986
Reserves	1,683,098	2,066,191	783,305	1,561,305	2,613,930	3,697,821	4,818,634	4,818,534

Road Impact Fee Districts

Total Road Impact Fee Districts	Actual FY17/18	Budget FY18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	5 YEAR TOTAL
Impact Fees	8,108,821	6,536,607	7,151,068	7,329,845	7,513,091	7,700,918	7,893,441	37,588,363
Interest	181,059	55,400	56,300	96,400	23,300	48,400	79,700	304,100
Interest - Construction Fund	253,797	1,460	1,460	350	350	200		2,260
Fund Balance	23,047,990	29,551,618	16,374,329	21,189,761	10,253,356	8,790,199	7,515,717	16,374,329
Total	31,591,667	36,145,085	23,583,157	28,616,356	17,790,097	16,539,717	15,488,858	54,269,052
Less:								
Refund Prior Year Expense	88,495	19,000	24,000	24,000	24,000	24,000	24,000	120,000
Net Available	31,503,172	36,126,085	23,559,157	28,592,356	17,766,097	16,515,717	15,464,858	54,149,052
Project Requests:								
206002-Bicycle/Pedestrian Facilities 21		132,218	0	0	0	0	0	0
200611-Kismet/Littleton Realignment	370,861	2,380,886	0	0	0	0	0	2,380,886
205028-Littleton Rd		2,310,000	0	3,000,000	0	0	0	5,310,000
204072-Ortiz Ave MLK to Lockett	38,068	561,502	0	0	1,450,000	0	0	2,011,502
204088-Burnt Store 4L/Van Buren	9,188							0
204604-Six Mile Cypress Pkwy 4 Laning								0
205056-Ortiz Ave/SR 80 Lockett	10,000	3,124,703						3,124,703
205081-Palomino Lane Imp	71,246	564,215						564,215
206002-Bicycle/Pedestrian Facilities 22		1,574,185	85,410	0	854,082	0	696,791	3,210,468
200613-Ortiz 4L/Colonial -MLK	2,912	2,347,088	0	0	6,000,000	0	0	8,347,088
204100-North Airport Rd Ext West	3,854	835,283						835,283
205063-Homestead 4L/Sunrise-Alabama	779,951	1,394,885						1,394,885
206002-Bicycle/Pedestrian Facilities 23	32,732	989,616	0	90,000	671,816	0	891,000	2,642,432
209249-Colonial Alternatives Analysis		350,000	0	0	0	0	0	350,000
204053-Three Oaks Extension North			0	15,000,000	0	9,000,000	0	24,000,000
205067-Estero Blvd - Phase I		2,100,000						2,100,000
206002-Bicycle/Pedestrian Facilities 24		188,303	0	0	0	0	1,978,906	2,167,209
205075-Alico Rd 4L-Ben Hill-Airport Rd	324,665	898,872						898,872
209245-Alico Road Connector			2,240,686	0	0	0	0	2,240,686
206002-Bicycle/Pedestrian Facilities 25			43,300	249,000	0	0	0	292,300
Total Projects	1,643,477	19,751,756	2,369,396	18,339,000	8,975,898	9,000,000	3,566,697	61,870,529
Reserves	29,859,695	16,374,329	21,189,761	10,253,356	8,790,199	7,515,717	11,898,161	11,898,061



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.

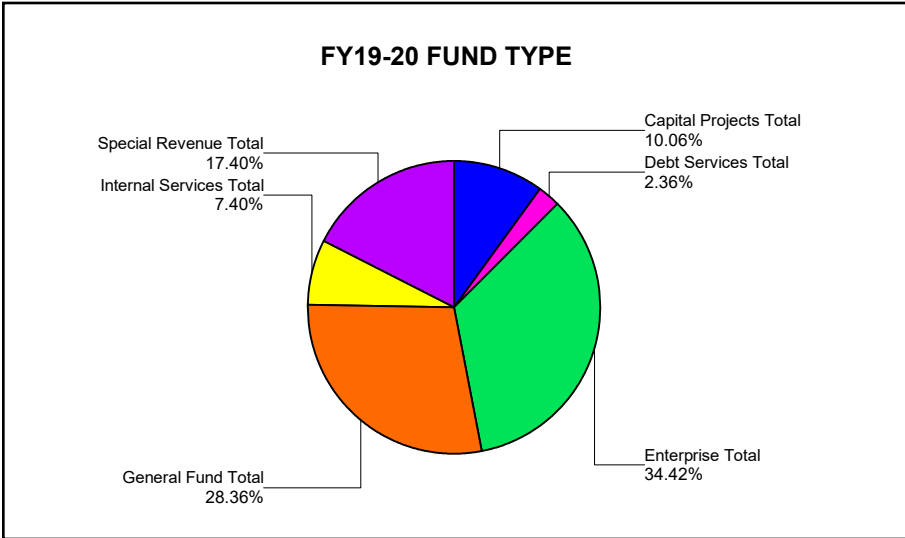
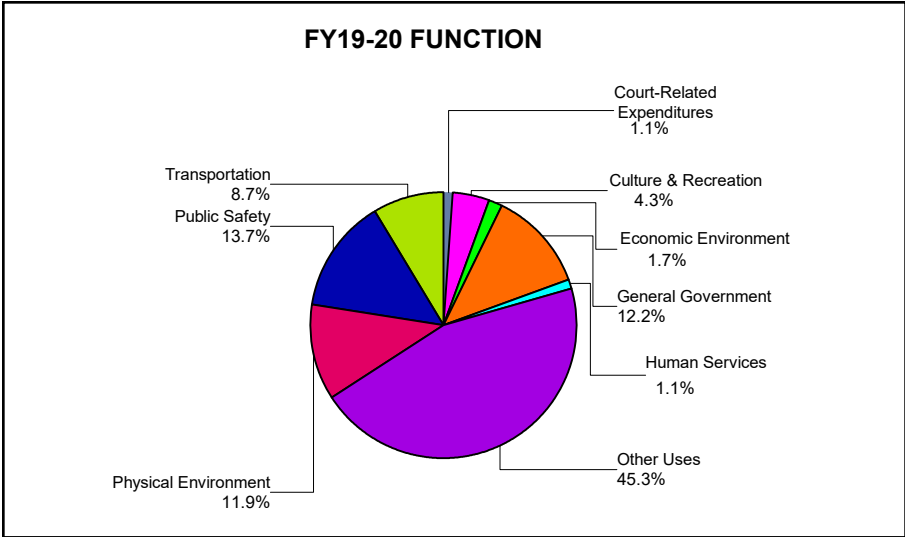
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2019 - 2020

FUNCTION	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
General Government	\$ 331,297,578	\$ 276,809,167	\$ 277,007,502
Public Safety	\$ 247,427,989	\$ 267,062,161	\$ 279,439,755
Physical Environment	\$ 225,195,052	\$ 222,345,060	\$ 242,186,267
Transportation	\$ 120,558,709	\$ 137,355,806	\$ 177,242,349
Economic Environment	\$ 31,837,360	\$ 32,739,251	\$ 34,842,709
Human Services	\$ 21,972,972	\$ 22,884,911	\$ 22,206,830
Culture & Recreation	\$ 88,639,056	\$ 95,221,115	\$ 87,950,371
Other Uses	\$ 292,506,188	\$ 222,702,137	\$ 922,147,067
Other Non-Operating	\$ 16,515,886	\$ 15,798,363	\$ 12,316,982
Court-Related Expenditures	\$ 6,339,906	\$ 7,467,437	\$ 8,405,596
Circuit Court- Criminal	\$ 2,223,820	\$ 2,189,545	\$ 2,429,494
Circuit Court - Family	\$ 1,578,522	\$ 1,619,376	\$ 1,836,559
Circuit Court - Juvenile	\$ 2,020,806	\$ 2,326,691	\$ 2,720,141
Circuit Court - Probate	\$ 231,376	\$ 229,496	\$ 288,000
Courts General Operations	\$ 5,194,922	\$ 5,062,929	\$ 5,387,002
County Courts - Criminal	\$ 1,974,670	\$ 2,059,709	\$ 2,123,769
Not Applicable	\$ 0	\$ 4,758	\$ 0
GRAND TOTAL	<u>\$ 1,395,514,812</u>	<u>\$ 1,313,877,912</u>	<u>\$ 2,078,530,393</u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 429,271,877	\$ 481,951,655	\$ 589,381,511
Special Revenue Fund	\$ 257,215,886	\$ 235,147,921	\$ 361,748,786
Debt Service Fund	\$ 25,886,664	\$ 27,184,699	\$ 49,075,089
Capital Project Fund	\$ 120,788,878	\$ 103,505,888	\$ 209,101,502
Enterprise Fund	\$ 441,824,582	\$ 340,605,500	\$ 715,335,179
Internal Service Fund	\$ 120,526,925	\$ 125,477,491	\$ 153,888,326
Trust & Agency Fund	\$ 0	\$ 4,758	\$ 0
GRAND TOTAL	<u>\$ 1,395,514,812</u>	<u>\$ 1,313,877,912</u>	<u>\$ 2,078,530,393</u>

COUNTY BUDGET BY FUNCTION



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

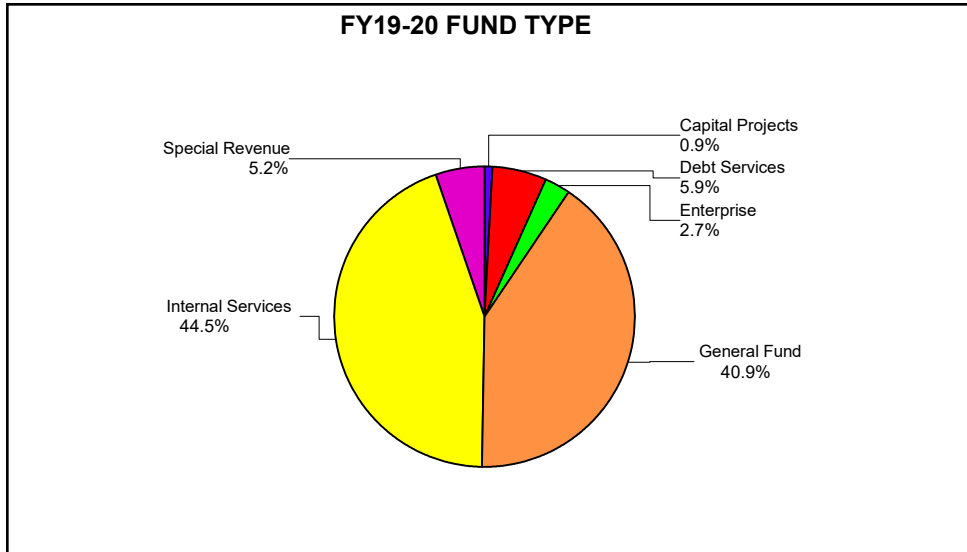
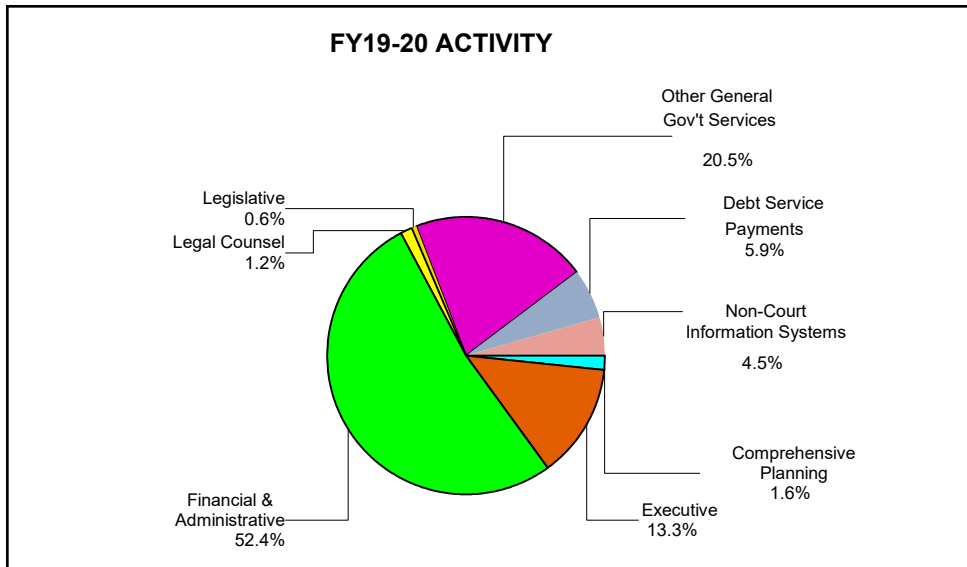
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,404,204	\$ 1,409,431	\$ 1,571,582
Legal Counsel	\$ 3,039,996	\$ 2,980,046	\$ 3,384,509
Executive	\$ 31,809,367	\$ 33,888,810	\$ 36,936,272
Financial & Administrative	\$ 177,046,486	\$ 145,455,699	\$ 145,149,046
Comprehensive Planning	\$ 3,839,025	\$ 3,783,713	\$ 4,352,133
Non-Court Information Systems	\$ 10,503,163	\$ 9,774,097	\$ 12,537,175
Debt Service Payments	\$ 15,709,934	\$ 16,667,374	\$ 16,222,853
Other General Gov't Services	\$ 87,945,403	\$ 62,919,605	\$ 56,853,932
GRAND TOTAL	<u><u>\$ 331,297,578</u></u>	<u><u>\$ 276,878,775</u></u>	<u><u>\$ 277,007,502</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 105,906,283	\$ 114,275,306	\$ 113,326,413
Special Revenue Fund	\$ 49,750,280	\$ 19,552,488	\$ 14,382,930
Debt Service Fund	\$ 15,705,478	\$ 16,670,508	\$ 16,222,853
Capital Project Fund	\$ 43,657,258	\$ 6,674,185	\$ 2,472,690
Enterprise Fund	\$ 3,736,706	\$ 3,281,665	\$ 7,455,451
Internal Service Fund	\$ 112,541,573	\$ 116,424,623	\$ 123,147,165
GRAND TOTAL	<u><u>\$ 331,297,578</u></u>	<u><u>\$ 276,878,775</u></u>	<u><u>\$ 277,007,502</u></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.



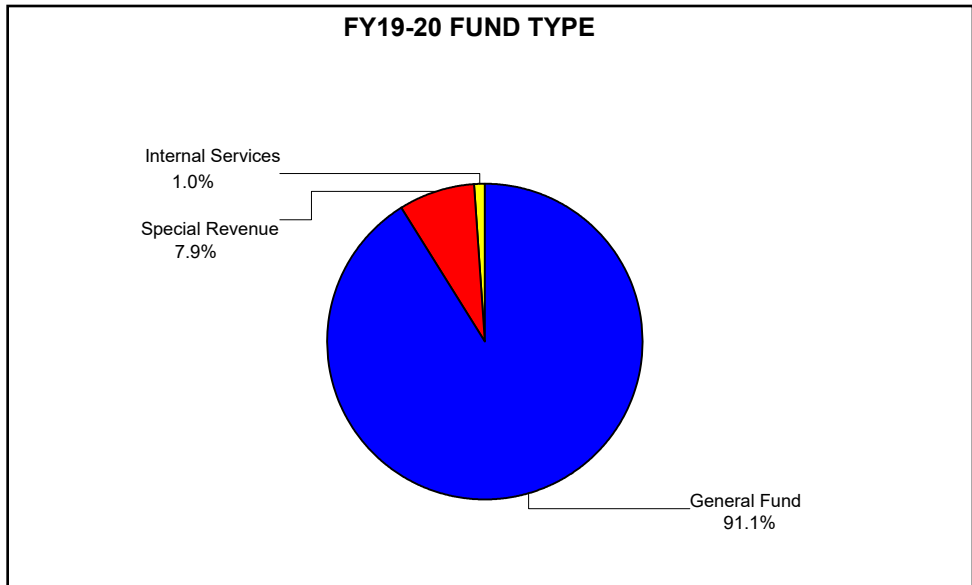
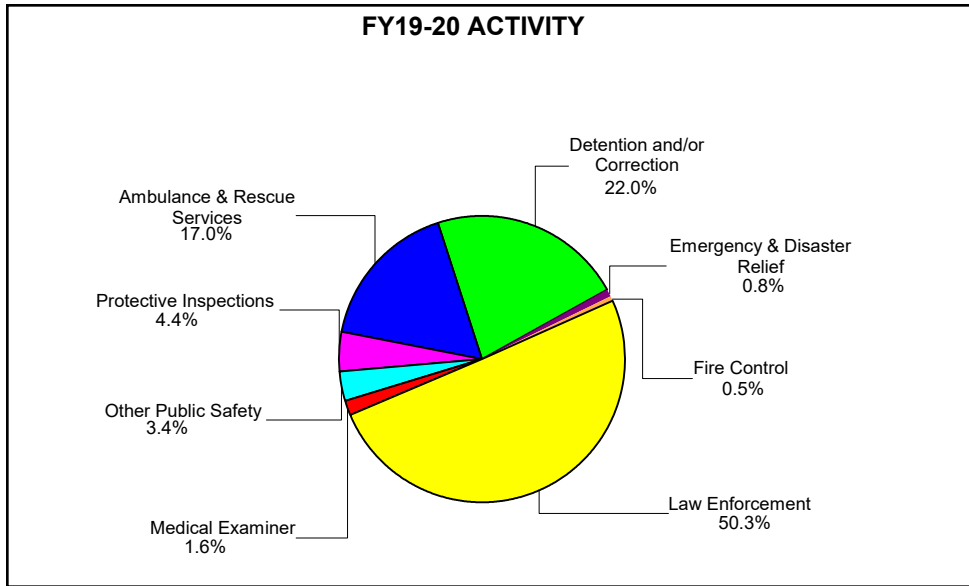
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
Law Enforcement	\$ 123,157,821	\$ 133,913,393	\$ 140,476,734
Fire Control	\$ 1,507,465	\$ 1,015,019	\$ 1,260,575
Ambulance & Rescue Services	\$ 41,135,366	\$ 46,204,858	\$ 47,552,466
Emergency & Disaster Relief	\$ 2,161,221	\$ 2,373,611	\$ 2,356,517
Medical Examiner	\$ 3,625,498	\$ 3,985,512	\$ 4,589,528
Other Public Safety	\$ 9,049,510	\$ 8,979,919	\$ 9,576,169
Protective Inspections	\$ 9,896,388	\$ 11,018,042	\$ 12,193,900
Detention and/or Correction	\$ 56,894,720	\$ 59,571,807	\$ 61,433,866
GRAND TOTAL	<u><u>\$ 247,427,989</u></u>	<u><u>\$ 267,062,161</u></u>	<u><u>\$ 279,439,755</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 227,763,460	\$ 242,467,867	\$ 254,517,632
Special Revenue Fund	\$ 16,833,550	\$ 21,673,256	\$ 22,056,522
Internal Service Fund	\$ 2,830,979	\$ 2,921,038	\$ 2,865,601
GRAND TOTAL	<u><u>\$ 247,427,989</u></u>	<u><u>\$ 267,062,161</u></u>	<u><u>\$ 279,439,755</u></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.



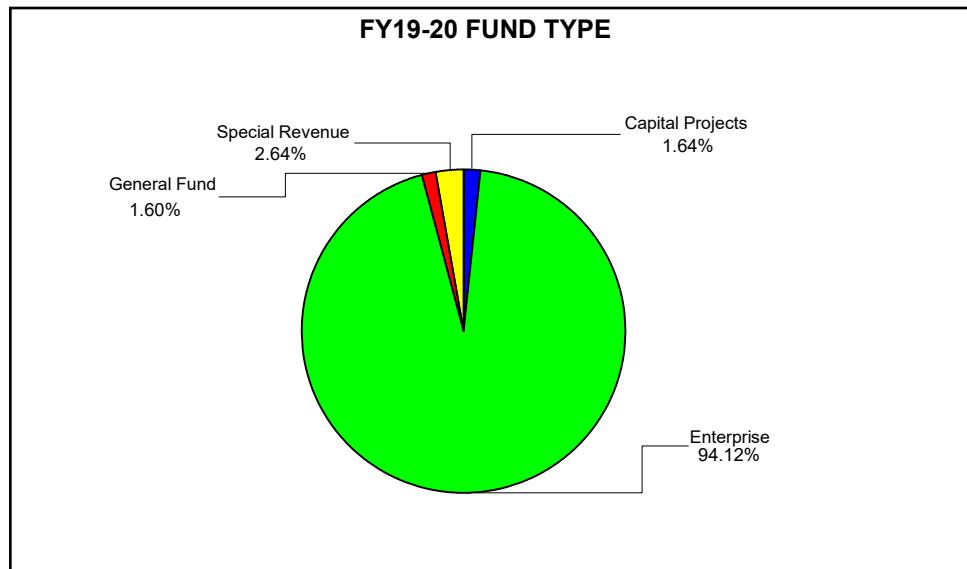
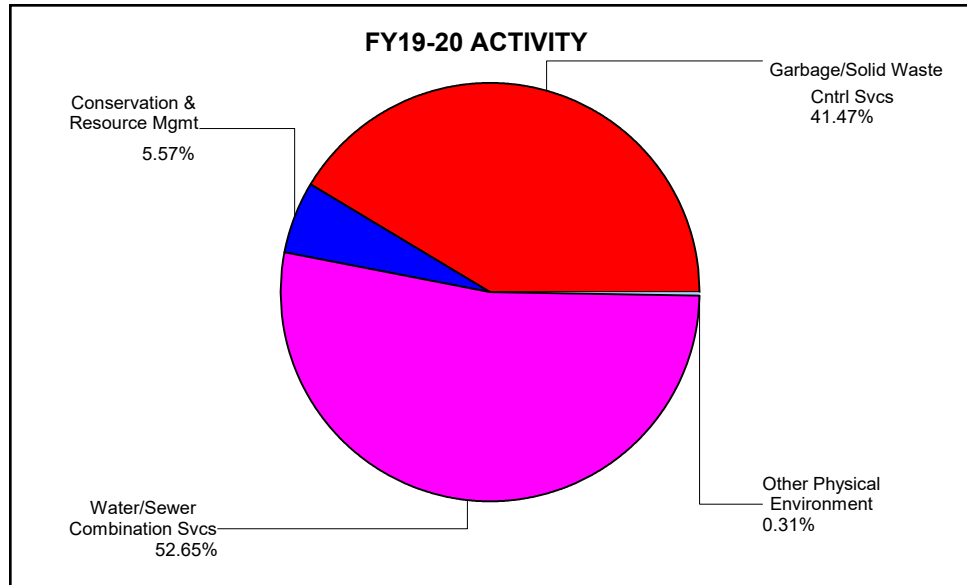
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2019 - 2020

	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 267,000	\$ 0	\$ 0
Garbage/Solid Waste Cntrl Svcs	\$ 85,048,003	\$ 88,518,193	\$ 100,433,181
Water/Sewer Combination Svcs	\$ 122,981,749	\$ 112,277,724	\$ 127,506,206
Conservation & Resource Mgmt	\$ 16,123,683	\$ 20,865,425	\$ 13,489,513
Flood Cntrl/Stormwater Mgmt	\$ 28,875	\$ 0	\$ 0
Other Physical Environment	\$ 711,985	\$ 659,469	\$ 757,367
GASB34 Physical Environment	\$ 33,757	\$ 24,249	\$ 0
GRAND TOTAL	<u><u>\$ 225,195,052</u></u>	<u><u>\$ 222,345,060</u></u>	<u><u>\$ 242,186,267</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 8,591,515	\$ 5,372,034	\$ 3,881,982
Special Revenue Fund	\$ 4,841,873	\$ 8,415,115	\$ 6,394,898
Capital Project Fund	\$ 3,464,912	\$ 7,761,994	\$ 3,970,000
Enterprise Fund	\$ 208,296,752	\$ 200,795,917	\$ 227,939,387
GRAND TOTAL	<u><u>\$ 225,195,052</u></u>	<u><u>\$ 222,345,060</u></u>	<u><u>\$ 242,186,267</u></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.



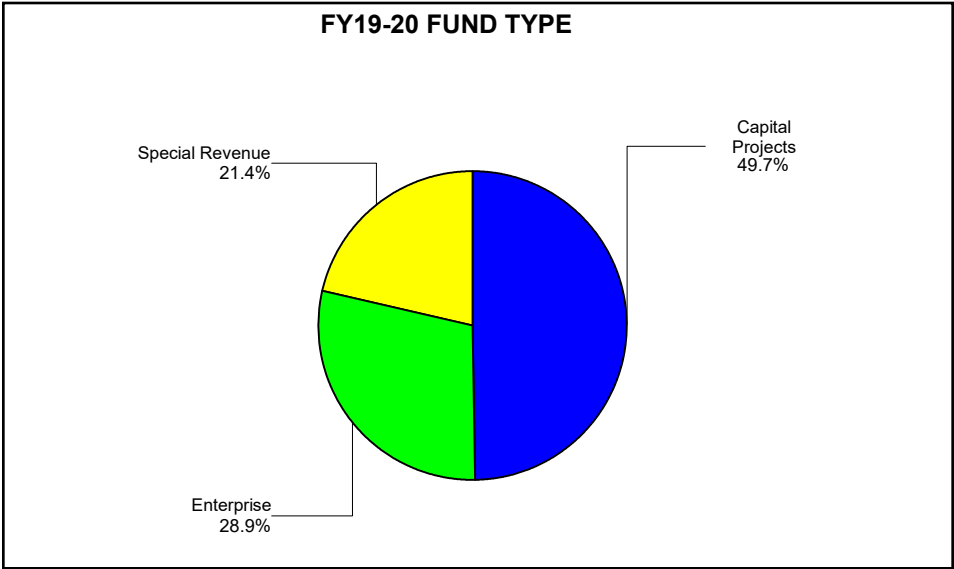
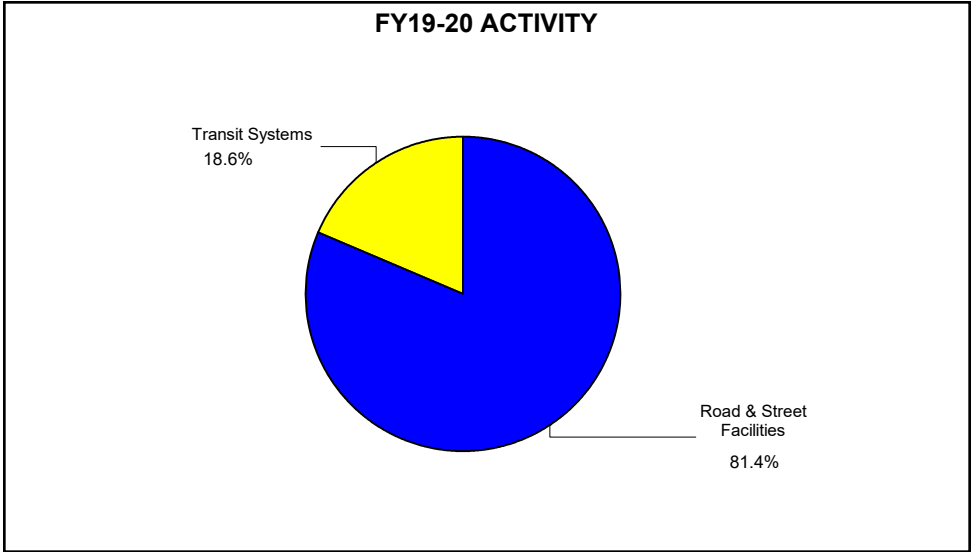
TRANSPORTATION

LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 93,235,027	\$ 107,691,095	\$ 144,308,055
Transit Systems	\$ 27,323,682	\$ 29,664,711	\$ 32,934,294
GRAND TOTAL	<u><u>\$ 120,558,709</u></u>	<u><u>\$ 137,355,806</u></u>	<u><u>\$ 177,242,349</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 43,042	\$ 15,427	\$ 0
Special Revenue Fund	\$ 30,761,444	\$ 34,339,184	\$ 37,884,983
Capital Project Fund	\$ 42,418,335	\$ 55,238,337	\$ 88,146,128
Enterprise Fund	\$ 47,335,888	\$ 47,762,858	\$ 51,211,238
GRAND TOTAL	<u><u>\$ 120,558,709</u></u>	<u><u>\$ 137,355,806</u></u>	<u><u>\$ 177,242,349</u></u>

TRANSPORTATION



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

TRANSPORTATION

This functional area accounts for the cost of services provided by the local government for the safe and efficient flow of vehicles, bicycles, and pedestrians.

Road and Street Facilities

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

Transit Systems

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



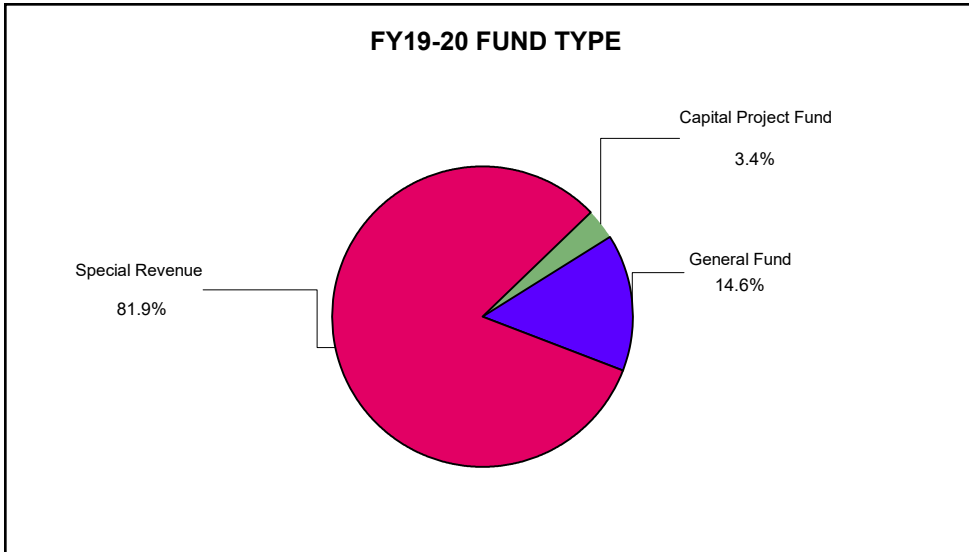
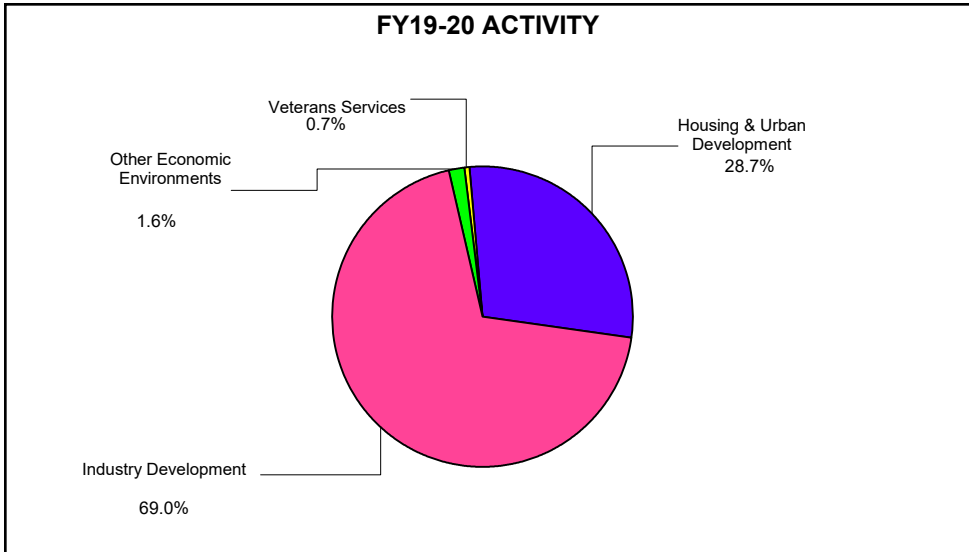
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2019 - 2020

	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Industry Development	\$ 22,422,100	\$ 23,987,936	\$ 24,051,605
Veterans Services	\$ 323,913	\$ 228,078	\$ 236,698
Housing & Urban Development	\$ 8,673,340	\$ 8,188,772	\$ 10,002,638
Other Economic Environments	\$ 418,007	\$ 334,465	\$ 551,768
GRAND TOTAL	<u><u>\$ 31,837,360</u></u>	<u><u>\$ 32,739,251</u></u>	<u><u>\$ 34,842,709</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 4,189,609	\$ 4,077,592	\$ 5,093,480
Special Revenue Fund	\$ 27,432,473	\$ 28,459,688	\$ 28,547,622
Capital Project Fund	\$ 215,278	\$ 201,971	\$ 1,201,607
GRAND TOTAL	<u><u>\$ 31,837,360</u></u>	<u><u>\$ 32,739,251</u></u>	<u><u>\$ 34,842,709</u></u>

ECONOMIC ENVIRONMENT



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

ECONOMIC ENVIRONMENT

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

Industry and Development

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

Veterans Services

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

Housing and Urban Development

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

Other Economic Environments

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



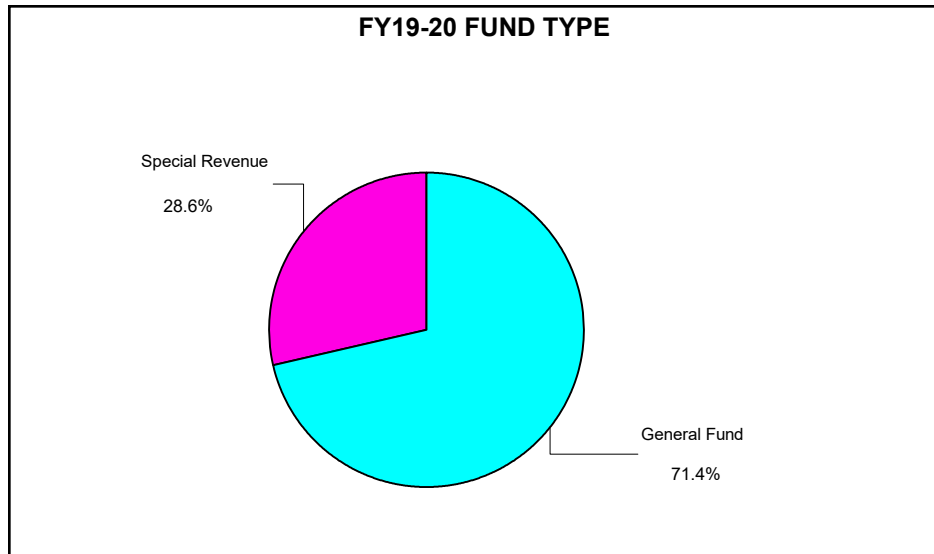
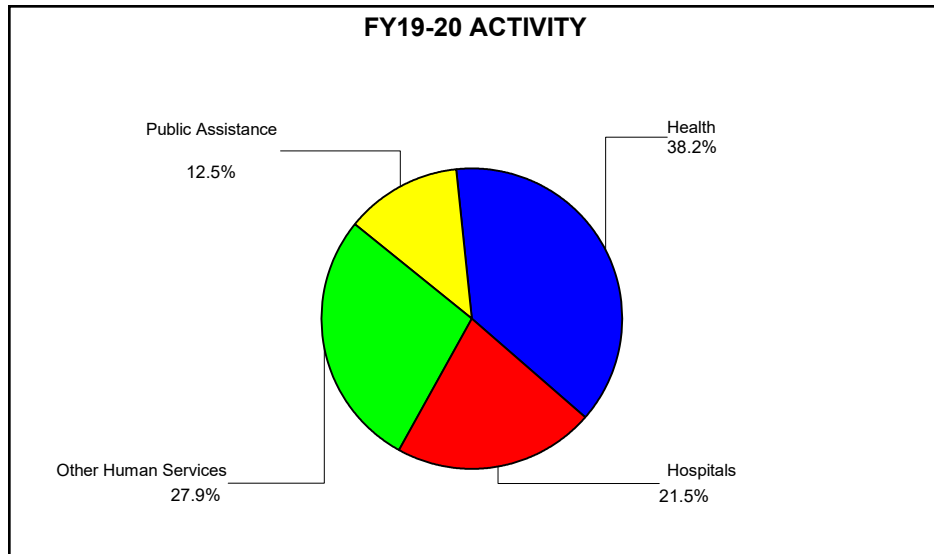
HUMAN SERVICES

LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
Health	\$ 7,570,188	\$ 7,788,902	\$ 8,473,575
Public Assistance	\$ 4,124,765	\$ 4,254,702	\$ 2,766,648
Hospitals	\$ 5,229,922	\$ 4,728,392	\$ 4,767,451
Other Human Services	\$ 5,048,097	\$ 6,112,915	\$ 6,199,156
GRAND TOTAL	<u><u>\$ 21,972,972</u></u>	<u><u>\$ 22,884,911</u></u>	<u><u>\$ 22,206,830</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 14,888,014	\$ 15,783,477	\$ 15,853,677
Special Revenue Fund	\$ 7,084,958	\$ 7,101,434	\$ 6,353,153
GRAND TOTAL	<u><u>\$ 21,972,972</u></u>	<u><u>\$ 22,884,911</u></u>	<u><u>\$ 22,206,830</u></u>

HUMAN SERVICES



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

HUMAN SERVICES

This functional category reflects the cost of providing services for the health and welfare of individual citizens and the community as a whole.

Health

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

Mental Health

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

Public Assistance

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

Hospitals

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

Other Human Services

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



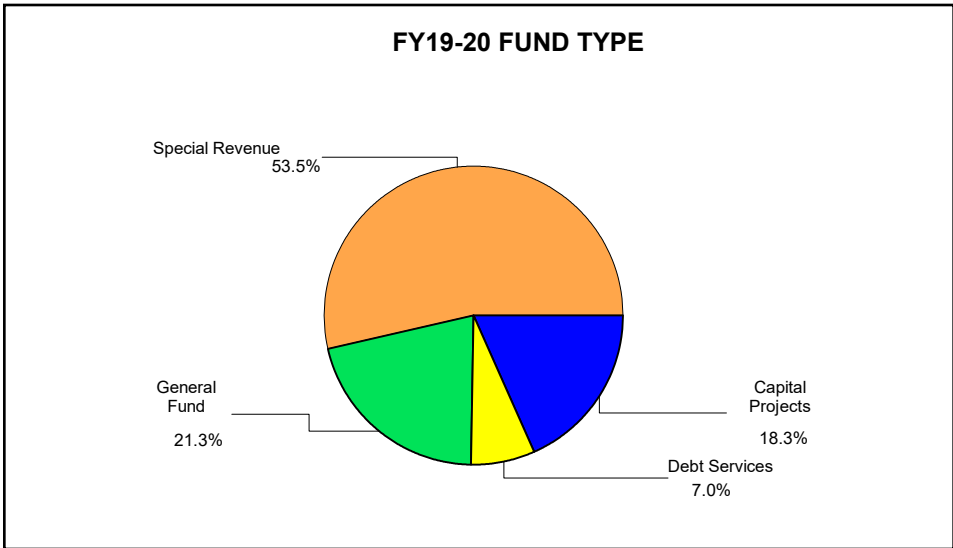
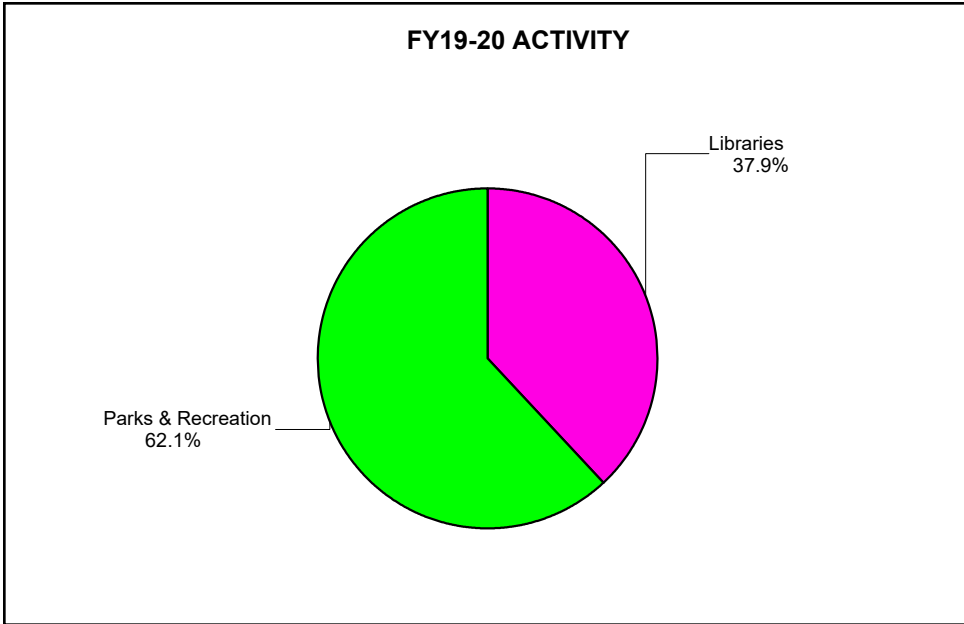
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2019 - 2020

	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Financial & Administrative	\$ 126,488	\$ 0	\$ 0
Parks & Recreations	\$ 48,640,002	\$ 51,726,759	\$ 54,594,464
Special Events	\$ 0	\$ 25,000	\$ 0
Libraries	\$ 39,872,566	\$ 43,469,356	\$ 33,355,907
GRAND TOTAL	<u><u>\$ 88,639,056</u></u>	<u><u>\$ 95,221,115</u></u>	<u><u>\$ 87,950,371</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 16,238,013	\$ 17,287,191	\$ 18,698,825
Special Revenue Fund	\$ 41,893,529	\$ 44,367,329	\$ 47,041,563
Debt Service Fund	\$ 6,029,010	\$ 6,076,028	\$ 6,125,138
Capital Project Fund	\$ 24,478,504	\$ 27,490,567	\$ 16,084,845
GRAND TOTAL	<u><u>\$ 88,639,056</u></u>	<u><u>\$ 95,221,115</u></u>	<u><u>\$ 87,950,371</u></u>

CULTURE AND RECREATION



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

CULTURE AND RECREATION

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

Parks and Recreation

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

Libraries

The Lee County Library system services the entire county, excluding the independent library at Fort Myers Beach and the library in the City of Sanibel. This activity accounts for the operating and capital project expenditures associated with the Library system. The Library system is supported by its own dedicated millage.

Other Culture and Recreation

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



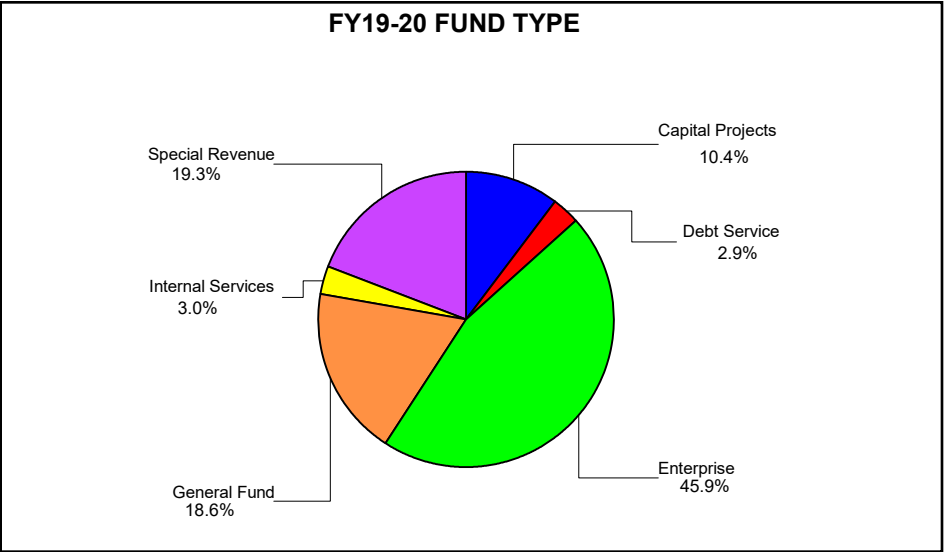
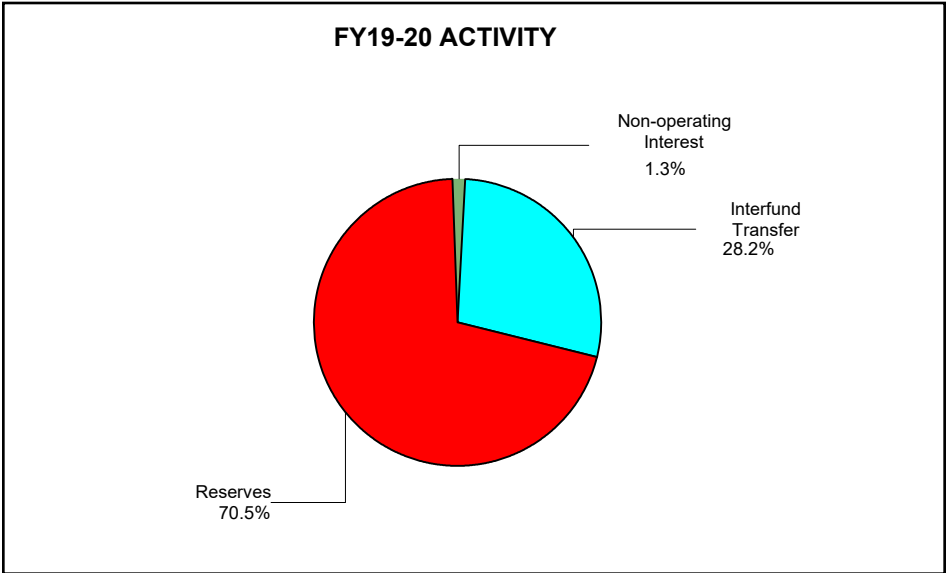
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2019 - 2020

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
Capital Lease Acquisition	\$ 543,139	\$ 225,370	\$ 0
Interfund Transfer	\$ 291,963,049	\$ 222,476,767	\$ 263,446,307
Non-operating Interest	\$ 16,515,886	\$ 15,798,363	\$ 12,316,982
Reserves	\$ 0	\$ 0	\$ 658,700,760
GRAND TOTAL	<u>\$ 309,022,074</u>	<u>\$ 238,500,500</u>	<u>\$ 934,464,049</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 47,936,133	\$ 78,610,686	\$ 173,746,594
Special Revenue Fund	\$ 62,769,565	\$ 54,415,579	\$ 180,159,462
Debt Service Fund	\$ 4,152,176	\$ 4,438,163	\$ 26,727,098
Capital Project Fund	\$ 6,554,591	\$ 6,139,182	\$ 97,226,232
Enterprise Fund	\$ 182,455,236	\$ 88,765,060	\$ 428,729,103
Internal Service Fund	\$ 5,154,373	\$ 6,131,830	\$ 27,875,560
GRAND TOTAL	<u>\$ 309,022,074</u>	<u>\$ 238,500,500</u>	<u>\$ 934,464,049</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.



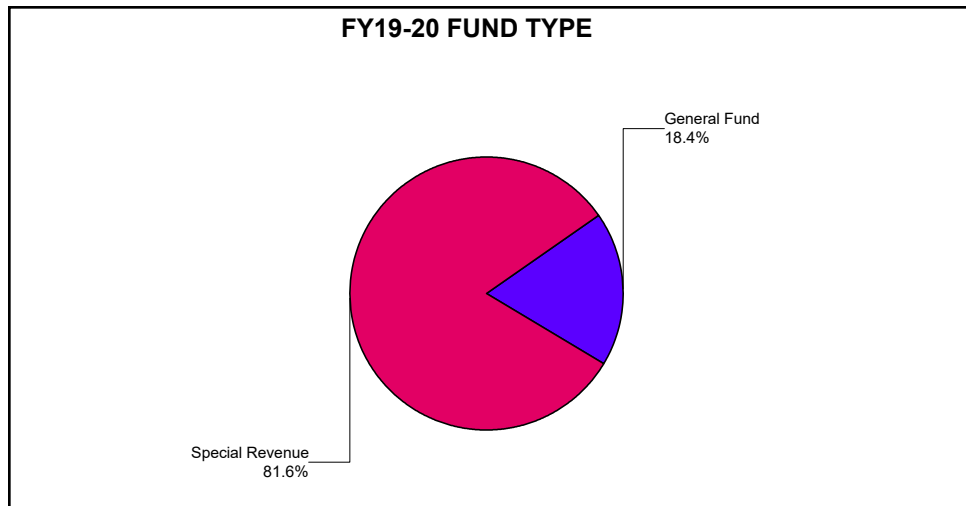
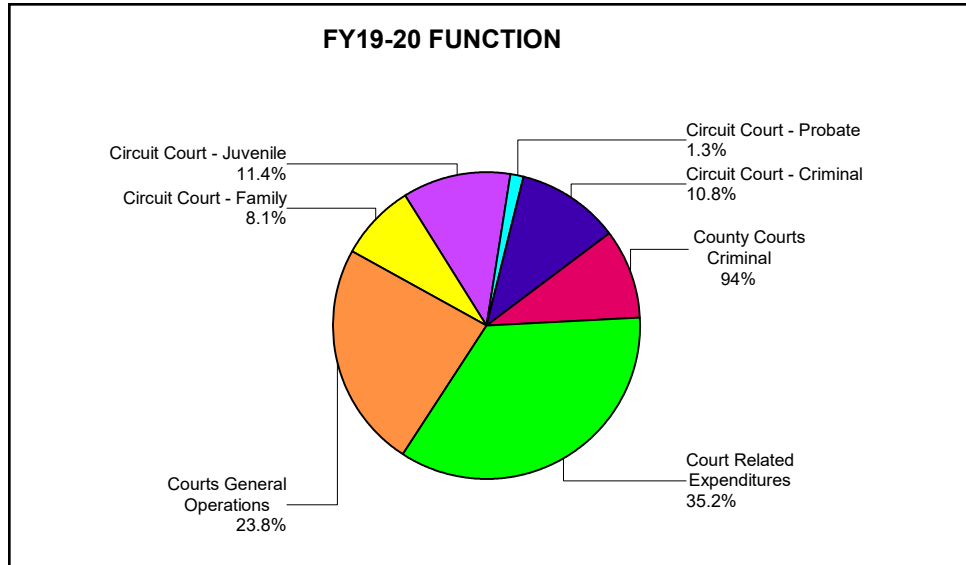
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2019 - 2020

FUNCTION	2017 - 2018 <u>ACTUAL</u>	2018 - 2019 UNAUDITED <u>ACTUAL</u>	2019 - 2020 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 6,339,906	\$ 7,467,437	\$ 8,405,596
Circuit Court- Criminal	\$ 2,223,820	\$ 2,189,545	\$ 2,429,494
Circuit Court - Family	\$ 1,578,522	\$ 1,619,376	\$ 1,836,559
Circuit Court - Juvenile	\$ 2,020,806	\$ 2,326,691	\$ 2,720,141
Circuit Court - Probate	\$ 231,376	\$ 229,496	\$ 288,000
Courts General Operations	\$ 5,194,922	\$ 5,062,929	\$ 5,387,002
County Courts - Criminal	\$ 1,974,670	\$ 2,059,709	\$ 2,123,769
Not Applicable	\$ 0	\$ 4,758	\$ 0
GRAND TOTAL	<u><u>\$ 19,564,022</u></u>	<u><u>\$ 20,959,941</u></u>	<u><u>\$ 23,190,561</u></u>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 3,715,808	\$ 4,131,335	\$ 4,262,908
Special Revenue Fund	\$ 15,848,214	\$ 16,823,848	\$ 18,927,653
Trust & Agency Fund	\$ 0	\$ 4,758	\$ 0
GRAND TOTAL	<u><u>\$ 19,564,022</u></u>	<u><u>\$ 20,959,941</u></u>	<u><u>\$ 23,190,561</u></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

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FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY

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

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

Major Governmental Operating Funds of Lee County

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

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

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

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

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

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Other Special Revenue Funds

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

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

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

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

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

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

Debt Service Funds

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

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

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

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Capital Project Funds

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

Enterprise Funds

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

Intergovernmental Service Funds

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

Budgetary Accounting

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

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

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

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

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

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

Budgets and Budgetary Accounting

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

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

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

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

BUDGET PREPARATION, ADOPTION AND AMENDMENT

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

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

February - Preliminary Budget Preparatory Steps

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

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

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

March – Proposed Budget Development

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

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

April - May – County Manager Review

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

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

June– Balancing Funds and BoCC Workshops

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

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

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

July 1 - Assessment Data

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

August - Board Establishes Tentative Millage Rate

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

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

The Property Appraiser mails TRIM notices to all property owners within fifty-five (55) days after July 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.