



Lee County, Florida

Annual Budget

FY 2020-2021



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Adopted Budget

Fiscal Year 2020-2021

LEE COUNTY COMMISSION

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

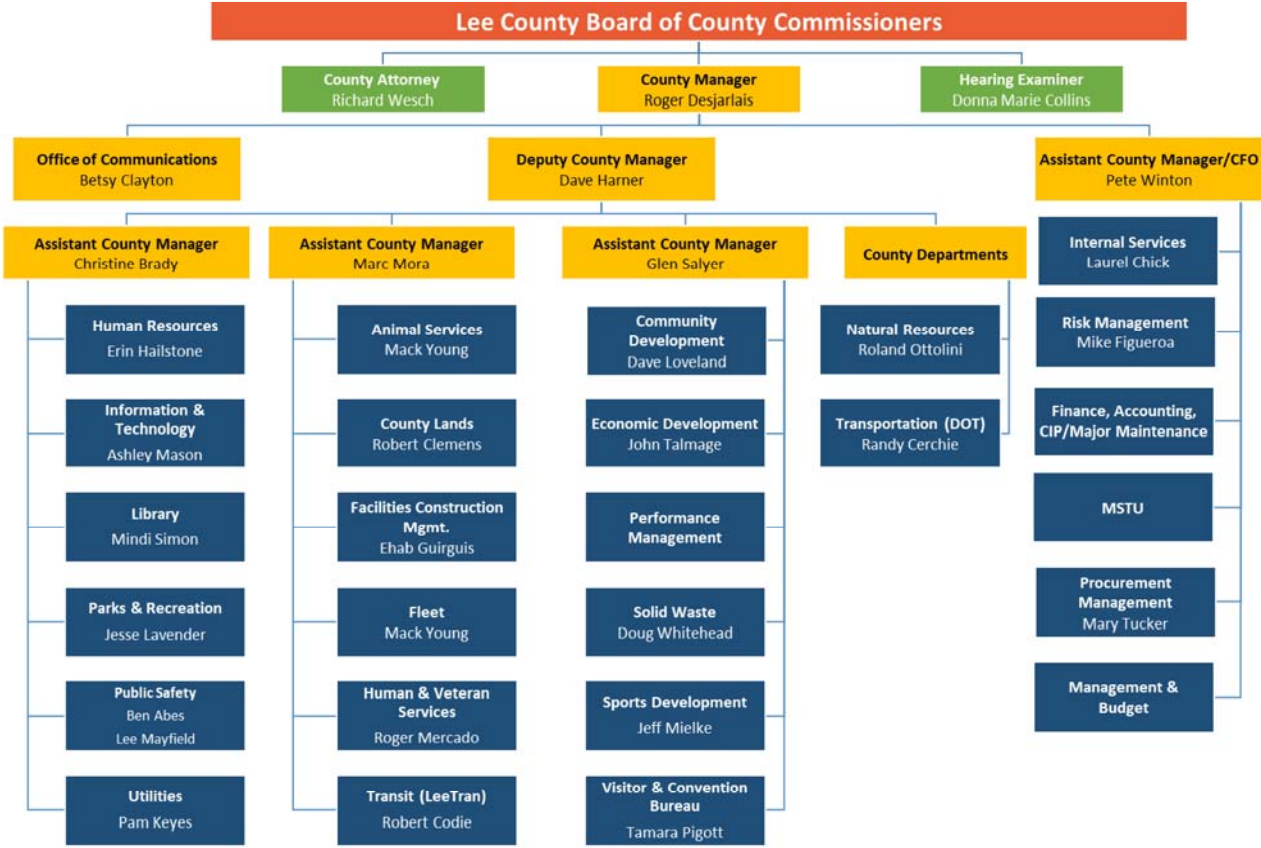
COUNTY ADMINISTRATION

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

FY2020-21 Budget Book

Prepared by Office of Management and Budget

Lee County Organizational Chart



DIRECTORY

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

LEE COUNTY GENERAL INFORMATION

INTRODUCTION

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

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

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

Source: Lee County GIS

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

POPULATION

The County's boundary is the same as Fort Myers – Cape Coral Metropolitan Statistical Area ('MSA'). The U.S. Department of Commerce, Bureau of the Census, has determined it to be one of the fastest growing MSA's in previous years. The 2010 population for Lee County was 618,754. The 2020 population projection is 750,493.

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 2019

COMPANY	NUMBER OF EMPLOYEES
Lee Health	13,595
Lee County School District	12,936
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
2020	6.4	7.2	7.9

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

GROSS SALES

The following table sets forth changes in gross sales.

Fiscal Year	Lee County Gross Sales	Percent Change
2000-01	11,668,413,890	14.68%
2001-02	12,421,380,642	6.45%
2002-03	14,140,775,019	13.84%
2003-04	16,048,769,910	13.49%
2004-05	18,888,355,582	17.69%
2005-06	20,887,580,476	10.58%
2006-07	19,916,235,494	(4.65%)
2007-08	18,300,298,244	(8.11%)
2008-09	15,517,503,545	(15.21%)
2009-10	15,431,024,880	(.56%)
2010-11	16,638,020,670	7.82%
2011-12	17,693,489,551	6.34%
2012-13	19,072,108,706	7.79%
2013-14	21,149,986,725	10.89%
2014-15	22,969,530,865	8.6%
2015-16	24,161,704,177	5.19%
2016-17	24,686,210,302	2.17%
2017-18	26,716,201,427	8.22%
2018-19	27,936,803,990	4.57%
2019-20	27,999,860,488	.23%

Source: Florida Department of Revenue

FINANCIAL INSTITUTIONS

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

Source: Lee County Economic Development Office.

EDUCATION

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

Source: Lee County School Board.

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

TRANSPORTATION

Highways

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

Bus Service

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

Truck Line

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

Source: Business Development Corporation.

Rail Transportation

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

Source: Seminole Gulf Railway.

Airports

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

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

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

WATER TRANSPORTATION

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

HEALTH CARE FACILITIES

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

Source: Economic Development Office of Lee County

RECREATION FACILITIES

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

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

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

Source: Lee County Parks and Recreation.

PUBLIC LODGING

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

Source: Lee County Tourist Development Tax Audit Department

COMMUNICATION

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

Source: Lee County Office of Economic Development

USER'S GUIDE

FORMAT OF BUDGET DOCUMENT

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

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

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

BUDGET SUMMARY INFORMATION (page 17)

In addition to comparisons between the FY19-20 and FY20-21 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 FY18-19, Unaudited Actual FY19-20, and Adopted Budget for FY20-21 and; 2) service information by division. The purpose of this section is to provide a brief description of services provided by Lee County Government.

CAPITAL IMPROVEMENT PROGRAM (page 97)

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

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

BUDGET BY FUNCTION (page 123)

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

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

APPENDICES (page 161)

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



BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY19-20 Adopted Budget to FY20-21 Proposed Budget)

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

	2019-2020 <u>Adopted Budget</u>	Percent Increase or <u>(Decrease)</u>	2020-2021 <u>Adopted Budget</u>
OPERATING BUDGET			
BoCC Operating Departments	\$ 513,927,801	0.60%	\$ 516,992,555
Constitutional Officers and Courts	281,785,286	1.59%	286,260,430
Total Operating Budget	\$ 795,713,087	0.95%	\$ 803,252,985
CAPITAL BUDGET			
Capital Projects	\$ 132,313,848	13.79%	\$ 150,560,338
Major Maintenance	45,104,834	12.30%	50,652,889
Total Capital Budget	\$ 177,418,682	13.41%	\$ 201,213,227
Total Operating and Capital Budget	\$ 973,131,769	3.22%	\$ 1,004,466,212
OTHER			
Internal Transfers	\$ 263,446,307	-2.00%	\$ 258,181,372
Debt Service	62,178,024	-7.27%	57,656,691
Insurance	90,868,861	10.44%	100,356,542
Non-Departmental	22,575,739	20.06%	27,103,727
Special Districts	7,628,933	29.57%	9,884,672
Total Other	\$ 446,697,864	1.45%	\$ 453,183,004
Total Operating, Capital and Other:	\$ 1,419,829,633	2.66%	\$ 1,457,649,216
RESERVES	\$ 658,700,760	1.15%	\$ 666,273,675
TOTAL BUDGET	\$ 2,078,530,393	2.18%	\$ 2,123,922,891

The \$803.3 million operating component of the proposed FY20-21 budget is a 0.95% increase from the prior year. This reflects an increase in County department operations funding of 0.60%, which includes a 3% pay adjustment for county employees. Courts and Constitutional budgets increased 1.59%. The increase includes pay adjustments, including a 3% increase for Sheriff's employees. A total of \$6,408,870 of non-recurring capital items for the Sheriff is being funded from excess reserves and is not included in their recurring operating budgets. If these expenses are excluded, total Courts and Constitutionals budget decreased 0.69%.

New capital projects for FY20-21 are \$150.6 million, \$36.4 million of which is Transportation projects and \$76.8 million is Utilities projects. Significant projects include Corkscrew Road Widening, Three Oaks Parkway Extension North, Estero Boulevard Improvements, Alico Road Extension Planning, North Lee County Water Treatment Plant Wellfield Expansion, and Three Oaks Wastewater Treatment Plant Expansion. Major Maintenance (projects costing more than \$25,000) of \$50.7 million include \$13.7 million of buildings maintenance and renovation and \$10.2 million of roads resurfacing projects, including \$5 million annually for repaving roads in Lehigh Acres.

Transfers decreased 13.09%. Transfers between funds represent an expense to the sending fund and a revenue to the receiving fund. The decrease primarily is due to the reduction of the transfer from General Fund to Transit. Debt Service decreased 7.27% primarily due to planned reduction of outstanding principal and refinancing of Tourist Tax and Utilities debt. Insurance increased 10.44% due to increases in general liability rates and medical claims. Non-Departmental increased 20.06% due to increases in Medicaid and tax increment payments to city Community Redevelopment districts. Special Districts (MSTBUs) increased 29.57% primarily due to installation of 3,700 streetlights in Lehigh Acres.

Reserves increased 1.15%. 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 2020-2021

<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	\$ 343,790,243	\$ 75,971,781	\$ 0	\$ 0	\$ 2,762,684	\$ 0	\$ 0	\$ 422,524,708
Other Taxes	0	42,633,836	0	23,079,950	0	0	0	65,713,786
License & Permits	18,400,250	26,539,130	0	400,000	2,032,500	0	0	47,371,880
Intergovernmental Revenues	60,621,889	18,930,687	0	9,684,044	16,500,721	0	0	105,737,341
Charges for Services	30,468,061	13,819,317	0	147,496	251,682,150	122,904,135	0	419,021,159
Fines & Forfeitures	160,000	1,249,000	0	0	140,000	450,000	0	1,999,000
Miscellaneous Revenues	19,240,481	3,909,607	137,700	1,691,065	2,243,865	450,274	0	27,672,992
Court Related Revenues	0	3,680,000	0	0	0	0	0	3,680,000
Non-Revenues	15,052,783	54,773,509	22,114,334	53,654,378	132,350,343	7,224,800	0	285,170,147
Less 5% Anticipated Revenues	0	(180,150)	0	0	(1,910,887)	0	0	(2,091,037)
Total Current Revenues	<u>\$ 487,733,707</u>	<u>\$ 241,326,717</u>	<u>\$ 22,252,034</u>	<u>\$ 88,656,933</u>	<u>\$ 405,801,376</u>	<u>\$ 131,029,209</u>	<u>\$ 0</u>	<u>\$ 1,376,799,976</u>
FUND BALANCE APPROPRIATED	<u>\$ 104,051,875</u>	<u>\$ 139,602,138</u>	<u>\$ 21,658,648</u>	<u>\$ 119,677,951</u>	<u>\$ 331,870,147</u>	<u>\$ 30,262,156</u>	<u>\$ 0</u>	<u>\$ 747,122,915</u>
Total Estimated Revenues	<u><u>\$ 591,785,582</u></u>	<u><u>\$ 380,928,855</u></u>	<u><u>\$ 43,910,682</u></u>	<u><u>\$ 208,334,884</u></u>	<u><u>\$ 737,671,523</u></u>	<u><u>\$ 161,291,365</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,123,922,891</u></u>
<u>APPROPRIATED EXPENDITURES</u>								
<u>CURRENT EXPENDITURES:</u>								
General Government Services	\$ 116,127,989	\$ 17,312,869	\$ 19,037,858	\$ 10,392,197	\$ 6,706,312	\$ 135,081,510	\$ 0	\$ 304,658,735
Public Safety	263,110,273	23,116,805	0	0	0	2,698,224	0	288,925,302
Physical Environment	3,865,977	6,407,771	0	10,446,373	269,862,639	0	0	290,582,760
Transportation	0	40,393,912	0	46,401,259	51,890,183	0	0	138,685,354
Economic Environment	2,348,943	28,472,356	0	1,699,836	0	0	0	32,521,135
Human Services	19,615,348	6,323,154	0	0	0	0	0	25,938,502
Culture/Recreation	18,116,508	47,784,395	1,668,987	20,838,223	0	0	0	88,408,113
Court Related Services	4,154,441	17,357,189	0	0	0	0	0	21,511,630
Non-Expenditure Disbursements	59,088,215	60,977,656	3,135,088	3,516,688	129,963,725	1,500,000	0	258,181,372
Debt Service	0	0	0	0	8,236,313	0	0	8,236,313
Total Current Expenditures	<u>\$ 486,427,694</u>	<u>\$ 248,146,107</u>	<u>\$ 23,841,933</u>	<u>\$ 93,294,576</u>	<u>\$ 466,659,172</u>	<u>\$ 139,279,734</u>	<u>\$ 0</u>	<u>\$ 1,457,649,216</u>
RESERVES	<u>\$ 105,357,888</u>	<u>\$ 132,782,748</u>	<u>\$ 20,068,749</u>	<u>\$ 115,040,308</u>	<u>\$ 271,012,351</u>	<u>\$ 22,011,631</u>	<u>\$ 0</u>	<u>\$ 666,273,675</u>
Total Appropriated Expenditures	<u><u>\$ 591,785,582</u></u>	<u><u>\$ 380,928,855</u></u>	<u><u>\$ 43,910,682</u></u>	<u><u>\$ 208,334,884</u></u>	<u><u>\$ 737,671,523</u></u>	<u><u>\$ 161,291,365</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,123,922,891</u></u>

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY18-19 ACTUAL	FY19-20 UNAUDITED ACTUAL	FY20-21 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 374,967,362	\$ 397,029,873	\$ 422,524,708	6.42%
Other Taxes	72,308,152	64,314,915	65,713,786	2.18%
Licenses & Permits	66,137,383	54,986,769	47,371,880	(13.85%)
Intergovernmental	126,358,331	191,450,298	105,737,341	(44.77%)
Charges for Services	409,283,183	392,210,723	419,021,159	6.84%
Fines & Forfeitures	4,530,049	2,364,094	1,999,000	(15.44%)
Miscellaneous	38,015,328	30,339,301	27,672,992	(8.79%)
Court Cost	3,587,688	3,680,000	3,680,000	0.00%
Internal Services	0	0	0	
Non-Revenues	312,383,383	709,163,056	285,170,147	(59.79%)
Less 5% Anticipated	0	0	(2,091,037)	
Fund Balance	973,449,090	995,718,060	747,122,915	(175.03%)
Total Revenues	\$ 2,381,019,949	\$ 2,841,257,090	\$ 2,123,922,891	(25.25%)
<u>EXPENDITURES</u>				
General Government Services	\$ 277,692,050	\$ 326,216,964	\$ 304,658,735	(6.61%)
Public Safety	267,251,499	283,880,920	288,925,302	1.78%
Physical Environment	241,295,916	311,440,771	290,582,760	(6.70%)
Transportation	139,693,716	303,400,180	138,685,354	(54.29%)
Economic Environment	32,751,687	32,358,334	32,521,135	0.50%
Human Services	22,882,749	24,185,320	25,938,502	7.25%
Culture / Recreation	98,159,163	105,942,368	88,408,113	(16.55%)
Court Related	7,506,633	8,336,403	21,511,630	158.04%
Non-Expenditures	282,270,113	691,013,079	258,181,372	(62.64%)
Debt Service	15,798,363	7,359,836	8,236,313	11.91%
Reserves	995,718,060	747,122,915	666,273,675	(10.82%)
Total Expenditures	\$ 2,381,019,949	\$ 2,841,257,090	\$ 2,123,922,891	(25.25%)

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.

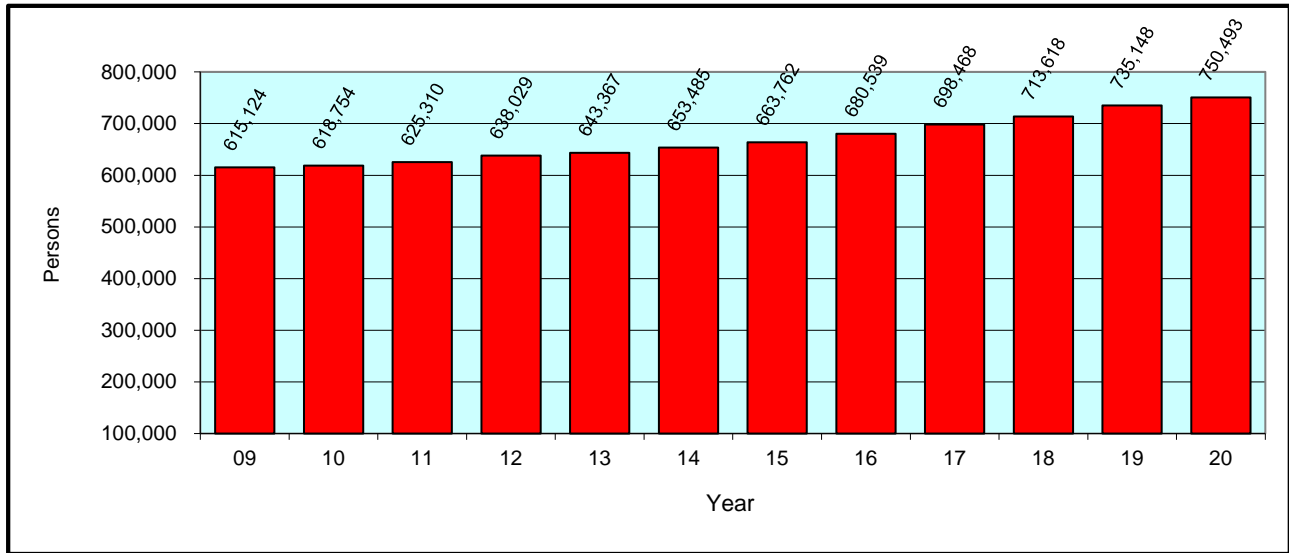
Property tax revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used 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 2009 THROUGH 2020

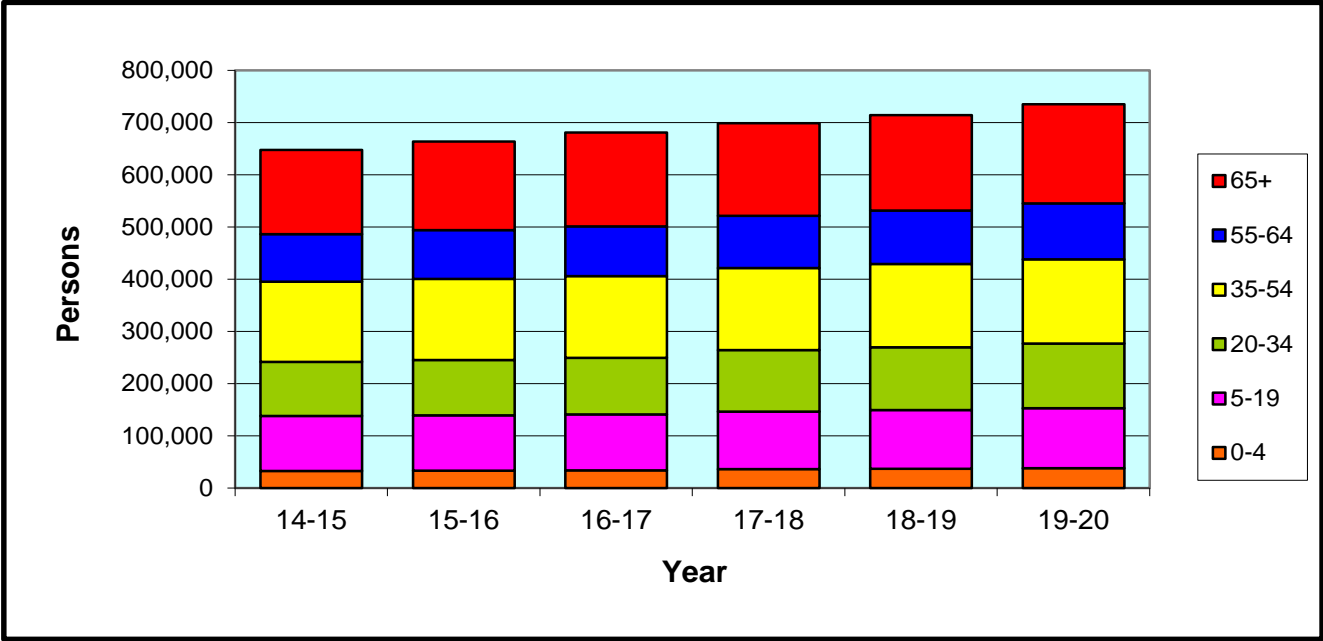


Sources: Bureau of Economic and Demographic Research (BEBR), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 22.0% over the past 12 years. Although affected by economic downturns such as in 2007-2008 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.0% from 2000 to 2008. However, in 2008 the rate of growth slowed substantially (1.3%) from the previous year. The 2009 rate indicated an actual decline of 1.4% for the first time. This is reflective of an overall Florida population decline of 0.3% - the first statewide decline since military personnel left the state at the end of World War II. The 2020 number is a BEBR projection.

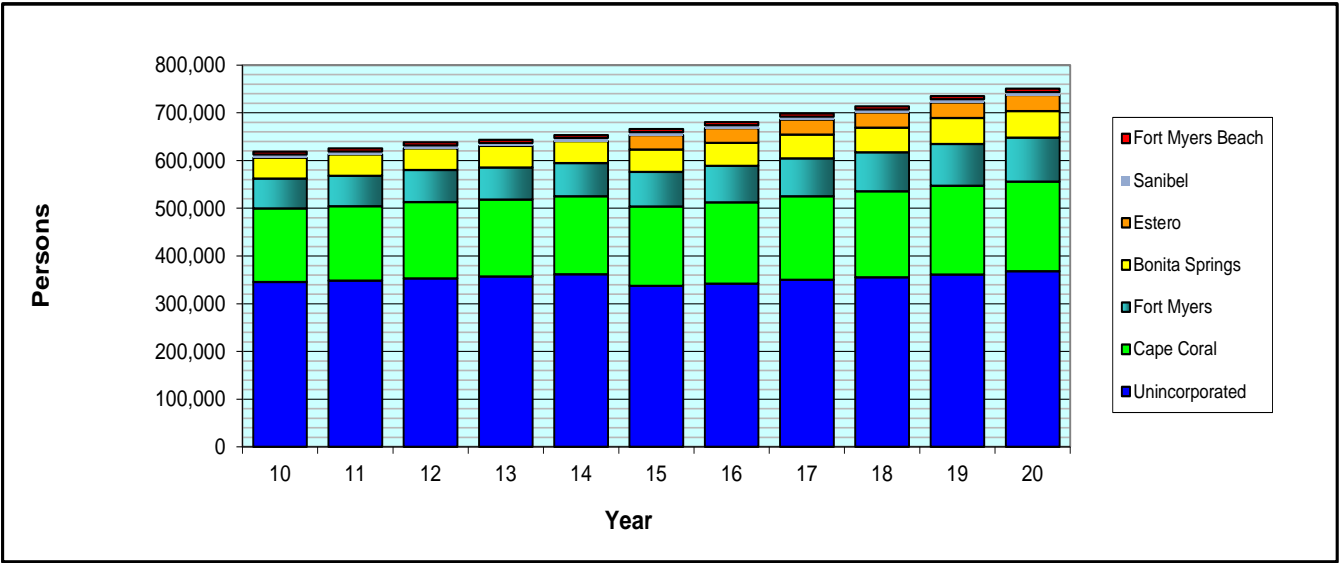
2005-2006	+36,166	2010-2011	+6,556	2015-2016	+16,777
2006-2007	+30,133	2011-2012	+12,719	2016-2017	+17,929
2007-2008	+7,984	2012-2013	+5,338	2017-2018	+15,150
2008-2009	-8,601	2013-2014	+10,118	2018-2019	+21,530
2009-2010	+3,630	2014-2015	+10,277	2020-2021	+15,345

LEE COUNTY POPULATION PROFILE



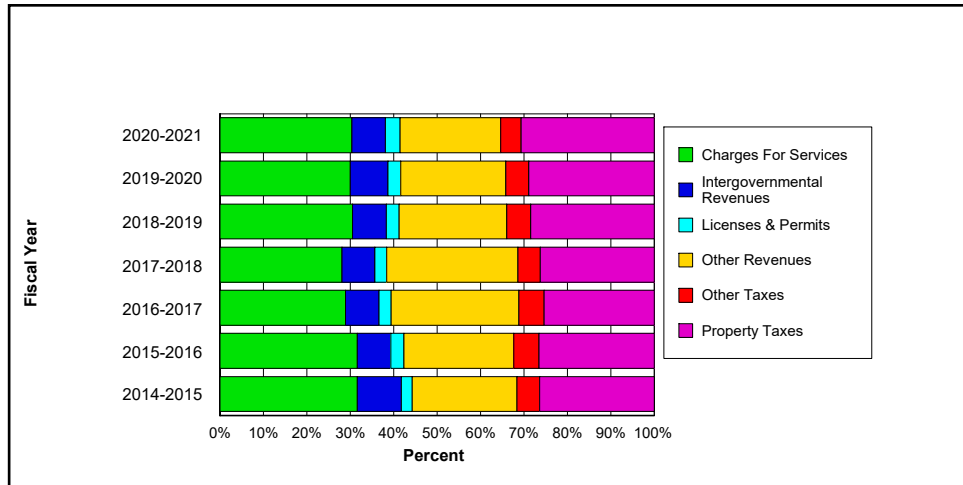
Source: United States Census Bureau

UNINCORPORATED AND INCORPORATED POPULATION

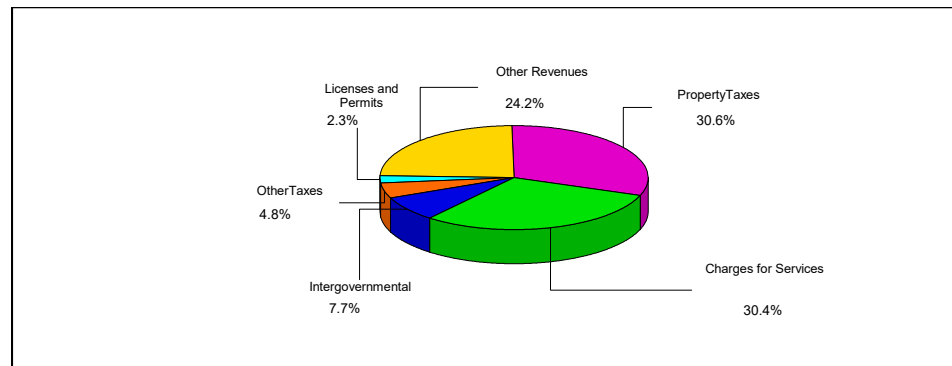


Source: BEBR, University of Florida (2020)
 Note: The Countywide figures do not necessarily reflect those population estimates that are ultimately used for revenue-sharing purposes.

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY20-21 (Excludes Transfers and Reserves)



Percentage Distribution for FY20-21

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

<u>REVENUE TYPE</u>	<u>FY20-21 ADOPTED</u>	
Property Taxes	\$422,524,708	
Charges for Services	419,021,159	
Intergovernmental	105,737,341	
Other Taxes	65,713,786	
Licenses and Permits	31,570,360	
Other Revenues:		
Interfund Transfers	\$ 258,181,372	
Interest Earnings	9,549,246	
Constitutional Transfers and Misc Revenues	44,279,935	
Impact Fees	15,801,520	
Fines & Forfeitures	1,999,000	
Court and Related Services	3,680,000	
Rent & Royalties	832,586	
	334,323,659	
Total Current Revenues	\$1,378,891,013	64.8%
Less 5% Anticipated	(2,091,037)	
Fund Balance	747,122,915	35.2%
TOTAL ALL REVENUES	\$2,123,922,891	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 30.6% of the current revenues budgeted for FY20-21. 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 30.4% of current revenues.

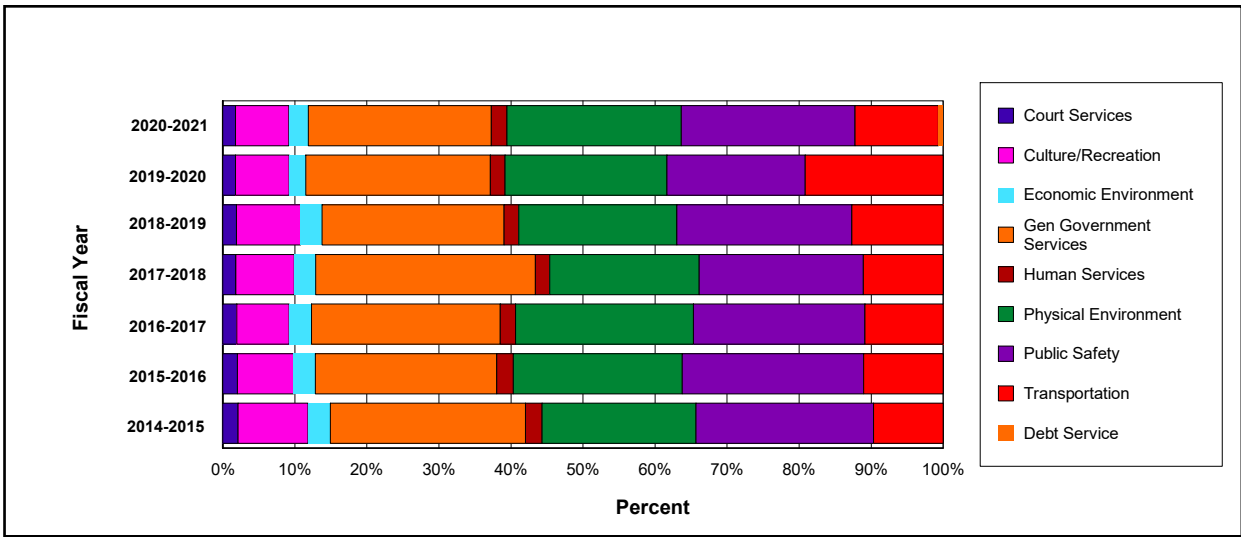
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.7% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.8% of the total current revenues.

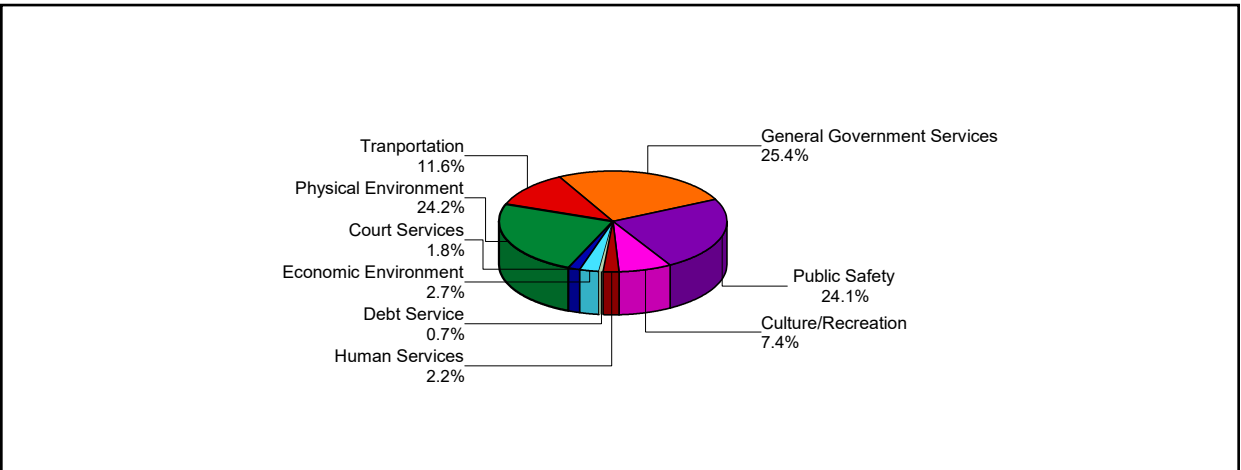
Licenses and Permits are 2.3% of current revenues and consist primarily of building and permit fees.

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 FY20-21 (Excludes Transfers and Reserves)



Percentage Distribution for FY20-21 (Excludes Transfers and Reserves)

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

EXPENDITURE FUNCTION	2020 - 2021 ADOPTED		
General Government	\$ 304,658,735		
Public Safety	288,925,302		
Physical Environment	290,582,760		
Transportation	138,685,354		
Economic Environment	32,521,135		
Human Services	25,938,502		
Culture & Recreation	88,408,113		
Court Services	21,511,630		
Debt Service	8,236,313		
Subtotal	\$ 1,199,467,844	56.5%	
TRANSFERS AND RESERVES	924,455,047	43.5%	
TOTAL EXPENDITURES	\$ 2,123,922,891	100.0%	

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY14-15. 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 FY20-21 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY20-21, General Government Services is the largest at 25.4%, followed by Physical Environment at 24.2% and Public Safety at 24.1%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 24.1%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 2.7% of the total budget.

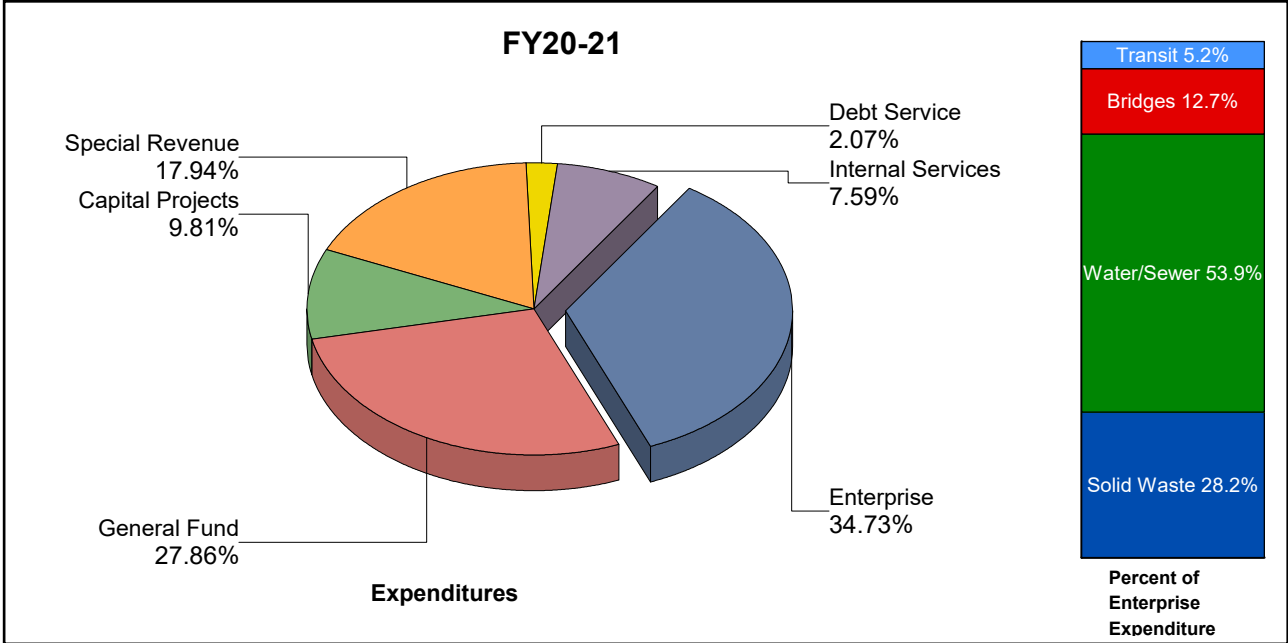
Human Services, including social service support and grant-related programs, represents 2.2% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.4% of the total budget.

Court Services represents 1.8% 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 \$666,273,675 and Interfund Transfers of \$258,181,372 for a total of \$924,455,047 or 43.5% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES



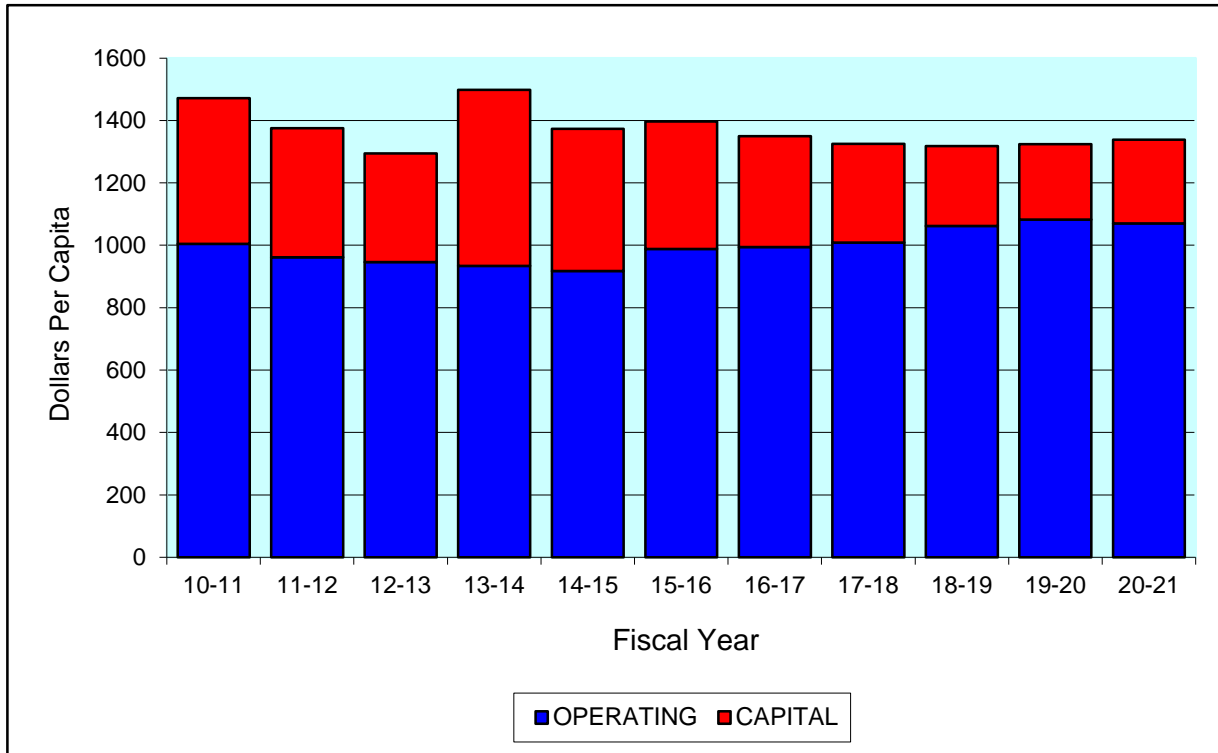
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	208,172,346
	Water/Sewer		397,466,480
	Bridges		93,484,394
	Transit		38,548,303
	Subtotal	\$	737,671,523
General			591,785,582
Capital Projects			208,334,884
Special Revenue			380,928,855
Debt Service			43,910,682
Internal Service Funds			161,291,365
Trust and Agency			0
	TOTAL	\$	2,123,922,891

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

FY10-11 THROUGH FY20-21



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

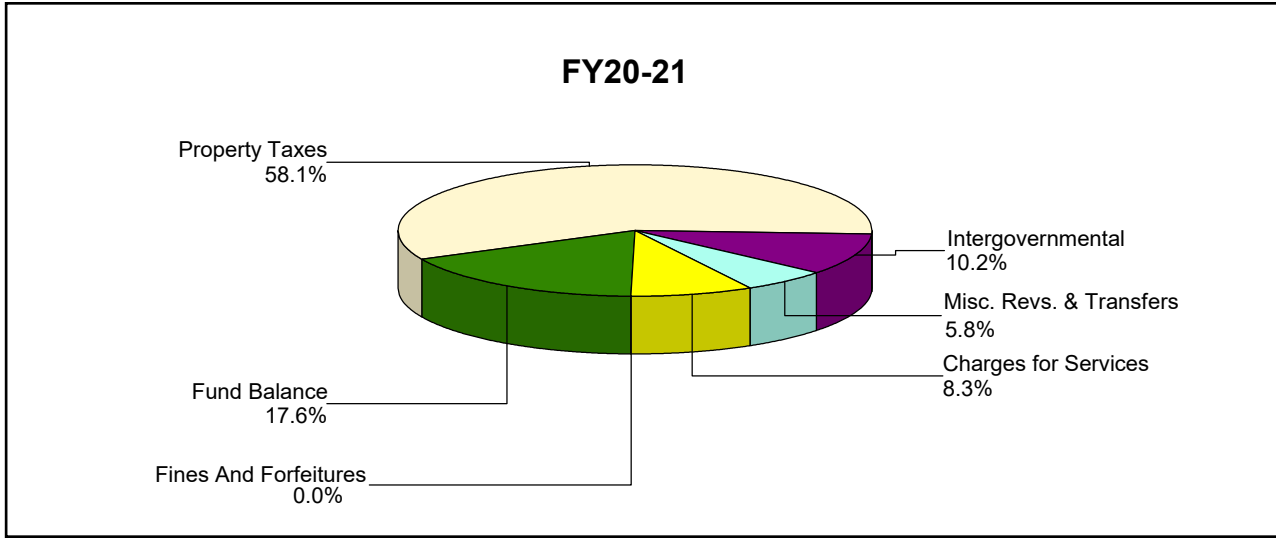
	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Operating	\$ 1,005	\$ 962	\$ 946	\$ 934	\$ 918	\$ 989	\$ 994	\$ 1,009	\$ 1,062	\$ 1,082	\$ 1,070
Capital	467	413	348	564	455	408	356	316	256	241	268
TOTAL	\$ 1,472	\$ 1,375	\$ 1,294	\$ 1,498	\$ 1,373	\$ 1,397	\$ 1,350	\$ 1,325	\$ 1,318	\$ 1,323	1,338

Total per capita expenditures reflect a slight increase from FY19-20 to FY20-21.

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

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

GENERAL FUND REVENUE BY CATEGORY



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

	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Unaudited Actual	FY20-21 Adopted
Property Taxes	\$ 251,043,539	\$ 265,473,082	\$ 288,059,580	\$ 306,367,601	\$ 326,180,376	\$ 343,790,243
Other Taxes	0	0	0	0	0	0
Intergovernmental	70,196,667	68,327,113	73,031,266	76,667,169	209,979,430	60,621,889
Misc Revs & Transfers	26,748,557	32,806,514	42,817,092	37,545,577	34,926,239	34,293,264
Charges for Services	48,731,739	48,427,417	49,161,094	50,234,662	48,023,784	48,868,311
Fines & Forfeitures	300,110	240,191	151,099	145,184	95,663	160,000
Current Revenues	\$ 397,020,612	\$ 415,274,317	\$ 453,220,131	\$ 470,960,193	\$ 619,205,492	\$ 487,733,707
Less 5% Anticipated						
Fund Balance	134,598,117	131,121,299	120,797,369	143,838,334	133,528,623	104,051,875
TOTAL	\$ 531,618,729	\$ 546,395,616	\$ 574,017,500	\$ 614,798,527	\$ 752,734,115	\$ 591,785,582

The chart reflects adopted FY20-21 revenues in the General Fund. Projected revenues total \$591,785,582. Chart percentages are based on this total. Property Taxes account for 58.1% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) account for 10.2% of Fund Revenues.

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

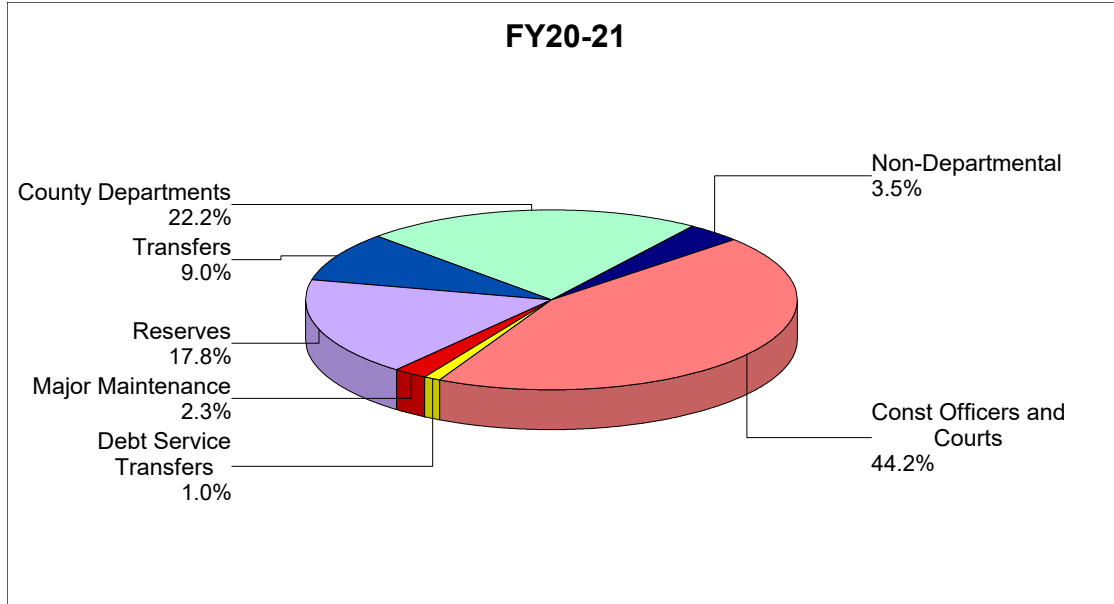
Charges for Services include licenses and permit fees in addition to rental, parking, and other miscellaneous fees.

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

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

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

GENERAL FUND EXPENDITURES BY CATEGORY



	<u>FY15-16</u> <u>Actual</u>	<u>FY16-17</u> <u>Actual</u>	<u>FY17-18</u> <u>Actual</u>	<u>FY18-19</u> <u>Actual</u>	<u>FY19-20</u> <u>Unaudited</u> <u>Actual</u>	<u>FY20-21</u> <u>Adopted</u>
County Departments	\$ 105,411,841	\$ 110,038,253	\$ 121,459,306	\$ 124,482,657	\$ 166,512,893	\$ 131,122,606
Non-Departmental	13,444,828	20,306,506	19,580,852	19,193,245	19,269,328	20,676,968
Const Officers and Courts	217,851,579	223,557,609	232,534,772	244,470,645	256,995,294	261,837,360
Debt Service Transfers	12,430,590	11,991,903	5,825,621	5,817,252	5,848,325	5,835,036
Major Maintenance	0	0	0	0	12,163,357	13,702,545
Reserves	0	0	0	0	0	105,357,888
Transfers	41,170,476	52,952,143	42,110,512	72,793,434	68,159,522	53,253,179
TOTAL	<u>\$390,309,314</u>	<u>\$ 418,846,414</u>	<u>\$ 421,511,063</u>	<u>\$ 466,757,233</u>	<u>\$ 528,948,719</u>	<u>\$ 591,785,582</u>

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

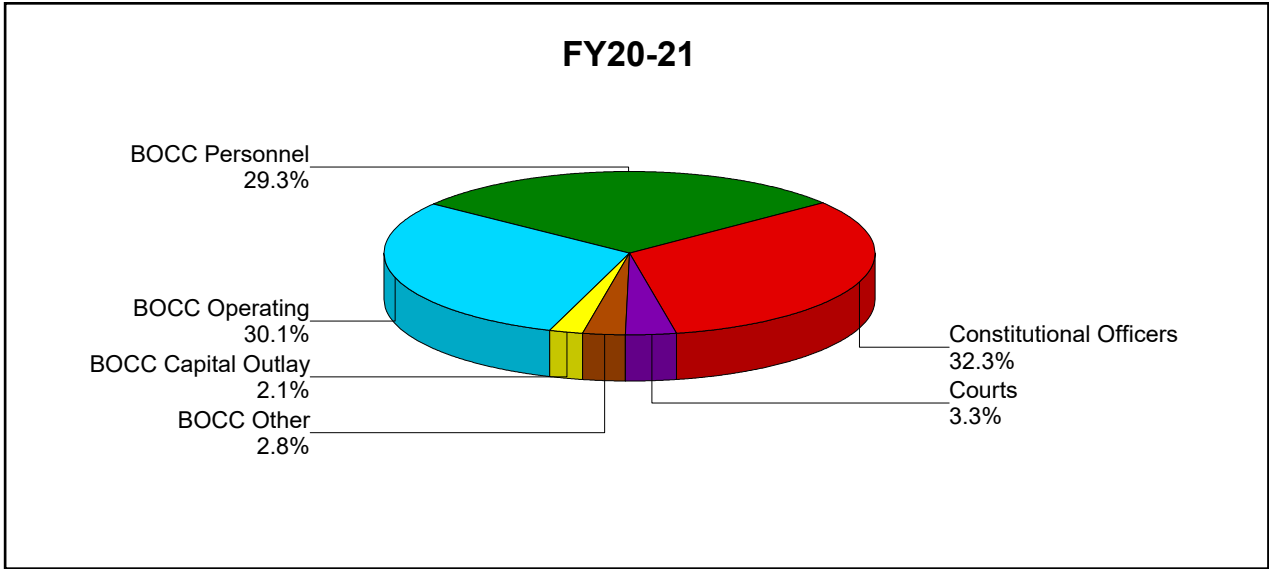
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 235,258,840	
Operating Expenses	242,052,266	
Capital Outlay	16,807,985	
Other Expenses	22,873,464	
Total BoCC Operating Departments	516,992,555	\$ 516,992,555
Constitutional Officers		259,706,837
Courts		26,553,593
Total Operating Expenses		\$ 803,252,985

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 FY15-16	ACTUAL FY16-17	ACTUAL FY17-18	ACTUAL FY18-19	UNAUDITED ACTUAL FY19-20	ADOPTED BUDGET FY20-21
Animal Services	5,030,608	5,401,176	5,299,896	5,503,578	5,860,840	6,243,708
Community Development	15,115,261	17,136,583	19,137,498	18,886,323	17,825,214	20,567,865
Construction & Design	0	0	0	0	0	0
County Administration	3,442,646	8,670,084	45,181,673	11,124,521	63,257,221	5,860,368
County Attorney	2,963,935	3,005,634	3,039,997	2,980,046	3,080,064	3,462,172
County Commission	1,407,490	1,408,100	1,404,207	1,409,425	1,490,891	1,580,722
County Lands	1,042,172	1,003,389	1,028,944	1,339,000	1,348,895	1,469,856
Economic Development	1,163,909	1,081,634	911,906	1,163,652	860,389	1,059,520
Facilities Management	14,649,958	14,813,321	15,464,187	16,310,691	15,806,223	17,520,041
Fleet Management	11,070,325	9,272,383	12,004,014	13,395,004	13,450,501	13,790,806
GIS Operations	684,130	762,568	896,287	1,154,832	0	0
Hearing Examiner	742,727	761,248	885,775	857,258	887,972	913,722
Human Resources	2,250,593	2,315,726	2,582,138	2,766,324	3,354,782	3,643,710
Human Services	23,111,528	24,657,915	23,645,489	24,761,018	26,020,432	26,509,245
Information Technology	11,936,036	13,914,130	13,808,334	12,415,529	15,442,867	15,830,176
Internal Services	683,111	851,140	1,016,851	1,495,146	1,560,575	1,718,381
Library	26,239,032	26,245,700	28,465,809	29,200,645	29,700,003	32,060,081
Natural Resources	5,097,816	5,266,815	9,448,686	6,411,825	6,289,650	6,607,094
Office of Sustainability	0	0	0	0	0	0
Parks and Recreation	30,473,389	32,254,498	34,999,006	35,711,435	32,268,765	35,302,390
Procurement Management	1,129,934	1,574,790	1,990,723	2,439,500	2,203,791	2,710,389
Public Resources	0	0	0	0	0	0
Public Safety	49,450,806	49,371,325	52,390,470	57,750,138	43,179,715	60,019,949
Solid Waste	70,241,438	71,622,380	78,335,249	85,789,268	85,097,903	89,085,804
Sports Development	1,187,053	1,085,432	1,172,565	1,327,180	1,058,175	1,368,604
Transit	30,041,916	25,004,646	27,323,672	29,664,707	26,595,905	32,934,075
Transportation	37,667,053	38,616,902	40,856,620	45,699,887	45,271,894	48,462,408
Lee County Utilities	53,785,214	58,025,934	66,954,019	73,692,271	68,453,403	67,000,559
Visitor & Convention Bureau	17,705,615	18,805,958	20,337,631	21,528,392	16,214,725	21,270,910
TOTAL	\$ 418,313,697	\$ 432,929,411	\$ 508,581,647	\$ 504,777,594	\$ 526,580,795	\$ 516,992,555

* County Administration includes FY17-18 Hurricane IRMA expense of \$40.8 million. and FY19-20 COVID-19 pandemic expense of \$58.1 million

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY13-14	ACTUAL FY14-15	ACTUAL FY15-16	ACTUAL FY16-17	ACTUAL FY17-18	ACTUAL FY18-19	UNAUDITED ACTUAL FY19-20	ADOPTED BUDGET FY20-21
COURTS								
Court Services	\$ 13,138,222	\$ 13,986,642	\$ 13,991,397	\$ 14,323,192	\$ 14,923,159	\$ 15,764,269	\$ 15,956,546	\$ 16,187,195
Board Support	1,435,499	1,491,337	1,468,210	1,506,835	1,530,467	1,541,362	1,424,028	1,467,961
TOTAL	\$ 14,573,721	\$ 15,477,979	\$ 15,459,607	\$ 15,830,027	\$ 16,453,627	\$ 17,305,630	\$ 17,380,574	\$ 17,655,156
Public Defender	\$ 974,696	\$ 997,896	\$ 1,192,831	\$ 1,367,818	\$ 987,561	\$ 1,480,877	\$ 1,408,569	\$ 1,546,389
State Attorney	1,597,770	1,776,989	2,117,656	2,011,004	2,122,832	2,212,072	2,170,796	2,310,085
Medical Examiner	2,674,177	3,038,683	3,342,990	3,627,280	3,625,499	3,985,510	4,265,658	5,041,963
TOTAL COURTS	\$ 19,820,365	\$ 21,291,547	\$ 22,113,084	\$ 22,836,129	\$ 23,189,518	\$ 24,984,090	\$ 25,225,598	\$ 26,553,593
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 14,604,821	\$ 15,457,366	\$ 16,314,426	\$ 17,246,893	\$ 18,124,784	\$ 18,586,356	\$ 19,217,257	\$ 17,382,271
Board Support	1,386,832	1,441,303	1,416,140	1,324,520	1,278,990	1,377,998	1,335,007	1,416,189
TOTAL	\$ 15,991,653	\$ 16,898,669	\$ 17,730,567	\$ 18,571,414	\$ 19,403,773	\$ 19,964,354	\$ 20,552,264	\$ 18,798,460
Excess Funds Returned	\$(6,918,788)	\$(8,421,167)	\$(8,560,279)	\$(9,514,157)	\$(9,893,757)	\$(9,909,272)	\$(9,181,020)	
Clerk to Board	\$ 8,456,399	\$ 8,774,041	\$ 9,187,541	\$ 9,844,096	\$ 10,260,789	\$ 10,548,620	\$ 11,885,944	\$ 10,849,385
Board Support	1,023,958	1,043,920	939,315	960,232	985,925	972,999	938,594	860,323
TOTAL	\$ 9,480,358	\$ 9,817,961	\$ 10,126,856	\$ 10,804,327	\$ 11,246,715	\$ 11,521,619	\$ 12,824,537	\$ 11,709,708
Excess Funds Returned	\$(443,761)	\$(891,640)	\$(1,234,443)	\$(527,711)	\$(745,997)	\$(72,136)	\$(112,898)	
Property Appraiser	\$ 7,834,157	\$ 7,841,409	\$ 7,864,459	\$ 7,785,224	\$ 7,619,557	\$ 7,820,072	\$ 7,940,410	\$ 8,153,448
Board Support	2,277,446	2,202,188	2,194,393	2,233,709	2,359,691	2,463,742	2,467,974	2,117,636
TOTAL	\$ 10,111,602	\$ 10,043,597	\$ 10,058,853	\$ 10,018,933	\$ 9,979,249	\$ 10,283,814	\$ 10,408,384	\$ 10,271,084
Excess Funds Returned	\$(825,041)	\$(1,131,575)	\$(622,054)	\$(1,655,861)	\$(1,264,609)	\$(1,008,116)	\$(1,309,498)	
Supervisor of Elections	\$ 7,184,647	\$ 6,756,022	\$ 8,962,450	\$ 8,016,447	\$ 8,245,941	\$ 9,014,053	\$ 9,644,015	\$ 9,169,409
Board Support	786,177	818,276	667,710	566,923	591,709	613,003	605,937	513,500
TOTAL	\$ 7,970,824	\$ 7,574,298	\$ 9,630,160	\$ 8,583,370	\$ 8,837,650	\$ 9,627,056	\$ 10,249,952	\$ 9,682,909
Excess Funds Returned	\$(380,563)	\$(73,175)	\$(35,156)	\$(1,229,461)	\$(2,510,414)	\$(1,824,578)	\$(1,196,958)	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	<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>ACTUAL</u> <u>FY18-19</u>	<u>UNAUDITED</u> <u>ACTUAL</u> <u>FY19-20</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY20-21</u>
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 93,261,675	\$ 99,777,961	\$ 109,496,202	\$ 112,034,479	\$ 117,596,875	\$ 123,966,363	\$ 132,287,819	\$ 141,092,692
Sheriff Disb-Correct	49,325,793	49,376,404	50,660,934	54,465,521	56,894,720	59,571,807	61,433,866	63,171,424
Board Support	5,115,747	5,259,068	4,862,379	5,027,290	4,915,577	5,219,539	4,797,659	4,980,560
Trust & Agency	155,000	325,000	403,500	670,000	545,000	1,950,000	1,075,000	0
TOTAL	<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>\$ 199,594,344</u>	<u>\$ 209,244,676</u>
Excess Funds Returned	\$(19,208)	\$(973,278)	\$(42,726)	\$(49,541)	\$(115,645)	\$(10,809)	\$(583,059)	
Total Excess Funds Returned	<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>	<u>\$(12,383,433)</u>	
TOTAL CONSTITUTIONAL OFFICERS	<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>\$ 253,629,481</u>	<u>\$ 259,706,837</u>
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<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>\$ 267,088,641</u>	<u>\$ 278,855,079</u>	<u>\$ 286,260,430</u>

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

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<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>\$ 267,088,641</u>	<u>\$ 278,855,079</u>	<u>\$ 286,260,430</u>
TOTAL DEPARTMENTS	<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>\$ 504,777,594</u>	<u>\$ 526,580,795</u>	<u>\$ 516,992,555</u>
TOTAL OPERATING	<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>\$ 771,866,236</u></u>	<u><u>\$ 805,435,874</u></u>	<u><u>\$ 803,252,985</u></u>

DEBT SERVICE

As of September 30, 2020, Lee County had \$561,471,620 in outstanding principal from bonded debt. This is divided into the following categories:

General Government Debt	\$	182,417,214
Enterprise Debt:		
Solid Waste		49,655,000
Transportation		100,980,000
Utilities		<u>228,419,406</u>
TOTAL	\$	<u>561,471,620</u>

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

Capability to Issue Debt

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

Enterprise Debt

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

Governmental Debt

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

DEBT SERVICE (continued)

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

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

TAXABLE PROPERTY VALUES

FY91-92 THROUGH FY20-21

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

Countywide

Since FY91-92, the countywide taxable valuation has grown approximately \$70.9 billion. The countywide valuation certified on October 13, 2020 was \$89,314,624,576 representing a 6.9% increase from 2019. Residential land use accounts for 86.2% of taxable value followed by 10.4% for commercial, 2.2% for industrial, 0.3% Agricultural and 0.8% for all others in 2020. This general pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 13, 2020 was \$37,127,426,023, an 8.9% increase from 2019. The incorporation of the Village of Estero in 2014 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY15-16. Similarly, the incorporation of Bonita Springs in 1999 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY00-01.

TAXABLE PROPERTY VALUE INCREASES/DECREASES

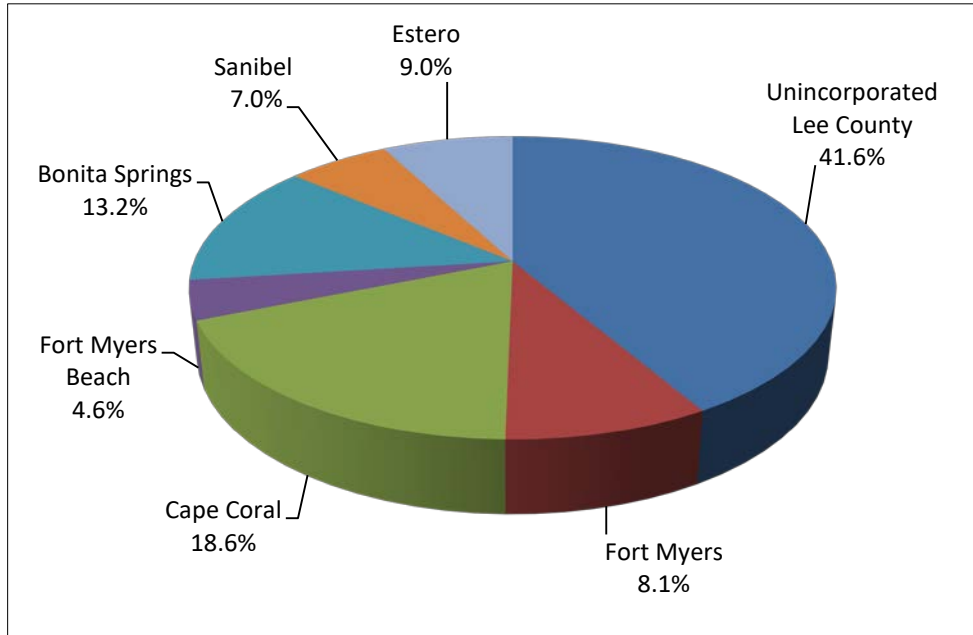
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994	434.0	104.0	538.0	332.8	121.2	454.0
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010	1,274.0	(20,877.0)	(19,603.0)	582.5	(10,979.5)	(10,397.0)
2010	2011	599.9	(9,796.0)	(9,196.1)	272.0	(5,077.0)	(4,805.0)
2011	2012	371.6	(2,790.0)	(2,418.4)	163.0	(1,507.8)	(1,344.8)
2012	2013	382.2	(757.2)	(375.0)	148.6	(512.6)	(364.0)
2013	2014	530.5	1,166.8	1,697.3	225.4	517.6	743.0
2014	2015	815.9	2,922.0	3,737.9	299.6	1,275.5	1,575.1
2015	2016	1,098.8	3,246.7	4,345.5	(4,970.6)	1,291.8	(3,678.8)
2016	2017	1,557.4	3,714.5	5,271.9	509.6	1,562.9	2,072.5
2017	2018	1,754.3	4,334.9	6,089.2	625.9	2,006.3	2,632.2
2018	2019	1,751.0	2,674.4	4,425.4	565.7	1,277.4	1,843.1
2019	2020	2,271.0	2,923.2	5,194.2	932.2	1,467.7	2,399.9
2020	2021	2,345.2	3,423.2	5,768.4	1,183.5	1,372.0	2,555.5
Total:		\$47,421.6	\$25,270.8	\$72,692.4	\$19,788.8	\$6,683.2	\$26,472.0

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

The Countywide figures for 2020-2021 reflect a nine straight years of an increase in taxable value after decreases for five consecutive years. There was a net "new" taxable value of \$2,345.2 million and an increase in existing taxable value of \$3,423.2 million for a total valuation increase of \$5,768.4 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.

FY20-21 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 2020 taxable value (FY20-21) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 13, 2020:

Unincorporated Lee County	\$ 37,127,426,023	41.6%
Fort Myers	7,807,388,308	8.7%
Cape Coral	16,578,808,989	18.6%
Fort Myers Beach	3,713,639,808	4.2%
Bonita Springs	11,780,141,294	13.2%
Sanibel	5,413,118,602	6.1%
Estero	6,907,286,529	7.7%
TOTAL	\$ <u>89,327,809,553</u>	100.0%

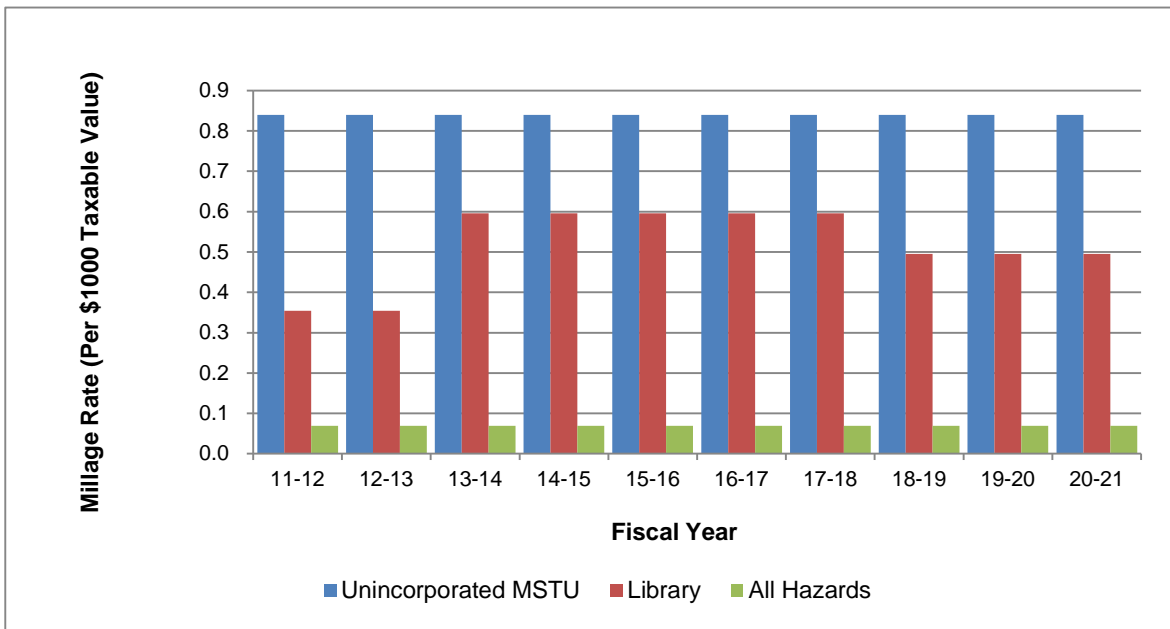
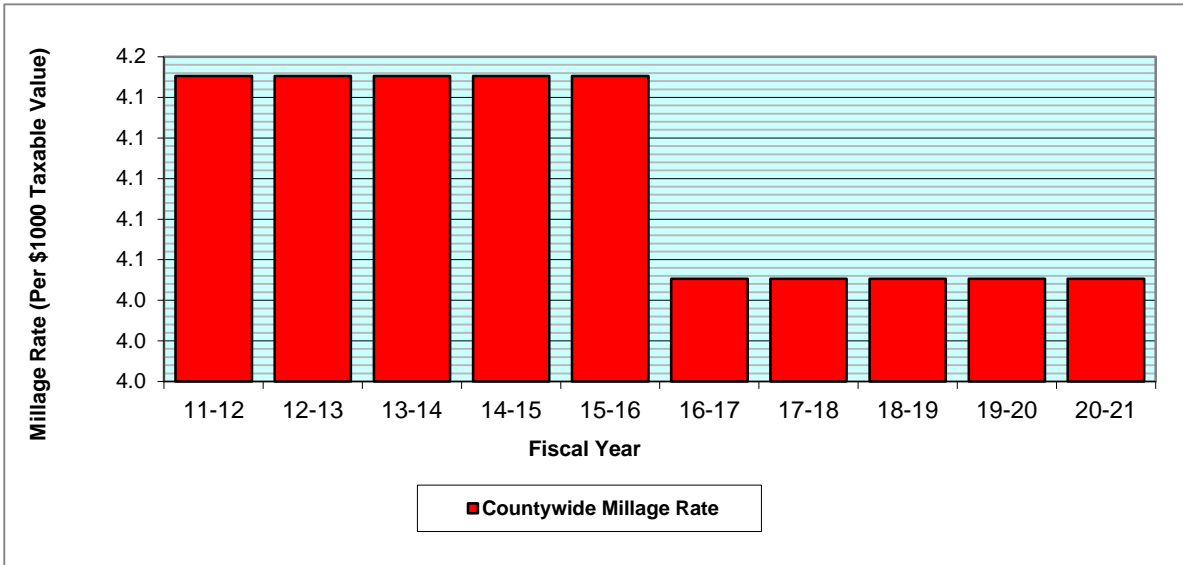
Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY18-19 to FY19-20 and FY19-20 to FY20-21 with the percentage change:

<u>FY18-19 to FY19-20</u>		
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	\$ <u>5,074,630,264</u>	100.0%

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

PROPERTY TAX RATES

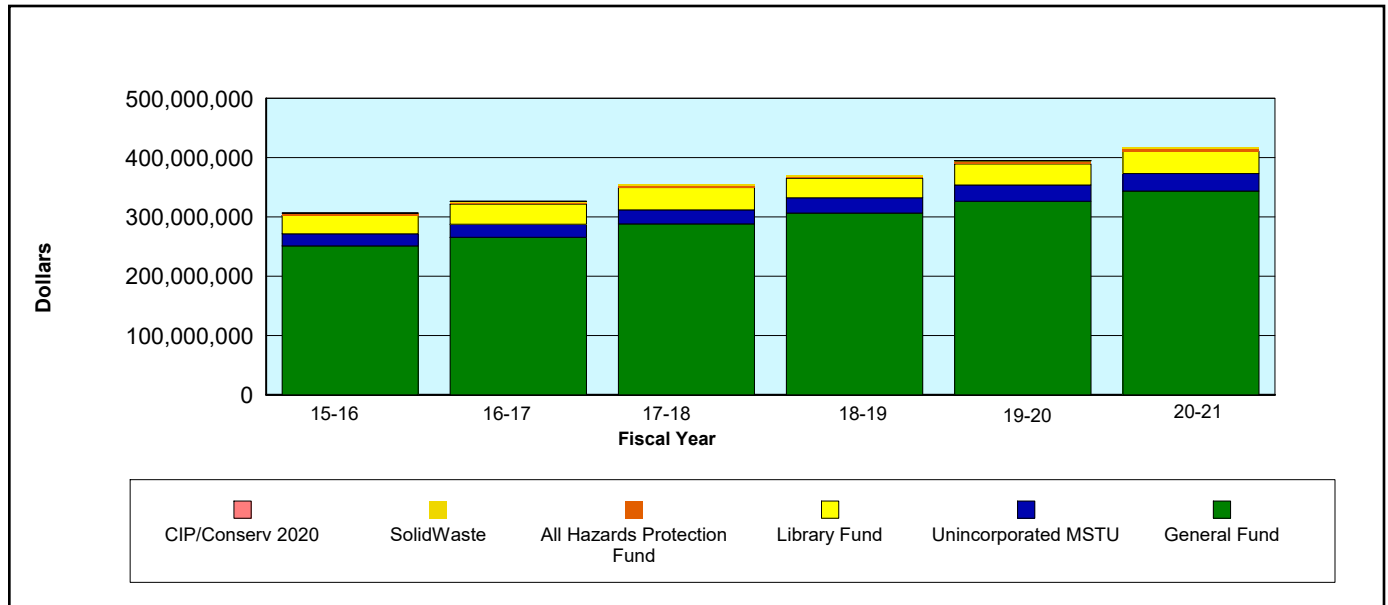
FY11-12 THROUGH FY20-21



	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
	<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	4.1506	4.1506	4.1506	4.0506	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>0.0000*</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>	<u>0.0000*</u>
COUNTYWIDE TOTAL	4.1506	4.1506	4.1506	4.1506	4.1506	4.0506	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	0.3541	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	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 FY15-16 THROUGH FY20-21



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Unaudited Actual	FY20-21 Adopted
COUNTYWIDE						
General Fund	\$ 251,043,539	\$ 265,473,082	\$ 288,059,580	\$ 306,367,601	\$ 326,180,376	\$ 343,790,243
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	25,187	17,717	12,042	8,605	5,198	0
SUBTOTAL	<u>\$ 251,068,725</u>	<u>\$ 265,490,799</u>	<u>\$ 288,071,622</u>	<u>\$ 306,376,207</u>	<u>\$ 326,185,574</u>	<u>\$ 343,790,243</u>
OTHER						
Unincorporated MSTU Fund	\$ 20,454,578	\$ 22,110,419	\$ 24,042,698	\$ 25,715,544	\$ 27,603,841	\$ 29,626,587
Library Fund	31,515,403	34,240,937	37,261,101	33,104,469	35,426,263	37,491,916
All Hazards Protection Fund	2,431,746	2,631,047	2,867,432	3,078,899	3,308,801	3,536,927
Solid Waste	1,256,502	1,863,771	2,142,178	2,102,891	2,266,004	2,762,684
SUBTOTAL	<u>\$ 55,658,228</u>	<u>\$ 60,846,174</u>	<u>\$ 66,313,409</u>	<u>\$ 64,001,804</u>	<u>\$ 68,604,909</u>	<u>\$ 73,418,114</u>
GRAND TOTAL	<u>\$ 306,726,954</u>	<u>\$ 326,336,973</u>	<u>\$ 354,385,031</u>	<u>\$ 370,378,011</u>	<u>\$ 394,790,484</u>	<u>\$ 417,208,357</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 FY20-21, property taxes are 58.1% of the General Fund. The Library Fund relies upon 64.8% of its revenue from property taxes. The Unincorporated MSTU Fund receives 42.6% of its revenue from property taxes. The All Hazards Protection Fund receives 43.0% 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.

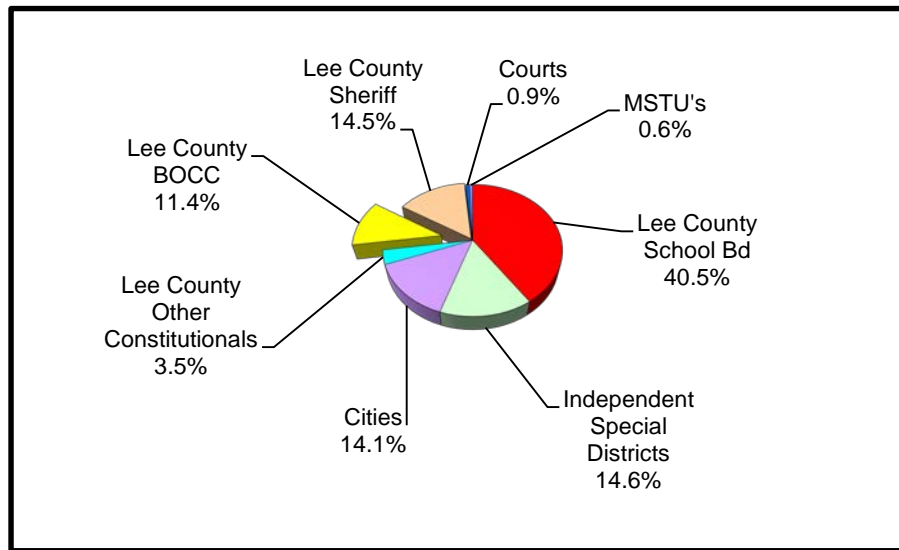
*Conservation 2020 Fund has been included in the General Fund since FY13-14.

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</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>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506	4.0506	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	0.0000	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	4.0506	4.0506	4.0506	4.0506	4.0506
<u>Misc. Non-Countywide Millages:</u>											
Library	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	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	1.2474	1.2632	1.2632	1.5047	1.5047	1.5047	1.5047	1.5047	1.4047	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	0.2029	0.1292	0.0646	0.0616	0.0585	0.1170	0.1602	0.1681	0.1523	0.1523	0.1753
Winkler Safe Neighborhood MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.8290	0.7969	0.8911	0.7105	0.5043	0.4570	0.4151	0.2793	0.2790	0.8000	1.0000
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	1.9027	2.0212	2.0212	2.2824	2.1212	2.0214	2.8588	3.0000	2.4000	2.3000	2.0000
Maravilla	4.0000	4.0000	4.7000	4.5000	4.5000	4.0000	4.0000	3.9000	3.7000	3.8000	3.6000
Useppa	2.3000	2.3000	2.5109	3.1380	2.8806	2.7931	2.6424	2.7029	2.6150	2.7500	2.7100
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	1.0150	1.2243	0.8313	0.9393	0.9684	0.8592	0.9033	0.7107	0.4159	0.7088	0.5150
Bayshore Estates SLD	2.3144	2.3002	2.3818	2.1532	2.0933	2.1912	2.1910	1.7662	1.5078	1.5830	1.2000
Billy Creek Commerce Center SLD	0.2637	0.2632	0.3184	0.2965	0.3143	0.3371	0.3930	0.3461	0.2998	0.2936	0.2355
Birkdale SLD	0.5513	0.5204	0.5542	0.4805	0.3973	0.4335	0.3723	0.3059	0.2689	0.2945	0.2550
Charleston Park SLD	1.9095	2.0635	2.3119	1.8876	1.9068	1.8746	2.0675	1.9506	1.3967	1.6450	1.5500
Cypress Lake SLD	0.4799	0.4671	0.4820	0.4746	0.5712	0.4995	0.5000	0.4526	0.3967	0.4110	0.3650
Daughtrey's Creek SLD	0.7928	0.7491	0.8604	0.7811	0.7850	0.8124	0.8641	0.8381	0.8061	0.7750	0.6200

<u>Taxing Authority</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>FY 20-21</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	0.4788	0.5301	0.4544	0.4552	0.4132	0.4428	0.3986	0.3686	0.3369	0.3585	0.3015
Fort Myers Shores SLD	0.2770	0.3269	0.3085	0.3404	0.2952	0.322	0.3216	0.2187	0.1975	0.2350	0.1936
Fort Myers Villas SLD	0.3658	0.4580	0.3898	0.3083	0.3238	0.3392	0.3889	0.2028	0.3041	0.2570	0.2365
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0520
Harlem Heights SLD	0.5507	0.5546	0.6333	0.7490	1.0361	1.0301	1.2291	1.1779	1.1562	1.2184	0.7000
Heiman/Apollo SLD	2.8607	3.8449	3.1139	3.3952	2.9251	2.5194	2.6325	2.1891	1.7551	1.7800	1.2000
Hendry Creek SLD	0.2926	0.3180	0.3058	0.4034	0.3572	0.3854	0.4162	0.3625	0.3057	0.3678	0.3310
Iona Gardens SLD	0.7549	0.7594	0.7834	0.7747	0.8292	0.8059	0.8595	0.7164	0.0635	0.8580	0.5550
Lehigh Acres SLD	0.3934	0.4171	0.4212	0.4588	0.6103	0.3921	0.7455	0.7455	0.7460	0.7460	0.7460
Lochmoor Village SLD	0.9335	0.9249	0.8762	0.7433	0.7888	0.7856	0.7628	0.6188	0.5267	0.5720	0.5000
McGregor Isles Dredging	0.0000	0.0000	0.0000	0.3705	0.3705	0.3614	0.3995	0.3860	0.3406	0.3406	0.3406
MidMetro Industrial Park Spec Improvemt	0.2476	0.3226	0.1799	0.0938	0.3632	0.2287	0.2388	0.3870	0.0000	0.0000	0.0000
Mobile Haven SLD	0.7478	0.8766	0.7848	0.8876	0.8125	0.8638	0.8598	0.6809	0.6351	0.7000	0.5050
Morse Shores SLD	0.6610	0.5526	0.5742	0.5905	0.5127	0.4953	0.4923	0.5036	0.2492	0.3850	0.3080
North Fort Myers SLD	0.1061	0.1341	0.2801	0.2370	0.2171	0.1569	0.1958	0.1820	0.1589	0.2030	0.1700
Page Park SLD	0.5794	0.4375	0.5069	0.4950	0.6345	0.4814	0.4606	0.7967	0.7706	0.4375	0.2750
Palmetto Point Light MSTU	0.2089	0.2484	0.2252	0.2057	0.4385	0.2788	0.1456	0.3622	0.3858	0.3858	0.3858
Palm Beach SIU MSTU	0.0000	0.0090	0.0088	0.0076	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palmona Park SLD	0.9903	1.7499	1.7499	1.5457	1.6583	1.6259	1.7499	1.6263	0.9049	1.2045	1.2550
Pine Manor SLD	1.4948	1.7887	1.2755	1.0210	0.9987	1.0762	0.9046	0.8075	0.6604	0.6955	0.5900
Port Edison SLD	0.7013	0.7740	0.6784	0.5123	0.5565	0.6409	0.5595	0.4693	0.3208	0.4750	0.4000
Riverdale Shores Improvement	1.9669	1.3367	0.6371	0.6137	0.7301	0.2017	0.7270	1.0043	1.1907	1.1907	1.6500
Russell Park SLD	0.8860	0.9927	1.0571	1.0647	1.0834	0.9735	0.9268	0.8430	0.7511	0.8300	0.6305
San Carlos Island SLD	0.0411	0.0605	0.0661	0.0575	0.0635	0.0549	0.0650	0.0572	0.0555	0.0661	0.0471
San Carlos Special Improvement	0.4211	0.4613	0.5241	0.2772	0.2510	0.2025	0.2678	0.2678	0.2297	0.2725	0.2725
Skyline SLD	0.1766	0.2070	0.1846	0.2074	0.1650	0.1975	0.1498	0.1335	0.1197	0.1420	0.1132
St. Jude Harbor	0.2852	0.3126	0.3119	0.2979	0.2520	0.3236	0.2835	0.2524	0.2225	0.2635	0.2060
Tanglewood Spec Improvement	0.5999	0.8910	0.8159	0.7364	0.5850	0.8673	1.0000	1.0000	0.9999	1.0000	1.0000
Town & River Spec Improvement	0.2412	0.2175	0.2073	0.3717	0.3266	0.2947	0.3899	0.2781	0.2870	0.2870	0.2870
Trailwinds SLD	0.8197	0.7524	0.6556	0.8991	0.8562	0.7371	0.7399	0.6912	0.4995	0.5900	0.5159
Tropic Isles SLD	1.6049	1.3085	1.0446	1.0190	0.9424	0.9783	0.8111	0.6315	0.4999	0.6450	0.4962
Villa Palms SLD	0.7980	0.8766	0.7765	0.8260	0.8101	0.8392	0.8866	0.7526	0.6514	0.7000	0.5990
Villa Pines SLD	0.2223	0.2582	0.2880	0.3253	0.3160	0.3003	0.2907	0.2708	0.2456	0.2456	0.2500
Waterway Estates SLD	0.5322	0.5584	0.4638	0.3959	0.3968	0.4368	0.3066	0.3068	0.2770	0.3450	0.2548
Waterway Shores SLD	0.8349	1.2276	1.1898	0.9499	1.0473	1.0249	0.9227	0.7651	0.5854	0.7300	0.6300
Whiskey Creek Spec Improvement	0.9989	0.9727	0.9802	0.9662	0.9773	0.9999	0.9999	0.9999	0.9997	0.9999	0.9999

FY20-21 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2020-2021 Total Property Tax is \$1,442,683,611
 2020 Tax Roll – Excluding Non Ad-Valorem Assessments
 Source: Lee County Property Appraiser – Tax Roll Certified October 13, 2020

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (40.5%). The Lee County Commission (30.2%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 30.2% 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 11.4%, Courts 1.0% and the Constitutional Officers other than the Sheriff would be allocated 3.5% from property taxes. The Lee County Sheriff would receive 14.5%. 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 \$136,440,895 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 (\$48,181,990). 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 \$1,580,094,360.

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

2020 PROPERTY TAXES (FY20-21)

	20-21 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 *	3.8100	953	953	953	953	953	953	953
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
CITIES								
CITY OF FORT MYERS	7.9643	1,792	0	0	0	0	0	0
CITY OF CAPE CORAL	6.3750	0	1,434	0	0	0	0	0
CAPE CORAL SOLID WASTE MSTU *	0.1753	0	44	0	0	0	0	0
CITY OF SANIBEL	1.8922	0	0	426	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.1351	0	0	30	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0500	0	0	11	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1045	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)	0.1103	25	25	25	25	25	25	25
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0380	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1192	27	27	27	27	27	27	27
LEE CTY HYACINTH CONTROL **	0.0221	6	6	6	6	6	6	6
LEE CTY MOSQUITO CONTROL **	0.2439	67	67	67	67	67	67	67
TOTAL		\$4,472	\$4,173	\$3,059	\$2,863	\$2,782	\$2,853	\$2,884
PERCENTAGE SUMMARY								
LEE COUNTY COMMISSION		23%	25%	30%	36%	33%	36%	43%
SCHOOL DISTRICT OF LEE COUNTY		34%	36%	50%	53%	54%	53%	53%
CITIES		40%	35%	16%	6%	8%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	3%	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 23% of the total tax bill for Fort Myers, 25% for Cape Coral, 30% for Sanibel, 36% for Bonita Springs, 33% 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 54% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 53%.

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

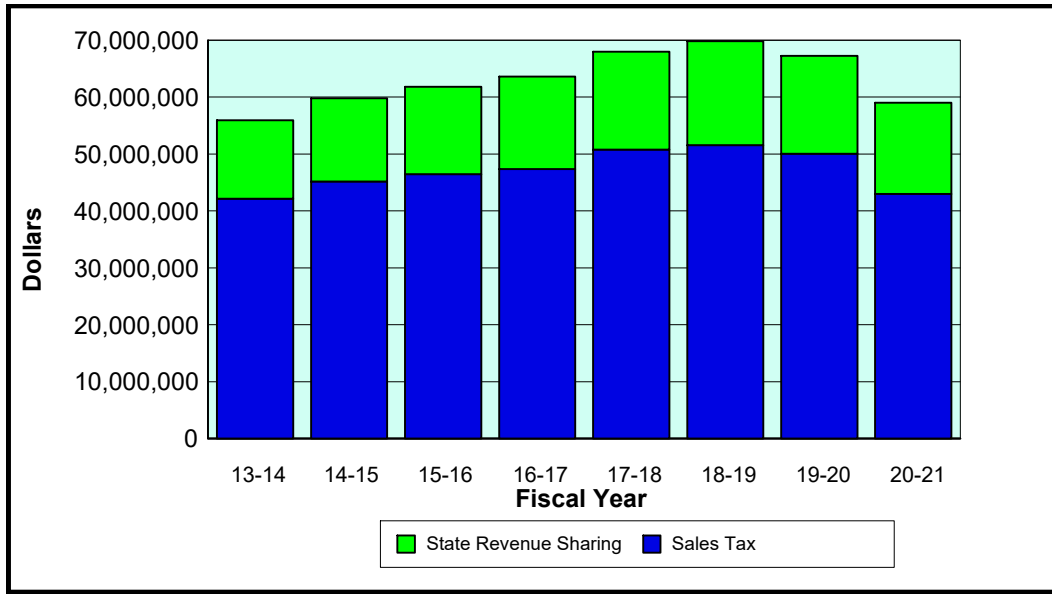
The Lee County Hyacinth Control and Mosquito Control Districts are not subject to the homestead exemption. These districts were established by the Florida Legislature and at that time it was determined that the services that these districts provide benefit all properties without discrimination.

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 2020 Property Tax information certified by the Property Appraiser on October 13, 2020.

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

FY13-14 THROUGH FY20-21



	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Unaudited Actual	FY20-21 Adopted
Sales Tax	\$ 42,131,369	\$ 45,163,659	\$ 46,441,231	\$ 47,350,177	\$ 50,740,927	\$ 51,568,241	\$ 50,011,035	\$ 43,000,000
State Rev Sharing	13,807,249	14,641,807	15,380,245	16,241,617	17,244,447	18,220,403	17,203,298	16,000,000
TOTAL	<u>\$ 55,938,618</u>	<u>\$ 59,805,466</u>	<u>\$ 61,821,476</u>	<u>\$ 63,591,794</u>	<u>\$ 67,985,374</u>	<u>\$ 69,788,644</u>	<u>\$ 67,214,333</u>	<u>\$ 59,000,000</u>

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

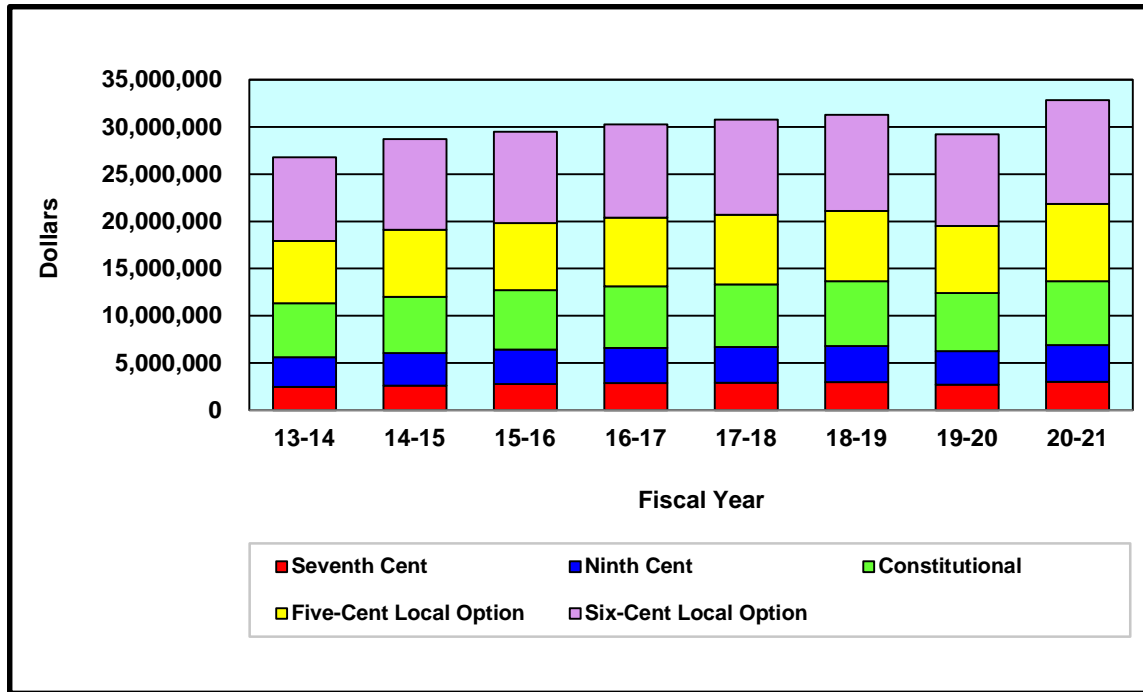
Sales Tax

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

State Revenue Sharing

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

LEE COUNTY GAS TAX REVENUES FY13-14 THROUGH FY20-21



	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Adopted
Seventh Cent	\$2,458,537	\$2,610,839	\$2,782,166	\$2,872,115	\$2,913,162	\$2,973,710	\$2,699,310	\$3,000,000
Ninth Cent	3,161,526	3,438,654	3,634,098	3,714,486	3,794,018	3,831,900	3,542,536	3,908,538
Constitutional	5,699,910	5,955,200	6,295,244	6,523,538	6,632,227	6,870,409	6,167,446	6,750,000
Five-Cent Local Option	6,616,170	7,096,415	7,115,734	7,274,628	7,367,938	7,433,179	7,089,410	8,186,140
Six-Cent Local Option	8,838,458	9,621,784	9,653,807	9,871,195	10,081,842	10,174,769	9,731,769	10,985,272
TOTAL	<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>\$31,283,967</u>	<u>\$29,230,471</u>	<u>\$32,829,950</u>

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

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

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

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

LEE COUNTY GAS TAX REVENUES (continued)

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

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

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

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

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

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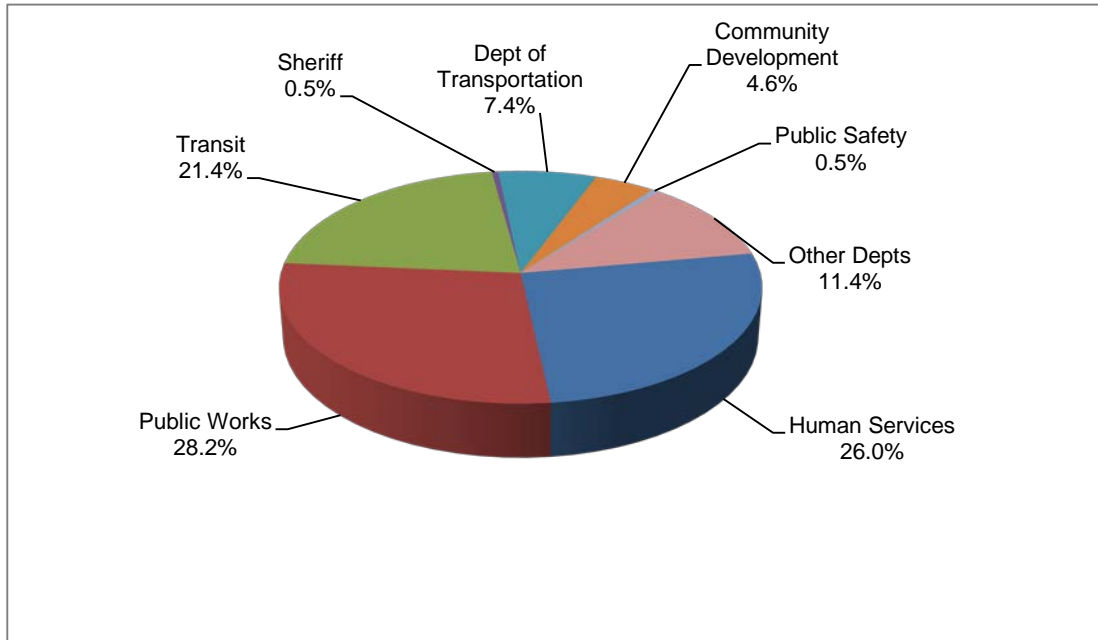
Local Option (11 cents)	Allocation (Effective 01-01-2020)	
5-Cent & 6-Cent	(After State Deductions for Dealer Costs)	
(From 1984 to 1989, only 4 cents was allocated)	Cape Coral	27.29%
	Sanibel	3.50%
	Fort Myers	10.67%
	Fort Myers Beach	1.00%
	Bonita Springs	4.53%
	Village of Estero	2.52%
	Lee County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

FY18-19 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



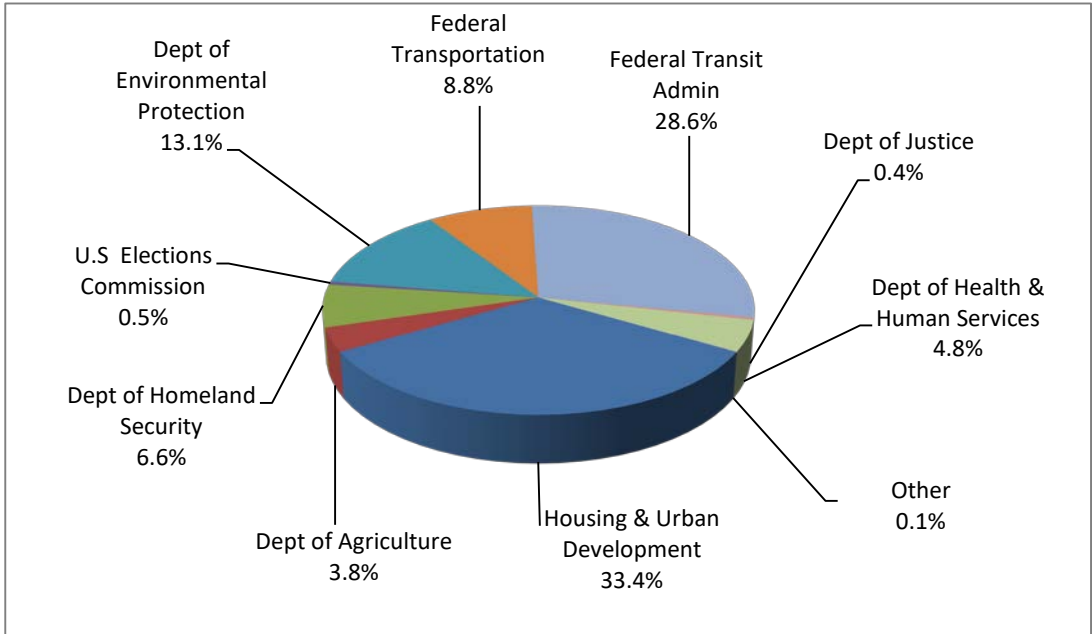
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$208,673,383

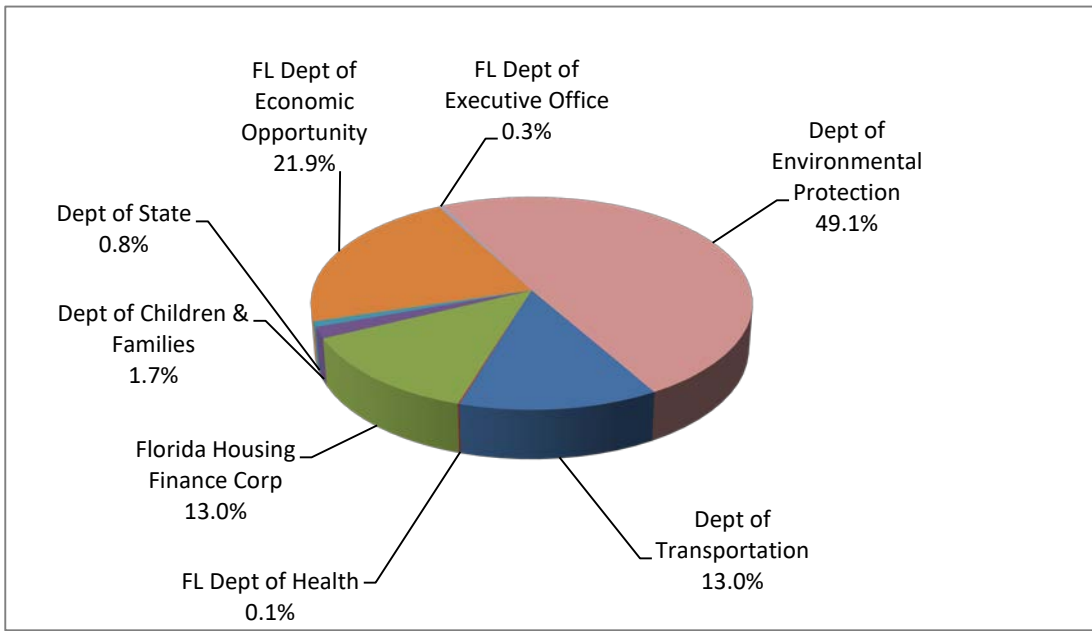
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 112 active (including multi-year) grants in FY18-19 totaling \$208,673,383. Grants totaling \$135,430,128 came from 11 Federal agencies, and grants totaling \$73,243,255 came from 7 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 FY18-19 FOR LEE COUNTY

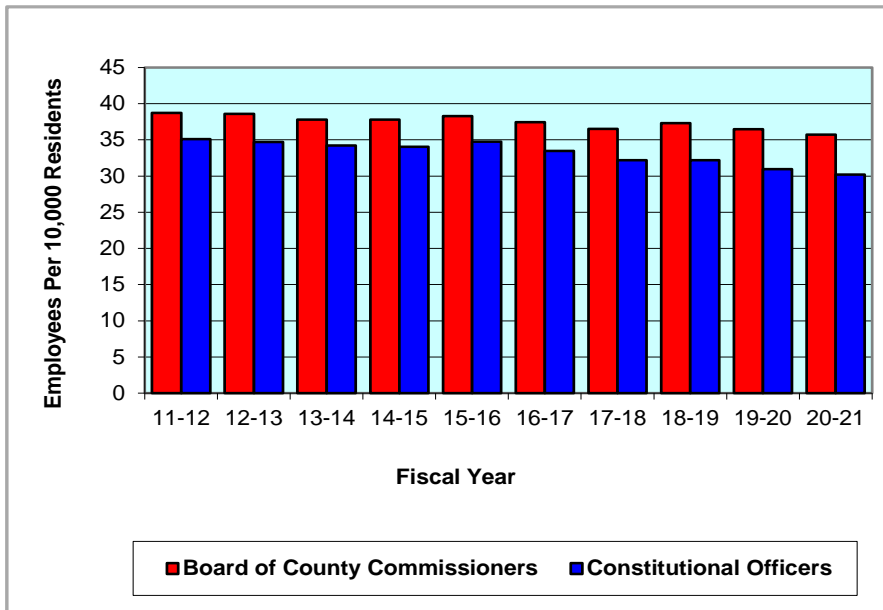


ACTIVE STATE GRANTS IN FY18-19 FOR LEE COUNTY



LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS

FY11-12 THROUGH FY20-21



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

Board of County Commissioners (BoCC)

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

Constitutional Officers

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

Fiscal Year	Employees per 10,000 Residents									
	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Board of County Commissioners	38.7	38.6	37.8	37.8	38.3	37.4	36.5	37.3	36.5	35.7
Constitutional Officers	35.1	34.7	34.2	34.0	34.8	33.5	32.2	32.2	31.0	30.2
Total	73.8	73.3	72.0	71.8	73.0	70.9	68.7	69.5	67.5	65.9

POSITION SUMMARY BY DEPARTMENT

FISCAL YEAR	19-20	20-21	20-21	20-21	20-21	20-21	20-21
Department	ADOPTED	ADDED	TRANSFERS	DELETED	UNDER FUNDED	TOTAL FUNDED	ADOPTED
Animal Services	58		0			58	58
Community Development	158				2	156	158
Construction & Design	0					0	0
County Administration	39		2		2	39	41
County Attorney	22				3	19	22
County Commissioners	10					10	10
County Lands	12					12	12
Economic Development	8					8	8
Environmental Policy Mgmt	0					0	0
Facilities	136					136	136
Fleet Management	35		1		1	35	36
GIS	0					0	0
Hearing Examiner	5					5	5
Human Resources	30				2	28	30
Human Services	73				5	68	73
Internal Services	18					18	18
Library	266				15	251	266
Natural Resources	49					49	49
Parks & Recreation	263				1	262	263
Public Resources	0					0	0
Public Safety	416		(1)		1	414	415
Procurement	27		(1)			26	26
Office of Sustainability	0					0	0
Solid Waste	117					117	117
Sports Development	4					4	4
Technology Services	15		(1)		4	10	14
Transit	266		1			267	267
Transportation	328					328	328
Utilities	277					277	277
Visitor & Convention Bureau	33					33	33
Non-Department	15		(1)		11	3	14
GRAND TOTAL	<u>2,680</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47</u>	<u>2,633</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 2020/2021 through 2024/2025**

Fund Codes: A=Advalorem; ADA= American Disabilities Act; B=Boat Reg Fees; CON=Conservation 2020 D=Debt; E=Enterprise; EM=e-911; G=Grant; GF=General Fund; GT=Gas Tax; I=Impact Fees; L= Library Advalorem; PS=Public Safety; T=Tourist Development Tax; ST=Surplus Tolls

Community Development																
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	Total Project	
Environmental Mitigation	40400700100	00100	GF	316,539	58,334	76,993	13,790	4,869	58,334	83,334	83,334	83,334	83,334	391,670	785,202	
	40400730700	30700	GT	995,294	58,333	119,677	56,475	29,769	58,333	83,333	83,333	83,333	83,333	391,665	1,506,636	
	40400748730	48730	E	269,949	58,333	119,677	56,475	4,869	58,333	83,333	83,333	83,333	83,333	391,665	781,291	
Total Community Development				1,581,782	175,000	316,347	126,740	39,506	175,000	250,000	250,000	250,000	250,000	1,175,000	3,073,129	

County Lands																
County Held Tax Certificates	40882800100	00100	GF	179,929	50,625	50,625			50,625	50,625	50,625	57,375	57,375	266,625	497,179	
County Owned Real Prop Assessment	40882900100	00100	GF	2,198,456	290,000	290,000	277,078		307,400	325,844	345,395	366,118	388,085	1,732,842	4,221,298	
Total County Lands				2,378,385	340,625	340,625	277,078		358,025	376,469	396,020	423,493	445,460	1,999,467	4,718,477	

Parks and Recreation																
Environmental Restoration & Exotic Maintenance-NEW	40330630105	30105	CON						2,000,000	2,000,000	2,500,000	2,500,000	3,000,000	12,000,000	12,000,000	
County Wide Park Improvements	40214100100	00100	GF	3,704,855	900,000	1,098,400	223,136	229,218	900,000	950,000	950,000	1,000,000	1,000,000	4,800,000	9,603,255	
	40214115500	15500	A	869,804										869,804		
Parks Restrooms Upgrades	40160200100	00100	GF		250,000	250,000			355,000					355,000	605,000	
Pool Improvements	40167400100	00100	GF	1,168,421	275,000	464,531	85,000	324,989	322,000	350,000	333,000	320,000	282,000	1,607,000	3,239,952	
	40167415500	15500	A	199,964										199,964		
Replacement Parking Machines	40183400100	00100	GF	385,027	75,000	155,000			50,000	50,000	50,000	50,000	200,000	400,000	940,027	
Stadium R & R -Hammond Stadium	40173430102	30102	T	579,731	120,000	399,560	188,824	22,021	120,000	120,000	120,000	120,000	120,000	600,000	1,579,291	
Stadium R & R - JetBlue Park	40159930102	30102	T	746,589	125,000	261,057	7,408	11,134	125,000	350,000	350,000	350,000	350,000	1,525,000	2,532,646	
Stadiums Maintenance & Improvements	40212200100	00100	GF	639,175	50,000	483,400		9,600	50,000	50,000	70,000	50,000	120,000	340,000	1,462,575	
	40212230102	30102	T	9,279,166	1,070,000	3,238,922	440,593	580,149	3,448,000	4,069,000	2,578,000	2,805,000	2,569,000	15,469,000	27,987,088	
	40212230111	30111	T	426,867	150,000	923,132	24,136	5,135	150,000	150,000	150,000	150,000	150,000	750,000	2,099,999	
Total Parks and Recreation				17,999,600	3,015,000	7,274,002	969,097	1,182,245	7,520,000	8,089,000	7,101,000	7,345,000	7,791,000	37,846,000	63,119,602	

Library																
Library Furniture Replacement	40328014800	14800	L		168,607	168,607		102,073	210,575	148,097	143,674	77,467	53,100	632,913	801,520	
Library Pressure Washing	40328114800	14800	L		32,412	32,412			96,001	94,466	96,835	115,397	121,540	524,239	556,651	
Library Technology Equipment Upgrade	40160014800	14800	L	36,065	239,539	462,131	336	192,673	386,280	1,037,974	285,190	130,175	84,105	1,923,724	2,421,920	
Total Library				36,065	440,558	663,150	336	294,746	692,856	1,280,537	525,699	323,039	258,745	3,080,876	3,780,091	

Solid Waste																
Landfill Leachate System Maintenance	40094140120	40120	E		85,000	208,000	9,336	35,664	284,000	148,000	148,000	148,000	148,000	876,000	1,084,000	
R&R - Asphalt Repairs	40094540120	40120	E	48,967	265,000	446,033		137,464	118,450	121,900	125,350	128,800	132,250	626,750	1,121,750	
R&R - C&D Facility	40094240120	40120	E	123,786	92,500	92,500	38,630	58,313	95,275	98,050	100,825	103,600	106,375	504,125	720,411	
R&R - Church Road	40094440120	40120	E	646,474		20,000			20,600	21,200	21,800	22,400	23,000	109,000	775,474	
R&R - Compost Facility	40094340120	40120	E		80,000	80,000			82,400	84,800	87,200	89,600	92,000	436,000	516,000	
R&R - Generator Maintenance	40327240120	40120	E		5,000	5,000			10,300	10,600	10,900	11,200	11,500	54,500	59,500	
R&R - Scale Systems	40327440120	40120	E		30,000	30,000			30,900	31,800	32,700	33,600	34,500	163,500	193,500	
R&R - Tipping Floors	40327340120	40120	E		240,000	240,000			103,000	106,000	109,000	112,000	115,000	545,000	785,000	
Total Solid Waste				819,227	797,500	1,121,533	47,966	231,441	744,925	622,350	635,775	649,200	662,625	3,314,875	5,255,635	

Utilities															
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	Total Project
Inflow & Infiltration System Improvement	40327148720	48720	E		400,000	400,000	263,440	270,886	500,000	500,000	500,000	500,000	500,000	2,500,000	2,900,000
Plant Demolitions	40711548730	48730	E		1,200,000	1,200,000		198,050	1,500,000	1,300,000				2,800,000	4,000,000
Wastewater Coll Rehab & Replacement	40730948720	48720	E	5,284,961	700,000	742,000	184,177	432,663	700,000	700,000	700,000	700,000	700,000	3,500,000	9,526,961
Water Dist Rehab & Replacement	40744348720	48720	E	3,522,642	350,000	350,000	119,935	69,133	350,000	350,000	350,000	350,000	350,000	1,750,000	5,622,642
Water Treat. Plant Rehab/Replacement	40760348720	48720	E	3,897,361	727,500	992,976	91,505	889,421	1,471,000	1,926,000	1,621,000	1,676,000	1,396,000	8,090,000	12,980,337
Well Rehab & Replacement	40761648720	48720	E	1,793,849	500,000	500,000	101,094	115,786	500,000	500,000	500,000	500,000	500,000	2,500,000	4,793,849
WWTP Rehab & Replacement	40731748720	48720	E	4,090,698	1,337,500	1,735,984	458,671	937,937	1,251,000	1,731,000	2,074,000	1,621,000	1,644,000	8,321,000	14,147,682
Total Utilities				18,589,510	5,215,000	5,920,960	1,218,823	2,913,875	6,272,000	7,007,000	5,745,000	5,347,000	5,090,000	29,461,000	53,971,470

Natural Resources															
Blind Pass Eco Zone	40309130101	30101	T	3,341,572		312,235	1,055.00		150,000	2,100,000	185,000	185,000	140,000	2,760,000	6,413,807
Boating Improvement Program	40320730104	30104	B	25,075	250,000	874,925	3,845.00	515,147.95	250,000	250,000	250,000	250,000	250,000	1,250,000	2,150,000
Bonita Beach Renourishment	40303930100	30100	GF	1,181,047	15,538	38,887				951,000	16,500	16,500	16,500	1,000,500	2,220,434
	40303930101	30101	T	1,255,197	19,462	281,236			50,000	1,200,000	21,000	21,000	21,000	1,313,000	2,849,433
Captiva Renourishment	40306130101	30101	T	7,081,375		18,625		18,625.27	7,100,000	800,000				7,900,000	15,000,000
Clean & Snag Program	40855815500	15500	A	1,831,320	280,000	329,029	9,100.00		280,000	280,000	280,000	280,000	280,000	1,400,000	3,560,349
Gasparilla Isl Bch 2 Renourish	40324830101	30101	T	134,079	150,000	236,584	28,731.00	44,115.81	70,000	100,000	35,000	35,000	75,000	315,000	685,663
Lovers Key Bch 2 Renourish	40324930101	30101	T	2,977	22,000	316,055			26,000	764,000	20,000	20,000	20,000	850,000	1,169,032
Neighborhood Improvement Program	40851415500	15500	A	1,422,901	250,000	431,404	24,700.00	1,739.09	250,000	250,000	250,000	250,000	250,000	1,250,000	3,104,305
Surface Water Management Plan	40098315500	15500	A	1,770,088	280,000	511,374	87,777.00	186,877.64	280,000	280,000	280,000	280,000	280,000	1,400,000	3,681,462
	42098315500	15500	G	57,400	57,400	57,400			57,400	57,400	57,400	57,400	57,400	287,000	401,800
Water Quality & Control Infrastructure	40313315500	15500	A	1,900,406	400,000	599,452	119,883.40	35,770.00	400,000	400,000	400,000	400,000	400,000	2,000,000	4,499,858
Total Natural Resources				20,003,438	1,724,400	4,007,206	275,091	802,276	8,913,400	7,432,400	1,794,900	1,794,900	1,789,900	21,725,500	45,736,144

DOT															
ADA Plan Implementation	40607930700	30700	GT	1,097,817	250,000	402,182	11,472	43,241	250,000	250,000	250,000	250,000	250,000	1,250,000	2,749,999
Intersection Improvements	40671330700	30700	GT	13,038,061	1,500,000	1,567,611	25,916	400,285	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	22,105,672
Master Bridge Project	40571430700	30700	GT	9,237,935	1,010,000	1,467,977	167,733	301,274	775,000	815,000	825,000	825,000	825,000	4,065,000	14,770,912
Overhead Sign Structures Eval	40894430700	30700	GT	145,974	130,000	504,026		15,199	130,000	130,000	130,000	130,000	130,000	650,000	1,300,000
Road Resurface Rebuild - Lehigh	44671530700	30700	GIF	6,003,239	5,000,000	8,582,220	1,217,277	5,137,422	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	39,585,459
Road Resurface Rebuild Program	40468330700	30700	GT	54,244,061	4,000,000	4,779,911	1,552,321	2,990,015	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000	79,023,972
Road Resurface Rebuild - Del Prado	40095130700	30700	GT	1,293,681	1,150,000	2,156,319	26,050	1,493,140							3,450,000
Road Resurface Rebuild-Major Arterials	40330430700	30700	GT						1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	5,750,000	5,750,000
Roadway Beautification	44602430700	30700	GIF	73,030	100,000	144,740			100,000	100,000	100,000	100,000	100,000	500,000	717,770
Roadway Lighting Upgrade	40608030700	30700	GT	869,822	450,000	930,179	7,000	451,982	450,000	450,000	450,000	450,000	450,000	2,250,000	4,050,001
Sign Replacement Program	40676330700	30700	GT	544,683	150,000	207,434	13,198	101,219	150,000	150,000	150,000	150,000	150,000	750,000	1,502,117
Signal Maintenance Upgrades	40667030700	30700	GT	2,013,257	350,000	667,380	245,259	77,492	350,000	350,000	350,000	350,000	350,000	1,750,000	4,430,637
Signal Network	40671430700	30700	GT	331,880	120,000	135,733		49,400	120,000	120,000	120,000	120,000	120,000	600,000	1,067,613
Traffic Signal Technology	40095030700	30700	GT	26,834	250,000	723,166	2,865	365,166	250,000	250,000	250,000	250,000	250,000	1,250,000	2,000,000
Total DOT				88,920,273	14,460,000	22,268,878	3,269,091	11,425,835	14,225,000	14,265,000	14,275,000	14,275,000	14,275,000	71,315,000	182,504,151

Facilities															
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	Total Project
Jail Core I Roof Replacement - NEW	40330500100	00100	GF							2,000,000				2,000,000	2,000,000
Admin Building Fresh Air Unit	40896200100	00100	GF							80,000				80,000	80,000
BAS Energy Upgrade - Justice Center	40871200100	00100	GF	763,178	81,955	107,532	27,163		432,413	86,945	89,553	92,240	95,007	796,158	1,666,868
Beach Park Maintenance	40180930101	30101	T	802,689	144,714	245,554	59,607	42,030	274,800	132,680	134,587	140,230	76,822	759,119	1,807,362
CD/PW Air Handler Units Change	40094700100	00100	GF								0	400,000		400,000	400,000
CW ADA Compliance	40883900100	00100	GF	81,516	257,500	269,500	5,800	6,200	265,225	273,182	281,377	289,820	298,515	1,408,119	1,759,135
	40883913841	13841	ADA	154,577	8,000	48,232		28,935	5,000	5,000	5,000	5,000	5,000	25,000	227,809
CW Asphalt Parking Lots	40867300100	00100	GF	1,938,903	517,224	622,840	132,197	152,467	304,748	616,199	347,157	532,259	589,998	2,390,361	4,952,104
	40867314800	14800	L	405,469	48,191	53,969	25,586	21,126	155,106	82,797	25,155	37,448	94,897	395,403	854,841
	40867330700	30700	GT	31,706	5,365	7,645		2,280	19,000	26,025	64,480	78,299	27,548	215,352	254,703
	40867330720	30720	ST									3,121		3,121	3,121
	40867330721	30721	ST	144						10,113	2,267	6,452		18,832	18,976
CW Boardwalk Repair	40182500100	00100	GF	782,035	85,000	109,450		24,450	40,000	71,200	228,936	43,710	45,022	428,868	1,320,353
CW Building Maintenance	40870000100	00100	GF	6,934,509	750,000	1,063,144	91,173	246,098	941,326	1,198,316	1,412,166	1,215,208	1,250,169	6,017,185	14,014,838
CW Building Renovations	40896300100	00100	GF	30,080,186	3,800,000	8,437,210	1,362,204	2,431,279	4,909,000	4,500,000	4,500,000	4,500,000	4,500,000	22,909,000	61,426,396
	40896318200	18200	PS	1,649,488		350,512								2,000,000	
CW Electrical Improvements	40886100100	00100	GF	658,711	82,000	82,000	24,207	39,103	85,000	90,150	85,305	70,464	85,628	416,547	1,157,258
	40886114800	14800	L	5,848	20,000	20,000			5,000	5,150	5,305	5,464	5,628	26,547	52,395
CW Elevator Upgrade/Maint	40879600100	00100	GF	841,140	43,709	43,709			45,020	46,370	47,761	49,194	50,770	239,115	1,123,964
CW Exterior Paint/Recoat	40896800100	00100	GF	1,507,836	281,247	290,927	101,816	68,762	175,630	232,272	143,915	149,392	93,885	795,094	2,593,857
	40896814800	14800	L	158,943	73,013	73,013		46,545	55,882	123,121	58,910	33,447	19,000	290,360	522,316
CW Flooring Replacement	40874300100	00100	GF	3,341,879	685,636	992,813	167,543	396,121	407,275	497,000	735,740	184,532	789,378	2,613,925	6,948,617
	40874314800	14800	L	313,446	290,927	290,927			81,255	41,592	371,939	312,298	312,666	1,119,750	1,724,123
CW Fuel Facilities	40866100100	00100	GF	1,388,918	42,436	42,436	7,032		25,000	25,000	25,000	25,000	25,000	125,000	1,556,354
CW Generator Maint & Repl	40870800100	00100	GF	1,130,607	260,000	278,251	3,500	2,500	40,000	41,200	42,436	43,709	45,020	212,365	1,621,223
	40870814800	14800	L		10,000	10,000			10,300	10,610	10,928	11,256	11,594	54,688	64,688
CW HVAC Replacement & Control	40897100100	00100	GF	1,354,664	269,555	409,457	164,927	135,123	865,159	1,008,245	1,169,500	753,689	1,322,027	5,118,620	6,882,741
	40897114800	14800	L	1,275,510	167,050	171,643	5,151		185,149	197,927	296,255	290,583	224,940	1,194,854	2,642,007
CW Indoor Air QC & Remediation	40867500100	00100	GF	469,940	76,491	76,491			31,000	32,000	33,000	34,000	35,000	165,000	711,431
CW Irrigation & Plumbing	40879400100	00100	GF	1,795,162	425,000	508,277	66,631	108,133	165,000	166,000	322,600	194,860	187,846	1,036,306	3,339,745
	40879414800	14800	L	77,321	10,788	84,090	2,717	10,740	5,300	5,513	5,788	6,078	6,382	29,061	190,472
CW Landscape Improvements	40890800100	00100	GF	1,340	90,000	114,410	3,560	32,220	94,500	99,225	104,200	109,410	112,690	520,025	635,775
CW LED Lighting Upgrades	40896000100	00100	GF	124,123	101,500	101,500	7,945	12,652	103,045	134,636	137,775	141,009	109,703	626,168	851,791
	40896014800	14800	L	17,494	25,150	26,715	2,282	1,565	5,000	5,000	5,000	5,000	5,000	25,000	69,209
CW Library Misc Maintenance	40892614800	14800	L	250,084	75,000	75,000		1,516	78,750	82,688	86,822	91,163	95,721	435,144	760,228
CW Life Safety Sys Upgrds/Insp	40886200100	00100	GF	956,603	436,430	591,239	36,348	302,364	469,845	319,500	315,500	361,000	420,500	1,886,345	3,434,187
	40886214800	14800	L		30,900	30,900			30,000	30,000	30,000	30,000	30,000	150,000	180,900
CW Modular Furniture/Panels	40863900100	00100	GF	837,614	100,000	100,000	10,070	12,708	25,000	25,000	25,000	25,000	25,000	125,000	1,062,614
CW Reroofing Projects/Repl	40860300100	00100	GF	4,481,786	587,250	1,266,766	378,150	1	300,000	939,500	473,045	354,637	711,276	2,778,458	8,527,010
	40860314800	14800	L	136,737	16,390	16,390			16,882	42,389	17,910	393,447	19,000	489,628	642,755
Jail Chiller Replacements	40894900100	00100	GF							975,000				975,000	975,000
Jail Core II Roof Replacement	40094900100	00100	GF	4,500		745,500		35,000	600,000					600,000	1,350,000
Justice Ctr Central Ice Tanks	40894700100	00100	GF							300,000				300,000	300,000
Justice Ctr Proper Roof Replacement	40892100100	00100	GF	70,454		2,029,546	83	51,135	750,000					750,000	2,850,000
Lakes Park Piling Replacement	40215000100	00100	GF							75,000	500,000			575,000	575,000
Library ADA Renovations	40324714800	14800	L	421,450	150,000	661,757		167,884	25,000					25,000	1,108,207
Melvin Morgan Cplx HVAC Replacement	40164000100	00100	GF	298,400	250,000	628,000	378,000			782,000				782,000	1,708,400
PI Comm Marina Dock Replacement/Dredge	40213900100	00100	GF	297,915	400,000	743,370	5,728	6,421	35,000					35,000	1,076,285
Sheriff Buildings Improvements	40894200100	00100	GF	5,953,184	869,360	1,399,646	253,033	550,416	500,000	866,906	936,027	802,585	738,967	3,844,485	11,197,315
Total Facilities				71,796,009	11,567,781	23,220,361	3,322,452	4,935,773	12,561,610	16,281,451	13,076,339	11,821,004	12,465,599	66,206,003	161,222,373
GRAND TOTAL				222,124,290	37,735,864	65,133,062	9,506,674	21,825,698	51,462,816	55,604,207	43,799,733	42,228,636	43,028,329	236,123,721	523,381,073





FINANCIAL POLICY

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GENERAL BUDGET POLICY

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

REVENUE POLICY

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

APPROPRIATION POLICY

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

FUND TYPES

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

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

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

Debt Service Funds

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

Capital Project Funds

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

Permanent Fund

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

FUND TYPES (continued)

PROPRIETARY FUNDS

There are two types of proprietary funds:

- **Enterprise Funds**

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

- **Internal Service Funds**

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

FIDUCIARY FUNDS

Trust and Agency Funds

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

SERVICES BY ORGANIZATION

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SERVICES BY ORGANIZATION

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

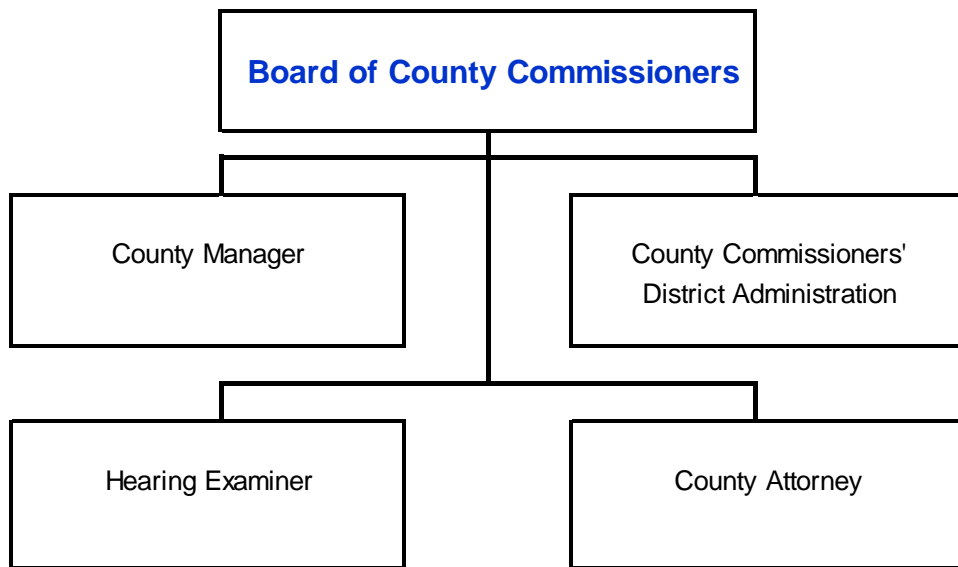
Each area falls into one of the following three categories: Legislative/Administrative, Service Delivery, and Support Services. Legislative/Administrative departments report to the Board of County Commissioners; Service Delivery and Support Services departments report to one of the five Assistant County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

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

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY18-19 actual expenses, FY19-20 unaudited actuals, and FY20-21 adopted budget by division.



BOARD OF COUNTY COMMISSIONERS



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

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

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

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

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

County Commissioners

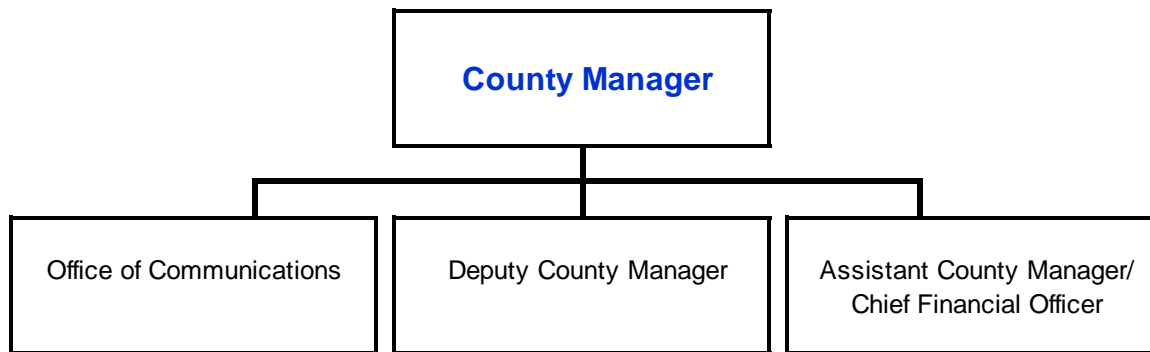
LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 <u>UNAUDITED</u> <u>ACTUAL</u>	2020 - 2021 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,409,431	\$ 1,490,891	\$ 1,580,722
Total	\$ 1,409,431	\$ 1,490,891	\$ 1,580,722
County Attorney			
Legal Counsel	\$ 2,980,026	\$ 3,076,866	\$ 3,459,847
Special Master Process	\$ 20	\$ 3,198	\$ 2,325
Total	\$ 2,980,046	\$ 3,080,064	\$ 3,462,172
Hearing Examiner			
Hearing Examiner	\$ 857,258	\$ 887,971	\$ 913,722
Total	\$ 857,258	\$ 887,971	\$ 913,722
GRAND TOTAL	\$ 5,246,735	\$ 5,458,926	\$ 5,956,616

EXPENDITURES BY FUND TYPE

General Fund	\$ 4,389,457	\$ 4,567,757	\$ 5,040,569
Special Revenue Fund	\$ 857,278	\$ 891,169	\$ 916,047
GRAND TOTAL	\$ 5,246,735	\$ 5,458,926	\$ 5,956,616

COUNTY MANAGER

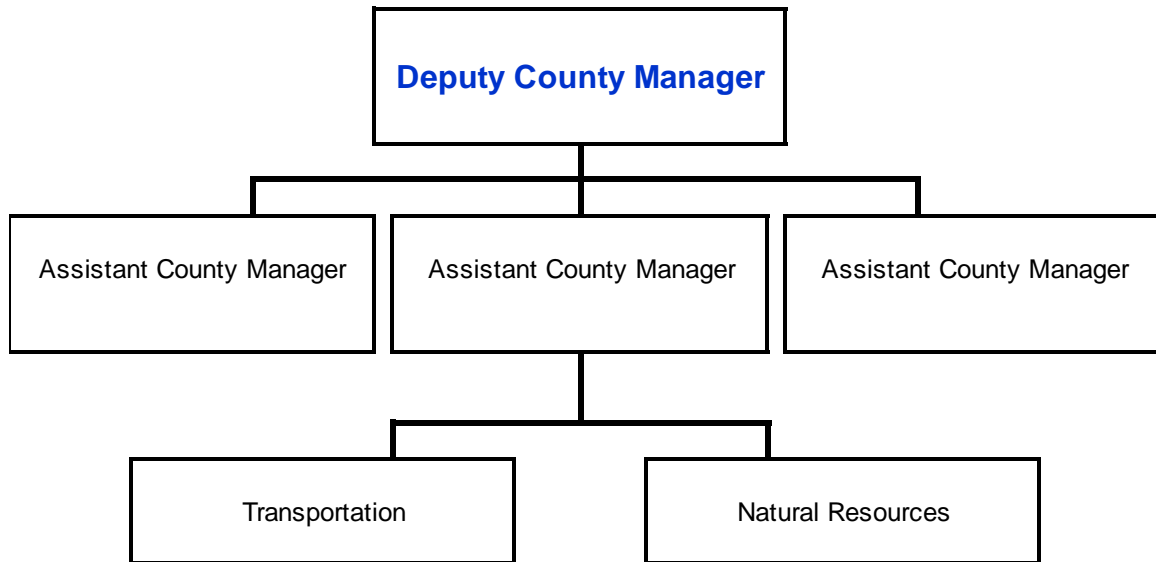


The Deputy County Manager, the Assistant County Manager/CFO and the Office of Communications comprise the County Manager's senior management. Their areas of responsibility are described on the pages following.

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



DEPUTY COUNTY MANAGER



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

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

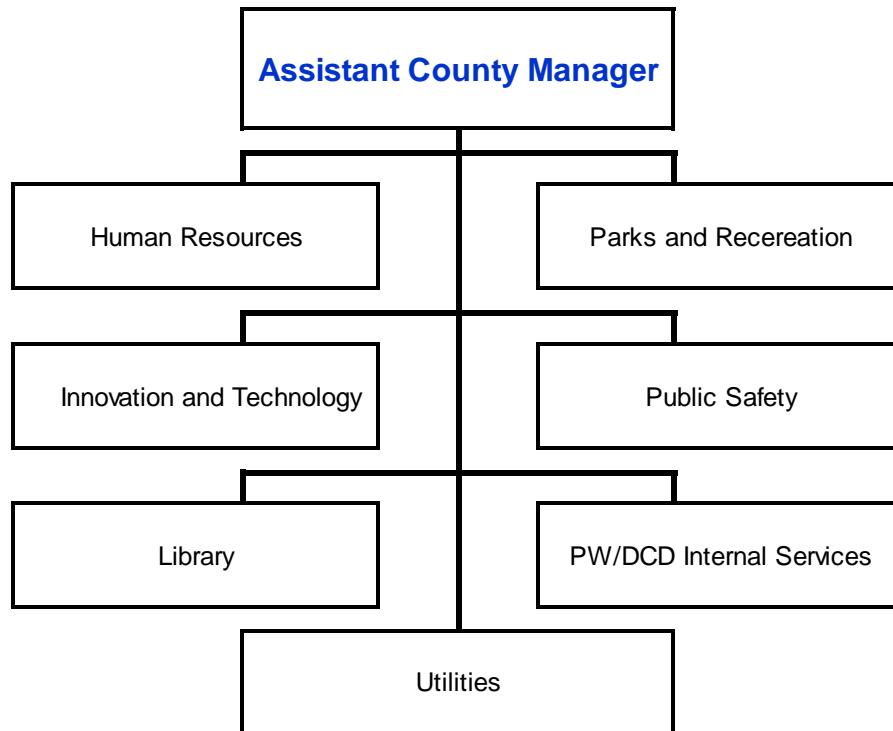
Transportation maintains responsibility for all of the County's transportation-related activities which include repair and maintenance of roads, signs, bridges, and canals; operation of three toll facilities and related bridges; engineering and management of transportation capital projects.

Deputy County Manager

LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 <u>UNAUDITED ACTUAL</u>	2020 - 2021 <u>ADOPTED</u>
Natural Resources			
Marine Svcs / Marine Sciences	\$ 700,000	\$ 692,568	\$ 786,613
Manatee Conservation	\$ 0	\$ 1,248	\$ 15,000
Ground Water Mgmt	\$ 805,975	\$ 862,247	\$ 882,646
Environmental Lab	\$ 1,913,140	\$ 1,884,558	\$ 1,942,545
Pollutant Storage Tanks	\$ 228,911	\$ 237,028	\$ 254,173
Surface Water Mgmt	\$ 1,847,780	\$ 1,831,811	\$ 1,934,896
Canal Maintenance	\$ 260,359	\$ 19,500	\$ 0
Small Quantity Generator	\$ 655,656	\$ 760,691	\$ 791,221
Total	<u>\$ 6,411,821</u>	<u>\$ 6,289,651</u>	<u>\$ 6,607,094</u>
DOT - Operations			
Canal Maintenance	\$ 2,222,360	\$ 2,245,774	\$ 2,374,254
Landscape Maintenance	\$ 5,152,707	\$ 4,530,191	\$ 4,741,560
Roadway Maintenance	\$ 12,164,039	\$ 11,829,257	\$ 12,910,284
Bridge Maintenance	\$ 1,645,464	\$ 1,618,410	\$ 1,817,035
Total	<u>\$ 21,184,570</u>	<u>\$ 20,223,632</u>	<u>\$ 21,843,133</u>
DOT - Traffic			
Traffic - Signs & Markings	\$ 3,082,082	\$ 3,146,381	\$ 3,186,177
Traffic - Signal Systems	\$ 6,170,298	\$ 6,589,532	\$ 6,620,271
Total	<u>\$ 9,252,380</u>	<u>\$ 9,735,913</u>	<u>\$ 9,806,448</u>
Toll Facilities			
Toll Facilities R&R	\$ 222,538	\$ 63,857	\$ 500,000
Toll Bridge Operations	\$ 11,127,704	\$ 11,187,506	\$ 12,220,508
Total	<u>\$ 11,350,242</u>	<u>\$ 11,251,363</u>	<u>\$ 12,720,508</u>
Transportation Engineering			
DOT Administration	\$ 1,056,145	\$ 1,215,476	\$ 1,094,926
DOT Eng. - Construction	\$ 1,423,055	\$ 1,415,042	\$ 1,512,221
DOT Eng. - Design	\$ 1,433,524	\$ 1,430,474	\$ 1,485,172
Total	<u>\$ 3,912,724</u>	<u>\$ 4,060,992</u>	<u>\$ 4,092,319</u>
GRAND TOTAL	<u><u>\$ 52,111,737</u></u>	<u><u>\$ 51,561,551</u></u>	<u><u>\$ 55,069,502</u></u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 3,908,385	\$ 3,695,901	\$ 3,865,977
Special Revenue Fund	\$ 36,853,110	\$ 36,614,287	\$ 38,483,017
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 11,350,242	\$ 11,251,363	\$ 12,720,508
GRAND TOTAL	<u><u>\$ 52,111,737</u></u>	<u><u>\$ 51,561,551</u></u>	<u><u>\$ 55,069,502</u></u>

ASSISTANT COUNTY MANAGER



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

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

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

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

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

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

Assistant County Manager

LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2018 - 2019</u> <u>ACTUAL</u>	<u>2019 - 2020</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2020 - 2021</u> <u>ADOPTED</u>
County Manager			
Cty Adm Talent Development	\$ 308,717	\$ 0	\$ 0
Total	<u>\$ 308,717</u>	<u>\$ 0</u>	<u>\$ 0</u>
Technology Services			
Telephones	\$ 3,685,942	\$ 3,175,377	\$ 3,058,443
Data Processing	\$ 8,619,257	\$ 11,103,821	\$ 11,515,573
Public Resources	\$ 110,326	\$ 0	\$ 0
GIS Operations	\$ 8	\$ 1,163,672	\$ 1,256,160
Total	<u>\$ 12,415,533</u>	<u>\$ 15,442,870</u>	<u>\$ 15,830,176</u>
Human Resources			
Human Resources	\$ 2,741,125	\$ 3,005,341	\$ 3,137,036
Human Resources - Training	\$ 25,182	\$ 66,900	\$ 142,405
Cty Adm Talent Development	\$ 17	\$ 282,536	\$ 364,269
Total	<u>\$ 2,766,324</u>	<u>\$ 3,354,777</u>	<u>\$ 3,643,710</u>
Public Safety			
Fire Protection	\$ 22,188	\$ 0	\$ 22,188
Emergency Mgmt Operations	\$ 635,029	\$ 210,292	\$ 0
All Hazards Protections	\$ 2,066,677	\$ 2,025,744	\$ 2,276,985
Emergency Response	\$ 41,784,021	\$ 28,445,190	\$ 44,428,155
Emergency Dispatching	\$ 4,420,837	\$ 4,041,068	\$ 3,901,385
E911 Implementation	\$ 2,923,979	\$ 2,248,290	\$ 3,034,138
Govt Communications Network	\$ 2,921,038	\$ 2,970,611	\$ 2,698,224
Pub Safety-Logistics	\$ 2,976,375	\$ 3,188,864	\$ 3,658,874
Total	<u>\$ 57,750,144</u>	<u>\$ 43,130,059</u>	<u>\$ 60,019,949</u>
Library			
Library Services	\$ 29,200,650	\$ 29,700,001	\$ 32,060,081
Total	<u>\$ 29,200,650</u>	<u>\$ 29,700,001</u>	<u>\$ 32,060,081</u>
Parks & Recreation			
Parks & Recreation Operations	\$ 27,571,007	\$ 24,678,696	\$ 26,632,008
Florida Community Trust	\$ 108,049	\$ 74,142	\$ 0
Sports Complexes	\$ 8,032,379	\$ 7,515,927	\$ 8,670,382
Total	<u>\$ 35,711,435</u>	<u>\$ 32,268,765</u>	<u>\$ 35,302,390</u>
PW/DCD Internal Services			
Internal Services Fiscal	\$ 1,116,212	\$ 1,097,470	\$ 1,260,256
Utilities - Fiscal	\$ 378,939	\$ 463,107	\$ 458,125
Total	<u>\$ 1,495,151</u>	<u>\$ 1,560,577</u>	<u>\$ 1,718,381</u>
GIS Operations			
GIS Operations	\$ 1,154,832	\$ 0	\$ 0
Total	<u>\$ 1,154,832</u>	<u>\$ 0</u>	<u>\$ 0</u>
Utilities			
LCU - WW Treat - Waterway Est	\$ 150	\$ 0	\$ 0

ASSISTANT COUNTY MANAGER (continued)

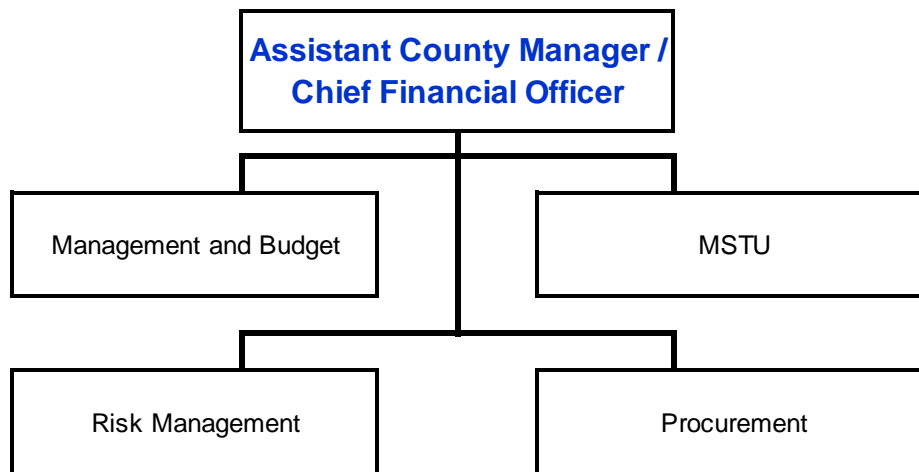
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2018 - 2019 ACTUAL</u>	<u>2019 - 2020 UNAUDITED ACTUAL</u>	<u>2020 - 2021 ADOPTED</u>
LCU - WW Treat Fiesta Village	\$ 2,426,304	\$ 2,466,957	\$ 2,402,521
LCU Water Prod Green Meadows	\$ 3,506,632	\$ 3,366,870	\$ 3,413,529
Water Prod - Pine Woods	\$ 1,652,883	\$ 1,718,618	\$ 1,852,647
WW Treatment - Three Oaks	\$ 1,873,131	\$ 1,965,625	\$ 1,882,510
Water Production - Olga	\$ 1,690,553	\$ 1,548,743	\$ 1,761,223
Water Distribution	\$ 4,712,718	\$ 4,610,239	\$ 4,495,292
LCU - CFM WW Treatmnt Cntrct	\$ 20,823,375	\$ 15,693,548	\$ 12,200,000
Wastewater Collection	\$ 6,852,861	\$ 6,099,116	\$ 5,819,094
LCU - System Maintenance	\$ 2,505,371	\$ 2,497,549	\$ 2,428,751
LCU - Highpoint WWTP	\$ 12,323	\$ 0	\$ 0
LCU - WW Treatment FMB	\$ 2,393,417	\$ 2,228,596	\$ 2,336,081
LCU - WWTP Pine Island	\$ 663,291	\$ 632,059	\$ 595,269
LCU - Gateway WWTP	\$ 1,031,300	\$ 887,979	\$ 1,116,343
LCU - Sewer Operations	\$ 511,803	\$ 340,089	\$ 390,931
LCU - Instrum/Electrical Maint	\$ 2,638,234	\$ 2,952,572	\$ 2,924,709
LCU - Water Operations	\$ 612,240	\$ 409,211	\$ 457,273
LCU - Admin	\$ 1,772,169	\$ 1,954,124	\$ 2,328,594
Utilities Engineering	\$ 3,028,280	\$ 3,680,738	\$ 4,272,183
Water Meter Service	\$ 2,085,583	\$ 2,365,325	\$ 2,590,968
LCU - Customer Services	\$ 4,326,843	\$ 4,421,957	\$ 4,577,745
Water Production - Corkscrew	\$ 2,843,039	\$ 3,267,941	\$ 3,377,842
LCU - Detar Support Svcs	\$ 454,737	\$ 414,599	\$ 470,222
Water/Sewer General	\$ 257,774	\$ 0	\$ 250,000
Utilities-Water Prod-North Lee	\$ 2,297,993	\$ 2,553,022	\$ 2,486,437
Locates Inspections	\$ 697,383	\$ 626,946	\$ 695,395
Utilities - Fiscal	\$ 287,832	\$ 0	\$ 0
LCU - FGUA WW Interlocal NFM	\$ 1,734,059	\$ 1,750,968	\$ 1,875,000
Total	<u>\$ 73,692,278</u>	<u>\$ 68,453,391</u>	<u>\$ 67,000,559</u>
GRAND TOTAL	<u>\$ 214,495,064</u>	<u>\$ 193,910,440</u>	<u>\$ 215,575,246</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 70,413,678	\$ 55,813,871	\$ 73,768,556
Special Revenue Fund	\$ 47,841,805	\$ 47,025,584	\$ 51,771,226
Capital Project Fund	\$ 6,000,456	\$ 3,923,199	\$ 4,205,048
Enterprise Fund	\$ 74,071,217	\$ 68,916,498	\$ 67,458,684
Internal Service Fund	\$ 16,167,908	\$ 18,231,288	\$ 18,371,732
GRAND TOTAL	<u>\$ 214,495,064</u>	<u>\$ 193,910,440</u>	<u>\$ 215,575,246</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

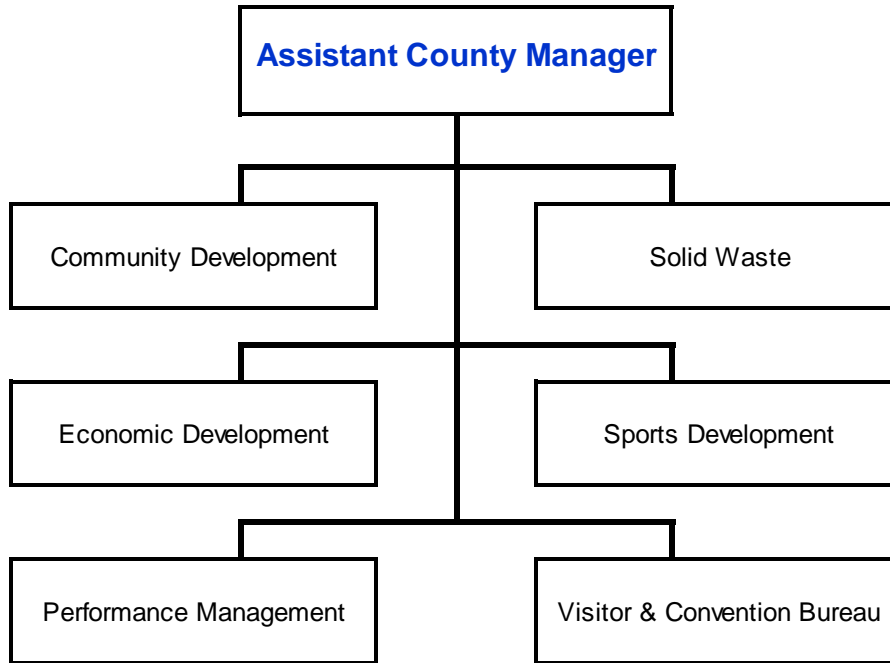
LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 <u>ADOPTED</u>
Procurement Management			
Procurement Management	\$ 2,439,500	\$ 2,203,790	\$ 2,710,389
Total	\$ 2,439,500	\$ 2,203,790	\$ 2,710,389
County Manager			
County Manager	\$ 3,578,924	\$ 3,259,862	\$ 3,915,063
Office of Mgmt. & Budget	\$ 5,954,952	\$ 58,642,305	\$ 519,918
MSTBU Services	\$ 291,118	\$ 349,590	\$ 338,242
Risk Mgmt Administration	\$ 530,355	\$ 590,871	\$ 642,142
Cty Admin Communications	\$ 460,464	\$ 414,586	\$ 445,003
Total	\$ 10,815,813	\$ 63,257,214	\$ 5,860,368
GRAND TOTAL	\$ 13,255,313	\$ 65,461,004	\$ 8,570,757

EXPENDITURES BY FUND TYPE

General Fund	\$ 7,473,640	\$ 64,367,560	\$ 7,590,373
Special Revenue Fund	\$ 5,240,343	\$ 502,573	\$ 338,242
Enterprise Fund	\$ 10,975	\$ 0	\$ 0
Internal Service Fund	\$ 530,355	\$ 590,871	\$ 642,142
GRAND TOTAL	\$ 13,255,313	\$ 65,461,004	\$ 8,570,757
	\$ 13,255,313	\$ 65,461,004	\$ 8,570,757

ASSISTANT COUNTY MANAGER



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

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

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

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

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

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

Assistant County Manager

LEE COUNTY - FLORIDA
2020 - 2021

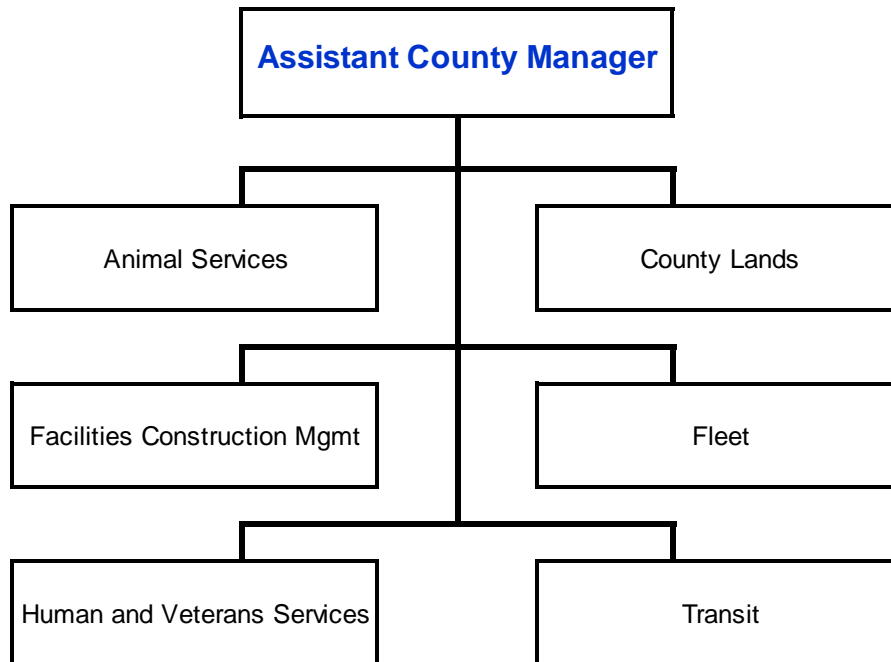
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2018 - 2019</u> <u>ACTUAL</u>	<u>2019 - 2020</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2020 - 2021</u> <u>ADOPTED</u>
Visitor & Convention Bureau			
Capital Planning	\$ 196,966	\$ 194,151	\$ 209,448
Attraction Marketing	\$ 652,869	\$ 0	\$ 0
Visitor & Convention Bureau	\$ 20,678,554	\$ 16,020,576	\$ 21,061,462
Total	<u>\$ 21,528,389</u>	<u>\$ 16,214,727</u>	<u>\$ 21,270,910</u>
Economic Development			
Economic Development	\$ 1,163,652	\$ 860,389	\$ 1,059,520
Total	<u>\$ 1,163,652</u>	<u>\$ 860,389</u>	<u>\$ 1,059,520</u>
Sports Development			
Economic Development	\$ 1,302,179	\$ 1,033,679	\$ 1,368,604
Sports Complexes	\$ 25,000	\$ 24,500	\$ 0
Total	<u>\$ 1,327,179</u>	<u>\$ 1,058,179</u>	<u>\$ 1,368,604</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,148,299	\$ 1,218,620	\$ 1,263,027
Total	<u>\$ 1,148,299</u>	<u>\$ 1,218,620</u>	<u>\$ 1,263,027</u>
Planning			
DCD - Planning	\$ 1,096,016	\$ 1,000,330	\$ 1,330,157
Transfer Development Rights	\$ 0	\$ 0	\$ 70,000
DOT Eng. - Planning	\$ 427,843	\$ 320,967	\$ 0
Administration & Housing Asst	\$ 2,501,069	\$ 1,461,716	\$ 2,007,650
Total	<u>\$ 4,024,928</u>	<u>\$ 2,783,013</u>	<u>\$ 3,407,807</u>
Developmental Services			
Development Review	\$ 1,539,398	\$ 1,619,286	\$ 2,210,464
Zoning Review	\$ 1,208,994	\$ 1,298,598	\$ 1,530,304
Permit Issuance	\$ 1,941,404	\$ 2,018,503	\$ 2,186,985
Building Inspections	\$ 3,965,174	\$ 3,785,714	\$ 4,180,230
Code Enforcement	\$ 2,288,221	\$ 2,203,360	\$ 2,644,759
Plans Review	\$ 1,634,019	\$ 1,687,815	\$ 1,757,480
DCD Fees	\$ 0	\$ 621	\$ 0
Total	<u>\$ 12,577,210</u>	<u>\$ 12,613,897</u>	<u>\$ 14,510,222</u>
Admin & Support			
DCD Admin & Support	\$ 1,135,897	\$ 1,209,689	\$ 1,386,809
Total	<u>\$ 1,135,897</u>	<u>\$ 1,209,689</u>	<u>\$ 1,386,809</u>
Solid Waste			
Facilities	\$ 468,994	\$ 633,436	\$ 688,017
Solid Waste Operations	\$ 26,711,792	\$ 27,578,538	\$ 29,440,595
Recycling	\$ 6,584,237	\$ 5,835,057	\$ 6,983,610
Disposal Facilities	\$ 39,670,589	\$ 41,443,867	\$ 43,002,533
Hendry Co. Transfer Stations	\$ 1,559,207	\$ 485,624	\$ 469,091
Lee/Hendry Landfill	\$ 7,549,558	\$ 5,930,357	\$ 5,292,981
Solid Waste Fleet	\$ 3,244,893	\$ 3,150,218	\$ 3,208,977
Total	<u>\$ 85,789,270</u>	<u>\$ 85,057,097</u>	<u>\$ 89,085,804</u>

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 <u>UNAUDITED</u> <u>ACTUAL</u>	2020 - 2021 <u>ADOPTED</u>
GRAND TOTAL	<u><u>\$ 128,694,824</u></u>	<u><u>\$ 121,015,611</u></u>	<u><u>\$ 133,352,703</u></u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 1,163,652	\$ 860,389	\$ 1,059,520
Special Revenue Fund	\$ 41,741,902	\$ 35,098,125	\$ 43,207,379
Enterprise Fund	\$ 85,789,270	\$ 85,057,097	\$ 89,085,804
GRAND TOTAL	<u><u>\$ 128,694,824</u></u>	<u><u>\$ 121,015,611</u></u>	<u><u>\$ 133,352,703</u></u>

ASSISTANT COUNTY MANAGER



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

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

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

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

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

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

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

Assistant County Manager

LEE COUNTY - FLORIDA
2020 - 2021

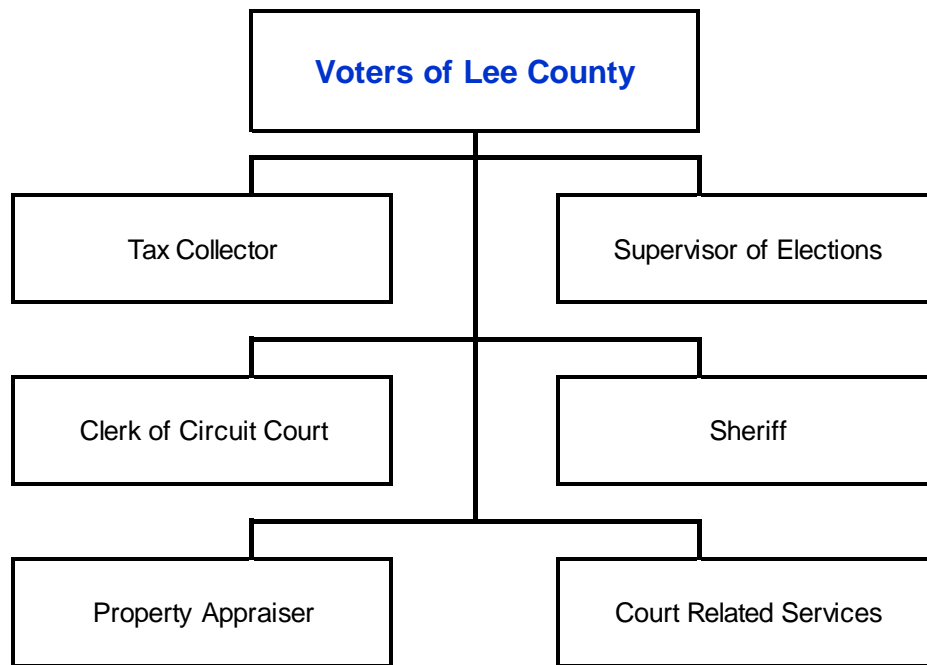
<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 <u>UNAUDITED</u> <u>ACTUAL</u>	2020 - 2021 <u>ADOPTED</u>
Human Services			
Human Svcs Fiscal Mgmt.	\$ 419,656	\$ 470,761	\$ 0
Neighborhood Bldg Program	\$ 334,465	\$ 367,534	\$ 0
Human Svcs Admin/Clerical	\$ 705,801	\$ 745,582	\$ 0
Veterans Services	\$ 228,078	\$ 228,513	\$ 0
Neighborhood Improvements	\$ 3,824,251	\$ 4,889,631	\$ 6,239,854
Administration & Housing Asst	\$ 500,694	\$ 412,191	\$ 305,963
Housing Services/General	\$ 1,363,403	\$ 1,698,353	\$ 268,634
Homeowner Assistance	\$ 5,507	\$ 11,689	\$ 0
State Mandated Programs	\$ 4,728,392	\$ 4,677,701	\$ 4,767,451
State Health Programs	\$ 333,462	\$ 423,996	\$ 162,500
Family Services Unit Program	\$ 1,929,298	\$ 2,192,039	\$ 6,157,717
Supportive Housing Program	\$ 1,474,389	\$ 1,432,391	\$ 64,446
Non Grant Donations	\$ 214,704	\$ 240,220	\$ 284,540
Partnering For Results	\$ 5,898,211	\$ 5,943,788	\$ 5,952,518
Not Applicable	\$ 515,391	\$ 0	\$ 0
Total	<u>\$ 22,475,702</u>	<u>\$ 23,734,389</u>	<u>\$ 24,203,623</u>
State Health Programs			
State Health Programs	\$ 2,285,329	\$ 2,286,047	\$ 2,305,622
Total	<u>\$ 2,285,329</u>	<u>\$ 2,286,047</u>	<u>\$ 2,305,622</u>
Transit			
Fixed Route Service	\$ 25,424,746	\$ 23,735,807	\$ 27,094,817
Transportation	\$ 4,239,965	\$ 2,860,108	\$ 5,839,258
Total	<u>\$ 29,664,711</u>	<u>\$ 26,595,915</u>	<u>\$ 32,934,075</u>
Facilities Construction Mgmt.			
Facilities Services	\$ 16,310,690	\$ 15,806,226	\$ 17,520,041
Total	<u>\$ 16,310,690</u>	<u>\$ 15,806,226</u>	<u>\$ 17,520,041</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 13,395,004	\$ 13,450,503	\$ 13,790,806
Total	<u>\$ 13,395,004</u>	<u>\$ 13,450,503</u>	<u>\$ 13,790,806</u>
Animal Services			
Animal Svcs-Shelter Operations	\$ 2,587,041	\$ 2,722,085	\$ 2,942,426
Animal Svcs -Field Operations	\$ 1,582,145	\$ 1,753,066	\$ 1,750,000
Animal Svcs- Spay & Neuter	\$ 1,334,387	\$ 1,385,690	\$ 1,551,282
Total	<u>\$ 5,503,573</u>	<u>\$ 5,860,841</u>	<u>\$ 6,243,708</u>
County Lands			
County Lands	\$ 1,338,999	\$ 1,348,895	\$ 1,469,856
Total	<u>\$ 1,338,999</u>	<u>\$ 1,348,895</u>	<u>\$ 1,469,856</u>

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 <u>UNAUDITED</u> <u>ACTUAL</u>	2020 - 2021 <u>ADOPTED</u>
GRAND TOTAL	<u><u>\$ 90,974,008</u></u>	<u><u>\$ 89,082,816</u></u>	<u><u>\$ 98,467,731</u></u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 37,252,219	\$ 37,157,754	\$ 39,797,611
Special Revenue Fund	\$ 10,229,485	\$ 11,667,622	\$ 10,148,346
Capital Project Fund	\$ 432,589	\$ 211,022	\$ 1,796,893
Enterprise Fund	\$ 29,664,711	\$ 26,595,915	\$ 32,934,075
Internal Service Fund	\$ 13,395,004	\$ 13,450,503	\$ 13,790,806
GRAND TOTAL	<u><u>\$ 90,974,008</u></u>	<u><u>\$ 89,082,816</u></u>	<u><u>\$ 98,467,731</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. Funding is provided by the Board of County Commissioners.

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

Courts and Constitutional Officers

LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2018 - 2019 ACTUAL</u>	<u>2019 - 2020 UNAUDITED ACTUAL</u>	<u>2020 - 2021 ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,377,996	\$ 1,335,009	\$ 1,416,189
Tax Collect. Fund Collect Fees	<u>\$ 18,586,356</u>	<u>\$ 19,217,259</u>	<u>\$ 17,382,271</u>
Total	\$ 19,964,352	\$ 20,552,268	\$ 18,798,460
Clerk to the Board			
Support to Clerk to Board	\$ 972,997	\$ 938,593	\$ 860,323
Finance & Internal Audit	\$ 9,271,098	\$ 10,746,255	\$ 9,649,385
VCB - Audit	<u>\$ 1,277,522</u>	<u>\$ 1,139,689</u>	<u>\$ 1,200,000</u>
Total	\$ 11,521,617	\$ 12,824,537	\$ 11,709,708
Property Appraiser			
Support to Property Appraiser	\$ 2,463,740	\$ 2,467,974	\$ 2,117,636
Prop Appr. Fund Collect Fees	<u>\$ 7,820,073</u>	<u>\$ 7,940,410</u>	<u>\$ 8,153,448</u>
Total	\$ 10,283,813	\$ 10,408,384	\$ 10,271,084
Supervisor of Elections			
Support to Supervisor of Elect	\$ 613,005	\$ 605,938	\$ 513,500
Supervisor of Elections	<u>\$ 9,014,053</u>	<u>\$ 9,644,015</u>	<u>\$ 9,169,409</u>
Total	\$ 9,627,058	\$ 10,249,953	\$ 9,682,909
Sheriff			
Sheriff Disbursement	\$ 116,924,551	\$ 126,116,106	\$ 131,653,116
Support to Sheriff	\$ 5,219,542	\$ 4,797,659	\$ 4,980,560
Law Enforcement Trust	\$ 1,950,000	\$ 1,075,000	\$ 0
Sheriff - Jail Disbursement	\$ 59,571,807	\$ 61,433,866	\$ 63,171,424
Sheriff - Court Support	<u>\$ 9,819,300</u>	<u>\$ 9,163,469</u>	<u>\$ 9,439,576</u>
Total	\$ 193,485,200	\$ 202,586,100	\$ 209,244,676
Court Related Programs			
Court Administration	\$ 1,877,742	\$ 1,936,933	\$ 2,444,391
Court Admin - Support	\$ 1,541,362	\$ 1,424,029	\$ 1,467,961
Pretrial Services	\$ 2,189,545	\$ 2,259,229	\$ 2,600,583
Mediation Ordinance	\$ 133,827	\$ 146,735	\$ 156,906
Family Court Services	\$ 1,081,068	\$ 1,092,777	\$ 1,368,507
Domestic Violence	\$ 407,541	\$ 357,263	\$ 477,136
Public Def Conflicts- Juvenile	\$ 0	\$ 0	\$ 1,000
Juvenile Arbitration	\$ 1,737	\$ 2,608	\$ 3,234
Teen Court	\$ 143,259	\$ 145,054	\$ 160,156
Public Guardian	\$ 229,496	\$ 251,400	\$ 288,000
Courthouse Security	\$ 1,309,803	\$ 1,339,814	\$ 1,544,259
CJIS	\$ 1,482,743	\$ 1,388,385	\$ 1,647,544
Court Technology	\$ 1,386,389	\$ 1,348,526	\$ 1,449,400
Law library	\$ 193,064	\$ 210,511	\$ 243,758
Probation	\$ 2,060,376	\$ 2,039,648	\$ 2,287,302
Courthouse Facilities	<u>\$ 394,574</u>	<u>\$ 355,504</u>	<u>\$ 485,242</u>
Total	\$ 14,432,526	\$ 14,298,416	\$ 16,625,379

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 <u>UNAUDITED ACTUAL</u>	2020 - 2021 <u>ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 1,480,880	\$ 1,252,482	\$ 1,546,389
Total	\$ 1,480,880	\$ 1,252,482	\$ 1,546,389
State Attorney			
State Attorney	\$ 2,212,075	\$ 2,170,798	\$ 2,310,085
Total	\$ 2,212,075	\$ 2,170,798	\$ 2,310,085
Medical Examiner			
Support to Medical Examiner	\$ 212,531	\$ 238,579	\$ 210,421
Medical Examiner	\$ 3,772,981	\$ 4,027,080	\$ 4,831,542
Total	\$ 3,985,512	\$ 4,265,659	\$ 5,041,963
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 1,915,460	\$ 2,115,312	\$ 0
Legal Aid	\$ 691,414	\$ 719,366	\$ 730,156
Total	\$ 2,606,874	\$ 2,834,678	\$ 730,156
Guardian Ad Litem			
Guardian Ad Litem	\$ 266,235	\$ 247,470	\$ 299,621
Total	\$ 266,235	\$ 247,470	\$ 299,621
GRAND TOTAL	<u>\$ 269,866,142</u>	<u>\$ 281,690,745</u>	<u>\$ 286,260,430</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 244,470,645	\$ 256,839,207	\$ 261,837,360
Special Revenue Fund	\$ 24,678,268	\$ 24,120,951	\$ 23,631,532
Capital Project Fund	\$ 173	\$ 104	\$ 0
Enterprise Fund	\$ 717,056	\$ 730,483	\$ 791,538
GRAND TOTAL	<u>\$ 269,866,142</u>	<u>\$ 281,690,745</u>	<u>\$ 286,260,430</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 FY19-20, the Board of County Commissioners approved a General Fund millage of 4.0506 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

Tourist Taxes

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

State Grants

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

Private Grants

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

Growth Increment Funding

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

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

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

CIP REVENUE SOURCES (continued)

BP Settlement

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

Fund Balance

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

TRANSPORTATION IMPROVEMENT FUND

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

Developer Donations

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

Local Option Gas Tax

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

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

CIP REVENUE SOURCES (continued)

Toll Monies

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

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

IMPACT FEES

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

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

Community Park Impact Fees

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

Regional Park Impact Fees

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

CIP REVENUE SOURCES (continued)

Road Impact Fees

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

Impact Fee Credits

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

PROPOSED BONDS

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

Non-Ad Valorem Bonds

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

Revenue Bonds

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

Gas Tax Bonds

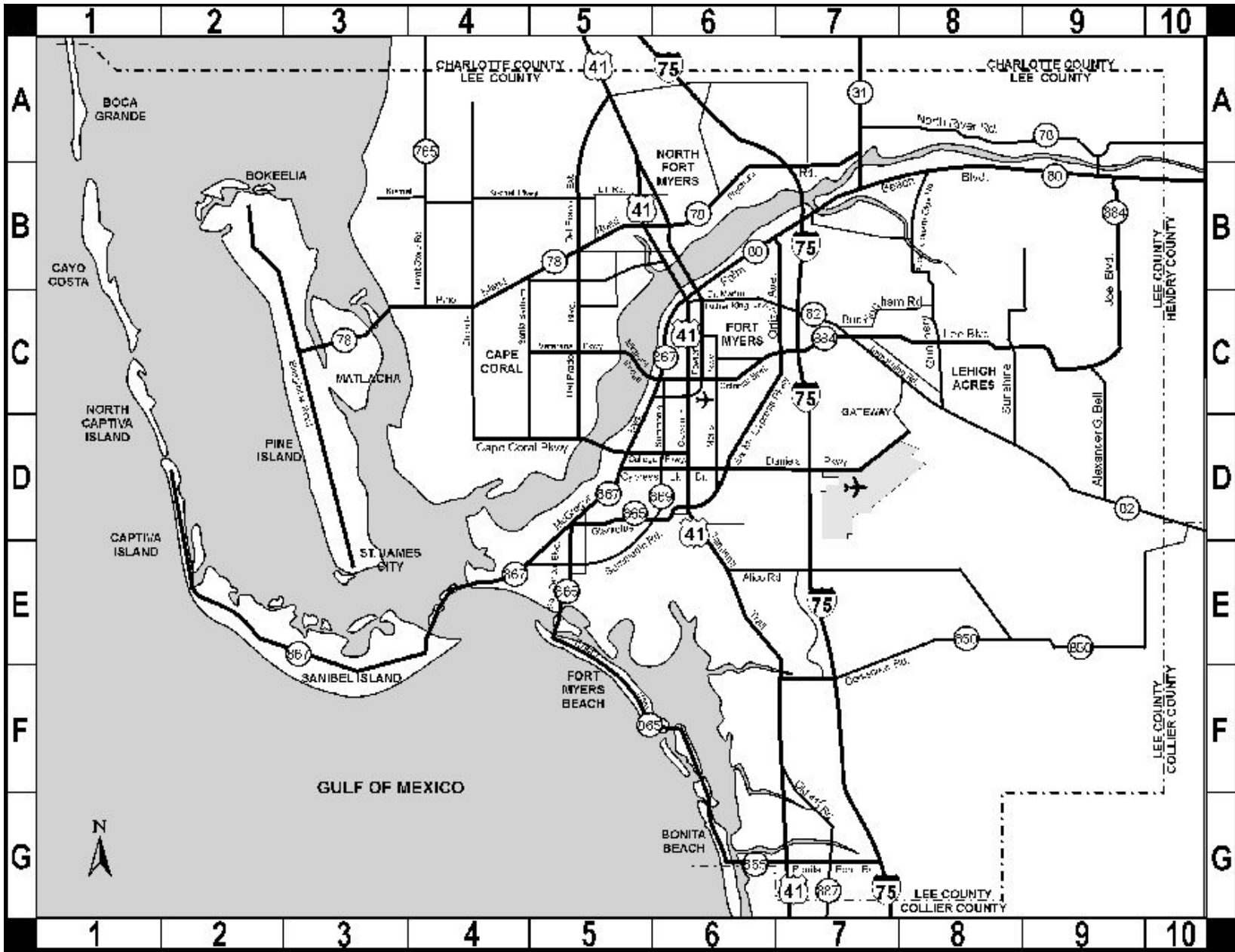
The County receives various gas tax revenues from the State. The monies can be pledged to bond issues. The Voted (Ninth-Cent) Gas Tax, the County (Seventh Cent) Gas Tax, and the Constitutional Gas Tax are pledged as part of a Non-Ad Valorem associated with the Midpoint Memorial Bridge.

CIP REVENUE SOURCES (continued)

ALTERNATIVE FINANCING

State Revolving Fund

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



**Capital Improvement Program
Detailed Report Fiscal Years 2020/2021 through 2024/2025**

Fund Codes: A=Advalorem; CONS= Conservation 2020; 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

Community Development																
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	6-10 Years	Total Project
Wild Turkey Strand Regional Site 90	20500930700	30700	GT						2,502,315	200,864				2,703,179		2,703,179
	20500948730	48730	E						2,502,315	200,864				2,703,179		2,703,179
Total Community Development									5,004,630	401,728				5,406,358		5,406,358
County Lands																
Conservation 2020	20880030103	30103	A	317,947,924	25,000	8,286,062	8,253,048		25,000	25,000	25,000	25,000	25,000	125,000		326,358,986
Total County Lands				317,947,924	25,000	8,286,062	8,253,048		25,000	25,000	25,000	25,000	25,000	125,000		326,358,986
Natural Resources																
EMWCD-Infrastructure Repair Grant - NEW	21072730100	30100	G						5,339,470	1,779,823				7,119,293		7,119,293
Caloosahatchee Canal L-3 Rehab	20860030100	30100	GF	53,845		66,155	8,698	72,788	80,000					80,000		200,000
	22860030100	30100	G			80,000			320,000					320,000		400,000
Deep Lagoon Hydro Presv Rest	20851730100	30100	GF	35,181	100,000	464,820					2,600,000			2,600,000		3,100,001
Flood Remediation	20064830100	30100	GF			2,781,683	88,769	238,697						0		2,781,683
Canal H-7	20071330100	30100	GF			25,424								0		25,424
	21071330100	30100	G			76,271								0		76,271
Industrial Park Berm	20071430100	30100	GF			29,155								0		29,155
	21071430100	30100	G			87,467								0		87,467
Lakes Park Phase III	20070930100	30100	GF		200,000	200,000	72			1,025,000				1,025,000		1,225,000
	22070930100	30100	G							475,000				475,000		475,000
Powell Crk Old BrdgePk Restor	20860130100	30100	GF	76,921	25,000	148,079	2,500	138,579	26,000					26,000		251,000
	22860130100	30100	G						774,000					774,000		774,000
Sunniland/9 Mile Run Drainage	20855730100	30100	GF	76,157		123,843	7,955	66,988	100,000	700,000				800,000		1,000,000
	22855730100	30100	G							300,000				300,000		300,000
Yellow Fever Crk Chain Imp	20850930100	30100	GF	310,585		467,289	11,987	11,783	683,000					683,000		1,460,874
	22850930100	30100	G	50,000		125,000			817,000					817,000		992,000
Total Natural Resources				602,689	325,000	4,675,186	119,981	528,834	8,139,470	4,279,823	2,600,000	0	0	15,019,293	0	20,297,168
Parks and Recreation																
Boca Grande Dog Park - NEW	20071838627	38627	I						4,138					4,138		4,138
	20071838651	38651	I						395,862					395,862		395,862
Larry Kiker Preserve _NEW	20071930105	30105	CONS						500,000	60,000	660,000	1,900,000	2,700,000	5,820,000		5,820,000
Rutenburg Park Improvements - NEW	not assigned														425,000	425,000
Six Mile Slough Preserve Improvements - NEW	20072038700	38700	I						53,000	533,000				586,000		586,000
Able Canal Pathway	20215438700	38700	I	9,753	200,000	490,247						1,500,000		1,500,000		2,000,000
Boca Grande Storage Bldg	20065038651	38651	I										285,000	285,000		285,000
Lehigh Comm Park Expansion	20065138623	38623	I	1,543,094	500,000	2,209,437	60,625		700,000					700,000		4,452,531
	20065138652	38652	I						1,100,000					1,100,000		1,100,000
Total Parks and Recreation				1,552,847	700,000	2,699,684	60,625		2,753,000	593,000	660,000	3,400,000	2,985,000	10,391,000	425,000	15,068,531
Library																
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	6-10 Years	Total Project
Library Admin Relocation	20071234800	34800	L		80,000	80,000			2,902,530					2,902,530		2,982,530
Riverdale Library Renovations	20070634800	34800	L						330,675	2,191,500				2,522,175		2,522,175
South Cty Regional Renovations	20070734800	34800	L							600,000	3,400,000			4,000,000		4,000,000
Total Library					80,000	80,000			3,233,205	2,791,500	3,400,000			9,424,705		9,504,705

Public Safety																
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	6-10 Years	Total Project
GCN Radio Replacement - NEW	20072152000	17500							1,358,800					1,358,800		1,358,800
		15500							154,800					154,800		154,800
		30100							1,019,100					1,019,100		1,019,100
		18200							25,800					25,800		25,800
		48600							606,300					606,300		606,300
		48700							374,100					374,100		374,100
EOC Expansion	20066430100	30100	GF	21,432		1,813,209	53,384	1,051,079	9,831,640					9,831,640		11,666,281
	20066415200	15200	E911						5,464,980					5,464,980		5,464,980
	20066418200	18200							1,000,000					1,000,000		1,000,000
GCN Radio System Replacement	20066530100	30100	GF		2,000,000	7,000,000			1,000,000					1,000,000		8,000,000
	20066552000	52000	GCN	1,566,258	1,000,000	3,433,742			1,000,000					1,000,000		6,000,000
	22066552000	52000	G	1,000,000												1,000,000
Total Public Safety				2,587,690	3,000,000	12,246,951	53,384	1,051,079	21,835,520					21,835,520		36,670,161
Transit																
Lehigh Acres Park & Ride -NEW	22072448640	48640	G						2,910,000					2,910,000		2,910,000
ADA & Passenger Amenities	20886430100	30100	GF	864,567		62,097	13,307	70,716								926,664
	20886448640	48640		1,567,795		72,734	10,029	181,835								1,640,529
	21886448640	48640	G	9,724		2,712,321	20,057	55,009								2,722,045
	22886448640	48640	G	4,671		213,636	48,170	140,257								218,307
Rosa Parks Intermodel Expansion	22060448640	48640	G			2,300,000		1,606								2,300,000
South Park & Ride Trsf Stations	20889430100	30100	GF	29,375												29,375
	20889448640	48640		3,375		1,000,000			428,996		875,480			1,304,476		2,307,851
	21889448640	48640	G		2,500,000	3,500,000										3,500,000
	22889448640	48640	G		1,568,000	2,568,000										2,568,000
Total Transit				2,479,509	4,068,000	12,428,788	91,563	449,423	3,338,996		875,480			4,214,476		19,122,773
Solid Waste																
Ash Monofill Closure - NEW	not assigned	40107	E												2,300,000	2,300,000
Buckingham Scale Improvements	20068040132	40132	E		665,000	665,000	6,079	3,921			386,000	1,544,000		1,930,000		2,595,000
Buckingham Upgrades (umbrella)	20068140132	40132	E		80,000	80,000			15,450	15,900	16,350	16,800	17,250	81,750		161,750
C&D Facility Improvements	20095740132	40132	E	63,551	320,000	831,449	7,173	23,903	153,000					153,000		1,048,000
Compost Facility&Well Imprmnt	20065740132	40132	E		206,000	556,000			200,000					200,000		756,000
Equip for MRF Agrmt (umbrella)	20068240132	40132	E						104,000	107,000	761,000	793,000		1,765,000		1,765,000
Generators-mult sites (umbrella)	20068340132	40132	E		80,000	80,000			142,000	154,000	161,000	167,000		624,000		704,000
Hendry Cnty Transfer Station	20062440132	40132	E		125,000	125,000	5,688	4,312	435,000		1,400,000	500,000		2,335,000		2,460,000
Landfill Class I Update and Design	20095640132	40132	E	10,000	1,340,000	1,340,000	16,462	538	1,260,000	4,500,000	4,000,000	4,230,000		13,990,000		15,340,000
Landfill Class III Update and Design	20071540132	40132	E										2,600,000	2,600,000	12,900,000	15,500,000
Landfill Gas Collection System	20093640132	40132	E	5,479		100,000	0	9,521			2,300,000		1,900,000	4,200,000	5,700,000	10,005,479
LHLF Ash Monofill Leachate Imp	20071040132	40132	E			529,283	1,110	890	535,000					535,000		1,064,283
Materials Processing Impr	20070140132	40132	E		90,000	90,000			559,000					559,000		649,000
Mechanical Systems (umbrella)	20068440132	40132	E		85,000	85,000			154,500	58,300	59,950	67,200	34,500	374,450	147,000	606,450
Parts and Equipment Storage Area	20095540132	40132	E	53,981		200,000		45,362	637,000					637,000		890,981
Scales (umbrella)	20068540132	40132	E							122,000	198,000	201,000	209,000	730,000		730,000
Total Solid Waste				133,011	2,991,000	4,681,732	36,512	88,447	4,194,950	4,957,200	9,282,300	7,519,000	4,760,750	30,714,200	21,047,000	56,575,943

DOT																
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	6-10 Years	Total Project
Alico Road Connector	20924530700 20924538825	30700 38825	GT I		5,000,000 2,240,686	5,000,000 2,240,686					1,769,711 6,000,000			1,769,711 6,000,000	96,839,659	103,609,370 8,240,686
Bicycle/Pedestrian Facilities	20600238821 20600238822 20600238823 20600238824 20600238825 20600230700 21600230700	38821 38822 38823 38824 38825 30700 30700	I I I I I GT G			132,218 1,659,595 979,226 188,303 43,300 4,465,183			29,050 268,513 205,020	875 2,167,027 1,139,782		546,250 100,423 1,091,247	577,431 780,858 3,172,862	1,532,325 3,113,394 916,659 2,436,049 11,722,765 2,688,766		132,218 3,453,351 5,081,127 2,525,623 2,485,726 33,655,355 2,688,766
Big Carlos Pass Bridge Replace	20572430720 20572430721	30720 30721	ST ST	1,694,755		7,274,803	694,279	3,543,968			22,810,820 25,000,000			22,810,820 25,000,000		31,780,378 25,000,000
Cape Coral Bdg WP Span Repl	20924830721	30721	ST							15,291,868				15,291,868	110,693,069	125,984,937
Corkscrew Road	20066938825 20066930700 20066930700 20066930700	38825 30700 30700 30700	I D GT G	542,461		6,411,722			3,000,000 13,498,078 2,651,966			17,795,308 4,440,728		3,000,000 17,795,308 17,938,806 2,651,966	1,400,000	11,354,183 17,795,308 17,938,806 2,651,966
Estero Blvd Improvements	24506730700	30700	GIF	35,193,635		43,674,538			820,000					820,000		79,688,173
Estero Bvd at Crescent St. Sig	20070430700	30700	GT						315,000					315,000		315,000
Gateway/Griffin Roundabout	20067130700	30700	GT	42,801		157,199	37,081	107,805	350,000	1,900,000				2,250,000		2,450,000
Hickory Bridge Replacement	20508330720	30720	ST								4,472,725			4,472,725	48,978,292	53,451,017
Lee Blvd Traffic Signals	20063730700	30700	GT	88,226		461,774	2,449	58,000	150,000	400,000				550,000		1,100,000
Littleton Road	20502830700 20502838822 22502830700	30700 38822 30700	GT I G		1,000,000	1,007,033 2,154,721	202,898	865,310	5,250,000 3,000,000 3,750,000					5,250,000 3,000,000 3,750,000	400,000	6,800,000 5,310,000 3,750,000
Ortiz 4L/Colonial MLK	20061338823 20061330700 24061330700 25061330700	38823 30700 30700 30700	I GT GT GT	14,154		2,335,846	70,607	1,734,994		15,000,000 2,891,311		519,000		15,000,000 2,891,311 519,000 2,133,689		17,350,000 2,891,311 519,000 2,133,689
Ortiz Ave MLK to Luckett	20407230700 20407238823	30700 38823	GT I			554,659								13,152,676 7,000,000	544,000	13,152,676 19,133,393
Signal System ATMS Upgrade	20675930700	30700	GT	5,426,932	750,000	1,464,400	179,879	219,969	750,000	750,000	750,000	750,000	750,000	3,750,000		10,641,332
Sunshine Blvd/8th St SW Rounda	20061430700	30700	GT	208,527		341,473	81,915	6,160	1,990,000					1,990,000		2,540,000
Three Oaks Extension North	20405330700 20405338823 20405338824 24405330700	30700 38823 38824 30700	GT I I GT		20,900,000	23,763,181	562,229	3,095,484		5,930,000 8,000,000 10,000,000 5,000,000	8,820,000 8,000,000 5,000,000 9,900,000		1,050,000	14,750,000 8,000,000 15,000,000 15,950,000		45,771,430 8,000,000 15,459,665 34,380,111
Toll Interoperability	20581842133 20581842135	42133 42135	ST ST	72,416 429,667	30,000 120,000	43,667 137,301	182 728	5,960 23,840	30,000 120,000	30,000 120,000	30,000 120,000	30,000 120,000	30,000 120,000	150,000 600,000		266,083 1,166,968
Toll System Replacement	20061542133 20061542135	42133 42135	ST ST						50,000 200,000		2,600,000 10,400,000			2,650,000 10,600,000		2,650,000 10,600,000
Total DOT				82,084,951	30,769,396	121,961,129	1,889,634	10,537,863	36,398,577	119,129,582	77,526,222	9,018,263	28,923,905	270,996,549	258,855,020	733,897,649

Utilities																
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	6-10 Years	Total Project
Water																
Ben Hill Griffin FM Improvements South	20733448713	48713	E						650,000	1,000,000	1,986,440			3,636,440		3,636,440
Corkscrew Prod Well Panel Repl	20762248720	48720	E	101,812	2,889,200	3,200,387	25,515	262,861	1,800,000					1,800,000		5,102,199
FGCU Water	20719748712	48712	E	141,719												141,719
	20719748730	48730	E	1,307,092		88,306		18,097	290,000					290,000		1,685,398
Fiddlesticks Water Main Rep	20745848720	48720	E	1,277,088		3,365,454	395,604	2,390,499	6,000,000	5,000,000				11,000,000		15,642,542
Green Meadows 2nd Deep Inj	20746148730	48730	E								1,000,000		3,000,000	4,000,000	8,100,000	12,100,000
Interconnect Pinewoods Dist Sy	20746348712	48712	E									450,000		450,000	6,000,000	6,450,000
Lazy Days Water Main Replacement	20065548720	48720	E	122,253	350,000	377,747	31,298	44,702	350,000	350,000	350,000			1,050,000		1,550,000
New Post Rd WM Improvements	20746448720	48720	E	245,117	500,000	1,100,000	2,144	420,120	2,500,000					2,500,000		3,845,117
NLC WTP Expansion to 15 MGD	20063348712	48712	E		264,000	264,000			4,000,000					10,500,000		10,764,000
	20063348730	48730	E							6,500,000	11,000,000	14,000,000	4,000,000	29,000,000		29,000,000
NLC WTP Wellfield Expansion to 15MGD	20761948712	48712	E	819,341		2,297,616	318,000	948,741	7,200,000	6,500,000				13,700,000		16,816,957
	20761948730	48730	E	830,287	5,300,000	5,586,064										6,416,351
	20761948735	48735	E	2,763		300,000			1,000,000					1,000,000		1,302,763
North US 41 WM Replacements	20067848730	48730	E						525,000		2,615,000			3,140,000		3,140,000
North-South 30" WM-SR 80	20062848730	48730	E		2,000,000	2,000,000				2,000,000	2,000,000	4,000,000	6,000,000	14,000,000	14,000,000	30,000,000
RSW Trans Line - Ben Hill to Treeline	20719348712	48712	E	2,316,253		620,000		397,456	1,800,000	7,300,000	4,800,000			13,900,000		16,836,253
	20719348730	48730	E	1,080,018												1,080,018
San Carlos Blvd Improvement	20716248720	48720	E		270,000	270,000			1,862,483					1,862,483		2,132,483
SFM Water Trans Line Improve	20718448730	48730	E	479,232		311,912	51,645	162,353	4,728,208					4,728,208		5,519,352
Tice Area WM Replacement	20063948730	48730	E	10,697	1,200,000	1,200,000	735,908	25,642	500,000					500,000		1,710,697
Water System Improvements	20709448730	48730	E	6,712,055	1,200,000	1,376,120	165,116	320,661	1,200,000	700,000	700,000	700,000	700,000	4,000,000	3,500,000	15,588,175
Water Treatment Plant Improvements	20726848730	48730	E	6,559,625	363,500	363,500	5,454	90,481	325,500	587,500	437,500	187,500	187,500	1,725,500	937,500	9,586,125
Waterway Transmission Line	20718348712	48712	E	254,122					203,885		1,586,715			1,790,600		2,044,722
Well Redevelop Upgrade&Rebuild	20714948720	48720	E	4,346,551	130,000	180,000	7,757	117,660	130,000	130,000	130,000	130,000	130,000	650,000	650,000	5,826,551
Wells D25&S25 Relocation/Replacement	20065248730	48730	E						600,000					600,000		600,000
Work Drive Industrial Pk WM Im	20762048720	48720	E	380,629		2,219,371	11,000	81,143	260,000					260,000		2,860,000
Wastewater																
CFM Flow Diversion - NEW	not assigned	48730	E												3,500,000	3,500,000
Three Oaks WRF Expansion	20072348713	48713							5,000,000	12,200,000	8,200,000			25,400,000		25,400,000
	20072348730	48730										3,200,000	12,800,000	16,000,000		16,000,000
Wastewater Master Plan -NEW	20072248730	48730	E						750,000					750,000		750,000
FGCU Sewer	20730448713	48713	E	2,276,303		158,766		29,112								2,435,069
	20730448730	48730	E	401,976					410,000					410,000		811,976
Fiesta Village Sewer Collection Imp	20729348713	48713	E		265,000	365,000				1,500,600				1,500,600		1,865,600
	20729348730	48730	E	37,512										37,512		37,512
Fiesta Village WWTP Deep Well	20925148730	48730	E	146,917		1,283,083	44,061	1,057,806	2,678,000	7,000,000	3,400,000			13,078,000		14,508,000
Fiesta Village WWTP Rm Upgrd	20061648730	48730	E	99,165		1,109,335	75,304	1,034,031	1,777,500	3,000,000	1,000,000			5,777,500		6,986,000
FMB Belt Press Replacement	20067648730	48730	E						370,000		2,150,000			2,520,000		2,520,000
FMB Deep Injection Well #2	20061748730	48730	E	139,901		1,310,099	11,061	1,056,539	2,284,000		6,000,000	3,400,000		11,684,000		13,134,000
FMB Main Switchgear Repl	20062648720	48720	E						400,000	4,400,000				4,800,000		4,800,000
FMB WRF Capacity Restoration	20061948730	48730	E						700,000					700,000		700,000
Gateway WWTP Expansion 3MG to 6MGD	20746048730	48730	E												4,600,000	4,600,000
Gateway WWTP Sludge Roof Rep	20062048730	48730	E			150,000	19,645	23,808	100,000					100,000		250,000
Master Pump Station 6600 Upgrd	20063848730	48730	E			545,000	23,386	506,614	0	2,140,000				2,140,000		2,685,000

Utilities Continued																
Project Title	Project #	Fund	Fund Code	Total Project FY 18/19	FY 19/20 Adopted Budget	FY19-20 Amended Budget	Spent as of Feb 2020	Budgeted Encumb	FY 20/21 Proposed Budget	FY21/22 Proposed Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY24/25 Proposed Budget	Five Year Project Total	6-10 Years	Total Project
McGregor-Tanglewood Force Main	20062148720	48720	E	164,233		519,767	46,898	159,134	3,158,000					3,158,000		3,842,000
Ortiz Av FM-SR 82 to Colonial	20065648720	48720	E			400,000	930	254,300	2,150,000					2,150,000		2,550,000
SEWRF-SE Water Reclaim Fac	20746748713	48713	E	1,218,687	1,500,000	4,270,865	226,940	635,785								5,489,552
	20746748730	48730	E	14,170		1,485,830		2,500								1,500,000
Summerlin Rd 20" FM Replacement	20065348730	48730	E			939,000	39,023	844,117	6,395,000	3,985,003				10,380,003		11,319,003
Wastewater System Improvements	20722948730	48730	E	4,038,782	350,000	526,429	12,802	456,425	350,000	550,000	560,000	570,000	580,000	2,610,000	3,050,000	10,225,211
Wastewater Treatment Plant Improvements	20713848713	48713	E	196,387												196,387
	20713848730	48730	E	5,486,035	137,500	449,223		227,314	2,025,000	495,000	495,000	445,000	495,000	3,955,000	725,000	10,615,258
Improvements/DOT/Water and Wastewater																
Corkscrew Road Widening	20067548730	48730	E		2,000,000	2,000,000			3,000,000	3,000,000	2,000,000	2,000,000	2,000,000	12,000,000		14,000,000
DOT Proj Utility Relocations	20741648730	48730	E	2,811,586	800,000	1,958,398	102,861	876,174	1,000,000	500,000	500,000	500,000	500,000	3,000,000	2,500,000	10,269,984
Electrical Equip Upgrd&Repl	20742948730	48730	E	5,080,153	345,000	609,968	233,272	371,136	895,000	520,000	635,000	495,000	345,000	2,890,000	1,425,000	10,005,121
LCU Generator Replace/Improve	20744448730	48730	E	1,800,817	580,000	780,000		228,735	270,000	420,000	275,000	50,000	50,000	1,065,000	250,000	3,895,817
Mariana Ave WM Replacement	20927248720	48720	E			500,000			596,000					596,000		1,096,000
Pinewoods NF Wellfield Access	20064348730	48730	E		100,000	100,000			452,000		600,000	2,900,000		3,952,000		4,052,000
Remote Telemetry Replacement	20762348730	48730	E	974,492	1,000,000	1,137,022	95,005	559,021	5,500,000	2,000,000				7,500,000		9,611,514
Secondary Containments-Chemical	20745648730	48730	E	335,643		8,000	7,777		150,000					150,000		493,643
Water/Sewer Line Reloc-Three Oaks Ext	20742648730	48730	E	500	200,000	300,000			500,000	1,300,000	2,000,000			3,800,000		4,100,500
Winkler Rd Watermain Improvements	20927048712	48712	E	133,612		1,366,388	1,965	912,465		200,000	2,000,000			2,200,000		3,700,000
Total Utilities				52,343,524	21,744,200	47,392,650	2,690,371	14,515,431	76,835,576	84,278,103	59,420,655	23,027,500	26,787,500	270,349,334	49,237,500	419,323,008
GRAND TOTAL				459,732,144	63,702,596	214,452,182	13,195,118	27,171,078	161,758,924	216,455,936	153,789,657	42,989,763	63,482,155	638,476,435	329,564,520	1,642,225,281

Reconciliation						
Hubble	150,560,338	216,455,936	135,595,661	42,989,763	61,192,077	606,793,775
Debt			17,795,308			17,795,308
EOC Expansion	4,796,620					4,796,620
Grants	6,401,966		398,688		2,290,078	9,090,732
Grand Total	161,758,924	216,455,936	153,789,657	42,989,763	63,482,155	638,476,435
	0	0	0	0	0	0

Impact Fee Projection Report

Community Park Districts	Actual FY19/20	Budget FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY23/24	5 Year Total
18651 - North District	112,380	70,000	70,000	70,000	70,000	70,000	70,000	350,000
18652 - East District	674,863	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
18653 - South District	677,698	530,000	530,000	530,000	530,000	530,000	530,000	2,650,000
18654 - Gateway	16,090	30,000	30,000	30,000	30,000	30,000	30,000	150,000
18655 - Sanibel	0	500	500	500	500	500	500	2,500
Total	1,481,031	1,130,500	1,130,500	1,130,500	1,130,500	1,130,500	1,130,500	5,652,500

Regional Park Districts	Actual FY 19/20	Budget FY 20/21	FY 21/22	FY 22/23	FY23/24	FY23/24	FY23/24	5 Year Total
18700 - County Wide	1,932,492	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Total	1,932,492	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000

Road Districts	Actual FY 19/20	Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24	5 Year Total
18821 - Boca Grande		1,020	1,020	1,020	1,020	1,020	1,020	5,100
18822 - North	1,435,625	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
18823 - Central	7,801,704	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
18824 - Southwest	2,363,581	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
18825 - Southeast	4,314,806	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Total	15,915,716	13,001,020	13,001,020	13,001,020	13,001,020	13,001,020	13,001,020	65,005,100

Community Park Impact Fee Districts

District 51--North	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees	112,380	70,000	70,000	70,000	70,000	70,000	70,000	350,000
Interest	6,969	1,650	2,600	2,500	2,500	2,500	2,500	12,600
Interest - Construction Fund	125							
Fund Balance	432,121	504,439	175,089	246,689	318,189	389,689	176,189	175,089
Total	551,596	576,089	247,689	319,189	390,689	462,189	248,689	537,689
Less:								
Refund Prior Year Expense	-1,903	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Net Available	553,499	575,089	246,689	318,189	389,689	461,189	247,689	532,689
Project Requests:								
201798- Phillips Park	49,060							
200718 - Boca Grande Dog Park		400,000						
200650-Boca Grande Storage Building						285,000		285,000
Total Projects	49,060	400,000	0			285,000		285,000
Reserves	504,439	175,089	246,689	318,189	389,689	176,189	247,689	247,689

District 52 -- East	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees	674,863	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Interest	44,806	8,350	9,000	7,000	7,000	7,000	7,000	37,000
Interest - Construction Fund	33,695							
Fund Balance	4,541,139	5,231,157	1,788,194	2,294,694	2,799,194	3,303,694	3,808,194	1,788,194
Total	5,294,503	5,739,507	2,297,194	2,801,694	3,306,194	3,810,694	4,315,194	4,325,194
Less:								
Refund Prior Year Expense	2,722	2,500	2,500	2,500	2,500	2,500	2,500	12,500
Net Available	5,291,781	5,737,007	2,294,694	2,799,194	3,303,694	3,808,194	4,312,694	4,312,694
Project Requests:								
200651-Lehigh Comm Park Expansion	60,625	3,948,813						
Total Projects	60,625	3,948,813						
Reserves	5,231,156	1,788,194	2,294,694	2,799,194	3,303,694	3,808,194	4,312,694	4,312,694

Community Park Impact Fee Districts

District 53 -- South	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees	677,698	530,000	530,000	530,000	530,000	530,000	530,000	2,650,000
Interest	38,363	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Interest - Construction Fund	3,307	100	100	100	100	100	100	500
Fund Balance	2,197,842	2,820,802	1,676,234	2,215,334	2,754,434	3,293,534	3,832,634	1,676,234
Total	2,917,210	3,360,902	2,216,334	2,755,434	3,294,534	3,833,634	4,372,734	4,376,734
Less:								
Refund Prior Year Expense	1,252	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Net Available	2,915,958	3,359,902	2,215,334	2,754,434	3,293,534	3,832,634	4,371,734	4,371,734
Project Requests:								
202146-Brooks Park Master Plan & Imprv	95,156	1,683,668						
Total Projects	95,156	1,683,668						0
Reserves	2,820,802	1,676,234	2,215,334	2,754,434	3,293,534	3,832,634	4,371,734	4,371,734

District 54 -- Gateway	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees	16,090	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Interest	4,993	875	875	875	875	875	875	4,375
Interest - Construction Fund								
Fund Balance	296,723	292,385	322,960	353,535	384,110	414,685	445,260	322,960
Total	317,805	323,260	353,835	384,410	414,985	445,560	476,135	477,335
Less:								
Refund Prior Year Expense		300	300	300	300	300	300	1,500
Net Available	317,805	322,960	353,535	384,110	414,685	445,260	475,835	475,835
Project Requests:								
Gateway Projects	25,420							
Reserves	292,385	322,960	353,535	384,110	414,685	445,260	475,835	475,835

Community Park Impact Fee Districts

District 55 -- Sanibel	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees		500	500	500	500	500	500	2,500
Interest	108							
Interest - Construction Fund								
Fund Balance	6,420	6,528	7,028	7,528	8,028	8,528	9,028	7,028
Total	6,528	7,028	7,528	8,028	8,528	9,028	9,528	9,528
Less:								
Refund Prior Year Expense								
Net Available	6,528	7,028	7,528	8,028	8,528	9,028	9,528	9,528
Project Requests:								
Total Projects								
Reserves	6,528	7,028	7,528	8,028	8,528	9,028	9,528	9,528

Total Community Park Districts	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees	1,481,032	1,130,500	1,130,500	1,130,500	1,130,500	1,130,500	1,130,500	5,652,500
Interest	95,238	20,875	22,475	20,375	20,375	20,375	20,375	103,975
Interest - Construction Fund	37,128	100	100	100	100	100	100	500
Fund Balance	7,474,245	8,855,311	3,969,505	5,117,780	6,263,955	7,410,130	8,271,305	3,969,505
Total	9,087,642	10,006,786	5,122,580	6,268,755	7,414,930	8,561,105	9,422,280	9,726,480
Less:								
Refund Prior Year Expense	2,071	4,800	4,800	4,800	4,800	4,800	4,800	24,000
Net Available	9,085,572	10,001,986	5,117,780	6,263,955	7,410,130	8,556,305	9,417,480	9,702,480
Project Requests:								
200718 - Boca Grande Dog Park		400,000						
202146- Brooks Park Master Plan	95,156	1,683,668						
200650-Boca Grande Storage Building						285,000		285,000
Gateway Reimbursement	25,420							
200651-Lehigh Comm Park Expansion	60,625	3,948,813						
201798- Phillips Park	49,060							
Total Projects	230,261	6,032,481	-	-	-	285,000	-	285,000
Reserves	8,855,311	3,969,505	5,117,780	6,263,955	7,410,130	8,271,305	9,417,480	9,417,480

Regional Park Impact Fees

County Wide	Actual	Budget						5 YEAR
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	TOTAL
Impact Fees	1,932,492	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Interest	73,625	23,000	25,000	25,000	25,000	25,000	25,000	125,000
Interest - Construction Fund								
Fund Balance	3,822,726	5,594,429	5,433,875	6,420,875	7,940,875	7,960,875	9,480,875	5,433,875
Total	5,828,843	7,117,429	6,958,875	7,945,875	9,465,875	9,485,875	11,005,875	13,058,875
Less:								
Refund Prior Year Expense	3,205	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	5,825,638	7,112,429	6,953,875	7,940,875	9,460,875	9,480,875	11,000,875	13,033,875
Project Requests:								
200720- Six Mile Slough Preserve		81,400	533,000					533,000
200660-JY Linear Parking Facility	129,782	1,106,907						
202153-Caloosahatchee Pk Maint Bldg								
200667-Alva Equestrian Project								
200670-Telegraph Creek Kayak Launch	101,427							
202154-Able Canal Pathway		490,247			1,500,000			1,500,000
Total Projects	231,209	1,678,554	533,000		1,500,000			2,033,000
Reserves	5,594,429	5,433,875	6,420,875	7,940,875	7,960,875	9,480,875	11,000,875	11,000,875

Road Impact Fee Districts

District 21--Boca Grande	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees		1,020	1,020	1,020	1,020	1,020	1,020	5,100
Interest	477	175	175	175	175	175	175	875
Interest - Construction Fund	2,325	750						0
Fund Balance	168,099	170,901	37,628	35,823	34,018	32,213	30,408	37,628
Total	170,901	172,846	38,823	37,018	35,213	33,408	31,603	43,603
Less:								
Refund Prior Year Expense		3,000	3,000	3,000	3,000	3,000	3,000	15,000
Net Available	0	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Project Requests:								
206002-Bicycle/Pedestrian Facilities		132,218						
Total Projects	0	132,218						
Reserves	170,901	37,628	35,823	34,018	32,213	30,408	28,603	28,603

District 22 --North District	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees	1,435,625	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Interest	23,698	7,000	1,000	1,000	1,000	1,000	1,000	5,000
Interest - Construction Fund	87,691	29,250						0
Fund Balance	6,452,649	6,234,150	1,007,386	1,516,311	3,011,311	3,960,061	5,455,061	1,007,386
Total	7,999,664	7,770,400	2,508,386	3,017,311	4,512,311	5,461,061	6,956,061	8,512,386
Less:								
Refund Prior Year Expense	2,819	6,000	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	7,996,845	7,764,400	2,502,386	3,011,311	4,506,311	5,455,061	6,950,061	8,482,386
Project Requests:								
200611-Kismet/Littleton Realignment	922,168	769,580						
205028-Littleton Rd	749,828	4,418,537						
206002-Bicycle/Pedestrian Facilities	90,698	1,568,897	986,075		546,250			1,532,325
Total Projects	1,762,694	6,757,014	986,075		546,250			1,532,325
Reserves	6,234,150	1,007,386	1,516,311	3,011,311	3,960,061	5,455,061	6,950,061	6,950,061

Road Impact Fee Districts

District 23--Central District	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees	7,801,704	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
Interest	217,664	30,000	11,000	11,000	11,000	11,000	11,000	55,000
Interest - Construction Fund	147,084	350	350	200	200	200	200	1,150
Fund Balance	19,544,106	25,808,007	25,504,678	14,343,001	10,464,067	16,469,267	14,897,036	25,504,678
Total	<u>27,710,558</u>	<u>31,838,357</u>	<u>31,516,028</u>	<u>20,354,201</u>	<u>16,475,267</u>	<u>22,480,467</u>	<u>20,908,236</u>	<u>55,560,828</u>
Less:								
Refund Prior Year Expense	34,308	30,000	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	<u>27,676,250</u>	<u>31,808,357</u>	<u>31,510,028</u>	<u>20,348,201</u>	<u>16,469,267</u>	<u>22,474,467</u>	<u>20,902,236</u>	<u>55,530,828</u>
Project Requests:								
209249-Colonial Alternatives Analysis	8,418	35,095						
204072-Ortiz Ave MLK to Lockett	-36	554,695		1,783,711		7,000,000		8,783,711
200672 - Gateway/Commerce Roundabout		1,000,000						
205056-Ortiz Ave/SR 80 Lockett		2,124,703						
205063-Homestead 4L/Sunrise-Alabama	273,357	220,825						
205081-Palomino Lane Imp	371,279							
200613-Ortiz 4L/Colonial -MLK	791,418	1,544,428	15,000,000					15,000,000
204053-Three Oaks Extension North				8,000,000				8,000,000
206002-Bicycle/Pedestrian Facilities	423,807	823,933	2,167,027	100,423		577,431		2,844,881
Total Projects	<u>1,868,243</u>	<u>6,303,679</u>	<u>17,167,027</u>	<u>9,884,134</u>	<u>0</u>	<u>7,577,431</u>	<u>0</u>	<u>34,628,592</u>
Reserves	<u>25,808,007</u>	<u>25,504,678</u>	<u>14,343,001</u>	<u>10,464,067</u>	<u>16,469,267</u>	<u>14,897,036</u>	<u>20,902,236</u>	<u>20,902,236</u>

Road Impact Fee Districts

District 24--Southwest District	Actual	Budget						5 Year
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	Total
Impact Fees	2,363,581	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Interest	140,419	47,000	6,000	12,000	13,000	13,000	13,000	57,000
Interest - Construction Fund	39,511	14,000						0
Other Misc Revenue								0
Fund Balance	10,034,461	12,570,830	12,333,527	4,333,527	1,339,527	3,210,726	4,436,868	12,333,527
Total	12,577,972	14,631,830	14,339,527	6,345,527	3,352,527	5,223,726	6,449,868	22,390,527
Less:								
Refund Prior Year Expense	7,142	10,000	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	12,570,830	14,621,830	14,333,527	6,339,527	3,346,527	5,217,726	6,443,868	22,360,527
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			135,801	780,858		916,659
Total Projects	0	2,288,303	10,000,000	5,000,000	135,801	780,858		15,916,659
Reserves	12,570,830	12,333,527	4,333,527	1,339,527	3,210,726	4,436,868	6,443,868	6,443,868

District 25--Southeast District	Actual	Budget						5 YEAR
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	TOTAL
Impact Fees	4,314,806	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Interest	56,972	19,000	5,000	10,000	20,000	20,000	20,000	75,000
Interest - Construction Fund	7,690	900						0
Fund Balance	1,991,830	4,123,523	4,364,983	6,727,201	4,234,201	6,659,954	10,176,954	4,364,983
Total	6,371,298	7,643,423	7,869,983	10,237,201	7,754,201	10,179,954	13,696,954	21,939,983
Less:								
Refund Prior Year Expense		3,000	3,000	3,000	3,000	3,000	3,000	15,000
Net Available	6,371,298	7,640,423	7,866,983	10,234,201	7,751,201	10,176,954	13,693,954	21,924,983
Project Requests:								
205075-Alico Road 4L-Ben Hill-Airport Rd	-2,107	36,115						
209245-Alico Road Connector	2,240,887			6,000,000				6,000,000
200669- Corkscrew Road		3,000,000						
206002-Bicycle/Pedestrian Facilities	8,995	239,325	1,139,782		1,091,247			2,231,029
Total Projects	2,247,775	3,275,440	1,139,782	6,000,000	1,091,247			8,231,029
Reserves	4,123,523	4,364,983	6,727,201	4,234,201	6,659,954	10,176,954	13,693,954	13,693,954

Road Impact Fee Districts

Total Road Impact Fee Districts	Actual	Budget	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	5 YEAR
	FY 19/20	FY 20/21						TOTAL
Impact Fees	15,915,716	13,001,020	13,001,020	13,001,020	13,001,020	13,001,020	13,001,020	65,005,100
Interest	439,230	103,175	23,175	34,175	45,175	45,175	45,175	192,875
Interest - Construction Fund	284,302	45,250	350	200	200	200	200	1,150
Other Misc Revenue								0
Fund Balance	38,191,145	48,907,411	43,248,202	26,955,863	19,083,124	30,332,221	34,996,327	48,907,411
Total	54,830,392	62,056,856	56,272,747	39,991,258	32,129,519	43,378,616	48,042,722	114,106,536
Less:								
Refund Prior Year Expense	44,269	52,000	24,000	24,000	24,000	24,000	24,000	120,000
Net Available	54,786,124	62,004,856	56,248,747	39,967,258	32,105,519	43,354,616	48,018,722	113,986,536
Project Requests:								
206002-Bicycle/Pedestrian Facilities 21		132,218						
200611-Kismet/Littleton Realignment	922,168	769,580						
205028-Littleton Rd	749,828	4,418,537						
204072-Ortiz Ave MLK to Lockett	-36	554,695	0			7,000,000		7,000,000
204088-Burnt Store 4L/Van Buren								
204604-Six Mile Cypress Pkwy 4 Laning								
205056-Ortiz Ave/SR 80 Lockett		2,124,703						
205081-Palomino Lane Imp	371,279							
206002-Bicycle/Pedestrian Facilities 22	90,698	1,568,897	986,075		546,250			1,532,325
200613-Ortiz 4L/Colonial -MLK	791,418	1,544,428	15,000,000					15,000,000
204100-North Airport Rd Ext West								
205063-Homestead 4L/Sunrise-Alabama	273,357	220,825						
206002-Bicycle/Pedestrian Facilities 23	423,807	823,933	2,167,027	100,423		577,431		2,844,881
200672 - Gateway/Commerce Roundabout		1,000,000						
209249-Colonial Alternatives Analysis	8,418	35,095						
204053-Three Oaks Extension North			10,000,000	13,000,000				23,000,000
205067-Estero Blvd - Phase I		2,100,000						
206002-Bicycle/Pedestrian Facilities 24		188,303			135,801	780,858		916,659
205075-Alico Rd 4L-Ben Hill-Airport Rd	-2,107	36,115						
200669- Corkscrew Road		3,000,000						
209245-Alico Road Connector	2,240,887			6,000,000				6,000,000
206002-Bicycle/Pedestrian Facilities 25	8,995	239,325	1,139,782		1,091,247			2,231,029
Total Projects	5,878,712	18,756,654	29,292,884	19,100,423	1,773,298	8,358,289		58,524,894
Reserves	48,907,411	43,248,202	26,955,863	20,866,835	30,332,221	34,996,327	48,018,722	48,018,722



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.

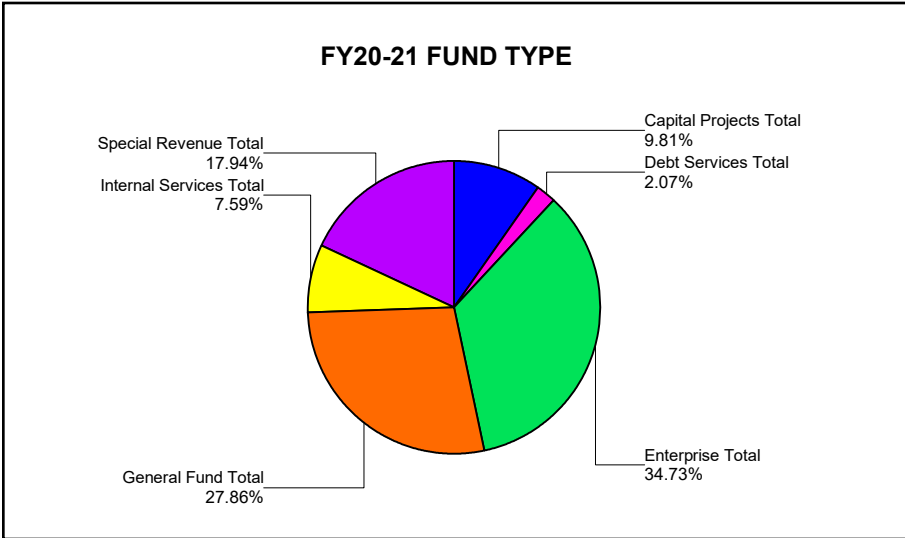
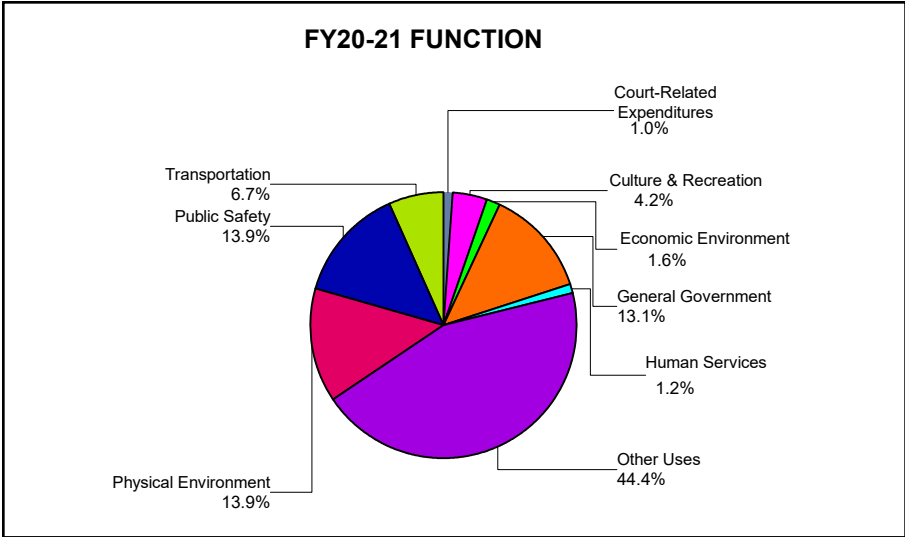
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2020 - 2021

FUNCTION	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
General Government	\$ 277,692,050	\$ 342,616,199	\$ 304,658,735
Public Safety	\$ 267,251,499	\$ 262,264,477	\$ 288,925,302
Physical Environment	\$ 241,295,916	\$ 220,560,901	\$ 290,582,760
Transportation	\$ 139,693,716	\$ 137,633,733	\$ 138,685,354
Economic Environment	\$ 32,751,687	\$ 27,178,422	\$ 32,521,135
Human Services	\$ 22,882,749	\$ 23,057,023	\$ 25,938,502
Culture & Recreation	\$ 98,159,163	\$ 77,958,526	\$ 88,408,113
Other Uses	\$ 268,773,398	\$ 682,533,630	\$ 924,455,047
Other Non-Operating	\$ 15,798,363	\$ 10,074,958	\$ 8,236,313
Court-Related Expenditures	\$ 7,506,633	\$ 7,295,833	\$ 8,254,068
Circuit Court- Criminal	\$ 2,189,545	\$ 2,259,229	\$ 2,600,583
Circuit Court - Family	\$ 1,622,436	\$ 1,596,775	\$ 2,002,549
Circuit Court - Juvenile	\$ 2,326,691	\$ 2,510,444	\$ 464,011
Circuit Court - Probate	\$ 229,496	\$ 251,400	\$ 288,000
Courts General Operations	\$ 5,063,413	\$ 5,006,602	\$ 5,615,117
County Courts - Criminal	\$ 2,060,376	\$ 2,039,648	\$ 2,287,302
Not Applicable	\$ 4,758	\$ 3,037	\$ 0
GRAND TOTAL	<u>\$ 1,385,301,889</u>	<u>\$ 1,804,840,837</u>	<u>\$ 2,123,922,891</u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 482,512,668	\$ 528,948,719	\$ 591,785,582
Special Revenue Fund	\$ 235,760,963	\$ 225,181,388	\$ 380,928,855
Debt Service Fund	\$ 27,184,699	\$ 197,027,620	\$ 43,910,682
Capital Project Fund	\$ 108,856,631	\$ 94,490,811	\$ 208,334,884
Enterprise Fund	\$ 405,504,679	\$ 636,216,460	\$ 737,671,523
Internal Service Fund	\$ 125,477,491	\$ 122,972,802	\$ 161,291,365
Trust & Agency Fund	\$ 4,758	\$ 3,037	\$ 0
GRAND TOTAL	<u>\$ 1,385,301,889</u>	<u>\$ 1,804,840,837</u>	<u>\$ 2,123,922,891</u>

COUNTY BUDGET BY FUNCTION



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

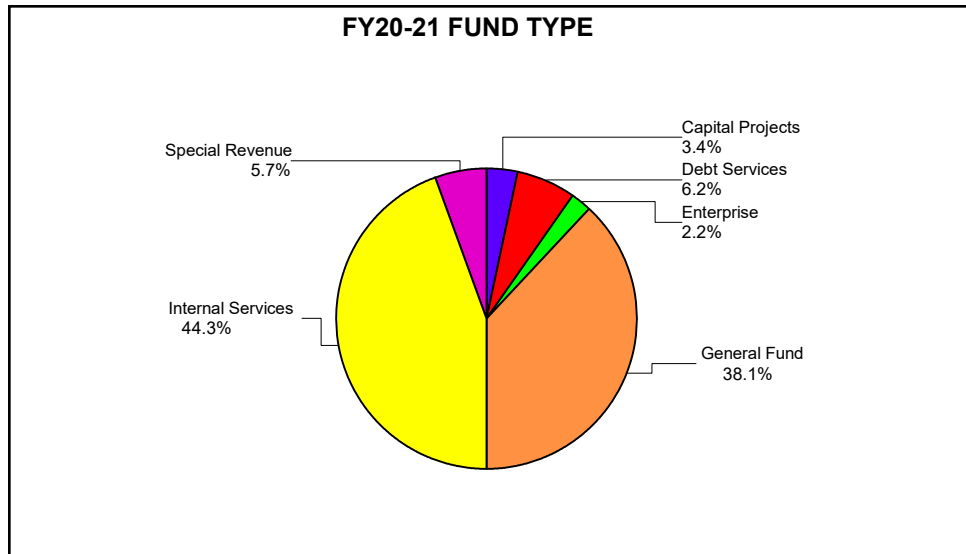
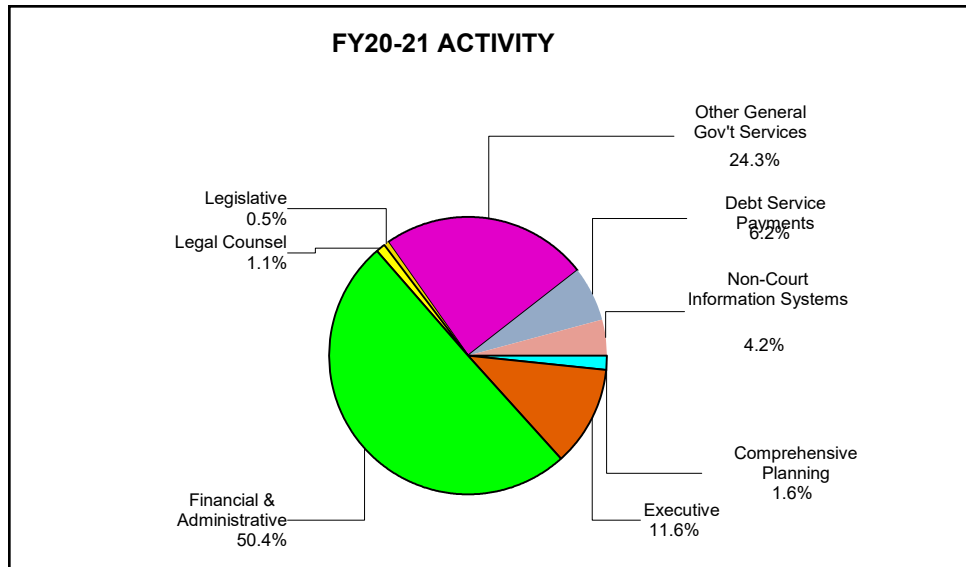
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
Legislative	\$ 1,409,431	\$ 1,490,891	\$ 1,580,722
Legal Counsel	\$ 2,980,046	\$ 3,080,064	\$ 3,462,172
Executive	\$ 33,888,810	\$ 34,809,654	\$ 35,340,269
Financial & Administrative	\$ 145,451,707	\$ 199,984,260	\$ 153,482,112
GASB34 Gen. Gov't	\$ 298,400	\$ 378,000	\$ 0
Comprehensive Planning	\$ 3,783,713	\$ 3,838,236	\$ 4,873,648
Non-Court Information Systems	\$ 9,774,097	\$ 12,267,493	\$ 12,771,733
Debt Service Payments	\$ 16,667,374	\$ 18,606,871	\$ 19,037,858
Other General Gov't Services	\$ 63,438,472	\$ 68,160,730	\$ 74,110,221
GRAND TOTAL	<u><u>\$ 277,692,050</u></u>	<u><u>\$ 342,616,199</u></u>	<u><u>\$ 304,658,735</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 114,932,263	\$ 171,207,283	\$ 116,127,989
Special Revenue Fund	\$ 19,630,993	\$ 15,120,724	\$ 17,312,869
Debt Service Fund	\$ 16,670,508	\$ 18,631,068	\$ 19,037,858
Capital Project Fund	\$ 6,674,185	\$ 14,787,842	\$ 10,392,197
Enterprise Fund	\$ 3,359,478	\$ 2,867,091	\$ 6,706,312
Internal Service Fund	\$ 116,424,623	\$ 120,002,191	\$ 135,081,510
GRAND TOTAL	<u><u>\$ 277,692,050</u></u>	<u><u>\$ 342,616,199</u></u>	<u><u>\$ 304,658,735</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.



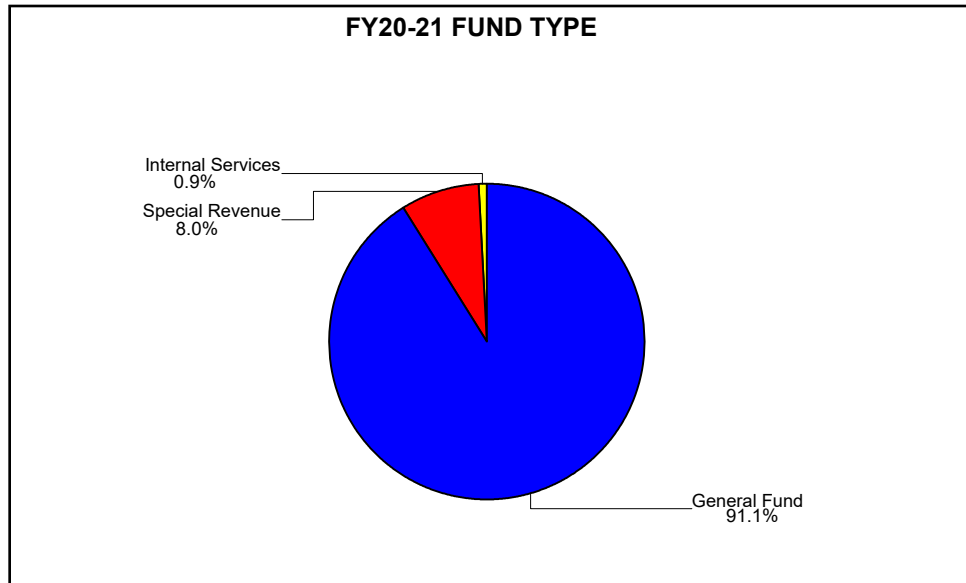
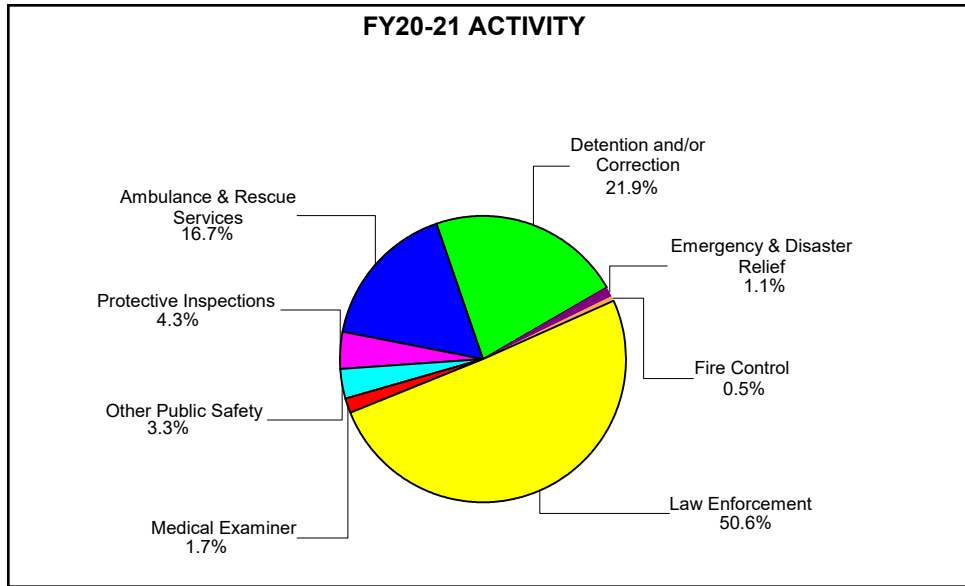
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2020 - 2021

	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 133,913,393	\$ 141,152,234	\$ 146,073,252
Fire Control	\$ 1,015,019	\$ 1,238,387	\$ 1,341,144
Ambulance & Rescue Services	\$ 46,204,858	\$ 32,486,258	\$ 48,329,540
Emergency & Disaster Relief	\$ 2,373,611	\$ 2,069,184	\$ 3,276,985
Medical Examiner	\$ 3,985,512	\$ 4,265,659	\$ 5,041,963
Other Public Safety	\$ 9,149,487	\$ 8,574,617	\$ 9,391,236
Protective Inspections	\$ 11,037,812	\$ 10,994,611	\$ 12,299,758
Detention and/or Correction	\$ 59,571,807	\$ 61,433,866	\$ 63,171,424
GRAND TOTAL	<u><u>\$ 267,251,499</u></u>	<u><u>\$ 262,214,816</u></u>	<u><u>\$ 288,925,302</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 242,467,867	\$ 238,626,977	\$ 263,110,273
Special Revenue Fund	\$ 21,862,594	\$ 20,617,228	\$ 23,116,805
Internal Service Fund	\$ 2,921,038	\$ 2,970,611	\$ 2,698,224
GRAND TOTAL	<u><u>\$ 267,251,499</u></u>	<u><u>\$ 262,214,816</u></u>	<u><u>\$ 288,925,302</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.



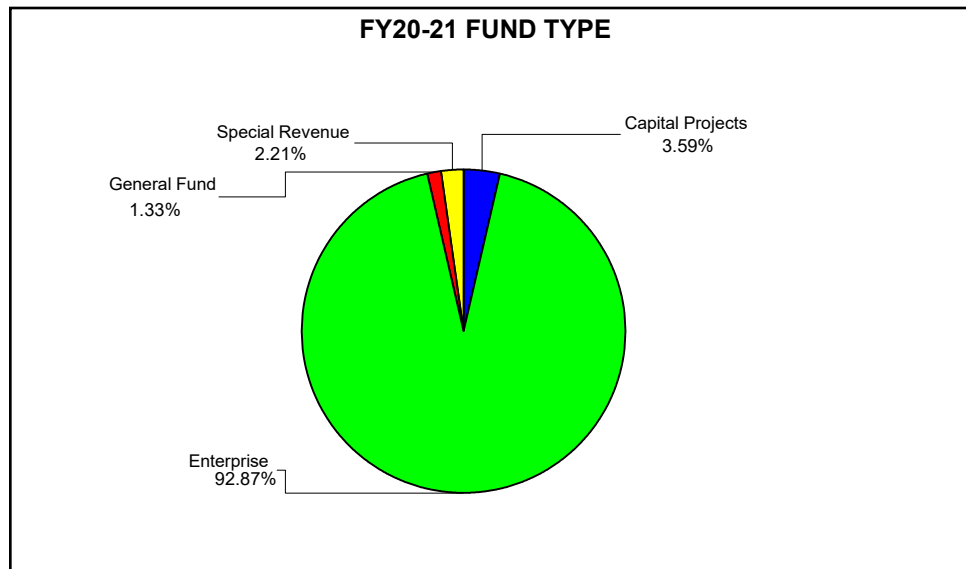
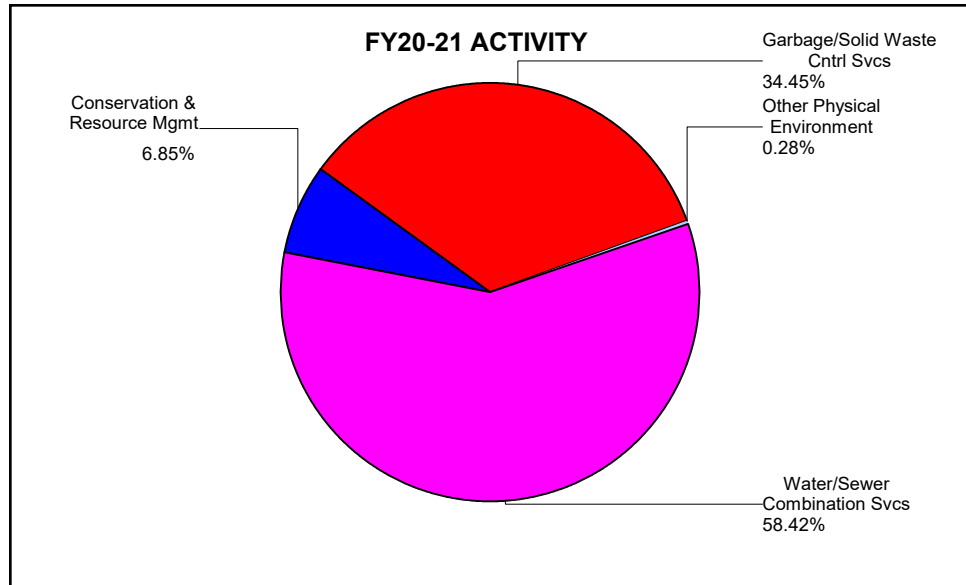
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
Garbage/Solid Waste Cntrl Svcs	\$ 93,413,550	\$ 92,675,832	\$ 100,100,679
Water/Sewer Combination Svcs	\$ 126,132,472	\$ 112,652,265	\$ 169,761,960
Conservation & Resource Mgmt	\$ 21,066,176	\$ 13,393,348	\$ 19,903,900
Other Physical Environment	\$ 683,718	\$ 1,514,772	\$ 816,221
GRAND TOTAL	<u><u>\$ 241,295,916</u></u>	<u><u>\$ 220,236,217</u></u>	<u><u>\$ 290,582,760</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 5,497,034	\$ 4,986,700	\$ 3,865,977
Special Revenue Fund	\$ 8,474,469	\$ 6,771,174	\$ 6,407,771
Capital Project Fund	\$ 7,778,391	\$ 3,150,246	\$ 10,446,373
Enterprise Fund	\$ 219,546,022	\$ 205,328,097	\$ 269,862,639
GRAND TOTAL	<u><u>\$ 241,295,916</u></u>	<u><u>\$ 220,236,217</u></u>	<u><u>\$ 290,582,760</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.



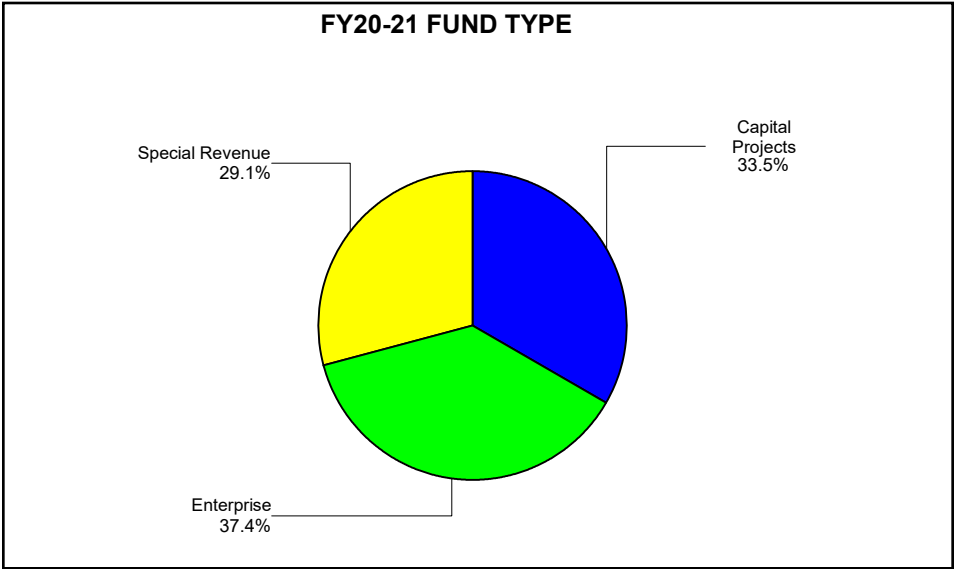
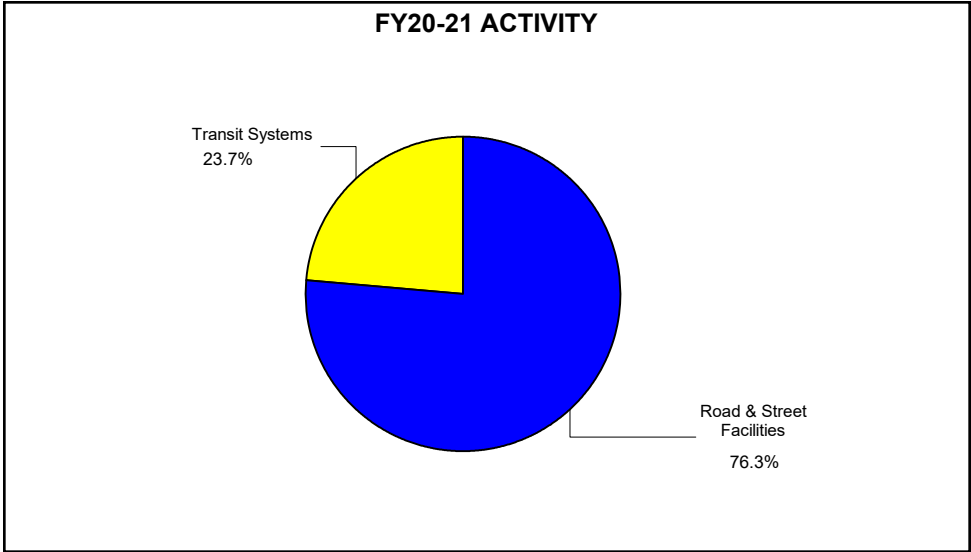
TRANSPORTATION

LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 110,029,005	\$ 110,161,127	\$ 105,751,279
Transit Systems	\$ 29,664,711	\$ 26,595,915	\$ 32,934,075
GRAND TOTAL	<u><u>\$ 139,693,716</u></u>	<u><u>\$ 136,757,042</u></u>	<u><u>\$ 138,685,354</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 15,427	\$ 0	\$ 0
Special Revenue Fund	\$ 34,339,184	\$ 34,618,121	\$ 40,393,912
Capital Project Fund	\$ 57,576,247	\$ 58,468,914	\$ 46,401,259
Enterprise Fund	\$ 47,762,858	\$ 43,670,007	\$ 51,890,183
GRAND TOTAL	<u><u>\$ 139,693,716</u></u>	<u><u>\$ 136,757,042</u></u>	<u><u>\$ 138,685,354</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.



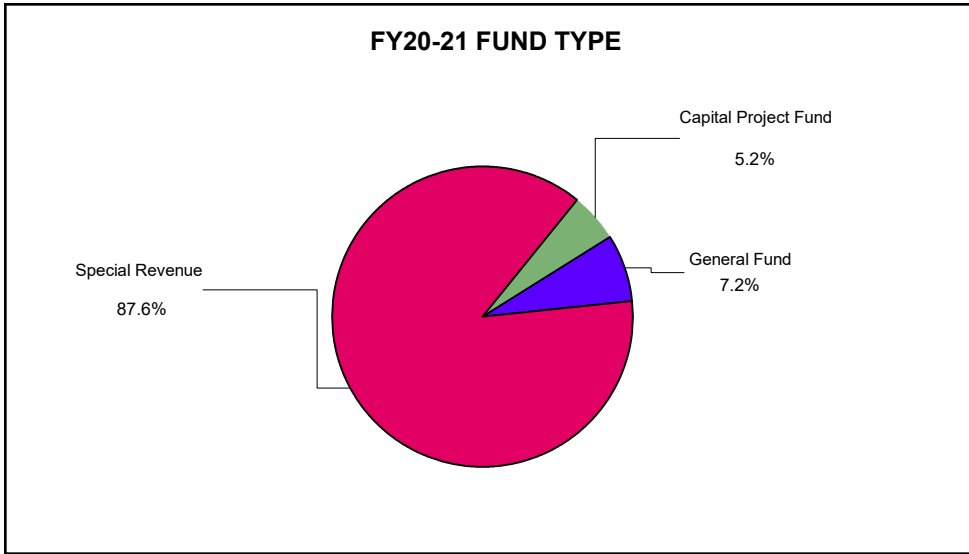
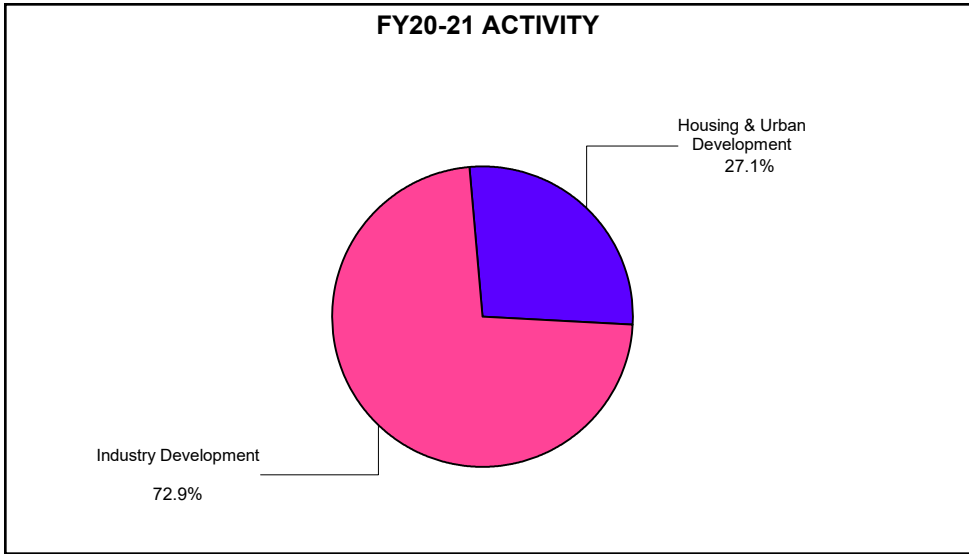
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2020 - 2021

	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Industry Development	\$ 23,994,220	\$ 18,108,795	\$ 23,699,034
Veterans Services	\$ 228,078	\$ 228,513	\$ 0
Housing & Urban Development	\$ 8,194,924	\$ 8,473,580	\$ 8,822,101
Other Economic Environments	\$ 334,465	\$ 367,534	\$ 0
GRAND TOTAL	<u><u>\$ 32,751,687</u></u>	<u><u>\$ 27,178,422</u></u>	<u><u>\$ 32,521,135</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 4,090,028	\$ 4,044,188	\$ 2,348,943
Special Revenue Fund	\$ 28,459,688	\$ 23,078,892	\$ 28,472,356
Capital Project Fund	\$ 201,971	\$ 55,342	\$ 1,699,836
GRAND TOTAL	<u><u>\$ 32,751,687</u></u>	<u><u>\$ 27,178,422</u></u>	<u><u>\$ 32,521,135</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.



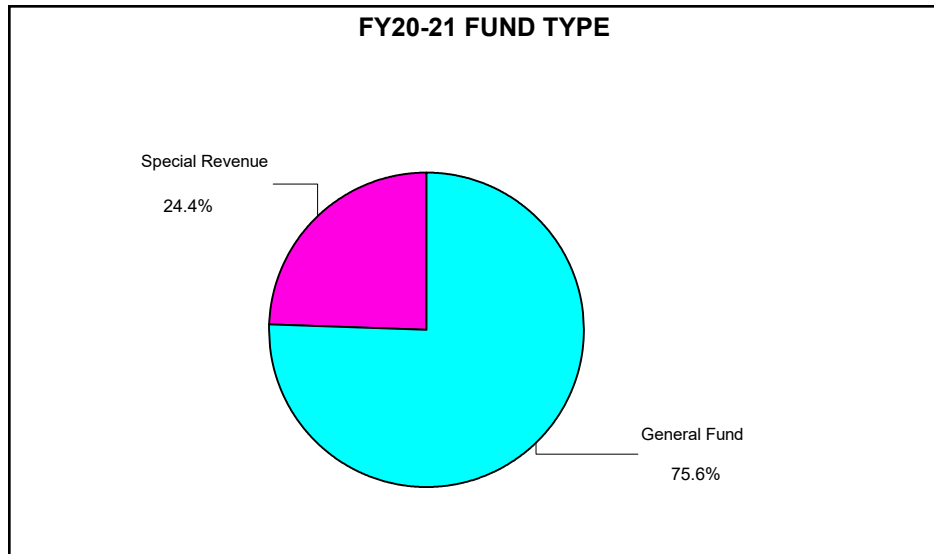
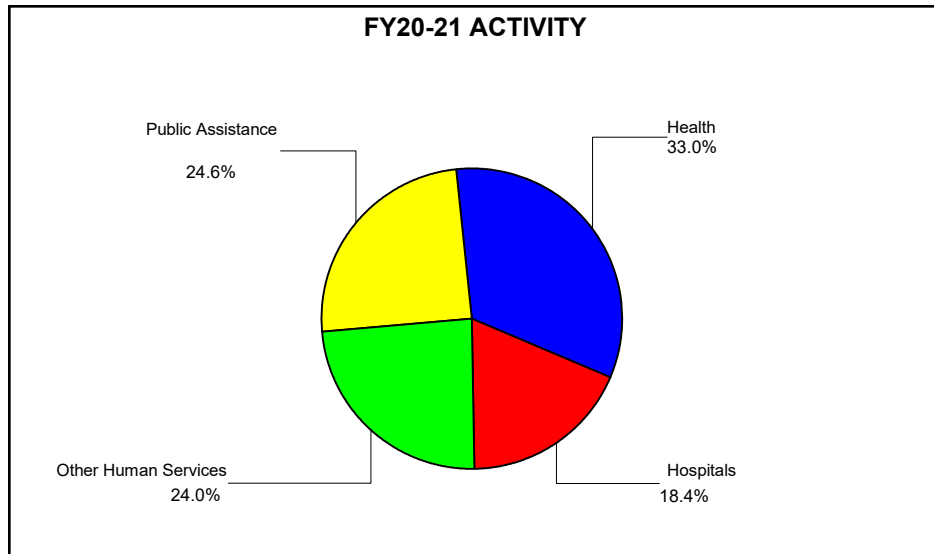
HUMAN SERVICES

LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
Health	\$ 7,788,902	\$ 8,146,888	\$ 8,549,330
Public Assistance	\$ 4,252,540	\$ 4,048,426	\$ 6,384,663
Hospitals	\$ 4,728,392	\$ 4,677,701	\$ 4,767,451
Other Human Services	\$ 6,112,915	\$ 6,184,008	\$ 6,237,058
GRAND TOTAL	<u><u>\$ 22,882,749</u></u>	<u><u>\$ 23,057,023</u></u>	<u><u>\$ 25,938,502</u></u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 15,781,315	\$ 15,758,171	\$ 19,615,348
Special Revenue Fund	\$ 7,101,434	\$ 7,298,852	\$ 6,323,154
GRAND TOTAL	<u><u>\$ 22,882,749</u></u>	<u><u>\$ 23,057,023</u></u>	<u><u>\$ 25,938,502</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.



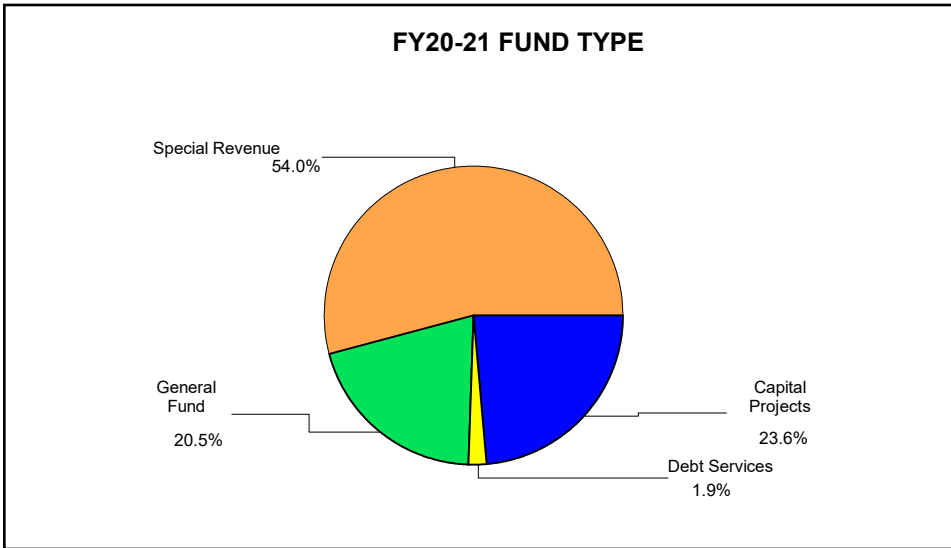
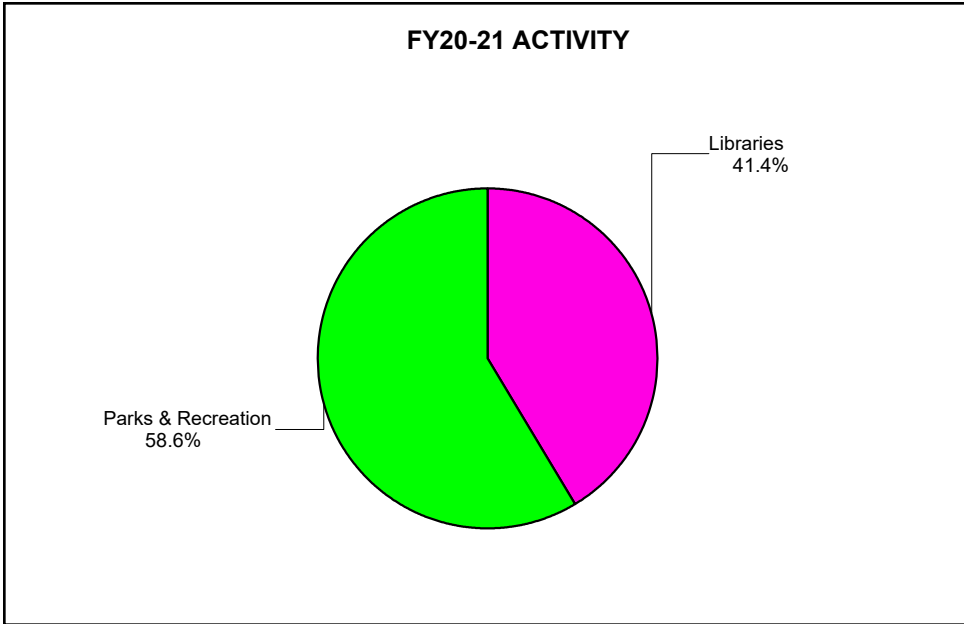
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2020 - 2021

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
Parks & Receptions	\$ 52,027,626	\$ 46,545,065	\$ 51,768,347
Special Events	\$ 25,000	\$ 24,500	\$ 0
Special Recreation Facilities	\$ 0	\$ 29,543	\$ 0
Libraries	\$ 46,106,537	\$ 31,155,320	\$ 36,639,766
GRAND TOTAL	<u>\$ 98,159,163</u>	<u>\$ 77,754,428</u>	<u>\$ 88,408,113</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 16,986,713	\$ 16,328,798	\$ 18,116,508
Special Revenue Fund	\$ 44,609,767	\$ 44,217,471	\$ 47,784,395
Debt Service Fund	\$ 6,076,028	\$ 3,899,230	\$ 1,668,987
Capital Project Fund	\$ 30,486,655	\$ 13,308,929	\$ 20,838,223
GRAND TOTAL	<u>\$ 98,159,163</u>	<u>\$ 77,754,428</u>	<u>\$ 88,408,113</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.



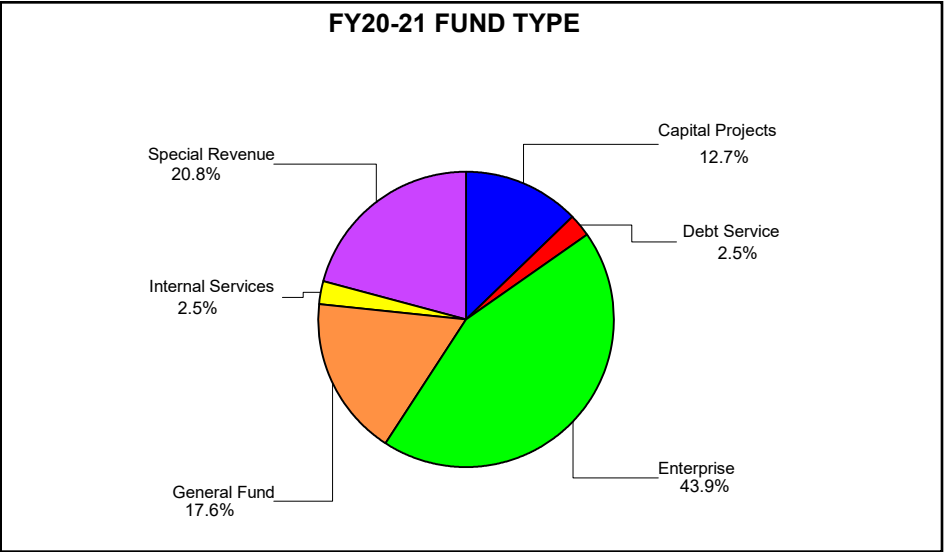
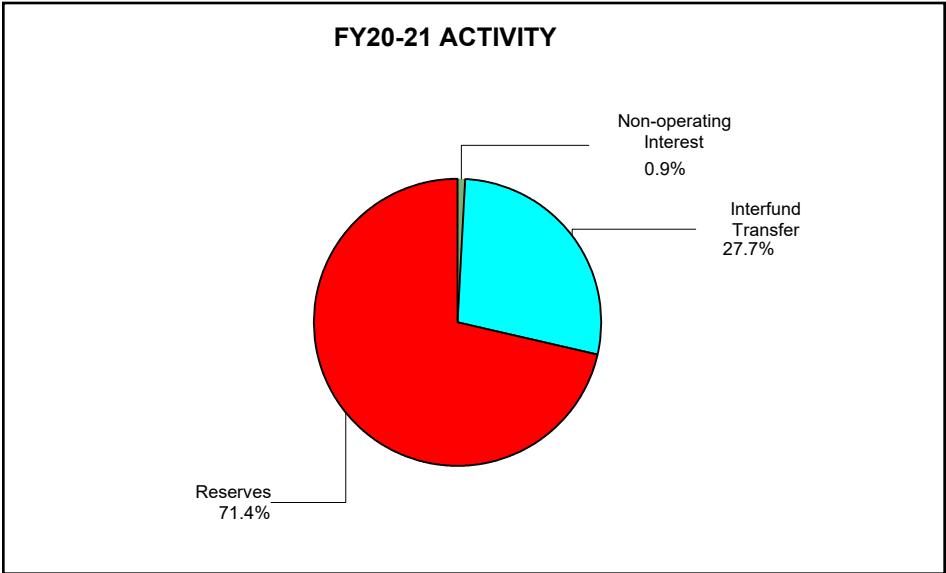
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2020 - 2021

	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Capital Lease Acquisition	\$ 225,370	\$ 0	\$ 0
Pymt-Rfded Bond Escrow Agt	\$ 0	\$ 188,694,346	\$ 0
Interfund Transfer	\$ 268,548,028	\$ 493,839,284	\$ 258,181,372
Non-operating Interest	\$ 15,798,363	\$ 10,074,958	\$ 8,236,313
Reserves	\$ 0	\$ 0	\$ 666,273,675
GRAND TOTAL	<u><u>\$ 284,571,761</u></u>	<u><u>\$ 692,608,588</u></u>	<u><u>\$ 932,691,360</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 78,610,686	\$ 74,007,847	\$ 164,446,103
Special Revenue Fund	\$ 54,415,579	\$ 56,438,089	\$ 193,760,404
Debt Service Fund	\$ 4,438,163	\$ 174,497,322	\$ 23,203,837
Capital Project Fund	\$ 6,139,182	\$ 3,638,749	\$ 118,556,996
Enterprise Fund	\$ 134,836,321	\$ 384,026,581	\$ 409,212,389
Internal Service Fund	\$ 6,131,830	\$ 0	\$ 23,511,631
GRAND TOTAL	<u><u>\$ 284,571,761</u></u>	<u><u>\$ 692,608,588</u></u>	<u><u>\$ 932,691,360</u></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.



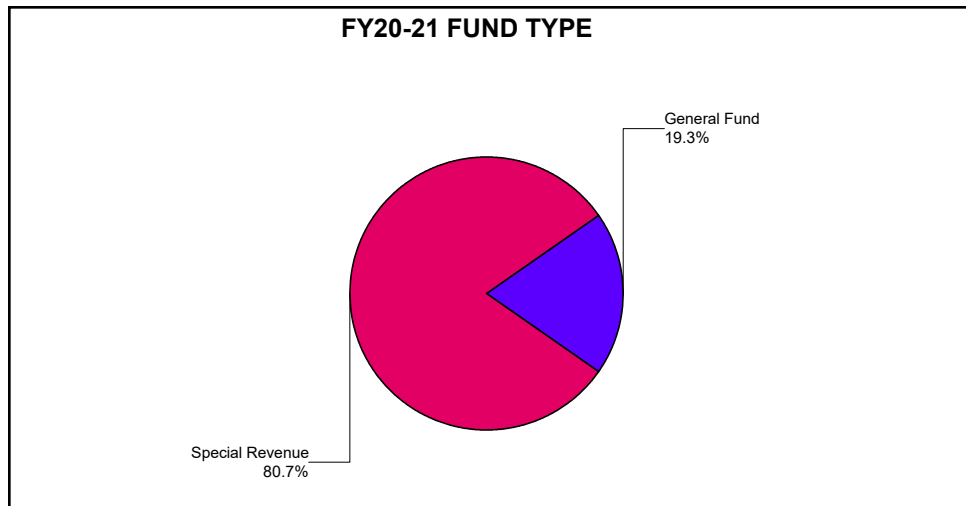
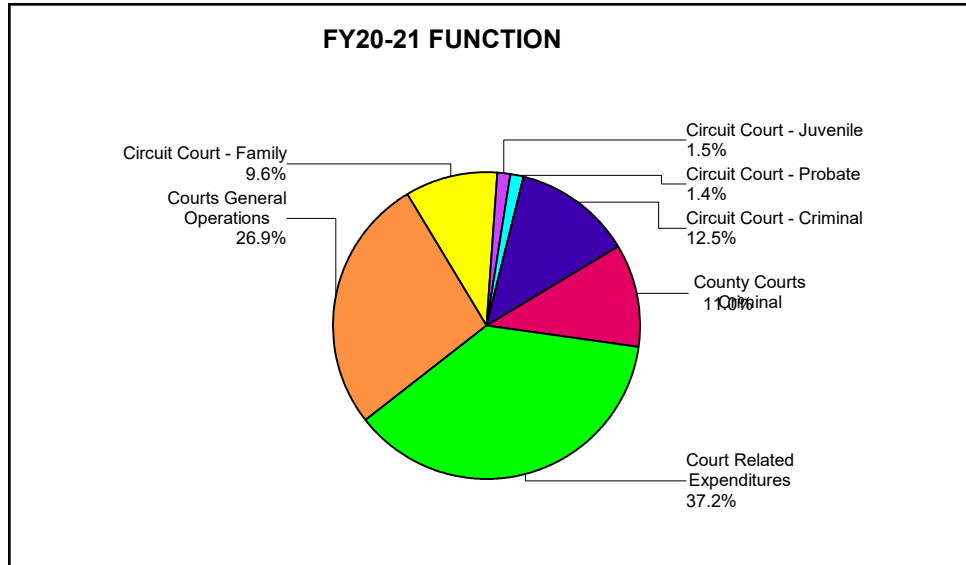
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2020 - 2021

FUNCTION	2018 - 2019 <u>ACTUAL</u>	2019 - 2020 UNAUDITED <u>ACTUAL</u>	2020 - 2021 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 7,506,633	\$ 7,139,746	\$ 8,254,068
Circuit Court- Criminal	\$ 2,189,545	\$ 2,259,229	\$ 2,600,583
Circuit Court - Family	\$ 1,622,436	\$ 1,596,775	\$ 2,002,549
Circuit Court - Juvenile	\$ 2,326,691	\$ 2,510,444	\$ 464,011
Circuit Court - Probate	\$ 229,496	\$ 251,400	\$ 288,000
Courts General Operations	\$ 5,063,413	\$ 5,006,602	\$ 5,615,117
County Courts - Criminal	\$ 2,060,376	\$ 2,039,648	\$ 2,287,302
Not Applicable	\$ 4,758	\$ 3,037	\$ 0
GRAND TOTAL	<u>\$ 21,003,348</u>	<u>\$ 20,806,881</u>	<u>\$ 21,511,630</u>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 4,131,335	\$ 3,783,007	\$ 4,154,441
Special Revenue Fund	\$ 16,867,255	\$ 17,020,837	\$ 17,357,189
Trust & Agency Fund	\$ 4,758	\$ 3,037	\$ 0
GRAND TOTAL	<u>\$ 21,003,348</u>	<u>\$ 20,806,881</u>	<u>\$ 21,511,630</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.