



ANNUAL BUDGET

FY 2022-2023



Lee County
Southwest Florida

Lee Board of County Commissioners

Office of Management & Budget

2115 Second Street

Fort Myers, Florida 33901



Lee County
Southwest Florida

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Lee County
Southwest Florida

Adopted Budget

Fiscal Year 2022-2023

LEE COUNTY COMMISSION

KEVIN RUANE, District One
CECIL PENDERGRASS, District Two
RAY SANDELLI, District Three
BRIAN HAMMAN, District Four
MIKE GREENWELL, 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

FY22-23 Budget Book

Prepared by Office of Management and Budget

Lee County Board of County Commissioners

County Attorney
Richard Wesch

County Manager
Roger Desjarlais

Hearing Examiner
Donna Marie Collins

Deputy County Manager
Dave Harner

Assistant County Manager/CFO
Pete Winton

Assistant County Manager
Christine Brady

Community Engagement Office
Betsy Clayton
Katie Welton

Information & Technology
Ashley Mason

Parks & Recreation
Jesse Lavender

Public Safety
Ben Abes
Sandra Tapfumaneyi

Sports Development
Jeff Mielke

Visitor & Convention Bureau
Tamara Pigott

Assistant County Manager
Marc Mora

Animal Services
Pablo Adorno

Community Development
Dave Loveland

Facilities Construction Mgmt.
Ehab Guirguis

Human & Veteran Services
Roger Mercado

Natural Resources
Roland Ottolini

Transit (LeeTran)
Robert Codie

Assistant County Manager
Glen Salyer

County Lands
Robert Clemens

Economic Development
John Talmage

Fleet
Mack Young

Performance Management
Jen Posey

Solid Waste
Doug Whitehead

Utilities
Pam Keyes

County Departments

Human Resources
Erin Hallstone

Transportation
Randy Cerchie

Finance

Library
Mindi Simon

Management & Budget

MSTBU

Procurement Management
Mary Tucker

Risk Management
Mike Figueroa



DIRECTORY

County Commissioners

Kevin Ruane, District One
 Cecil Pendergrass, District Two
 Ray Sandelli, District Three
 Brian Hamman, District Four
 Mike Greenwell, District Five

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NUMBER

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 239-533-2227
 239-533-2223
 239-533-2226
 239-533-2225

PHONE
NUMBER

239-533-2236
 239-533-8100

**County Attorney
Hearing Examiner**

**Richard Wm. Wesch
Donna Marie Collins**

OFFICE

PHONE
NUMBER

PHONE
NUMBER

OFFICE

PHONE
NUMBER

County Manager
Communications

Director
Roger J. Desjardais
Betsy Clayton

239-533-2221
 239-533-2221

Director
Marc Mora

239-533-2221
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Chief Financial Officer
Management and Budget
Library System
Procurement
MSTBU
Risk Management

Pete Winton
Vacant
Mindi Simon
Mary Tucker

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 239-533-2221
 239-533-4830
 239-533-5450
 239-533-2221
 239-533-0835

Assistant County Manager
Animal Services
Community Development
Facilities Construction & Design
Human & Veterans Services
Natural Resources
Transit (Lee Tran)

239-533-8585
 239-533-8505
 239-533-7930
 239-533-8109
 239-533-8726

Deputy County Manager
Human Resources
Transportation

Dave Harner
Erin Hallstone
Randy Cerchie

239-533-2221
 239-533-2245
 239-533-8560

Glen Salyer
Robert Clemens
John Talmage
Mack Young

239-533-2221
 239-533-8833
 239-533-6816
 239-533-5338
 239-533-2221
 239-533-8000
 239-533-8845

Assistant County Manager
Community Engagement
Innovation and Technology
Parks & Recreation
Public Safety
Sports Development
Visitor & Convention Bureau

Christine Brady
Betsy Clayton, Katie Welton
Ashley Mason
Jesse Lavender
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Jeff Mielke
Tamara Pigott

239-533-2221
 239-533-2221
 239-533-2111
 239-533-7275
 239-533-3911
 239-533-5273
 239-338-3500

Assistant County Manager
County Lands
Economic Development
Fleet Management
Performance Management
Solid Waste
Utilities

Doug Whitehead
Pam Keyes

OTHER PUBLIC OFFICES

Clerk of Circuit Court
 Supervisor of Elections
 Property Appraiser
 Tax Collector
 District 21 Medical Examiner
 School District
 Sheriff
 Twentieth Judicial Circuit
 Public Defender
 State Attorney

PHONE
NUMBER

TOWNS & CITIES

PHONE
NUMBER

239-533-5000
 239-533-8683
 239-533-6100
 239-533-6000
 239-277-5020
 239-334-1102
 239-477-1000
 239-533-9197
 239-533-2911
 239-533-1000

City of Bonita Springs
 City of Cape Coral
 City of Fort Myers
 City of Sanibel
 Town of Ft. Myers Beach
 Village of Estero



Lee County
Southwest Florida

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 11)

In addition to comparisons between the FY21-22 and FY22-23 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

FINANCIAL POLICIES (page 59)

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 65)

Each area is comprised of: 1) an expenditure history by division for Actual FY20-21, Unaudited Actual FY21-22, and Adopted Budget for FY22-23 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 91)

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

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

BUDGET BY FUNCTION (page 123)

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

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

APPENDICES (page 161)

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

BUDGET SUMMARY

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Lee County
Southwest Florida

PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY21-22 Adopted Budget to FY22-23 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.

	<u>2021-2022</u> <u>Adopted Budget</u>	<u>Percent</u> <u>Increase or</u> <u>(Decrease)</u>	<u>2022-2023</u> <u>Proposed Budget</u>
OPERATING BUDGET			
BoCC Operating Departments	\$ 565,680,464	15.05%	\$ 650,823,578
Constitutional Officers and Courts	312,311,519	12.02%	349,859,983
Total Operating Budget	\$ 877,991,983	13.97%	\$ 1,000,683,561
CAPITAL BUDGET			
Capital Projects	\$ 228,259,701	10.15%	\$ 251,439,002
Major Maintenance	68,498,667	33.18%	91,229,482
Total Capital Budget	\$ 296,758,368	15.47%	\$ 342,668,484
Total Operating and Capital Budget	\$ 1,174,750,351	14.35%	\$ 1,343,352,045
OTHER			
Internal Transfers	\$ 357,801,241	11.26%	\$ 398,095,631
Debt Service	60,713,854	8.68%	65,981,594
Insurance	100,219,116	1.35%	101,569,581
Non-Departmental	28,889,323	130.94%	66,717,759
Special Districts	6,872,554	15.42%	7,932,533
Total Other	\$ 554,496,088	15.47%	\$ 640,297,098
Total Operating, Capital and Other:	\$ 1,729,246,439	14.71%	\$ 1,983,649,143
RESERVES	\$ 613,433,233	7.89%	\$ 661,837,279
TOTAL BUDGET	\$ 2,342,679,672	12.93%	\$ 2,645,486,422

The overall increase in the proposed FY22-23 budget is due primarily to inflationary impacts, including increased operating costs, compensation adjustments, and costs associated with maintaining service levels due to our area's rapid population growth.

The \$1.0 billion operating component of the budget includes rising costs for fuel, chemicals, asphalt and other products, increases in vendor contracts, and pay adjustments to retain and recruit employees and keep up with inflation. A number of new employee positions were authorized to maintain service levels driven by our area's high rate of growth, primarily in transportation, emergency medical services, parks and recreation, and utilities. The sheriff's office and state attorney also expanded their narcotics enforcement units.

Capital spending for FY22-23 is \$251.4 million, including \$119.1 million in transportation projects and \$82 million in utilities projects. Major projects include the South County Regional Library renovation, Lehigh Acres Community Park expansion, Landfill and Material Recovery expansions, Alico Road Connector funding, Corkscrew Road phase II widening, Three Oaks Extension North connector, North Lee County Water Treatment Plant expansion, and Three Oaks Water Reclamation Facility expansion funding. Major maintenance projects of \$91.2 million include increases for facilities upkeep, \$10 million of road resurfacing projects, including \$5 million annually in Lehigh Acres, Lover's Key Beach Renourishment and other beach and shoreline operating and maintenance projects.

Internal transfers increased 11.3% primarily due to transfers from revenue funds to project funds to pay for capital projects. Transfers between funds represent an expense to the sending fund and a revenue to the receiving fund. Debt service increased slightly because of a structured increase in the repayment schedule for general fund debt. Non-Departmental expense increased 130.9% (\$37.2 million) due to changes in reporting Fire and School impact fees required by Government Accounting Standards. Instead of passing these revenues to the outside agencies as done previously, the county must now recognize them as a revenue and corresponding expense to the county when they are distributed. Non-departmental expenses also increased due to tax increment payments to city Community Redevelopment districts. Special Districts (MSTBUs) increased 15.4% due to an increase in capital spending based on phasing of projects.

Reserves increased 7.89% almost entirely due to increases in tourist tax revenues and collections of revenues reserved for future capital projects to fund the county's five-year capital plan.

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2022-2023

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS		ENTERPRISE FUNDS		INTERNAL SERVICE FUNDS		TRUST & AGENCY FUNDS		TOTAL
		FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	
CURRENT REVENUES:														
Ad Valorem Taxes	\$ 405,173,351	\$ 95,219,583	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,392,934
Other Taxes	0	68,389,911	0	0	23,648,066	0	0	0	0	0	0	0	0	92,037,977
License & Permits	23,472,500	74,642,365	0	0	200,000	6,416,633	0	0	0	0	0	0	0	104,731,498
Intergovernmental Revenues	97,241,059	33,223,841	0	0	11,706,536	28,306,042	0	0	0	0	0	0	0	170,477,478
Charges for Services	32,385,825	13,526,309	0	0	258,796	303,552,756	129,530,807	0	0	0	0	0	0	479,254,493
Fines & Forfeitures	100,000	911,500	0	0	0	4,500	300,000	0	0	0	0	0	0	1,316,000
Miscellaneous Revenues	19,139,129	3,348,698	15,700	0	546,160	8,737,535	1,184,914	0	0	0	0	0	0	32,972,136
Court Related Revenues	0	2,470,000	0	0	0	0	0	0	0	0	0	0	0	2,470,000
Non-Revenues	14,502,557	81,406,639	33,111,914	88,971,692	202,892,707	0	0	0	0	0	0	0	0	425,256,509
Less 5% Anticipated Revenues	0	(187,480)	0	0	0	0	0	0	0	0	0	0	0	(187,480)
Total Current Revenues	\$ 592,014,421	\$ 372,951,366	\$ 33,127,614	\$ 125,331,250	\$ 549,910,173	\$ 135,386,721	\$ 0	\$ 1,808,721,545	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,808,721,545
FUND BALANCE APPROPRIATED														
Total Estimated Revenues	\$ 739,358,756	\$ 533,688,407	\$ 55,840,989	\$ 297,543,141	\$ 848,459,134	\$ 170,595,995	\$ 0	\$ 2,645,486,422	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,645,486,422
APPROPRIATED EXPENDITURES														
CURRENT EXPENDITURES:														
General Government Services	\$ 149,942,518	\$ 18,614,645	\$ 25,346,833	\$ 3,997,889	\$ 5,976,236	\$ 138,830,802	\$ 0	\$ 342,708,923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 342,708,923
Public Safety	321,344,236	28,874,115	0	0	0	2,097,106	0	352,315,457	0	0	0	0	0	352,315,457
Physical Environment	4,456,656	7,843,952	0	22,238,341	334,415,223	0	0	368,954,172	0	0	0	0	0	368,954,172
Transportation	0	48,485,434	0	121,370,168	81,967,924	0	0	251,823,526	0	0	0	0	0	251,823,526
Economic Environment	3,853,481	43,189,005	0	425,626	0	0	0	47,468,112	0	0	0	0	0	47,468,112
Human Services	23,252,644	7,134,217	0	0	0	0	0	30,386,861	0	0	0	0	0	30,386,861
Culture/Recreation	21,883,058	56,899,443	0	42,916,949	0	0	0	121,699,450	0	0	0	0	0	121,699,450
Court Related Services	5,067,970	19,012,443	0	0	0	0	0	24,080,413	0	0	0	0	0	24,080,413
Non-Expenditure Disbursements	112,396,259	134,123,854	7,234,485	9,040,497	171,534,731	1,000,000	0	435,329,826	0	0	0	0	0	435,329,826
Debt Service	0	0	0	0	8,882,403	0	0	8,882,403	0	0	0	0	0	8,882,403
Total Current Expenditures	\$ 642,196,822	\$ 364,177,108	\$ 32,581,318	\$ 199,989,470	\$ 602,776,517	\$ 141,927,908	\$ 0	\$ 1,983,649,143	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,983,649,143
RESERVES														
Total Appropriated Expenditures	\$ 739,358,756	\$ 533,688,407	\$ 55,840,989	\$ 297,543,141	\$ 848,459,134	\$ 170,595,995	\$ 0	\$ 2,645,486,422	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,645,486,422

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY20-21 ACTUAL	FY21-22 ESTIMATED	FY22-23 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
REVENUES				
Ad Valorem	\$ 428,179,136	\$ 441,247,826	\$ 500,392,934	13.40%
Other Taxes	82,819,942	92,257,186	92,037,977	-0.24%
Licenses & Permits	99,337,539	95,127,026	104,731,498	10.10%
Intergovernmental	151,984,414	390,996,385	170,477,478	-56.40%
Charges for Services	433,060,064	435,685,729	479,254,493	10.00%
Fines & Forfeitures	1,541,570	2,299,734	1,316,000	-42.78%
Miscellaneous	29,991,069	42,766,275	32,972,136	-22.90%
Court Cost	2,307,133	2,399,591	2,470,000	2.93%
Non-Revenues	441,242,180	486,341,615	425,256,509	-12.56%
Less 5% Anticipated	0	0	(187,480)	0.00%
Fund Balance	1,161,840,219	1,190,806,405	836,764,877	-29.73%
Total Revenues	\$ 2,832,303,266	\$ 3,179,927,772	\$ 2,645,486,422	-16.81%
EXPENDITURES				
General Government Services	\$ 391,867,081	\$ 553,348,433	\$ 342,708,923	-38.07%
Public Safety	269,639,058	328,199,883	352,315,457	7.35%
Physical Environment	224,740,354	457,732,194	368,954,172	-19.40%
Transportation	149,841,702	386,244,224	251,823,526	-34.80%
Economic Environment	34,576,556	42,574,735	47,468,112	11.49%
Human Services	25,151,324	29,707,210	30,386,861	2.29%
Culture / Recreation	79,223,791	135,603,214	121,699,450	-10.25%
Court Related	19,722,508	21,361,294	24,080,413	12.73%
Non-Expenditures	435,292,274	378,116,893	435,329,826	15.13%
Debt Service	11,442,188	10,274,815	8,882,403	-13.55%
Reserves	1,190,806,405	836,764,877	661,837,279	-20.91%
Total Expenditures	\$ 2,832,303,241	\$ 3,179,927,772	\$ 2,645,486,422	-16.81%

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.

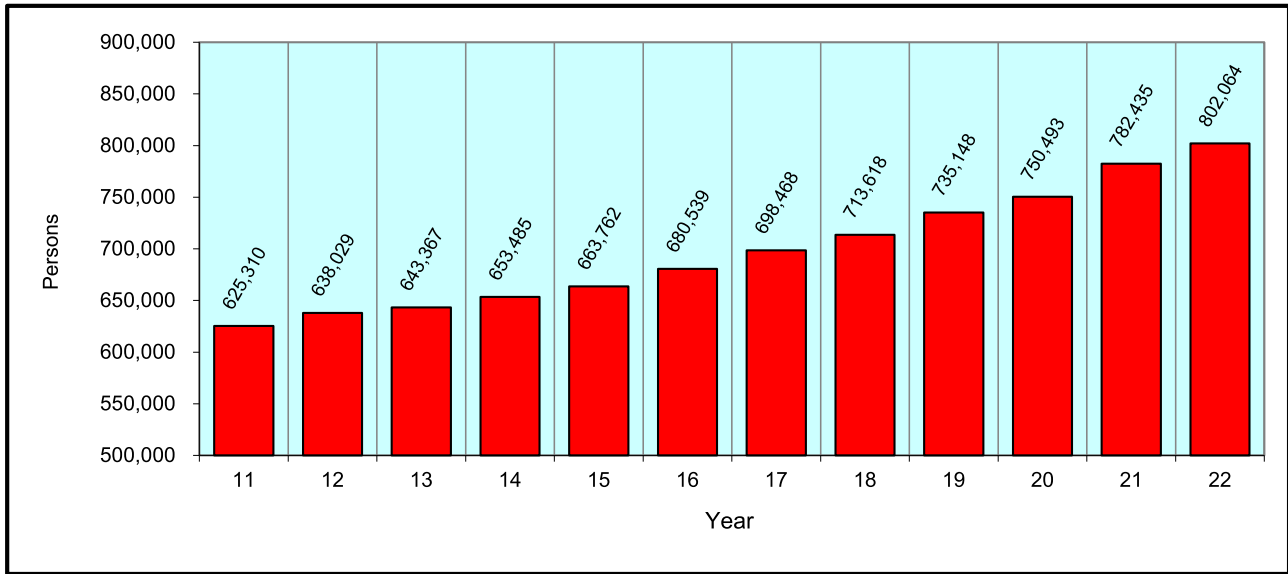
The state provides a consistent monthly distribution of *revenue sharing* with a June "true up". Population growth has usually resulted in an increase of the monthly allocation and annual collections.

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 2011 THROUGH 2022

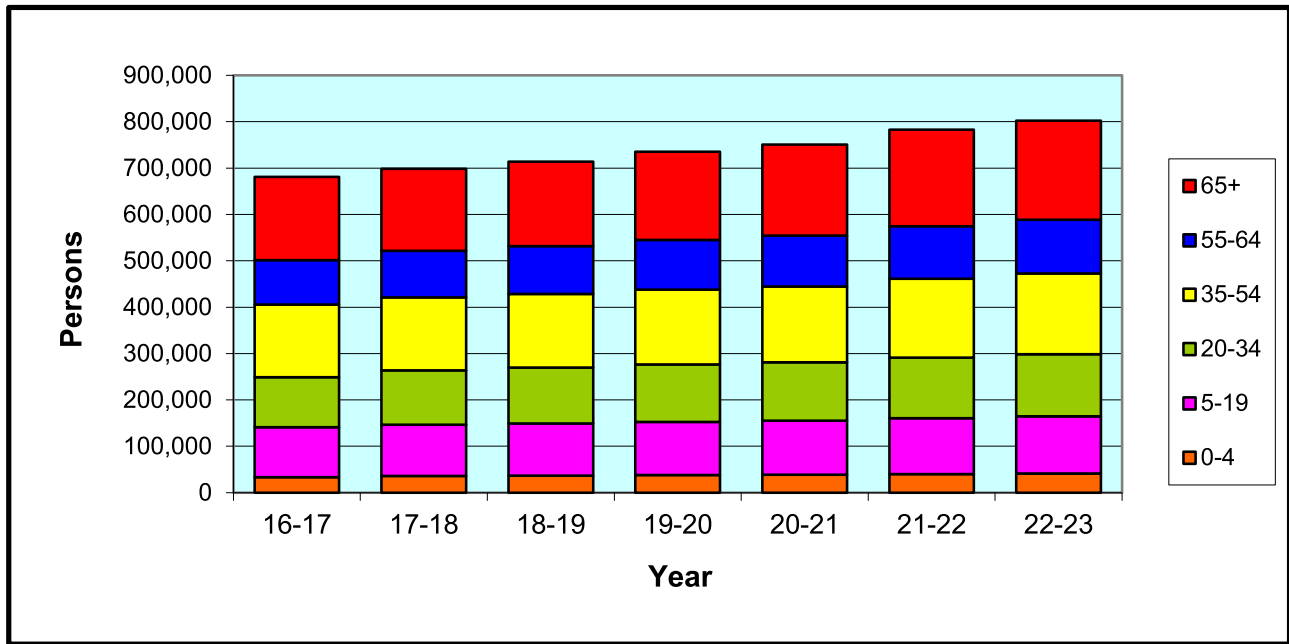


Sources: Bureau of Economic and Demographic Research (BEBR), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 28.3% 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 2022 number is a FL Economic and Demographic Research projection.

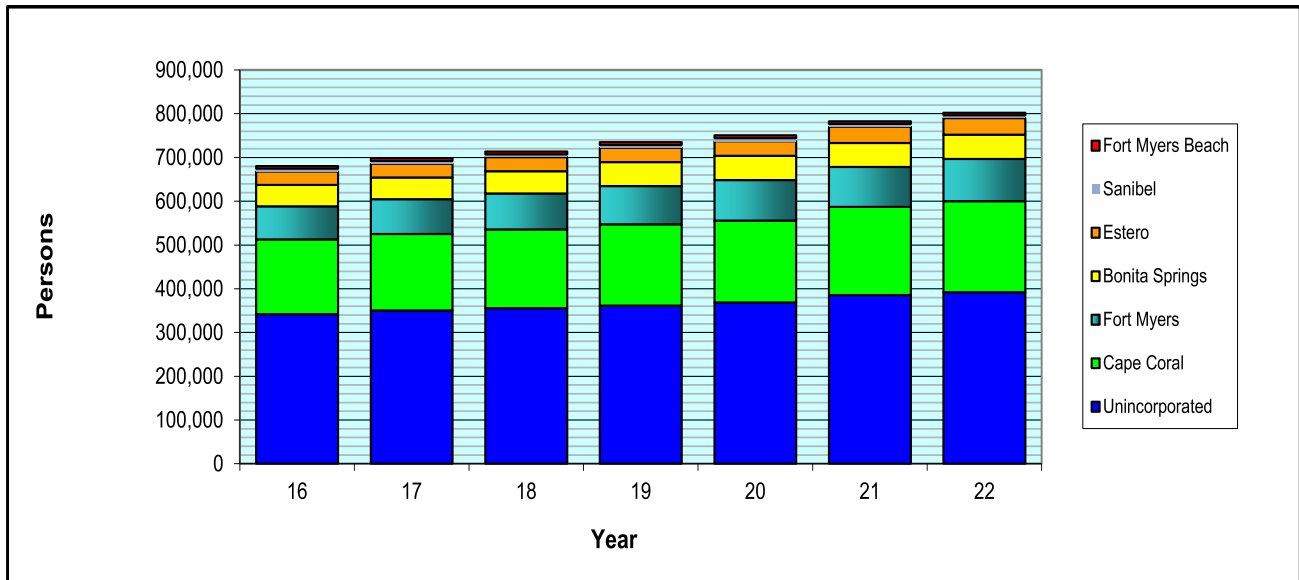
2007-2008	+7,984	2012-2013	+5,338	2017-2018	+15,150
2008-2009	-8,601	2013-2014	+10,118	2018-2019	+21,530
2009-2010	+3,630	2014-2015	+10,277	2019-2020	+15,345
2010-2011	+6,556	2015-2016	+16,777	2020-2021	+31,942
2011-2012	+12,719	2016-2017	+17,929	2022-2023	+19,629

LEE COUNTY POPULATION PROFILE



Source: United States Census Bureau

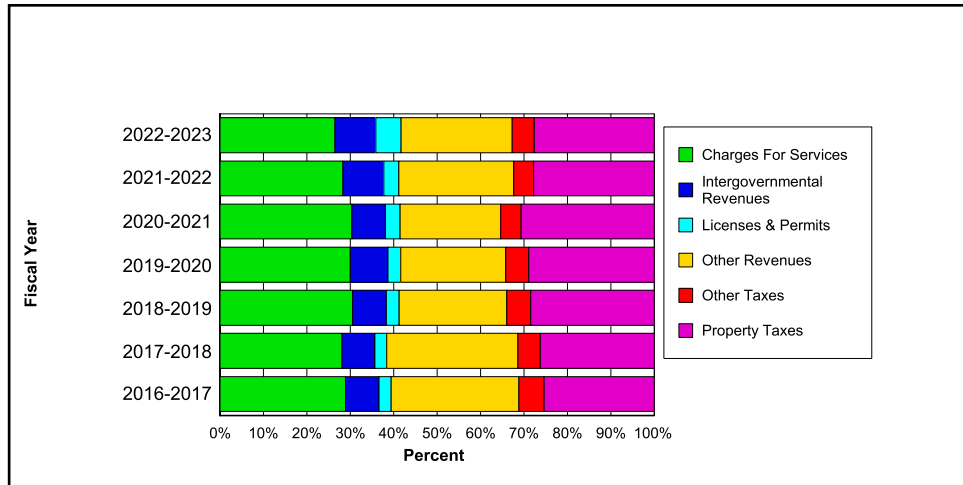
UNINCORPORATED AND INCORPORATED POPULATION



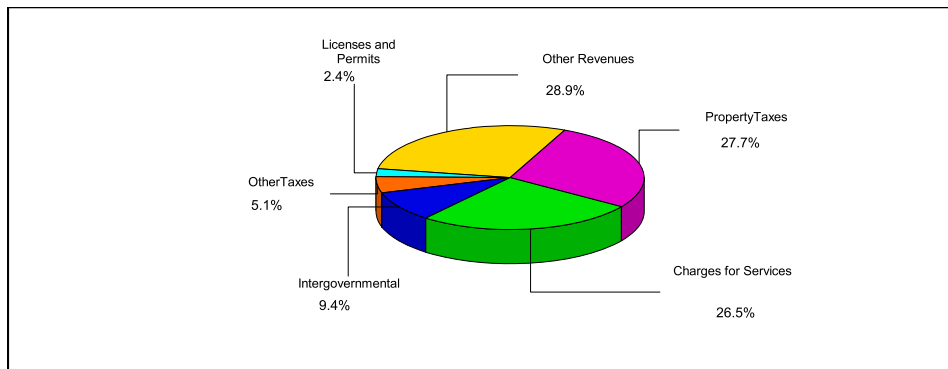
Source: Florida EDR

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

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY22-23 (Excludes Transfers and Reserves)



Percentage Distribution for FY22-23

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

<u>REVENUE TYPE</u>	<u>FY22-23 ADOPTED</u>	
Property Taxes	\$ 500,392,934	
Charges for Services	479,254,493	
Intergovernmental	170,477,478	
Other Taxes	92,037,977	
Licenses and Permits	43,129,048	
Other Revenues:		
Interfund Transfers	\$ 398,095,631	
Interest Earnings	4,003,096	
Constitutional Transfers and Misc Revenues	54,885,285	
Impact Fees	61,602,450	
Fines & Forfeitures	1,316,000	
Court and Related Services	2,470,000	
Rent & Royalties	1,244,633	
	<u>523,617,095</u>	
Total Current Revenues	\$ 1,808,909,025	68.4%
Less 5% Anticipated	(187,480)	
Fund Balance	<u>836,764,877</u>	<u>31.6%</u>
TOTAL ALL REVENUES	<u>\$ 2,645,486,422</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 27.7% of the current revenues budgeted for FY22-23. The General Fund includes Capital Improvement projects and Conservation 2020. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 26.5% of current revenues.

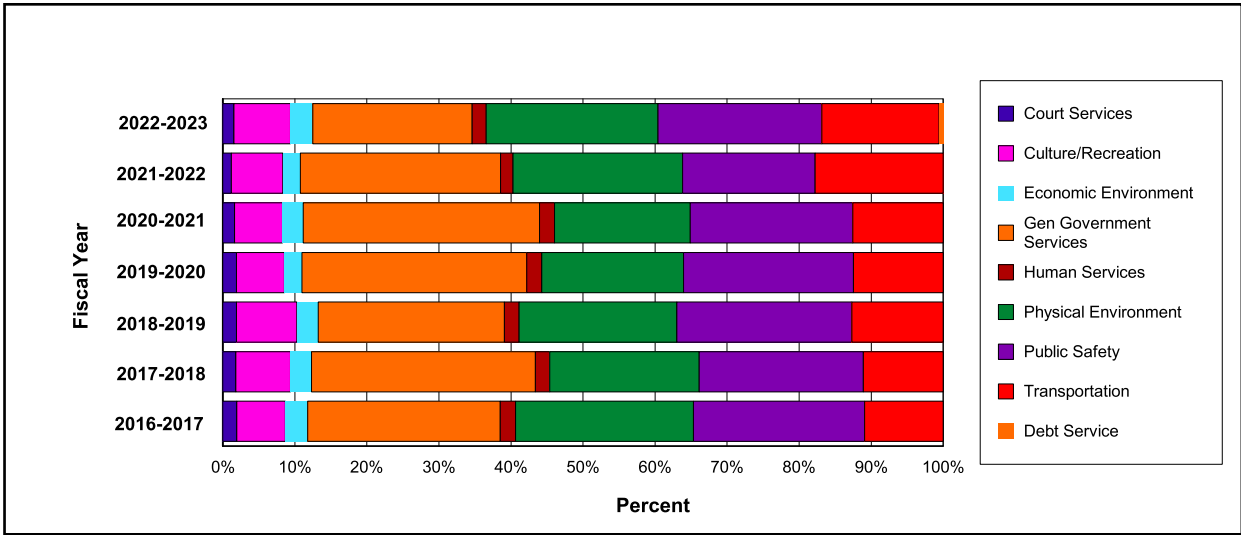
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 9.4% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.1% of the total current revenues.

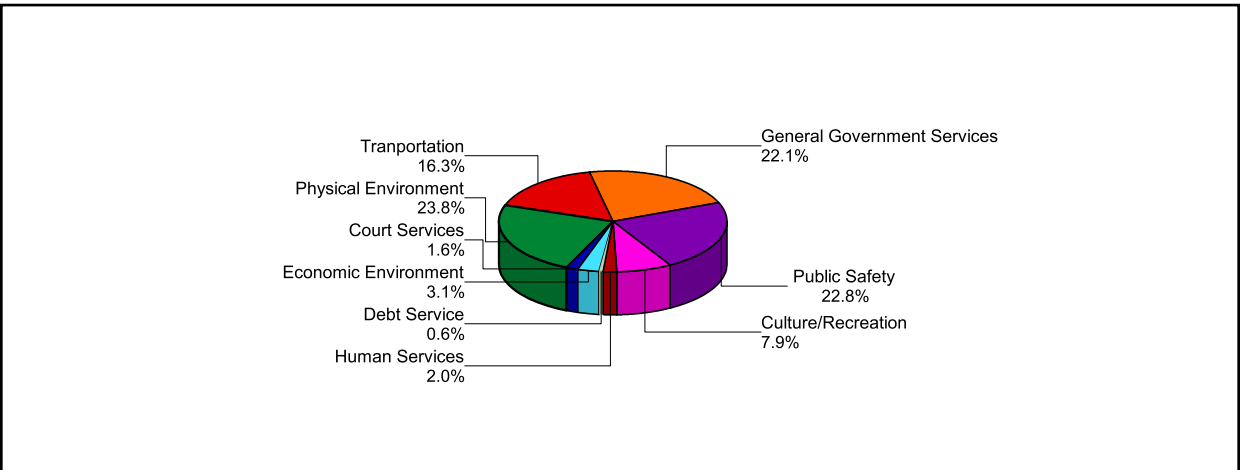
Licenses and Permits are 2.4% of current revenues and consist primarily of building and permit fees.

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

EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY22-23 (Excludes Transfers and Reserves)



Percentage Distribution for FY22-23 (Excludes Transfers and Reserves)

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

EXPENDITURE FUNCTION	2022 - 2023 ADOPTED	
General Government	\$ 342,708,923	
Public Safety	352,315,457	
Physical Environment	368,954,172	
Transportation	251,823,526	
Economic Environment	47,468,112	
Human Services	30,386,861	
Culture & Recreation	121,699,450	
Court Services	24,080,413	
Debt Service	8,882,403	
Subtotal	\$ 1,548,319,317	58.5%
TRANSFERS AND RESERVES	1,097,167,105	41.5%
TOTAL EXPENDITURES	\$ 2,645,486,422	100.0%

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY16-17. 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 FY22-23 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY22-23, Physical Environment is the largest at 23.8%, followed by Public Safety at 22.8% and General Government Services at 22.1%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 22.8%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 3.1% of the total budget.

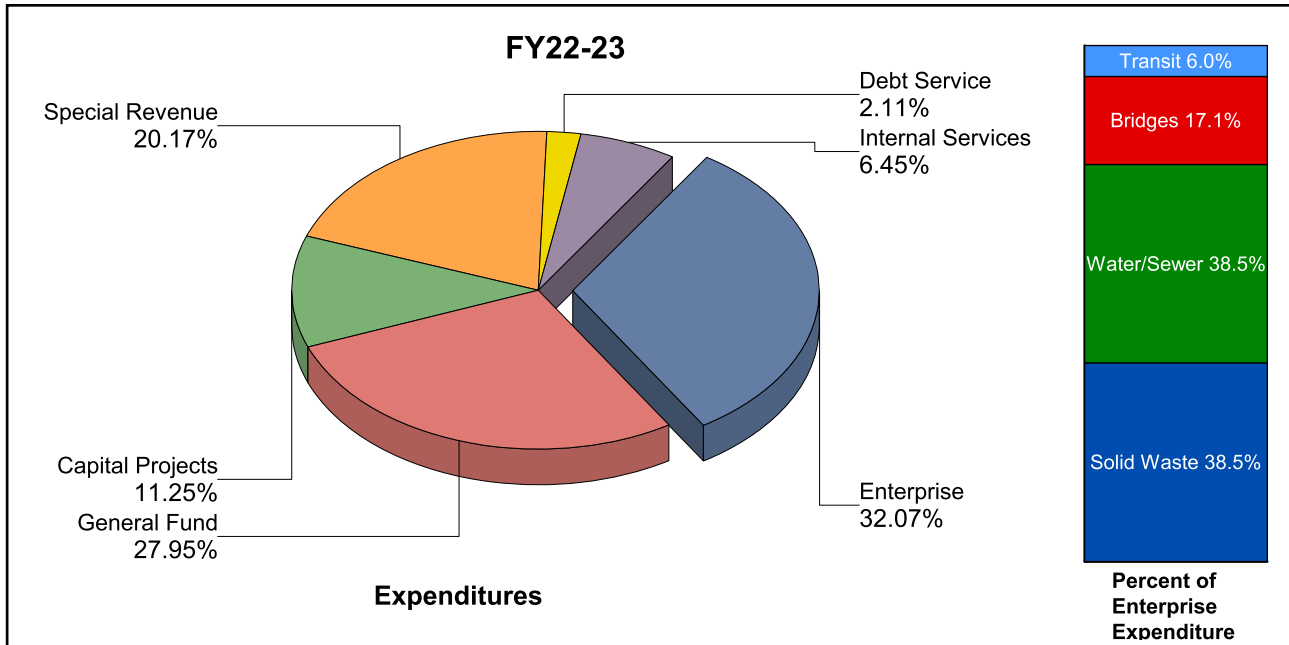
Human Services, including social service support and grant-related programs, represents 2.0% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 7.9% of the total budget.

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

Non-expenditure disbursements are Reserves of \$661,837,279 and Interfund Transfers of \$435,329,826 for a total of \$1,097,167,105 or 41.5% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES



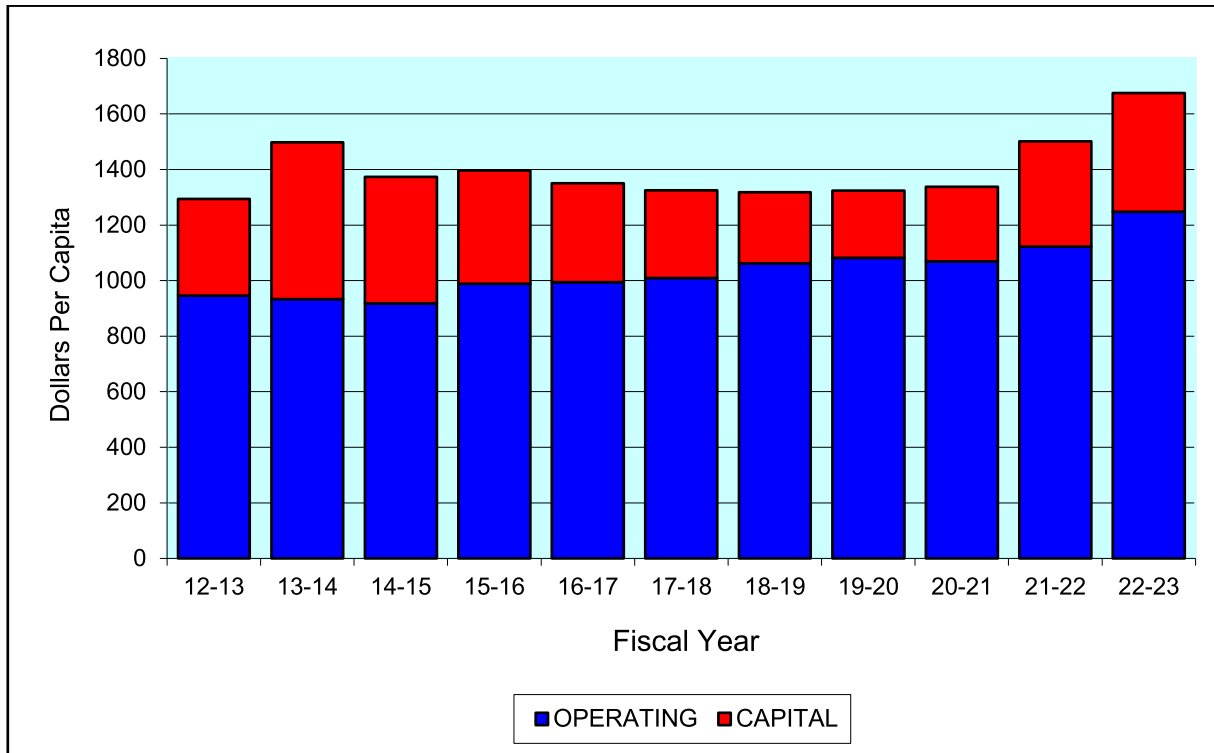
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	326,636,969
	Water/Sewer		326,354,331
	Bridges		144,862,770
	Transit		50,605,064
	Subtotal		\$ 848,459,134
General			739,358,756
Capital Projects			297,543,141
Special Revenue			533,688,407
Debt Service			55,840,989
Internal Service Funds			170,595,995
Trust and Agency			0
	TOTAL		\$2,645,486,422

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

EXPENDITURES PER CAPITA

FY11-12 THROUGH FY22-23



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

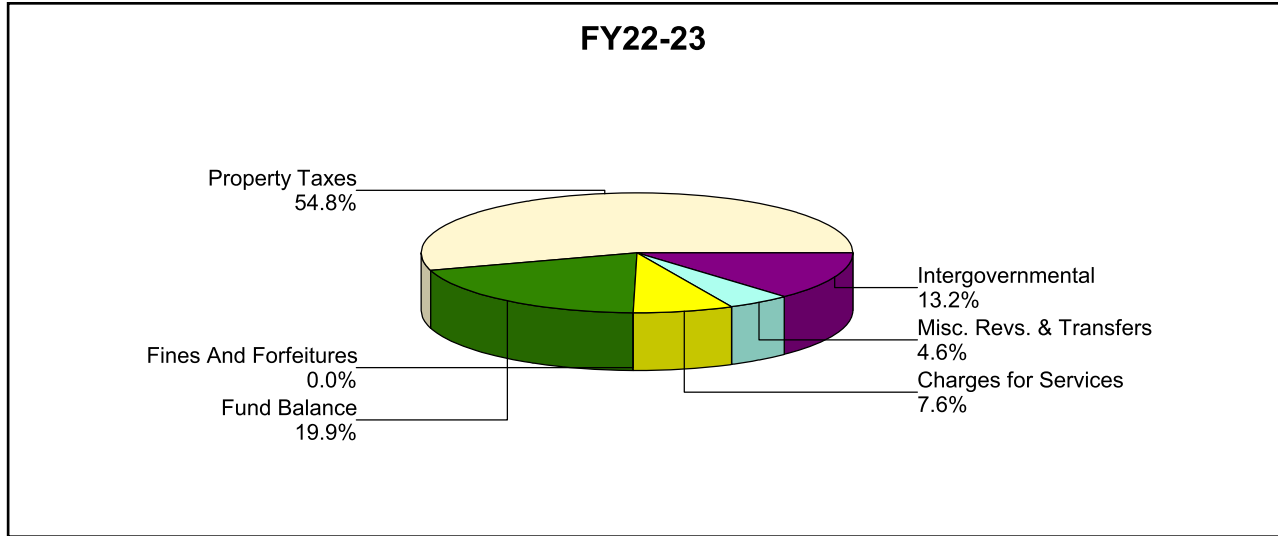
	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
Operating \$	946	934	918	989	994	1,009	1,062	1,082	1,070	1,122	1,248
Capital	348	564	455	408	356	316	256	241	268	379	427
TOTAL	\$ 1,294	\$ 1,498	\$ 1,373	\$ 1,397	\$ 1,350	\$ 1,325	\$ 1,318	\$ 1,323	1,338	1,501	1,675

Total per capita expenditures reflect an increase from FY21-22 to FY22-23.

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 FY20-21. There were increases for FY21-22 and FY22-23.

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 FY20-21. There were increases for FY21-22 and FY22-23.

GENERAL FUND REVENUE BY CATEGORY



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

	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Unaudited Actual	FY22-23 Adopted
Property Taxes	\$ 288,059,580	\$ 306,367,601	\$ 326,180,376	\$ 348,358,614	\$ 356,770,150	\$ 405,173,351
Other Taxes	0	0	0	0	0	0
Intergovernmental	73,031,266	76,667,169	209,979,430	101,042,847	281,411,532	97,241,059
Misc Revs & Transfers	42,817,092	37,545,577	34,926,239	36,922,573	39,569,168	33,641,686
Charges for Services	49,161,094	50,234,662	48,023,784	51,721,812	51,628,457	55,858,325
Fines & Forfeitures	151,099	145,184	95,663	75,778	70,132	100,000
Current Revenues	\$ 453,220,131	\$ 470,960,193	\$ 619,205,492	\$ 538,121,624	\$ 729,449,439	\$ 592,014,421
Less 5% Anticipated						
Fund Balance	120,797,369	143,838,334	133,528,623	223,479,078	196,127,400	147,344,335
TOTAL	\$ 574,017,500	\$ 614,798,527	\$ 752,734,115	\$ 761,600,702	\$ 925,576,839	\$ 739,358,756

The chart reflects adopted FY22-23 revenues in the General Fund. Projected revenues total \$739,358,756. Chart percentages are based on this total. Property Taxes account for 54.8% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) account for 13.2% 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.

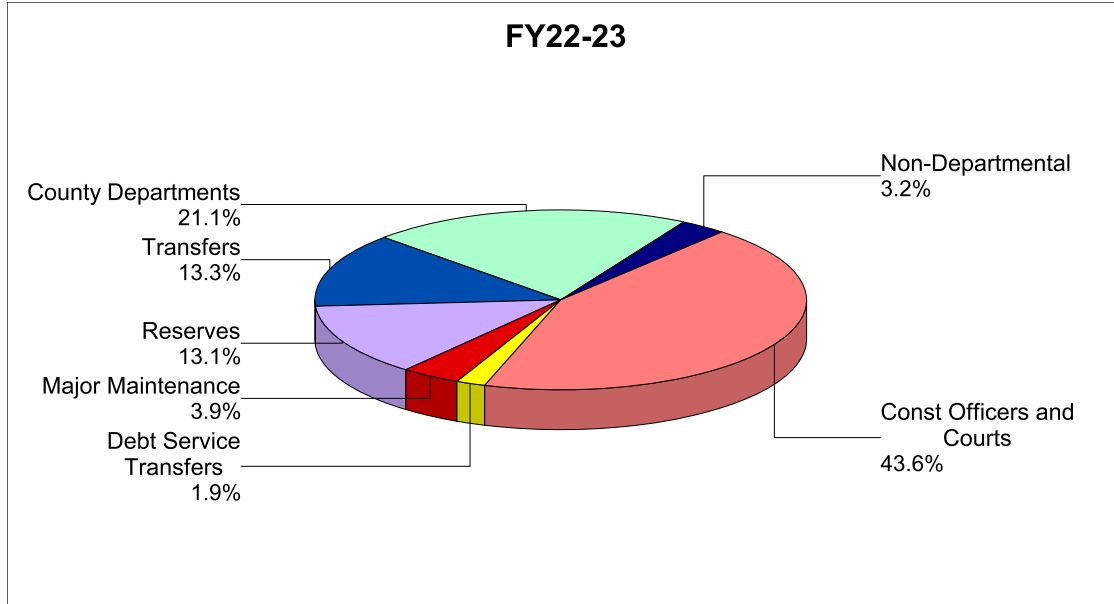
Less 5% Anticipated includes new revenues except property taxes in which a 5 percent reduction has already been removed. Also excluded are interfund transfers and grant revenues. This category is not included in the chart.

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

*FY20-21 Intergovernmental includes \$30.6 million ERA funding from the US Treasury for rent and utility assistance..

*FY21-22 Intergovernmental includes \$11.1 million additional ERA funding and \$149.7 American Resuce Plan funding from the US Treasury.

GENERAL FUND EXPENDITURES BY CATEGORY



	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	121,459,306	\$ 124,482,657	\$ 134,942,945	\$ 163,521,841	\$ 193,305,896	\$ 155,737,204
Non-Departmental	19,580,852	19,193,245	19,269,328	22,151,707	25,832,689	23,490,103
Const Officers and Courts	232,534,772	244,470,645	256,995,294	265,141,731	297,483,613	322,076,474
Debt Service Transfers	5,825,621	5,817,252	5,848,325	5,860,423	14,376,751	14,414,231
Major Maintenance	0	0	0	0	18,340,043	28,496,782
Reserves	0	0	0	0	0	97,161,934
Transfers	42,110,512	72,793,434	68,159,522	53,799,944	64,362,207	97,982,028
TOTAL	<u>\$421,511,063</u>	<u>\$ 466,757,233</u>	<u>\$ 485,215,414</u>	<u>\$ 510,475,646</u>	<u>\$ 613,701,199</u>	<u>\$ 739,358,756</u>

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

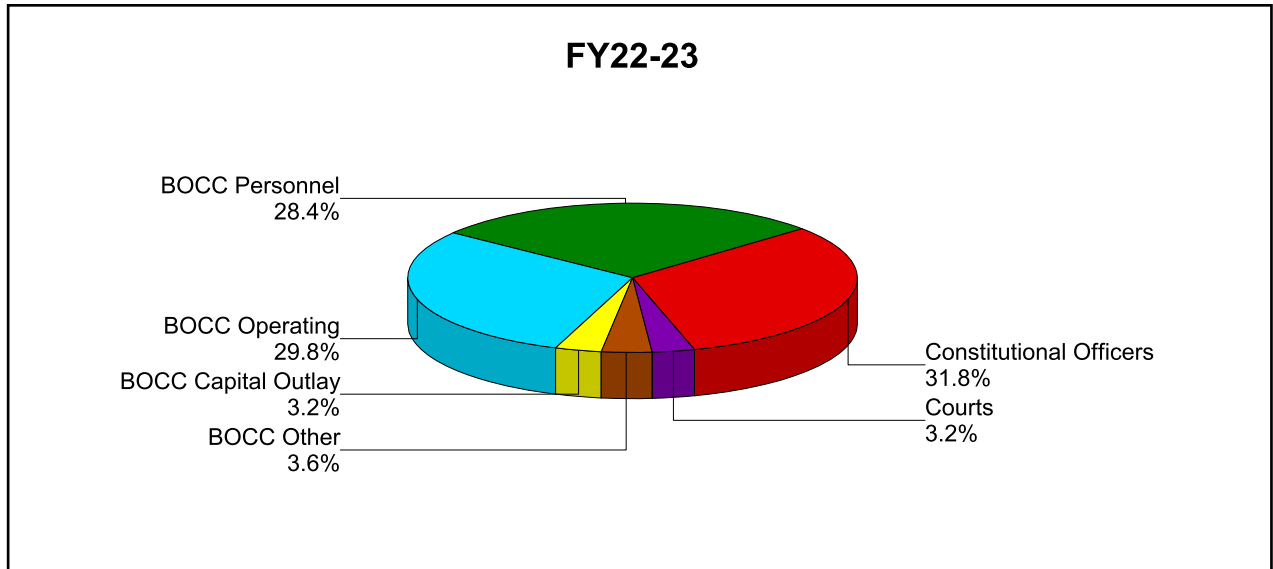
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 284,454,001	
Operating Expenses	298,136,904	
Capital Outlay	32,163,079	
Other Expenses	36,069,594	
Total BoCC Operating Departments	650,823,578	\$ 650,823,578
Constitutional Officers		318,309,293
Courts		31,550,690
Total Operating Expenses		\$1,000,683,561

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 FY17-18	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	UNAUDITED ACTUAL FY21-22	ADOPTED BUDGET FY22-23
Animal Services	5,299,896	5,503,578	5,860,840	6,001,206	6,510,375	7,134,217
Community Development	19,137,498	18,886,323	17,825,214	20,133,961	22,929,034	28,024,512
Construction & Design	0	0	0	0	0	0
County Administration	45,181,673	11,124,521	31,687,272	58,529,224	52,328,225	7,033,127
County Attorney	3,039,997	2,980,046	3,080,064	3,379,255	3,217,002	3,815,076
County Commission	1,404,207	1,409,425	1,490,891	1,608,668	1,656,580	1,765,154
County Lands	1,028,944	1,339,000	1,348,895	1,391,785	1,506,325	1,575,442
Economic Development	911,906	1,163,652	860,389	740,345	1,102,120	1,242,422
Facilities Management	15,464,187	16,310,691	15,806,223	16,552,325	18,113,819	21,302,844
Fleet Management	12,004,014	13,395,004	13,450,501	12,397,516	13,027,425	17,350,150
GIS Operations	896,287	1,154,832	0	0	0	0
Hearing Examiner	885,775	857,258	887,972	929,396	1,056,564	1,082,434
Human Resources	2,582,138	2,766,324	3,354,782	3,696,659	4,095,347	4,808,386
Human Services	23,645,489	24,761,018	26,020,432	30,766,259	34,798,267	38,832,873
Information Technology	13,808,334	12,415,529	15,442,867	14,995,507	15,419,139	19,150,214
Internal Services	1,016,851	1,495,146	1,560,575	1,640,938	1,815,664	2,056,569
Library	28,465,809	29,200,645	29,700,003	30,010,767	32,882,660	37,243,369
Natural Resources	9,448,686	6,411,825	6,289,650	6,333,866	6,863,878	7,649,144
Office of Sustainability	0	0	0	0	0	0
Parks and Recreation	34,999,006	35,711,435	32,268,765	32,223,729	36,060,767	41,061,751
Procurement Management	1,990,723	2,439,500	2,203,791	2,644,074	2,937,090	3,560,941
Public Resources	0	0	0	0	0	0
Public Safety	52,390,470	57,750,138	43,179,715	38,973,883	68,765,782	69,094,805
Solid Waste	78,335,249	85,789,268	85,097,903	88,671,154	98,018,083	121,313,109
Sports Development	1,172,565	1,327,180	1,058,175	1,107,854	1,196,500	1,488,580
Transit	27,323,672	29,664,707	27,299,130	30,234,512	34,407,197	44,621,607
Transportation	40,856,620	45,699,887	45,440,005	48,268,921	51,338,226	65,053,282
Lee County Utilities	66,954,019	73,692,271	69,081,710	62,855,340	70,427,870	80,097,088
Visitor & Convention Bureau	20,337,631	21,528,392	16,214,725	18,536,468	20,493,701	24,466,482
TOTAL	\$ 508,581,647	\$ 504,777,594	\$ 496,510,489	\$ 532,623,610	\$ 600,967,641	\$ 650,823,578

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY15-16	ACTUAL FY16-17	ACTUAL FY17-18	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	UNAUDITED ACTUAL FY21-22	ADOPTED BUDGET FY22-23
COURTS								
Court Services	\$ 13,991,397	\$ 14,323,192	\$ 14,923,159	\$ 15,764,269	\$ 15,956,546	\$ 14,323,718	\$ 13,915,595	\$ 17,554,067
Board Support	1,468,210	1,506,835	1,530,467	1,541,362	1,424,028	1,587,575	1,470,148	1,374,164
TOTAL	\$ 15,459,607	\$ 15,830,027	\$ 16,453,627	\$ 17,305,630	\$ 17,380,574	\$ 15,911,292	\$ 15,385,743	\$ 18,928,231
Public Defender	\$ 1,192,831	\$ 1,367,818	\$ 987,561	\$ 1,480,877	\$ 1,408,569	\$ 1,497,087	\$ 1,464,181	\$ 2,010,877
State Attorney	2,117,656	2,011,004	2,122,832	2,212,072	2,170,796	2,314,142	2,393,203	3,141,305
Medical Examiner	3,342,990	3,627,280	3,625,499	3,985,510	4,265,658	4,964,479	5,640,725	7,470,277
TOTAL COURTS	\$ 22,113,084	\$ 22,836,129	\$ 23,189,518	\$ 24,984,090	\$ 25,225,598	\$ 24,687,000	\$ 24,883,853	\$ 31,550,690
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 16,314,426	\$ 17,246,893	\$ 18,124,784	\$ 18,586,356	\$ 19,217,257	\$ 20,296,327	\$ 21,107,545	\$ 20,191,748
Board Support	1,416,140	1,324,520	1,278,990	1,377,998	1,335,007	1,250,604	1,321,029	1,279,960
TOTAL	\$ 17,730,567	\$ 18,571,414	\$ 19,403,773	\$ 19,964,354	\$ 20,552,264	\$ 21,546,931	\$ 22,428,574	\$ 21,471,708
Excess Funds Returned	\$ (8,560,279)	\$ (9,514,157)	\$ (9,893,757)	\$ (9,909,272)	\$ (9,181,020)	\$ (9,344,896)	\$ (7,337,511)	
Clerk to Board	\$ 9,187,541	\$ 9,844,096	\$ 10,260,789	\$ 10,548,620	\$ 11,885,944	\$ 11,234,034	\$ 13,078,872	\$ 15,040,576
Board Support	939,315	960,232	985,925	972,999	938,594	1,053,134	901,000	946,045
TOTAL	\$ 10,126,856	\$ 10,804,327	\$ 11,246,715	\$ 11,521,619	\$ 12,824,537	\$ 12,287,168	\$ 13,979,873	\$ 15,986,621
Excess Funds Returned	\$ (1,234,443)	\$ (527,711)	\$ (745,997)	\$ (72,136)	\$ (112,898)	\$ (1,012,067)	\$ 0	
Property Appraiser	\$ 7,864,459	\$ 7,785,224	\$ 7,619,557	\$ 7,820,072	\$ 7,940,410	\$ 8,193,237	\$ 9,109,314	\$ 9,438,943
Board Support	2,194,393	2,233,709	2,359,691	2,463,742	2,467,974	2,427,385	2,646,191	2,358,229
TOTAL	\$ 10,058,853	\$ 10,018,933	\$ 9,979,249	\$ 10,283,814	\$ 10,408,384	\$ 10,620,623	\$ 11,755,505	\$ 11,797,172
Excess Funds Returned	\$ (622,054)	\$ (1,655,861)	\$ (1,264,609)	\$ (1,008,116)	\$ (1,309,498)	\$ (1,013,973)	\$ (1,110,360)	
Supervisor of Elections	\$ 8,962,450	\$ 8,016,447	\$ 8,245,941	\$ 9,014,053	\$ 9,644,015	\$ 9,169,409	\$ 10,372,533	\$ 10,899,349
Board Support	667,710	566,923	591,709	613,003	605,937	459,336	540,090	506,577
TOTAL	\$ 9,630,160	\$ 8,583,370	\$ 8,837,650	\$ 9,627,056	\$ 10,249,952	\$ 9,638,745	\$ 10,912,623	\$ 11,405,926
Excess Funds Returned	\$ (35,156)	\$ (1,229,461)	\$ (2,510,414)	\$ (1,824,578)	\$ (1,196,958)	\$ (1,536,066)	\$ (917,690)	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	ACTUAL FY15-16	ACTUAL FY16-17	ACTUAL FY17-18	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	UNAUDITED ACTUAL FY21-22	ADOPTED BUDGET FY22-23
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 109,496,202	\$ 112,034,479	\$ 117,596,875	\$ 123,966,363	\$ 132,287,819	\$ 138,508,853	\$ 157,994,922	\$ 176,133,101
Sheriff Disb-Correct	50,660,934	54,465,521	56,894,720	59,571,807	61,433,866	63,171,424	70,060,413	75,559,702
Board Support	4,862,379	5,027,290	4,915,577	5,219,539	4,797,659	4,534,085	5,408,966	5,955,063
Trust & Agency	403,500	670,000	545,000	1,950,000	1,075,000	395,000	1,435,000	0
TOTAL	\$ 165,423,015	\$ 172,197,290	\$ 179,952,172	\$ 190,707,709	\$ 199,594,344	\$ 206,609,362	\$ 234,899,301	\$ 257,647,866
Excess Funds Returned	\$ (42,726)	\$ (49,541)	\$ (115,645)	\$ (10,809)	\$ (583,059)	\$ (2,331,940)	\$ (4,865,614)	
Total Excess Funds Returned	\$ (10,494,658)	\$ (12,976,731)	\$ (14,530,422)	\$ (12,824,910)	\$ (12,383,433)	\$ (15,238,945)	\$ (14,231,175)	
TOTAL CONSTITUTIONAL OFFICERS								
	\$ 212,969,451	\$ 220,175,334	\$ 229,419,558	\$ 242,104,551	\$ 253,629,481	\$ 260,702,828	\$ 293,975,875	\$ 318,309,293
TOTAL COURTS AND CONSTITUTIONAL OFFICERS								
	\$ 235,082,535	\$ 243,011,463	\$ 252,609,077	\$ 267,088,641	\$ 278,855,079	\$ 285,389,828	\$ 318,859,728	\$ 349,859,983
OPERATING BUDGETS BY BOCC DEPARTMENTS, COURTS AND CONSTITUTIONAL OFFICERS								
TOTAL COURTS AND CONSTITUTIONAL OFFICERS								
	\$ 235,082,535	\$ 243,011,463	\$ 252,609,077	\$ 267,088,641	\$ 278,855,079	\$ 285,389,828	\$ 318,859,728	\$ 349,859,983
TOTAL DEPARTMENTS								
	\$ 418,313,697	\$ 432,929,411	\$ 508,581,647	\$ 504,777,594	\$ 496,510,489	\$ 532,623,610	\$ 590,804,347	\$ 650,823,578
TOTAL OPERATING								
	\$ 653,396,232	\$ 675,940,874	\$ 761,190,723	\$ 771,866,236	\$ 775,365,568	\$ 818,013,438	\$ 909,664,075	\$ 1,000,683,561

DEBT SERVICE

As of September 30, 2022, Lee County had \$441,748,611 in outstanding principal from bonded debt. This is divided into the following categories:

General Government Debt	\$	161,528,217
Enterprise Debt:		
Solid Waste		30,480,000
Transportation		66,400,000
Utilities		<u>183,340,394</u>
TOTAL	\$	<u><u>441,748,611</u></u>

Capability to Issue Debt

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

Enterprise Debt

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

Governmental Debt

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

DEBT SERVICE (continued)

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

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

TAXABLE PROPERTY VALUES

FY91-92 THROUGH FY22-23

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
91-92	18.421	9.8%	11.255	10.0%
92-93	18.844	2.3%	11.628	3.3%
93-94	19.382	2.9%	12.082	3.9%
94-95	19.916	2.8%	12.560	4.0%
95-96	20.647	3.7%	13.167	4.8%
96-97	21.323	3.3%	12.687	(3.6%)
97-98	22.197	4.1%	13.426	5.8%
98-99	23.374	5.3%	14.348	6.9%
99-00	25.257	8.1%	15.703	9.4%
00-01	27.919	10.5%	14.024	(10.7%)
01-02	31.878	14.2%	16.009	14.2%
02-03	36.917	15.8%	18.580	16.1%
03-04	43.197	17.0%	21.253	14.4%
04-05	50.267	16.4%	24.447	15.0%
05-06	64.079	27.5%	31.152	27.4%
06-07	89.679	40.0%	43.467	39.5%
07-08	96.488	7.6%	48.128	10.7%
08-09	84.528	(12.4%)	43.473	(9.7%)
09-10	64.925	(23.2%)	33.076	(23.9%)
10-11	55.728	(14.2%)	28.271	(14.5%)
11-12	53.310	(4.3%)	26.926	(4.8%)
12-13	52.934	(0.7%)	26.562	(1.4%)
13-14	54.632	3.2%	27.305	2.8%
14-15	58.369	6.4%	28.880	5.5%
15-16	62.686	7.4%	25.200	(12.7%)
16-17	67,958	8.4%	27.273	8.2%
17-18	74.047	9.0%	29.906	9.7%
18-19	78.473	6.0%	31.749	6.2%
19-20	83.546	6.6%	34.084	7.6%
20-21	89.315	6.9%	37.127	8.9%
21-22	96.014	7.5%	39.882	7.4%
22-23	112.605	17.2%	46.704	17.1%

Countywide

Since FY91-92, the countywide taxable valuation has grown approximately \$77.6 billion. The countywide valuation certified on November 3, 2022 was \$112,604,537,950 representing a 17.3% increase from 2021. Residential land use accounts for 91.0% of taxable value followed by 1.6% for commercial, 3.4% for industrial, 0.6% Agricultural and 3.4% for all others in 2021. This general pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on November 3, 2022 was \$46,704,278,597, an 17.1% increase from 2021. The incorporation of the Village of Estero in 2014 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY15-16. Similarly, the incorporation of Bonita Springs in 1999 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY00-01.

TAXABLE PROPERTY VALUE INCREASES/DECREASES

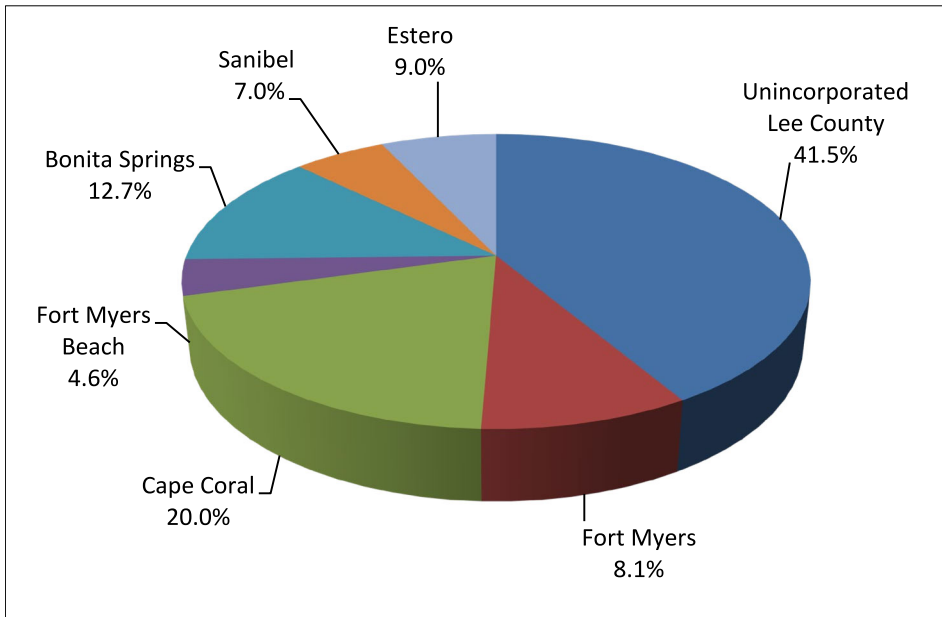
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994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

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

The Countywide figures for 2021-2022 reflect ten straight years of increase in taxable value after decreases for five consecutive years. There was a net "new" taxable value of \$4,023.0 million and an increase in existing taxable value of \$12,567.4 million for a total valuation increase of \$16,590.4 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.

FY22-23 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 2022 taxable value (FY22-23) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on November 3, 2022:

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

Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY20-21 to FY21-22 and FY21-22 to FY23-23 with the percentage change:

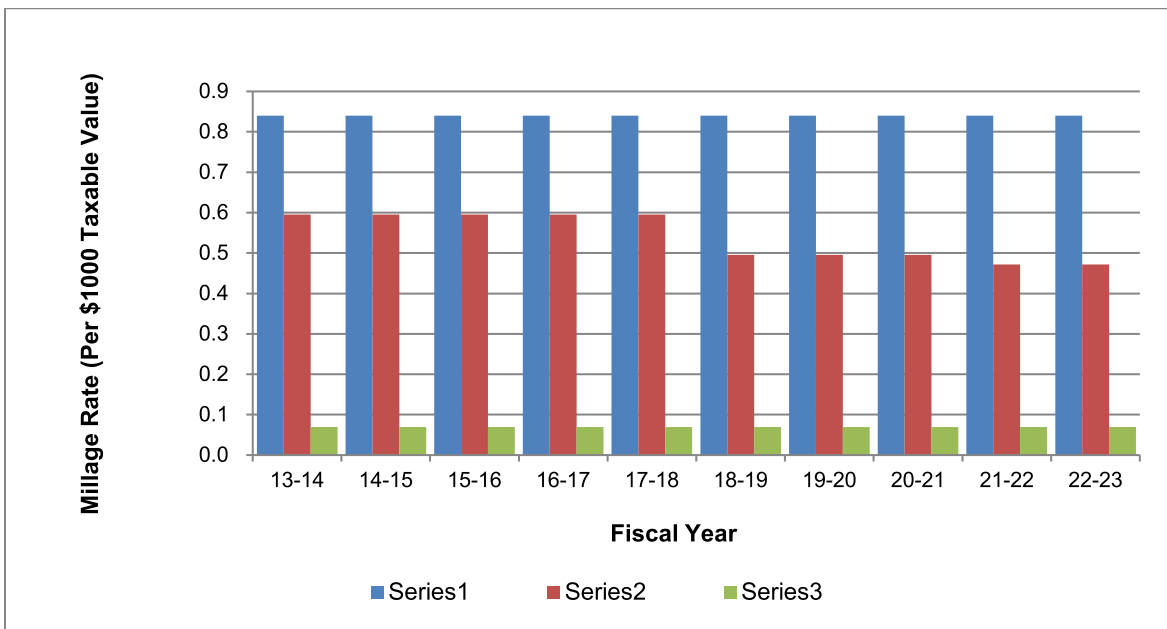
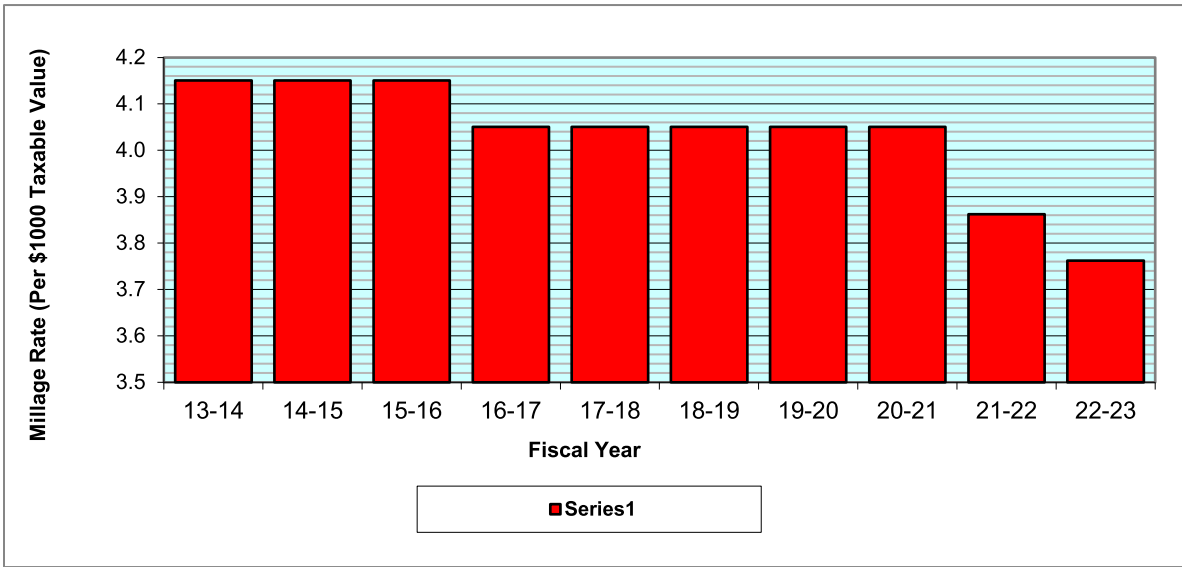
FY20-21 to FY21-22

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

FY21-22 to FY22-23

Unincorporated Lee County	\$ 6,822,139,008	41.1%
Fort Myers	1,693,212,893	10.2%
Cape Coral	4,201,316,305	25.3%
Fort Myers Beach	582,232,503	3.5%
Bonita Springs	1,828,511,618	11.0%
Sanibel	724,812,530	4.4%
Estero	739,326,617	4.5%
TOTAL	\$ <u>16,591,551,474</u>	100.0%

PROPERTY TAX RATES FY13-14 THROUGH FY22-23

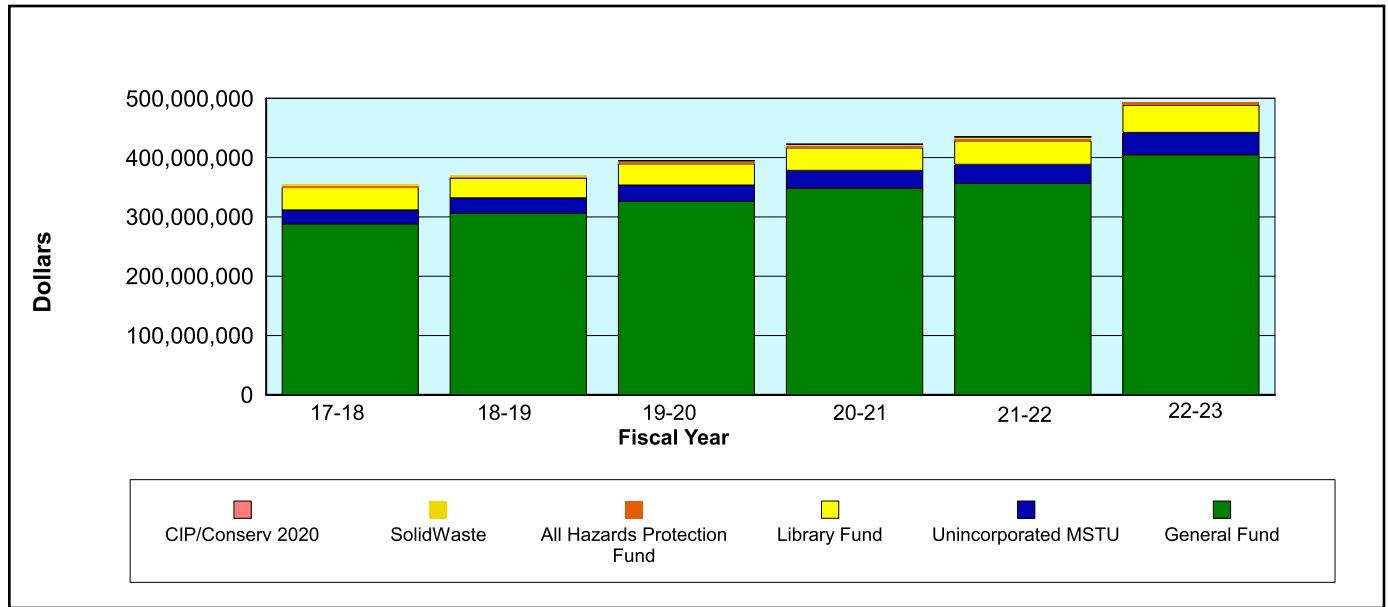


	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
Countywide										
General Fund	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623
Capital Improvement	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	<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>	<u>0.0000*</u>	<u>0.0000*</u>
COUNTYWIDE TOTAL	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623
Unincorporated MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714	0.4714
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693

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

MAJOR PROPERTY TAX REVENUES

FY17-18 THROUGH FY22-23



	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Unaudited Actual	FY22-23 Adopted
COUNTYWIDE						
General Fund	\$ 288,059,580	\$ 306,367,601	\$ 326,180,376	\$ 348,358,614	\$ 356,770,150	\$ 405,173,351
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	12,042	8,605	5,198	3,548	5,522	0
SUBTOTAL	\$ 288,071,622	\$ 306,376,207	\$ 326,185,574	\$ 348,362,161	\$ 356,775,672	\$ 405,173,351
OTHER						
Unincorporated MSTU Fund	\$ 24,042,698	\$ 25,715,544	\$ 27,603,841	\$ 30,035,870	\$ 32,247,691	\$ 37,557,890
Library Fund	37,261,101	33,104,469	35,426,263	37,990,156	38,948,222	45,609,189
All Hazards Protection Fund	2,867,432	3,078,899	3,308,801	3,587,148	3,887,499	4,594,528
Solid Waste	2,142,178	2,102,891	2,266,004	2,803,466	3,168,643	0
SUBTOTAL	\$ 66,313,409	\$ 64,001,804	\$ 68,604,909	\$ 74,416,639	\$ 78,252,055	\$ 87,761,607
GRAND TOTAL	\$ 354,385,031	\$ 370,378,011	\$ 394,790,484	\$ 422,778,801	\$ 435,027,727	\$ 492,934,958

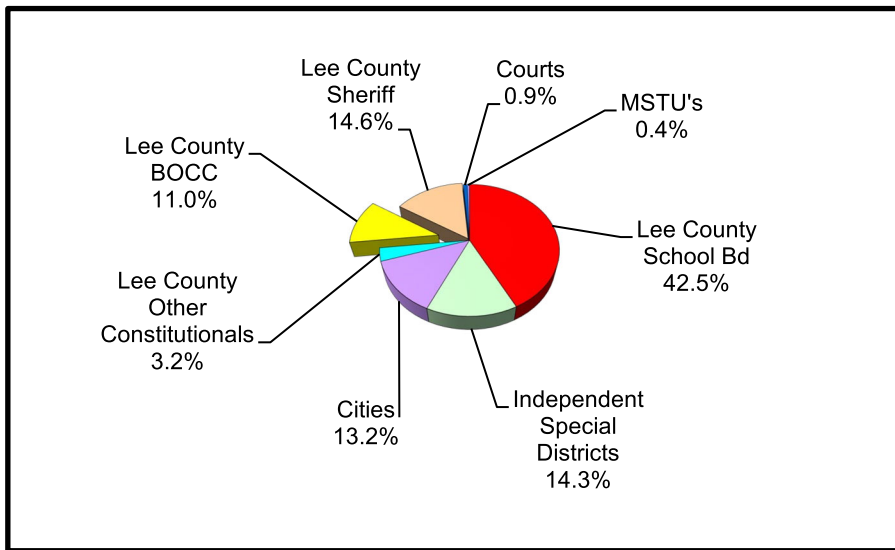
For General, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY22-23, property taxes are 54.8% of the General Fund. The Library Fund relies upon 67.7% of its revenue from property taxes. The Unincorporated MSTU Fund receives 43.4% of its revenue from property taxes. The All Hazards Protection Fund receives 77.1% 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 collection of Disposal Facility Assessment through a millage rate ended in 21-22. Beginning in FY22-23 the collection is done as a Special Assessment.

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

<u>Taxing Authority</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>FY21-21</u>	<u>FY22-23</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	4.1506	4.1506	4.1506	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623
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	0.0000	0.0000	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	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623
<u>Misc. Non-Countywide Millages:</u>											
Library	0.3541	0.5956	0.5956	0.5956	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714	0.4714
Unincorporated Area MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693
TOTAL MISC. NON-COUNTYWIDE	1.2632	1.5047	1.5047	1.5047	1.5047	1.5047	1.4047	1.4047	1.4047	1.3805	1.3805
<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	0.0646	0.0616	0.0585	0.1170	0.1602	0.1681	0.1523	0.1523	0.1753	0.1791	0.0000
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	0.8911	0.7105	0.5043	0.4570	0.4151	0.2793	0.2790	0.8000	1.0000	1.0000	1.0000
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	2.0212	2.2824	2.1212	2.0214	2.8588	3.0000	2.4000	2.3000	2.0000	2.4000	2.3000
Maravilla	4.7000	4.5000	4.5000	4.0000	4.0000	3.9000	3.7000	3.8000	3.6000	3.2000	3.1000
Useppa	2.5109	3.1380	2.8806	2.7931	2.6424	2.7029	2.6150	2.7500	2.7100	2.7100	4.1000
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.8313	0.9393	0.9684	0.8592	0.9033	0.7107	0.4159	0.7088	0.5150	0.5150	0.6000
Bayshore Estates SLD	2.3818	2.1532	2.0933	2.1912	2.1910	1.7662	1.5078	1.5830	1.2000	1.2000	1.3000
Billy Creek Commerce Center SLD	0.3184	0.2965	0.3143	0.3371	0.3930	0.3461	0.2998	0.2936	0.2355	0.2295	0.2295
Birkdale SLD	0.5542	0.4805	0.3973	0.4335	0.3723	0.3059	0.2689	0.2945	0.2550	0.2550	0.2850
Charleston Park SLD	2.3119	1.8876	1.9068	1.8746	2.0675	1.9506	1.3967	1.6450	1.5500	1.5500	1.6500
Cypress Lake SLD	0.4820	0.4746	0.5712	0.4995	0.5000	0.4526	0.3967	0.4110	0.3650	0.3650	0.3650
Daughtrey's Creek SLD	0.8604	0.7811	0.7850	0.8124	0.8641	0.8381	0.8061	0.7750	0.6200	0.6350	0.7800

Taxing Authority	Lighting & Special Improvement Districts:										
	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
Countywide Millages:	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage
Flamingo Bay SLD	0.4544	0.4552	0.4132	0.4428	0.3986	0.3686	0.3369	0.3585	0.3015	0.3250	0.3370
Fort Myers Shores SLD	0.3085	0.3404	0.2952	0.322	0.3216	0.2187	0.1975	0.2350	0.1936	0.1800	0.1800
Fort Myers Villas SLD	0.3898	0.3083	0.3238	0.3392	0.3889	0.2028	0.3041	0.2570	0.2365	0.2215	0.2350
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0520	0.0520	0.0478
Harlem Heights SLD	0.6333	0.7490	1.0361	1.0301	1.2291	1.1779	1.1562	1.2184	0.7000	0.5320	0.6300
Heiman/Apollo SLD	3.1139	3.3952	2.9251	2.5194	2.6325	2.1891	1.7551	1.7800	1.2000	1.2000	1.2000
Hendry Creek SLD	0.3058	0.4034	0.3572	0.3854	0.4162	0.3625	0.3057	0.3678	0.3310	0.3310	0.3950
Iona Gardens SLD	0.7834	0.7747	0.8292	0.8059	0.8595	0.7164	0.0635	0.8580	0.5550	0.5300	0.5600
Lehigh Acres SLD	0.4212	0.4588	0.6103	0.3921	0.7455	0.7455	0.7460	0.7460	0.7460	0.7460	0.7460
Lochmoor Village SLD	0.8762	0.7433	0.7888	0.7856	0.7628	0.6188	0.5267	0.5720	0.5000	0.4600	0.5100
McGregor Isles Dredging	0.0000	0.3705	0.3705	0.3614	0.3995	0.3860	0.3406	0.3406	0.3406	0.3300	0.3940
MidMetro Industrial Park Spec Improvement	0.1799	0.0938	0.3632	0.2287	0.2388	0.3870	0.0000	0.0000	0.0000	0.0000	0.0000
Mobile Haven SLD	0.7848	0.8876	0.8125	0.8638	0.8598	0.6809	0.6351	0.7000	0.5050	0.4900	0.5400
Morse Shores SLD	0.5742	0.5905	0.5127	0.4953	0.4923	0.5036	0.2492	0.3850	0.3080	0.3080	0.3500
North Fort Myers SLD	0.2801	0.2370	0.2171	0.1569	0.1958	0.1820	0.1589	0.2030	0.1700	0.1650	0.1950
Page Park SLD	0.5069	0.4950	0.6345	0.4814	0.4606	0.7967	0.7706	0.4375	0.2750	0.2444	0.2444
Palmetto Point Light MSTU	0.2252	0.2057	0.4385	0.2788	0.1456	0.3622	0.3858	0.3858	0.3858	0.7716	1.5000
Palm Beach SIU MSTU	0.0088	0.0076	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palmona Park SLD	1.7499	1.5457	1.6583	1.6259	1.7499	1.6263	0.9049	1.2045	1.2550	1.1200	1.2500
Pine Manor SLD	1.2755	1.0210	0.9987	1.0762	0.9046	0.8075	0.6604	0.6955	0.5900	0.4750	0.4750
Port Edison SLD	0.6784	0.5123	0.5565	0.6409	0.5595	0.4693	0.3208	0.4750	0.4000	0.3900	0.3900
Riverdale Shores Improvement	0.6371	0.6137	0.7301	0.2017	0.7270	1.0043	1.1907	1.1907	1.6500	1.6500	1.7500
Russell Park SLD	1.0571	1.0647	1.0834	0.9735	0.9268	0.8430	0.7511	0.8300	0.6305	0.5950	0.5950
San Carlos Island SLD	0.0661	0.0575	0.0635	0.0549	0.0650	0.0572	0.0555	0.0661	0.0471	0.0471	0.0600
San Carlos Special Improvement	0.5241	0.2772	0.2510	0.2025	0.2678	0.2678	0.2297	0.2725	0.2725	0.2725	0.2725
Skyline SLD	0.1846	0.2074	0.1650	0.1975	0.1498	0.1335	0.1197	0.1420	0.1132	0.1200	0.1370
St. Jude Harbor	0.3119	0.2979	0.2520	0.3236	0.2835	0.2524	0.2225	0.2635	0.2060	0.2400	0.2400
Tanglewood Spec Improvement	0.8159	0.7364	0.5850	0.8673	1.0000	1.0000	0.9999	1.0000	1.0000	1.0000	1.0000
Town & River Spec Improvement	0.2073	0.3717	0.3266	0.2947	0.3899	0.2781	0.2870	0.2870	0.2870	0.2870	0.2870
Trailwinds SLD	0.6556	0.8991	0.8562	0.7371	0.7399	0.6912	0.4995	0.5900	0.5159	0.5055	0.5055
Tropic Isles SLD	1.0446	1.0190	0.9424	0.9783	0.8111	0.6315	0.4999	0.6450	0.4962	0.4560	0.5100
Villa Palms SLD	0.7765	0.8260	0.8101	0.8392	0.8866	0.7526	0.6514	0.7000	0.5990	0.5990	0.6900
Villa Pines SLD	0.2880	0.3253	0.3160	0.3003	0.2907	0.2708	0.2456	0.2456	0.2500	0.2700	0.2955
Waterway Estates SLD	0.4638	0.3959	0.3968	0.4368	0.3066	0.3068	0.2770	0.3450	0.2548	0.2652	0.2850
Waterway Shores SLD	1.1898	0.9499	1.0473	1.0249	0.9227	0.7651	0.5854	0.7300	0.6300	0.6300	0.6400
Whiskey Creek Spec Improvement	0.9802	0.9662	0.9773	0.9999	0.9999	0.9999	0.9997	0.9999	0.9999	0.9999	0.9999

FY22-23 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2022-2023 Total Property Tax is \$1,741,790,939
 2022 Tax Roll – Excluding Non Ad-Valorem Assessments
 Source: Lee County Property Appraiser – Tax Roll Certified November 3, 2022

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (42.5%). The Lee County Commission (29.6%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 29.6% among the BoCC and Constitutional Officers assumes that all expenditures are assigned to property tax revenues after subtracting revenues generated by those departments. Based upon that assumption, the Board of County Commissioners would expect to receive 10.9%, Courts 0.9% and the Constitutional Officers other than the Sheriff would be allocated 3.2% from property taxes. The Lee County Sheriff would receive 14.6%. 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 \$209,986,868 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 (\$65,977,040). Also not included are penalties of \$983,595. 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 \$1,982,758,491.

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

2022 PROPERTY TAXES (FY22-23)

	22-23 MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	VILLAGE OF ESTERO	UNINCORP LEE CNTY
LEE COUNTY COMMISSION								
LEE COUNTY GENERAL REVENUE	3.7623	847	847	847	847	847	847	847
LEE COUNTY LIBRARY	0.4714	106	106	0	106	0	106	106
LEE COUNTY UNINCORPORATED MSTU	0.8398	0	0	0	0	0	0	189
LEE COUNTY ALL HAZARDS	0.0693	0	16	0	0	0	0	16
SCHOOL DISTRICT - LEE COUNTY								
PUBLIC SCHOOL - STATE LAW *	3.3090	827	827	827	827	827	827	827
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
CITIES								
CITY OF FORT MYERS	6.9999	1,575	0	0	0	0	0	0
CITY OF CAPE CORAL	5.3694	0	1,208	0	0	0	0	0
CAPE CORAL SOLID WASTE MSTU *	0.0000	0	0	0	0	0	0	0
CITY OF SANIBEL	1.9750	0	0	444	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.0858	0	0	19	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0000	0	0	0	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.0915	0	0	21	0	0	0	0
CITY OF BONITA SPRINGS	0.8000	0	0	0	180	0	0	0
TOWN OF FORT MYERS BEACH	0.9900	0	0	0	0	223	0	0
VILLAGE OF ESTERO	0.7500	0	0	0	0	0	169	0
INDEPENDENT SPECIAL DISTRICTS								
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.0948	21	21	21	21	21	21	21
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0327	7	7	7	7	7	7	7
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1026	23	23	23	23	23	23	23
LEE CTY HYACINTH CONTROL **	0.0225	6	6	6	6	6	6	6
LEE CTY MOSQUITO CONTROL **	0.1123	31	31	31	31	31	31	31
TOTAL		\$4,015	\$3,663	\$2,818	\$2,620	\$2,556	\$2,608	\$2,644
PERCENTAGE SUMMARY								
LEE COUNTY COMMISSION		24%	26%	30%	36%	33%	37%	44%
SCHOOL DISTRICT OF LEE COUNTY		35%	38%	49%	53%	54%	53%	53%
CITIES		39%	33%	17%	7%	9%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		2%	3%	3%	4%	4%	4%	4%
TOTAL		100%	100%	100%	100%	100%	100%	100%

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

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

COMPARATIVE SAMPLE OF TAX BILLS (continued)

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, the Town of Fort Myers Beach, the Village of Estero and Unincorporated Lee County for a home with \$225,000 of taxable value after homestead exemption for tax bills based on the adopted millage rates. The percentage distribution shows that within the cities of Lee County, the taxes that relate to county services amount to approximately 24% of the total tax bill for Fort Myers, 26% for Cape Coral, 30% for Sanibel, 36% for Bonita Springs, 33% for the Town of Fort Myers Beach and 37% for the Village of Estero. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 35% 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%.

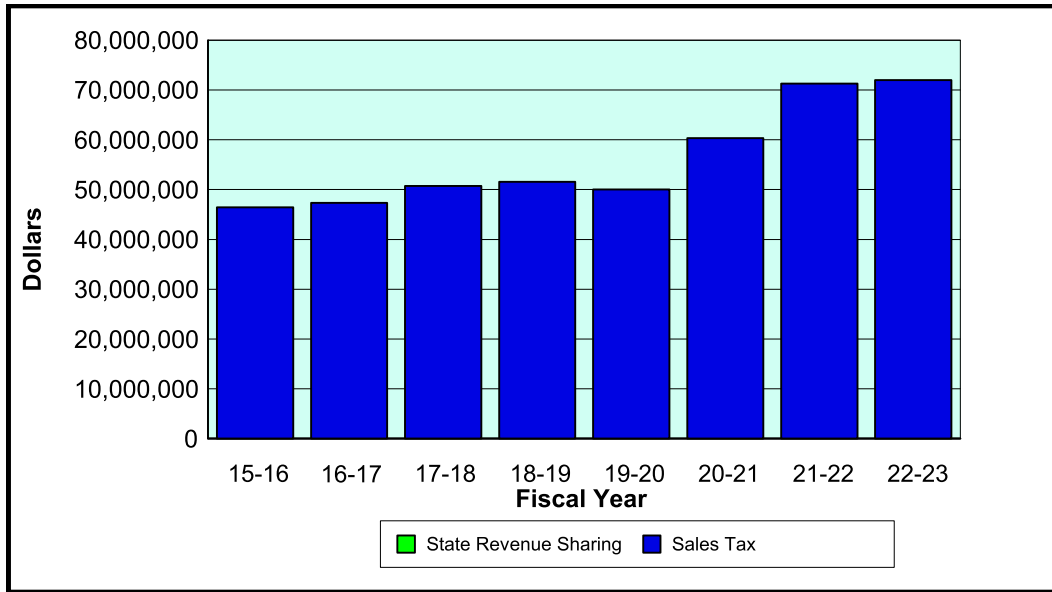
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, plan review, community 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 2022 Property Tax information certified by the Property Appraiser on November 3, 2022.

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 FY15-16 THROUGH FY22-23



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Unaudited Actual	FY22-23 Adopted
Sales Tax	\$ 46,441,231	\$ 47,350,177	\$ 50,740,927	\$ 51,568,241	\$ 50,011,035	\$ 60,301,878	\$ 71,261,666	\$ 72,000,000
State Rev Sharing	15,380,245	16,241,617	17,244,447	18,220,403	17,203,298	20,096,336	26,056,399	24,000,000
TOTAL	<u>\$ 61,821,476</u>	<u>\$ 63,591,794</u>	<u>\$ 67,985,374</u>	<u>\$ 69,788,644</u>	<u>\$ 67,214,333</u>	<u>\$ 80,398,214</u>	<u>\$ 97,318,065</u>	<u>\$ 96,000,000</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.

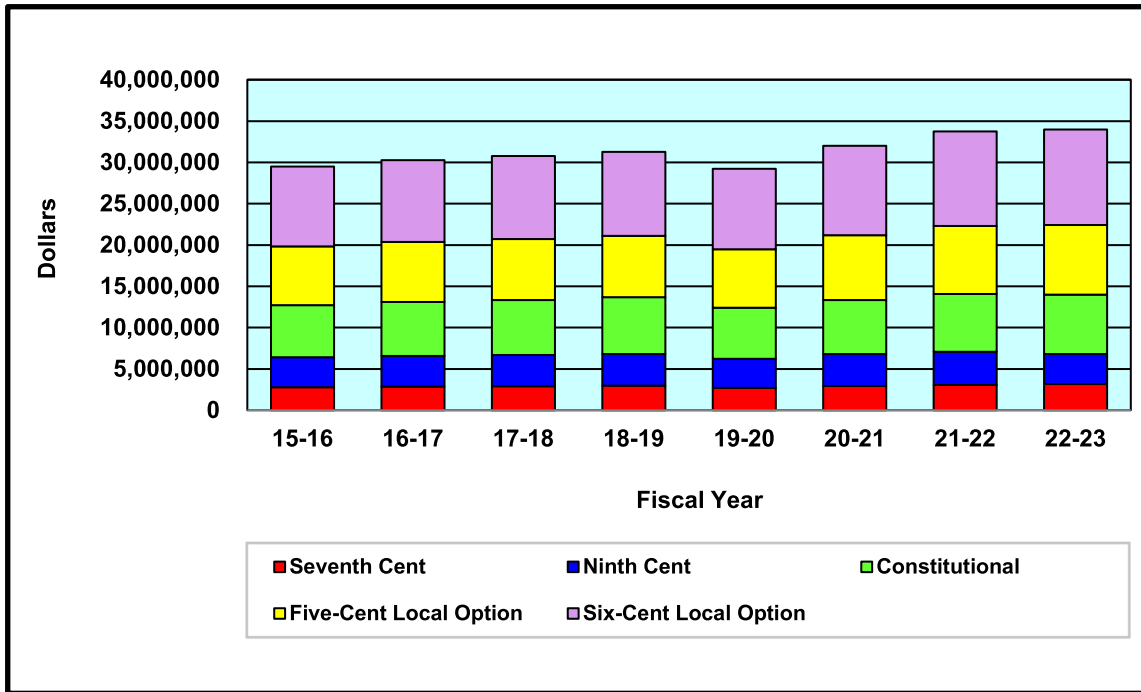
Sales Tax

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 FY15-16 THROUGH FY22-23



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Adopted
Seventh Cent	\$2,782,166	\$2,872,115	\$2,913,162	\$2,973,710	\$2,699,310	\$2,938,248	\$3,053,492	\$3,163,400
Ninth Cent	3,634,098	3,714,486	3,794,018	3,831,900	3,542,536	3,855,150	4,027,803	3,643,131
Constitutional	6,295,244	6,523,538	6,632,227	6,870,409	6,167,446	6,536,334	6,997,041	7,173,811
Five-Cent Local Option	7,115,734	7,274,628	7,367,938	7,433,179	7,089,410	7,872,299	8,231,272	8,432,807
Six-Cent Local Option	9,653,807	9,871,195	10,081,842	10,174,769	9,731,769	10,802,958	11,453,681	11,572,128
TOTAL	<u>\$29,481,049</u>	<u>\$30,255,962</u>	<u>\$30,789,187</u>	<u>\$31,283,967</u>	<u>\$29,230,471</u>	<u>\$32,004,989</u>	<u>\$33,763,289</u>	<u>\$33,985,277</u>

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

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

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

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

LEE COUNTY GAS TAX REVENUES (continued)

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

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

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

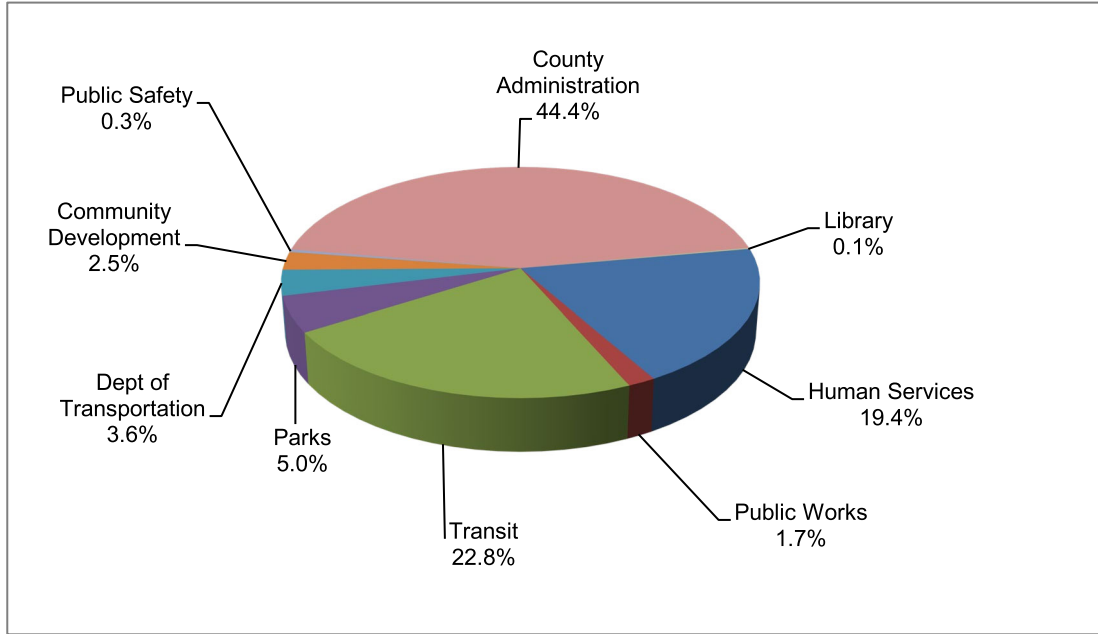
Constitutional (2 cents)	Lee County	100%
Seventh Cent (1 cent)	Lee County	90%
	State (Collection Fees, Admin Costs, 8% Service)	<u>10%</u>
		100%
Ninth Cent (1 cent)	Lee County	100%
Local Option (11 cents)	Allocation	
	(Effective 01-01-2023)	
5-Cent & 6-Cent	(After State Deductions for Dealer Costs)	
(From 1984 to 1989, only 4 cents was allocated)	Cape Coral	29.82%
	Sanibel	1.36%
	Fort Myers	8.49%
	Fort Myers Beach	0.62%
	Bonita Springs	4.49%
	Village of Estero	2.66%
	Lee County	<u>52.56%</u>
		100.00%

SUMMARY OF GAS TAXES LEVIED BY ALL GOVERNMENTAL LEVELS

<u>GOVERNMENTAL LEVEL</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>
Federal		18.4 Cents	Current Rate For Gasoline (includes 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.

FY20-21 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



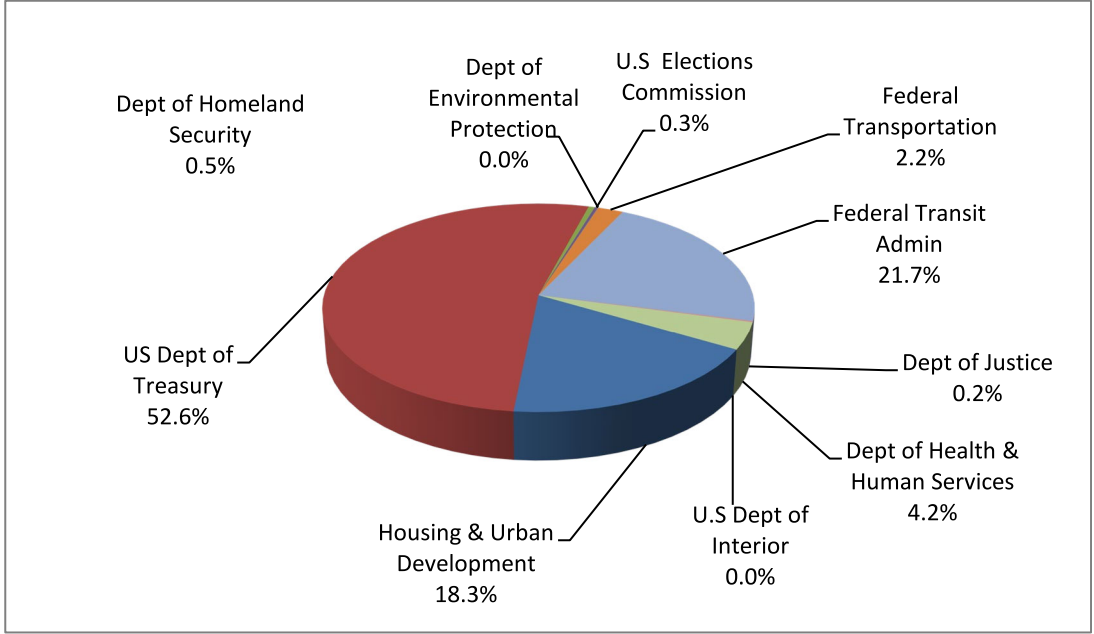
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$355,031,234

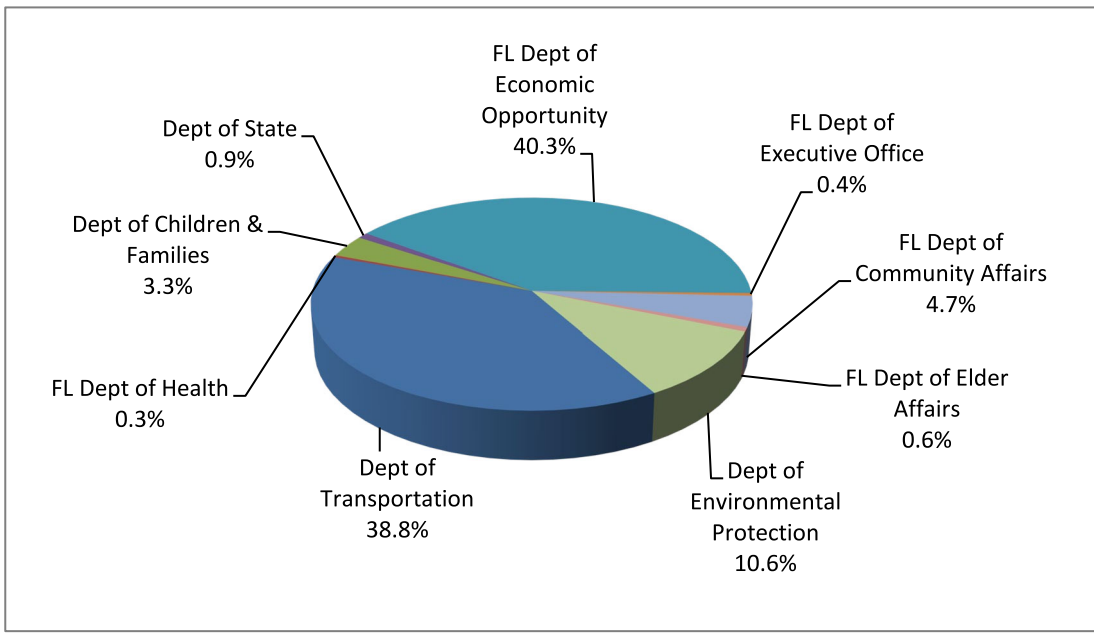
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 94 active (including multi-year) grants in FY20-21 totaling \$355,031,234. Grants totaling \$300,823,724 came from 8 Federal agencies, and grants totaling \$54,207,510 came from 8 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies. FY20-21 increase in Federal awards is due to grants received for response to the COVID-19 pandemic.

The chart above identifies the percentage of grants received by departments of Lee County. Included in the chart are Public Works (Natural Resources and Utilities).

ACTIVE FEDERAL GRANTS IN FY20-21 FOR LEE COUNTY

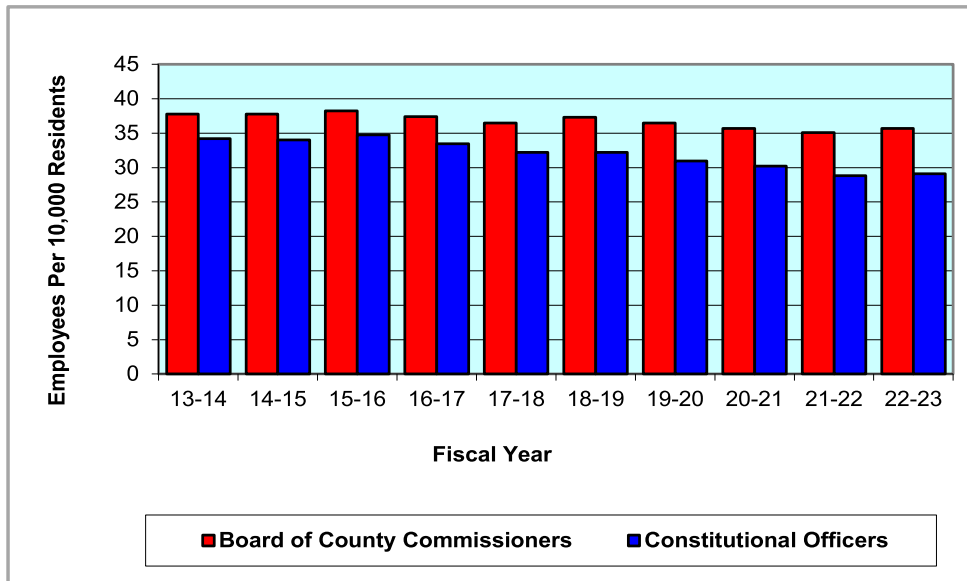


ACTIVE STATE GRANTS IN FY20-21 FOR LEE COUNTY



LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS

FY13-14 THROUGH FY22-23



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

Board of County Commissioners (BoCC)

From FY01-02 through FY08-09 the BoCC employees per 10,000 residents rate remained stable. In FY08-09, there was a 197 person reduction in the number of BoCC employees from FY07-08 due to attrition, employee participation in an early buyout program and not filling vacant positions. For FY09-10 the BoCC employee count declined by 93, by an additional 56 for FY10-11 and was reduced by 17 for FY11-12. The rate of employees per 10,000 residents declined from FY12-13 to FY13-14 by 27. In FY14-15, 12 employees were added, the first increase since FY12-13. There were 29 positions added for FY15-16, 26 positions added in FY16-17, 25 positions added in FY17-18, 111 positions in FY18-19, 18 positions in FY19-20, 0 new positions for FY20-21, 29 new positions in FY21-22 and 95 new positions for FY22-23.

Constitutional Officers

For FY09-10 the Constitutional Officers employee count declined by 89, by 91 in FY10-11, by 32 in FY11-12, by 18 in FY12-13, by 1 for FY13-14 with an increase of 2 in FY14-15 and a net increase of 49 for FY15-16 with the Sheriff adding 53 positions. In FY16-17, there was a net decrease of 11 employees and a net decrease of 6 employees in FY17-18, 9 positions added in FY18-19, 13 positions added in FY19-20 and 5 added for FY20-21. For FY21-22 there were 16 fewer positions and for FY22-23 there are 80 new positions.

Fiscal Year	Employees per 10,000 Residents									
	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Board of County Commissioners	37.8	37.8	38.3	37.4	36.5	37.3	36.5	35.7	35.1	35.7
Constitutional Officers	34.2	34	34.8	33.5	32.2	32.2	31.0	30.2	28.8	29.1
Total	72.0	71.8	73.0	70.9	68.7	69.5	67.5	65.9	63.9	64.8

POSITION SUMMARY BY DEPARTMENT

FISCAL YEAR	21-22	21-22	22-23	22-23	22-23	22-23	22-23
Department	ADOPTED	TRANSFERS	ADDED	DELETED	UNDER FUNDED	TOTAL FUNDED	PROPOSED
Animal Services	59	1				60	60
Community Development	174	2				176	176
Construction & Design	0					0	0
County Administration	42	(1)			4	37	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	139	4				143	143
Fleet Management	35		2			37	37
GIS	0					0	0
Hearing Examiner	5					5	5
Human Resources	30	1	2			33	33
Human Services	75	9	4			88	88
Internal Services	18					18	18
Library	266					266	266
Natural Resources	49		1			50	50
Parks & Recreation	263		9			272	272
Public Resources	0					0	0
Public Safety	418			25	1	442	443
Procurement	26	2	1			29	29
Office of Sustainability	0					0	0
Solid Waste	128	1				129	129
Sports Development	4					4	4
Technology Services	33				1	32	33
Transit	267	(1)	24			290	290
Transportation	320		14		6	328	334
Utilities	288	3	11			302	302
Visitor & Convention Bureau	33	1	2			36	36
Non-Department	22	(22)	20		20	0	20
GRAND TOTAL	<u>2,746</u>	<u>0</u>	<u>115</u>	<u>0</u>	<u>35</u>	<u>2,826</u>	<u>2,861</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 Detail Report FY22/23-FY26/27

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY20/21	Adopted Budget	FY 21/22 Amended Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY 26/27 Proposed Budget	Five Year Total	Total Project
Community Development					1,810,393	250,000	419,723	250,000	250,000	250,000	250,000	250,000	1,250,000	3,480,116
	Environmental Mitigation				1,810,393	250,000	419,723	250,000	250,000	250,000	250,000	250,000	1,250,000	3,480,116
Community Development	Environmental Mitigation	40400700100	00100	G	347,496	83,334	140,388	83,334	83,334	83,334	83,334	83,334	416,670	904,554
Community Development	Environmental Mitigation	40400730700	30700	GT	1,120,515	83,333	138,948	83,333	83,333	83,333	83,333	83,333	416,665	1,676,128
Community Development	Environmental Mitigation	40400748730	48730	E	342,382	83,333	140,387	83,333	83,333	83,333	83,333	83,333	416,665	899,434
County Lands					2,940,700	376,469	376,469	396,020	416,743	445,460	468,746	493,428	2,220,397	5,637,566
County Lands	County Owned Real Property Assessments	40882900100	00100	GF	2,737,923	325,844	325,844	345,395	366,118	388,085	411,371	436,053	1,947,022	5,010,789
County Lands	County Held Tax Certificates	40882900100	00100	GF	202,777	50,625	50,625	50,625	50,625	57,375	57,375	57,375	273,375	526,777
Library					1,104,584	2,950,731	2,964,518	1,784,079	1,071,408	831,177	792,682	880,509	5,359,855	9,428,957
Library	Library Noise Suppression	40333114800	14800	L	66,400	66,400	66,400	125,000					125,000	191,400
Library	Library Signage	40333214800	14800	L	86,250	86,250	86,250	200,000					200,000	286,250
Library	NW Regional West Entrance Modification	40333314800	14800	L	111,333	111,333	111,333							111,333
Library	Library Furniture Replacement	40328014800	14800	L	379,183	170,423	170,423	480,200	142,400	64,800	11,000	10,000	708,400	1,258,006
Library	Library Pressure Washing	40328114800	14800	L	128,467	104,333	104,333	96,219	107,918	130,277	99,282	86,309	520,005	752,805
Library	Library Tech Equip and Upgrade	40160014800	14800	L	596,934	2,411,992	2,425,779	882,660	821,090	636,100	682,400	784,200	3,806,450	6,829,163
Natural Resources					10,164,724	2,415,400	16,492,278	12,324,610	1,837,400	1,774,900	9,468,215	1,721,880	27,127,005	53,784,007
Natural Resources	Coastal Infrastructure Risk&Resiliency Plan	41332800100	00100	GF	253,000	253,000	253,000							253,000
Natural Resources	Blind Pass EcoZone Restoration	40328730101	30101	T	64,610	313,676	313,676						704,000	3,905,286
Natural Resources	Blind Pass EcoZone Restoration	42328730101	30101	G	64,610	1,568,338	1,568,338						352,000	1,920,338
Natural Resources	Boating Improvement Program	40320730104	30104	B	591,510	250,000	808,490	250,000	250,000	250,000	250,000	250,000	1,250,000	2,650,000
Natural Resources	Bonita Beach Renourishment	40332730101	30101	T	19,571	625,000	1,706,649	896,090	37,500	37,500	37,815	37,480	1,008,885	2,735,105
Natural Resources	Bonita Beach Renourishment	40332700100	00100	GF	19,571	625,000	663,867	992,762	14,581	14,776	23,125	23,125	52,482	1,064,815
Natural Resources	Bonita Beach Renourishment	42332730101	30101	G	50,000	50,000	50,000	896,090	9,044	9,164	14,355	14,355	32,563	696,450
Natural Resources	Captiva Renourishment Cycle 2	40330830101	30101	T	6,075,812		6,075,812						923,840	6,075,812
Natural Resources	Clean & Snag Program	40855815500	15500	A	2,358,086	280,000	362,263	280,000	280,000	280,000	280,000	280,000	1,400,000	4,120,349
Natural Resources	Gasparilla Isl Bch Cycle 2	40324830101	30101	T	519,850	2,383,513	9,891,120						10,006,120	12,909,483
Natural Resources	Lovers Key Bch Cycle 2	40324930101	30101	T	270,686	2,271,842	2,271,842						75,000	2,617,528
Natural Resources	Lovers Key Bch Cycle 2	42324930101	30101	G	249,164	111,671	111,671	9,891,120	20,000	20,000	20,000	20,000	9,931,120	10,291,955
Natural Resources	Neighborhood Improvement Program	40851415500	15500	A	1,552,606	250,000	450,000	250,000	250,000	250,000	250,000	250,000	1,250,000	3,252,606
Natural Resources	Surface Water Management Plan	40098315500	15500	A	2,404,715	357,400	715,875	357,400	357,400	357,400	357,400	357,400	1,787,000	4,907,590
Natural Resources	Surface Water Management Plan	42098315500	15500	G	2,232,515	300,000	658,475	300,000	300,000	300,000	300,000	300,000	1,500,000	4,390,990
Natural Resources	Surface Water Management Plan	40313315500	15500	A	172,200	57,400	57,400	57,400	57,400	57,400	57,400	57,400	287,000	516,600
Natural Resources	Water Quality & Control Infra	40313315500	15500	A	2,653,776	400,000	600,000	400,000	400,000	400,000	400,000	400,000	2,000,000	5,253,776
Natural Resources	Gasparilla Isl Bch Cycle 3												7,721,000	7,721,000
Natural Resources	Gasparilla Isl Bch Cycle 3	not assigned	30101	T									1,713,032	1,713,032
Natural Resources	Gasparilla Isl Bch Cycle 3	not assigned	30101	G									5,022,413	5,022,413
Natural Resources	Gasparilla Isl Bch Cycle 3	not assigned	15500	A									985,555	985,555
Parks and Recreation					25,702,885	10,137,550	16,790,233	11,313,000	11,023,000	10,025,630	10,038,500	9,800,000	52,200,130	94,693,248
Parks and Recreation	Athletic Court and Field Lighting Replacement	40333000100	00100	GF	232,000	232,000	232,000	300,000					300,000	532,000
Parks and Recreation	County Wide Emergency Beach Cleanup	40168730101	30101	T	481,566	200,000	200,000	200,000					200,000	881,566
Parks and Recreation	County Wide Park Improvements	40214100100	00100	GF	4,978,751	950,000	1,674,504	1,250,000	950,000	1,000,000	950,000	1,000,000	5,150,000	11,803,255
Parks and Recreation	Envir Restoration&Exotic Maint	40330630105	30105	CONS	807,237	2,000,000	3,192,763	2,400,000	3,000,000	3,000,000	3,000,000	3,000,000	14,400,000	18,400,000
Parks and Recreation	Parks Restrooms Upgrades	40160200100	00100	GF	81,593	200,000	723,407	25,000	300,000	310,000	345,000	385,000	1,365,000	2,170,000



Major Maintenance Detail Report FY22/23-FY26/27

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY20/21	Adopted Budget	FY 21/22 Amended Budget	FY 22/23		FY 23/24		FY 24/25		FY 25/26		FY 26/27		Five Year Total	Total Project
								Proposed Budget	Actual	Proposed Budget	Actual	Proposed Budget	Actual	Proposed Budget	Actual				
Parks and Recreation	Pool Improvements	40167400100	00100	GF	1,688,096	203,000	469,857	227,000	265,000	250,000	247,000	244,000	1,233,000	3,390,953					
Parks and Recreation	Replacement Parking Machines	40183400100	00100	GF	534,289	75,000	121,000	121,000	57,000	49,000	98,000	97,000	422,000	1,170,594					
Parks and Recreation	Stadium R & R - JetBlue Park	40159930102	30102	T	776,051	350,000	706,950	350,000	350,000	350,000	350,000	350,000	1,750,000	3,232,646					
Parks and Recreation	Stadium R & R - Hammond Stadium	40173430102	30102	T	906,358	120,000	312,934	120,000	120,000	120,000	120,000	120,000	600,000	1,819,292					
Parks and Recreation	Stadiums Maint & Improvements				15,448,948	5,807,550	9,063,868	6,320,000	5,981,000	4,946,630	4,928,500	4,604,000	26,780,130	51,292,942					
Parks and Recreation	Stadiums Maint & Improvements	40212200100	00100	GF	677,207	50,000	545,369	270,000	200,000	125,000	100,000	100,000	695,000	1,917,576					
Parks and Recreation	Stadiums Maint & Improvements	40212230102	30102	T	14,318,463	5,607,550	7,321,774	5,900,000	5,631,000	4,671,630	4,678,500	4,454,000	25,335,130	46,975,367					
Parks and Recreation	Stadiums Maint & Improvements	40212230111	30111	T	453,274	150,000	1,196,725	150,000	150,000	150,000	150,000	150,000	750,000	2,399,999					
Public Safety								250,000					250,000						
Public Safety	Elevation Way AC	40336230100	30100	GF-CIP	948,493	3,291,550	4,966,512	5,056,652	3,835,280	3,875,407	3,892,248	3,914,509	20,574,096	26,489,101					
Solid Waste	Landfill Leachate Sys Maint	40094140120	40120	E	344,413	285,000	432,587	293,550	302,100	310,650	319,200	327,750	1,553,250	2,330,250					
Solid Waste	MRF Life Extensions	40333740120	40120	E	500,000	500,000	500,000	1,500,000	500,000	500,000	500,000	500,000	3,500,000	4,000,000					
Solid Waste	R&R - Asphalt Repairs	40094540120	40120	E	229,527	121,900	505,822	149,505	160,272	169,223	160,832	165,830	805,662	1,541,011					
Solid Waste	R&R - C&D Facility	40094240120	40120	E	271,233	148,050	188,378	103,850	109,816	115,949	122,248	128,714	580,577	1,040,188					
Solid Waste	R&R - Church Road	40094440120	40120	E	6,419		34,181							40,600					
Solid Waste	R&R - Compost Facility	40094340120	40120	E	84,800	84,800	208,960	89,816	94,976	100,280	105,728	111,320	502,120	749,320					
Solid Waste	R&R Scale Systems	40327440120	40120	E	33,161	31,800	59,084	33,681	35,616	37,605	38,640	41,745	187,267	279,532					
Solid Waste	R&R Tipping Floors	40327340120	40120	E	25,500	120,000	437,500	128,750	132,500	141,700	145,600	139,150	687,700	1,150,700					
Solid Waste	Roof Systems	40333840120	40120	E									257,500	257,500					
Solid Waste	WTE Generator Field Replacement	40333940120	40120	E	1,200,000	1,200,000	1,800,000	1,800,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000	18,000,000					
Solid Waste	WTE Life Extensions	40334040120	40120	E	800,000	800,000	800,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000	13,300,000					
Transportation					117,539,919	15,015,000	26,411,862	15,025,000	15,025,000	15,025,000	15,025,000	15,025,000	75,125,000	219,076,781					
Transportation	ADA Plan Implementation	40607930700	30700	GT	1,109,288	250,000	890,710	250,000	250,000	250,000	250,000	250,000	1,250,000	3,249,998					
Transportation	Intersection Improvements	40671330700	30700	GT	14,164,689	1,500,000	3,476,344	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	25,141,043					
Transportation	Lehigh Rd Resurface Rebid Prtg	44671530700	30700	GIF	21,047,807	5,000,000	8,707,076	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	54,754,883					
Transportation	Master Bridge Project	40571430700	30700	GT	10,463,705	815,000	1,845,073	825,000	825,000	825,000	825,000	825,000	4,125,000	16,433,778					
Transportation	Overhead Sign Structures Eval	40894430700	30700	GT	187,214	130,000	764,026	130,000	130,000	130,000	130,000	130,000	650,000	1,601,240					
Transportation	Rd Resurf/Rebid-Major Arterials	40330430700	30700	GT	886,729	1,150,000	2,036,729	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	5,750,000	8,673,458					
Transportation	Road Resurface Rebuild Program	40468330700	30700	GT	58,486,172	4,000,000	5,196,747	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000	83,682,919					
Transportation	Roadway Beautification	44602430700	30700	GIF	5,889,675	100,000	150,525	100,000	100,000	100,000	100,000	100,000	500,000	6,540,200					
Transportation	Roadway Lighting Upgrade	40608030700	30700	GT	1,596,443	450,000	1,103,557	450,000	450,000	450,000	450,000	450,000	2,250,000	4,950,000					
Transportation	Sidewalk Repair	40333630700	30700	GT	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	6,000,000					
Transportation	Sign Replacement Program	40676330700	30700	GT	810,844	150,000	247,685	150,000	150,000	150,000	150,000	150,000	750,000	1,808,529					
Transportation	Signal Maintenance Upgrades	40667030700	30700	GT	2,419,929	350,000	763,192	350,000	350,000	350,000	350,000	350,000	1,750,000	4,933,121					
Transportation	Signal Network	40671430700	30700	GT	477,414	120,000	230,198	120,000	120,000	120,000	120,000	120,000	600,000	1,307,612					
Utilities					26,803,965	7,182,000	9,066,448	5,497,000	7,407,000	6,347,000	7,557,000	6,037,000	32,845,000	68,715,413					
Utilities	Inflow/Infiltration Sys Imp	40327148720	48720	E	1,019,764	750,000	780,235	1,100,000	1,100,000	1,100,000	1,100,000	900,000	5,300,000	7,099,999					
Utilities	Wastewater Coll Rehab & Replac	40730948720	48720	E	6,824,379	700,000	700,000	650,000	650,000	650,000	650,000	650,000	3,250,000	10,774,379					
Utilities	Water Dist Rehab & Replacement	40744348720	48720	E	4,456,458	350,000	633,830	350,000	350,000	350,000	350,000	350,000	1,750,000	6,840,288					
Utilities	Water Treat. Plant Rehab/Repla	40760348720	48720	E	5,218,801	3,046,000	4,229,456	1,041,000	2,796,000	1,591,000	3,046,000	2,241,000	10,715,000	20,163,257					
Utilities	Well Rehab & Replacement	40761648720	48720	E	2,236,510	500,000	686,927	500,000	500,000	500,000	500,000	500,000	2,500,000	5,423,437					
Utilities	WWTP Rehab & Replacement	40731748720	48720	E	7,048,053	1,836,000	2,036,000	1,856,000	2,011,000	2,156,000	1,911,000	1,396,000	9,330,000	18,414,053					



Major Maintenance Detail Report FY22/23-FY26/27

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY20/21	Adopted Budget	FY 21/22 Amended Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY 26/27 Proposed Budget	Five Year Total	Total Project
Facilities	Beach Park Maint	40180930101	30101	T	1,131,936	438,446	49,345,879	27,804,444	28,129,205	23,652,548	30,919,070	24,900,412	134,805,679	272,375,007
Facilities	Causeway Island Erosion Control				796,164		8,007,699	626,399	85,434	65,630	157,638	122,104	1,057,205	2,818,686
Facilities	Causeway Island Erosion Control	40191530101	30101	T	525,340		4,001,251						4,526,591	8,803,863
Facilities	Causeway Island Erosion Control	42191530100	30100	GF-CIP	270,824		4,006,448						4,277,272	13,081,135
Facilities	CW ADA Compliance	40883900100	00100	GF	306,342	278,182	660,890	286,377	294,820	303,515	312,470	321,694	1,518,876	2,486,108
Facilities	CW ADA Compliance	40883913841	13841	ADA	151,766	273,182	602,658	281,377	289,820	298,515	307,470	316,694	1,493,876	2,248,300
Facilities	CW Asphalt Parking Lots	40867300700	30700	GT	184,577	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	237,809
Facilities	CW Asphalt Parking Lots	40867330721	30721	ST	3,310,674	844,400	919,254	1,053,124	982,610	739,600	813,078	881,707	4,470,119	8,700,047
Facilities	CW Asphalt Parking Lots	40867300100	00100	GF	2,697,127	725,465	799,235	904,893	761,337	638,494	718,502	673,801	3,697,027	7,193,389
Facilities	CW Asphalt Parking Lots	40867314800	14800	L	560,417	82,797	81,484	133,100	73,858	60,176	185,776	185,776	534,394	1,177,608
Facilities	CW Asphalt Parking Lots	40867330700	30700	GT	52,986	26,025	27,109	64,480	78,600	27,248	34,400	22,130	226,858	306,953
Facilities	CW Asphalt Parking Lots	40867330721	30721	ST	144	10,113	10,113	2,267	6,452				8,719	18,976
Facilities	CW Asphalt Parking Lots	40867300720	30720	ST				3,121	3,121				3,121	3,121
Facilities	CW Boardwalk Repair	40182500100	00100	GF	887,677	196,200	196,200	275,000	205,700	147,443	274,974	283,574	1,186,691	2,270,568
Facilities	CW Building Maintenance	40870000100	00100	GF	8,346,072	1,198,316	2,586,996	1,662,166	1,470,208	1,250,169	1,258,791	1,296,555	6,937,889	17,870,957
Facilities	CW Building Renovations	40896300100	00100	GF	35,900,781	6,000,000	14,801,933	11,500,000	15,000,000	10,000,000	18,500,000	10,000,000	65,500,000	116,202,714
Facilities	CW Electrical Improvements	40886100100	00100	GF	872,887	105,300	105,300	98,970	91,962	70,851	60,364	85,595	407,742	1,385,929
Facilities	CW Electrical Improvements	40886100100	00100	GF	867,039	100,150	100,150	93,665	86,498	65,223	54,564	79,621	379,571	1,346,760
Facilities	CW Electrical Improvements	40886114800	14800	L	5,848	5,150	5,150	5,305	5,464	5,628	5,800	5,974	28,171	39,169
Facilities	CW Elevator Upgrade/Maint	40879600100	00100	GF	907,380	93,967	198,377	163,920	191,194	267,320	292,333	151,062	1,065,834	2,171,591
Facilities	CW Exterior Paint/Recoat	40896800100	00100	GF	2,464,517	416,261	416,261	245,308	179,665	185,617	222,181	522,557	1,355,328	4,236,106
Facilities	CW Exterior Paint/Recoat	40896800100	00100	GF	2,218,054	293,140	293,140	175,398	146,218	155,617	151,111	340,400	968,744	3,479,938
Facilities	CW Exterior Paint/Recoat	40896814800	14800	L	246,462	123,121	123,121	69,910	33,447	30,000	71,070	182,157	1,065,834	2,171,591
Facilities	CW Flooring Replacement	40874300100	00100	GF	5,141,867	1,037,592	1,383,621	1,142,679	299,434	1,042,044	531,335	885,740	3,901,232	10,426,720
Facilities	CW Flooring Replacement	40874300100	00100	GF	4,519,461	587,000	785,558	830,740	184,532	729,378	428,279	872,240	3,045,169	8,350,188
Facilities	CW Flooring Replacement	40874314800	14800	L	622,405	450,592	598,063	311,939	114,902	312,666	103,056	13,500	856,063	2,076,531
Facilities	CW Fuel Facilities	40866100100	00100	GF	1,464,667	25,750	51,500	265,000	275,600	286,624	298,089	310,013	1,435,326	2,951,493
Facilities	CW Generator Maint & Repl	40870800100	00100	GF	1,531,128	261,000	303,000	916,000	92,050	633,153	94,310	335,525	2,071,038	3,905,166
Facilities	CW Generator Maint & Repl	40870800100	00100	GF	1,531,128	250,000	292,000	906,000	82,050	623,153	84,310	325,525	2,021,038	3,844,166
Facilities	CW Generator Maint & Repl	40870814800	14800	L	-	11,000	11,000	10,000	10,000	10,000	10,000	10,000	50,000	61,000
Facilities	CW HVAC Replacement & Control	40897100100	00100	GF	4,027,226	1,349,322	1,892,739	3,685,174	4,219,175	4,749,940	4,452,430	6,557,491	23,664,210	29,684,175
Facilities	CW HVAC Replacement & Control	40897100100	00100	GF	2,550,547	1,151,395	1,644,816	3,214,574	3,746,285	4,224,600	4,018,480	5,331,091	20,535,030	24,730,393
Facilities	CW HVAC Replacement & Control	40897114800	14800	L	1,476,678	197,927	247,923	470,600	472,890	525,340	433,950	1,226,400	3,129,180	4,853,781
Facilities	CW Indoor Air QC & Remediation	40867500100	00100	GF	499,664	32,000	32,000	33,000	34,000	35,000	40,000	40,000	182,000	713,664
Facilities	CW Irrigation & Plumbing	40879400100	00100	GF	2,240,504	321,300	321,300	414,206	616,634	224,292	232,007	240,622	1,727,761	4,289,565
Facilities	CW Irrigation & Plumbing	40879400100	00100	GF	2,143,540	195,000	195,000	282,591	609,689	217,000	224,350	232,582	1,566,212	3,904,752
Facilities	CW Irrigation & Plumbing	40879414800	14800	L	96,964	126,300	131,615	131,615	7,657	7,292	8,040	8,040	161,549	384,813
Facilities	CW Landscape Improvements	40890800100	00100	GF	150,488	99,225	104,875	104,200	109,410	112,690	116,071	119,600	561,971	817,334
Facilities	CW LED Lighting Upgrades	40896000100	00100	GF	282,740	90,000	95,000	295,301	104,913	60,590	80,102	75,296	616,202	993,942
Facilities	CW LED Lighting Upgrades	40896000100	00100	GF	248,756	85,000	85,000	290,151	99,608	55,126	74,472	69,496	588,853	922,609
Facilities	CW LED Lighting Upgrades	40896014800	14800	L	33,984	5,000	10,000	5,150	5,305	5,464	5,800	5,800	27,349	71,333
Facilities	CW Library Misc Main	40892614800	14800	L	364,900	82,688	249,166	90,957	100,053	110,058	113,360	116,761	531,169	1,145,255
Facilities	CW Life Safety Sys Upgrds/Insp	40886200100	00100	GF	1,539,322	234,500	330,780	738,445	566,500	319,500	351,000	362,500	2,337,945	4,208,047
Facilities	CW Life Safety Sys Upgrds/Insp	40886214800	14800	L	58,926	60,000	101,074	87,000	91,350	95,918	100,713	105,749	480,730	640,730



Major Maintenance Detail Report FY22/23-FY26/27

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY20/21	Adopted Budget	FY 21/22 Amended Budget	FY 21/22 Adopted Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY 26/27 Proposed Budget	Five Year Total	Total Project
Facilities	CW Modular Furniture/Panels	40863900100	00100	GF	94,113	75,000	75,000	75,000	100,000	105,000	110,250	113,558	116,865	545,773	1,561,912
Facilities	CW Reroofing Projects/Repl	40860300100	00100	GF	5,843,653	1,182,889	2,017,674	2,017,674	1,272,705	951,834	889,526	940,034	328,030	4,382,129	12,243,456
Facilities	East Lee County Government Center	40860314800	14800	L	5,701,217	1,140,500	1,864,104	1,864,104	1,254,795	933,387	870,526	920,464	164,122	4,143,294	11,708,615
Facilities	Jail Ortiz Core I Roof Replacement	403350500100	00100	GF	142,437	42,389	153,570	153,570	17,910	18,447	19,000	19,570	163,908	238,835	534,842
Facilities	Justice Ctr BAS Energy Upgrade	40871200100	00100	GF	79	2,300,000	3,015,120	3,015,120	800,000					800,000	3,015,199
Facilities	Justice Ctr Central Ice Tanks	40894700100	00100	GF	1,052,043	86,945	289,900	289,900	98,508	108,359	112,693	117,201	121,889	558,650	1,900,593
Facilities	Kantech System Fiber Installation	40333400100	00100	GF		300,000	300,000	300,000	600,000					140,800	300,000
Facilities	Melvin Morgan Cplx HVAC Rep	40164000100	00100	GF	676,400	805,000	805,000	805,000						140,800	1,481,400
Facilities	Ortiz Chilled Water Comp Rep	40894900100	00100	GF		975,000	975,000	975,000			462,000			462,000	975,000
Facilities	Ortiz Jail Gymnasium Improvements	40333500100	00100	GF											462,000
Facilities	Sheriff Buildings Improvements	40894200100	00100	GF	7,484,272	1,000,000	1,295,722	1,295,722	1,250,000	1,312,500	1,378,125	1,447,031	1,519,383	6,907,039	15,687,033
	GRAND TOTAL				275,239,112	61,507,983	126,833,922	126,833,922	14,943,089	68,995,036	62,227,122	78,411,461	63,022,738	366,450,251	768,523,285
Tourist Development Council														14,943,089	14,943,089
Tourist Development Council	Beach Nourishment Trust Fund	40086630101	30101	T					5,615,865					5,615,865	5,615,865
Tourist Development Council	Sanibel Beach Erosion Monitoring	40174730101	30101	T					50,000					50,000	50,000
Tourist Development Council	Hagerup Beach Park	40191130101	30101	T					192,160					192,160	192,160
Tourist Development Council	CCC Beach and Shoreline Maint	40192630101	30101	T					118,000					118,000	118,000
Tourist Development Council	Sanibel Beach Maint	40165630101	30101	T					2,083,396					2,083,396	2,083,396
Tourist Development Council	FMB-Operation Beach Maint	40189530101	30101	T					1,408,825					1,408,825	1,408,825
Tourist Development Council	Gasparilla Island Lighthouse Pathways	40171030101	30101	T					33,266					33,266	33,266
Tourist Development Council	Port Boca Lighthouse Muesuem	40096430101	30101	T					10,092					10,092	10,092
Tourist Development Council	Lover's Key - Bobcat Loader	40336430101	30101	T					191,350					191,350	191,350
Tourist Development Council	CEPD Beach Vehicle	40336330101	30101	T					10,299					10,299	10,299
Tourist Development Council	CCC Yacht Club Beach Restrooms	40336530101	30101	T					370,971					370,971	370,971
Tourist Development Council	CCC Yacht Club Beach Shoreline Expansion	40336630101	30101	T					814,453					814,453	814,453
Tourist Development Council	Bowman's Beach Park Phase 2	40328430101	30101	T					200,000					200,000	200,000
Tourist Development Council	Bonita Beach Park Imp	20075930101	30101	T					800,000					800,000	800,000
Tourist Development Council	GIA Seagrape Restroom	20075930101	30101	T					800,000					800,000	800,000
Tourist Development Council	Caloosahatchee Creek Boardwalk & Observation Deck	20075930101	30101	T					400,000					400,000	400,000
Tourist Development Council	Lovers Key ADA Kayak Launch	40336830101	30101	T					120,000					120,000	120,000
Tourist Development Council	Beach and Shoreline Maintenance	40336930101	30101	T					130,000					130,000	130,000
Tourist Development Council	FMB Tram Service	40174530101	30101	T					1,961,047					1,961,047	1,961,047
Tourist Development Council		40326930101	30101	T					253,365					253,365	253,365
	Grand Total with Tourist Development Council								94,643,894					381,393,340	783,466,374

TDC project(s) reported CIP/Transfers (3,414,412)
E-1 91,229,482

Code	Description
A=Advlorem	GF-CIP= General Fund Capital Improvements
B=Beating Improvement Program	GF=Growth Inc Fund
COMSP=Conservation 2020	GF=Gas Tax
CONT=Contribution	H=All Hazards
D=Debt	I=Impact Fees
E=Enterprise	L=Library Advlorem
E-911=E-911 Operations	ST=Surplus Tolls
G=Grant	T=Tourist Development Tax
GF=General Fund	ADA=SR Disability Parking

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, Community Engagement Office, Human and Veterans Services, Public Safety, Animal Services, Library, Parks & Recreation, Transit, Economic Development, Utilities, Solid Waste, Natural Resources, Visitor & Convention Bureau and Transportation. Support Services 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.

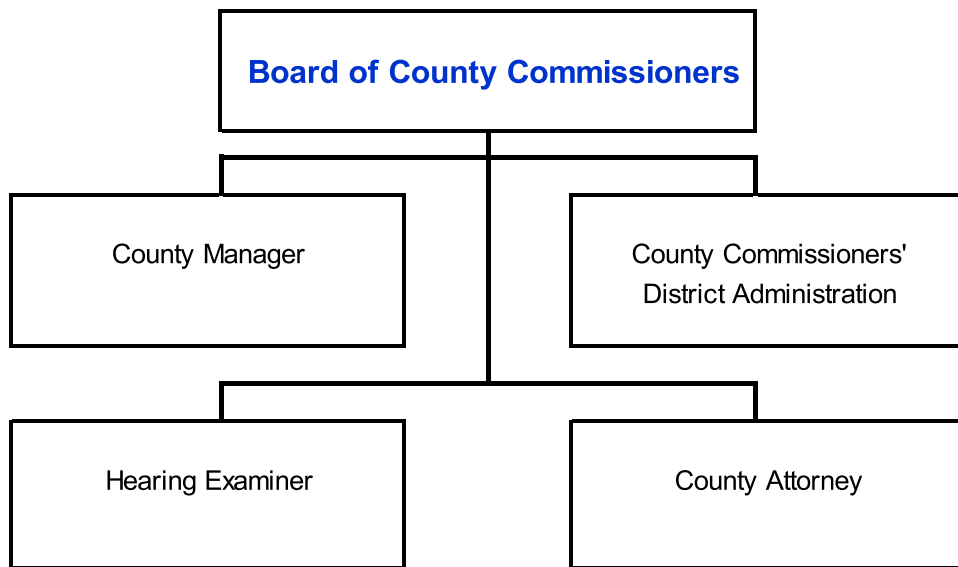
The last part of this section is comprised of Court-Related services and Constitutional Officers' budgets. Constitutional Officers are county elected officials who do not report to the Board of County Commissioners, but receive operating funds from the County.

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 FY20-21 actual expenses, FY21-22 unaudited actuals, and FY22-23 adopted budget by division.



Lee County
Southwest Florida

BOARD OF COUNTY COMMISSIONERS



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

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

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

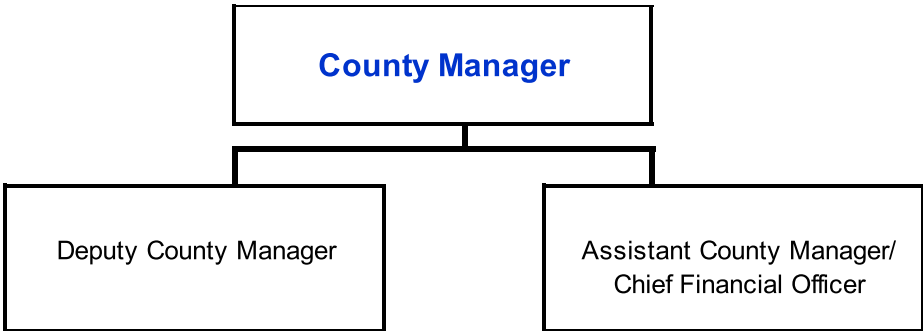
LEE COUNTY - FLORIDA
2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 <u>UNAUDITED</u> <u>ACTUAL</u>	2022 - 2023 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,608,673	\$ 1,656,347	\$ 1,765,154
Total	\$ 1,608,673	\$ 1,656,347	\$ 1,765,154
County Attorney			
Legal Counsel	\$ 3,379,258	\$ 3,217,007	\$ 3,812,751
Special Master Process	\$ 0	\$ 0	\$ 2,325
Total	\$ 3,379,258	\$ 3,217,007	\$ 3,815,076
Hearing Examiner			
Hearing Examiner	\$ 929,396	\$ 1,056,564	\$ 1,082,434
Total	\$ 929,396	\$ 1,056,564	\$ 1,082,434
GRAND TOTAL	\$ 5,917,327	\$ 5,929,918	\$ 6,662,664

EXPENDITURES BY FUND TYPE

General Fund	\$ 4,987,931	\$ 4,873,354	\$ 5,577,905
Special Revenue Fund	\$ 929,396	\$ 1,056,564	\$ 1,084,759
GRAND TOTAL	\$ 5,917,327	\$ 5,929,918	\$ 6,662,664

COUNTY MANAGER

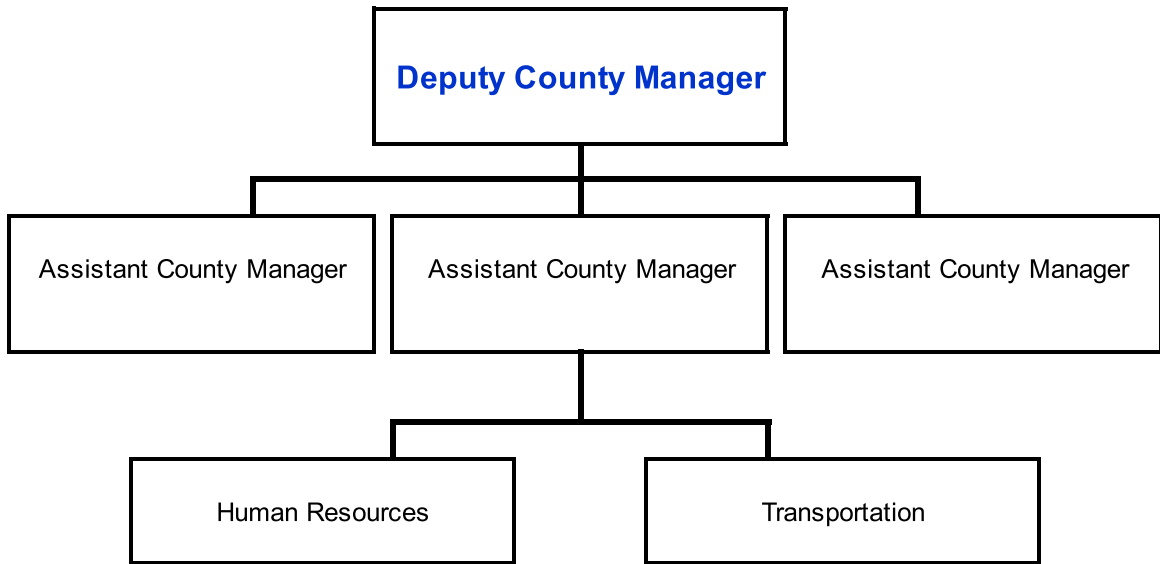


The Deputy County Manager, the Assistant County Manager/CFO comprise the County Manager's senior management. Their areas of responsibility are described on the pages following.



Lee County
Southwest Florida

DEPUTY COUNTY MANAGER



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

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

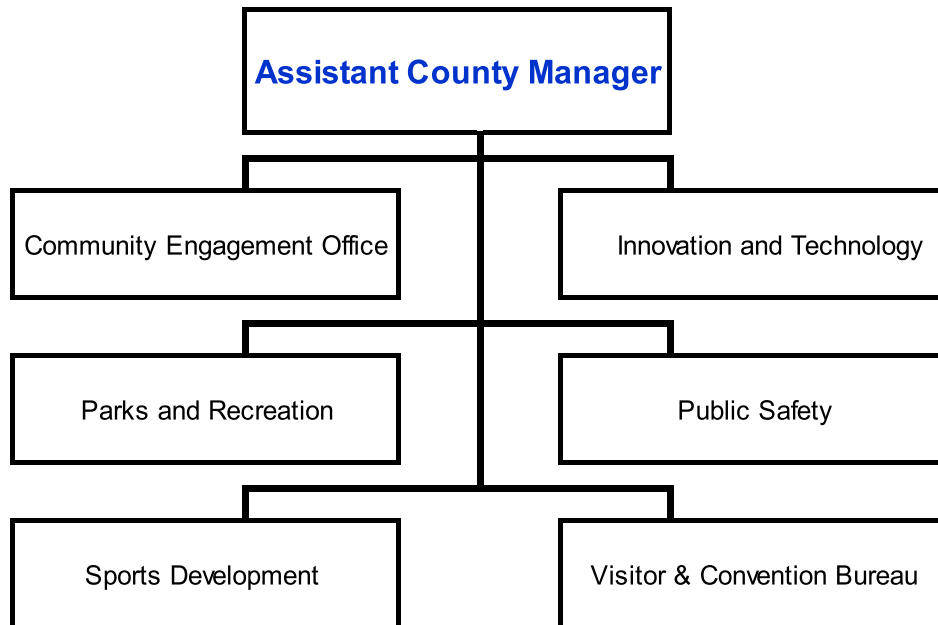
Transportation maintains responsibility for all of the County's transportation-related activities which include repair and maintenance of roads, signs, bridges, and canals; operation of three toll facilities and related bridges; engineering and management of transportation capital projects.

Deputy County Manager

LEE COUNTY - FLORIDA
2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2020 - 2021 ACTUAL</u>	<u>2021 - 2022 UNAUDITED ACTUAL</u>	<u>2022 - 2023 ADOPTED</u>
Human Resources			
Human Resources	\$ 3,337,806	\$ 3,770,759	\$ 4,261,100
Human Resources - Training	\$ 200,333	\$ 323,344	\$ 547,286
Cty Adm Talent Development	\$ 158,521	\$ 265	\$ 0
Total	\$ 3,696,660	\$ 4,094,368	\$ 4,808,386
DOT - Operations			
Canal Maintenance	\$ 2,300,109	\$ 2,516,113	\$ 3,364,064
Landscape Maintenance	\$ 4,621,460	\$ 4,817,113	\$ 5,552,437
Roadway Maintenance	\$ 13,794,070	\$ 13,588,631	\$ 18,800,053
Bridge Maintenance	\$ 1,731,458	\$ 1,789,760	\$ 2,243,749
Total	\$ 22,447,097	\$ 22,711,617	\$ 29,960,303
DOT - Traffic			
Traffic - Signs & Markings	\$ 3,290,206	\$ 3,622,068	\$ 3,774,427
Traffic - Signal Systems	\$ 6,541,940	\$ 7,678,029	\$ 8,260,848
Total	\$ 9,832,146	\$ 11,300,097	\$ 12,035,275
Toll Facilities			
Toll Facilities R&R	\$ 240,883	\$ 433,509	\$ 2,200,000
Toll Bridge Operations	\$ 11,905,537	\$ 12,711,656	\$ 15,560,717
Total	\$ 12,146,420	\$ 13,145,165	\$ 17,760,717
Transportation Engineering			
DOT Administration	\$ 1,012,813	\$ 1,180,339	\$ 1,364,995
DOT Eng. - Construction	\$ 1,346,703	\$ 1,342,087	\$ 1,899,732
DOT Eng. - Design	\$ 1,483,758	\$ 1,539,071	\$ 2,032,260
Total	\$ 3,843,274	\$ 4,061,497	\$ 5,296,987
GRAND TOTAL	\$ 51,965,597	\$ 55,312,744	\$ 69,861,668
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 2,614,738	\$ 2,961,507	\$ 3,583,724
Special Revenue Fund	\$ 36,122,517	\$ 38,073,211	\$ 47,292,565
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 12,146,420	\$ 13,145,165	\$ 17,760,717
Internal Service Fund	\$ 1,081,922	\$ 1,132,861	\$ 1,224,662
GRAND TOTAL	\$ 51,965,597	\$ 55,312,744	\$ 69,861,668

ASSISTANT COUNTY MANAGER



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

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.

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).

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
2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2020 - 2021</u> <u>ACTUAL</u>	<u>2021 - 2022</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2022 - 2023</u> <u>ADOPTED</u>
County Manager			
Cty Admin Communications	\$ 445,177	\$ 441,639	\$ 814,339
Total	<u>\$ 445,177</u>	<u>\$ 441,639</u>	<u>\$ 814,339</u>
Visitor & Convention Bureau			
Capital Planning	\$ 203,611	\$ 201,478	\$ 316,956
Attraction Marketing	\$ 70	\$ 0	\$ 0
Visitor & Convention Bureau	\$ 18,332,788	\$ 20,220,546	\$ 24,149,526
Total	<u>\$ 18,536,469</u>	<u>\$ 20,422,024</u>	<u>\$ 24,466,482</u>
Technology Services			
Telephones	\$ 3,275,085	\$ 1,806,071	\$ 2,270,195
Data Processing	\$ 10,609,880	\$ 12,402,758	\$ 15,577,781
GIS Operations	\$ 1,110,545	\$ 1,197,672	\$ 1,302,238
Total	<u>\$ 14,995,510</u>	<u>\$ 15,406,501</u>	<u>\$ 19,150,214</u>
Public Safety			
Fire Protection	\$ 44,376	\$ 12,337	\$ 12,338
Emergency Mgmt Operations	\$ 97,654	\$ 64,596	\$ 0
Emergency Operations Planning	\$ 80,027	\$ 76,161	\$ 0
All Hazards Protections	\$ 2,482,095	\$ 2,963,081	\$ 3,104,978
Emergency Response	\$ 23,661,350	\$ 50,586,841	\$ 51,294,896
Emergency Dispatching	\$ 4,068,205	\$ 4,504,929	\$ 4,618,726
E911 Implementation	\$ 2,362,530	\$ 2,618,499	\$ 3,469,446
Govt Communications Network	\$ 3,025,385	\$ 2,793,601	\$ 2,097,106
Pub Safety-Logistics	\$ 3,152,270	\$ 3,904,578	\$ 4,497,315
Pub Safety-Info Resources	\$ 0	\$ 233	\$ 0
Total	<u>\$ 38,973,892</u>	<u>\$ 67,524,856</u>	<u>\$ 69,094,805</u>
Parks & Recreation			
Parks Projects	\$ 15,000	\$ 6,316	\$ 0
Parks & Recreation Operations	\$ 24,627,081	\$ 27,502,400	\$ 31,768,558
Florida Community Trust	\$ 13,215	\$ 56,563	\$ 0
Sports Complexes	\$ 7,568,425	\$ 8,490,052	\$ 9,293,193
Total	<u>\$ 32,223,721</u>	<u>\$ 36,055,331</u>	<u>\$ 41,061,751</u>
Sports Development			
Economic Development	\$ 1,082,855	\$ 1,146,502	\$ 1,488,580
Special Events	\$ 25,000	\$ 50,000	\$ 0
Total	<u>\$ 1,107,855</u>	<u>\$ 1,196,502</u>	<u>\$ 1,488,580</u>
GRAND TOTAL	<u><u>\$ 106,282,624</u></u>	<u><u>\$ 141,046,853</u></u>	<u><u>\$ 156,076,171</u></u>

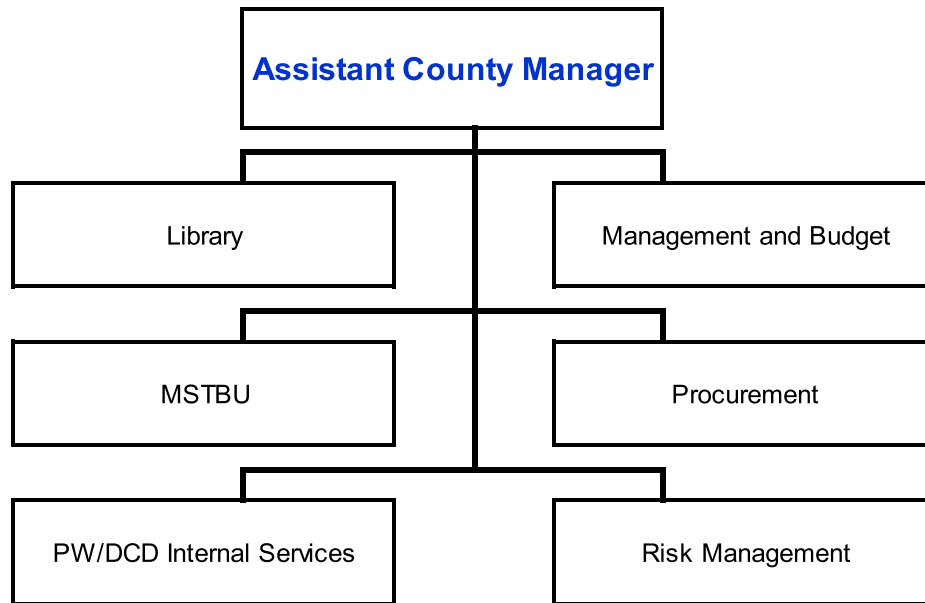
ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 <u>UNAUDITED</u> <u>ACTUAL</u>	2022 - 2023 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 47,796,349	\$ 78,263,823	\$ 82,267,572
Special Revenue Fund	\$ 38,386,286	\$ 42,271,183	\$ 49,131,949
Capital Project Fund	\$ 3,189,639	\$ 3,509,417	\$ 4,731,568
Enterprise Fund	\$ 0	\$ 0	\$ 0
Internal Service Fund	\$ 16,910,350	\$ 17,002,430	\$ 19,945,082
GRAND TOTAL	<u><u>\$ 106,282,624</u></u>	<u><u>\$ 141,046,853</u></u>	<u><u>\$ 156,076,171</u></u>



Lee County
Southwest Florida

ASSISTANT COUNTY MANAGER / CHIEF FINANCIAL OFFICER



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.

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).

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

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

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

Assistant County Manager / Chief Financial Officer

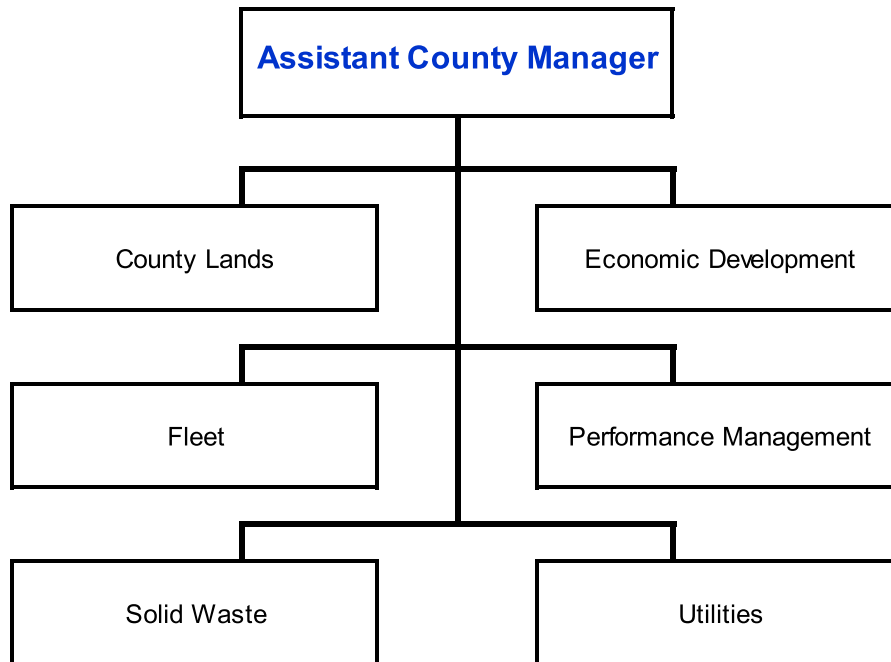
LEE COUNTY - FLORIDA
2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 <u>ADOPTED</u>
Procurement Management			
Procurement Management	\$ 2,644,073	\$ 2,936,735	\$ 3,560,941
Total	\$ 2,644,073	\$ 2,936,735	\$ 3,560,941
Library			
Library Services	\$ 30,010,774	\$ 32,863,032	\$ 37,243,369
Total	\$ 29,539,224	\$ 32,863,032	\$ 37,243,369
PW/DCD Internal Services			
Internal Services Fiscal	\$ 1,640,939	\$ 1,815,249	\$ 2,056,569
Total	\$ 1,640,939	\$ 1,815,249	\$ 2,056,569
County Manager			
County Manager	\$ 3,876,770	\$ 4,208,368	\$ 4,456,578
Office of Mgmt. & Budget	\$ 419,781	\$ 411,050	\$ 591,920
MSTBU Services	\$ 308,229	\$ 382,425	\$ 448,868
Risk Mgmt Administration	\$ 580,770	\$ 590,822	\$ 721,422
Total	\$ 5,185,550	\$ 5,592,665	\$ 6,218,788
GRAND TOTAL	\$ 39,481,336	\$ 43,207,681	\$ 49,079,667

EXPENDITURES BY FUND TYPE

General Fund	\$ 8,071,877	\$ 8,801,789	\$ 9,945,698
Special Revenue Fund	\$ 30,319,003	\$ 33,245,457	\$ 37,692,237
Enterprise Fund	\$ 509,686	\$ 569,613	\$ 720,310
Internal Service Fund	\$ 580,770	\$ 590,822	\$ 721,422
GRAND TOTAL	\$ 39,481,336	\$ 43,207,681	\$ 49,079,667

ASSISTANT COUNTY MANAGER



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

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

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

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.

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

2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2020 - 2021</u> <u>ACTUAL</u>	<u>2021 - 2022</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2022 - 2023</u> <u>ADOPTED</u>
Economic Development			
Economic Development	\$ 740,346	\$ 1,101,882	\$ 1,242,422
Total	\$ 740,346	\$ 1,101,882	\$ 1,242,422
Solid Waste			
Solid Waste Facilities	\$ 611,103	\$ 725,507	\$ 614,855
Facilities	\$ 52	\$ 0	\$ 0
Solid Waste Operations	\$ 28,807,317	\$ 29,435,717	\$ 38,605,484
Recycling	\$ 3,052,225	\$ 3,171,969	\$ 12,283,428
Disposal Facilities	\$ 44,733,972	\$ 47,086,599	\$ 57,023,534
Hendry Co. Transfer Stations	\$ 888,625	\$ 608,087	\$ 1,002,619
Lee/Hendry Landfill	\$ 7,724,975	\$ 5,613,785	\$ 6,759,052
Solid Waste Fleet	\$ 2,852,897	\$ 4,139,443	\$ 5,024,137
Total	\$ 88,671,166	\$ 90,781,107	\$ 121,313,109
Utilities			
LCU - WW Treat Fiesta Village	\$ 2,493,835	\$ 2,731,671	\$ 3,433,108
LCU Water Prod Green Meadows	\$ 3,454,847	\$ 4,179,856	\$ 4,080,459
Water Prod - Pine Woods	\$ 1,709,777	\$ 1,949,103	\$ 2,226,762
WW Treatment - Three Oaks	\$ 1,999,892	\$ 2,129,213	\$ 2,318,476
Water Production - Olga	\$ 1,816,765	\$ 1,963,388	\$ 2,167,981
Water Distribution	\$ 4,748,962	\$ 5,246,237	\$ 6,636,431
LCU - CFM WW Treatmnt Cntrct	\$ 7,831,790	\$ 6,375,126	\$ 11,500,000
Wastewater Collection	\$ 6,053,267	\$ 7,616,755	\$ 7,414,018
LCU - System Maintenance	\$ 2,294,245	\$ 2,538,165	\$ 2,699,864
LCU - WW Treatment FMB	\$ 2,575,056	\$ 3,053,587	\$ 3,174,264
LCU - WWTP Pine Island	\$ 639,247	\$ 623,897	\$ 647,040
LCU - Gateway WWTP	\$ 1,191,822	\$ 1,359,808	\$ 1,403,720
LCU - Sewer Operations	\$ 305,352	\$ 340,177	\$ 520,640
LCU - Instrum/Electrical Maint	\$ 2,974,096	\$ 3,263,951	\$ 3,817,450
LCU - Water Operations	\$ 508,872	\$ 737,836	\$ 718,504
LCU - Admin	\$ 2,181,150	\$ 2,479,086	\$ 2,792,230
Utilities Engineering	\$ 3,618,227	\$ 3,859,297	\$ 4,877,566
Water Meter Service	\$ 2,687,863	\$ 1,888,476	\$ 2,196,544
LCU - Customer Services	\$ 4,459,625	\$ 5,309,296	\$ 6,474,357
Water Production - Corkscrew	\$ 3,441,948	\$ 4,065,031	\$ 3,910,108
LCU - Detar Support Svcs	\$ 384,735	\$ 305,884	\$ 307,768
Water/Sewer General	\$ 40,009	\$ 28,571	\$ 350,000
Utilities-Water Prod-North Lee	\$ 2,526,362	\$ 3,154,839	\$ 2,956,391
Locates Inspections	\$ 1,041,677	\$ 1,329,582	\$ 1,473,407
LCU - FGUA WW Interlocal NFM	\$ 1,875,931	\$ 1,840,774	\$ 2,000,000
Total	\$ 62,855,352	\$ 68,369,606	\$ 80,097,088

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2020 - 2021 ACTUAL</u>	<u>2021 - 2022 UNAUDITED ACTUAL</u>	<u>2022 - 2023 ADOPTED</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 12,397,515	\$ 12,983,487	\$ 17,350,150
Total	\$ 12,397,515	\$ 12,983,487	\$ 17,350,150
County Lands			
County Lands	\$ 1,391,790	\$ 1,506,237	\$ 1,575,442
Total	\$ 1,391,790	\$ 1,506,237	\$ 1,575,442
GRAND TOTAL	<u>\$ 166,056,169</u>	<u>\$ 174,742,319</u>	<u>\$ 221,578,211</u>

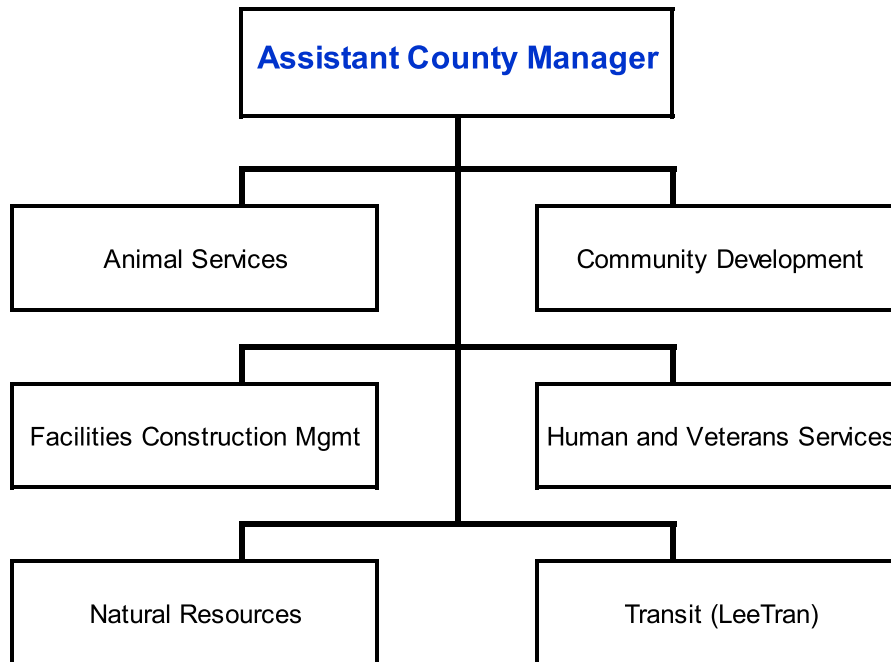
EXPENDITURES BY FUND TYPE

General Fund	\$ 1,985,755	\$ 2,517,364	\$ 2,739,102
Capital Project Fund	\$ 146,381	\$ 90,755	\$ 78,762
Enterprise Fund	\$ 151,526,518	\$ 159,150,713	\$ 201,410,197
Internal Service Fund	\$ 12,397,515	\$ 12,983,487	\$ 17,350,150
GRAND TOTAL	<u>\$ 166,056,169</u>	<u>\$ 174,742,319</u>	<u>\$ 221,578,211</u>



Lee County
Southwest Florida

ASSISTANT COUNTY MANAGER



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

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

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 and Veterans Services provides programs and services which include Housing Services, Family Self-Sufficiency Assistance, Neighborhood Building, State Health Programs, Partnering for Results (Community Funding Partnership), and State Mandates. Veterans Services counsels, advises, and assists Lee County veterans and their dependents with obtaining benefits, and acts as a liaison between Lee County government, the media, and the general public on veteran-related matters.

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

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

Assistant County Manager

LEE COUNTY - FLORIDA
2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2020 - 2021</u> <u>ACTUAL</u>	<u>2021 - 2022</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2022 - 2023</u> <u>ADOPTED</u>
Human Services			
Neighborhood Bldg Program	\$ 369,205	\$ 0	\$ 0
Veterans Services	\$ 210,571	\$ 224,408	\$ 0
Neighborhood Improvements	\$ 4,180,475	\$ 5,327,155	\$ 13,845,901
Administration & Housing Asst	\$ 2,795,310	\$ 2,175,423	\$ 134,328
Housing Services/General	\$ 2,961,769	\$ 3,828,793	\$ 0
Homeowner Assistance	\$ 1,098,825	\$ 2,650,639	\$ 1,600,000
State Mandated Programs	\$ 4,278,791	\$ 4,004,245	\$ 4,767,451
Family Services Unit Program	\$ 4,365,085	\$ 4,926,472	\$ 9,397,240
Supportive Housing Program	\$ 2,774,027	\$ 2,757,644	\$ 1,150,000
Non Grant Donations	\$ 195,685	\$ 180,077	\$ 42,000
Partnering For Results	\$ 4,966,814	\$ 5,605,209	\$ 5,586,441
Mental Health Services	\$ 286,402	\$ 217,630	\$ 0
Total	<u>\$ 28,482,959</u>	<u>\$ 31,897,695</u>	<u>\$ 36,523,361</u>
State Health Programs			
State Health Programs	\$ 2,283,313	\$ 2,315,429	\$ 2,031,804
State Health Dept Support	\$ 0	\$ 0	\$ 277,708
Total	<u>\$ 2,283,313</u>	<u>\$ 2,315,429</u>	<u>\$ 2,309,512</u>
Transit			
Fixed Route Service	\$ 12,000,446	\$ 12,601,849	\$ 33,904,953
Transportation	\$ 18,234,071	\$ 21,945,395	\$ 10,716,654
Total	<u>\$ 30,234,517</u>	<u>\$ 34,547,244</u>	<u>\$ 44,621,607</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,124,835	\$ 1,291,528	\$ 1,519,480
Total	<u>\$ 1,124,835</u>	<u>\$ 1,291,528</u>	<u>\$ 1,519,480</u>
Planning			
DCD - Planning	\$ 878,661	\$ 1,309,819	\$ 1,483,328
Transfer Development Rights	\$ 0	\$ 0	\$ 70,000
DOT Eng. - Planning	\$ 5,191	\$ 0	\$ 0
Administration & Housing Asst	\$ 2,600,731	\$ 1,085,643	\$ 4,690,399
Total	<u>\$ 3,484,583</u>	<u>\$ 2,395,462</u>	<u>\$ 6,243,727</u>
Developmental Services			
Development Review	\$ 1,953,983	\$ 2,228,920	\$ 2,651,113
Zoning Review	\$ 1,686,548	\$ 2,101,911	\$ 2,306,550
Permit Issuance	\$ 2,175,959	\$ 2,414,741	\$ 2,665,175
Building Inspections	\$ 3,774,209	\$ 4,808,715	\$ 5,106,698
Code Enforcement	\$ 2,539,985	\$ 2,411,977	\$ 2,917,743
Plans Review	\$ 2,009,286	\$ 2,512,185	\$ 2,880,444
DCD Fees	\$ 7,748	\$ 8,135	\$ 0
Admin Fee-Coll&Process	\$ 78,478	\$ 74,900	\$ 77,602
Total	<u>\$ 14,226,196</u>	<u>\$ 16,561,484</u>	<u>\$ 18,605,325</u>
Admin & Support			

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 <u>UNAUDITED</u> <u>ACTUAL</u>	2022 - 2023 <u>ADOPTED</u>
DCD Admin & Support	\$ 1,298,353	\$ 1,335,536	\$ 1,655,980
Total	<u>\$ 1,298,353</u>	<u>\$ 1,335,536</u>	<u>\$ 1,655,980</u>
Natural Resources			
Nat Res - Water Quality Prog	\$ 0	\$ 460	\$ 640,230
Marine Svcs / Marine Sciences	\$ 732,740	\$ 788,748	\$ 875,364
Manatee Conservation	\$ 544	\$ 0	\$ 15,000
Ground Water Mgmt	\$ 879,641	\$ 925,624	\$ 986,723
Environmental Lab	\$ 1,886,403	\$ 2,169,540	\$ 2,335,798
Pollutant Storage Tanks	\$ 236,622	\$ 223,431	\$ 258,771
Surface Water Mgmt	\$ 1,831,676	\$ 1,929,162	\$ 1,542,613
Small Quantity Generator	\$ 766,245	\$ 826,469	\$ 994,645
Total	<u>\$ 6,333,871</u>	<u>\$ 6,863,434</u>	<u>\$ 7,649,144</u>
Facilities Construction Mgmt.			
Facilities Services	\$ 16,552,329	\$ 17,891,685	\$ 21,302,844
Total	<u>\$ 16,552,329</u>	<u>\$ 17,891,685</u>	<u>\$ 21,302,844</u>
Animal Services			
Animal Svcs-Shelter Operations	\$ 2,951,532	\$ 3,074,923	\$ 3,328,835
Animal Svcs -Field Operations	\$ 1,589,283	\$ 1,780,288	\$ 1,982,956
Animal Svcs- Spay & Neuter	\$ 1,460,392	\$ 1,654,569	\$ 1,822,426
Total	<u>\$ 6,001,207</u>	<u>\$ 6,509,780</u>	<u>\$ 7,134,217</u>
GRAND TOTAL	<u><u>\$ 110,022,163</u></u>	<u><u>\$ 121,609,277</u></u>	<u><u>\$ 147,565,197</u></u>

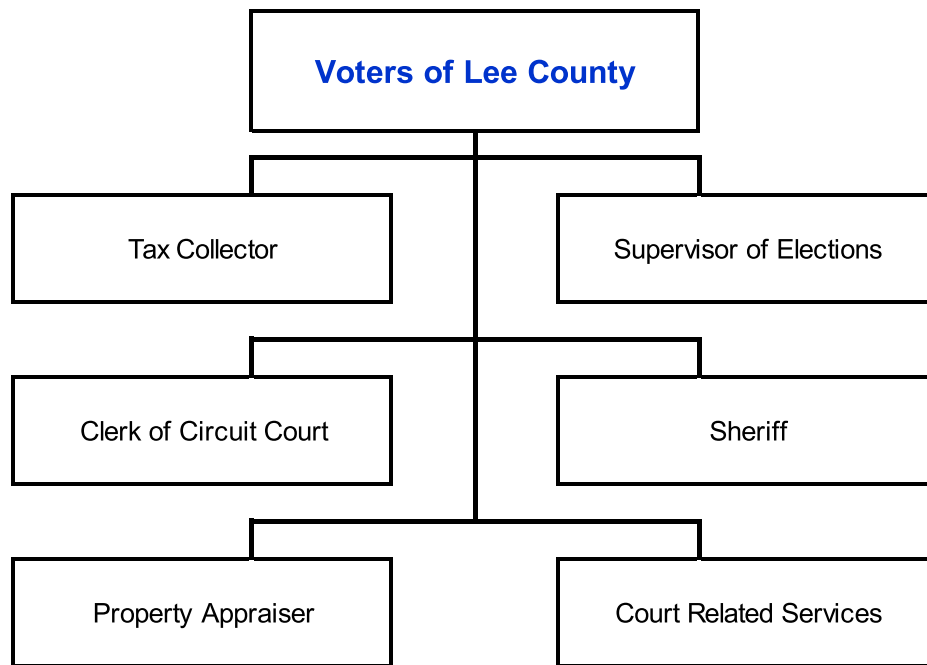
EXPENDITURES BY FUND TYPE

General Fund	\$ 45,166,693	\$ 49,579,636	\$ 51,623,203
Special Revenue Fund	\$ 34,424,020	\$ 36,563,950	\$ 50,894,761
Capital Project Fund	\$ 196,933	\$ 918,447	\$ 425,626
Enterprise Fund	\$ 30,234,517	\$ 34,547,244	\$ 44,621,607
GRAND TOTAL	<u><u>\$ 110,022,163</u></u>	<u><u>\$ 121,609,277</u></u>	<u><u>\$ 147,565,197</u></u>



Lee County
Southwest Florida

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
2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2020 - 2021 ACTUAL</u>	<u>2021 - 2022 UNAUDITED ACTUAL</u>	<u>2022 - 2023 ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,250,604	\$ 1,321,027	\$ 1,279,960
Tax Collect. Fund Collect Fees	<u>\$ 20,296,324</u>	<u>\$ 21,107,563</u>	<u>\$ 20,191,748</u>
Total	\$ 21,546,928	\$ 22,428,590	\$ 21,471,708
Clerk to the Board			
Support to Clerk to Board	\$ 1,053,135	\$ 901,000	\$ 946,045
Finance & Internal Audit	\$ 9,649,385	\$ 11,073,571	\$ 13,540,576
VCB - Audit	<u>\$ 1,584,649</u>	<u>\$ 2,005,301</u>	<u>\$ 1,500,000</u>
Total	\$ 12,287,169	\$ 13,979,872	\$ 15,986,621
Property Appraiser			
Support to Property Appraiser	\$ 2,427,386	\$ 2,646,190	\$ 2,358,229
Prop Appr. Fund Collect Fees	<u>\$ 8,193,235</u>	<u>\$ 9,109,316</u>	<u>\$ 9,438,943</u>
Total	\$ 10,620,621	\$ 11,755,506	\$ 11,797,172
Supervisor of Elections			
Support to Supervisor of Elect	\$ 469,335	\$ 540,091	\$ 506,577
Supervisor of Elections	<u>\$ 9,169,409</u>	<u>\$ 10,372,533</u>	<u>\$ 10,899,349</u>
Total	\$ 9,638,744	\$ 10,912,624	\$ 11,405,926
Sheriff			
Sheriff Disbursement	\$ 132,234,057	\$ 151,432,470	\$ 164,173,667
Support to Sheriff	\$ 4,534,087	\$ 5,400,217	\$ 5,955,063
Law Enforcement Trust	\$ 395,000	\$ 1,435,000	\$ 0
Sheriff - Jail Disbursement	\$ 63,171,424	\$ 70,060,413	\$ 75,559,702
Sheriff - Court Support	<u>\$ 9,439,576</u>	<u>\$ 9,822,176</u>	<u>\$ 11,959,434</u>
Total	\$ 209,774,144	\$ 238,150,276	\$ 257,647,866
Court Related Programs			
Court Administration	\$ 1,079,736	\$ 1,072,286	\$ 1,821,783
Court Admin - Support	\$ 1,587,574	\$ 1,470,147	\$ 1,374,164
Pretrial Services	\$ 2,389,941	\$ 2,413,033	\$ 2,735,817
Dispute Mediation	\$ 153,863	\$ 172,774	\$ 176,266
Family Court Services	\$ 1,149,596	\$ 1,088,871	\$ 1,620,063
Domestic Violence	\$ 370,226	\$ 205,147	\$ 399,485
Juvenile Arbitration	\$ 3,048	\$ 1,021	\$ 3,230
Public Guardian	\$ 269,200	\$ 229,467	\$ 288,000
Courthouse Security	\$ 1,475,477	\$ 1,502,350	\$ 1,717,445
CJIS	\$ 1,511,542	\$ 1,443,988	\$ 1,964,875
Court Technology	\$ 1,404,261	\$ 1,071,046	\$ 1,439,790
Law library	\$ 217,201	\$ 226,254	\$ 250,678
Probation	\$ 2,057,589	\$ 2,006,143	\$ 2,301,375
Pretrial Diversion	\$ 622,376	\$ 641,275	\$ 898,927
Courthouse Facilities	\$ 384,503	\$ 422,027	\$ 484,730
Teen Court	\$ 152,886	\$ 162,056	\$ 173,629
Veterans Court	\$ 105,000	\$ 105,000	\$ 105,000

COURTS AND CONSTITUTIONAL OFFICERS (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2020 - 2021 ACTUAL</u>	<u>2021 - 2022 UNAUDITED ACTUAL</u>	<u>2022 - 2023 ADOPTED</u>
Total	<u>\$ 14,934,019</u>	<u>\$ 14,232,885</u>	<u>\$ 17,755,257</u>
Public Defender			
Support to Public Defender	<u>\$ 1,497,086</u>	<u>\$ 1,464,182</u>	<u>\$ 2,010,877</u>
Total	<u>\$ 1,497,086</u>	<u>\$ 1,464,182</u>	<u>\$ 2,010,877</u>
State Attorney			
State Attorney	<u>\$ 1,913,791</u>	<u>\$ 1,912,523</u>	<u>\$ 2,592,405</u>
Drug Court	<u>\$ 400,353</u>	<u>\$ 480,678</u>	<u>\$ 548,900</u>
Total	<u>\$ 2,314,144</u>	<u>\$ 2,393,201</u>	<u>\$ 3,141,305</u>
Medical Examiner			
Support to Medical Examiner	<u>\$ 218,298</u>	<u>\$ 242,424</u>	<u>\$ 264,729</u>
Medical Examiner	<u>\$ 4,746,184</u>	<u>\$ 5,398,300</u>	<u>\$ 7,205,548</u>
Total	<u>\$ 4,964,482</u>	<u>\$ 5,640,724</u>	<u>\$ 7,470,277</u>
Legal Aid & Juvenile Detention			
Legal Aid	<u>\$ 730,156</u>	<u>\$ 741,108</u>	<u>\$ 752,224</u>
Total	<u>\$ 730,156</u>	<u>\$ 741,108</u>	<u>\$ 752,224</u>
Guardian Ad Litem			
Guardian Ad Litem	<u>\$ 247,123</u>	<u>\$ 317,989</u>	<u>\$ 420,750</u>
Total	<u>\$ 247,123</u>	<u>\$ 317,989</u>	<u>\$ 420,750</u>
GRAND TOTAL	<u>\$ 288,554,616</u>	<u>\$ 322,016,957</u>	<u>\$ 349,859,983</u>

EXPENDITURES BY FUND TYPE

General Fund	<u>\$ 265,141,731</u>	<u>\$ 297,505,649</u>	<u>\$ 322,076,474</u>
Special Revenue Fund	<u>\$ 22,661,297</u>	<u>\$ 23,738,262</u>	<u>\$ 26,864,795</u>
Capital Project Fund	<u>\$ 71</u>	<u>\$ 108</u>	<u>\$ 0</u>
Enterprise Fund	<u>\$ 751,517</u>	<u>\$ 772,938</u>	<u>\$ 918,714</u>
GRAND TOTAL	<u>\$ 288,554,616</u>	<u>\$ 322,016,957</u>	<u>\$ 349,859,983</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
Traffic Circulation Element
Mass Transit Element
Sanitary Sewer, Solid Waste, Drainage,
Potable Water, and Natural Groundwater
Aquifer Recharge Elements
Intergovernmental Coordination Element

Capital Improvements Element
Conservation Element
Coastal Management Element
Housing Element
Ports, Aviation, and Related
Facilities Element

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

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?

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

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

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

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

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

CAPITAL PROJECT COSTS

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

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

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

CAPITAL IMPROVEMENT BUDGET TIMELINE

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

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

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

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

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

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

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

SUMMARY

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

CIP REVENUE SOURCES

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

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

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

Ad Valorem Taxes

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

Tourist Taxes

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

State Grants

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

Private Grants

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

Growth Increment Funding

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

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

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

CIP REVENUE SOURCES (continued)

Fund Balance

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

TRANSPORTATION IMPROVEMENT FUND

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

Developer Donations

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

Local Option Gas Tax

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

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

Toll Monies

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

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

CIP REVENUE SOURCES (continued)

IMPACT FEES

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

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

Community Park Impact Fees

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

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.

CIP REVENUE SOURCES (continued)

Impact Fee Credits

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

PROPOSED BONDS

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

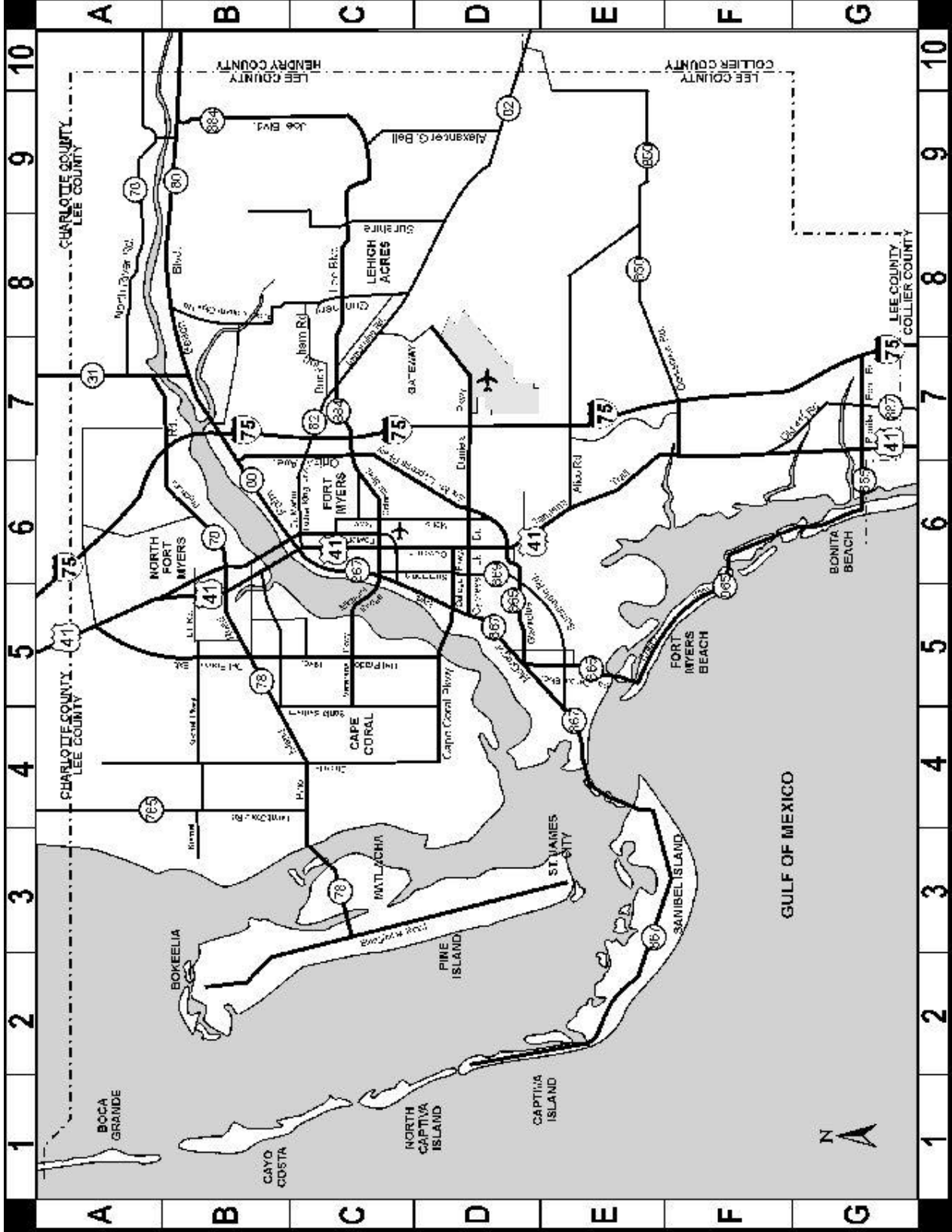
Gas Tax Bonds

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.

ALTERNATIVE FINANCING

State Revolving Fund

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





Capital Improvement Program Detail Report FY22/23-FY26/27

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY20/21	FY 21/22 Adopted Budget	FY 21/22 Amended Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Project Total	Years 6-10	Total Project
								Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget				
Community Development								502,313					502,313		5,506,943
Community Development	Wild Turkey Strand	20500948730	48730	E		5,004,630	5,004,630	401,728					401,728		5,406,358
Community Development	Wild Turkey Strand	20500930700	30700	GT		2,502,315	2,502,315	200,864					200,864		2,703,179
Community Development	Bob Jones Gopher Tortoise CIP	20077148730	48730	E		100,585	100,585	20,117					20,117		100,585
Community Development	Bob Jones Gopher Tortoise CIP	20077130700	30700	GT		20,117	20,117	20,117					20,117		20,117
Community Development	Bob Jones Gopher Tortoise CIP	20077140132	40132	E		20,117	20,117	20,117					20,117		20,117
Community Development	Bob Jones Gopher Tortoise CIP	20077138653	38653	I		20,117	20,117	20,117					20,117		20,117
Community Development	Bob Jones Gopher Tortoise CIP	20077130100	30100	GF-CIP		20,117	20,117	20,117					20,117		20,117
County Lands					339,924,793	25,000	248,250	25,000	25,000	25,000	25,000	25,000	125,000		340,298,043
County Lands	Conservation 2020	20860030103	30103	CONS	339,924,793	25,000	248,250	25,000	25,000	25,000	25,000	25,000	125,000		340,298,043
Library					324,377	4,879,674	8,529,085	10,453,903	57,500				10,511,403		19,364,865
Library	Exterior Shade Structure	20073634800	34800	L		884,000	1,000,000	100,000					157,500		1,157,500
Library	Library Admin Relocation	20071234800	34800	L	141,261	717,470	2,621,787								2,763,048
Library	Riverdale Library Renovations	20070634800	34800	L	183,033	2,703,204	3,907,298								4,090,331
Library	South City Regional Renovations	20070734800	34800	L	83	675,000	1,000,000	10,353,903					10,353,903		11,353,986
Natural Resources					3,744,590	8,829,823	19,661,775	5,835,266	10,422,270	4,491,500	15,862,790	14,831,640	51,443,466	7,900,000	82,749,831
Natural Resources	Alico Rd. Drainage Imp	20072830100	30100	GF-CIP		115,970			1,000,000				1,000,000		1,115,970
Natural Resources	Bob Jones Restoration Project	2085930100	30100	GF-CIP	228,423	300,000	1,071,577		1,090,270				1,090,270		2,390,270
Natural Resources	Brantley-Dover Canal Impr	20073730100	30100	GF-CIP		150,000		212,000					212,000		362,000
Natural Resources	Caloosahatchee TMDL Compl	20856830100	30100	GF-CIP	2,164,732		720,000	400,000	400,000	400,000	400,000	400,000	2,000,000		4,884,732
Natural Resources	Canal H-7 Drainage Improvement	20071330100	30100	GF-CIP	145,731		47,998	130,000					130,000		323,729
Natural Resources	Deep Flint Pen Hydrologic Restoration	20077230100	30100	GF-CIP				500,000	1,400,000				1,900,000		1,900,000
Natural Resources	Deep Lagoon Hydro Presv Rest	20851730100	30100	GF-CIP	177,341	1,000,000	1,549,075		1,600,000				1,600,000		3,326,416
Natural Resources	EMWCD-Infrastructure Rep Grant	21072730100	30100	G	1,779,823		7,119,293								7,119,293
Natural Resources	Flood Remediation	20064830100	30100	GF-CIP	529,571	2,500,000	3,314,459								3,944,030
Natural Resources	Industrial Park Berm Improv	20071430100	30100	GF-CIP	82,039		80,494		180,000				180,000	100,000	342,533
Natural Resources	Kiker Preserve Berm	20073830100	30100	GF-CIP, G		700,000	700,000		1,500,000		6,000,000	6,000,000	13,500,000	7,800,000	22,000,000
Natural Resources	Lakes Park Phase III	20070930100	30100	GF-CIP	77,520		776,480	1,800,000					1,800,000		2,654,000
Natural Resources	Lakes Park Phase III	22070930100	30100	G	77,520		776,480	1,325,000					1,325,000		2,179,000
Natural Resources	Palm Creek Filter Marsh	20076130100	30100	GF-CIP	21,427		284,233	475,000	750,000	750,000			475,000		1,905,660
Natural Resources	Powell Creek/Old Bridge Park	20860130100	30100	GF-CIP	199,344	100,000	1,250,656						1,450,000		1,450,000
Natural Resources	Powell Creek/Old Bridge Park	22860130100	30100	GF-CIP	199,344	70,000	476,656						676,000		676,000
Natural Resources	Powell Creek/Old Bridge Park	20860130100	30100	G	30,000	30,000	774,000						774,000		774,000
Natural Resources	Six Mile Cypress Slough South	20073930100	30100	GF-CIP		300,000	300,000	500,000	1,400,000				1,900,000		2,200,000
Natural Resources	Sunland/9 Mile Run Drainage	20855730100	30100	CIP	118,462	1,000,000	1,181,540						1,300,002		1,300,002
Natural Resources	Sunland/9 Mile Run Drainage	22855730100	30100	G	118,462	700,000	881,540						1,000,002		1,000,002
Natural Resources	Sunland/9 Mile Run Drainage	20075530100	30100	GF-CIP	2,293,942	1,147,657	26,594,630	2,293,266	2,102,000	2,341,500	9,462,790	8,431,640	24,631,196		300,000
Natural Resources	Ten Mile Canal South	20075530100	30100	GF-CIP	153,342		973,584	10,602,150	18,389,800	7,350,000	500,000	500,000	36,841,950		25,631,196
Parks and Recreation					153,342	973,584	7,362,650						7,362,650		8,469,576
Parks and Recreation	Able Canal Pathway	20215438700	38700	I	76,348		423,652						3,000,000		3,000,000
Parks and Recreation	Able Canal Pathway	21215430100	30100	G	76,994		549,932						4,362,650		4,989,576
Parks and Recreation	Boca Grande Dog Park	20071838651	38651	I	60,260	101,000	1,040,740								1,502,000
Parks and Recreation	Boca Grande Dog Park	20071830100	30100	GF-CIP	60,260	101,000	690,740								751,000
Parks and Recreation	Boca Grande Tennis and Pickleball Courts	20077830100	30100	GF-CIP			350,000	85,000	850,000				935,000		935,000



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Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY20/21	FY 21/22 Adopted Budget	FY 21/22 Amended Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Project Total	Years 6-10	Total Project
								Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget				
Parks and Recreation	Larry Kiker Preserve	20071930105	30105	GF-I,T,G	83	6,499,917	6,499,917	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	12,500,000
Parks and Recreation	Larry Kiker Preserve	20071930102	30102	T	83	499,917	499,917	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	500,000
Parks and Recreation	Lavender's Landing Improvements	20073030100	30100	GF-CIP				200,000	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	12,000,000
Parks and Recreation	Lehigh Community Park Expansion	20065138652	38652	I	1,914,520	6,289,507	11,327,518	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	17,442,038
Parks and Recreation	Lehigh Community Park Expansion	20065138700	38700	I	1,914,520	1,929,694	5,567,705	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	10,482,225
Parks and Recreation	NFM Shuffleboard Shade	20076430100	30100	GF-CIP		650,000	650,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,959,813
Parks and Recreation	Pine Island Dog Park	38651	38651	I				950,000	950,000	950,000	950,000	950,000	950,000	950,000	1,600,000
Parks and Recreation	Player Development Complex	20926030102	30102	T		2,863,631	2,863,631	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	500,000
Parks and Recreation	Playground&Splashpad Shade Enhancements	20073238651	38651	I		360,000	360,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	360,000
Parks and Recreation	Playground&Splashpad Shade Enhancements	20073238652	38652	I		45,000	45,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	45,000
Parks and Recreation	Playground&Splashpad Shade Enhancements	20073238653	38653	I		45,000	45,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	45,000
Parks and Recreation	Playground&Splashpad Shade Enhancements	20073238700	38700	I		180,000	180,000	1,790,000	1,790,000	1,790,000	1,790,000	1,790,000	1,790,000	1,790,000	180,000
Parks and Recreation	Rutenburg Park Improvements	20073338653	38653	I		245,000	245,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	2,035,000
Parks and Recreation	Schandler Hall Skate Park	20073438652	38652	I		275,000	275,000	1,827,150	1,827,150	1,827,150	1,827,150	1,827,150	1,827,150	1,827,150	275,000
Parks and Recreation	Shade Structures Parks & Playgrounds	20076330100	30100	GF-CIP		1,827,150	1,827,150	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,035,000
Parks and Recreation	Six Mile Slough Preserve Impr	20072038700	38700	I	64,310	290,000	497,090	35,000	35,000	35,000	35,000	35,000	35,000	35,000	561,400
Parks and Recreation	Telegraph Creek Kayak Launch	20067038700	38700	I	101,427	35,000	35,000	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000	336,427
Parks and Recreation	Trail System Expansion	200735	38700	T		1,400,000	1,400,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	8,400,000
Public Safety					4,824,536	6,443,762	48,466,086	3,311,801	4,439,696	4,035,696	4,035,696	4,035,696	11,787,193	11,787,193	65,079,815
Public Safety	East Station	20077530100	30100	GF-CIP				315,000	315,000	250,000	250,000	250,000	250,000	250,000	1,596,000
Public Safety	EOC Expansion	20066430100	30100	GF-CIP G	1,312,554		35,861,338	96,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	37,173,892
Public Safety	Fire Station Alerting	20077330100	30100	GF-CIP				315,000	250,000	250,000	250,000	250,000	250,000	250,000	815,000
Public Safety	HMGP - Generators				505,681	4,882,146	8,280,284								8,785,965
Public Safety	HMGP - Generators	21071618200	18200	H		4,882,146	4,616,748								4,616,748
Public Safety	HMGP - Generators	20071630100	30100	GF-CIP			2,248,352								2,248,352
Public Safety	HMGP - Generators	20071618200	18200	H	505,681		1,415,184								1,920,865
Public Safety	Hurricane Mitigation	20074018200	18200	H		500,000	500,000								500,000
Public Safety	Next Generation E911	20074115200	15200	E-911	1,445,804	871,920	1,460,596	423,105							3,329,505
Public Safety	North Station	2007730100	30100	GF-CIP				96,000	3,096,000	3,096,000	3,096,000	3,096,000	3,096,000	3,096,000	3,192,000
Public Safety	PS/LCSO CAD Hardware	20074330100	30100	GF-CIP		189,696	189,696	189,696	189,696	189,696	189,696	189,696	189,696	189,696	758,784
Public Safety	PS/LCSO CAD System	20074230100	30100	GF-CIP	1,560,497		2,176,172								3,736,669
Public Safety	South Central Station	20077430100	30100	GF-CIP				96,000	1,500,000	500,000	500,000	500,000	500,000	500,000	1,596,000
Public Safety	Southeast Station	20077630100	30100	GF-CIP				2,096,000	1,000,000	46,789,850	8,533,600	40,800	97,433,490	97,433,490	3,596,000
Solid Waste					904,621	8,223,300	15,609,227	18,888,840	23,180,400	46,789,850	8,533,600	40,800	97,433,490	97,433,490	113,947,338
Solid Waste	Buckingham Resource Area	20075140132	40132	E				330,000	570,000						900,000
Solid Waste	Buckingham Scale Improvements	20068040132	40132	E											658,921
Solid Waste	Compost Facility & Well Imprvmnt	20065740132	40132	E	61,881		689,514								751,395
Solid Waste	Hendry Cnty Transfer Station	20062440132	40132	E	109,492	2,040,000	3,215,508	700,000	700,000						4,025,000
Solid Waste	Landfill Class I Update	20065640132	40132	E	520,690	2,500,000	4,643,483	6,000,000	4,230,000	4,230,000	4,230,000	4,230,000	4,230,000	4,230,000	15,394,173
Solid Waste	Landfill Class III Update	20071540132	40132	E				400,000	2,400,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,800,000
Solid Waste	Landfill Gas Collection System	20093640132	40132	E	5,479	800,000	100,000	1,300,000	8,000,000	400,000	400,000	400,000	400,000	400,000	9,805,479
Solid Waste	Lee County Compost Facility	20075240132	40132	E				1,400,000	2,200,000						4,400,000
Solid Waste	Lee Hendry Landfill Connectivity	20075340132	40132	E		476,000	476,000								476,000
Solid Waste	LHLF Ash Monofill Leachate Imp	20071040132	40132	E	16,179		1,041,900								1,068,079
Solid Waste	Material Recovery Facility	20075440132	40132	E		1,500,000	1,500,000	7,620,000	1,620,000	37,414,000	8,500,000				56,654,000
Solid Waste	Pans and Equipment Storage	20095540132	40132	E											837,000



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Solid Waste	Recycling Facilities	20076840132	40132	E				904,000	3,800,000	7,796,000			12,500,000		12,500,000
Solid Waste	Umbrella-Buckingham Upgrades	20068140132	40132	E	15,551	150,000	245,450		190,800				190,800		451,801
Solid Waste	Umbrella-Equip for MRF Agrmt	20068240132	40132	E		577,000	781,000								781,000
Solid Waste	Umbrella-Generators-multi sites	20068340132	40132	E	30,457		345,543								376,000
Solid Waste	Umbrella-Mechanical Systems	20068440132	40132	E	144,892	58,300	152,908	30,900	31,800	32,700	33,600	40,800	169,800		467,600
Solid Waste	Umbrella-Scales	20068540132	40132	E		122,000	203,940	137,800	147,150				488,890		610,890
Transit					3,483,148	1,700,000	15,602,679	3,260,182					3,260,182		22,346,009
Transit	ADA & Passenger Amenities				2,793,097	600,000									3,393,097
Transit	ADA & Passenger Amenities	20886430100	30100	GF-CIP	913,042										913,042
Transit	ADA & Passenger Amenities	20886448640	48640	G	1,597,347	30,000									1,627,347
Transit	ADA & Passenger Amenities	21886448640	48640	G	71,104	570,000									641,104
Transit	ADA & Passenger Amenities	22886448640	48640	G	211,604										211,604
Transit	Lehigh Acres Park & Ride	21072448640	48640	G		3,280,164		2,860,182					2,860,182		6,140,346
Transit	NFM Super Stop	21077048640	48640	G		400,000		400,000					400,000		400,000
Transit	Rosa Pks Intermodal Expansion	22060448640	48640	G	357,700	1,700,000	4,144,257								4,501,957
Transit	South Park&Ride Trsf Stations				332,351	7,578,258									7,910,609
Transit	South Park&Ride Trsf Stations	20889448640	48640	G	209,530	1,240,305									1,449,835
Transit	South Park&Ride Trsf Stations	21889448640	48640	G	122,821	6,337,953									6,460,774
Transportation					67,953,936	111,928,657	194,099,284	119,124,107	116,065,520	42,673,369	278,661,289	2,390,864	558,915,149	390,067,700	1,211,036,069
Transportation	Alico Road Connector	20924530700	30700	GT	6,687,358	12,481,113	10,759,314	33,350,000	108,100,000				152,209,314		171,377,785
Transportation	Alico Road Connector	20924538825	38825	I		7,887,898	6,759,314	33,350,000	5,100,000	11,000,000			45,209,314		59,784,570
Transportation	Alico Road Connector	20924538823	38823	I		4,593,215	4,000,000						15,000,000		19,593,215
Transportation	Alico Road Connector	20924530720	30720	ST									52,000,000		52,000,000
Transportation	Bicycle/Pedestrian Facilities	20600238822	38822	I	18,039,316	5,784,748	2,003,160	7,907,172	9,231,278	4,902,250	1,490,864	25,534,724	2,861,829	4,946,173	40,000,000
Transportation	Bicycle/Pedestrian Facilities	20600238823	38823	I		1,123,368	2,084,344	495,000	271,073	546,250	1,549,506	2,861,829	2,861,829		4,946,173
Transportation	Bicycle/Pedestrian Facilities	20600238824	38824	I		2,167,027	2,779,958		245,575	1,412,056		1,657,631	1,657,631		4,437,589
Transportation	Bicycle/Pedestrian Facilities	20600238825	38825	I		188,303	138,793		337,511	259,280	1,940,688	1,490,864	4,167,136		4,355,439
Transportation	Bicycle/Pedestrian Facilities	20600238825	38825	I		1,139,782	1,379,107		1,227,048	1,578,915			2,805,963		4,185,070
Transportation	Bicycle/Pedestrian Facilities	20600230700	30700	GT	18,039,316	1,354,571	1,389,367	5,825,965	5,825,965	6,846,833			14,042,165		33,819,585
Transportation	Big Carlos Pass Bridge Replace	20572430720	30720	ST	5,214,942	47,810,820	51,617,094								56,832,036
Transportation	Big Carlos Pass Bridge Replace	20572431203	31203	D	22,810,820	26,617,094									31,832,036
Transportation	Big Carlos Pass Bridge Replace	20572431203	31203	D	25,000,000	25,000,000									25,000,000
Transportation	Burnt Store N/Charlotte Line												23,000,000	140,647,723	163,647,723
Transportation	Burnt Store N/Charlotte Line												2,000,000	2,000,000	2,000,000
Transportation	Burnt Store N/Charlotte Line												21,000,000	140,647,723	161,647,723
Transportation	Cape Coral Bdg WP Span Repl	20924830721	30721	ST		13,148,702	16,348,702	3,119,516					167,878,555		184,227,257
Transportation	Colonial/Summerlin Flyover-MidPoint Bridge 61	20076930721	30721	D,ST				15,473,314		164,759,039			15,473,314	177,943,112	193,416,426
Transportation	Corkscrew Road	20066930700	30700	GT,CONT	8,578,845	1,000,000	20,525,383	26,180,139					26,180,139		55,284,367
Transportation	Corkscrew Road	20066931203	31203	D	8,578,845	14,329,328									22,908,173
Transportation	Corkscrew Road	24066930700	30700	GIF		2,000,000							26,180,139		28,180,139
Transportation	Corkscrew Road	20066938825	38825	I		3,117,230									3,117,230
Transportation	Corkscrew Road	20066938825	38825	I		1,000,000	1,078,625								1,078,625
Transportation	Gateway/Griffin Roundabout	20067138823	38823	I	3,220,000	3,220,000									3,220,000
Transportation	Hickory Bridge Replacement	20508330720	30720	ST											79,665,777
Transportation	Lee Blvd Traffic Signals	20063730700	30700	GT	745,130	690,000	690,000	8,188,912					8,188,912	71,476,865	81,665,777
Transportation	Ortiz 4L/Colonial-MLK				1,492,002	16,597,768	19,872,296								21,364,298
Transportation	Ortiz 4L/Colonial - MLK	20061338823	38823	I	1,492,002	16,597,768	8,309,914								9,801,916
Transportation	Ortiz 4L/Colonial - MLK	20061331203	31203	D			11,562,382								11,562,382



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Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY20/21	FY 21/22 Adopted Budget	FY 21/22 Amended Budget	FY 22/23 Proposed Budget	FY 23/24 Proposed Budget	FY 24/25 Proposed Budget	FY 25/26 Proposed Budget	FY 26/27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Transportation	Ortiz Ave MLK to Luckett	20407230700	30700	GT	9,250,987	554,695	4,242,273	32,542,091					36,784,364		46,590,046
Transportation	Ortiz Ave MLK to Luckett	20407238823	38823	I	9,250,987	554,695	4,242,273	32,542,091					36,784,364		36,784,364
Transportation	Signal System ATMS Upgrade	20675930700	30700	GT	5,426,932	750,000	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000		9,805,682
Transportation	Three Oaks Extension North	20405330700	30700	GT	12,016,342	22,776,619	56,288,113	35,257,479	50,908,348	50,908,348	50,908,348	50,908,348	86,165,827		10,890,812
Transportation	Three Oaks Extension North	20405331203	31203	D	12,016,342	6,776,619	24,843,911	35,257,479	11,908,348	11,908,348	11,908,348	11,908,348	11,908,348		156,470,282
Transportation	Three Oaks Extension North	24405330700	30700	GI	5,000,000	22,444,202							35,257,479		35,257,479
Transportation	Three Oaks Extension North	20405338823	38823	I	10,000,000	10,000,000	10,000,000	10,000,000	14,000,000	14,000,000	14,000,000	14,000,000	25,000,000		26,000,000
Transportation	Three Oaks Extension North	20405338824	38824	I	10,000,000	10,000,000	10,000,000	10,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000		24,000,000
Transportation	Toll Interoperability	20581642133	42133	ST	502,082	150,000	368,192	150,000	150,000	150,000	150,000	150,000	750,000		1,620,274
Transportation	Toll Interoperability	20581842135	42135	ST	30,000	90,263	30,000	30,000	30,000	30,000	30,000	30,000	150,000		240,263
Transportation	Toll System Replacement	20581842135	42135	ST	502,082	120,000	277,929	120,000	120,000	120,000	120,000	120,000	600,000		1,380,011
Transportation	Toll System Replacement	20061542133	42133	ST	50,000	250,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000		13,250,000
Transportation	Toll System Replacement	20061542135	42135	ST	200,000	50,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000		2,600,000
Utilities	Toll System Replacement	20061542135	42135	ST	68,351,082	75,252,103	81,985,440	81,985,440	75,262,000	97,060,000	108,155,000	75,105,000	437,567,440	71,745,000	726,548,414
Utilities	Alico Road Connector - LCDOT		48730	E				4,000,000	4,000,000				4,000,000		4,000,000
Utilities	Ben Hill Griffin FM Improve S	20733448713	48713	E	148,394	801,606	3,136,440	4,112,000	4,112,000				7,248,440		8,198,440
Utilities	Big Carlos Pass	20074448730	48730	E			1,500,000						1,500,000		1,500,000
Utilities	CFM Flow Diversion	20074648713	48713	E				3,335,000	2,850,000				6,185,000		6,885,000
Utilities	Conkscrew Production Well Panel Replacement	20762248720	48720	E	322,939	6,829,280	500,000	500,000	500,000				1,000,000		8,152,199
Utilities	Conkscrew Road Widening	20067548730	48730	E	1,776,524	2,403,000	3,400,000	5,570,000	7,000,000				15,970,000		24,196,082
Utilities	Conkscrew Wellfield Expansion	20077948730	48730	E			500,000	500,000	7,000,000				500,000		500,000
Utilities	Cybersecurity Risk Assessment & Hardware Sk	20078048730	48730	E,G			750,000	1,350,000					2,100,000		2,100,000
Utilities	Daniels/I-75 Diverging Diamond WM									3,000,000			3,000,000		3,000,000
Utilities	Relocation - FDOT												2,500,000		2,500,000
Utilities	DOT Proj Utility Relocations	20714648730	48730	E	4,079,255	2,209,120	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000	2,500,000	11,288,375
Utilities	Electrical Equip Upgrad&Repl	20742948730	48730	E	5,716,905	1,035,000	210,000	210,000	210,000	210,000	235,000	135,000	1,000,000	775,000	8,526,905
Utilities	FGCU Sewer	20730448730	48730	E	3,059,415	119,622			50,000	250,000			300,000		3,479,037
Utilities	FGCU Water	20719748730	48730	E	1,745,505	81,612			50,000	255,000			305,000		2,132,117
Utilities	Fiesta Village Swr Coll Sys Im	20729348713	48713	E	192,817	2,510,294			50,000				2,703,111		2,703,111
Utilities	Fiesta Village WWTP Deep Well	20925148730	48730	E,D	564,985	10,000,000	7,800,000	7,800,000					7,800,000		21,923,095
Utilities	Fiesta Village WWTP Rm Upgrd	20061648730	48730	E	815,675	3,520,000	8,027,648	3,020,000	500,000	500,000	500,000	500,000	3,520,000		12,363,323
Utilities	Fiesta Village WWTP Rm Upgrd	20061648730	48730	E	815,675	3,520,000	5,727,648	3,020,000	500,000	500,000			3,520,000		10,063,323
Utilities	Fiesta Village WWTP Rm Upgrd	22061648730	48730	E		2,300,000							5,000,000		2,300,000
Utilities	FMB Belt Press Replacement	20067648730	48730	E,G	73,426	334,516			2,000,000				5,000,000		5,407,942
Utilities	FMB Deep Injection Well #2	20061748730	48730	E	474,311	8,000,000			2,000,000				580,000		11,749,095
Utilities	FMB Filter Controls Upgrade	20074848720	48720	E									580,000		580,000
Utilities	FMB Main Switchgear Repl	20062648720	48720	E	33,325	25,000	491,675	2,500,000	4,625,000				7,125,000		7,650,000
Utilities	FMB WRF Capacity Restoration Project	20061948713	48713	E	163,991	536,009	2,000,000	2,000,000	3,000,000	15,000,000	21,000,000	21,000,000	62,000,000	16,000,000	76,700,000
Utilities	FMB WRF Capacity Restoration Project	20061948730	48730	E	163,991	536,009	2,000,000	2,000,000	3,000,000	15,000,000	5,000,000	5,000,000	25,000,000	16,000,000	25,000,000
Utilities	FMB WRF Capacity Restoration Project	20074948712	48712	E			800,000	800,000	200,000	3,500,000	16,000,000	21,000,000	37,000,000	16,000,000	53,700,000
Utilities	GM Florida Wells 10F, 11F, 12F, 13F	20746148730	48730	E			500,000	500,000	200,000	7,000,000	7,500,000	7,000,000	22,200,000		22,200,000
Utilities	Green Meadows 2nd Deep Inj	20078148712	48712	E			500,000	500,000	1,000,000	7,000,000	7,000,000	7,000,000	1,500,000	21,500,000	23,000,000
Utilities	Green Meadows WTP Upgrades	20065548720	48720	E	844,521	240,000	345,478	319,000	200,000	200,000	200,000	200,000	519,000		1,708,999
Utilities	Lazy Days Water Main Replaceme	20744448730	48730	E	2,018,618	275,000	660,000	50,000	50,000	50,000	200,000	50,000	1,010,000	250,000	4,400,526
Utilities	LCU Generator Replace/Improve	20078248730	48730	E			500,000	500,000					1,000,000		1,000,000
Utilities	Littleton Road Widening - LCDOT	20078248730	48730	E									1,000,000		1,000,000



Capital Improvement Program Detail Report FY22/23-FY26/27

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY20/21	FY 21/22 Adopted Budget	FY 21/22 Amended Budget	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Five Year Project Total	Years 6-10	Total Project
								Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget				
Utilities	Master Pump Station 6600 Upgrd	20063848730	48730	E	132,011		412,989	800,000				800,000			1,345,000
Utilities	Metro Pkwy - FDOT	20078348730	48730	E			500,000	500,000		500,000	6,500,000	7,500,000	7,500,000		7,500,000
Utilities	NLC WTP Expansion to 15 MGD	200633348712	48712	E,D	2,979,888	13,536,000	14,820,112	18,500,000	7,500,000	6,500,000		32,500,000			50,300,000
Utilities	NLC WTP Expansion to 15 MGD	200633348730	48730	E,D	2,979,888	13,536,000	14,820,112	10,000,000				10,000,000			27,800,000
Utilities	NLC WTP RO Pump Upgrades	200633348730	48730	E				8,500,000	7,500,000	6,500,000		22,500,000		9,000,000	22,500,000
Utilities	NLC WTP Wellfield Expansion to	20761948712	48712	E	4,640,409	12,800,000	26,330,529	9,725,000	9,725,000	9,725,000		19,450,000			50,420,938
Utilities	NLC WTP Wellfield Expansion to	20761948730	48730	E	2,768,042	12,300,000	24,991,118			2,500,000		6,225,000			33,984,160
Utilities	NLC WTP Wellfield Expansion to	20761948735	48735	E	1,409,015			6,000,000	7,225,000			13,225,000			14,634,015
Utilities	NLC WTP Wellfield Expansion to	20761948735	48735	E	463,352	500,000	1,339,411								1,802,763
Utilities	North-South WM-SR-80	20062848730	48730	E	400,868	2,000,000	3,589,132								4,000,000
Utilities	Operations Building Replacement	20745448730	48730	E	2,434,444		499,810								2,934,254
Utilities	Ortiz Av FM-SR 82 to Colonial	20065648720	48720	E	88,009	500,000	2,468,724		1,250,000			1,250,000			3,806,733
Utilities	Ortiz Utility Relocation MLK-SR80	20075048730	48730	E			500,000			2,000,000		2,000,000			6,500,000
Utilities	Pine Island WWTP Deep Bed Sand Filters	20746548730	48730	E				470,000		1,600,000		2,070,000			2,070,000
Utilities	Pinewoods Wellfield - 3 Well Expansion	20078448730	48730	E	1,885,803		5,725,710	250,000	500,000			7,750,000			7,750,000
Utilities	Remote Telemetry Replacement	20762348730	48730	E	3,805,080		2,041,724	4,400,000	3,000,000			7,400,000			13,246,804
Utilities	RSW Trans Line-Ben Hill/Treeln	20719348712	48712	E				270,000	1,320,000	6,500,000		29,000,000		1,000,000	30,000,000
Utilities	SE Force Mains	20067348730	48730	E	361,570	200,000	1,658,027	1,750,000	4,500,000	15,000,000		1,590,000			2,101,570
Utilities	Secondary Containments for Chemical Tanks	20745648730	48730	E	2,054,425	200,000	1,658,027	1,750,000	4,500,000	15,000,000		91,250,000		15,000,000	109,962,452
Utilities	SEWRPF-SE Water Reclaim Fac	20746748713	48713	E						15,000,000		85,000,000		15,000,000	100,000,000
Utilities	SEWRPF-SE Water Reclaim Fac	20746748730	48730	E											11,539,002
Utilities	Summerlin Rd 20" FM Replacemen	20065348730	48730	E	627,433	4,205,003	10,911,569	500,000	200,000	7,500,000		15,700,000			15,700,000
Utilities	Three Oaks Second DIW	20078548730	48730	E											44,200,000
Utilities	Three Oaks WRF Expansion	20072348713	48713	E,D	815,527	10,200,000	14,384,473	16,700,000	9,300,000	3,000,000		29,000,000			44,200,000
Utilities	Tice Area WM Replacement	2006348730	48730	E	982,442	350,000	1,680,824	650,000	300,000	300,000		1,250,000			3,923,266
Utilities	US 41 WM Replacements	20067848730	48730	E	39,628		485,373		3,015,000			3,015,000			3,540,001
Utilities	US41 S WM Replacement (Isl Pk Rd. to Jonathn	20078648720	48720	E				250,000		800,000		1,050,000			1,050,000
Utilities	Wastewater System Improvements	20722948730	48730	E	4,447,165	350,000	740,294	350,000	700,000	700,000		2,800,000		1,400,000	9,387,459
Utilities	Wastewater Treatment Plant Improvements	20713848730	48730	E	641,171	395,000	895,000	195,000	145,000	445,000		1,625,000		725,000	3,886,171
Utilities	Water System Improvements	20709448730	48730	E	8,479,998	700,000	1,681,914	1,750,000	650,000	650,000		4,350,000		2,600,000	17,111,912
Utilities	Water Treatment Pfl Improv	20726848730	48730	E	6,607,857	587,500	1,628,288	95,000	125,000	95,000		505,000		475,000	9,216,125
Utilities	Well Redevelop/Upgrd&Rebuild	20714948720	48720	E	4,440,831	130,000	173,476	130,000	130,000	130,000		130,000		520,000	5,784,307
Utilities	Wells D25&S25 Relocation/Repla	20065248730	48730	E	400,000		600,000	1,250,000	1,150,000	2,000,000		2,400,000			3,400,000
Utilities	Wtr/Swr Line Reloc-3 Oaks	20742648730	48730	E	45,916	300,000	1,070,744					3,000,000			4,116,660
Grand Total					491,805,025	228,854,976	482,702,538	253,989,002	247,842,186	202,425,415	411,237,679	92,893,304	1,208,387,586	469,712,700	2,650,573,849

TDC project(s) reported on MM Grant Funded

1,200,000
(3,750,000)
<u>251,439,002</u>

Code	Description
A=Advallrem	GF-CIP= General Fund Capital Improvements
BP=BP	GIF=Growth Inc Fund
CONS= Conservation 2020	GT=Gas Tax
CONTR=Contribution	H=All Hazards
D=Debt	I=Impact Fees
E=Enterprise	L= Library Advallrem
E-911= E-911 Operations	ST=Surplus Tolls
G=Grant	T=Tourist Development Tax



Lee County
Southwest Florida

Impact Fee Projection Report

Revenue

Community Park Districts	Actual		Budget		5 Year				
	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total	
18651 - North District	294,733	100,000	100,000	70,000	70,000	70,000	70,000	380,000	
18652 - East District	1,743,990	1,200,000	900,000	500,000	500,000	500,000	500,000	2,900,000	
18653 - South District	837,693	600,000	600,000	530,000	530,000	530,000	530,000	2,720,000	
18654 - Gateway	32,086	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	2,908,502	1,930,500	1,630,500	1,130,500	1,130,500	1,130,500	1,130,500	6,152,500	

Regional Park Districts	Actual		Budget		5 Year				
	FY 21/22	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total	
18700 - County Wide	2,523,824	1,700,000	1,700,000	1,500,000	1,500,000	1,500,000	1,500,000	7,700,000	
Total	2,523,824	1,700,000	1,700,000	1,500,000	1,500,000	1,500,000	1,500,000	7,700,000	

Road Districts	Actual		Budget		5 Year				
	FY 21/22	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total	
18821 - Boca Grande	0	1,020	1,020	1,020	1,020	1,020	1,020	5,100	
18822 - North	3,133,905	2,500,000	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000	8,500,000	
18823 - Central	20,908,403	12,000,000	9,000,000	6,000,000	6,000,000	6,000,000	6,000,000	33,000,000	
18824 - Southwest	4,093,009	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	
18825 - Southeast	4,657,378	4,000,000	4,000,000	3,500,000	3,500,000	3,500,000	3,500,000	18,000,000	
Total	32,792,694	20,501,020	17,501,020	13,001,020	13,001,020	13,001,020	13,001,020	69,505,100	

Community Park Impact Fee Districts

18651/38651 District 51--North	Actual		Budget		5 Year				
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total	
Impact Fees	294,733	100,000	100,000	70,000	70,000	70,000	70,000	380,000	
Interest	2,041	500	500	500	500	500	500	2,500	
Interest - Construction Fund	3,803	800							
Fund Balance	666,827	317,159	327,536	423,036	488,536	554,036	119,536	327,536	
Total	967,404	418,459	428,036	493,536	559,036	624,536	190,036	710,036	
Less:									
Refund Prior Year Expense	429	5,000	5,000	5,000	5,000	5,000	5,000	25,000	
Net Available	966,975	413,459	423,036	488,536	554,036	619,536	185,036	685,036	
Project Requests:									
201798- Phillips Park									
200718 - Boca Grande Dog Park	610,080	80,660							
200732 - Playground Splashpad Enhancer	39,737	5,263							
Pine Island Dog Park						500,000		500,000	
Total Projects	649,817	85,923	0	0	0	500,000	0	500,000	
Reserves	317,159	327,536	423,036	488,536	554,036	119,536	185,036	185,036	

18652/38652 District 52 -- East	Actual		Budget		5 Year				
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total	
Impact Fees	1,743,990	1,200,000	900,000	500,000	500,000	500,000	500,000	2,900,000	
Interest	20,112	3,500	3,500	3,500	3,500	3,500	3,500	17,500	
Interest - Construction Fund	35,405	4,000						0	
Fund Balance	6,339,674	6,977,464	408,076	1,306,576	1,805,076	2,303,576	2,802,076	408,076	
Total	8,139,182	8,184,964	1,311,576	1,810,076	2,308,576	2,807,076	3,305,576	3,325,576	
Less:									
Refund Prior Year Expense	900	5,000	5,000	5,000	5,000	5,000	5,000	25,000	
Net Available	8,138,281	8,179,964	1,306,576	1,805,076	2,303,576	2,802,076	3,300,576	3,300,576	
Project Requests:									
200734- Schndler Hall Skate Park	1,700	273,300							
200732 - Playground Splashpad Enhancement	88,549	1,451							
200651-Lehigh Comm Park Expansion	1,070,569	7,497,136							
Total Projects	1,160,818	7,771,888	0	0	0	0	0	0	
Reserves	6,977,464	408,076	1,306,576	1,805,076	2,303,576	2,802,076	3,300,576	3,300,576	

Community Park Impact Fee Districts

	Actual		Budget				5 Year	
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total
18653/38653								
District 53 -- South								
Impact Fees	837,693	600,000	600,000	530,000	530,000	530,000	530,000	2,720,000
Interest	15,482	2,300	2,300	2,300	2,300	2,300	2,300	11,500
Interest - Construction Fund	1,986	300	300	300	300	300	300	1,500
Fund Balance	1,812,945	2,556,217	1,049,545	1,647,145	2,174,745	2,702,345	3,229,945	1,049,545
Total	2,668,106	3,158,817	1,652,145	2,179,745	2,707,345	3,234,945	3,762,545	3,782,545
Less:								
Refund Prior Year Expense		5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	2,668,106	3,153,817	1,647,145	2,174,745	2,702,345	3,229,945	3,757,545	3,757,545
Project Requests:								
200733 - Rutenburg Park Improvement	66,524	2,023,476						
200732 - Playground Splashpad Enhancer	42,196	2,804						
Bob Janes Gopher Tortoise		20,117						
202146-Brooks Park Master Plan & Imprv	3,169	57,875						
Total Projects	111,889	2,104,272						
Reserves	2,556,217	1,049,545	1,647,145	2,174,745	2,702,345	3,229,945	3,757,545	3,757,545

	Actual		Budget				5 Year	
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total
18654/38654								
District 54 -- Gateway								
Impact Fees	32,086	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Interest	2,783	300	300	300	300	300	300	1,500
Interest - Construction Fund								
Fund Balance	333,184	363,054	388,354	413,654	438,954	464,254	489,554	388,354
Total	368,054	393,354	418,654	443,954	469,254	494,554	519,854	539,854
Less:								
Refund Prior Year Expense	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	363,054	388,354	413,654	438,954	464,254	489,554	514,854	514,854
Project Requests:								
Gateway Projects								
Reserves	363,054	388,354	413,654	438,954	464,254	489,554	514,854	514,854

Community Park Impact Fee Districts

18655/38655 District 55 -- Sanibel	Actual				Budget				5 Year Total	
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28			
Impact Fees		500	500	500	500	500	500	500	500	2,500
Interest	50									
Interest - Construction Fund										
Fund Balance	6,532	6,582	7,082	7,582	8,082	8,582	9,082	9,082	9,082	7,082
Total	6,582	7,082	7,582	8,082	8,582	9,082	9,582	9,582	9,582	9,582
Less:										
Refund Prior Year Expense										
Net Available	6,582	7,082	7,582	8,082	8,582	9,082	9,582	9,582	9,582	9,582
Project Requests:										
Total Projects										
Reserves	6,582	7,082	7,582	8,082	8,582	9,082	9,582	9,582	9,582	9,582

Total Community Park Districts	Actual				Budget				5 Year Total	
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28			
Impact Fees	2,908,502	1,930,500	1,630,500	1,130,500	1,130,500	1,130,500	1,130,500	1,130,500	1,130,500	6,152,500
Interest	40,468	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	33,000
Interest - Construction Fund	41,194	5,100	300	300	300	300	300	300	300	1,500
Fund Balance	9,159,163	10,220,475	2,180,593	3,797,993	4,915,393	6,032,793	6,650,193	6,650,193	6,650,193	2,180,593
Total	12,149,327	12,162,675	3,817,993	4,935,393	6,052,793	7,170,193	7,787,593	7,787,593	7,787,593	8,367,593
Less:										
Refund Prior Year Expense	6,329	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Net Available	12,142,998	12,142,675	3,797,993	4,915,393	6,032,793	7,150,193	7,767,593	7,767,593	7,767,593	8,267,593
Project Requests:										
200718 - Boca Grande Dog Park	610,080									
202146- Brooks Park Master Plan	3,169									
Pine Island Dog Park										
Bob Janes Gopher Turtle										
200733 - Rutenburg Park Improvement	66,524	2,023,476								
200734- Schndler Hall Skate Park	1,700	273,300								
200732 - Playground Splashpad Enhancer	170,482	9,518								
200651-Lehigh Comm Park Expansion	1,070,569	7,497,136								
201798- Phillips Park										
Total Projects	1,922,523	9,962,083								500,000
Reserves	10,220,475	2,180,593	3,797,993	4,915,393	6,032,793	6,650,193	7,767,593	7,767,593	7,767,593	7,767,593

Regional Park Impact Fees

18700/38700		Actual		Budget		5 YEAR				
County Wide		FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	TOTAL	
Impact Fees		2,523,824	1,700,000	1,700,000	1,500,000	1,500,000	1,500,000	1,500,000	7,700,000	
Interest		34,653	13,000	13,000	13,000	13,000	13,000	13,000	65,000	
Interest - Construction Fund		24,823							0	
Fund Balance		6,515,175	6,515,175	542,344	2,250,344	3,758,344	5,266,344	6,774,344	542,344	
Total		9,098,475	8,228,175	2,255,344	3,763,344	5,271,344	6,779,344	8,287,344	8,307,344	
Less:										
Refund Prior Year Expense		979	5,000	5,000	5,000	5,000	5,000	5,000	25,000	
Net Available		9,097,496	8,223,175	2,250,344	3,758,344	5,266,344	6,774,344	8,282,344	8,282,344	
Project Requests:										
200720- Six Mile Slough Preserve		364,973	132,117							
200660-JY Linear Parking Facility		149,057	109,965							
200651 - Lehigh Comm Park Expansion			6,959,813							
200732 - Playground Splashpad Enhancements		172,762	7,238							
200670-Telegraph Creek Kayak Launch		7,680	227,320							
202154-Able Canal Pathway		179,274	244,378							
Total Projects		873,746	7,680,831							
Reserves		8,223,750	542,344	2,250,344	3,758,344	5,266,344	6,774,344	8,282,344	8,282,344	

Road Impact Fee Districts

	Actual		Budget		5 Year				
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total	
District 21--Boca Grande									
Impact Fees		1,020	1,020	1,020	1,020	1,020	1,020	5,100	
Interest	227	75	175	175	175	175	175	875	
Interest - Construction Fund	1,109	325							
Fund Balance	171,532	172,867	39,069	37,264	35,459	33,654	31,849	39,069	
Total	172,867	174,287	40,264	38,459	36,654	34,849	33,044	45,044	
Less:									
Refund Prior Year Expense		3,000	3,000	3,000	3,000	3,000	3,000	15,000	
Net Available		3,000	3,000	3,000	3,000	3,000	3,000	15,000	
Project Requests:									
206002-Bicycle/Pedestrian Facilities		132,218							
Total Projects		132,218							
Reserves	172,867	39,069	37,264	35,459	33,654	31,849	30,044	30,044	

	Actual		Budget		5 Year				
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total	
District 22 -- North District									
Impact Fees	3,133,905	2,500,000	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000	8,500,000	
Interest	32,349	5,000	5,000	5,000	5,000	5,000	5,000	25,000	
Interest - Construction Fund	40,865	10,000							
Fund Balance	7,624,717	10,132,748	5,938,814	8,166,741	9,119,491	9,068,985	10,567,985	5,938,814	
Total	10,831,836	12,647,748	8,443,814	9,671,741	10,624,491	10,573,985	12,072,985	14,463,814	
Less:									
Refund Prior Year Expense	4,848	6,000	6,000	6,000	6,000	6,000	6,000	30,000	
Net Available	10,826,988	12,641,748	8,437,814	9,665,741	10,618,491	10,567,985	12,066,985	14,433,814	
Project Requests:									
200611-Kismet/Littleton Realignment									
205028-Littleton Rd	332,189	3,485,641							
206002-Bicycle/Pedestrian Facilities	362,052	3,217,292	271,073	546,250	1,549,506			2,366,829	
Total Projects	694,240	6,702,934	271,073	546,250	1,549,506			2,366,829	
Reserves	10,132,748	5,938,814	8,166,741	9,119,491	9,068,985	10,567,985	12,066,985	12,066,985	

Road Impact Fee Districts

District 23--Central District	Actual		Budget					5 Year	
	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total	Total
Impact Fees	20,908,403	12,000,000	9,000,000	6,000,000	6,000,000	6,000,000	6,000,000	33,000,000	33,000,000
Interest	309,319	50,000	11,000	11,000	11,000	11,000	11,000	55,000	55,000
Interest - Construction Fund	93,954	15,000	200	200	200	200	200	1,000	1,000
Fund Balance	39,661,632	59,833,088	43,181,782	51,917,407	57,898,607	10,467,751	16,448,951	43,181,782	43,181,782
Total	60,973,308	71,898,088	52,192,982	57,928,607	63,909,807	16,478,951	22,460,151	76,237,782	76,237,782
Less:									
Refund Prior Year Expense	133,805	135,000	30,000	30,000	30,000	30,000	30,000	150,000	150,000
Net Available	60,839,503	71,763,088	52,162,982	57,898,607	63,879,807	16,448,951	22,430,151	76,087,782	76,087,782
Project Requests:									
209245-Alico Road Connector					52,000,000			52,000,000	
204072-Ortiz Ave MLK to Luckett	271	554,424							
200672 - Gateway/Commerce Roundabout	39,002								
200671 - Gateway/Griffin Roundabout	215,862	3,004,138							
205056-Ortiz Ave/SR 80 Luckett	44	2,119,409							
205063-Homestead 4L/Sunrise-Alabama	2,317								
205081-Palomino Lane Imp									
200613-Ortiz 4L/Colonial - MLK	241,399	19,630,897							
204053-Three Oaks Extension North		1,000,000							
206002-Bicycle/Pedestrian Facilities	507,521	2,272,437	245,575		1,412,056			1,657,631	
Total Projects	1,006,415	28,581,306	245,575	57,898,607	10,467,751	53,412,056	22,430,151	53,657,631	22,430,151
Reserves	59,833,088	43,181,782	51,917,407	57,898,607	10,467,751	16,448,951	22,430,151	22,430,151	22,430,151

Road Impact Fee Districts

District 24--Southwest District	Actual				Budget				5 Year	
	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total	Total	
Impact Fees	4,093,009	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	
Interest	93,236	12,000	12,000	13,000	13,000	13,000	13,000	13,000	64,000	
Interest - Construction Fund	36,915	3,000								
Other Misc Revenue										
Fund Balance	14,597,606	18,711,220	8,174,124	9,838,613	11,582,333	644,645	156,781	8,174,124		
Total	18,820,766	20,726,220	10,186,124	11,851,613	13,595,333	2,657,645	2,169,781	18,238,124		
Less:										
Refund Prior Year Expense	109,545	125,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000	
Net Available	18,711,220	20,601,220	10,176,124	11,841,613	13,585,333	2,647,645	2,159,781	18,188,124		
Project Requests:										
205067-Estero Blvd. - Phase I		2,100,000								
204053-Three Oaks Extension North		10,000,000			11,000,000	1,000,000			12,000,000	
206002-Bicycle/Pedestrian Facilities		327,096	337,511	259,280	1,940,688	1,490,864			4,028,343	
Total Projects		12,427,096	337,511	259,280	12,940,688	2,490,864	0	16,028,343		
Reserves	18,711,220	8,174,124	9,838,613	11,582,333	644,645	156,781	2,159,781	2,159,781		

District 25--Southeast District	Actual				Budget				5 YEAR	
	FY 21/22	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	TOTAL	TOTAL	
Impact Fees	4,657,378	4,000,000	4,000,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	18,000,000	
Interest	21,939	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	
Interest - Construction Fund	30,780	4,000								
Fund Balance	5,614,605	7,065,835	3,279,554	6,054,506	7,977,591	479,591	3,981,591	3,279,554		
Total	10,324,701	11,074,835	7,284,554	9,559,506	11,482,591	3,984,591	7,486,591	21,304,554		
Less:										
Refund Prior Year Expense		3,000	3,000	3,000	3,000	3,000	3,000	3,000	15,000	
Net Available	10,324,701	11,071,835	7,281,554	9,556,506	11,479,591	3,981,591	7,483,591	21,289,554		
Project Requests:										
205075-Alico Road 4L-Ben Hill-Airport Rd										
209245-Alico Road Connector		3,115,389	5,477,826		11,000,000				11,000,000	
200669- Corkscrew Road		42,490	1,036,335							
206002-Bicycle/Pedestrian Facilities		100,987	1,278,120	1,227,048	1,578,915				2,805,963	
Total Projects		3,258,866	7,792,281	1,227,048	1,578,915	11,000,000	13,805,963	13,805,963		
Reserves	7,065,835	3,279,554	6,054,506	7,977,591	479,591	3,981,591	7,483,591	7,483,591		

Road Impact Fee Districts

Total Road Impact Fee Districts	Actual		Budget		5 YEAR TOTAL				
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	TOTAL	
Impact Fees	32,792,695	20,501,020	17,501,020	13,001,020	13,001,020	13,001,020	13,001,020	109,797,795	
Interest	457,070	72,075	33,175	34,175	34,175	34,175	34,175	664,845	
Interest - Construction Fund	203,623	32,325	200	200	200	200	200	236,748	
Other Misc Revenue									
Fund Balance	67,670,091	95,915,758	60,613,344	76,014,532	86,613,482	20,694,627	31,187,158	60,613,344	
Total	101,123,478	116,521,178	78,147,739	89,049,927	99,648,877	33,730,022	44,222,553	171,312,732	
Less:									
Refund Prior Year Expense	248,198	272,000	52,000	52,000	52,000	52,000	52,000	728,198	
Net Available	100,875,280	116,249,178	78,095,739	88,997,927	99,596,877	33,678,022	44,170,553	170,584,533	
Project Requests:									
206002-Bicycle/Pedestrian Facilities	970,560	7,227,163	2,081,207	2,384,445	4,902,250	1,490,864		10,858,766	
200611-Kismet/Littleton Realignment	332,189	3,485,641							
205028-Littleton Rd	271	554,424							
204072-Ortiz Ave MLK to Lockett									
204088-Burnt Store 4L/Van Buren									
204604-Six Mile Cypress Pkwy 4 Laning	44	2,119,409							
205056-Ortiz Ave/SR 80 Lockett									
205081-Palomino Lane Imp	241,399	19,630,897							
200613-Ortiz 4L/Colonial -MLK									
204100-North Airport Rd Ext West									
205063-Homestead 4L/Sunrise-Alabama	2,317								
200672 - Gateway/Commerce Roundabout	39,002								
200671 - Gateway/Griffin Roundabout	215,862	3,004,138							
209249-Colonial Alternatives Analysis									
204053-Three Oaks Extension North		11,000,000			11,000,000	1,000,000		12,000,000	
205067-Estero Blvd - Phase I		2,100,000							
205075-Alico Rd 4L-Ben Hill-Airport Rd	42,490	1,036,335							
200669- Corkscrew Road									
209245-Alico Road Connector	3,115,389	5,477,826			63,000,000			63,000,000	
Total Projects	4,959,522	55,635,834	2,081,207	2,384,445	78,902,250	2,490,864	85,858,766	85,858,766	
Reserves	95,915,758	60,613,344	76,014,532	86,613,482	20,694,627	31,187,158	44,170,553	44,170,553	



Lee County
Southwest Florida

COUNTY BUDGET BY FUNCTION

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BUDGET BY FUNCTION

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

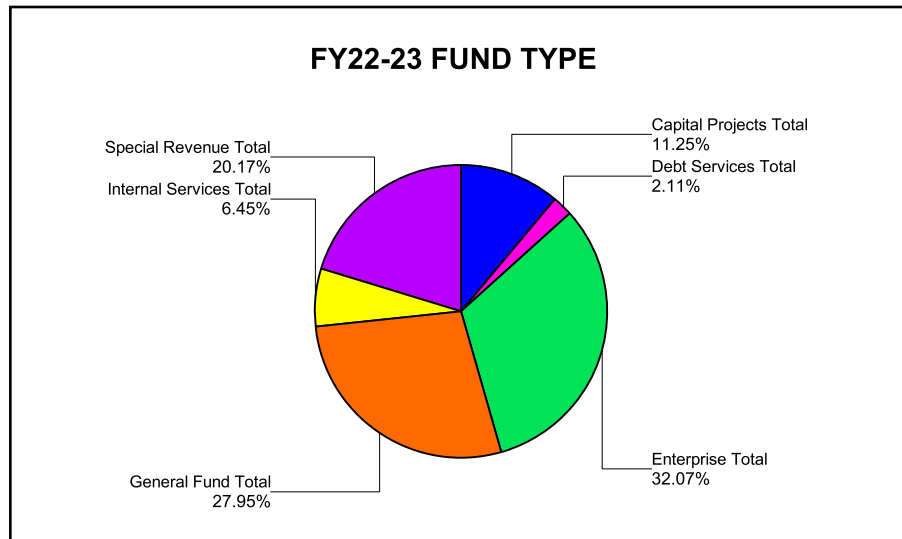
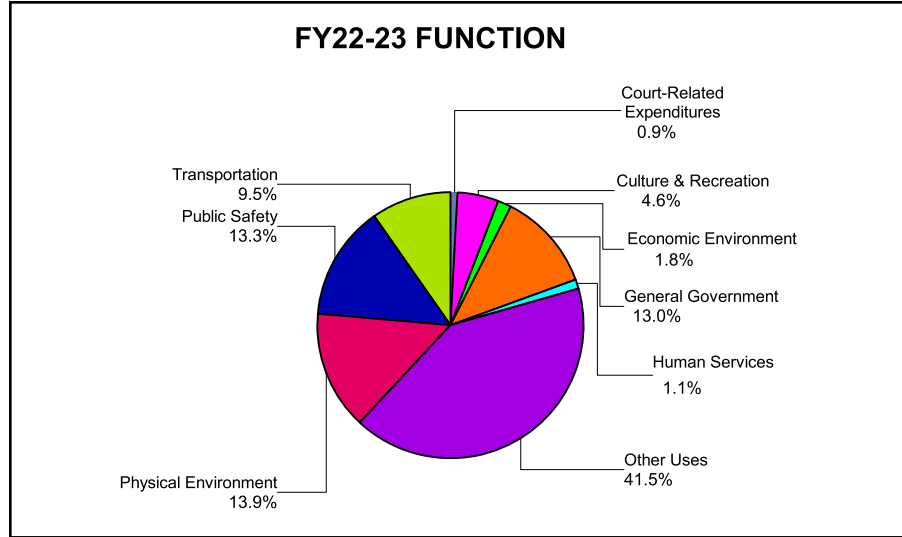
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2022 - 2023

FUNCTION	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED ACTUAL	2022 - 2023 ADOPTED <u>BUDGET</u>
General Government	\$ 391,867,081	\$ 353,694,197	\$ 342,708,923
Public Safety	\$ 269,639,058	\$ 330,244,382	\$ 352,315,457
Physical Environment	\$ 224,740,354	\$ 281,945,263	\$ 368,954,172
Transportation	\$ 149,841,702	\$ 132,598,441	\$ 251,823,526
Economic Environment	\$ 34,576,556	\$ 38,301,387	\$ 47,468,112
Human Services	\$ 25,151,324	\$ 26,905,225	\$ 30,386,861
Culture & Recreation	\$ 79,223,791	\$ 91,599,415	\$ 121,699,450
Other Uses	\$ 435,292,279	\$ 390,796,331	\$ 1,097,167,105
Other Non-Operating	\$ 11,442,188	\$ 10,087,923	\$ 8,882,403
Court-Related Expenditures	\$ 6,078,187	\$ 5,894,063	\$ 7,799,229
Circuit Court- Criminal	\$ 3,517,670	\$ 3,698,467	\$ 4,288,644
Circuit Court - Family	\$ 1,673,685	\$ 1,466,792	\$ 2,195,814
Circuit Court - Juvenile	\$ 403,057	\$ 479,706	\$ 597,609
Circuit Court - Probate	\$ 269,200	\$ 229,467	\$ 288,000
Courts General Operations	\$ 5,723,140	\$ 5,440,088	\$ 6,609,742
County Courts - Criminal	\$ 2,057,589	\$ 2,006,143	\$ 2,301,375
GRAND TOTAL	<u>\$ 1,641,496,861</u>	<u>\$ 1,675,387,290</u>	<u>\$ 2,645,486,422</u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 565,365,350	\$ 614,848,868	\$ 739,358,756
Special Revenue Fund	\$ 299,066,979	\$ 346,817,977	\$ 533,688,407
Debt Service Fund	\$ 27,119,015	\$ 29,672,183	\$ 55,840,989
Capital Project Fund	\$ 106,944,570	\$ 81,815,021	\$ 297,543,141
Enterprise Fund	\$ 515,868,693	\$ 479,741,764	\$ 848,459,134
Internal Service Fund	\$ 127,132,254	\$ 122,491,477	\$ 170,595,995
GRAND TOTAL	<u>\$ 1,641,496,861</u>	<u>\$ 1,675,387,290</u>	<u>\$ 2,645,486,422</u>

COUNTY BUDGET BY FUNCTION



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

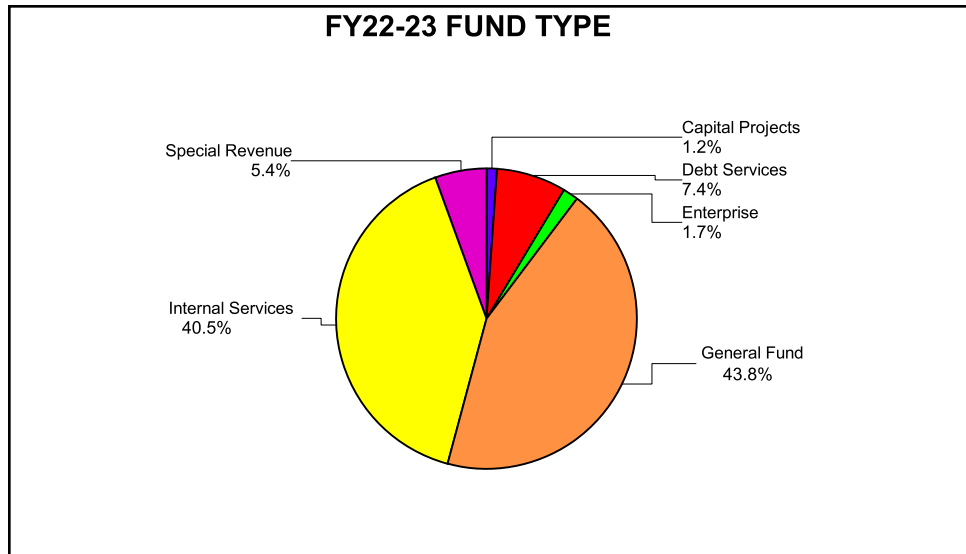
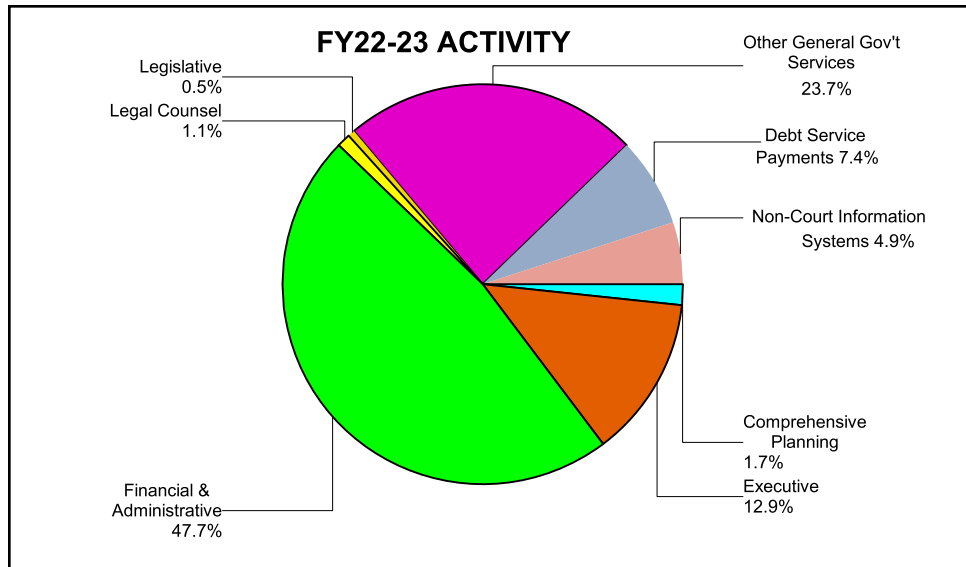
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2022 - 2023

	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Legislative	\$ 1,608,673	\$ 1,656,586	\$ 1,765,154
Legal Counsel	\$ 3,379,258	\$ 3,217,007	\$ 3,815,076
Executive	\$ 34,372,181	\$ 37,868,929	\$ 44,349,452
Financial & Administrative	\$ 240,822,262	\$ 194,696,313	\$ 163,610,727
Comprehensive Planning	\$ 3,957,479	\$ 6,094,501	\$ 5,723,921
Non-Court Information Systems	\$ 11,720,425	\$ 13,613,069	\$ 16,880,019
Debt Service Payments	\$ 20,716,100	\$ 20,854,557	\$ 25,346,833
Other General Gov't Services	\$ 75,290,703	\$ 75,693,235	\$ 81,217,741
GRAND TOTAL	<u>\$ 391,867,081</u>	<u>\$ 353,694,197</u>	<u>\$ 342,708,923</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	<u>ADOPTED BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 211,786,319	\$ 178,867,253	\$ 149,942,518
Special Revenue Fund	\$ 15,635,607	\$ 18,801,522	\$ 18,614,645
Debt Service Fund	\$ 20,745,100	\$ 20,869,508	\$ 25,346,833
Capital Project Fund	\$ 17,112,676	\$ 5,342,295	\$ 3,997,889
Enterprise Fund	\$ 3,980,510	\$ 11,176,897	\$ 5,976,236
Internal Service Fund	\$ 122,606,869	\$ 118,636,722	\$ 138,830,802
GRAND TOTAL	<u>\$ 391,867,081</u>	<u>\$ 353,694,197</u>	<u>\$ 342,708,923</u>

GENERAL GOVERNMENT SERVICES



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

GENERAL GOVERNMENT SERVICES

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

Legislative

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

Legal Counsel

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

Executive

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

Financial and Administrative

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

Comprehensive Planning

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

Non-Court Information Systems

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

Debt Service Payments

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

Other General Government Services

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



Lee County
Southwest Florida

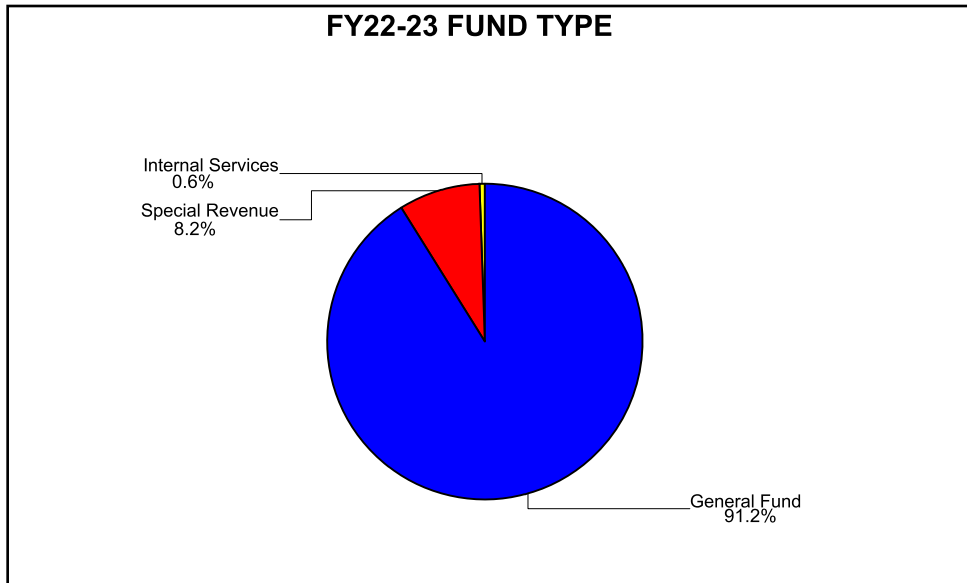
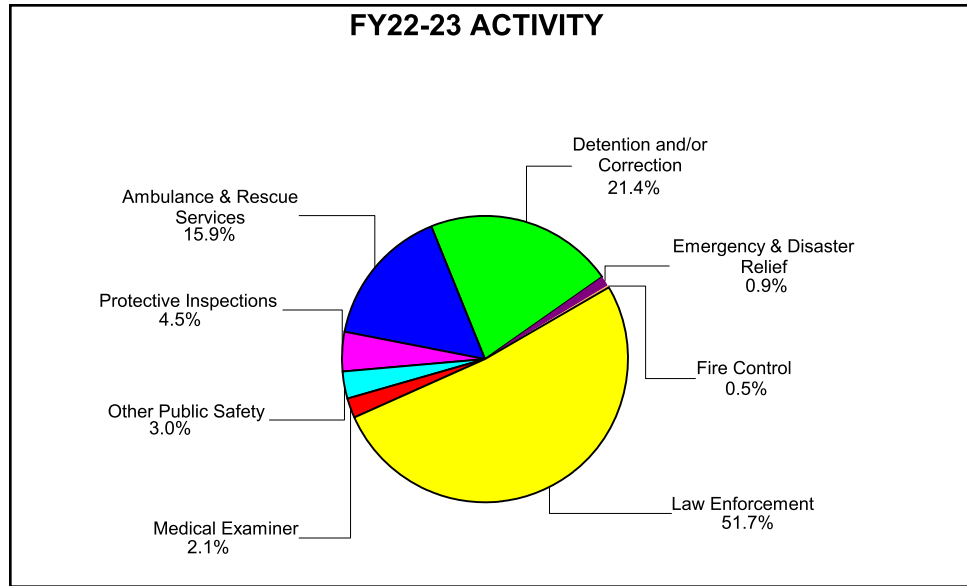
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2022 - 2023

	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 146,602,720	\$ 168,097,475	\$ 182,088,164
Fire Control	\$ 1,363,332	\$ 1,435,763	\$ 1,737,530
Ambulance & Rescue Services	\$ 27,729,555	\$ 56,198,597	\$ 55,913,622
Emergency & Disaster Relief	\$ 3,165,454	\$ 3,115,268	\$ 3,104,978
Medical Examiner	\$ 4,964,482	\$ 5,664,245	\$ 7,470,277
Other Public Safety	\$ 9,985,989	\$ 11,158,574	\$ 10,486,972
Protective Inspections	\$ 12,656,102	\$ 14,514,047	\$ 15,954,212
Detention and/or Correction	\$ 63,171,424	\$ 70,060,413	\$ 75,559,702
GRAND TOTAL	<u><u>\$ 269,639,058</u></u>	<u><u>\$ 330,244,382</u></u>	<u><u>\$ 352,315,457</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 242,140,698	\$ 299,368,578	\$ 321,344,236
Special Revenue Fund	\$ 24,472,975	\$ 28,021,049	\$ 28,874,115
Internal Service Fund	\$ 3,025,385	\$ 2,854,755	\$ 2,097,106
GRAND TOTAL	<u><u>\$ 269,639,058</u></u>	<u><u>\$ 330,244,382</u></u>	<u><u>\$ 352,315,457</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.



Lee County
Southwest Florida

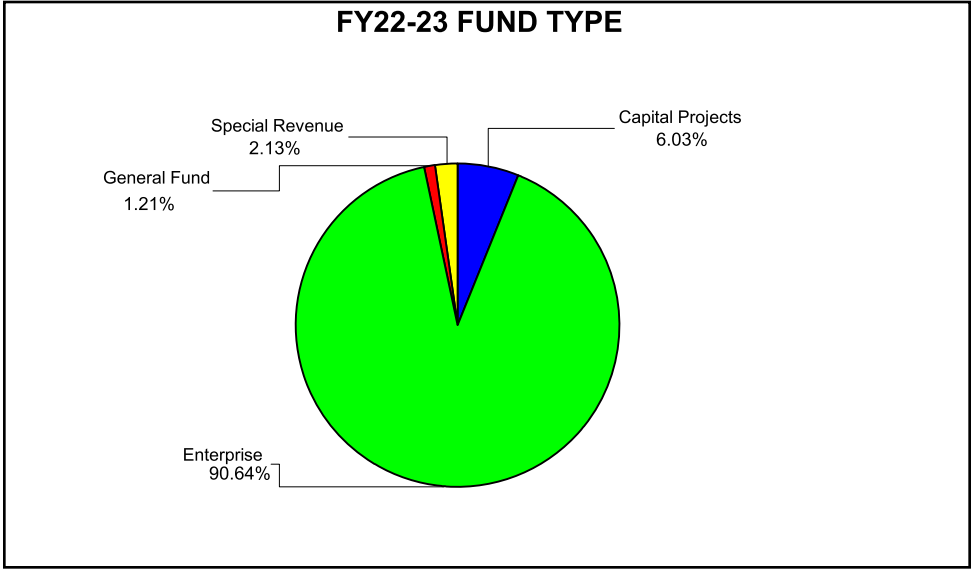
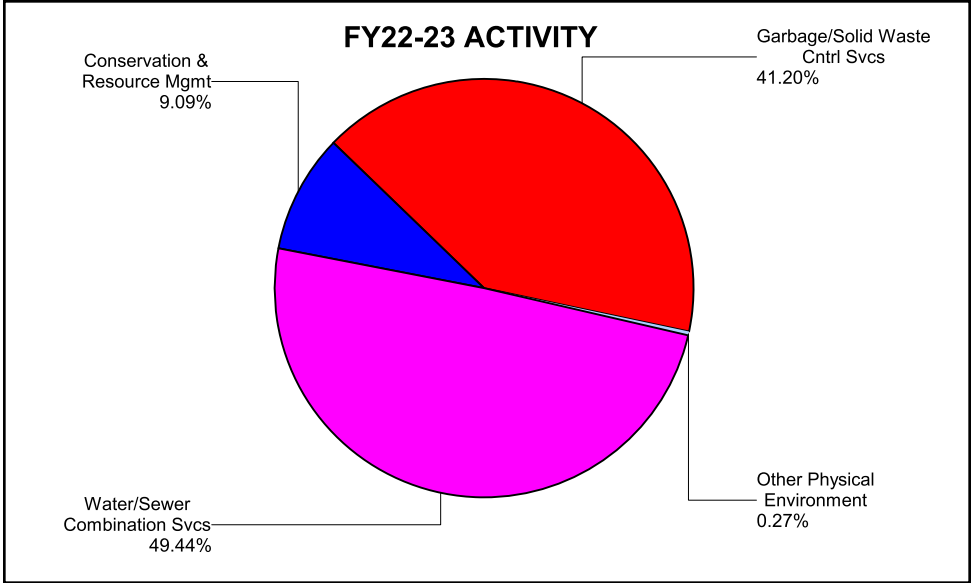
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2022 - 2023

	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Garbage/Solid Waste Cntrl Svcs	\$ 96,597,433	\$ 107,936,954	\$ 151,993,718
Water/Sewer Combination Svcs	\$ 112,606,787	\$ 155,366,582	\$ 182,421,505
Conservation & Resource Mgmt	\$ 14,757,698	\$ 17,772,474	\$ 33,544,304
Other Physical Environment	\$ 778,436	\$ 869,253	\$ 994,645
GRAND TOTAL	<u>\$ 224,740,354</u>	<u>\$ 281,945,263</u>	<u>\$ 368,954,172</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 5,455,445	\$ 5,641,259	\$ 4,456,656
Special Revenue Fund	\$ 5,819,689	\$ 6,247,856	\$ 7,843,952
Capital Project Fund	\$ 4,261,000	\$ 6,752,612	\$ 22,238,341
Enterprise Fund	\$ 209,204,220	\$ 263,303,536	\$ 334,415,223
GRAND TOTAL	<u>\$ 224,740,354</u>	<u>\$ 281,945,263</u>	<u>\$ 368,954,172</u>

PHYSICAL ENVIRONMENT



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

PHYSICAL ENVIRONMENT

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

Water Utility Services

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

Garbage/Solid Waste Control Services

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

Water-Sewer Combination Services

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

Conservation and Resource Management

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

Flood Control/Stormwater Management

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

Other Physical Environment Programs

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



Lee County
Southwest Florida

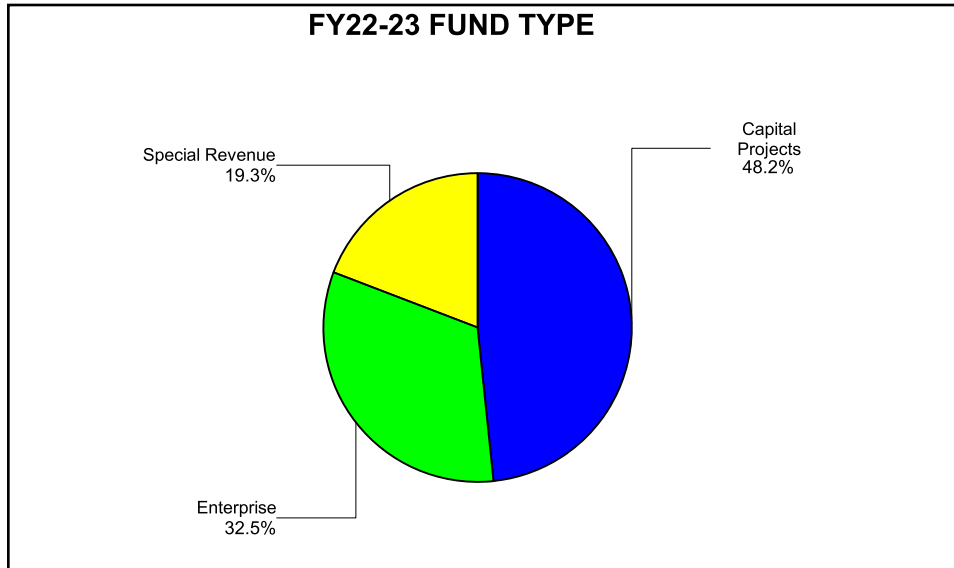
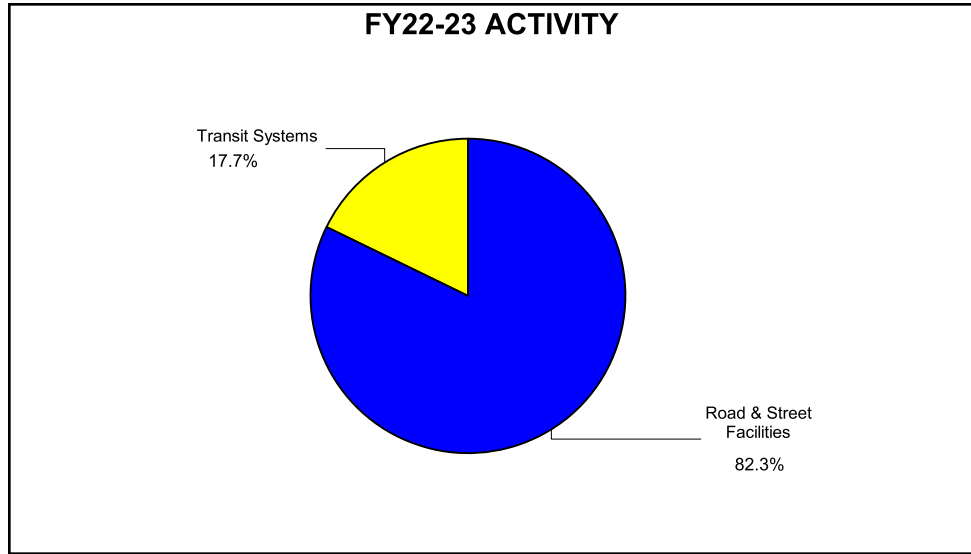
TRANSPORTATION

LEE COUNTY - FLORIDA
2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 119,607,185	\$ 98,191,238	\$ 207,201,919
Transit Systems	\$ 30,234,517	\$ 34,407,203	\$ 44,621,607
GRAND TOTAL	<u>\$ 149,841,702</u>	<u>\$ 132,598,441</u>	<u>\$ 251,823,526</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
Special Revenue Fund	\$ 38,457,675	\$ 37,919,525	\$ 48,485,434
Capital Project Fund	\$ 62,942,504	\$ 40,920,689	\$ 121,370,168
Enterprise Fund	\$ 48,441,523	\$ 53,758,227	\$ 81,967,924
GRAND TOTAL	<u>\$ 149,841,702</u>	<u>\$ 132,598,441</u>	<u>\$ 251,823,526</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.



Lee County
Southwest Florida

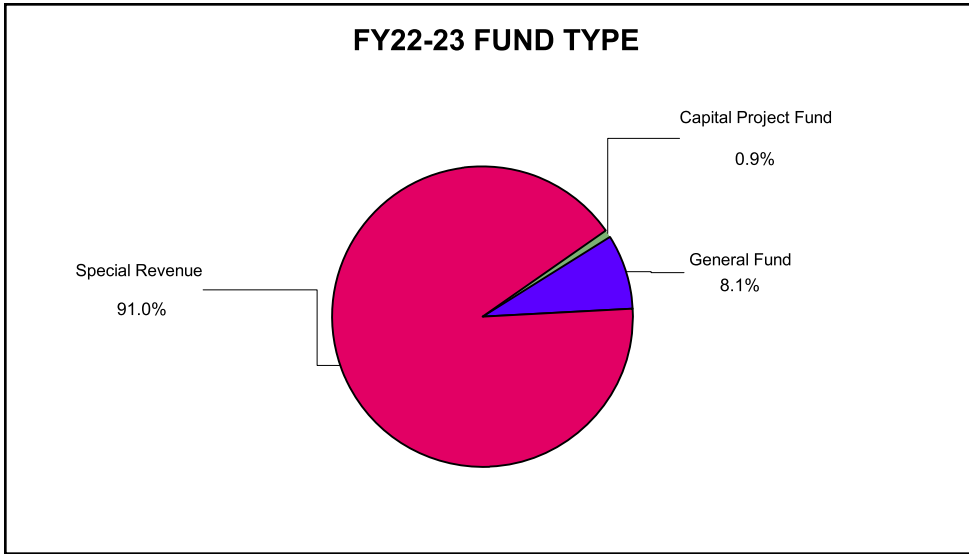
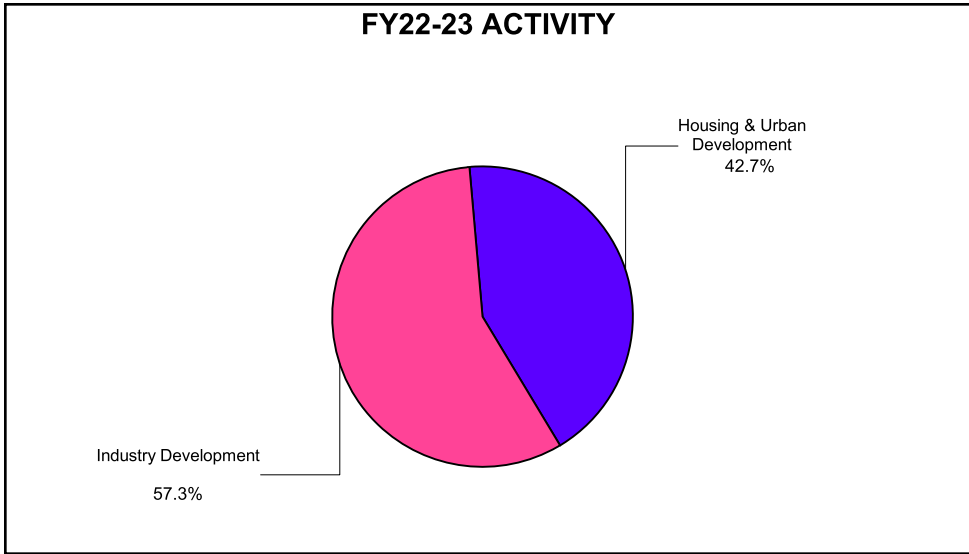
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2022 - 2023

	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Industry Development	\$ 20,359,670	\$ 22,742,318	\$ 27,197,484
Veterans Services	\$ 210,571	\$ 224,408	\$ 0
Housing & Urban Development	\$ 13,637,110	\$ 15,334,661	\$ 20,270,628
Other Economic Environments	\$ 369,205	\$ 0	\$ 0
GRAND TOTAL	<u>\$ 34,576,556</u>	<u>\$ 38,301,387</u>	<u>\$ 47,468,112</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 8,307,055	\$ 10,189,234	\$ 3,853,481
Special Revenue Fund	\$ 26,072,568	\$ 27,193,706	\$ 43,189,005
Capital Project Fund	\$ 196,933	\$ 918,447	\$ 425,626
GRAND TOTAL	<u>\$ 34,576,556</u>	<u>\$ 38,301,387</u>	<u>\$ 47,468,112</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.



Lee County
Southwest Florida

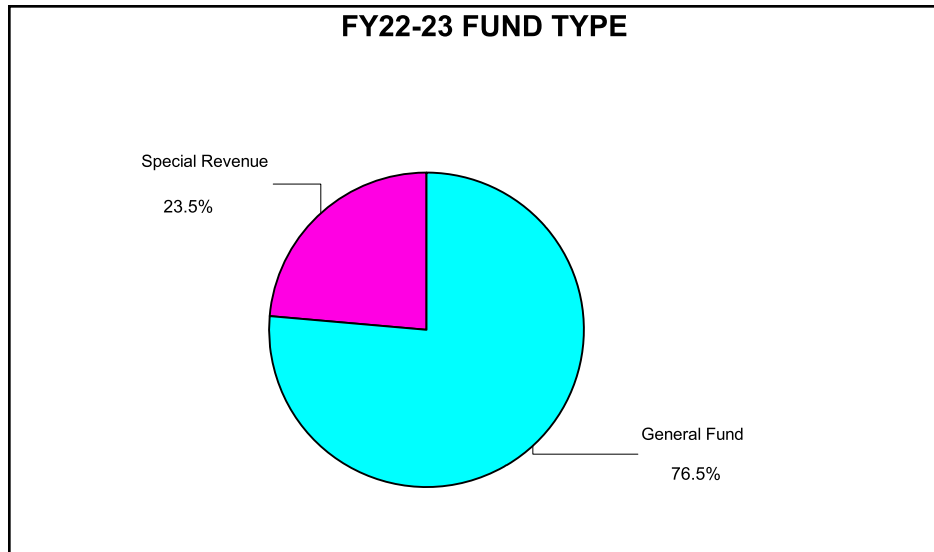
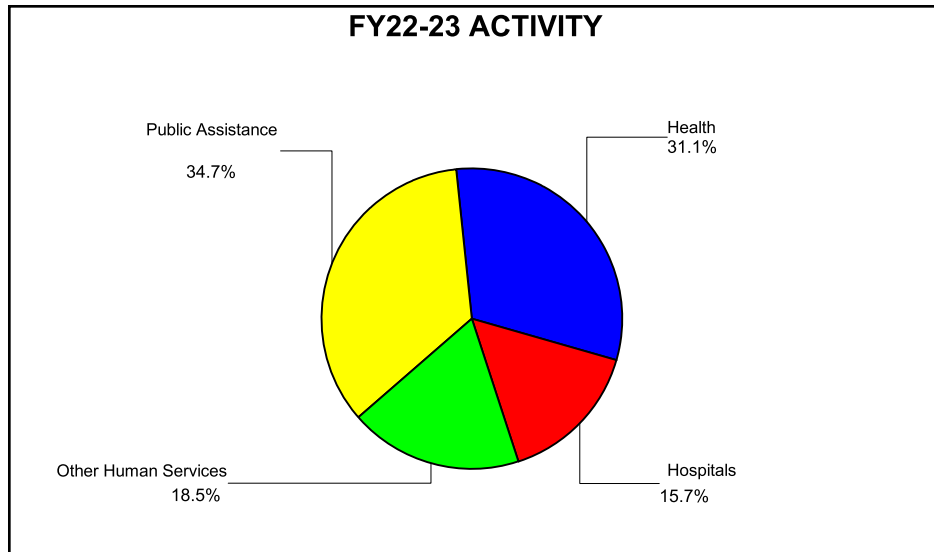
HUMAN SERVICES

LEE COUNTY - FLORIDA
2022 - 2023

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
Health	\$ 8,284,520	\$ 8,825,803	\$ 9,443,729
Mental Health	\$ 286,402	\$ 217,630	\$ 0
Public Assistance	\$ 7,139,112	\$ 7,962,394	\$ 10,547,240
Hospitals	\$ 4,278,791	\$ 4,073,517	\$ 4,767,451
Other Human Services	\$ 5,162,499	\$ 5,825,881	\$ 5,628,441
GRAND TOTAL	<u>\$ 25,151,324</u>	<u>\$ 26,905,225</u>	<u>\$ 30,386,861</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	<u>ADOPTED BUDGET</u>
General Fund	\$ 17,312,249	\$ 18,708,412	\$ 23,252,644
Special Revenue Fund	\$ 7,839,075	\$ 8,196,813	\$ 7,134,217
GRAND TOTAL	<u>\$ 25,151,324</u>	<u>\$ 26,905,225</u>	<u>\$ 30,386,861</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.



Lee County
Southwest Florida

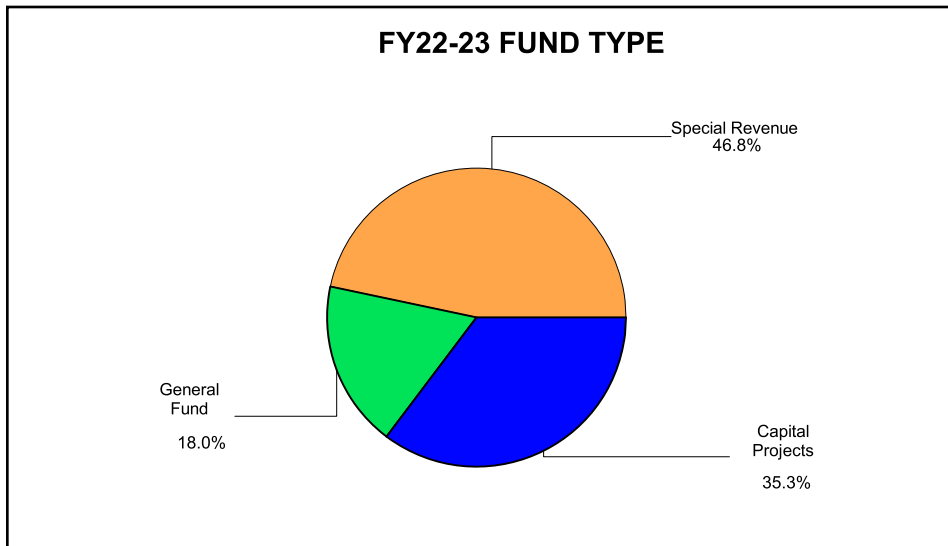
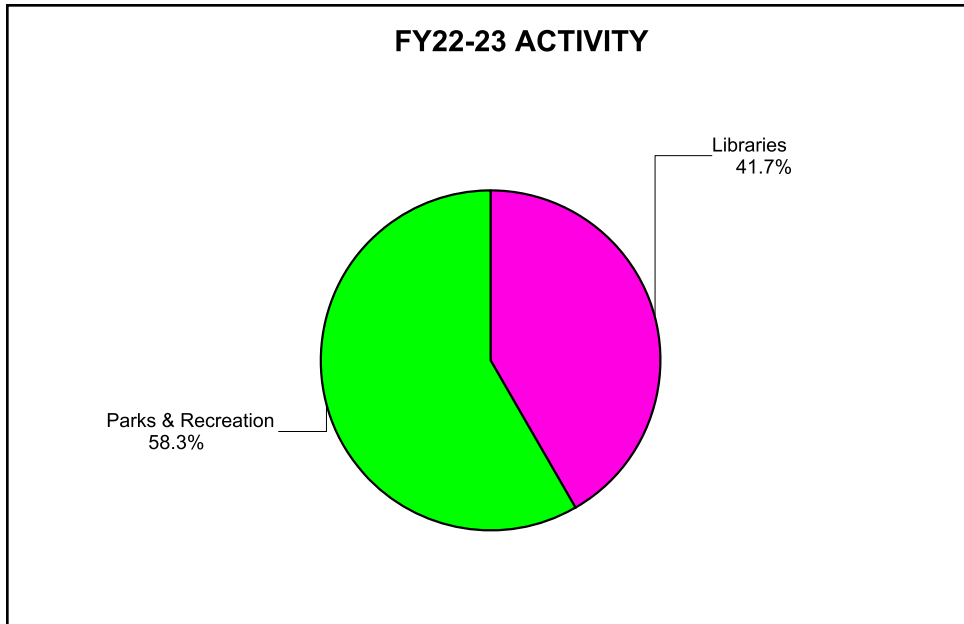
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2022 - 2023

	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Parks & Recreations	\$ 46,631,832	\$ 52,976,428	\$ 70,936,229
Special Events	\$ 25,000	\$ 50,000	\$ 0
Libraries	\$ 32,566,959	\$ 37,194,797	\$ 50,763,221
GRAND TOTAL	<u>\$ 79,223,791</u>	<u>\$ 90,221,225</u>	<u>\$ 121,699,450</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 16,442,769	\$ 18,850,488	\$ 21,883,058
Special Revenue Fund	\$ 46,311,129	\$ 49,580,450	\$ 56,899,443
Capital Project Fund	\$ 16,469,893	\$ 21,790,287	\$ 42,916,949
GRAND TOTAL	<u>\$ 79,223,791</u>	<u>\$ 90,221,225</u>	<u>\$ 121,699,450</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.



Lee County
Southwest Florida

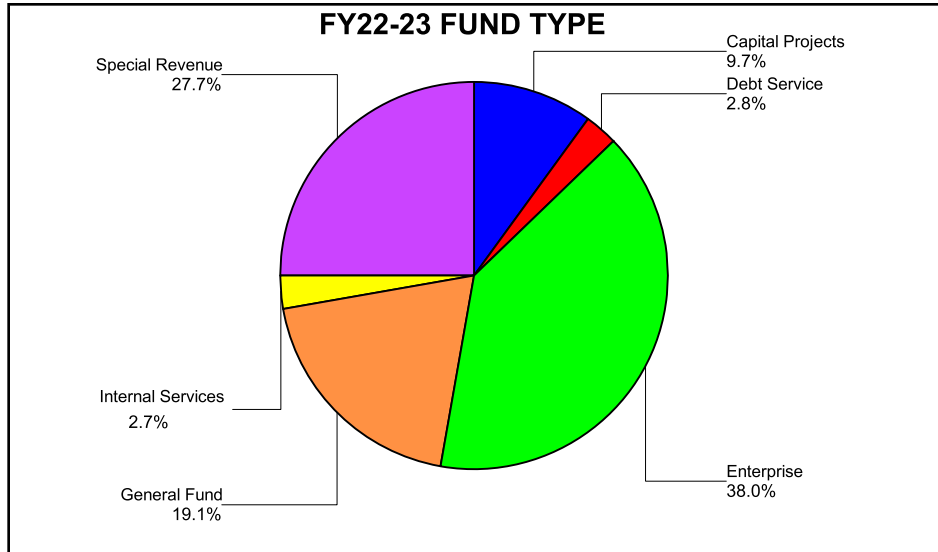
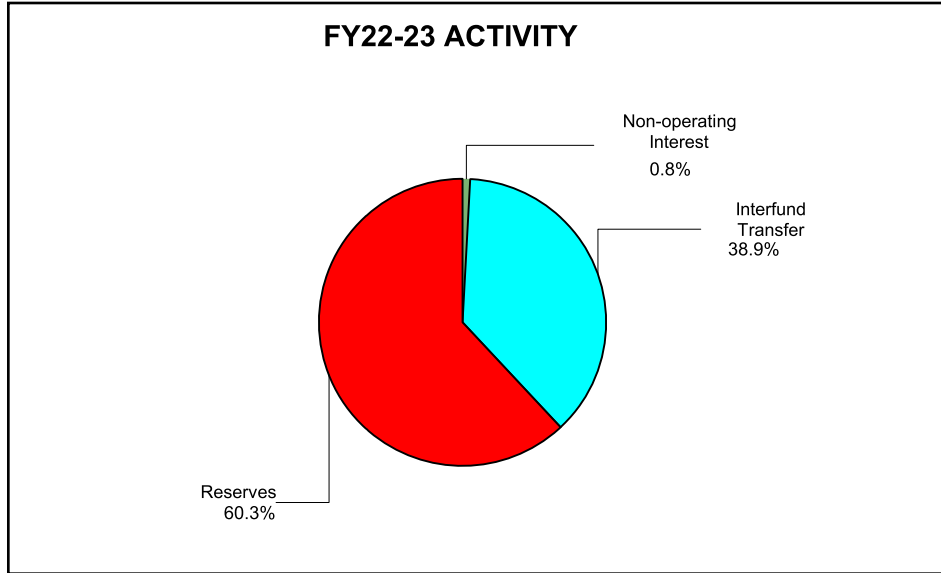
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2022 - 2023

	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Capital Lease Acquisition	\$ 0	\$ 1,308,681	\$ 0
Pymt-Rfded Bond Escrow Agt	\$ 28,159,782	\$ 0	\$ 0
Interfund Transfer	\$ 378,016,671	\$ 310,780,480	\$ 426,447,423
Non-operating Interest	\$ 11,442,188	\$ 9,158,048	\$ 8,882,403
Reserves	\$ 0	\$ 0	\$ 661,837,279
GRAND TOTAL	<u>\$ 417,618,641</u>	<u>\$ 321,247,209</u>	<u>\$ 1,097,167,105</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 59,660,367	\$ 78,738,958	\$ 209,558,193
Special Revenue Fund	\$ 89,880,355	\$ 120,450,575	\$ 303,634,953
Debt Service Fund	\$ 6,373,915	\$ 8,802,675	\$ 30,494,156
Capital Project Fund	\$ 5,961,564	\$ 4,981,772	\$ 106,594,168
Enterprise Fund	\$ 254,242,440	\$ 107,273,229	\$ 417,217,548
Internal Service Fund	\$ 1,500,000	\$ 1,000,000	\$ 29,668,087
GRAND TOTAL	<u>\$ 417,618,641</u>	<u>\$ 321,247,209</u>	<u>\$ 1,097,167,105</u>

NON-EXPENDITURE DISBURSEMENTS



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

NON-EXPENDITURE DISBURSEMENTS

This is a basic account category to provide for disbursements of accounting expenditures.

Capital Lease Acquisitions

This activity accounts for equipment acquired through capital lease financing.

Payment Refunded Bond Escrow Agent

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

Interfund Transfers

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

Non-operating Interest

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

Reserves

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



Lee County
Southwest Florida

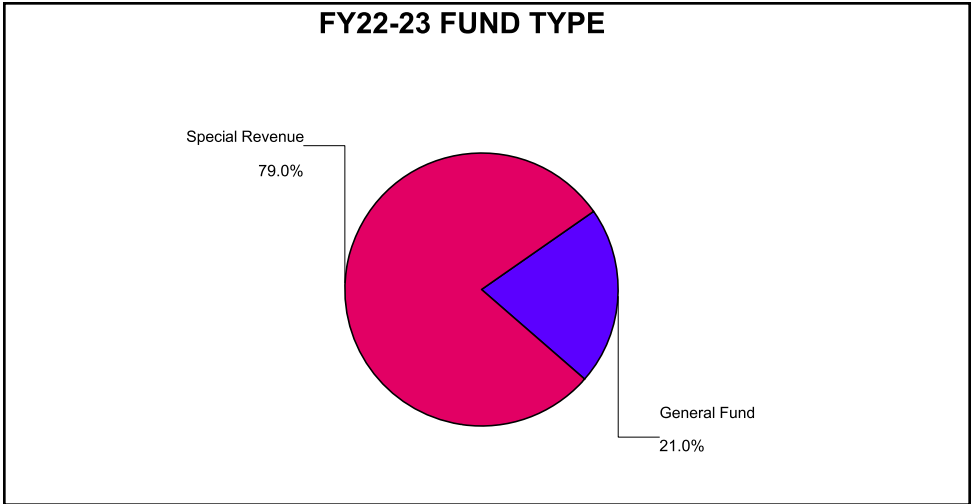
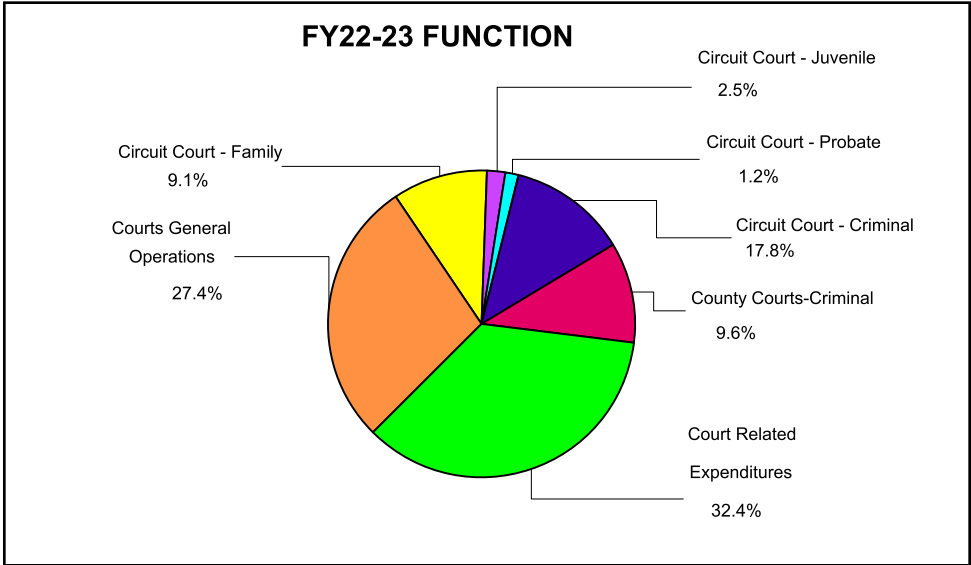
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2022 - 2023

FUNCTION	2020 - 2021 <u>ACTUAL</u>	2021 - 2022 UNAUDITED <u>ACTUAL</u>	2022 - 2023 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 6,078,187	\$ 5,919,138	\$ 7,799,229
Circuit Court- Criminal	\$ 3,517,670	\$ 3,639,986	\$ 4,288,644
Circuit Court - Family	\$ 1,673,685	\$ 1,466,792	\$ 2,195,814
Circuit Court - Juvenile	\$ 403,057	\$ 481,066	\$ 597,609
Circuit Court - Probate	\$ 269,200	\$ 229,467	\$ 288,000
Courts General Operations	\$ 5,723,140	\$ 5,406,773	\$ 6,609,742
County Courts - Criminal	\$ 2,057,589	\$ 2,006,143	\$ 2,301,375
GRAND TOTAL	<u>\$ 19,722,528</u>	<u>\$ 19,149,365</u>	<u>\$ 24,080,413</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 4,260,448	\$ 4,284,042	\$ 5,067,970
Special Revenue Fund	\$ 15,462,080	\$ 14,865,323	\$ 19,012,443
GRAND TOTAL	<u>\$ 19,722,528</u>	<u>\$ 19,149,365</u>	<u>\$ 24,080,413</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.