



FY2024-2025

Annual Budget Book



Lee County
Southwest Florida

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



Lee County
Southwest Florida

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Lee County
Southwest Florida

Adopted Budget

Fiscal Year 2024-2025

LEE COUNTY COMMISSION

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

COUNTY ADMINISTRATION

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

FY24-25 Budget Book

Prepared by Office of Management and Budget

Lee County Board of County Commissioners

County Attorney
Richard Wesch

County Manager
Dave Harner, II

Hearing Examiner
Donna Marie Collins

Assistant County Manager
Christine Brady

Assistant County Manager
Marc Mora

Assistant County Manager
Robert Codie

Assistant County Manager/CFO
Pete Winton

Assistant County Manager
Glen Salyer

Assistant to the County Manager
Amanda Condomina

County Departments

Community Engagement

Betsy Clayton
Katie Welton

Innovation & Technology

Ashley Mason

Parks & Recreation

Mack Young

Public Safety

Ben Abes

Solid Waste

Doug Whitehead

Visitor & Convention Bureau

Tamara Pigott

Animal Services

Pablo Adorno

Community Development

Mikki Rozdolski

County Lands

Robert Clemens

Economic Development

John Talmage

Natural Resources

Roland Ottolini

Utilities

Pam Keyes

Facilities Construction Mgmt.

Ehab Guirguis

Fleet

Schecyl Santiago-Lugo

Human & Veteran Services

Julie Boudreaux

Library

Mindi Simon

Sports Development

Jeff Mielke

Transit (LeeTran)

Dominic Gemelli

Finance

Management & Budget

MSTBU

Procurement Management

Mary Tucker

Risk Management

Mike Figueroa

Strategic Resources & Government Affairs

Jeannie Sutton

County-Wide Grant Coordination

Nicole Turner

Intergovernmental Affairs

Recovery Programs Funding

Performance Management

Human Resources

Angela Pruitt

Transportation

Rob Price

DIRECTORY

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

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

OTHER PUBLIC OFFICES	PHONE	TOWNS & CITIES	PHONE NUMBER
Clerk of Circuit Court	239-533-5000	City of Bonita Springs	239-949-6262
Supervisor of Elections	239-533-8683	City of Cape Coral	239-574-0401
Property Appraiser	239-533-6100	City of Fort Myers	239-321-7000
Tax Collector	239-533-6000	City of Sanibel	239-472-3700
District 21 Medical Examiner	239-277-5020	Town of Ft. Myers Beach	239-765-0202
School District	239-334-1102	Village of Estero	239-221-5035
Sheriff	239-477-1000		
Twentieth Judicial Circuit	239-533-9197		
Public Defender	239-533-2911		
State Attorney	239-533-1000		



Lee County
Southwest Florida

USER'S GUIDE

FORMAT OF BUDGET DOCUMENT

The 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)

This section contains comparisons between the FY23-24 and FY24-25 budgets, charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

FINANCIAL POLICIES (page 61)

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 67)

Each area is comprised of: 1) an expenditure history by division for Actual FY22-23, Unaudited Actual FY23-24, and Adopted Budget for FY24-25 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 119)

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 157)

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

BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

FY23-24 Adopted Budget to FY24-25 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.

	2023-2024 <u>Adopted Budget</u>	Percent Increase or <u>(Decrease)</u>	2024-2025 <u>Proposed Budget</u>
OPERATING BUDGET			
BoCC Operating Departments	\$ 699,380,971	4.89%	\$ 733,571,539
Constitutional Officers and Courts	381,773,108	14.63%	437,637,130
Total Operating Budget	\$ 1,081,154,079	8.33%	\$ 1,171,208,669
CAPITAL BUDGET			
Capital Projects	\$ 121,867,840	70.62%	\$ 207,925,214
Major Maintenance	83,890,862	24.01%	104,036,752
Total Capital Budget	\$ 205,758,702	51.62%	\$ 311,961,966
Total Operating and Capital Budget	\$ 1,286,912,781	15.25%	\$ 1,483,170,635
OTHER			
Internal Transfers	\$ 317,422,160	32.86%	\$ 421,716,891
Debt Service	66,084,100	6.53%	70,401,338
Insurance	107,607,241	18.79%	127,823,770
Non-Departmental	62,778,050	15.72%	72,647,498
Special Districts	8,349,720	32.68%	11,078,387
Total Other	\$ 562,241,271	25.15%	\$ 703,667,884
Total Operating, Capital and Other:	\$ 1,849,154,052	18.26%	\$ 2,186,838,519
RESERVES	\$ 677,808,743	1.79%	\$ 689,975,346
TOTAL BUDGET	\$ 2,526,962,795	13.84%	\$ 2,876,813,865

The proposed FY24-25 budget represents a significant investment in Public Safety (law enforcement and emergency medical services) as well as increases due to the timing of planned capital projects and the internal transfers needed to fund those projects.

The operating budget includes \$315 million for the Sheriff's Office, an increase of \$38 million for 75 new positions, technology upgrades, and competitive wages. It also includes 34 additional EMS positions and funding for four new ambulance stations. Operational increases in Solid Waste and Utilities are a reflection of rising costs for supplies and vendor contracts. The Transportation budget increased by \$13 million due to the expanding road network, related positions required for that growth, and cost increases for fuel, asphalt and other products.

Capital spending for FY24-25 is \$207.9 million and includes continuing work on major transportation projects such as the Alico Road Connector, Corkscrew Road Widening, Three Oaks Extension North, and replacement of Big Carlos Bridge. Solid Waste is continuing its landfill capacity improvements and beginning work on a new Materials Recycling Facility. Utilities is continuing work on the replacement of the Fort Myers Beach Water Reclamation Facility and starting the design of its Southeast Water Reclamation Facility. Major maintenance projects of \$104 million include increases for facilities upkeep, \$9 million of road resurfacing projects, including \$5 million annually in Lehigh Acres, and funds for Estero Island Beach Renourishment.

Transfers between funds represent an expense to the sending fund and a revenue to the receiving fund. The 32.9% increase in transfers is primarily to fund capital projects. Insurance expenses are a reflection of increased property insurance costs following Hurricane Ian and higher usage of the county's healthcare plan. Special Districts (MSTBUs) increased 32.7% due to an increase in construction costs, electricity, and to build reserves for future capital projects.

There was no significant change in overall reserves. However, a substantial amount of emergency and permanent repairs from Hurricane Ian are being cash-flowed by internal funds, but full reimbursement is expected from the Federal Emergency Management Agency and State of Florida.

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2024-2025

<u>ESTIMATED REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TRUST & AGENCY FUNDS</u>	<u>TOTAL</u>
CURRENT REVENUES:								
Ad Valorem Taxes	\$ 486,140,695	\$ 114,491,435	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 600,632,130
Other Taxes	0	55,535,483	0	27,566,878	0	0	0	83,102,361
License & Permits	30,650,000	90,879,840	0	200,000	3,611,391	12,000	0	125,353,231
Intergovernmental Revenues	112,314,454	33,053,218	0	18,700	22,813,501	0	0	168,199,873
Charges for Services	33,974,923	14,742,697	0	235,000	334,001,119	137,809,195	0	520,762,934
Fines & Forfeitures	125,000	905,470	0	0	2,200	300,000	0	1,332,670
Miscellaneous Revenues	33,514,126	7,414,931	263,000	5,939,029	2,130,900	20,565,648	0	69,827,634
Court Related Revenues	0	2,415,000	0	0	0	0	0	2,415,000
Non-Revenues	11,174,472	87,208,239	32,057,461	130,018,270	229,555,559	4,868,000	0	494,882,001
Less 5% Anticipated Revenues	0	(179,911)	0	0	0	0	0	(179,911)
Total Current Revenues	\$ 707,893,670	\$ 406,466,402	\$ 32,320,461	\$ 163,977,877	\$ 592,114,670	\$ 163,554,843	\$ 0	\$ 2,066,327,923
FUND BALANCE APPROPRIATED	\$ 104,530,610	\$ 272,434,915	\$ 22,808,355	\$ 148,541,681	\$ 230,913,673	\$ 31,256,708	\$ 0	\$ 810,485,942
Total Estimated Revenues	<u>\$ 812,424,280</u>	<u>\$ 678,901,317</u>	<u>\$ 55,128,816</u>	<u>\$ 312,519,558</u>	<u>\$ 823,028,343</u>	<u>\$ 194,811,551</u>	<u>\$ 0</u>	<u>\$ 2,876,813,865</u>
APPROPRIATED EXPENDITURES								
CURRENT EXPENDITURES:								
General Government Services	\$ 171,557,897	\$ 22,364,654	\$ 25,814,279	\$ 8,935,026	\$ 3,355,303	\$ 165,347,078	\$ 0	\$ 397,374,237
Public Safety	408,368,829	37,810,204	0	0	0	3,817,481	0	\$ 449,996,514
Physical Environment	5,178,326	8,373,860	0	5,308,000	379,878,529	0	0	\$ 398,738,715
Transportation	0	62,162,966	0	109,142,968	80,651,404	0	0	\$ 251,957,338
Economic Environment	2,228,845	41,764,457	0	0	0	0	0	\$ 43,993,302
Human Services	25,174,983	8,057,069	0	0	0	0	0	\$ 33,232,052
Culture/Recreation	24,142,161	61,320,162	0	31,303,349	0	0	0	\$ 116,765,672
Court Related Services	5,484,948	20,293,752	0	0	0	0	0	\$ 25,778,700
Non-Expenditure Disbursements	96,333,343	209,549,650	3,842,600	8,654,093	141,609,715	575,000	0	\$ 460,564,401
Debt Service	0	0	0	0	8,437,588	0	0	\$ 8,437,588
Total Current Expenditures	\$ 738,469,332	\$ 471,696,774	\$ 29,656,879	\$ 163,343,436	\$ 613,932,539	\$ 169,739,559	\$ 0	\$ 2,186,838,519
RESERVES	\$ 73,954,948	\$ 207,204,543	\$ 25,471,937	\$ 149,176,122	\$ 209,095,804	\$ 25,071,992	\$ 0	\$ 689,975,346
Total Appropriated Expenditures	<u>\$ 812,424,280</u>	<u>\$ 678,901,317</u>	<u>\$ 55,128,816</u>	<u>\$ 312,519,558</u>	<u>\$ 823,028,343</u>	<u>\$ 194,811,551</u>	<u>\$ 0</u>	<u>\$ 2,876,813,865</u>

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY22-23 ACTUAL	FY23-24 ESTIMATED	FY24-25 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 495,745,552	\$ 540,767,986	\$ 600,632,130	11.07%
Other Taxes	70,724,837	77,003,040	83,102,361	7.92%
Licenses & Permits	127,093,521	132,130,233	125,353,231	-5.13%
Intergovernmental	323,078,960	416,458,260	168,199,873	-59.61%
Charges for Services	480,218,602	497,765,966	520,762,934	4.62%
Fines & Forfeitures	2,343,119	2,064,651	1,332,670	-35.45%
Miscellaneous	85,870,021	101,905,524	69,827,634	-31.48%
Court Cost	2,455,357	2,886,179	2,415,000	-16.33%
Non-Revenues	375,719,400	630,074,642	494,882,001	-21.46%
Less 5% Anticipated	0	0	(179,911)	0.00%
Fund Balance	594,302,094	532,315,663	810,485,942	52.26%
Total Revenues	\$ 2,557,551,463	\$ 2,933,372,144	\$ 2,876,813,865	-1.93%
<u>EXPENDITURES</u>				
General Government Services	\$ 522,579,082	\$ 395,160,042	\$ 397,374,237	0.56%
Public Safety	379,694,433	407,045,831	449,996,514	10.55%
Physical Environment	365,505,062	412,500,454	398,738,715	-3.34%
Transportation	163,115,144	223,125,781	251,957,338	12.92%
Economic Environment	38,664,468	64,012,231	43,993,302	-31.27%
Human Services	28,332,337	30,857,316	33,232,052	7.70%
Culture / Recreation	95,938,455	103,099,740	116,765,672	13.26%
Court Related	21,399,236	22,460,288	25,778,700	14.77%
Non-Expenditures	366,425,921	455,117,495	460,564,401	1.20%
Debt Service	8,900,345	9,519,649	8,437,588	-11.37%
Reserves	566,996,980	810,473,317	689,975,346	-14.87%
Total Expenditures	\$ 2,557,551,463	\$ 2,933,372,144	\$ 2,876,813,865	-1.93%

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.

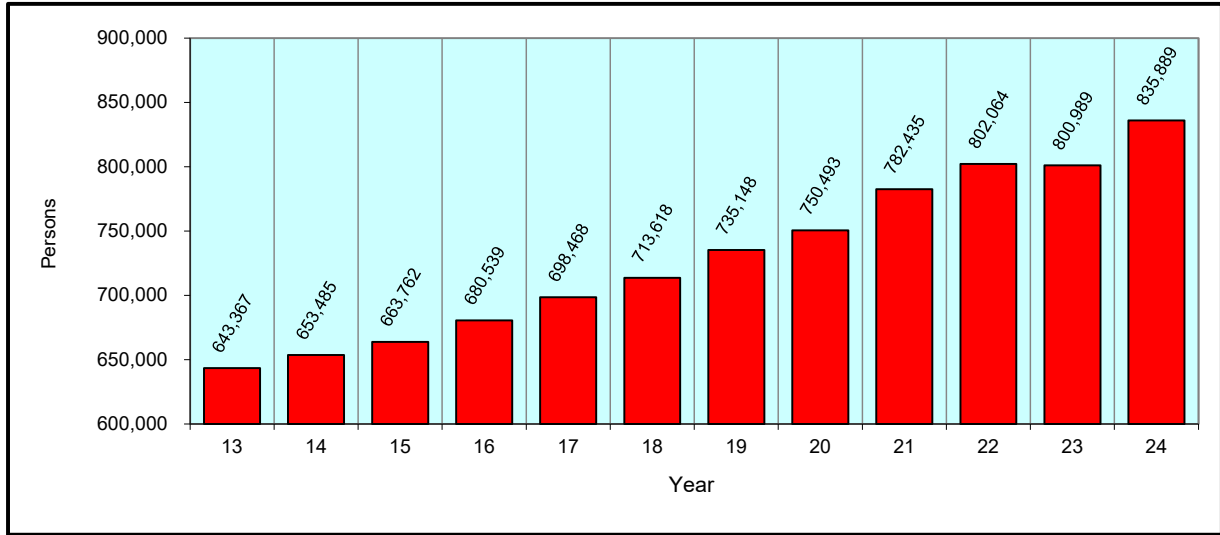
The state provides a consistent monthly distribution of *revenue sharing* with a June "true up". Population growth has usually resulted in an increase of the monthly allocation and annual collections.

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 2013 THROUGH 2024

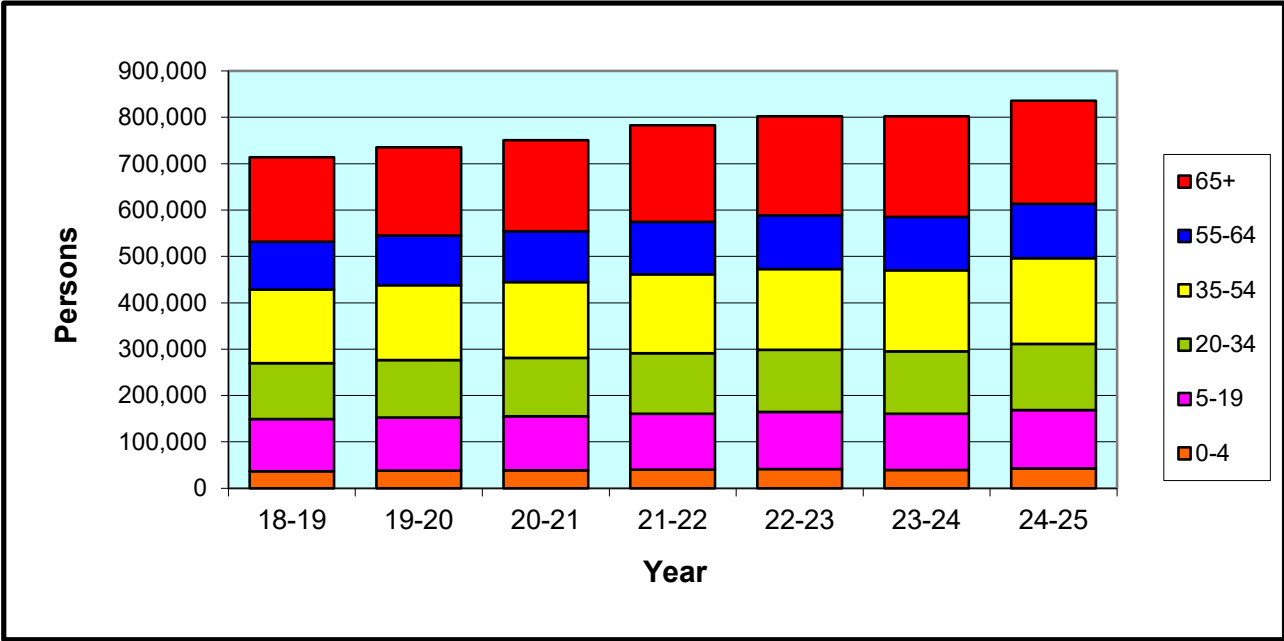


Sources: Bureau of Economic and Demographic Research (BEER), University of Florida

As indicated by the above graph, the estimated permanent population of Lee County has increased 25.5% over the past 12 years. Although affected by economic downturns such as in 2007-2008 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.0% from 2000 to 2008. However, in 2008 the rate of growth slowed substantially (1.3%) from the previous year. The 2009 rate indicated an actual decline of 1.4% for the first time. This is reflective of an overall Florida population decline of 0.3% - the first statewide decline since military personnel left the state at the end of World War II. The 2024 number is a FL Economic and Demographic Research projection.

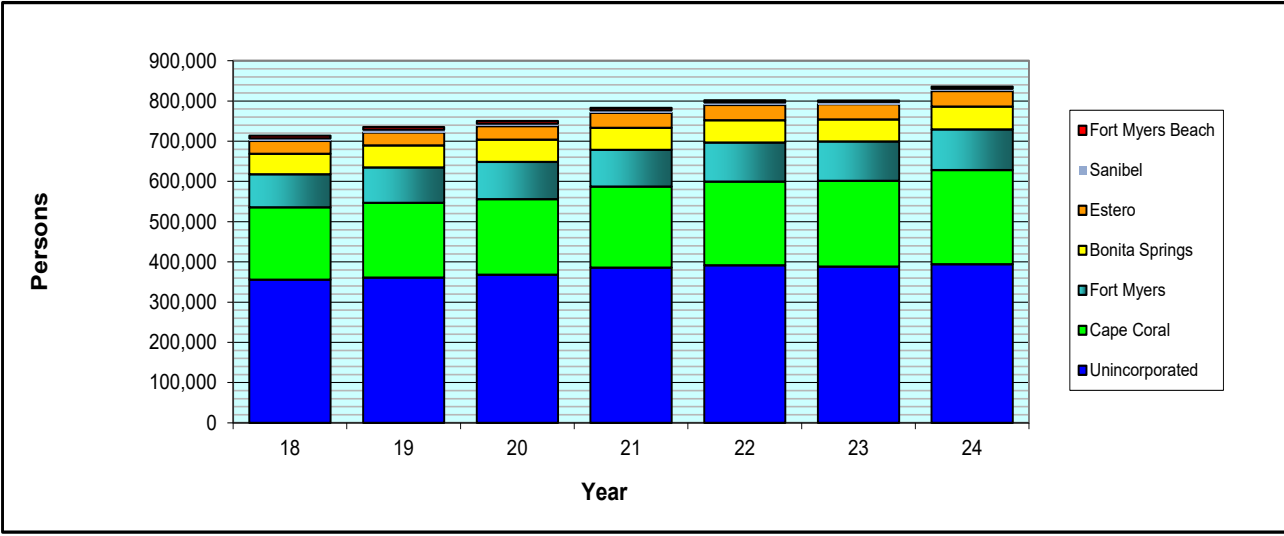
2009-2010	+3,630	2014-2015	+10,277	2019-2020	+15,345
2010-2011	+6,556	2015-2016	+16,777	2020-2021	+31,942
2011-2012	+12,719	2016-2017	+17,929	2021-2022	+19,629
2012-2013	+5,338	2017-2018	+15,150	2022-2023	-1,078
2013-2014	+10,118	2018-2019	+21,530	2024-2025	+34,900

LEE COUNTY POPULATION PROFILE



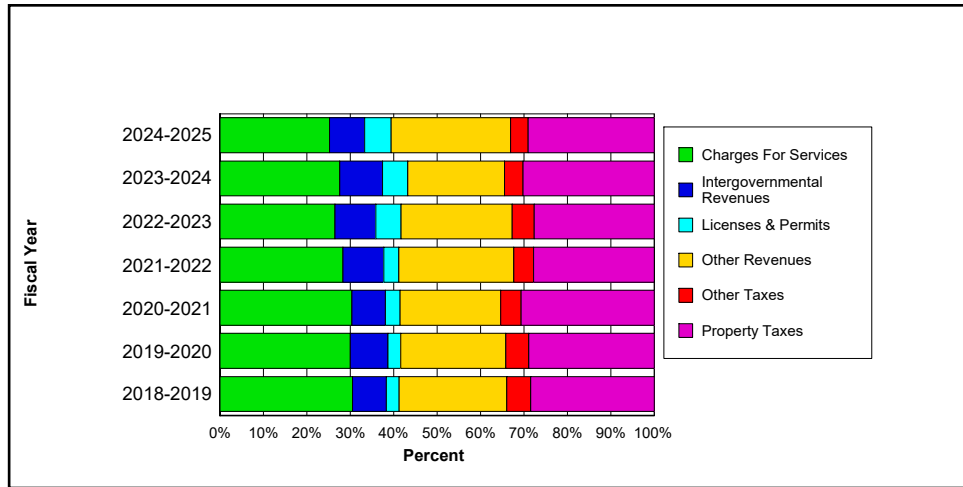
Source: United States Census Bureau

UNINCORPORATED AND INCORPORATED POPULATION

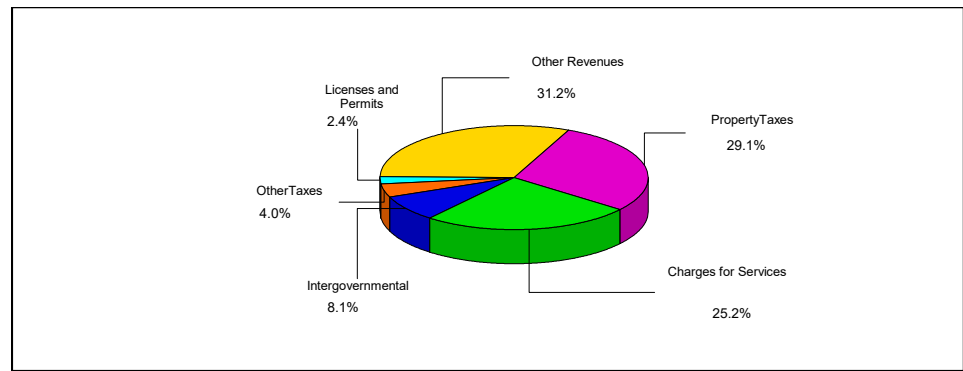


Source: Florida EDR
 Note: The Countywide figures do not necessarily reflect those population estimates that are ultimately used for revenue-sharing purposes.

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY24-25 (Excludes Transfers and Reserves)



Percentage Distribution for FY24-25

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

<u>REVENUE TYPE</u>	<u>FY24-25 ADOPTED</u>	
Property Taxes	\$ 600,632,130	
Charges for Services	520,762,934	
Intergovernmental	168,199,873	
Other Taxes	83,102,361	
Licenses and Permits	49,767,711	
Other Revenues:		
Interfund Transfers	\$ 421,716,891	
Interest Earnings	27,285,876	
Constitutional Transfers and Misc Revenues	114,023,383	
Impact Fees	75,585,520	
Fines & Forfeitures	1,332,670	
Court and Related Services	2,415,000	
Rent & Royalties	1,683,485	
	<u>644,042,825</u>	
Total Current Revenues	\$ 2,066,507,834	71.8%
Less 5% Anticipated	(179,911)	
Fund Balance	<u>810,485,942</u>	<u>28.2%</u>
TOTAL ALL REVENUES	<u>\$ 2,876,813,865</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 29.1% of the current revenues budgeted for FY24-25. 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 25.2% of current revenues.

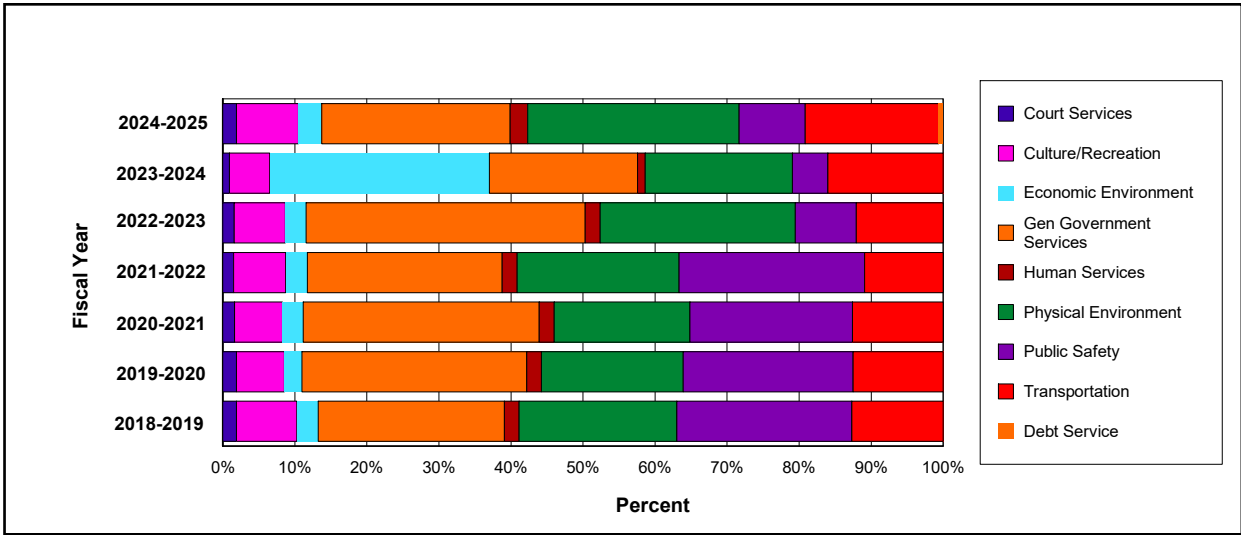
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 8.1% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.0% of the total current revenues.

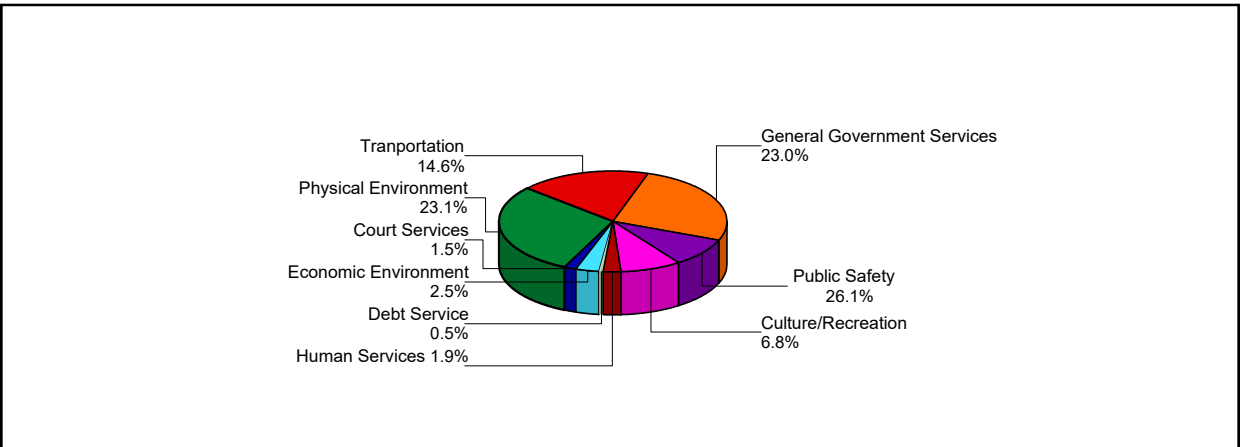
Licenses and Permits are 2.4% of current revenues and consist primarily of building and permit fees.

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 FY24-25 (Excludes Transfers and Reserves)



Percentage Distribution for FY24-25 (Excludes Transfers and Reserves)

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

<u>EXPENDITURE FUNCTION</u>	<u>2024 - 2025 ADOPTED</u>		
General Government	\$ 397,374,237		
Public Safety	449,996,514		
Physical Environment	398,738,715		
Transportation	251,957,338		
Economic Environment	43,993,302		
Human Services Culture	33,232,052		
& Recreation Court	116,765,672		
Services	25,778,700		
Debt Service	8,437,588		
Subtotal	\$ 1,726,274,118	60.0%	
TRANSFERS AND RESERVES	1,150,539,747	40.0%	
TOTAL EXPENDITURES	<u>\$ 2,876,813,865</u>	100.0%	

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY17-18. 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 FY24-25 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY24-25, Public Safety is the largest at 26.1%, followed by Physical Environment at 23.1% and General Government Services at 23.0%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services and represents 26.1%.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 2.5% of the total budget.

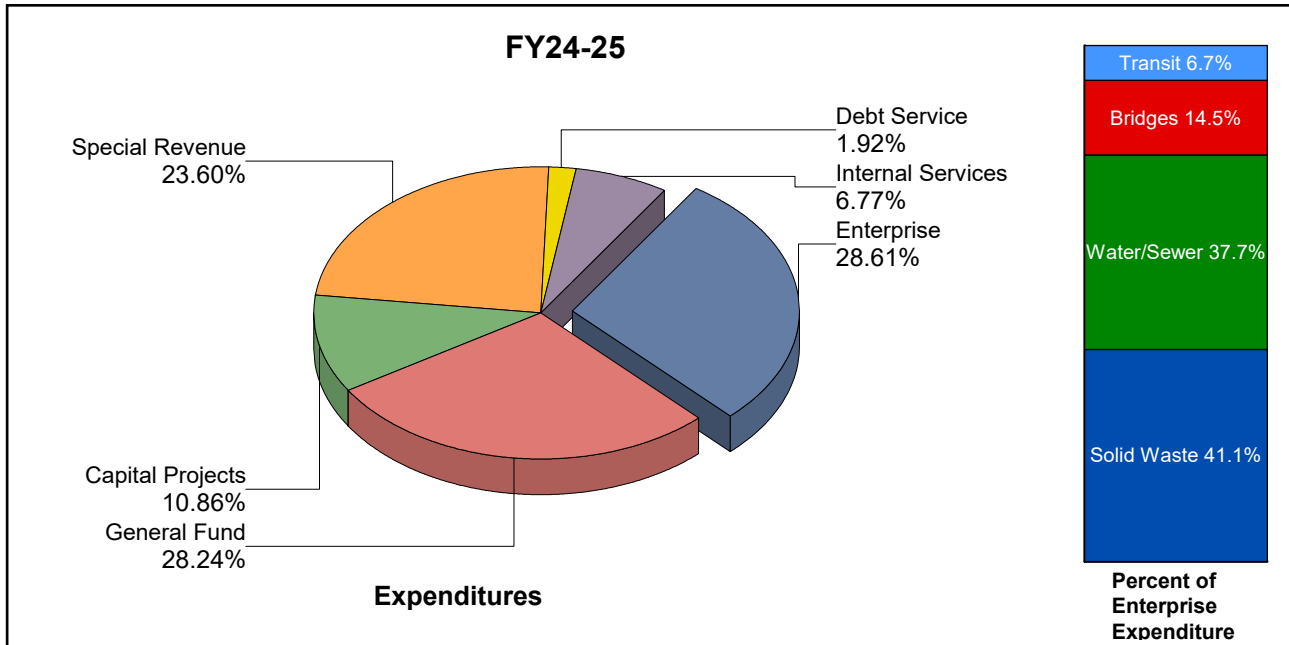
Human Services, including social service support and grant-related programs, represents 1.9% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 6.8% of the total budget.

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

Non-expenditure disbursements are Reserves of \$689,975,346 and Interfund Transfers of \$460,564,401 for a total of \$1,150,539,747 or 40.0% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES



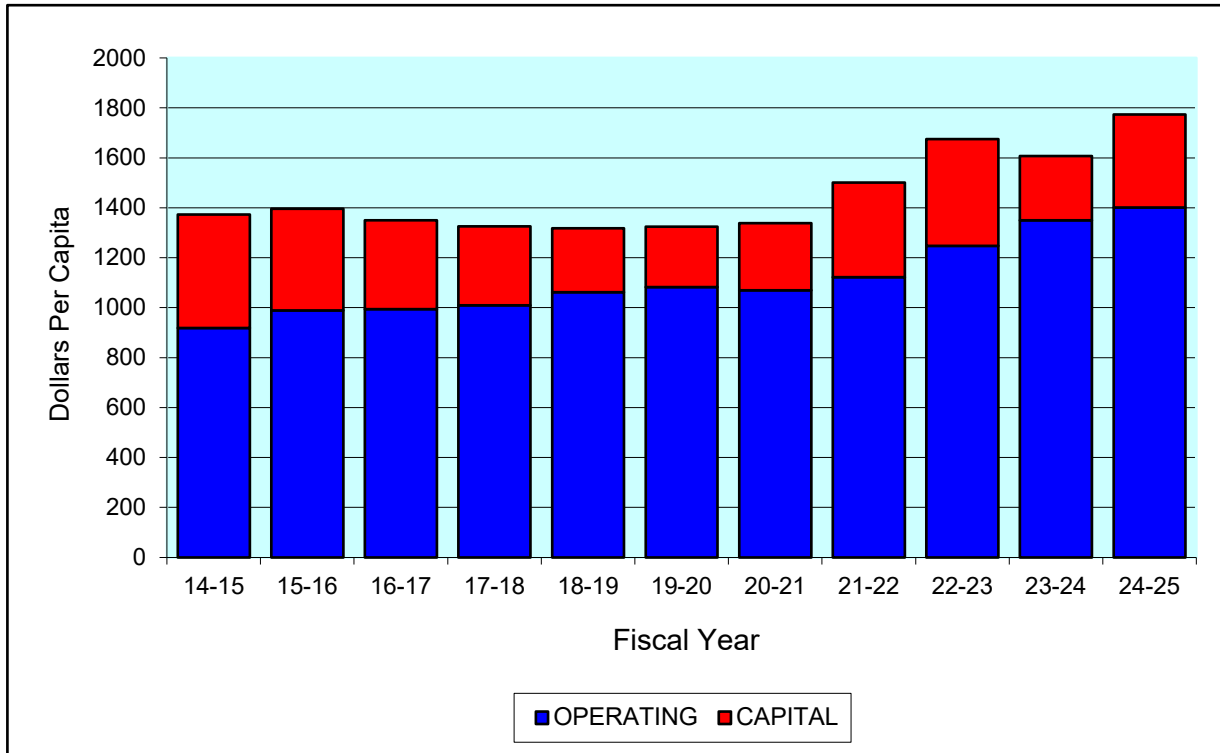
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise	Solid Waste	\$ 338,380,903	
	Water/Sewer	310,090,870	
	Bridges	119,412,126	
	Transit	55,144,444	
	Subtotal	\$ 823,028,343	
General		812,424,280	
Capital Projects		312,519,558	
Special Revenue		678,901,317	
Debt Service		55,128,816	
Internal Service Funds		194,811,551	
Trust and Agency		0	
	TOTAL	\$2,876,813,865	

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

FY14-15 THROUGH FY24-25



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

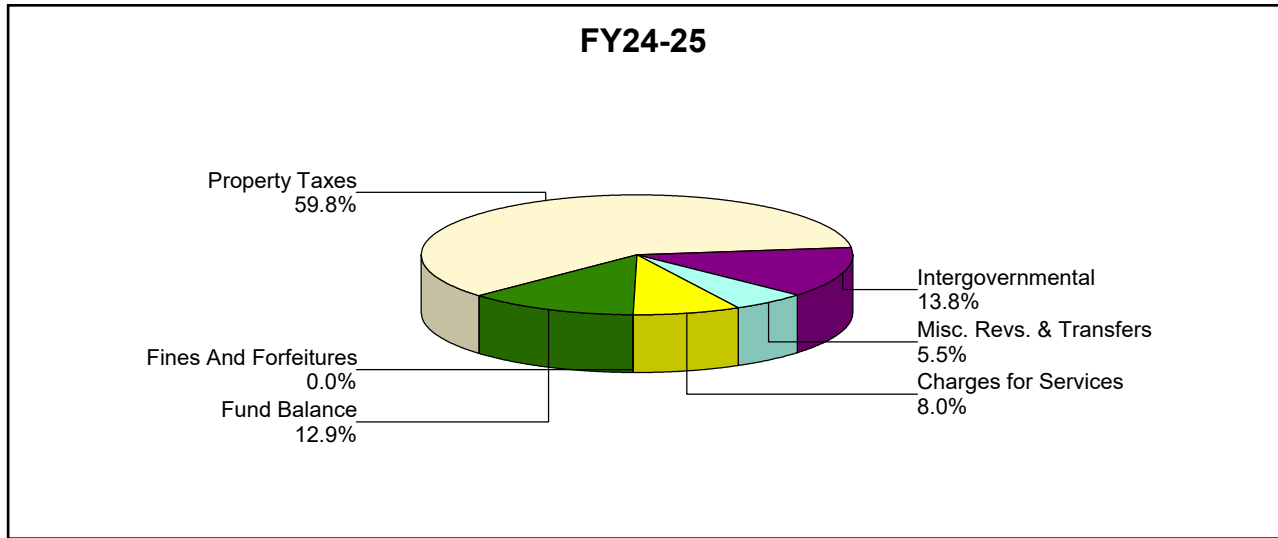
	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
Operating \$	918	989	994	1,009	1,062	1,082	1,070	1,122	1,248	1,350	1,401
Capital	455	408	356	316	256	241	268	379	427	257	373
TOTAL	\$ 1,373	\$ 1,397	\$ 1,350	\$ 1,325	\$ 1,318	\$ 1,323	1,338	1,501	1,675	1,607	1,774

Total per capita expenditures reflect an increase from FY23-24 to FY24-25.

Expenditures per capita for capital projects: Most of the increases that occurred during much of the period in the chart reflect the receipt of bond proceeds or other funds that were eventually spent during a project's construction. The spend down of existing funds and reduction in new capital funds led to a decline in per capita expenses that began in FY08-09 and continued through FY12-13. A gradual increase that began in FY13-14 was followed by decreases in FY15/16 through FY22-23. There was a decrease for FY23-24 and an increase for FY24-25.

Expenditures per capita for operating expenditures have reflected a trend of increasing costs associated with the maintenance of completed capital projects and costs of county services. Operating per capita expenditures have increased annually until FY08-09. FY08-09 was the first decline in per capita expenditures over the previous year. That trend continued until FY13-14 with FY14-15 reflecting a slight decline and minor increases in FY15-16 through FY21-22. There were increases for FY22-23 through FY24-25.

GENERAL FUND REVENUE BY CATEGORY



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

	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Unaudited Actual	FY24-25 Adopted
Property Taxes	\$ 326,180,376	\$ 348,358,614	\$ 356,770,150	\$ 400,804,425	\$ 435,053,439	\$ 486,140,695
Other Taxes	0	0	0	0	0	0
Intergovernmental	209,979,430	101,042,847	153,881,407	200,402,519	174,520,798	112,314,454
Misc Revs & Transfers	34,926,239	36,922,573	41,226,543	74,942,897	227,557,456	44,688,598
Charges for Services	48,023,784	51,721,812	56,340,726	55,882,353	44,534,628	64,624,923
Fines & Forfeitures	95,663	75,778	70,132	116,404	112,700	125,000
Current Revenues	\$ 619,205,492	\$ 538,121,624	\$ 608,288,958	\$ 732,148,598	\$ 881,779,021	\$ 707,893,670
Less 5% Anticipated						
Fund Balance	133,528,623	223,479,078	196,127,400	185,140,717	186,642,937	104,530,610
TOTAL	\$ 752,734,115	\$ 761,600,702	\$ 804,416,358	\$ 917,289,315	\$ 1,068,421,958	\$ 812,424,280

The chart reflects adopted FY24-25 revenues in the General Fund. Projected revenues total \$812,424,280. Chart percentages are based on this total. Property Taxes account for 59.8% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) account for 13.8% 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.

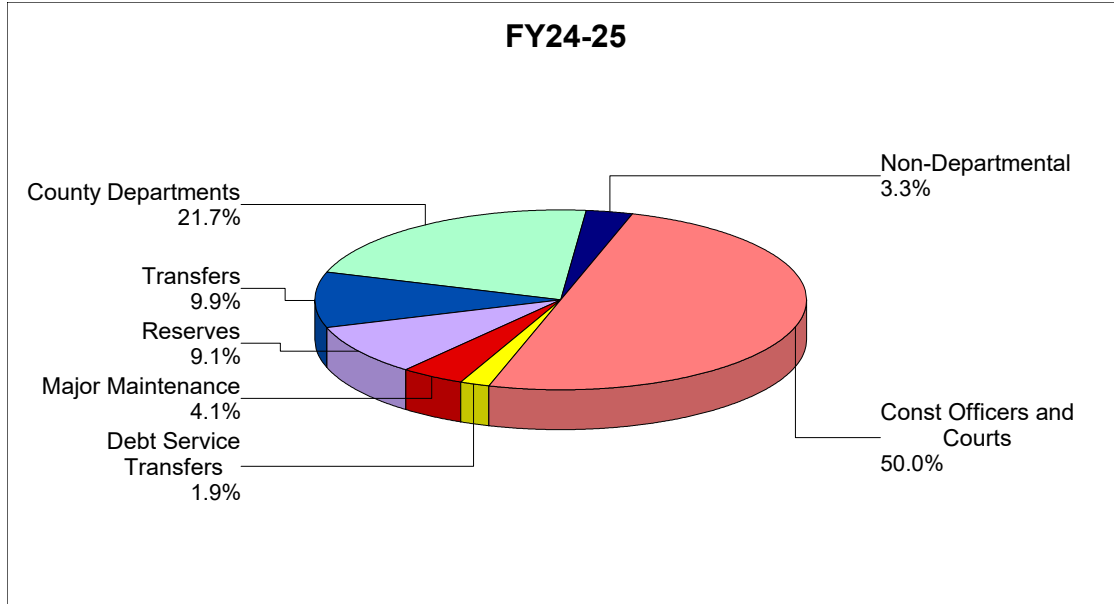
Less 5% Anticipated includes new revenues except property taxes in which a 5 percent reduction has already been removed. Also excluded are interfund transfers and grant revenues. This category is not included in the chart.

*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



	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Unaudited Actual	FY24-25 Adopted
County Departments	134,942,945	\$ 163,521,841	\$ 194,506,592	\$ 225,465,777	\$ 190,496,126	\$ 176,023,294
Non-Departmental	19,269,328	22,151,707	25,832,689	24,619,216	28,236,258	26,913,587
Const Officers and Courts	256,995,294	265,141,731	297,590,352	339,121,021	372,277,071	405,873,650
Debt Service Transfers	5,848,325	5,860,423	14,376,751	14,395,310	13,344,720	15,575,000
Major Maintenance	0	0	0	0	28,248,871	33,325,458
Reserves	0	0	0	0	0	73,954,948
Transfers	68,159,522	53,799,944	64,362,207	96,796,813	87,899,286	80,758,343
TOTAL	<u>\$485,215,414</u>	<u>\$ 510,475,646</u>	<u>\$ 596,668,591</u>	<u>\$ 700,398,137</u>	<u>\$ 720,502,332</u>	<u>\$ 812,424,280</u>

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

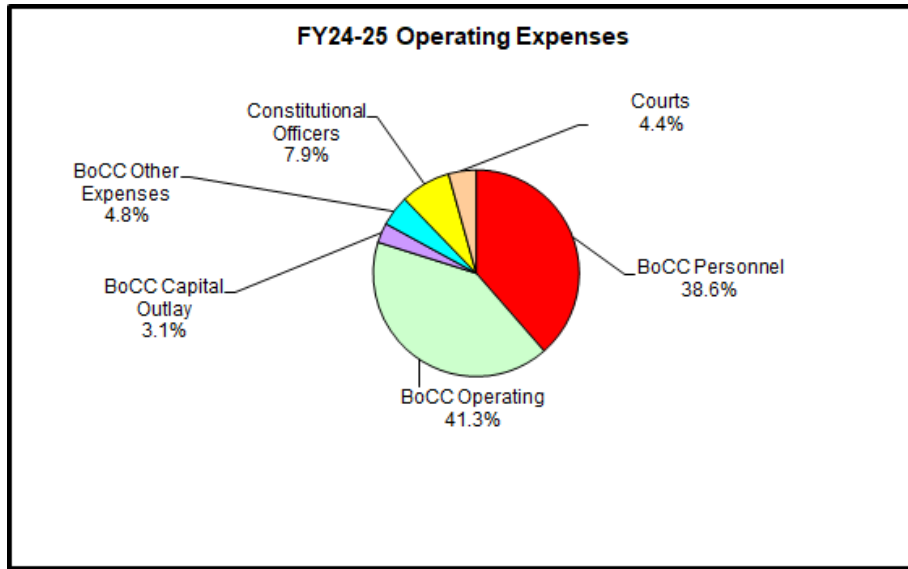
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

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	\$ 322,298,478	
Operating Expenses	345,222,269	
Capital Outlay	25,911,302	
Other Expenses	40,139,490	
Total BoCC Operating Departments	\$ 733,571,539	
Constitutional Officers		401,250,769
Courts		36,386,361
Total Operating Expenses		\$ 1,171,208,669

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 FY19-20	ACTUAL FY20-21	ACTUAL FY21-22	ACTUAL FY22-23	UNAUDITED ACTUAL FY23-24	ADOPTED BUDGET FY24-25
Animal Services	5,860,840	6,001,206	6,510,375	6,807,908	7,098,241	8,057,069
Community Development	17,825,214	20,133,961	23,088,196	26,775,170	35,116,100	35,447,647
County Administration	31,687,272	58,529,224	52,507,195	244,307,072	49,908,454	8,237,640
County Attorney	3,080,064	3,379,255	3,217,002	3,619,264	3,661,628	4,170,243
County Commission	1,490,891	1,608,668	1,656,580	1,841,719	1,819,034	2,061,975
County Lands	1,348,895	1,391,785	1,506,325	1,585,119	1,523,173	1,693,236
Economic Development	860,389	740,345	1,102,120	1,274,471	1,253,243	1,399,080
Facilities Management	15,806,223	16,552,325	18,009,467	19,398,924	22,383,073	23,743,612
Fleet Management	13,450,501	12,397,516	13,027,425	15,232,294	14,777,379	16,397,105
Hearing Examiner	887,972	929,396	1,056,564	1,140,811	1,151,812	1,271,898
Human Resources	3,354,782	3,696,659	4,095,347	4,279,436	4,695,272	5,832,311
Human Services	26,020,432	30,766,259	34,798,267	34,304,113	33,981,764	36,865,536
Information Technology	15,442,867	14,995,507	15,419,139	16,744,777	16,401,525	19,300,837
Internal Services	1,560,575	1,640,938	1,815,664	2,143,386	2,129,153	2,407,008
Library	29,700,003	30,010,767	32,882,660	33,883,304	35,250,856	40,017,498
Natural Resources	6,289,650	6,333,866	6,863,878	7,140,928	7,227,500	8,457,253
Parks and Recreation	32,268,765	32,223,729	36,188,816	37,931,003	42,037,495	45,339,423
Procurement Management	2,203,791	2,644,074	2,926,657	3,487,654	3,550,261	3,988,883
Public Safety	43,179,715	38,973,883	68,916,155	75,352,064	75,885,952	81,596,624
Solid Waste	85,097,903	88,671,154	98,232,358	120,704,361	111,010,531	140,814,104
Sports Development	1,058,175	1,107,854	1,196,500	1,226,689	1,379,704	1,550,087
Transit	27,299,130	30,234,512	34,478,597	34,465,705	35,256,692	44,685,425
Transportation	45,440,005	48,268,921	51,466,599	58,403,364	58,840,496	80,663,585
Lee County Utilities	69,081,710	62,855,340	70,427,870	85,215,758	83,331,286	95,234,078
Visitor & Convention Bureau	16,214,725	18,536,468	20,493,701	18,049,066	21,117,208	24,339,382
TOTAL	\$ 496,510,489	\$ 532,623,610	\$ 601,883,459	\$ 855,314,359	\$ 670,787,833	\$ 733,571,539

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	<u>ACTUAL FY17-18</u>	<u>ACTUAL FY18-19</u>	<u>ACTUAL FY19-20</u>	<u>ACTUAL FY20-21</u>	<u>ACTUAL FY21-22</u>	<u>ACTUAL FY22-23</u>	<u>UNAUDITED ACTUAL FY23-24</u>	<u>ADOPTED BUDGET FY24-25</u>
COURTS								
Court Services	\$ 14,923,159	\$ 15,764,269	\$ 15,956,546	\$ 14,323,718	\$ 13,920,841	\$ 15,193,506	\$ 16,363,173	\$ 18,763,002
Board Support	<u>1,530,467</u>	<u>1,541,362</u>	<u>1,424,028</u>	<u>1,587,575</u>	<u>1,487,055</u>	<u>1,421,375</u>	<u>1,278,218</u>	<u>1,474,656</u>
TOTAL	<u>\$ 16,453,627</u>	<u>\$ 17,305,630</u>	<u>\$ 17,380,574</u>	<u>\$ 15,911,292</u>	<u>\$ 15,407,896</u>	<u>\$ 16,614,881</u>	<u>\$ 17,641,391</u>	<u>\$ 20,237,658</u>
Public Defender	\$ 987,561	\$ 1,480,877	\$ 1,408,569	\$ 1,497,087	\$ 1,468,219	\$ 1,967,460	\$ 2,202,696	\$ 2,251,653
State Attorney	2,122,832	2,212,072	2,170,796	2,314,142	2,401,238	2,816,890	2,616,200	3,289,389
Medical Examiner	3,625,499	3,985,510	4,265,658	4,964,479	5,666,635	7,074,422	7,078,625	10,607,661
TOTAL COURTS	<u>\$ 23,189,518</u>	<u>\$ 24,984,090</u>	<u>\$ 25,225,598</u>	<u>\$ 24,687,000</u>	<u>\$ 24,943,987</u>	<u>\$ 28,473,653</u>	<u>\$ 29,538,912</u>	<u>\$ 36,386,361</u>
CONSTITUTIONALS								
Tax Collector	\$ 18,124,784	\$ 18,586,356	\$ 19,217,257	\$ 20,296,327	\$ 21,107,545	\$ 24,466,046	\$ 26,861,302	\$ 21,688,352
Board Support	<u>1,278,990</u>	<u>1,377,998</u>	<u>1,335,007</u>	<u>1,250,604</u>	<u>1,323,318</u>	<u>1,350,192</u>	<u>1,232,303</u>	<u>1,365,179</u>
TOTAL	<u>\$ 19,403,773</u>	<u>\$ 19,964,354</u>	<u>\$ 20,552,264</u>	<u>\$ 21,546,931</u>	<u>\$ 22,430,863</u>	<u>\$ 25,816,238</u>	<u>\$ 28,093,605</u>	<u>\$ 23,053,531</u>
Excess Funds Returned	\$ (9,893,757)	\$ (9,909,272)	\$ (9,181,020)	\$ (9,344,896)	\$ (7,433,536)	\$ (6,316,774)	\$ (6,843,367)	
Clerk to Board	\$ 10,260,789	\$ 10,548,620	\$ 11,885,944	\$ 11,234,034	\$ 13,078,872	\$ 13,375,403	\$ 17,344,602	\$ 18,265,962
Board Support	<u>985,925</u>	<u>972,999</u>	<u>938,594</u>	<u>1,053,134</u>	<u>908,967</u>	<u>880,372</u>	<u>836,625</u>	<u>958,824</u>
TOTAL	<u>\$ 11,246,715</u>	<u>\$ 11,521,619</u>	<u>\$ 12,824,537</u>	<u>\$ 12,287,168</u>	<u>\$ 13,987,839</u>	<u>\$ 14,255,775</u>	<u>\$ 18,181,227</u>	<u>\$ 19,224,786</u>
Excess Funds Returned	\$ (745,997)	\$ (72,136)	\$ (112,898)	\$ (1,012,067)	\$ (187,962)	\$ (100,570)	\$ (784,936)	
Property Appraiser	\$ 7,619,557	\$ 7,820,072	\$ 7,940,410	\$ 8,193,237	\$ 9,109,314	\$ 9,944,597	\$ 10,383,160	\$ 9,981,991
Board Support	<u>2,359,691</u>	<u>2,463,742</u>	<u>2,467,974</u>	<u>2,427,385</u>	<u>2,651,437</u>	<u>2,778,051</u>	<u>2,955,912</u>	<u>2,480,126</u>
TOTAL	<u>\$ 9,979,249</u>	<u>\$ 10,283,814</u>	<u>\$ 10,408,384</u>	<u>\$ 10,620,623</u>	<u>\$ 11,760,751</u>	<u>\$ 12,722,648</u>	<u>\$ 13,339,072</u>	<u>\$ 12,462,117</u>
Excess Funds Returned	\$ (1,592,367)	\$ (1,031,487)	\$ (1,587,986)	\$ (1,289,738)	\$ (1,135,393)	\$ (1,168,986)	\$ (1,680,617)	
Supv. of Elections	\$ 8,245,941	\$ 9,014,053	\$ 9,644,015	\$ 9,169,409	\$ 10,372,533	\$ 10,899,349	\$ 12,173,293	\$ 12,591,299
Board Support	<u>591,709</u>	<u>613,003</u>	<u>605,937</u>	<u>469,336</u>	<u>543,813</u>	<u>508,567</u>	<u>602,494</u>	<u>629,399</u>
TOTAL	<u>\$ 8,837,650</u>	<u>\$ 9,627,056</u>	<u>\$ 10,249,952</u>	<u>\$ 9,638,745</u>	<u>\$ 10,916,346</u>	<u>\$ 11,407,916</u>	<u>\$ 12,775,787</u>	<u>\$ 13,220,698</u>
Excess Funds Returned	\$ (2,510,414)	\$ (1,824,578)	\$ (1,196,958)	\$ (1,536,068)	\$ (917,690)	\$ (1,258,567)	\$ (1,569,221)	

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

SHERIFF:

Sheriff Disb-Law	\$ 117,697,243	\$ 126,743,851	\$ 135,279,575	\$ 141,673,633	\$ 161,254,646	\$ 190,406,903	\$ 208,260,643	\$ 230,027,497
Sheriff Disb-Correct	56,894,720	59,571,807	61,433,866	63,171,424	70,060,413	75,559,702	85,243,730	95,473,651
Board Support	4,915,577	5,219,539	4,797,659	4,534,085	5,409,999	5,845,180	6,293,348	7,458,489
Trust & Agency	<u>545,000</u>	<u>1,950,000</u>	<u>1,075,000</u>	<u>395,000</u>	<u>1,435,000</u>	<u>1,510,000</u>	<u>455,000</u>	<u>330,000</u>

TOTAL	<u>\$ 180,052,540</u>	<u>\$ 193,485,197</u>	<u>\$ 202,586,100</u>	<u>\$ 209,774,142</u>	<u>\$ 238,160,058</u>	<u>\$ 273,321,785</u>	<u>\$ 300,252,721</u>	<u>\$ 333,289,637</u>
Excess Funds Returned	\$ (115,645)	\$ (10,809)	\$ (583,059)	\$ (2,331,940)	\$ (4,865,614)	\$ (6,058,649)	\$ (158,511)	
Total Excess Funds Returned	\$ (14,858,181)	\$ (12,848,281)	\$ (12,661,921)	\$ (15,514,710)	\$ (14,540,195)	\$ (14,903,546)	\$ (11,036,653)	

TOTAL CONSTITUTIONAL OFFICERS

\$ 229,519,926	\$ 244,882,039	\$ 256,621,237	\$ 263,867,608	\$ 297,255,858	\$ 337,524,362	\$ 372,642,412	\$ 401,250,769
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TOTAL COURTS AND

CONSTITUTIONAL OFFICERS

\$ 252,709,445	\$ 269,866,129	\$ 281,846,835	\$ 288,554,608	\$ 322,199,846	\$ 365,998,015	\$ 402,181,324	\$ 437,637,130
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OPERATING BUDGETS BY BOCC DEPARTMENTS, COURTS AND CONSTITUTIONAL OFFICERS

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	<u>\$ 252,709,445</u>	<u>\$ 269,866,129</u>	<u>\$ 281,846,835</u>	<u>\$ 288,554,608</u>	<u>\$ 322,199,846</u>	<u>\$ 365,998,015</u>	<u>\$ 402,181,324</u>	<u>\$ 437,637,130</u>
TOTAL DEPARTMENTS	<u>\$ 508,581,647</u>	<u>\$ 504,777,594</u>	<u>\$ 496,510,489</u>	<u>\$ 532,623,610</u>	<u>\$ 601,883,459</u>	<u>\$ 855,314,279</u>	<u>\$ 670,787,833</u>	<u>\$ 733,571,539</u>
TOTAL OPERATING	<u><u>\$ 761,291,091</u></u>	<u><u>\$ 774,643,724</u></u>	<u><u>\$ 778,357,324</u></u>	<u><u>\$ 821,178,218</u></u>	<u><u>\$ 924,083,305</u></u>	<u><u>\$1,221,312,294</u></u>	<u><u>\$1,072,969,157</u></u>	<u><u>\$1,171,208,669</u></u>

DEBT SERVICE

As of September 30, 2024, Lee County had \$476,086,713 in outstanding principal from bonded debt. This is divided into the following categories:

General Government Debt	\$	132,028,074
Enterprise Debt:		
Solid Waste		15,990,000
Transportation		138,750,000
Utilities		<u>189,318,639</u>
TOTAL	\$	<u>476,086,713</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

FY93-94 THROUGH FY24-25

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
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%
23-24	120,583	7.1%	50,876	8.9%
24-25	138,139	14.6%	59,315	16.6%

Countywide

Since FY92-93, the countywide taxable valuation has grown approximately \$118.8 billion. The countywide valuation certified on October 18, 2024 was \$138,138,987,858 representing a 14.6% increase from 2023. Residential land use accounts for 86.4% of taxable value followed by 9.8% for commercial, 2.8% for industrial, 0.3% Agricultural and 0.8% for all others in 2024. This general pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 18, 2024 was \$59,314,612,832, an 16.6% increase from 2023. The incorporation of the Village of Estero in 2014 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY15-16. Similarly, the incorporation of Bonita Springs in 1999 resulted in the removal of properties from the Unincorporated MSTU tax levy in FY2000-01.

TAXABLE PROPERTY VALUE INCREASES/DECREASES

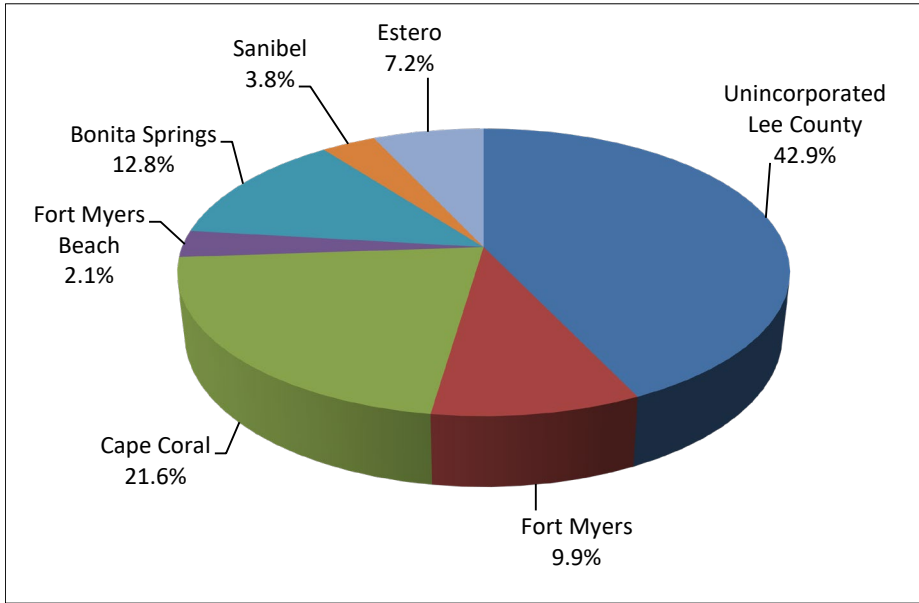
		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010	1,274.0	(20,877.0)	(19,603.0)	582.5	(10,979.5)	(10,397.0)
2010	2011	599.9	(9,796.0)	(9,196.1)	272.0	(5,077.0)	(4,805.0)
2011	2012	371.6	(2,790.0)	(2,418.4)	163.0	(1,507.8)	(1,344.8)
2012	2013	382.2	(757.2)	(375.0)	148.6	(512.6)	(364.0)
2013	2014	530.5	1,166.8	1,697.3	225.4	517.6	743.0
2014	2015	815.9	2,922.0	3,737.9	299.6	1,275.5	1,575.1
2015	2016	1,098.8	3,246.7	4,345.5	(4,970.6)	1,291.8	(3,678.8)
2016	2017	1,557.4	3,714.5	5,271.9	509.6	1,562.9	2,072.5
2017	2018	1,754.3	4,334.9	6,089.2	625.9	2,006.3	2,632.2
2018	2019	1,751.0	2,674.4	4,425.4	565.7	1,277.4	1,843.1
2019	2020	2,271.0	2,923.2	5,194.2	932.2	1,467.7	2,399.9
2020	2021	2,345.2	3,423.2	5,768.4	1,183.5	1,372.0	2,555.5
2021	2022	2,394.1	4,305.4	6,699.5	915.8	1,838.9	2,754.7
2022	2023	4,023.0	12,567.4	16,590.4	1,659.8	5,162.3	6,822.1
2023	2024	(6,382.9)	14,361.5	7,978.6	(556.1)	4,728.3	4,172.2
2024	2025	4,878.4	12,677.5	17,555.9	2,347.6	6,090.5	8,438.1
Total:		\$50,876.2	\$28,424.2	\$118,906.8	\$23,064.1	\$7,764.9	\$46,810.1

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

The Countywide figures for 2024-2025 reflect twelve straight years of increase in taxable value after decreases for five consecutive years. There was increase in "new" taxable value of \$4,878.4 million and an increase in existing taxable value of \$12,677.5 million for a total valuation increase of \$17,555.9 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.

FY24-25 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 2024 taxable value (FY24-25) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 18, 2024:

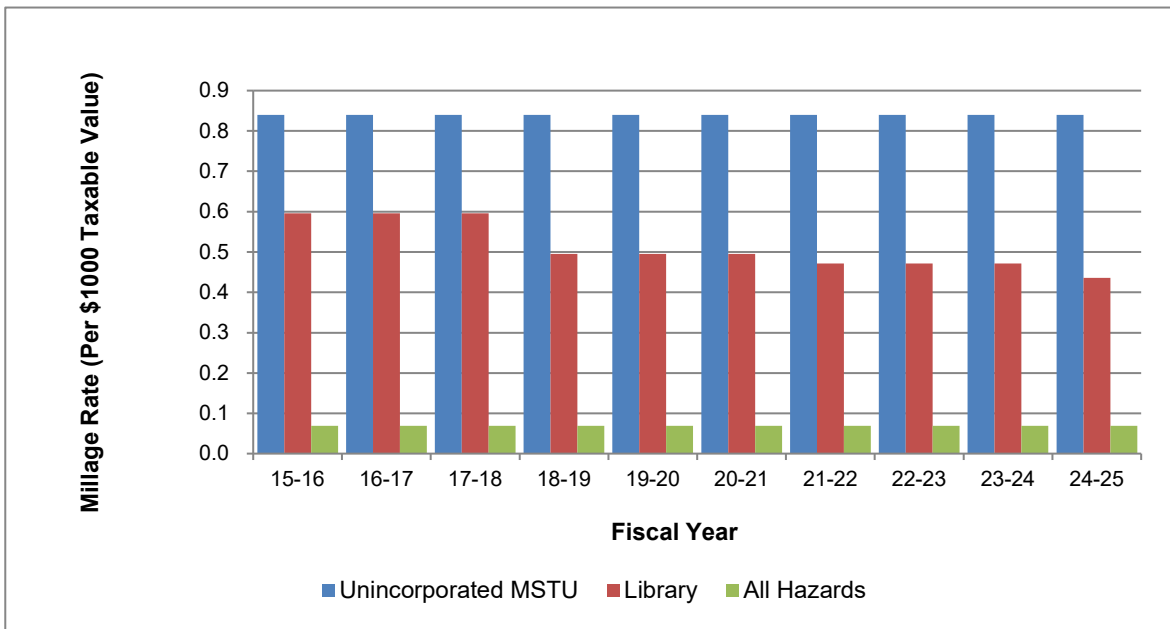
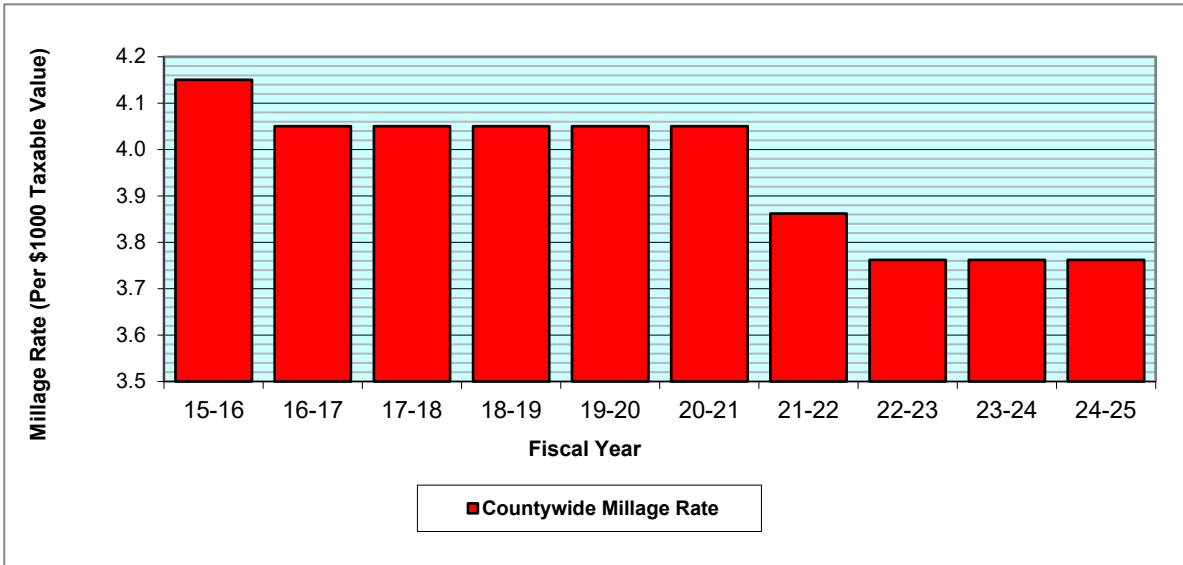
Unincorporated Lee County	\$ 59,314,612,832	42.9%
Fort Myers	12,972,182,804	9.4%
Cape Coral	29,773,066,334	21.6%
Fort Myers Beach	4,170,953,389	3.0%
Bonita Springs	17,656,809,262	12.8%
Sanibel	4,688,433,315	3.4%
Estero	9,580,656,300	6.9%
TOTAL	\$ <u>138,156,714,236</u>	100.0%

Following is a summary of taxable value changes among the cities and Unincorporated Lee County comparing FY22-23 to FY23-24 and FY22-23 to FY24-25 with the percentage change:

FY22-23 to FY23-24		
Unincorporated Lee County	\$ 4,172,192,178	52.3%
Fort Myers	1,663,395,901	20.8%
Cape Coral	3,717,205,789	46.6%
Fort Myers Beach	-1,886,114,196	-23.6%
Bonita Springs	1,286,505,625	16.1%
Sanibel	-1,724,259,706	-21.6%
Estero	750,442,206	9.4%
TOTAL	\$ <u>7,979,367,797</u>	100.0%
FY23-24 to FY24-25		
Unincorporated Lee County	\$ 8,438,142,057	48.1%
Fort Myers	989,729,862	5.6%
Cape Coral	3,510,790,922	20.0%
Fort Myers Beach	1,588,058,339	9.0%
Bonita Springs	2,055,437,318	11.7%
Sanibel	74,427,994	0.4%
Estero	900,506,635	5.1%
TOTAL	\$ <u>17,557,093,127</u>	100.0%

PROPERTY TAX RATES

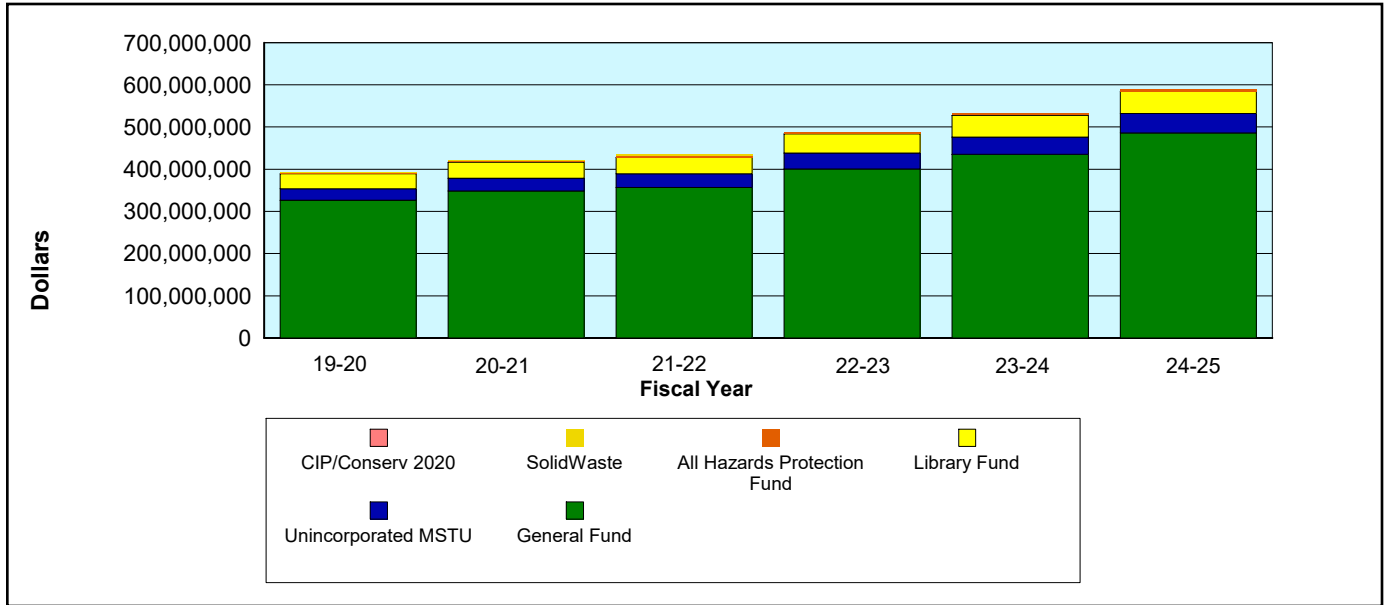
FY15-16 THROUGH FY24-25



	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
	<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	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623	3.7623
Capital Improvement	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*	0.0000*
Conservation 2020	<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	4.0506	4.0506	4.0506	4.0506	4.0506	3.8623	3.7623	3.7623	3.7623
Unincorporated MSTU	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
Library	0.5956	0.5956	0.5956	0.4956	0.4956	0.4956	0.4714	0.4714	0.4714	0.4361
All Hazards Protection	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693

MAJOR PROPERTY TAX REVENUES

FY19-20 THROUGH FY24-25



	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Unaudited Actual	FY24-25 Adopted
COUNTYWIDE						
General Fund	\$ 326,180,376	\$ 348,358,614	\$ 356,770,150	\$ 400,804,425	\$ 435,053,439	\$ 486,140,695
Capital Improvement	0	0	0	0	0	0 *
Conservation 2020	5,198	3,548	5,522	845	698	0
SUBTOTAL	<u>\$ 326,185,574</u>	<u>\$ 348,362,161</u>	<u>\$ 356,775,672</u>	<u>\$ 400,805,270</u>	<u>\$ 435,054,138</u>	<u>\$ 486,140,695</u>
OTHER						
Unincorporated MSTU Fund	\$ 27,603,841	\$ 30,035,870	\$ 32,247,691	\$ 37,385,357	\$ 41,047,232	\$ 46,081,397
Library Fund	35,426,263	37,990,156	38,948,222	45,484,137	51,051,180	52,497,477
All Hazards Protection Fund	3,308,801	3,587,148	3,887,499	4,582,128	5,135,652	5,750,097
Solid Waste	2,266,004	2,803,466	3,168,643	764	-20	0
SUBTOTAL	<u>\$ 68,604,909</u>	<u>\$ 74,416,639</u>	<u>\$ 78,252,055</u>	<u>\$ 87,452,386</u>	<u>\$ 97,234,045</u>	<u>\$ 104,328,971</u>
GRAND TOTAL	<u>\$ 394,790,484</u>	<u>\$ 422,778,801</u>	<u>\$ 435,027,727</u>	<u>\$ 488,257,657</u>	<u>\$ 532,288,182</u>	<u>\$ 590,469,666</u>

For General, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. With the inclusion of fund balance for FY24-25, property taxes are 59.8% of the General Fund. The Library Fund relies upon 59.0% of its revenue from property taxes. The Unincorporated MSTU Fund receives 54.0% of its revenue from property taxes. The All Hazards Protection Fund receives 79.3% 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.

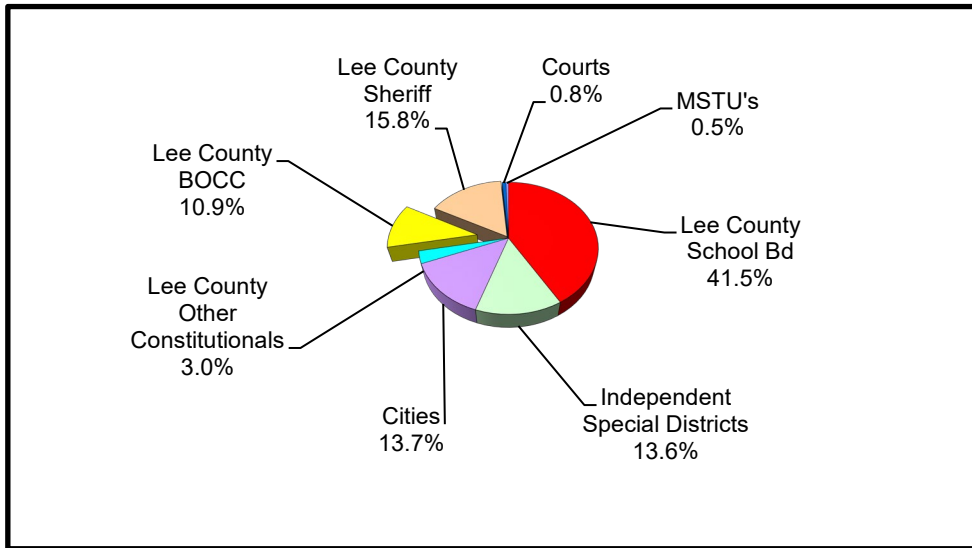
TEN YEAR AD VALOREM MILLAGE SUMMARY

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

TEN YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</u>	FY15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
<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>Lighting & Special Improvement Districts:</u>										
Flamingo Bay SLD	0.4428	0.3986	0.3686	0.3369	0.3585	0.3015	0.3250	0.3370	0.3800	0.4800
Fort Myers Shores SLD	0.322	0.3216	0.2187	0.1975	0.2350	0.1936	0.1800	0.1800	0.1865	0.1785
Fort Myers Villas SLD	0.3392	0.3889	0.2028	0.3041	0.2570	0.2365	0.2215	0.2350	0.2320	0.2550
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0520	0.0520	0.0478	0.0495	0.0320
Harlem Heights SLD	1.0301	1.2291	1.1779	1.1562	1.2184	0.7000	0.5320	0.6300	0.5000	0.5500
Heiman/Apollo SLD	2.5194	2.6325	2.1891	1.7551	1.7800	1.2000	1.2000	1.2000	0.9000	1.0300
Hendry Creek SLD	0.3854	0.4162	0.3625	0.3057	0.3678	0.3310	0.3310	0.3950	0.4300	0.4700
Iona Gardens SLD	0.8059	0.8595	0.7164	0.0635	0.8580	0.5550	0.5300	0.5600	0.6000	0.5500
Lehigh Acres SLD	0.3921	0.7455	0.7455	0.7460	0.7460	0.7460	0.7460	0.7460	0.7460	0.7460
Lochmoor Village SLD	0.7856	0.7628	0.6188	0.5267	0.5720	0.5000	0.4600	0.5100	0.6500	0.7600
McGregor Isles Dredging	0.3614	0.3995	0.3860	0.3406	0.3406	0.3406	0.3300	0.3940	0.5000	0.5000
MidMetro Industrial Park Spec Improvemnt	0.2287	0.2388	0.3870	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Mobile Haven SLD	0.8638	0.8598	0.6809	0.6351	0.7000	0.5050	0.4900	0.5400	0.7000	0.7500
Morse Shores SLD	0.4953	0.4923	0.5036	0.2492	0.3850	0.3080	0.3080	0.3500	0.3600	0.3430
North Fort Myers SLD	0.1569	0.1958	0.1820	0.1589	0.2030	0.1700	0.1650	0.1950	0.2300	0.2300
Page Park SLD	0.4814	0.4606	0.7967	0.7706	0.4375	0.2750	0.2444	0.2444	0.2500	0.3000
Palmetto Point Light MSTU	0.2788	0.1456	0.3622	0.3858	0.3858	0.3858	0.7716	1.5000	0.5500	0.7500
Palmona Park SLD	1.6259	1.7499	1.6263	0.9049	1.2045	1.2550	1.1200	1.2500	1.2500	0.9000
Pine Manor SLD	1.0762	0.9046	0.8075	0.6604	0.6955	0.5900	0.4750	0.4750	0.5130	0.4160
Port Edison SLD	0.6409	0.5595	0.4693	0.3208	0.4750	0.4000	0.3900	0.3900	0.6500	0.6000
Riverdale Shores Improvement	0.2017	0.7270	1.0043	1.1907	1.1907	1.6500	1.6500	1.7500	2.0000	2.0000
Russell Park SLD	0.9735	0.9268	0.8430	0.7511	0.8300	0.6305	0.5950	0.5950	0.6300	0.6300
San Carlos Island SLD	0.0549	0.0650	0.0572	0.0555	0.0661	0.0471	0.0471	0.0600	0.0950	0.1050
San Carlos Special Improvement	0.2025	0.2678	0.2678	0.2297	0.2725	0.2725	0.2725	0.2725	0.2800	0.2800
Skyline SLD	0.1975	0.1498	0.1335	0.1197	0.1420	0.1132	0.1200	0.1370	0.1600	0.2000
St. Jude Harbor	0.3236	0.2835	0.2524	0.2225	0.2635	0.2060	0.2400	0.2400	0.2500	0.2700
Tanglewood Spec Improvement	0.8673	1.0000	1.0000	0.9999	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Town & River Spec Improvement	0.2947	0.3899	0.2781	0.2870	0.2870	0.2870	0.2870	0.2870	0.5000	0.5000
Trailwinds SLD	0.7371	0.7399	0.6912	0.4995	0.5900	0.5159	0.5055	0.5055	0.4300	0.5055
Tropic Isles SLD	0.9783	0.8111	0.6315	0.4999	0.6450	0.4962	0.4560	0.5100	0.5600	0.5300
Villa Palms SLD	0.8392	0.8866	0.7526	0.6514	0.7000	0.5990	0.5990	0.6900	0.6950	0.7500
Villa Pines SLD	0.3003	0.2907	0.2708	0.2456	0.2456	0.2500	0.2700	0.2955	0.2955	0.3600
Waterway Estates SLD	0.4368	0.3066	0.3068	0.2770	0.3450	0.2548	0.2652	0.2850	0.3150	0.3400
Waterway Shores SLD	1.0249	0.9227	0.7651	0.5854	0.7300	0.6300	0.6300	0.6400	1.3000	5.5000
Whiskey Creek Spec Improvement	0.9999	0.9999	0.9999	0.9997	0.9999	0.9999	0.9999	0.9999	0.9999	0.9999

FY24-25 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Fiscal Year 2024-2025 Total Property Tax is \$2,066,224,188
 2024 Tax Roll – Excluding Non Ad-Valorem Assessments
 Source: Lee County Property Appraiser – Tax Roll Certified October 18, 2024

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (41.5%). The Lee County Commission (30.6%) includes those tax revenues deposited to the General, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 30.6% 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 0.8% and the Constitutional Officers other than the Sheriff would be allocated 3.0% from property taxes. The Lee County Sheriff would receive 15.8%. The remaining categories are listed below:

- Cities include millage and debt service from Cape Coral, Fort Myers, Bonita Springs, Sanibel, the Town of Fort Myers Beach, and the Village of Estero.
- MSTUs include all Municipal Service Taxing Units including lighting, sewer, and improvement districts.
- Independent Special Districts includes all Independent Fire Districts, Fort Myers Beach Library as well as the Lee County Hyacinth Control, Mosquito Control, West Coast Inland Waterway (WCIND), and South Florida Water Management District taxing units.

Not included in these totals or in the chart is \$209,667,184 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 (\$75,457,407). Also not included are penalties of \$1,198,088. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1st. The grand total including property taxes, penalties, adjustments and non ad-valorem assessments is \$2,277,089,460.

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

2024 PROPERTY TAXES (FY24-25)

	24-25							
	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	0.4361	98	98	0	98	0	98	98
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 *	3.0380	760	760	760	760	760	760	760
PUBLIC SCHOOL - LOCAL BOARD *	2.2480	562	562	562	562	562	562	562
CITIES								
CITY OF FORT MYERS	6.5255	1,468	0	0	0	0	0	0
CAPE CORAL	5.2188	0	1,174	0	0	0	0	0
CAPE CORAL - PARKS VOTED DEBT SERVICE	0.1791		40					
CITY OF SANIBEL	2.5000	0	0	563	0	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.0169	0	0	4	0	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0000	0	0	0	0	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1200	0	0	27	0	0	0	0
CITY OF BONITA SPRINGS	0.8470	0	0	0	191	0	0	0
TOWN OF FORT MYERS BEACH	0.9900	0	0	0	0	223	0	0
VILLAGE OF ESTERO	0.7300	0	0	0	0	0	164	0
INDEPENDENT SPECIAL DISTRICTS								
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.0948	21	21	21	21	21	21	21
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0327	7	7	7	7	7	7	7
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.1026	23	23	23	23	23	23	23
LEE CTY HYACINTH CONTROL **	0.0200	6	6	6	6	6	6	6
LEE CTY MOSQUITO CONTROL **	0.2200	61	61	61	61	61	61	61
TOTAL		\$3,861	\$3,623	\$2,888	\$2,583	\$2,517	\$2,557	\$2,597
PERCENTAGE SUMMARY								
LEE COUNTY COMMISSION		24%	27%	29%	37%	34%	37%	44%
SCHOOL DISTRICT OF LEE COUNTY		34%	36%	46%	51%	52%	52%	51%
CITIES		38%	34%	21%	7%	9%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		3%	3%	4%	5%	5%	5%	5%
TOTAL		100%	100%	100%	100%	100%	100%	100%

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

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

COMPARATIVE SAMPLE OF TAX BILLS (continued)

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, the Town of Fort Myers Beach, the Village of Estero and Unincorporated Lee County for a home with \$225,000 of taxable value after homestead exemption for tax bills based on the adopted millage rates. The percentage distribution shows that within the cities of Lee County, the taxes that relate to county services amount to approximately 24% of the total tax bill for Fort Myers, 27% for Cape Coral, 29% for Sanibel, 37% for Bonita Springs, 34% for the Town of Fort Myers Beach and 37% for the Village of Estero. The School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 34% in Fort Myers to 52% in Estero and the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 51%.

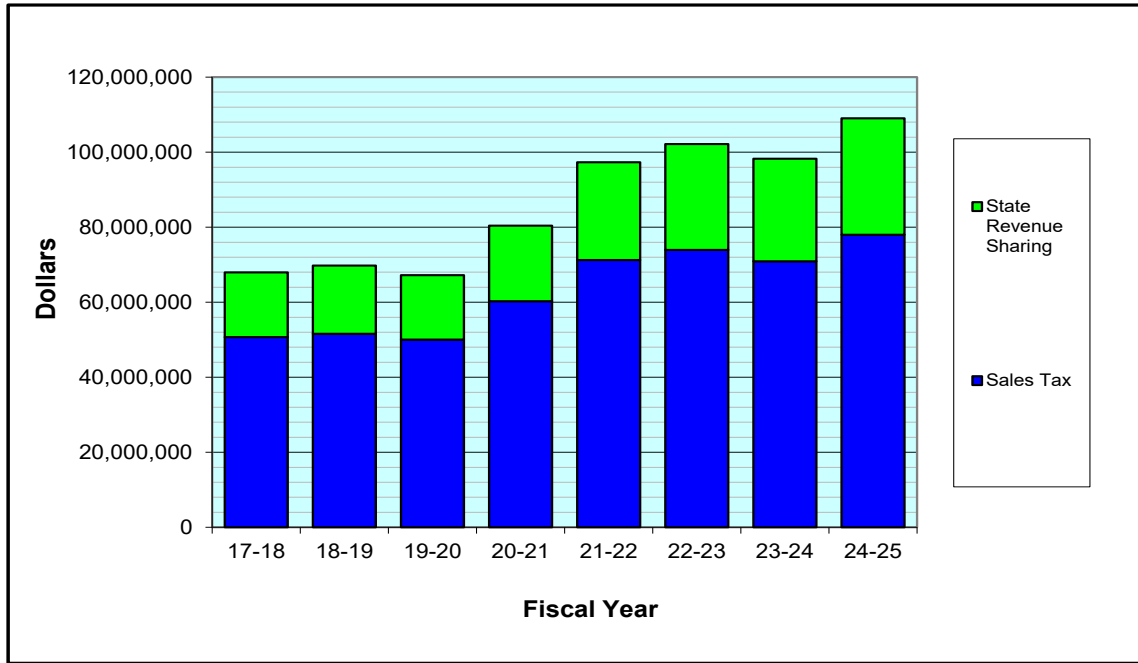
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, plan review, community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

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

The bill comparisons represent "generic" tax comparisons and do not take into account individual MSTUs, geographical independent and dependent special districts, or drainage districts. These "other" districts include lighting, fire and special improvement districts. The data is based upon 2024 Property Tax information certified by the Property Appraiser on October 18, 2024.

Beginning in FY06-07, the City of Sanibel was no longer assessed a Lee County Library millage after having established an independent library district. Sanibel joined the Town of Fort Myers Beach in having independent library districts.

STATE SHARED REVENUES FY17 18 THROUGH FY24 25



	FY17 18	FY18 19	FY19 20	FY20 21	FY21 22	FY22-23	FY23 24	FY24 25
	Actual	Actual	Actual	Actual	Actual	Actual	Unaudited Actual	Adopted
Sales Tax	50,740,927	51,568,241	50,011,035	60,301,878	71,261,666	73,923,354	70,932,842	78,000,000
State Rev Sharin	17,244,447	18,220,403	17,203,298	20,096,336	26,056,399	28,250,202	27,308,975	31,000,000
TOTAL	\$67,985,374	\$69,788,644	\$67,214,333	\$80,398,214	\$97,318,065	\$102,173,556	\$98,241,818	\$109,000,000

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

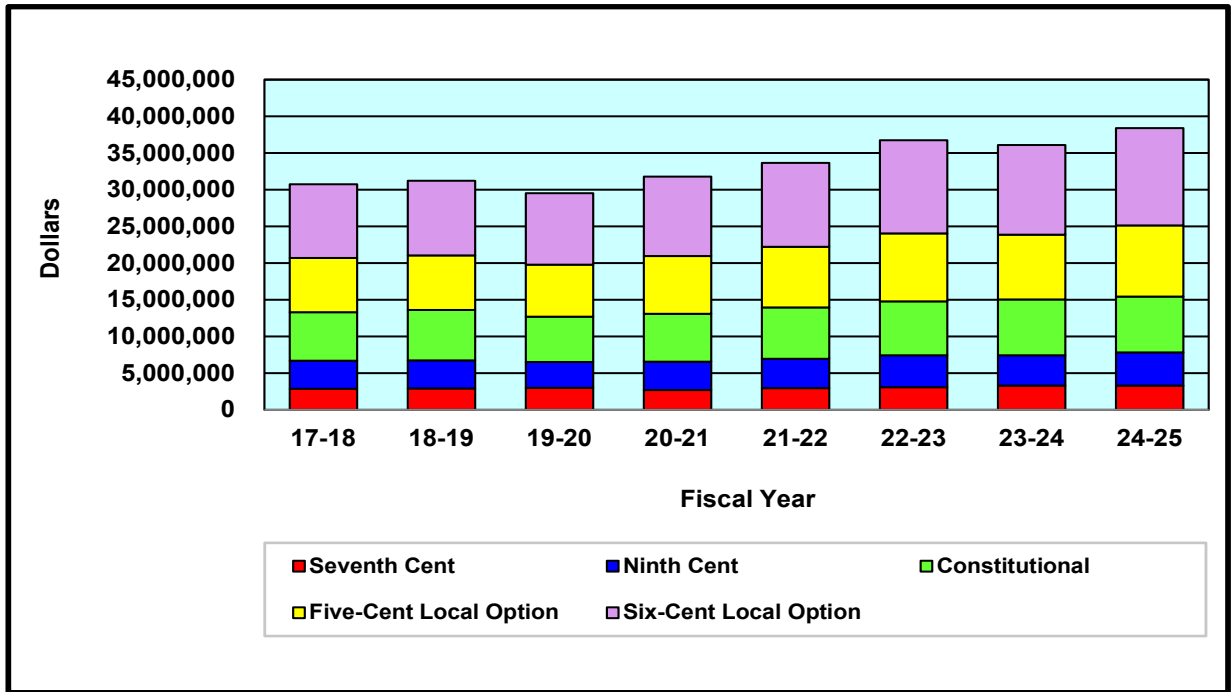
Sales Tax

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

State Revenue Sharing

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

LEE COUNTY GAS TAX REVENUES FY17-18 THROUGH FY24-25



	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Adopted
Seventh Cent	\$2,913,162	\$2,973,710	\$2,699,310	\$2,938,248	\$3,053,492	\$3,270,981	\$3,298,327	\$3,400,000
Ninth Cent	3,794,018	3,831,900	3,542,536	3,855,150	4,027,803	4,383,033	4,145,499	4,530,859
Constitutional	6,632,227	6,870,409	6,167,446	6,536,334	6,997,041	7,354,573	7,622,952	7,600,000
Five-Cent Local Option	7,367,938	7,433,179	7,089,410	7,872,299	8,231,272	9,243,407	8,824,046	9,672,595
Six-Cent Local Option	10,081,842	10,174,769	9,731,769	10,802,958	11,453,681	12,699,660	12,209,419	13,273,424
TOTAL	<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>\$36,951,654</u>	<u>\$36,100,243</u>	<u>\$38,476,878</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:

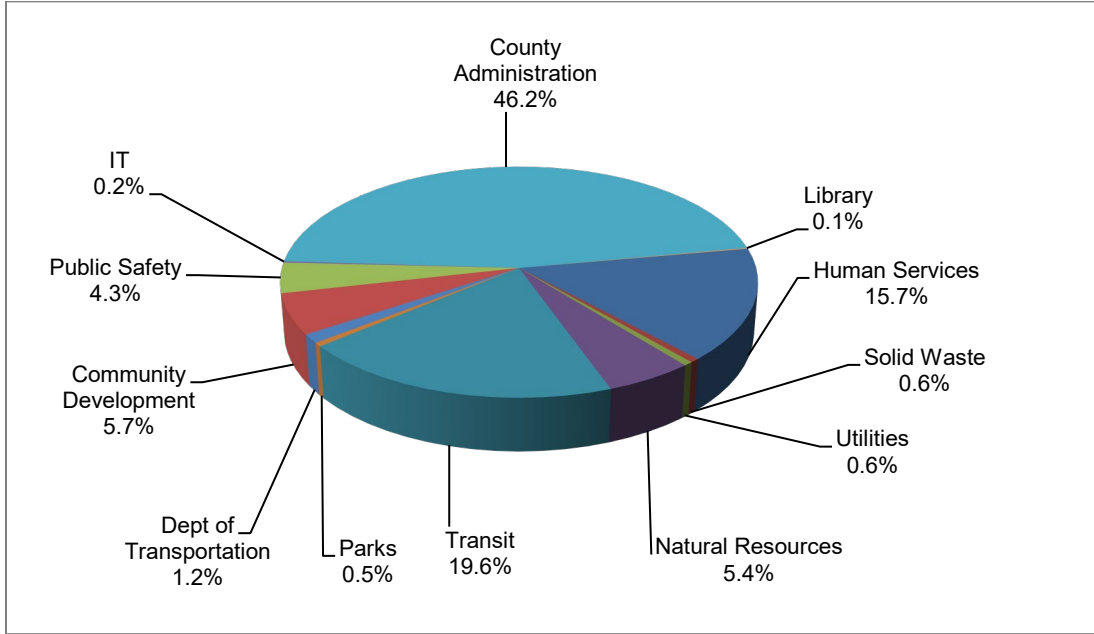
Constitutional (2 cents)	Lee County	100%
Seventh Cent (1 cent)	Lee County	90%
	State (Collection Fees, Admin Costs, 8% Service)	<u>10%</u>
		100%
Ninth Cent (1 cent)	Lee County	100%
Local Option (11 cents)	Allocation	
	(Effective 01-01-2023)	
5-Cent & 6-Cent	(After State Deductions for Dealer Costs)	
(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 18.4 cents for Highway Trust Fund and 2.86 cents for Mass Transit; and 0.1 cents for leaking underground storage tanks)
State	Department of Transportation	16.2 Cents	Chapter 206.41(1)(g) and Chapter 206.87(1)(g) diesel
	State Comprehensive Enhanced	8.9 Cents	Chapter 206.41 (1)(f) and Transportation System (SCETS) Chapter 206.87 (1)(d) diesel
State Shared With Local Jurisdictions			
County Only (4 Cents)	County (Seventh Cent)	1.0 Cents	Chapter 206.60 F.S.
	Voted (Ninth Cent)	1.0 Cents	Chapter 336.021 F.S.
	Constitutional (5 th and 6 th Cent)	2.0 Cents	Chapter 206.41 and 206.47 F.S.
City Only (1 Cent)	City (Eighth Cent)	1.0 Cents	Chapter 206.605 F.S.
County and City Shared (11 Cents)	Local Option (10-15 Cents)	6.0 Cents	Chapter 336.025 F.S.
	Local Option (16-20 Cents)	<u>5.0 Cents</u>	Chapter 336.025(1)(b) F.S.
	TOTAL	55.0 Cents	

This chart indicates that 55 cents per gallon is levied for taxes at various governmental levels.
The County solely receives or shares in 15 cents per gallon of gasoline.

FY22-23 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



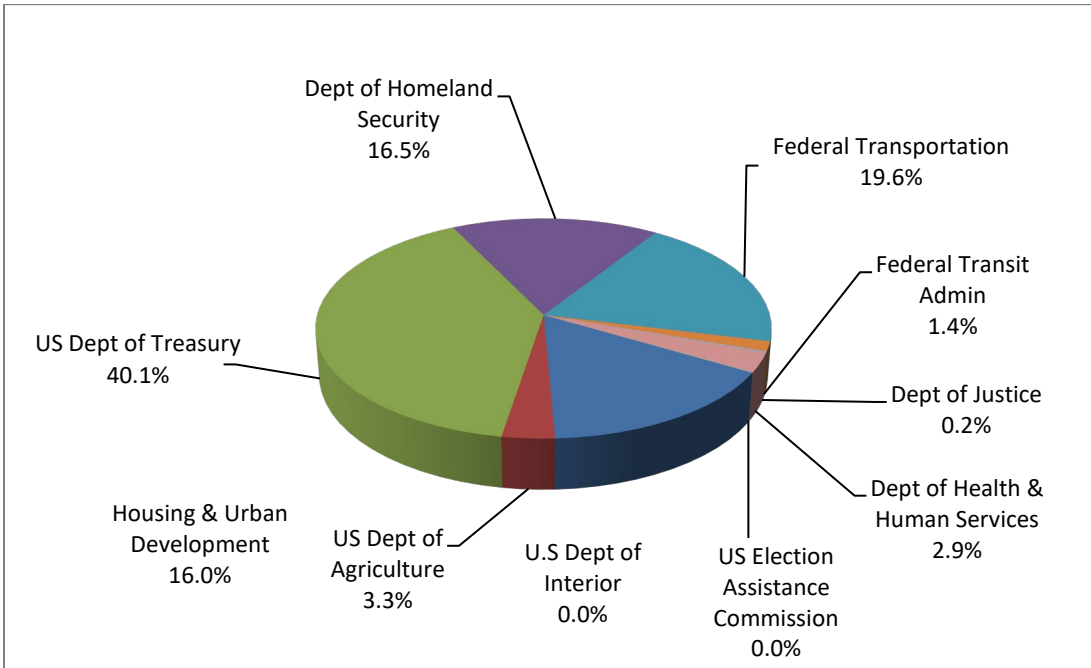
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$505,066,899

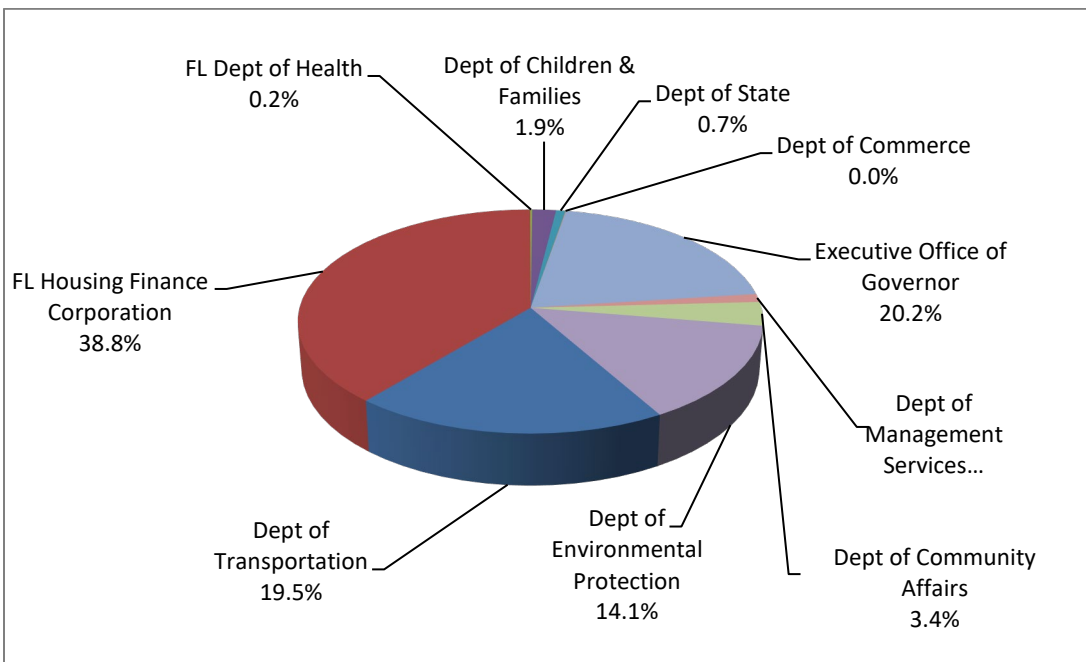
Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 131 active (including multi-year) grants in FY22-23 totaling \$505,066,899. Grants totaling \$430,750,400 came from 9 Federal agencies, and grants totaling \$74,316,499 came from 10 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies. FY22-23 increase in Federal awards is due to grants received for response to the COVID-19 pandemic and Hurricane IAN.

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

ACTIVE FEDERAL GRANTS IN FY22-23 FOR LEE COUNTY



ACTIVE STATE GRANTS IN FY22-23 FOR LEE COUNTY



Lee County, Florida
SCHEDULE 13
GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Function/Program										
Governmental activities:										
General government	1,288	1,281	1,270	1,304	1,303	1,310	1,276	1,378	1411	1,443
Public safety	1,914	1,979	1,997	2,071	2,057	2,065	2,064	2,084	2198	2,300
Physical environment	70	69	68	68	68	69	68	70	73	76
Transportation	205	204	204	209	209	209	208	214	234	247
Economic environment	66	67	66	66	66	68	52	46	48	48
Human services	81	81	83	91	91	95	126	134	148	151
Culture and recreation	504	506	507	529	529	529	529	529	539	538
Business-type activities:										
Airport	352	360	357	352	359	359	361	383	397	405
Water and wastewater	274	275	279	281	281	283	282	296	301	324
Transit	267	267	267	268	268	268	268	268	292	291
Transportation facilities	95	94	96	96	96	96	95	78	72	72
Solid waste	98	105	112	119	119	119	119	128	130	140
Total	5,214	5,288	5,306	5,454	5,446	5,470	5,448	5,608	5,843	6,035

Sources: Lee County Budget Office, Lee County Sheriff Finance Department, Lee County Clerk of Circuit Court Human Resources Department, Lee County Property Appraiser Finance Department, Lee County Tax Collector Human Resources Department, Lee County Supervisor of Elections Human Resources Department, Lee County Port Authority Human Resources Department, and 20th Judicial Circuit Court Finance Department

POSITION SUMMARY BY DEPARTMENT

FISCAL YEAR	22-23	23-24	23-24	24-25	24-25	24-25	24-25	24-25
Department	ADOPTED	ADOPTED	TRANSFERS	ADDED	DELETED	UNDER FUNDED	TOTAL FUNDED	ADOPTED
Animal Services	60	60					60	60
Community Development	175	210	(2)	4		1	211	212
Construction & Design	0	0					0	0
County Administration	41	43	7			7	43	50
County Attorney	22	22				6	16	22
County Commissioners	10	10					10	10
County Lands	12	12					12	12
Economic Development	8	8					8	8
Environmental Policy Mgmt	0	0					0	0
Facilities	143	145	2				147	147
Fleet Management	37	37	1				38	38
GIS	0	0					0	0
Hearing Examiner	5	5					5	5
Human Resources	33	33	3				36	36
Human Services	88	90	1			2	89	91
Internal Services	18	19	1				20	20
Library	266	266				6	260	266
Natural Resources	50	51	3			1	53	54
Parks & Recreation	272	272					272	272
Public Resources	0	0					0	0
Public Safety	443	443	31	12		9	477	486
Procurement	29	30	(1)				29	29
Office of Sustainability	0	0					0	0
Solid Waste	129	130	9				139	139
Sports Development	4	4					4	4
Technology Services	33	33	(1)			1	31	32
Transit	290	291					291	291
Transportation	334	334	3	10		1	346	347
Utilities	302	302	15				317	317
Visitor & Convention Bureau	36	36					36	36
Non-Department	21	40	(40)	30		30	0	30
GRAND TOTAL	<u>2,861</u>	<u>2,926</u>	<u>32</u>	<u>56</u>	<u>0</u>	<u>64</u>	<u>2,950</u>	<u>3,014</u>



Lee County
Southwest Florida

MAJOR MAINTENANCE PROGRAM

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

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

Major Maintenance Detail Report FY24/25 - FY28/29

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY22/23	Adopted FY23/24	Amended FY23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY28/29	Five Year Project Total	Total Project
								Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
Community Development					2,204,485	250,000	478,051	250,000	250,000	250,000	250,000	250,000	1,250,000	3,932,536
	Environmental Mitigation				2,204,485	250,000	478,051	250,000	250,000	250,000	250,000	250,000	1,250,000	3,932,536
Community Development	Environmental Mitigation	40400700100	00100	GF	478,860	83,332	158,871	83,332	83,332	83,332	83,332	83,332	416,660	1,054,391
Community Development	Environmental Mitigation	40400730700	30700	GT	1,251,879	83,334	160,309	83,334	83,334	83,334	83,334	83,334	416,670	1,828,858
Community Development	Environmental Mitigation	40400748730	48730	E	473,746	83,334	158,871	83,334	83,334	83,334	83,334	83,334	416,670	1,049,287
County Lands					3,469,267	416,743	416,743	425,625	50,625	50,625	50,625	50,625	628,125	4,514,135
County Lands	County Owned Real Property Assessments	40882900100	00100	GF	3,249,135	366,118	366,118	375,000					375,000	3,990,253
County Lands	County Held Tax Certificates	40882800100	00100	GF	220,132	50,625	50,625	50,625	50,625	50,625	50,625	50,625	253,125	523,882
Facilities					130,517,667	29,299,660	76,379,347	31,761,962	29,562,691	43,391,252	25,725,086	20,951,892	151,392,883	358,289,897
Facilities	Beach Park Maint	40180930101	30101	T	1,910,678	136,044	136,044	362,908	979,573	94,167	69,700	78,655	1,585,003	3,631,725
Facilities	CW Boardwalk Repair	40182500100	00100	G	1,474,455	155,000	187,923	125,000	382,000	310,000	175,000	82,000	1,074,000	2,736,378
Facilities	CW Building Maintenance	40870000100	00100	G	15,228,068	1,499,553	1,839,065	1,000,000	1,263,734	1,301,822	1,304,252	1,122,715	5,992,523	23,059,656
Facilities	CW Building Renovations	40896300100	00100	G	42,780,790	15,500,000	43,133,601	13,000,000	11,500,000	29,050,000	10,000,000	10,000,000	73,550,000	159,464,391
Facilities	CW Elevator Upgrade/Maint	40879600100	00100	G	1,029,879	341,000	568,812	1,071,767	742,620	523,799	745,312	857,172	3,940,670	5,539,361
Facilities	CW Fuel Facilities	40866100100	00100	G	3,483,292	153,000	183,300	123,000	136,090	209,273	212,551	165,927	846,841	4,513,433
Facilities	CW Landscape Improvements	40890800100	00100	G	303,953	109,410	114,474	172,690	176,071	179,600	183,188	189,347	900,896	1,319,323
Facilities	CW Library Misc Main	40892614800	14800	L	531,295	100,053	243,542	110,058	113,360	116,761	120,200	123,806	584,175	1,359,022
Facilities	CW Modular Furniture/Panels	40863900100	00100	G	1,588,814	105,000	105,000	110,250	113,558	116,965	120,474	126,498	587,745	2,281,559
Facilities	East Lee County Government Center	40335800100	00100	G	5,025,752		2,959,201	2,500,000					2,500,000	10,484,953
Facilities	Jail Ortiz Core 1 Roof Replacement	40330500100	00100	G				3,050,000					3,050,000	3,050,000
Facilities	Justice Ctr BAS Energy Upgrade	40871200100	00100	G	1,542,970	91,796	188,270	94,550	97,386	100,308	103,317	108,483	504,044	2,235,284
Facilities	JC Chiller	40894700100	00100	G	38,117	250,000	1,381,883							1,420,000
Facilities	Kantech System Fiber Installation	40333400100	00100	G		140,800	140,800							140,800
Facilities	Old EOC/PS Admin Upgrades	40891115200	15200	E-911	2,004,840	2,500,000	3,060,576							5,065,416
Facilities	Ortiz Chilled Water Comp Rep	40894900100	00100	G	36,454		938,547							975,001
Facilities	Ortiz Jail Gymnasium Improvements	40333500100	00100	G				475,000					475,000	475,000
Facilities	Sheriff Buildings Improvements	40894200100	00100	G	8,691,545	1,312,500	1,437,749	1,300,000	4,549,100	1,625,000	4,230,000	1,225,000	12,929,100	23,058,394
	Causeway Island Erosion Control				2,664,230		6,006,075							8,670,305
Facilities	Causeway Island Erosion Control	40191530101	30101	T	895,497		3,524,807							4,420,304
Facilities	Causeway Island Erosion Control	42191530100	30100	G	1,768,733		2,481,268							4,250,001
	CW ADA Compliance				732,453	294,820	810,976	303,515	312,470	321,694	331,195	331,195	1,600,069	3,143,498
Facilities	CW ADA Compliance	40883900100	00100	GF	439,329	289,820	805,976	298,515	307,470	316,694	326,195	326,195	1,575,069	2,820,374
Facilities	CW ADA Compliance	40883913841	13841	ADA	293,124	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	323,124
	CW Asphalt Parking Lots				4,366,793	644,715	1,296,204	326,843	619,650	405,081	592,874	701,334	2,645,782	8,308,778
Facilities	CW Asphalt Parking Lots	40867300100	00100	GF	3,699,549	478,244	1,129,733	253,244	563,819	374,061	448,303	606,661	2,246,088	7,075,370
Facilities	CW Asphalt Parking Lots	40867314800	14800	L	612,228	138,298	138,298	73,599	50,885	13,946	88,283	82,495	309,208	1,059,734
Facilities	CW Asphalt Parking Lots	40867330700	30700	GT	54,871	18,600	18,600			10,390	53,681	9,936	74,007	147,478
Facilities	CW Asphalt Parking Lots	40867330721	30721	ST	144	6,452	6,452		4,946	6,684	2,607		14,237	20,833
Facilities	CW Asphalt Parking Lots	40867330720	30720	ST		3,121	3,121					2,242	2,242	5,363
	CW Electrical Improvements				1,091,500	100,000	118,644	161,000	92,000	118,000	64,000	66,000	501,000	1,711,144
Facilities	CW Electrical Improvements	40886100100	00100	G	1,085,652	95,000	113,644	156,000	87,000	113,000	59,000	60,000	475,000	1,674,296
Facilities	CW Electrical Improvements	40886114800	14800	L	5,848	5,000	5,000	5,000	5,000	5,000	5,000	6,000	26,000	36,848
	CW Exterior Paint/Recoat				3,179,513	208,501	208,501	359,917	205,541	667,557	166,737	281,179	1,680,931	5,068,945
Facilities	CW Exterior Paint/Recoat	40896800100	00100	G	2,642,973	175,054	175,054	295,217	157,971	465,400	110,676	217,795	1,247,059	4,065,086
Facilities	CW Exterior Paint/Recoat	40896814800	14800	L	536,540	33,447	33,447	64,700	47,570	202,157	56,061	63,384	433,872	1,003,859
	CW Flooring Replacement				6,509,498	212,807	1,411,679	816,044	812,335	1,025,690	733,101	751,396	4,138,566	12,059,743
Facilities	CW Flooring Replacement	40874300100	00100	G	5,640,114	167,509	730,368	363,378	709,279	1,012,240	639,250	707,127	3,431,274	9,801,756
Facilities	CW Flooring Replacement	40874314800	14800	L	869,384	45,298	681,311	452,666	103,056	13,450	93,851	44,269	707,292	2,257,987
	CW Generator Maint & Repl				1,695,512	92,000	1,197,772	1,013,000	1,994,000	1,170,000	813,000	437,000	5,427,000	8,320,284
Facilities	CW Generator Maint & Repl	40870800100	00100	G	1,695,512	82,000	1,187,772	1,003,000	1,984,000	1,160,000	801,000	425,000	5,373,000	8,256,284
Facilities	CW Generator Maint & Repl	40870814800	14800	L		10,000	10,000	10,000	10,000	10,000	12,000	12,000	54,000	64,000
	CW HVAC Replacement & Control				6,172,411	3,321,629	4,572,188	3,215,515	3,303,450	4,484,340	4,363,700	1,995,054	17,362,059	28,106,658
Facilities	CW HVAC Replacement & Control	40897100100	00100	G	4,314,986	2,949,529	4,102,323	2,944,271	3,049,950	4,079,240	4,190,760	1,904,346	16,168,567	24,585,876
Facilities	CW HVAC Replacement & Control	40897114800	14800	L	1,857,426	372,100	469,865	271,244	253,500	405,100	172,940	90,708	1,193,492	3,520,783
	CW Indoor Air QC & Remediation				603,731	39,000	39,000	40,000	42,000	43,000	49,000	50,000	224,000	866,731
Facilities	CW Indoor Air QC & Remediation	40867500100	00100	G	603,731	34,000	34,000	35,000	37,000	38,000	39,000	40,000	189,000	826,731
Facilities	CW Indoor Air QC & Remediation	40867514800	14800	L		5,000	5,000	5,000	5,000	5,000	10,000	10,000	35,000	40,000
	CW Irrigation & Plumbing				2,645,994	524,196	757,204	440,668	343,467	696,420	299,329	102,745	1,882,629	5,285,827
Facilities	CW Irrigation & Plumbing	40879400100	00100	G	2,494,267	516,589	749,597	412,300	334,681	687,194	289,642	92,574	1,816,391	5,060,255
Facilities	CW Irrigation & Plumbing	40879414800	14800	L	151,727	7,607	7,607	28,368	8,786	9,226	9,687	10,171	66,238	225,572
	CW LED Lighting Upgrades				648,700	91,523	116,258	62,319	118,139	85,000	115,000	90,000	470,458	1,235,416
Facilities	CW LED Lighting Upgrades	40896000100	00100	G	598,606	86,523	111,258	57,319	113,139	80,000	110,000	85,000	445,458	1,155,322
Facilities	CW LED Lighting Upgrades	40896014800	14800	L	50,094	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	80,094

Major Maintenance Detail Report FY24/25 - FY28/29

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY22/23	Adopted FY23/24	Amended FY23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY28/29	Five Year Project Total	Total Project
								Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
	CW Life Safety Sys Upgrds/Insp				2,600,394	397,600	1,610,956	508,918	522,563	593,499	662,150	862,100	3,149,230	7,360,580
Facilities	CW Life Safety Sys Upgrds/Insp	40886200100	00100	G	2,465,122	306,250	1,497,730	413,000	421,850	487,750	552,150	740,100	2,614,850	6,577,702
Facilities	CW Life Safety Sys Upgrds/Insp	40886214800	14800	L	135,272	91,350	113,226	95,918	100,713	105,749	110,000	122,000	534,380	782,878
	CW Reroofing Projects/Repl				11,936,038	978,713	1,615,103	1,019,000	1,143,584	153,276	271,006	1,204,286	3,791,152	17,342,293
Facilities	CW Reroofing Projects/Repl	40860300100	00100	G	11,679,523	960,266	1,596,656	1,000,000	149,964	133,118	106,493	318,686	1,708,261	14,984,440
Facilities	CW Reroofing Projects/Repl	40860314800	14800	L	256,515	18,447	18,447	19,000	993,620	20,158	164,513	885,600	2,082,891	2,357,853
Library					2,592,082	1,161,454	2,948,753	2,191,130	1,782,334	1,680,827	990,850	477,817	7,122,958	12,663,793
Library	Library Noise Suppression	40333114800	14800	L			125,000	125,000					125,000	250,000
Library	Library Signage	40333214800	14800	L			200,000	462,700	71,000	408,000			941,700	1,141,700
Library	NW Regional West Entrance Modification	40333314800	14800	L	6,750		104,583							111,333
Library	Library Furniture Replacement	40328014800	14800	L	407,240	304,600	582,042	521,480	433,500	166,500	52,000	10,000	1,183,480	2,172,762
Library	Library Pressure Washing	40328114800	14800	L	259,664	39,692	53,742	60,236	65,370	56,463	73,786	73,453	329,308	642,714
Library	Library Tech Equip and Upgrade	40160014800	14800	L	1,918,428	817,162	1,883,386	917,714	988,214	917,864	855,364	394,364	4,073,520	7,875,334
	Library Building Improvements	40340414800	14800	L				104,000	224,250	132,000	9,700		469,950	469,950
Natural Resources					42,889,197	7,938,000	40,291,759	9,461,014	2,218,500	2,233,500	2,294,500	2,022,000	18,229,514	101,510,470
Natural Resources	Boating Improvement Program	40320730104	30104	B	954,397	250,000	945,604	250,000	250,000	250,000	250,000	250,000	1,250,000	3,150,001
Natural Resources	Captiva Renourishment Cycle 2	40330830101	30101	T	5,321,002		878,997							6,199,999
Natural Resources	Clean & Snag Program	40855815500	15500	A	3,567,945	280,000	686,420	280,000	280,000	280,000	280,000	280,000	1,400,000	5,654,365
Natural Resources	Coastal Infrastructure Risk&Resiliency Plan	41332800100	00100	G			253,000							253,000
Natural Resources	Estero Island Nourishment (BRTF)	40339030101	30101	T		6,400,000	6,400,000							6,400,000
Natural Resources	Hurricane Ian/Nicole Beach Rest	41338330101	30101	G	3,521,033		1,478,967							5,000,000
Natural Resources	Neighborhood Improvement Program	40851415500	15500	A	3,264,061	250,000	853,881	250,000	250,000	250,000	250,000	250,000	1,250,000	5,367,942
Natural Resources	Water Quality & Control Infra	40313315500	15500	A	4,048,351	400,000	651,594	400,000	400,000	400,000	400,000	400,000	2,000,000	6,699,945
	Blind Pass EcoZone Restoration				169,556		3,096,340							3,265,896
Natural Resources	Blind Pass EcoZone Restoration	40328730101	30101	T	84,778		1,548,170							1,632,948
Natural Resources	Blind Pass EcoZone Restoration	42328730101	30101	G	84,778		1,548,170							1,632,948
	Blind Pass Inlet Management Plan						470,000							470,000
Natural Resources	Blind Pass Inlet Management Plan	40340530101	30101	T			235,000							235,000
Natural Resources	Blind Pass Inlet Management Plan	42340530101	30101	G			235,000							235,000
	Bonita Beach Nourishment							4,090,000	30,000	35,000	35,000		4,190,000	4,290,000
Natural Resources	Bonita Beach Nourishment	40340630101	30101	T				2,441,730	17,910	35,000	35,000		2,529,640	2,617,550
Natural Resources	Bonita Beach Nourishment	42340630101	30101	G				1,648,270	12,090				1,660,360	1,672,450
	Bonita Beach Renourishment				50,535		2,523,924							2,574,459
Natural Resources	Bonita Beach Renourishment	40332700100	00100	GF	3,802		606,285							610,087
Natural Resources	Bonita Beach Renourishment	40332730101	30101	T	40,750		977,532							1,018,282
Natural Resources	Bonita Beach Renourishment	42332730101	30101	G	5,983		940,107							946,090
	Gasparilla Isl Bch Restoration				4,696,229	58,000	650,210	58,000	148,500	148,500	209,500	42,000	606,500	5,952,939
Natural Resources	Gasparilla Isl Bch Restoration	40326730101	30101	T	4,609,888	29,000	419,111	58,000	148,500	148,500	209,500	42,000	606,500	5,635,499
Natural Resources	Gasparilla Isl Bch Restoration	42326730101	30101	G	86,341	29,000	231,099							317,440
	Hurricane Ian Waterway Debris				10,950,992		7,800,282							18,751,274
Natural Resources	Hurricane Ian Waterway Debris	40338500100	00100	GF	2,574,120		1,766,453							4,340,573
Natural Resources	Hurricane Ian Waterway Debris	41338500100	00100	G	8,376,872		6,033,829							14,410,701
	Lovers Key Beach Nourishment							3,733,014	60,000	70,000	70,000		3,933,014	3,933,014
Natural Resources	Lovers Key Beach Nourishment	40340730101	30101	T				617,814	30,000	70,000	70,000		787,814	787,814
Natural Resources	Lovers Key Beach Nourishment	42340730101	30101	G				3,115,200	30,000				3,145,200	3,145,200
	Lovers Key Bch Cycle 2				833,125		11,949,687							12,782,812
Natural Resources	Lovers Key Bch Cycle 2	40324930101	30101	T	547,428		1,995,100							2,542,528
Natural Resources	Lovers Key Bch Cycle 2	42324930101	30101	G	285,697		9,954,587							10,240,284
	Surface Water Management Plan				5,511,971	300,000	756,703	400,000	400,000	400,000	400,000	400,000	2,000,000	8,268,674
Natural Resources	Surface Water Management Plan	40098300100	00100	GF	2,462,571			100,000	100,000	100,000	100,000	100,000	500,000	2,962,571
Natural Resources	Surface Water Management Plan	40098315500	15500	A	2,819,800	300,000	756,703	300,000	300,000	300,000	300,000	300,000	1,500,000	5,076,503
Natural Resources	Surface Water Management Plan	42098315500	15500	G	229,600									229,600
Natural Resources	Water Quality, Policy & Compliance	40858800100	00100	GF			896,150		400,000	400,000	400,000	400,000	1,600,000	2,496,150
Parks and Recreation					40,533,615	13,546,340	26,729,960	15,096,550	20,249,300	14,111,500	13,606,000	17,242,000	80,305,350	147,568,925
				GF										
Parks and Recreation	Athletic Court and Field Lighting Replacement	40333000100	00100		55,086		476,914	100,000	930,000	975,000	1,200,000		3,205,000	3,737,000
Parks and Recreation	Civic Center Complex Improvements	40340800100	00100	GF				184,000	15,000				199,000	199,000
Parks and Recreation	County Wide Emergency Beach Cleanup	40168730101	30101	T	481,566		200,000		200,000	200,000	200,000		800,000	1,481,566
Parks and Recreation	County Wide Park Improvements	40214100100	00100	GF	6,460,755	2,202,000	3,805,538	942,000	2,250,000	1,500,000	1,500,000	1,500,000	7,692,000	17,958,293
Parks and Recreation	Envir Restoration & Exotic Maint	40330630105	30105	CON	4,846,782	2,980,340	4,071,662	3,538,300	3,500,000	3,500,000	3,500,000	3,500,000	17,538,300	26,456,744
Parks and Recreation	Lakes Park Boardwalk Repairs	40340300100	00100	GF			243,400		1,000,000				1,000,000	1,243,400
Parks and Recreation	Parks Restrooms Upgrades	40160200100	00100	GF	188,547	175,000	816,453	180,000	1,225,000	400,000	760,000	830,000	3,395,000	4,400,000
Parks and Recreation	Pool Improvements	40167400100	00100	GF	1,952,394	256,000	688,559	267,000	269,000	268,000	260,000	263,000	1,327,000	3,967,953

Major Maintenance Detail Report FY24/25 - FY28/29

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY22/23	Adopted FY23/24	Amended FY23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY28/29	Five Year Project Total	Total Project
								Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
Parks and Recreation	Pine Island Community Pool Renovation	40341400100	00100	GF				350,000	2,900,000				3,250,000	3,250,000
Parks and Recreation	Replacement Parking Machines	40183400100	00100	GF	542,634	134,000	355,000	100,000	70,000	50,000	50,000	220,000	490,000	1,387,634
Parks and Recreation	Terry Park Improvements	not assigned	00100	GF							450,000	4,500,000	4,950,000	4,950,000
Parks and Recreation	Stadium R & R - JetBlue Park	40159930102	30102	T	811,672	350,000	1,370,974	350,000	350,000	350,000	350,000	350,000	1,750,000	3,932,646
Parks and Recreation	Stadium R & R - Hammond Stadium	40173430102	30102	T	1,105,000	120,000	354,291	120,000	120,000	120,000	120,000	120,000	600,000	2,059,291
	Stadiums Maint & Improvements				24,089,179	7,329,000	14,347,169	8,965,250	7,420,300	6,748,500	5,216,000	5,759,000	34,109,050	72,545,398
Parks and Recreation	Stadiums Maint & Improvements	40212200100	00100	GF	680,866	100,000	911,709	100,000	400,000	100,000	100,000	100,000	800,000	2,392,575
Parks and Recreation	Stadiums Maint & Improvements	40212230102	30102	T	22,955,039	7,079,000	11,938,735	8,715,250	6,870,300	6,498,500	4,966,000	5,509,000	32,559,050	67,452,824
Parks and Recreation	Stadiums Maint & Improvements	40212230111	30111	T	453,274	150,000	1,496,725	150,000	150,000	150,000	150,000	150,000	750,000	2,699,999
	Public Safety				9,072	240,928	240,928	240,000	120,000	100,000	82,000	70,000	612,000	862,000
Public Safety	Elevation Way AC	40336230100	30100	GF-CIP			240,928							250,000
Public Safety	EMS Station Maintenance	40341100100	00100	GF				240,000	120,000	100,000	82,000	70,000	612,000	612,000
	Solid Waste				3,708,347	5,449,164	12,659,328	21,130,875	12,341,758	24,681,714	9,872,130	9,951,200	77,977,677	94,345,352
Solid Waste	Landfill Leachate Sys Maint	40094140120	40120	E	1,032,657	302,100	339,992	337,900	347,200	356,500			1,041,600	2,414,249
Solid Waste	R&R - C&D Facility	40094240120	40120	E	457,688	109,316	215,089	561,514	156,968	162,064			880,546	1,553,323
Solid Waste	R&R - Compost Facility	40094340120	40120	E	38,240	94,976	393,752	100,280	105,728	111,320			317,328	749,320
Solid Waste	R&R - Asphalt Repairs	40094540120	40120	E	498,495	160,272	546,632	243,070	250,432	200,330			693,832	1,738,959
Solid Waste	R&R Tipping Floors	40327340120	40120	E	571,207	132,500	153,043	1,135,500	392,000	402,500			1,930,000	2,654,250
Solid Waste	R&R Scale Systems	40327440120	40120	E	113,380									113,380
Solid Waste	MRF Life Extensions	40333740120	40120	E	720,832	1,750,000	3,029,168	750,000	500,000	500,000			1,750,000	5,500,000
Solid Waste	Roof Systems	40333840120	40120	E		400,000	657,500							657,500
Solid Waste	WTE Generator Field Replacement	40333940120	40120	E	275,848		1,524,152							1,800,000
Solid Waste	WTE Life Extensions	40334040120	40120	E,D		2,500,000	5,800,000	18,002,611	10,589,430	22,949,000	9,872,130	9,951,200	71,364,371	77,164,371
	Transportation				134,716,850	16,050,000	46,895,770	15,200,000	15,100,000	15,100,000	15,100,000	-	60,500,000	242,112,620
Transportation	ADA Plan Implementation	40607930700	30700	GT	1,115,762	250,000	1,379,775	250,000	250,000	250,000	250,000		1,000,000	3,495,537
Transportation	Intersection Improvements	40671330700	30700	GT	16,441,430	2,500,000	5,388,684	1,500,000	1,500,000	1,500,000	1,500,000		6,000,000	27,830,114
Transportation	Master Bridge Project	40571430700	30700	GT	12,348,691	850,000	1,751,114	1,000,000	900,000	900,000	900,000		3,700,000	17,799,805
Transportation	Overhead Sign Structures Eval	40894430700	30700	GT	1,000,618	130,000	210,622	130,000	130,000	130,000	130,000		520,000	1,731,240
Transportation	Rd Resurf/Rebld-Major Arterials	40330430700	30700	GT	1,491,030	1,150,000	3,910,712	1,150,000	1,150,000	1,150,000	1,150,000		4,600,000	10,001,742
Transportation	Road Resurface Rebuild Program	40468330700	30700	GT	68,735,414	4,000,000	14,389,447	4,000,000	4,000,000	4,000,000	4,000,000		16,000,000	99,124,861
Transportation	Roadway Beautification	44602430700	30700	GIF	5,199,596	100,000	201,434	100,000	100,000	100,000	100,000		400,000	5,801,030
Transportation	Roadway Lighting Upgrade	40608030700	30700	GT	2,064,725	450,000	1,539,735	450,000	450,000	450,000	450,000		1,800,000	5,404,460
Transportation	Sidewalk Repair	40333630700	30700	GT	934,949	1,000,000	2,065,050	1,000,000	1,000,000	1,000,000	1,000,000		4,000,000	6,999,999
Transportation	Sign Replacement Program	40676330700	30700	GT	963,864	150,000	394,665	150,000	150,000	150,000	150,000		600,000	1,958,529
Transportation	Signal Maintenance Upgrades	40667030700	30700	GT	2,910,202	350,000	1,231,577	350,000	350,000	350,000	350,000		1,400,000	5,541,779
Transportation	Signal Network	40671430700	30700	GT	654,801	120,000	292,810	120,000	120,000	120,000	120,000		480,000	1,427,611
	Lehigh Rd Resurface Reblid Prg				20,855,768	5,000,000	14,140,145	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	20,000,000	54,995,913
Transportation	Lehigh Rd Resurface Reblid Prg	40671530700	30700	GT			4,542,787							4,542,787
Transportation	Lehigh Rd Resurface Reblid Prg	44671530700	30700	GIF	20,855,768	5,000,000	9,597,358	5,000,000	5,000,000	5,000,000	5,000,000		20,000,000	50,453,126
	Utilities				40,852,045	7,474,000	11,244,145	10,891,000	17,551,000	8,006,000	8,301,000	6,791,000	51,540,000	103,636,190
Utilities	Inflow&Infiltration Sys Imp	40327148720	48720	E	3,362,282	1,100,000	1,100,000	1,500,000	1,500,000	1,500,000	1,500,000	900,000	6,900,000	11,362,282
Utilities	WWTP Rehab & Replacement		48720	E	100,353		451,646							551,999
Utilities	Wastewater Coll Rehab & Replac	40730948720	48720	E	8,497,857	650,000	1,578,933	1,400,000	1,000,000	1,000,000	1,000,000	650,000	5,050,000	15,126,790
Utilities	Water Dist Rehab & Replacement	40744348720	48720	E	5,460,358	450,000	555,807	1,050,000	450,000	450,000	450,000	350,000	2,750,000	8,766,165
Utilities	Water Treat. Plant Rehab/Repla	40760348720	48720	E	9,624,788	2,296,000	4,004,793	1,948,000	8,213,000	2,158,000	2,788,000	2,383,000	17,490,000	31,119,581
Utilities	Well Rehab & Replacement	40761648720	48720	E	3,416,121	500,000	573,360	500,000	500,000	500,000	500,000		2,500,000	6,489,481
Utilities	WWTP Rehab & Replacement	40731748720	48720	E	10,390,286	2,478,000	2,979,606	4,493,000	5,888,000	2,398,000	2,063,000	2,008,000	16,850,000	30,219,892
	DEPARTMENT TOTALS				401,492,628	81,585,361	218,284,784	106,648,156	99,226,208	109,605,418	76,272,191	57,806,534	449,558,507	1,069,435,918
	Tourist Development Council							11,422,454					11,422,454	11,422,454
Tourist Development Council	Beach Nourishment Trust Fund	40068630101	30101	T				4,000,000					4,000,000	4,000,000
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				261,482					261,482	261,482
Tourist Development Council	CCC Beach and Shoreline Maint	40192630101	30101	T				158,496					158,496	158,496
Tourist Development Council	Sanibel Beach Maint	40165630101	30101	T				2,497,374					2,497,374	2,497,374
Tourist Development Council	FMB-Operation Beach Maint	40189530101	30101	T				1,262,550					1,262,550	1,262,550
Tourist Development Council	Gasparilla Island Lighthouse Pathways	40171030101	30101	T				27,000					27,000	27,000
Tourist Development Council	GIA Sea Grape Restroom Ph 2.	40336830101	30101	T				500,000					500,000	500,000
Tourist Development Council	Parks Emergency Beach Clean up	40168730101	30101	T			Reported with Parks							
Tourist Development Council	Caloosahatchee Creek Bdwk/Obs	20075830101	30101	T				160,000					160,000	160,000
Tourist Development Council	Temporary Restroom Facilities for Beach Parks	40338730101	30101	T				260,952					260,952	260,952
Tourist Development Council	GIA - Golf Carts for beach Maintenance	40341230101	30101	T				26,000					26,000	26,000

Major Maintenance Detail Report FY24/25 - FY28/29

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY22/23	Adopted FY23/24	Amended FY23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY28/29	Five Year Project Total	Total Project
								Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
Tourist Development Council	Beach Front Park Maintenance	40180930101	30101	T	Reported with facilities									
Tourist Development Council	Beach and Shoreline Maintenance (Parks)	transfer	30101	T				1,862,359					1,862,359	1,862,359
Tourist Development Council	FMB Tram Service (Transit)	transfer	30101	T				356,241					356,241	356,241
Tourist Development from Reserves								944,751					944,751	944,751
Tourist Development Council	Yellow Fever Creek Bdwk/Trail	40341430114	30114	T				792,100					792,100	792,100
Tourist Development Council	Blueway Maintenance - Parks	transfer	17400	T				10,914					10,914	10,914
Tourist Development Council	CCC Beach and Shoreline Maint	40192630114	30114	T				141,737					141,737	141,737
Grand Total with TDC								119,015,361					461,925,712	1,081,803,123

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

Reconciliation	
Per System	104,036,752
NR Grants	7,823,014
Parks	4,766,081
Transfers	2,229,514
CIP in TDC	160,000
	<u>119,015,361</u>



Lee County
Southwest Florida

FINANCIAL POLICY

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GENERAL BUDGET POLICY

1. The operating budget authorizing expenditure of County money will be adopted annually by the Board at the fund level.
2. The budget must be balanced. This means that the budgeted expenditures and reserves of each fund will equal the sum of projected fund balance at the beginning of the fiscal year, plus all revenues which reasonably can be expected to be received during the fiscal year (budgeted at 95%, in accordance with State Statutes).
3. A reserve for cash balance will be budgeted in any fund which requires monies to be carried forward into the following year to support operations until sufficient current revenues are received, but in no case will exceed the projected cash needs for 90 days of operations, or 20% of the fund budget, whichever is greater.
4. Transfers to reserve accounts may be made during the fiscal year by the County Manager or the CFO, if allocations to expenditure accounts are determined to be unneeded.
5. Transfers among expenditure or revenue accounts may be made during the fiscal year by the County Manager, the CFO, or Department Directors if reallocations within a fund are determined to be needed. 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 20/20, and All Hazards Protection funds unless required in other funds by bond indenture agreements, or by the terms of municipal service taxing or benefit units.
2. The use of gas tax revenues will be limited to the Transportation Trust and Transportation Projects Funds and transit operations unless required in other funds by bond indenture agreements.
3. The use of sales tax revenues will be limited to the General and Unincorporated MSTU funds, unless required in other funds by bond indenture agreements.
4. Pursuant to Ordinance 09-01, as amended, Tourist Development Tax proceeds will be appropriated as follows:
 - 53.6% for tourist advertising and promotion for Lee County;
 - 20.0% for stadium debt service/sports development;
 - 26.4% for beach related improvements.
5. The use of revenues which have been pledged to bondholders will conform, in every respect, to bond covenants which commit those revenues.
6. Budget Services will maintain a Revenue Manual to provide information about revenue sources available to support County expenditures.
7. Periodic cost studies of County services for which user fees are imposed will be prepared, and proposed fee adjustments will be presented for Board consideration. Fee revenues will be anticipated, for purposes of budget preparation, using fee schedules which have been adopted by the Board.
8. County staff will continue to aggressively pursue cost effective grant funding opportunities.
9. Ad valorem taxes will be anticipated for purposes of operating budget preparation at:
 - 95% of the projected taxable value of current assessments; and,
 - 95% of the projected taxable value resulting from new construction.
10. Millages for debt service will be established at the amounts which will generate sufficient revenue to make all required payments.
11. The County will allocate countywide revenues to the General, Capital Improvement, and Conservation Land/Acquisition fund uses.
12. All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "Fund Balance" and budgeted accordingly for the following fiscal year.

APPROPRIATION POLICY

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

FUND TYPES

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

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

- **Special Assessment Funds**
Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which they are levied.
- **MSTU (Municipal Services Taxing Unit) Fund**
A MSTU is a special unit authorized by the State Constitution Article VII and the Florida Statutes 125.01. The MSTU is a legal and financial mechanism for providing specific services and/or improvements to a defined geographical area. The MSTU is a dependent special district with the Board of County Commissioners acting as the Governing Body.
- **Transportation Trust Fund**
The Transportation Trust Fund 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, Strategic Resources and Government Affairs, Facilities Construction and Management, Human Resources, and Sports Development.

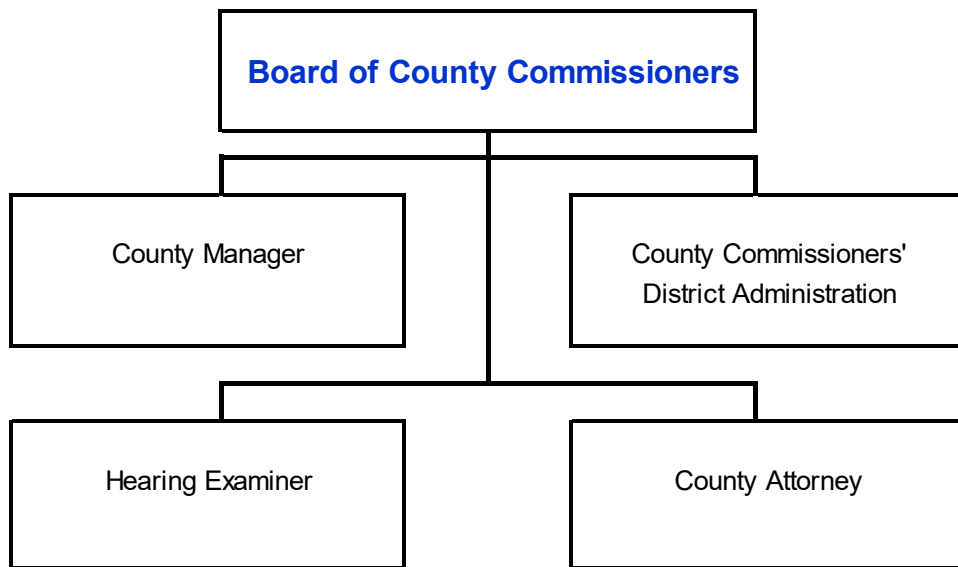
The last part of this section is comprised of Court-Related services and Constitutional Officers' budgets. Constitutional Officers are county elected officials who do not report to the Board of County Commissioners, but receive operating funds from the County.

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY22-23 actual expenses, FY23-24 unaudited actuals, and FY24-25 adopted budget by division.



Lee County
Southwest Florida

BOARD OF COUNTY COMMISSIONERS



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

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

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

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

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

County Commissioners

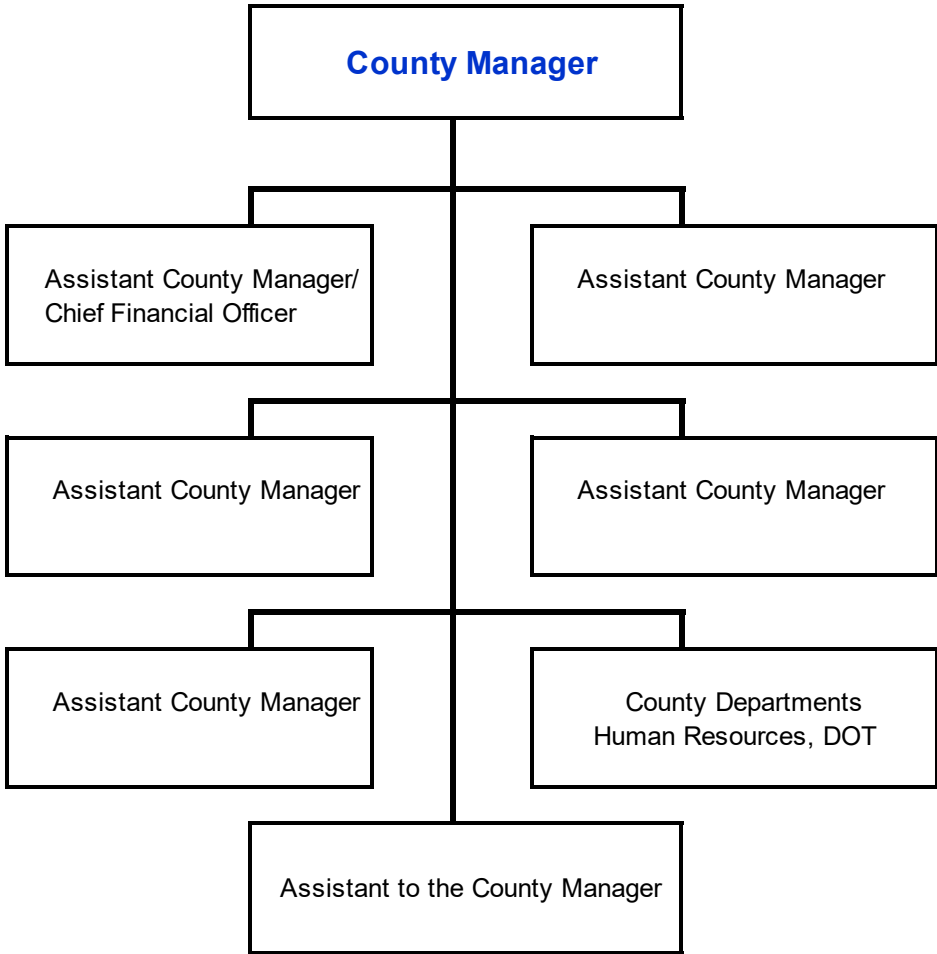
LEE COUNTY - FLORIDA
2024 - 2025

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 <u>UNAUDITED</u> <u>ACTUAL</u>	2024 - 2025 <u>ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,841,719	\$ 1,819,034	\$ 2,061,975
Total	\$ 1,841,719	\$ 1,819,034	\$ 2,061,975
County Attorney			
Legal Counsel	\$ 3,619,264	\$ 3,661,628	\$ 4,167,918
Special Master Process	\$ 0	\$ 0	\$ 2,325
Total	\$ 3,619,264	\$ 3,661,628	\$ 4,170,243
Hearing Examiner			
Hearing Examiner	\$ 1,140,811	\$ 1,151,812	\$ 1,271,898
Total	\$ 1,140,811	\$ 1,151,812	\$ 1,271,898
GRAND TOTAL	\$ 6,601,794	\$ 6,632,474	\$ 7,504,116

EXPENDITURES BY FUND TYPE

General Fund	\$ 5,460,983	\$ 5,480,662	\$ 6,229,893
Special Revenue Fund	\$ 1,140,811	\$ 1,151,812	\$ 1,274,223
GRAND TOTAL	\$ 6,601,794	\$ 6,632,474	\$ 7,504,116

COUNTY MANAGER



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

Two County Departments, Human Resources and Department of Transportation, report directly to the County Manager.

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

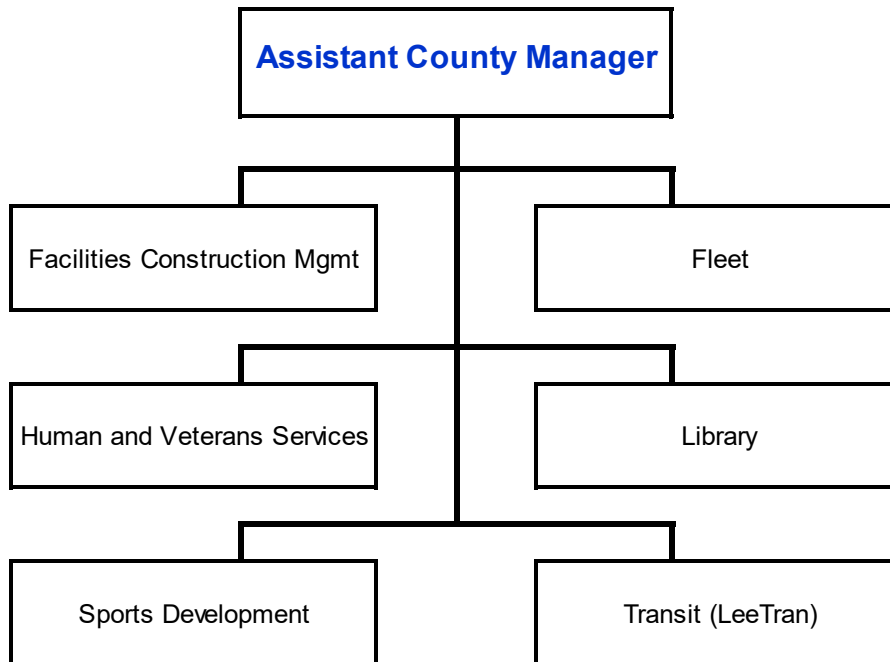
Transportation maintains responsibility for all of the County’s transportation-related activities which include repair and maintenance of roads, signs, bridges, and canals; operation of three toll facilities and related bridges; engineering and management of transportation capital projects.

County Manager

LEE COUNTY - FLORIDA
2024 - 2025

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2022 - 2023</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>ADOPTED</u>
Human Resources			
Human Resources	\$ 3,995,814	\$ 4,287,169	\$ 5,244,364
Human Resources - Training	\$ 283,622	\$ 408,103	\$ 587,947
Total	\$ 4,279,436	\$ 4,695,272	\$ 5,832,311
DOT - Operations			
Canal Maintenance	\$ 2,571,626	\$ 2,516,424	\$ 3,764,933
Landscape Maintenance	\$ 6,892,237	\$ 7,003,644	\$ 6,776,717
Roadway Maintenance	\$ 15,485,350	\$ 15,393,352	\$ 25,105,260
Bridge Maintenance	\$ 1,695,371	\$ 1,945,357	\$ 2,433,539
Total	\$ 26,644,584	\$ 26,858,777	\$ 38,080,449
DOT - Traffic			
Traffic - Signs & Markings	\$ 3,787,180	\$ 3,757,030	\$ 4,221,222
Traffic - Signal Systems	\$ 9,513,254	\$ 8,426,033	\$ 9,533,034
Total	\$ 13,300,434	\$ 12,183,063	\$ 13,754,256
Toll Facilities			
Toll Facilities R&R	\$ 119,699	\$ 126,310	\$ 2,700,000
Toll Bridge Operations	\$ 13,331,427	\$ 14,162,162	\$ 19,170,699
Total	\$ 13,451,126	\$ 14,288,472	\$ 21,870,699
Transportation Engineering			
DOT Administration	\$ 1,362,567	\$ 1,526,209	\$ 1,716,989
DOT Eng. - Construction	\$ 1,840,225	\$ 2,169,130	\$ 2,606,090
DOT Eng. - Design	\$ 1,804,428	\$ 1,814,845	\$ 2,635,102
Total	\$ 5,007,220	\$ 5,510,184	\$ 6,958,181
GRAND TOTAL	\$ 62,682,800	\$ 63,535,768	\$ 86,495,896
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 3,069,200	\$ 3,657,674	\$ 4,483,447
Special Revenue Fund	\$ 44,952,238	\$ 44,552,024	\$ 58,792,886
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 13,451,126	\$ 14,288,472	\$ 21,870,699
Internal Service Fund	\$ 1,210,236	\$ 1,037,598	\$ 1,348,864
GRAND TOTAL	\$ 62,682,800	\$ 63,535,768	\$ 86,495,896

ASSISTANT COUNTY MANAGER



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

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

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

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

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

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

Assistant County Manager

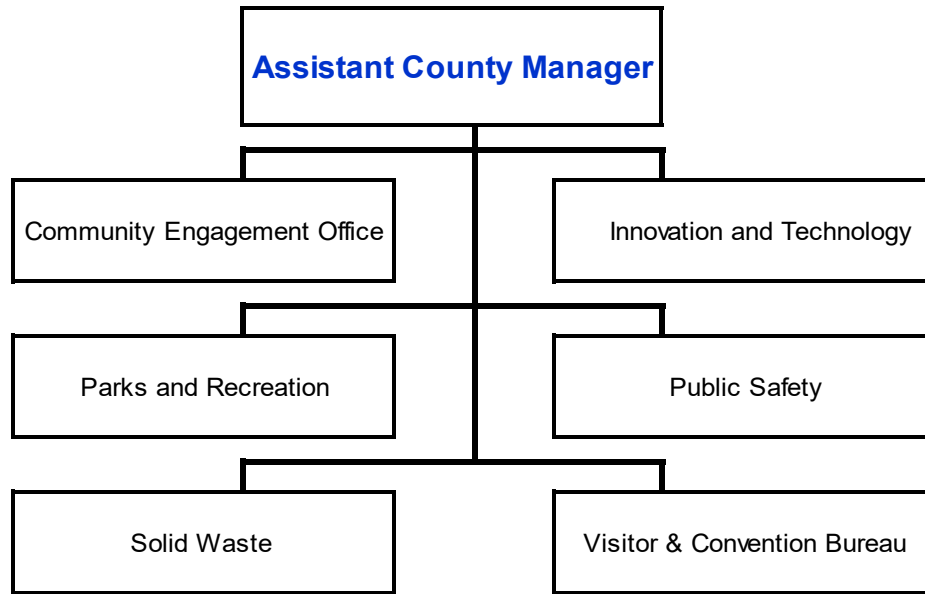
LEE COUNTY - FLORIDA
2024 - 2025

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2022 - 2023</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>ADOPTED</u>
Human Services			
Veterans Services	\$ 314,186	\$ 356,601	\$ 0
Neighborhood Improvements	\$ 5,853,166	\$ 7,119,153	\$ 11,303,368
Administration & Housing Asst	\$ 549,925	\$ 1,203,278	\$ 250,398
Housing Services/General	\$ 5,095,991	\$ 2,006,631	\$ 0
Homeowner Assistance	\$ 966,417	\$ 0	\$ 136,787
State Mandated Programs	\$ 4,398,772	\$ 4,688,166	\$ 4,767,451
Family Services Unit Program	\$ 6,111,034	\$ 6,868,667	\$ 10,656,227
Supportive Housing Program	\$ 2,527,956	\$ 2,721,734	\$ 1,650,000
Non Grant Donations	\$ 133,573	\$ 61,264	\$ 15,000
Partnering For Results	\$ 5,672,841	\$ 5,701,072	\$ 5,586,441
Mental Health Services	\$ 330,789	\$ 22,109	\$ 0
HVS Opioid Settlement	\$ 59,001	\$ 753,034	\$ 0
Total	<u>\$ 32,013,651</u>	<u>\$ 31,501,709</u>	<u>\$ 34,365,672</u>
State Health Programs			
State Health Programs	\$ 2,037,246	\$ 2,094,736	\$ 2,094,736
State Health Dept Support	\$ 253,216	\$ 385,319	\$ 405,128
Total	<u>\$ 2,290,462</u>	<u>\$ 2,480,055</u>	<u>\$ 2,499,864</u>
Library			
Library Services	\$ 33,883,304	\$ 35,250,856	\$ 40,017,498
Total	<u>\$ 33,883,304</u>	<u>\$ 35,250,856</u>	<u>\$ 40,017,498</u>
Transit			
Fixed Route Service	\$ 20,705,821	\$ 32,357,877	\$ 37,445,425
Transportation	\$ 13,759,884	\$ 2,898,815	\$ 7,240,000
Total	<u>\$ 34,465,705</u>	<u>\$ 35,256,692</u>	<u>\$ 44,685,425</u>
Sports Development			
Economic Development	\$ 1,202,189	\$ 1,330,204	\$ 1,550,087
Special Events	\$ 24,500	\$ 49,500	\$ 0
Total	<u>\$ 1,226,689</u>	<u>\$ 1,379,704</u>	<u>\$ 1,550,087</u>
Facilities Construction Mgmt.			
Facilities Services	\$ 19,398,924	\$ 22,383,073	\$ 23,743,612
Total	<u>\$ 19,398,924</u>	<u>\$ 22,383,073</u>	<u>\$ 23,743,612</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 15,232,294	\$ 14,777,379	\$ 16,397,105
Total	<u>\$ 15,232,294</u>	<u>\$ 14,777,379</u>	<u>\$ 16,397,105</u>
GRAND TOTAL	<u>\$ 138,511,030</u>	<u>\$ 143,029,468</u>	<u>\$ 163,259,263</u>

ASSISTANT COUNTY MANAGER (continued)

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 <u>UNAUDITED</u> <u>ACTUAL</u>	2024 - 2025 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 46,846,613	\$ 48,696,008	\$ 49,748,360
Special Revenue Fund	\$ 41,966,424	\$ 44,299,389	\$ 52,428,373
Capital Project Fund	\$ 0	\$ 0	\$ 0
Enterprise Fund	\$ 34,465,699	\$ 35,256,692	\$ 44,685,425
Internal Service Fund	\$ 15,232,294	\$ 14,777,379	\$ 16,397,105
GRAND TOTAL	<u><u>\$ 138,511,030</u></u>	<u><u>\$ 143,029,468</u></u>	<u><u>\$ 163,259,263</u></u>

ASSISTANT COUNTY MANAGER



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

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).

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

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

Assistant County Manager

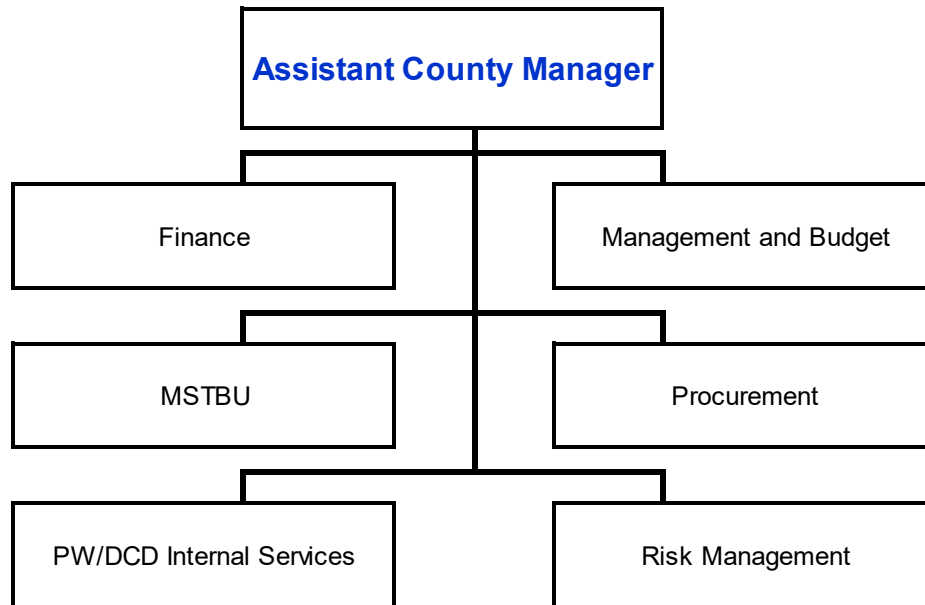
LEE COUNTY - FLORIDA
2024 - 2025

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2022 - 2023</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>ADOPTED</u>
County Manager			
Cty Admin Communications	\$ 639,209	\$ 844,564	\$ 1,043,624
Total	<u>\$ 639,209</u>	<u>\$ 844,564</u>	<u>\$ 1,043,624</u>
Visitor & Convention Bureau			
Capital Planning	\$ 247,349	\$ 248,432	\$ 307,963
Visitor & Convention Bureau	\$ 17,801,723	\$ 20,868,776	\$ 24,031,419
Total	<u>\$ 18,049,072</u>	<u>\$ 21,117,208</u>	<u>\$ 24,339,382</u>
Technology Services			
Telephones	\$ 2,207,819	\$ 1,996,950	\$ 0
Data Processing	\$ 13,252,379	\$ 13,118,066	\$ 17,919,253
Public Resources	\$ 0	\$ 1	\$ 0
GIS Operations	\$ 1,284,579	\$ 1,286,508	\$ 1,381,584
Total	<u>\$ 16,744,777</u>	<u>\$ 16,401,525</u>	<u>\$ 19,300,837</u>
Public Safety			
Fire Protection	\$ 12,337	\$ 0	\$ 12,337
Emergency Mgmt Operations	\$ 62,145	\$ 17,684	\$ 0
Emergency Operations Planning	\$ 36,426	\$ 99,664	\$ 0
All Hazards Protections	\$ 3,204,806	\$ 3,660,469	\$ 3,441,492
Emergency Response	\$ 56,695,155	\$ 58,852,296	\$ 60,594,713
Emergency Dispatching	\$ 4,567,619	\$ 4,660,862	\$ 5,546,721
E911 Implementation	\$ 3,061,288	\$ 2,384,466	\$ 3,469,481
Govt Communications Network	\$ 3,491,950	\$ 2,120,649	\$ 3,817,481
Pub Safety-Logistics	\$ 4,220,338	\$ 4,089,267	\$ 4,714,399
Pub Safety-Info Resources	\$ 0	\$ 595	\$ 0
Total	<u>\$ 75,352,064</u>	<u>\$ 75,885,952</u>	<u>\$ 81,596,624</u>
Parks & Recreation			
Parks Projects	\$ 13,597	\$ 0	\$ 0
Parks & Recreation Operations	\$ 28,317,497	\$ 30,338,778	\$ 34,008,360
Florida Community Trust	\$ 21,921	\$ 0	\$ 0
Sports Complexes	\$ 9,577,988	\$ 9,295,751	\$ 10,528,697
Parks&Rec-Civic Center Ops	\$ 0	\$ 2,402,966	\$ 802,366
Total	<u>\$ 37,931,003</u>	<u>\$ 42,037,495</u>	<u>\$ 45,339,423</u>
Solid Waste			
Solid Waste Facilities	\$ 756,200	\$ 815,706	\$ 781,455
Solid Waste Operations	\$ 39,114,892	\$ 41,673,985	\$ 52,953,761
Recycling	\$ 11,256,898	\$ 10,181,871	\$ 13,564,833
Disposal Facilities	\$ 55,387,014	\$ 46,832,114	\$ 60,202,597
Solid Waste Control	\$ 0	\$ 3,961	\$ 0
Hendry Co. Transfer Stations	\$ 845,712	\$ 608,429	\$ 733,768
Lee/Hendry Landfill	\$ 9,154,044	\$ 7,574,259	\$ 7,767,489
Solid Waste Fleet	\$ 4,189,601	\$ 3,320,204	\$ 4,810,201

ASSISTANT COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2022 - 2023 ACTUAL</u>	<u>2023 - 2024 UNAUDITED ACTUAL</u>	<u>2024 - 2025 ADOPTED</u>
Total	\$ 120,704,361	\$ 111,010,529	\$ 140,814,104
GRAND TOTAL	<u>\$ 269,420,486</u>	<u>\$ 267,297,273</u>	<u>\$ 312,433,994</u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 86,154,175	\$ 91,703,116	\$ 95,889,202
Special Revenue Fund	\$ 39,671,266	\$ 43,211,376	\$ 49,233,673
Capital Project Fund	\$ 3,938,536	\$ 4,136,587	\$ 4,760,281
Enterprise Fund	\$ 120,704,361	\$ 111,010,529	\$ 140,814,104
Internal Service Fund	\$ 18,952,148	\$ 17,235,665	\$ 21,736,734
GRAND TOTAL	<u>\$ 269,420,486</u>	<u>\$ 267,297,273</u>	<u>\$ 312,433,994</u>

ASSISTANT COUNTY MANAGER / CHIEF FINANCIAL OFFICER



Management and Budget prepares and implements the County budget, develops forecasts, financial plans, fiscal reporting, management studies, capital improvement and major maintenance budget, debt management.

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

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

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

Assistant County Manager / Chief Financial Officer

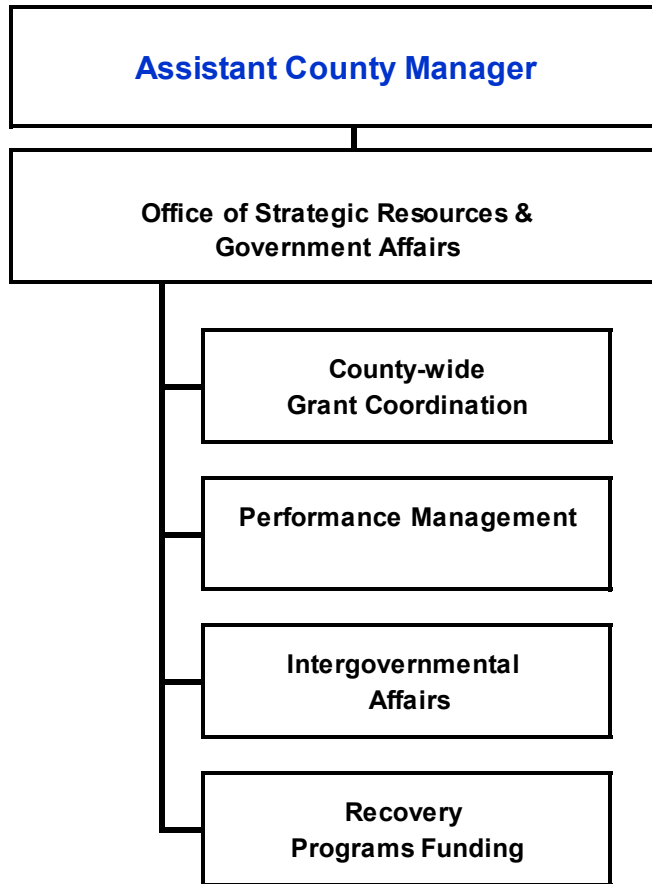
LEE COUNTY - FLORIDA
2024 - 2025

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 <u>ADOPTED</u>
Procurement Management			
Procurement Management	\$ 3,487,654	\$ 3,550,261	\$ 3,988,883
Total	\$ 3,487,654	\$ 3,550,261	\$ 3,988,883
PW/DCD Internal Services			
Internal Services Fiscal	\$ 2,143,386	\$ 2,129,154	\$ 2,407,008
Total	\$ 2,143,386	\$ 2,129,154	\$ 2,407,008
County Manager			
County Manager	\$ 4,375,292	\$ 3,249,756	\$ 3,761,880
Office of Mgmt. & Budget	\$ 235,196,566	\$ 32,312,807	\$ 744,037
MSTBU Services	\$ 439,752	\$ 457,802	\$ 491,930
Risk Mgmt Administration	\$ 691,290	\$ 624,804	\$ 670,861
Total	\$ 240,702,900	\$ 36,645,169	\$ 5,668,708
GRAND TOTAL	<u>\$ 246,333,940</u>	<u>\$ 42,324,584</u>	<u>\$ 12,064,599</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 76,936,352	\$ 37,004,462	\$ 10,071,358
Special Revenue Fund	\$ 14,985,059	\$ 2,385,702	\$ 491,930
Enterprise Fund	\$ 153,718,449	\$ 2,309,616	\$ 830,450
Internal Service Fund	\$ 694,080	\$ 624,804	\$ 670,861
GRAND TOTAL	<u>\$ 246,333,940</u>	<u>\$ 42,324,584</u>	<u>\$ 12,064,599</u>

ASSISTANT COUNTY MANAGER



The Office of Strategic Resources & Government Affairs works to improve Lee County's competitive position to secure and manage grant funds and to advance legislative initiatives.

Grant Coordination ensures the BoCC Grants Administration Policy is implemented to optimize how the County Manager's Office, departments, and staff pursue and administer grant projects and funds. Adherence to this policy will result in alignment with a strategic approach to funding opportunities, a uniform and transparent approach to pursuing grants, grant tracking, reporting, and accountability for each grant compliance requirement.

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

Intergovernmental Affairs works to advance the County's legislative agenda.

Recovery Programs Funding manages grants received related to disaster relief, long-term recovery, restoration of infrastructure and housing, economic revitalization, and planning. Currently managed grants include funding from FEMA (Hurricane Ian), US Treasury (Covid-19 relief CARES, ARPA), and US Dept of Housing and Urban Development (CDBG-DR Hurricane IAN).

Assistant County Manager

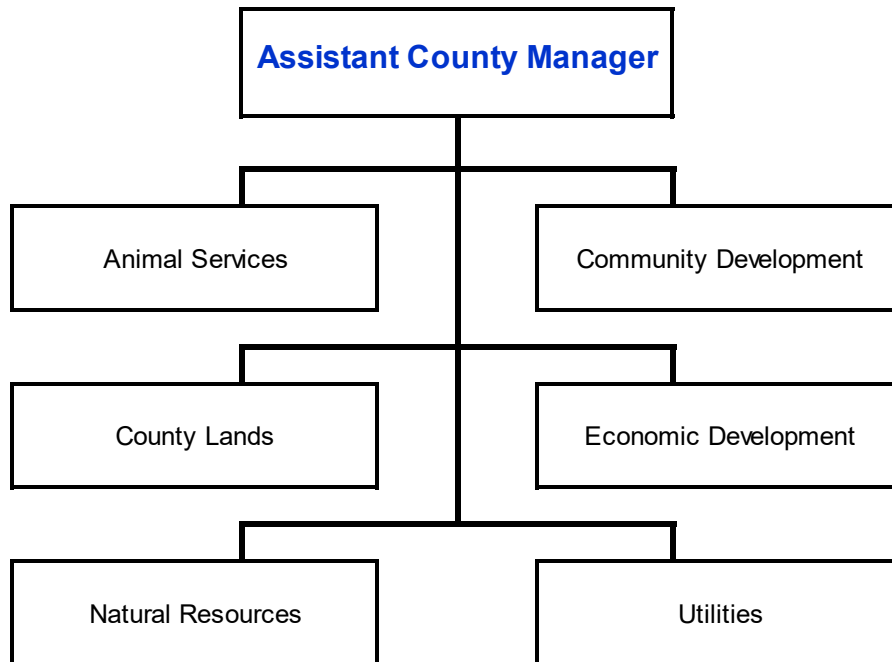
LEE COUNTY - FLORIDA
2024 - 2025

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 <u>UNAUDITED</u> <u>ACTUAL</u>	2024 - 2025 <u>ADOPTED</u>
County Manager			
Strategic Resour & Govt Affair	\$ 270	\$ 1,178,213	\$ 1,525,308
CDBG-DR IAN	\$ 2,964,693	\$ 11,240,508	\$ 0
Total	\$ 2,964,963	\$ 12,418,721	\$ 1,525,308
GRAND TOTAL	\$ 2,964,963	\$ 12,418,721	\$ 1,525,308

EXPENDITURES BY FUND TYPE

General Fund	\$ 270	\$ 1,178,213	\$ 1,525,308
Special Revenue Fund	\$ 2,964,693	\$ 11,240,508	\$ 0
GRAND TOTAL	\$ 2,964,963	\$ 12,418,721	\$ 1,525,308
	\$ 2,964,963	\$ 12,418,721	\$ 1,525,308

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.

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.

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

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

Assistant County Manager

LEE COUNTY - FLORIDA
2024 - 2025

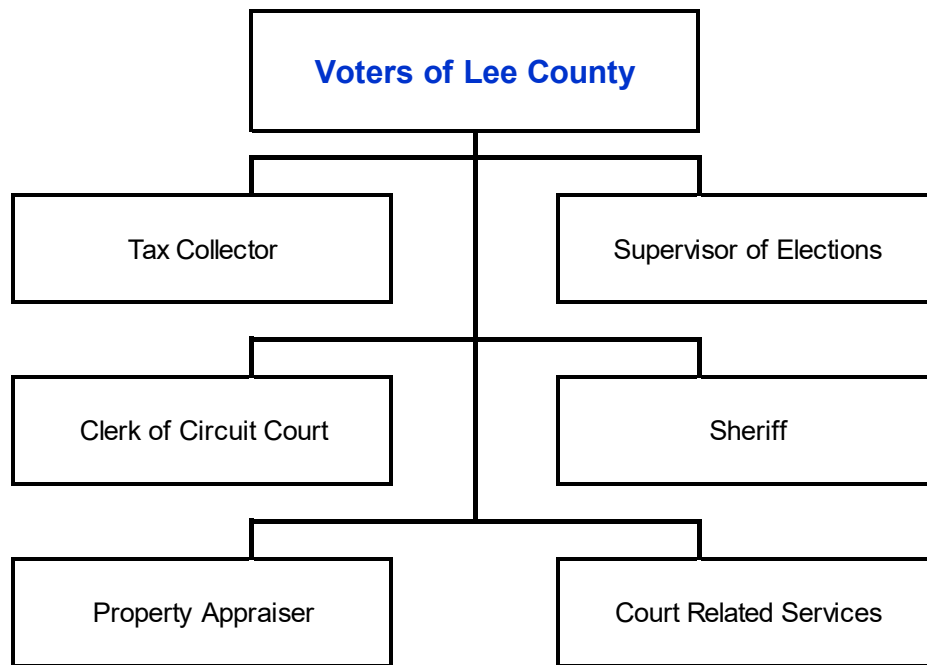
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2022 - 2023</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>ADOPTED</u>
Economic Development			
Economic Development	\$ 1,274,471	\$ 1,253,244	\$ 1,399,080
Total	<u>\$ 1,274,471</u>	<u>\$ 1,253,244</u>	<u>\$ 1,399,080</u>
Rezoning and DRI			
Rezoning & DRI's	\$ 1,363,633	\$ 1,395,834	\$ 1,703,304
Total	<u>\$ 1,363,633</u>	<u>\$ 1,395,834</u>	<u>\$ 1,703,304</u>
Planning			
DCD - Planning	\$ 1,736,478	\$ 1,261,177	\$ 2,131,194
Transfer Development Rights	\$ 0	\$ 0	\$ 70,000
Administration & Housing Asst	\$ 2,394,358	\$ 9,837,356	\$ 5,014,200
Total	<u>\$ 4,130,836</u>	<u>\$ 11,098,533</u>	<u>\$ 7,215,394</u>
Developmental Services			
Development Review	\$ 2,493,302	\$ 2,238,148	\$ 2,416,658
Zoning Review	\$ 2,632,663	\$ 3,267,547	\$ 3,204,699
Permit Issuance	\$ 3,181,915	\$ 3,502,469	\$ 4,395,829
Building Inspections	\$ 5,927,685	\$ 6,635,503	\$ 7,386,458
Code Enforcement	\$ 2,596,346	\$ 2,607,180	\$ 3,646,769
Plans Review	\$ 2,939,513	\$ 3,199,184	\$ 3,934,227
Admin Fee-Coll&Process	\$ 85,884	\$ 37,558	\$ 43,162
Total	<u>\$ 19,857,308</u>	<u>\$ 21,487,589</u>	<u>\$ 25,027,802</u>
Admin & Support			
DCD Admin & Support	\$ 1,423,402	\$ 1,134,144	\$ 1,501,147
Total	<u>\$ 1,423,402</u>	<u>\$ 1,134,144</u>	<u>\$ 1,501,147</u>
Natural Resources			
Nat Res - Water Quality Prog	\$ 716,341	\$ 426,368	\$ 410,689
Marine Svcs / Marine Sciences	\$ 881,590	\$ 873,186	\$ 1,061,852
Manatee Conservation	\$ 680	\$ 0	\$ 15,000
Ground Water Mgmt	\$ 849,680	\$ 911,893	\$ 1,272,464
Environmental Lab	\$ 2,213,523	\$ 2,362,349	\$ 2,454,177
Pollutant Storage Tanks	\$ 279,404	\$ 276,101	\$ 289,833
Surface Water Mgmt	\$ 1,350,744	\$ 1,288,662	\$ 1,658,243
Pipe & Ditch Maintenance	\$ 0	\$ 189,940	\$ 269,143
Small Quantity Generator	\$ 848,966	\$ 899,000	\$ 1,025,852
Total	<u>\$ 7,140,928</u>	<u>\$ 7,227,499</u>	<u>\$ 8,457,253</u>
Utilities			
LCU - WW Treat Fiesta Village	\$ 2,939,856	\$ 3,229,008	\$ 3,489,765
LCU Water Prod Green Meadows	\$ 5,018,748	\$ 4,996,165	\$ 5,683,161
Water Prod - Pine Woods	\$ 2,229,312	\$ 2,517,481	\$ 2,697,017
WW Treatment - Three Oaks	\$ 2,353,152	\$ 2,590,074	\$ 3,321,185
Water Production - Olga	\$ 2,367,456	\$ 2,306,382	\$ 3,077,377
Water Distribution	\$ 7,208,322	\$ 7,897,137	\$ 7,461,916
LCU - CFM WW Treatmnt Cntrct	\$ 12,373,488	\$ 6,707,750	\$ 11,500,000

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 <u>UNAUDITED ACTUAL</u>	2024 - 2025 <u>ADOPTED</u>
Wastewater Collection	\$ 8,337,074	\$ 10,194,199	\$ 9,305,715
LCU - System Maintenance	\$ 2,849,623	\$ 3,107,872	\$ 3,592,425
LCU - WW Treatment FMB	\$ 3,648,859	\$ 3,097,340	\$ 3,575,089
LCU - WWTP Pine Island	\$ 689,445	\$ 739,688	\$ 734,094
LCU - Gateway WWTP	\$ 1,445,361	\$ 1,542,906	\$ 1,827,386
LCU - Sewer Operations	\$ 412,470	\$ 299,586	\$ 360,990
LCU - Instrum/Electrical Maint	\$ 4,111,245	\$ 4,045,684	\$ 4,368,624
LCU - Water Operations	\$ 880,586	\$ 489,725	\$ 643,597
LCU - Admin	\$ 2,626,840	\$ 2,934,024	\$ 3,211,218
Utilities Engineering	\$ 4,560,954	\$ 5,076,764	\$ 5,629,595
Water Meter Service	\$ 2,190,761	\$ 2,825,826	\$ 3,537,688
LCU - Customer Services	\$ 6,331,994	\$ 5,800,969	\$ 6,887,320
Water Production - Corkscrew	\$ 4,644,521	\$ 4,946,064	\$ 5,292,941
LCU - Detar Support Svcs	\$ 297,285	\$ 289,618	\$ 348,977
Water/Sewer General	\$ 179,423	\$ 318,929	\$ 350,000
Utilities-Water Prod-North Lee	\$ 3,551,070	\$ 3,671,550	\$ 3,602,964
Locates Inspections	\$ 1,972,044	\$ 2,140,296	\$ 2,735,034
LCU - FGUA WW Interlocal NFM	\$ 1,995,869	\$ 1,566,249	\$ 2,000,000
Total	<u>\$ 85,215,758</u>	<u>\$ 83,331,286</u>	<u>\$ 95,234,078</u>
Animal Services			
Animal Svcs-Shelter Operations	\$ 3,331,775	\$ 3,253,260	\$ 3,793,165
Animal Svcs -Field Operations	\$ 1,750,332	\$ 1,997,791	\$ 2,214,043
Animal Svcs- Spay & Neuter	\$ 1,725,801	\$ 1,847,193	\$ 2,049,861
Total	<u>\$ 6,807,908</u>	<u>\$ 7,098,244</u>	<u>\$ 8,057,069</u>
County Lands			
County Lands	\$ 1,585,117	\$ 1,523,172	\$ 1,693,236
Total	<u>\$ 1,585,117</u>	<u>\$ 1,523,172</u>	<u>\$ 1,693,236</u>
GRAND TOTAL	<u><u>\$ 128,799,361</u></u>	<u><u>\$ 135,549,545</u></u>	<u><u>\$ 150,288,363</u></u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 6,998,167	\$ 7,118,740	\$ 8,075,726
Special Revenue Fund	\$ 36,499,818	\$ 45,018,314	\$ 46,883,643
Capital Project Fund	\$ 85,618	\$ 81,205	\$ 94,916
Enterprise Fund	\$ 85,215,758	\$ 83,331,286	\$ 95,234,078
GRAND TOTAL	<u><u>\$ 128,799,361</u></u>	<u><u>\$ 135,549,545</u></u>	<u><u>\$ 150,288,363</u></u>

COURTS AND CONSTITUTIONAL OFFICERS



The **Tax Collector**, an elected County officer, is charged with the collection of ad valorem taxes levied by the County, School Board, any special taxing district within the County, and all municipalities within the County. The Board pays for facilities-related support and in part funds the operations of this office as do other taxing authorities in Lee County through the payment of ad valorem tax collection fees.

The **Clerk of the Circuit Court**, an elected officer, is charged with being keeper of the county's public records, custodian of county funds, auditor and chief financial officer of the county, ex-officio clerk to the Board of County Commissioners, and Clerk to the County and Circuit Courts. The Clerk is required to provide accountability to the public relating to the fiscal information important to the operation of government. The Clerk does this through financial reporting and accurate record keeping.

The **Property Appraiser**, an elected County officer, is charged with determining the value of all property within the County, maintaining certain records connected therewith, and determining the tax on taxable property after tax rates have been adopted. Once again, the Board pays for facilities-related support and in part funds the operations of this office as do other taxing authorities in Lee County through the payment of appraisal fees.

The **Supervisor of Elections**, an elected County official acting under the direction of the Secretary of State, is responsible for maintaining uniformity in the application, operation, and interpretation of the state election laws. The operations of this office are funded by the Board of County Commissioners.

The **Sheriff**, an elected official, acts as the chief law enforcement officer for Lee County. Funding is provided by the Board of County Commissioners.

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

Courts and Constitutional Officers

LEE COUNTY - FLORIDA
2024 - 2025

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2022 - 2023</u> <u>ACTUAL</u>	<u>2023 - 2024</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2024 - 2025</u> <u>ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,350,191	\$ 1,232,303	\$ 1,365,179
Tax Collect. Fund Collect Fees	\$ 24,466,044	\$ 26,861,301	\$ 21,688,352
Total	\$ 25,816,235	\$ 28,093,604	\$ 23,053,531
Clerk to the Board			
Support to Clerk to Board	\$ 863,864	\$ 836,625	\$ 958,824
VCB - Audit	\$ 1,101,336	\$ 1,327,833	\$ 1,400,000
Transfers to Constitutionals	\$ 12,290,576	\$ 16,016,769	\$ 16,865,962
Total	\$ 14,255,776	\$ 18,181,227	\$ 19,224,786
Property Appraiser			
Support to Property Appraiser	\$ 699,908	\$ 740,453	\$ 269,875
Prop Appr. Fund Collect Fees	\$ 379,320	\$ 385,988	\$ 442,393
Transfers to Constitutionals	\$ 9,565,275	\$ 9,997,172	\$ 9,539,598
Trf - Prop Appr GIS	\$ 2,078,143	\$ 2,215,459	\$ 2,210,251
Total	\$ 12,722,646	\$ 13,339,072	\$ 12,462,117
Supervisor of Elections			
Support to Supervisor of Elect	\$ 508,567	\$ 602,494	\$ 629,399
Transfers to Constitutionals	\$ 10,899,349	\$ 12,173,293	\$ 12,591,299
Total	\$ 11,407,916	\$ 12,775,787	\$ 13,220,698
Sheriff			
Sheriff Disbursement	\$ 0	\$ 8,715,805	\$ 0
Support to Sheriff	\$ 5,845,180	\$ 6,293,348	\$ 7,458,489
Law Enforcement Trust	\$ 1,510,000	\$ 0	\$ 0
Transfers to Constitutionals	\$ 178,447,469	\$ 186,348,062	\$ 215,086,867
Trf Sheriff Court Support	\$ 11,959,434	\$ 13,651,775	\$ 15,270,630
Trf Sheriff Jail Disbursement	\$ 75,559,702	\$ 85,243,730	\$ 95,473,651
Total	\$ 273,321,785	\$ 300,252,720	\$ 333,289,637
Court Related Programs			
Court Administration	\$ 1,208,629	\$ 1,726,487	\$ 2,024,674
Court Admin - Support	\$ 1,421,374	\$ 1,278,218	\$ 1,474,656
Pretrial Services	\$ 2,469,850	\$ 2,708,681	\$ 2,973,882
Dispute Mediation	\$ 182,431	\$ 171,479	\$ 193,632
Family Court Services	\$ 1,354,351	\$ 1,600,176	\$ 2,075,342
Domestic Violence	\$ 337,071	\$ 319,879	\$ 407,746
Juvenile Arbitration	\$ 891	\$ 1,035	\$ 3,200
Courthouse Security	\$ 1,560,174	\$ 1,734,567	\$ 1,760,656
CJIS	\$ 1,961,156	\$ 1,993,129	\$ 2,161,657
Court Technology	\$ 1,250,197	\$ 1,391,182	\$ 1,619,377
Law library	\$ 240,876	\$ 225,895	\$ 258,447

COURTS AND CONSTITUTIONAL OFFICERS (continued)

Probation	\$ 2,108,510	\$ 2,043,008	\$ 2,412,863
Pretrial Diversion	\$ 663,691	\$ 676,988	\$ 907,726
Courthouse Facilities	\$ 491,578	\$ 381,852	\$ 506,975
Teen Court	\$ 173,058	\$ 193,268	\$ 188,421
Veterans Court	\$ 105,000	\$ 77,656	\$ 105,000
Total	\$ 15,528,837	\$ 16,523,500	\$ 19,074,254
Public Defender			
Support to Public Defender	\$ 1,967,461	\$ 2,202,696	\$ 2,251,653
Total	\$ 1,967,461	\$ 2,202,696	\$ 2,251,653
State Attorney			
State Attorney	\$ 2,353,235	\$ 2,241,761	\$ 2,817,389
Drug Court	\$ 463,656	\$ 374,439	\$ 472,000
Total	\$ 2,816,891	\$ 2,616,200	\$ 3,289,389
Medical Examiner			
Support to Medical Examiner	\$ 325,799	\$ 349,628	\$ 388,666
Medical Examiner	\$ 6,748,623	\$ 6,728,997	\$ 10,218,995
Total	\$ 7,074,422	\$ 7,078,625	\$ 10,607,661
Legal Aid & Juvenile Detention			
Legal Aid	\$ 752,224	\$ 763,507	\$ 774,960
Total	\$ 752,224	\$ 763,507	\$ 774,960
Guardian Ad Litem			
Guardian Ad Litem	\$ 333,823	\$ 354,386	\$ 388,444
Total	\$ 333,823	\$ 354,386	\$ 388,444
GRAND TOTAL	<u>\$ 365,998,016</u>	<u>\$ 402,181,324</u>	<u>\$ 437,637,130</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 339,121,021	\$ 373,740,643	\$ 405,873,650
Special Revenue Fund	\$ 25,914,851	\$ 27,335,534	\$ 30,679,617
Capital Project Fund	\$ 17	\$ 14	\$ 0
Enterprise Fund	\$ 962,129	\$ 1,105,132	\$ 1,083,863
GRAND TOTAL	<u>\$ 365,998,018</u>	<u>\$ 402,181,323</u>	<u>\$ 437,637,130</u>



Lee County
Southwest Florida

CAPITAL IMPROVEMENT PROGRAM/LONG-TERM DEBT

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CAPITAL IMPROVEMENT PROGRAM DEFINED

WHAT IS THE CAPITAL IMPROVEMENT PROGRAM?

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

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

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

WHAT IS A CAPITAL PROJECT?

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

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

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

WHAT IS THE LEE COUNTY COMPREHENSIVE PLAN?

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

The plan must address the following elements:

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

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

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?

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

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

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

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

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

CAPITAL PROJECT COSTS

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

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

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

CAPITAL IMPROVEMENT BUDGET TIMELINE

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

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

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

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

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

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

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

SUMMARY

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

CIP REVENUE SOURCES

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

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

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

Ad Valorem Taxes

In FY23-24 the Board of County Commissioners approved a General Fund millage of 3.7623 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

Tourist Taxes

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

State Grants

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

Private Grants

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

Growth Increment Funding

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

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

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

CIP REVENUE SOURCES (continued)

Fund Balance

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

TRANSPORTATION IMPROVEMENT FUND

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

Developer Donations

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

Local Option Gas Tax

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

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

Toll Monies

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

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

CIP REVENUE SOURCES (continued)

IMPACT FEES

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

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

Community Park Impact Fees

Community Park Impact Fees are imposed upon developers for use in providing community parks to serve new growth. The monies are collected within five specific districts for the benefit of residents within each district. Community Park Impact Fees are collected only in the unincorporated areas of Lee County. The County also collects Community Park Impact Fees for the Town of Fort Myers Beach, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. The fees are assessed on residential and hotel-motel room construction only. Fees are based on the type of dwelling, such as single-family residential, mobile home, or multi-family buildings. These fees may only be used for new construction and not for maintenance operating expenses. FY23-24 Community Park Impact Fee revenue is anticipated to be \$1,930,500, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

Regional Park Impact Fees

Regional Park Impact Fees are also imposed upon developers to provide regional parks required by new growth. These are collected in one countywide district, with the exception of the City of Cape Coral. The County also collects Regional Park Impact Fees for the Town of Ft Myers Beach, City of Bonita Springs and the Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. In FY23-24, Regional Park Impact Fee revenue is anticipated to be \$1,700,000, which excludes the City of Bonita Springs, Town of Fort Myers Beach and Village of Estero.

Road Impact Fees

Road Impact Fees are assessed upon new construction within Lee County to provide for transportation improvements required for new growth. These fees may only be used for new construction and not for maintenance operating expenses. Road Impact Fees are assessed upon residential, commercial, and industrial construction. There are five Road Impact Fee benefit districts in the unincorporated area of the County in which fees are collected. The County also collects Road Impact Fees for the Town of Fort Myers Beach, City of Bonita Springs and Village of Estero. These funds are submitted to the Town, City and Village on a quarterly basis. Only those transportation improvements which are required due to new growth may be funded with Road Impact Fees. Road Impact Fee revenue for FY23-24 is anticipated to be \$20,501,020, which excludes the City of Bonita Springs, Town of Fort Myers Beach and the Village of Estero.

CIP REVENUE SOURCES (continued)

Impact Fee Credits

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

PROPOSED BONDS

As a municipal government, Lee County may issue tax-exempt bonds to finance capital construction. A great variety of revenue sources may be used to repay these bonds. Outlined below are the initial methods of funding various departmental bonded projects. There are no plans to bond projects using ad valorem (general obligation bonds) in the FY23-24 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.

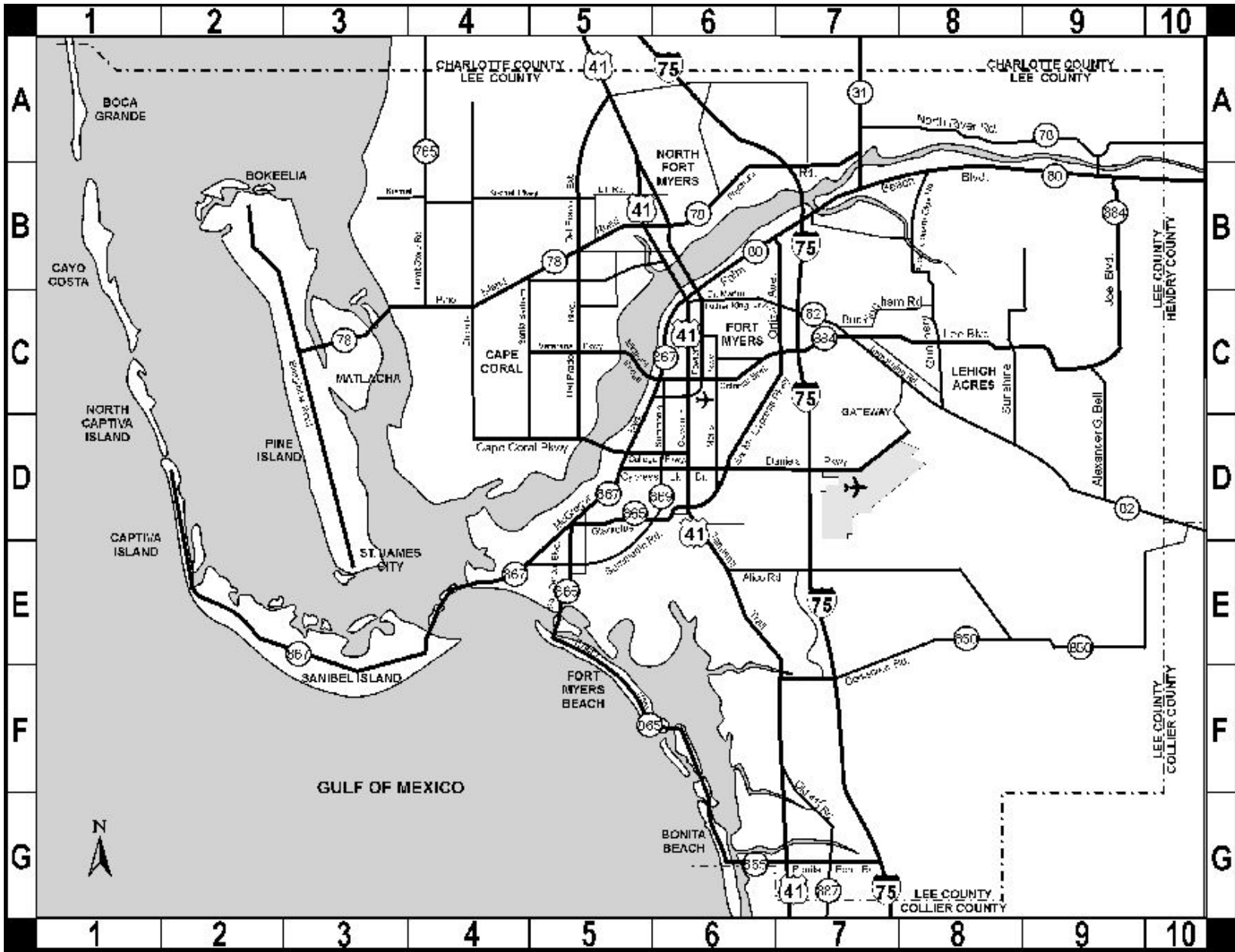
Gas Tax Bonds

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 FY24/25-FY28/29

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY 22/23	FY 23/24	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY 28/29	Five Year Project Total	Years 6-10	Total Project
						Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Community Development					4,885		5,502,058								5,506,945
	Wild Turkey Strand						5,406,358								5,406,358
Community Development	Wild Turkey Strand	20500948730	48730	E			2,703,179								2,703,179
Community Development	Wild Turkey Strand	20500930700	30700	GT			2,703,179								2,703,179
Bob Janes Gopher Tortoise CIP					4,885		95,700								100,587
Community Development	Bob Janes Gopher Tortoise CIP	20077148730	48730	E	977		19,140								20,117
Community Development	Bob Janes Gopher Tortoise CIP	20077130700	30700	GT	977		19,140								20,117
Community Development	Bob Janes Gopher Tortoise CIP	20077140132	40132	E	977		19,140								20,117
Community Development	Bob Janes Gopher Tortoise CIP	20077138653	38653	I	977		19,140								20,117
Community Development	Bob Janes Gopher Tortoise CIP	20077130100	30100	GF-CIP	977		19,140								20,117
County Lands					342,048,607	25,000	6,159,500	25,000	25,000	25,000	25,000	25,000	125,000		348,333,107
County Lands	Conservation 2020	20880030103	30103	CONS	342,048,607	25,000	6,159,500	25,000	25,000	25,000	25,000	25,000	125,000		348,333,107
Innovation and Tech					2,617,897	1,000,000	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000		4,400,000		8,017,897
Innovation and Tech	Fiber Optic Expand/Refresh	20887351500	51500	IT	2,617,897	1,000,000	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000		4,400,000		8,017,897
Library					7,585,615	57,500	11,855,157	795,000					795,000		20,235,772
Library	Exterior Shade Structure	20073634800	34800	L	1,357,650	57,500	219,850	795,000					795,000		2,372,500
Library	Library Admin Relocation	20071234800	34800	L	2,141,868		262,086								2,403,954
Library	Riverdale Library Renovations	20070634800	34800	L	4,043,084		62,248								4,105,332
Library	South Cty Regional Renovations	20070734800	34800	L	43,013		11,310,973								11,353,986
Natural Resources					8,118,389	5,162,103	24,135,956	1,250,000	14,502,000	8,341,500	17,262,790	8,431,640	49,787,930	5,000,000	87,042,275
Natural Resources	Bob Janes Restoration Project	20859930100	30100	GF-CIP	521,483	1,560,103	2,338,620								2,860,103
Natural Resources	Brantley-Dover Canal Impr	20073730100	30100	GF-CIP	121,530		240,470								362,000
Natural Resources	Caloosahatchee Canal L-3 Rehab	20860030100	30100	GF-CIP	66,448		133,552								200,000
Natural Resources	Canal H-7 Drainage Improvement	20071330100	30100	GF-CIP	377,810		13,281								391,091
Natural Resources	Crew Flint Pen Hydrologic Restoration	20077230100	30100	GF-CIP			500,000		5,000,000				5,000,000		5,500,000
Natural Resources	Deep Lagoon Hydro Presv Rest	20851730100	30100	GF-CIP	249,703		20,000								269,703
Natural Resources	EMWCD-Infrastructure Rep Grant	21072730100	30100	G	3,083,395		4,035,898								7,119,293
Natural Resources	Flood Remediation	20064830100	30100	GF-CIP	657,391		2,224,792								2,882,183
Natural Resources	Industrial Park Berm Improv	20071430100	30100	GF-CIP	158,932		3,602								162,534
Natural Resources	Kiker Preserve Berm	20073830100	30100	GF-CIP	339,761	750,000	2,736,536	750,000	6,000,000	6,000,000	7,800,000		20,550,000	5,000,000	28,626,297
Natural Resources	Kiker Preserve Berm	22073830100	30100	G	339,761	750,000	1,736,536	750,000		6,000,000	6,000,000	7,800,000	19,800,000	5,000,000	25,800,000
Natural Resources	Lakes Park Phase III	20070930100	30100	GF-CIP	460,686	2,200,000	4,718,314								5,179,000
Natural Resources	Orange River Dredge	20080030100	30100	GF-CIP			845,000								845,000
Natural Resources	Palm Creek Filter Marsh	20076130100	30100	GF-CIP	254,394		200,751	500,000					500,000		955,145
Natural Resources	Powell Creek/Old Bridge Park				596,960		145,344								742,304
Natural Resources	Powell Creek/Old Bridge Park	20860130100	30100	GF-CIP	572,289		145,344								717,633
Natural Resources	Powell Creek/Old Bridge Park	22860130100	30100	G	24,671										24,671
Natural Resources	Six Mile Cypress Slough South	20073930100	30100	GF-CIP			800,000		1,400,000				1,400,000		2,200,000
Natural Resources	Sunniland/9 Mile Run Drainage				140,801	652,000	1,811,201								1,952,002
Natural Resources	Sunniland/9 Mile Run Drainage	20855730100	30100	GF-CIP	140,801	652,000	1,511,201								1,652,002
Natural Resources	Sunniland/9 Mile Run Drainage	22855730100	30100	G			300,000								300,000
Natural Resources	Yellow Fever Crk Chain Imp	20850930100	30100	GF-CIP	1,064,424		100,000								1,164,424
Natural Resources	Ten Mile Canal South	20075530100	30100	GF-CIP	24,671		3,268,595		2,102,000	2,341,500	9,462,790	8,431,640	22,337,930		25,631,196
Parks and Recreation					14,523,172	14,143,573	33,695,285	10,890,000	2,925,000	9,114,360	13,350,000	27,293,185	63,572,545	14,741,690	126,532,692
	Able Canal Pathway				1,001,353	9,513,423	9,638,995	3,840,000					3,840,000		14,480,348
Parks and Recreation	Able Canal Pathway	20215438700	38700	I	374,428	4,150,773	4,276,345	1,340,000					1,340,000		5,990,773
Parks and Recreation	Able Canal Pathway	20215438652	38652	I		1,000,000	1,000,000	2,500,000					2,500,000		3,500,000

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Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY 22/23	FY 23/24	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY 28/29	Five Year Project Total	Years 6-10	Total Project
						Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Parks and Recreation	Able Canal Pathway	21215430100	30100	G	626,925	4,362,650	4,362,650								4,989,575
	Big Carlos Pass Park					120,000	120,000		675,000				675,000		795,000
Parks and Recreation	Big Carlos Pass Park	20079538700	38700	I		120,000	120,000								120,000
Parks and Recreation	Big Carlos Pass Park	20079530114	30114	T					675,000				675,000		675,000
	Boca Grande Dog Park				1,019,489		367,028								1,386,517
Parks and Recreation	Boca Grande Dog Park	20071838651	38651	I	750,066		933								750,999
Parks and Recreation	Boca Grande Dog Park	20071830100	30100	GF-CIP	269,423		366,095								635,518
	Boca Grande Tennis and Pickleball Courts					40,500	275,500	2,900,000					2,900,000		3,175,500
Parks and Recreation	Boca Grande Tennis and Pickleball Courts	20077830100	30100	GF-CIP		40,500	275,500	1,900,000					1,900,000		2,175,500
Parks and Recreation	Boca Grande Tennis and Pickleball Courts	20077838651	38651	I				1,000,000					1,000,000		1,000,000
Parks and Recreation	Caloosahatchee Reg Park Trailhead Imp	not assigned	38700	I							150,000	750,000	900,000		900,000
Parks and Recreation	Estero Park Athletic Fields	not assigned	38700	I					900,000		8,800,000		9,700,000		9,700,000
Parks and Recreation	Hammond Stadium Light Pole Replacement	20078730102	30102	T		2,500,000	2,500,000	1,000,000					1,000,000		3,500,000
Parks and Recreation	Larry Kiker Preserve	20071930114	30114	T	153,325		5,246,282			5,364,360		26,543,185	31,907,545	14,741,690	52,048,842
Parks and Recreation	Lavender's Landing Improvements	20073030100	30100	GF-CIP			200,000	575,000					575,000		775,000
	Lehigh Community Park Expansion				11,567,292		5,874,747								17,442,039
Parks and Recreation	Lehigh Community Park Expansion	20065138652	38652	I	5,151,280		5,330,945								10,482,225
Parks and Recreation	Lehigh Community Park Expansion	20065138700	38700	I	6,416,012		543,802								6,959,814
Parks and Recreation	NFM Shuffleboard Shade	20076430100	30100	GF-CIP	41,261		1,557,840	400,000					400,000		1,999,101
Parks and Recreation	North Fort Myers Splash Pad	not assigned	38651	I							1,150,000		1,150,000		1,150,000
Parks and Recreation	Phillips Park Pickleball Courts	not assigned	38651	I					600,000				600,000		600,000
Parks and Recreation	Player Development Complex	20926030102	30102	T	239,967		90,000								329,967
Parks and Recreation	Rutenburg Park Improvements	20073338653	38653	I	167,961		1,922,039	1,800,000					1,800,000		3,890,000
Parks and Recreation	Schandler Hall Skate Park	20073438652	38652	I	32,693	142,500	384,808	100,000					100,000		517,501
Parks and Recreation	Shade Structures Parks & Playgrounds	20076330100	30100	GF-CIP	185,004	1,827,150	5,296,446								5,481,450
Parks and Recreation	Telegraph Creek Kayak Launch	20067038700	38700	I	114,827		221,600	275,000					275,000		611,427
Parks and Recreation	Trail System Expansion	20073530114	30114	T					750,000	3,750,000	3,250,000		7,750,000		7,750,000
Public Safety					28,297,028	6,539,696	67,453,621	9,880,000	11,196,000				21,076,000		116,826,649
Public Safety	Alva Station	20081030100	30100	GF-CIP				1,000,000	4,600,000				5,600,000		5,600,000
Public Safety	Cardiac Monitor Replacement	20078830100	30100	GF-CIP		2,100,000	2,100,000								2,100,000
Public Safety	CDBG-MIT Hertz-Alico	21131030100	30100	GF-CIP			7,346,415								7,346,415
Public Safety	East Station- Riverhall	20077530100	30100	GF-CIP	21	1,500,000	1,595,979	2,000,000	1,500,000				3,500,000		5,096,000
Public Safety	EOC DataCenter UPS	20079915200	15200	EM			67,000	1,500,000					1,500,000		1,567,000
	EOC Expansion				2,134,855		44,864,968								46,999,823
Public Safety	EOC Expansion	20066430100	30100	GF-CIP	1,429,181		15,389,830								16,819,011
Public Safety	EOC Expansion	22066430100	30100	G	705,674		13,017,220								13,722,894
Public Safety	EOC Expansion	11129500100	00100	G			16,457,918								16,457,918
Public Safety	Fire Station Alerting	20077330100	30100	GF-CIP		250,000	565,000	250,000					250,000		815,000
	GCN Radio Replacement System				14,160,601										14,160,601
Public Safety	GCN Radio Replacement System	20066530100	30100	GF-CIP	8,000,000										8,000,000
Public Safety	GCN Radio Replacement System	20066552000	52000	GCN	6,160,601										6,160,601
	HMGP - Generators				4,912,793		3,581,447								8,494,240
Public Safety	HMGP - Generators	21071618200	18200	H	3,794,836		1,808,334								5,603,170
Public Safety	HMGP - Generators	20071630100	30100	GF-CIP	21,489		658,725								680,214
Public Safety	HMGP - Generators	20071618200	18200	H	1,096,468		1,114,388								2,210,856
Public Safety	Next Generation E911	20074115200	15200	EM	3,264,296		932,692								4,196,988
Public Safety	North Station - Babcock	20077730100	30100	GF-CIP	21		95,979	1,000,000	4,096,000				5,096,000		5,192,000
Public Safety	PSAP Radio Consoles	20077330100	30100	GF-CIP				2,630,000					2,630,000		2,630,000

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Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY 22/23	FY 23/24	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY 28/29	Five Year Project Total	Years 6-10	Total Project
						Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Public Safety	PS/LCSO CAD Hardware	20074330100	30100	GF-CIP	378,111	189,696	1,582,418								1,960,529
Public Safety	PS/LCSO CAD System	20074230100	30100	GF-CIP	2,446,053										2,446,053
	South Central Station - Treeline				1,000,256	1,500,000	1,625,744	1,000,000	1,000,000				2,000,000		4,626,000
Public Safety	South Central Station- Treeline	20077430100	30100	GF-CIP	21	1,500,000	1,595,979	1,000,000	1,000,000				2,000,000		3,596,000
Public Safety	South Central Station-Treeline	20077438900	38900	I	1,000,235		29,765								1,030,000
	Southeast Station- Alico				21	1,000,000	3,095,979	500,000					500,000		3,596,000
Public Safety	Southeast Station-Alico	20077630100	30100	GF-CIP	21	1,000,000	3,095,979	500,000					500,000		3,596,000
Public Safety	Southeast Station-Alico	20077638900	38900	I											
Solid Waste					21,285,492	23,814,600	51,383,563	36,256,050	35,817,900	43,679,000			115,752,950		188,422,005
Solid Waste	Ash Monofill Sideslope Closure	20079740132	40132	E			1,000,000		2,900,000	5,556,000			8,456,000		9,456,000
Solid Waste	Buckingham Resource Area	20075140132	40132	E		770,000	1,100,000	700,000					700,000		1,800,000
Solid Waste	Buckingham Scale Improvements	20068040132	40132	E	787,284		17,716								805,000
Solid Waste	Class I Phase IV Update	20080640132	40132	E				300,000	1,900,000	9,600,000			11,800,000		11,800,000
Solid Waste	Compost Facility & Well Imprvmnt	20065740132	40132	E	711,552		44,448								756,000
Solid Waste	Hendry Cnty Transfer Station	20062440132	40132	E	787,279	6,400,000	11,885,672								12,672,951
Solid Waste	Landfill Class I Update	20095640132	40132	E	17,678,462		300,000								17,978,462
Solid Waste	Landfill Class III Update	20071540132	40132	E	38,636	2,400,000	4,161,364	10,735,000					10,735,000		14,935,000
Solid Waste	Landfill Gas Collection System	20093640132	40132	E	5,479		1,400,000	200,000	2,500,000				2,700,000		4,105,479
Solid Waste	Lee County Compost Facility	20075240132	40132	E	440,201	4,800,000	8,559,799								9,000,000
Solid Waste	Lee Hendry Landfill Connectivity	20075340132	40132	E			476,000								476,000
Solid Waste	Material Recovery Facility	20075440132	40132	E,D	166,147	9,222,000	18,175,853	21,765,000	28,327,500	28,327,500			78,420,000		96,762,000
Solid Waste	Parts and Equipment Storage	20095540132	40132	E	53,981		837,000								890,981
Solid Waste	Recycling Facilities	20076840132	40132	E											
Solid Waste	Umbrella-Buckingham Upgrades	20068140132	40132	E	196,003	190,800	255,799	2,234,500	156,800	161,000			2,552,300		3,004,102
Solid Waste	Umbrella-Generators-mult sites	20068340132	40132	E	39,499		136,501								176,000
Solid Waste	Umbrella-Mechanical Systems	20068440132	40132	E	235,657	31,800	31,800	32,700	33,600	34,500			100,800		368,257
Solid Waste	Umbrella-Scales	20068540132	40132	E	39,000		286,940	288,850					288,850		614,790
Solid Waste	WTE Facilities Hardening	21076540132	40132	G	106,312		2,714,671								2,820,983
Transit					9,522,760	535,000	7,304,120	6,729,530	650,000	650,000	650,000	650,000	650,000	9,329,530	26,156,410
	ADA & Passenger Amenities				1,843,835	535,000	687,485	650,000	650,000	650,000	650,000	650,000	3,250,000		5,781,320
Transit	ADA & Passenger Amenities	20886448640	48640	G	1,772,731	35,000	117,485	50,000	50,000	50,000	50,000	50,000	250,000		2,140,216
Transit	ADA & Passenger Amenities	21886448640	48640	G	71,104	500,000	570,000	600,000	600,000	600,000	600,000	600,000	3,000,000		3,641,104
Transit	Lehigh Acres Park & Ride	21072448640	48640	G	343,218		5,797,305								6,140,523
Transit	NFM Super Stop	21077048640	48640	G			400,000								400,000
	South Park&Ride Trsf Stations				7,335,707		419,330								7,755,037
Transit	South Park&Ride Trsf Stations	20889448640	48640	G	1,287,229		129,855								1,417,084
Transit	South Park&Ride Trsf Stations	21889448640	48640	G	6,048,478		289,475								6,337,953
Transit	Transit Facility Hurricane Damage Repairs	21080748640	48640	G				6,079,530					6,079,530		6,079,530
Transportation					135,605,617	18,900,911	340,386,789	94,009,634	11,204,921	6,661,916	232,472,408	250,900,000	641,130,819	731,180,183	1,848,303,408
	Alico Road Connector				8,864,124	4,547,555	21,664,673	88,337,187	6,500,000			250,000,000	344,837,187		375,365,984
Transportation	Alico Road Connector	20924530100	30100	GF-CIP	5,500		110,470		6,500,000				6,500,000		6,615,970
Transportation	Alico Road Connector	20924530700	30700	GT	975,634		13,548,753					140,000,000	140,000,000		154,524,387
Transportation	Alico Road Connector	20924538825	38825	I	7,882,990	4,547,555	8,005,450	11,000,000				12,000,000	23,000,000		38,888,440
Transportation	Alico Road Connector	20924538823	38823	I				77,337,187				58,000,000	135,337,187		135,337,187
Transportation	Alico Road Connector	20924530720	30720	ST								40,000,000	40,000,000		40,000,000
	Bicycle/Pedestrian Facilities				24,029,233	2,141,953	10,012,170	4,772,447	3,804,921	5,761,916	7,092,408		21,431,692		55,473,095
Transportation	Bicycle/Pedestrian Facilities	20600238821	38821	I											
Transportation	Bicycle/Pedestrian Facilities	20600238822	38822	I	1,634,951	495,000	2,570,195	271,073	546,250	1,549,506			2,366,829		6,571,975

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Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY 22/23	FY 23/24	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY 28/29	Five Year Project Total	Years 6-10	Total Project
						Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Transportation	Bicycle/Pedestrian Facilities	20600238823	38823	I	4,172,800		2,028,374	1,500,000			245,575		1,745,575		7,946,749
Transportation	Bicycle/Pedestrian Facilities	20600238824	38824	I	1,823,948	138,793	327,096	596,791		3,431,552			4,028,343		6,179,387
Transportation	Bicycle/Pedestrian Facilities	20600238825	38825	I	425,472	138,793	1,314,288	135,801	1,889,304	780,858			2,805,963		4,545,723
Transportation	Bicycle/Pedestrian Facilities	20600230700	30700	GT	15,972,062	1,369,367	3,772,217	2,268,782	1,369,367		6,846,833		10,484,982		30,229,261
	Big Carlos Pass Bridge Replace				23,509,882		80,729,706								104,239,588
Transportation	Big Carlos Pass Bridge Replace	20572430700	30700	GT			547,590								547,590
Transportation	Big Carlos Pass Bridge Replace	20572430720	30720	ST	7,206,745		12,244,107								19,450,852
Transportation	Big Carlos Pass Bridge Replace	20572430721	30721	ST			11,000,000								11,000,000
Transportation	Big Carlos Pass Bridge Replace	20572431203	31203	D	2,222,500		22,777,500								25,000,000
Transportation	Big Carlos Pass Bridge Replace	11129500100	00100	G	14,080,637		34,160,509								48,241,146
Transportation	Burnt Store N/Charlotte Line														
	Burnt Store N/Charlotte Line	not assigned	30721	G											
	Burnt Store N/Charlotte Line	not assigned	30721	ST											
Transportation	Cape Coral Bdg WP Span Repl	20924830721	30721	ST	4,985,390		15,102,096			224,480,000			224,480,000		244,567,486
Transportation	Midpoint Bridge	20076930721	30721	D,ST			15,473,314							565,819,809	581,293,123
	Corkscrew Road				23,793,771	4,999,575	36,166,243								59,960,014
Transportation	Corkscrew Road	20066930100	30100	GF-CIP	5,616,160		323,022								5,939,182
Transportation	Corkscrew Road	20066930700	30700	CONT,GT	8,697,258	4,999,575	10,814,687								19,511,945
Transportation	Corkscrew Road	20066931203	31203	D	3,864,520		23,992,403								27,856,923
Transportation	Corkscrew Road	22066930700	30700	G	2,651,966										2,651,966
Transportation	Corkscrew Road	20066938825	38825	I	2,963,867		1,036,131								3,999,998
	Gateway/Griffin Roundabout				2,575,986		4,355,320								6,931,306
Transportation	Gateway/Griffin Roundabout	20067138823	38823	I	551,319		1,000,000								1,551,319
Transportation	Gateway/Griffin Roundabout	20067130700	30700	GT	482,046		98,941								580,987
Transportation	Gateway/Griffin Roundabout	2006731203	31203	D	1,542,621		3,256,379								4,799,000
	Hickory Bridge Replacement						14,188,912							112,902,728	127,091,640
Transportation	Hickory Bridge Replacement	20508330720	30720	ST			8,188,912							112,902,728	121,091,640
Transportation	Hickory Bridge Replacement	22508330700	30700	G			6,000,000								6,000,000
Transportation	Lee Blvd Traffic Signals	20063730700	30700	GT	742,417		679,481								1,421,898
	Ortiz 4L/Colonial-MLK				1,922,766		47,064,341								48,987,107
Transportation	Ortiz 4L/Colonial - MLK	20061338823	38823	I	1,922,766		19,593,540								21,516,306
Transportation	Ortiz 4L/Colonial - MLK	20061331203	31203	D			19,593,540								19,593,540
Transportation	Ortiz 4L/Colonial - MLK	20061330700	30700	GT			5,702,261								5,702,261
Transportation	Ortiz 4L/Colonial - MLK	22061330700	30700	G			2,175,000								2,175,000
	Ortiz Ave MLK to Lockett				9,251,258		554,423							52,457,646	62,263,327
Transportation	Ortiz Ave MLK to Lockett	20407230700	30700	GT											
Transportation	Ortiz Ave MLK to Lockett	20407238823	38823	I	9,251,258		554,423							52,457,646	62,263,327
Transportation	Signal System ATMS Upgrade	20675930700	30700	GT	7,504,288	750,000	1,808,917	750,000	750,000	750,000	750,000	750,000	3,750,000		13,063,205
	Three Oaks Extension North				27,376,771	6,311,828	79,103,876						45,881,940		152,362,587
Transportation	Three Oaks Extension North	20405330700	30700	GT	25,018,523	6,311,828	38,260,732		9,881,940				9,881,940		73,161,195
Transportation	Three Oaks Extension North	20405331203	31203	D	555,877		29,901,601								30,457,478
Transportation	Three Oaks Extension North	24405330700	30700	GIF	1,007,242										1,007,242
Transportation	Three Oaks Extension North	20405338823	38823	I	40,311		959,688		25,000,000				25,000,000		25,999,999
Transportation	Three Oaks Extension North	20405338824	38824	I	754,818		9,981,855		11,000,000				11,000,000		21,736,673
	Toll Interoperability				799,731	150,000	483,317	150,000	150,000	150,000	150,000	150,000	750,000		2,033,048
Transportation	Toll Interoperability	20581842133	42133	ST	134,837	30,000	101,244	30,000	30,000	30,000	30,000	30,000	150,000		386,081
Transportation	Toll Interoperability	20581842135	42135	ST	664,894	120,000	382,073	120,000	120,000	120,000	120,000	120,000	600,000		1,646,967
	Toll System Replacement				250,000		13,000,000								13,250,000

Capital Improvement Program Detail Report FY24/25-FY28/29

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY 22/23	FY 23/24	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY 28/29	Five Year Project Total	Years 6-10	Total Project
						Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Transportation	Toll System Replacement	20061542133	42133	ST	50,000		2,600,000								2,650,000
Transportation	Toll System Replacement	20061542135	42135	ST	200,000		10,400,000								10,600,000
Utilities					192,459,567	51,428,250	178,986,208	46,830,000	212,675,000	132,930,000	160,430,000	155,980,000	708,845,000	251,160,000	1,331,450,775
Utilities	Alico Road Connector - LCDOT	20079348730	48730	E		2,000,000	2,000,000		4,000,000	1,000,000			5,000,000		7,000,000
Utilities	Ben Hill Griffin FM Improve S	20733448713	48713	E	463,862	3,800,000	7,422,578								7,886,440
	Big Carlos Pass					763,250	2,538,250								2,538,250
Utilities	Big Carlos Pass	20074448730	48730	E		763,250	763,250								763,250
Utilities	Big Carlos Pass	20074448731	48731	D			1,775,000								1,775,000
Utilities	CFM Flow Diversion	20074648713	48713	E	63,094	335,000	1,008,105								1,071,199
Utilities	Corkscrew Production Well Panel Replacement	20762248720	48720	E	4,443,756	500,000	3,708,443								8,152,199
	Corkscrew Road Widening				8,591,972		8,604,110								17,196,082
Utilities	Corkscrew Road Widening	20067548730	48730	E	8,591,972										8,591,972
Utilities	Corkscrew Road Widening	20067548731	48731	D			8,604,110								8,604,110
Utilities	Corkscrew Wellfield & Plant Expansion	20080848712	48712	E				1,500,000	3,900,000		30,000,000	30,000,000	65,400,000	50,000,000	115,400,000
	County Wide Septic to Sewer				625,757		1,624,243		2,000,000				2,000,000		4,250,000
Utilities	County Wide Septic to Sewer	20072248730	48730	E	625,757		124,243		2,000,000				2,000,000		2,750,000
Utilities	County Wide Septic to Sewer	22072248730	48730	G			1,500,000								1,500,000
Utilities	Cybersecurity Risk Assessment & Hardware Imp	20078047830	48730	E		1,350,000	2,100,000								2,100,000
Utilities	FDOT	20080448730	48730	E				500,000	3,200,000				3,700,000		3,700,000
Utilities	DOT Proj Utility Relocations	20741648730	48730	E	4,391,003		1,955,342	500,000	500,000	500,000	500,000	500,000	2,500,000	1,500,000	10,346,345
Utilities	Electrical Equip Upgrd&Repl	20742948730	48730	E	6,716,728	820,000	1,065,177	100,000	100,000	100,000	100,000	100,000	500,000	500,000	8,781,905
Utilities	FGCU Sewer	20730448730	48730	E	911,794	50,000	169,259								1,081,053
Utilities	FGCU Water	20719748730	48730	E	1,642,578	50,000	131,380								1,773,958
Utilities	Fiesta Village Swr Coll Sys Im	20729348713	48713	E	213,875		2,451,724								2,665,599
Utilities	Fiesta Village WWTP Deep Well	20925148730	48730	E	14,134,979		6,288,117								20,423,096
Utilities	Fiesta Village WWTP Rm Upgrd	20061648730	48730	E	9,719,273	500,000	744,051								10,463,324
	FMB Belt Press Replacement				351,215	2,000,000	8,163,727								8,514,942
Utilities	FMB Belt Press Replacement	20067648730	48730	E	351,215	2,000,000	5,056,727								5,407,942
Utilities	FMB Belt Press Replacement	22067648730	48730	G			3,107,000								
Utilities	FMB Deep Injection Well #2	20061748730	48730	E	13,153,152		1,500,000								14,653,152
	FMB Main Switchgear Repl				315,754		13,549,794								13,865,548
Utilities	FMB Main Switchgear Repl	20062648720	48720	E	315,754										315,754
Utilities	FMB Main Switchgear Repl	22062648720	48720	G			4,308,500								4,308,500
Utilities	FMB Main Switchgear Repl	20062648731	48731	D			9,241,294								9,241,294
	FMB WRF Capacity Restoration Project				579,461	3,000,000	5,120,539	2,000,000	54,000,000	50,000,000	50,000,000	50,000,000	206,000,000	20,000,000	231,700,000
Utilities	FMB WRF Capacity Restoration Project	20061948713	48713	E	45,622		1,954,378								2,000,000
Utilities	FMB WRF Capacity Restoration Project	20061948730	48730	E	533,839	3,000,000	3,166,161	2,000,000	54,000,000	50,000,000	50,000,000	50,000,000	206,000,000	20,000,000	229,700,000
	LS Generator Replacements (FEMA)						994,898	1,000,000					1,000,000		1,994,898
Utilities	LS Generator Replacements (FEMA)	20079248730	48730	E				1,000,000					1,000,000		1,000,000
Utilities	LS Generator Replacements (FEMA)	22079248730	48730	G			994,898								994,898
Utilities	Green Meadows 2nd Deep Inj	20746148730	48730	E	222,517	1,400,000	1,677,483		18,000,000				18,000,000		19,900,000
Utilities	Hancock Bridge Sidewalk Utility Relocation	20078948730	48730	E		1,100,000	1,100,000								1,100,000
Utilities	Lazy Days Water Main Replacement	20065548720	48720	E	1,392,643		149,836	400,000					400,000		1,942,479
Utilities	LCU Generator Replace/Improve	20744448730	48730	E	2,730,281	50,000	1,120,245	50,000	50,000	50,000	50,000	50,000	250,000	250,000	4,350,526
	Littleton Road Widening - LCDOT						1,100,000								2,363,462
Utilities	Littleton Road Widening - LCDOT	20078248730	48730	E			1,100,000								1,100,000
Utilities	Littleton Road Widening - LCDOT	20078248731	48731	D			1,263,462								1,263,462
	Long Term LS Recovery and Hardening					500,000	4,470,825	2,000,000	4,000,000	3,000,000	3,000,000		12,000,000		16,470,825

Capital Improvement Program Detail Report FY24/25-FY28/29

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY 22/23	FY 23/24	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY 28/29	Five Year Project Total	Years 6-10	Total Project
						Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Utilities	Long Term LS Recovery and Hardening	20079048720	48720	E		500,000	500,000	2,000,000	4,000,000	3,000,000	3,000,000		12,000,000		12,500,000
Utilities	Long Term LS Recovery and Hardening	22079048720	48720	G			3,970,825								3,970,825
	LS 5507 & Force Main Replacement (FEMA)				432,012	1,000,000	2,467,988								2,900,000
Utilities	LS 5507 & Force Main Replacement (FEMA)	20079148730	48730	E		1,000,000	1,000,000								1,000,000
Utilities	LS 5507 & Force Main Replacement (FEMA)	22079148730	48730	G	432,012		1,467,988								1,900,000
	Master Pump Station 6600 Upgrd				515,665	910,000	1,720,035								2,235,700
Utilities	Master Pump Station 6600 Upgrd	20063848730	48730	E	515,665	910,000	910,000								1,425,665
Utilities	Master Pump Station 6600 Upgrd	20063848731	48731	D			810,035								810,035
Utilities	Metro Pkwy - FDOT	20078348730	48730	E			500,000	500,000	6,500,000				7,000,000		7,500,000
Utilities	NLC WTP Expansion II	20081248712	48712	E				500,000			5,500,000		6,000,000	80,000,000	86,000,000
	NLC WTP Expansion to 15 MGD			E	11,977,745		16,374,115	5,000,000					5,000,000		33,351,860
Utilities	NLC WTP Expansion to 15 MGD	20063348712	48712	E	11,977,745		16,374,115	2,500,000					2,500,000		30,851,860
Utilities	NLC WTP Expansion to 15 MGD	20063348730	48730	E				2,500,000					2,500,000		2,500,000
Utilities	NLC WTP Expansion to 15 MGD	20063348731	48731	D			12,500,000						-		12,500,000
Utilities	NLC WTP RO Pump Upgrades	not assigned	48730	E							1,000,000		1,000,000	8,000,000	9,000,000
	NLC WTP Wellfield Expansion to			E	17,760,143	3,725,000	18,670,208	3,000,000	12,725,000				15,725,000		52,155,351
Utilities	NLC WTP Wellfield Expansion to	20761948712	48712	E	16,350,878	3,725,000	16,470,458	3,000,000	3,000,000				6,000,000		38,821,336
Utilities	NLC WTP Wellfield Expansion to	20761948730	48730	E	1,409,265				9,725,000				9,725,000		11,134,265
Utilities	NLC WTP Wellfield Expansion to	20761948731	48731	D			2,199,750								2,199,750
Utilities	North-South WM-SR 80	20062848730	48730	E	661,352		550,000								1,211,352
Utilities	Operations Building Replacement	20745448730	48730	E	2,469,326		464,928								2,934,254
Utilities	Ortiz Av FM-SR 82 to Colonial	20065648720	48720	E	188,292	1,000,000	3,448,638								3,636,930
Utilities	Ortiz Utility Relocation MLK-SR80	20075048730	48730	E			750,000	1,000,000	5,000,000				6,000,000		6,750,000
Utilities	Pine Island WWTP Deep Bed Sand Filters	20746548730	48730	E			470,000		1,600,000				1,600,000		2,070,000
Utilities	Pinewoods Wellfield Expansion	not assigned	48712	E								3,000,000	3,000,000	10,000,000	13,000,000
Utilities	Remote Telemetry Replacement	20762348730	48730	E	6,599,779		1,011,734								7,611,513
Utilities	RSW Trans Line-Ben Hill/Treeln	20719348712	48712	E	9,440,579	2,400,000	2,400,000								11,840,579
Utilities	SE DIWs	not assigned	48730	E					15,000,000		15,000,000		30,000,000		30,000,000
	SE Force Mains				477,114		3,490,000	1,500,000	17,000,000	10,000,000	1,000,000		29,500,000		33,467,114
Utilities	SE Force Mains	20067348730	48730	E	477,114			1,500,000	17,000,000	10,000,000	1,000,000		29,500,000		29,977,114
Utilities	SE Force Mains	20067348731	48731	D			3,490,000								3,490,000
	SE Wellfield Expansion				764,295	1,600,000	2,885,705	3,500,000	10,500,000	4,000,000	1,500,000		19,500,000		23,150,000
Utilities	SE Wellfield Expansion	20078148712	48712	E	764,295	1,600,000	2,135,705	3,500,000	3,500,000	4,000,000	1,500,000		12,500,000	20,000,000	35,400,000
Utilities	SE Wellfield Expansion	20078148730	48730	E			750,000		7,000,000				7,000,000		7,750,000
Utilities	Secondary Containments for Chemical Tanks	20745648730	48730	E	351,570		420,000		1,320,000				1,320,000		2,091,570
	SEWRF-SE Water Reclaim Fac				3,725,453	7,000,000	8,736,999	5,000,000	45,000,000	60,000,000	50,000,000	68,200,000	228,200,000	70,000,000	310,662,452
Utilities	SEWRF-SE Water Reclaim Fac	20746748713	48713	E	3,711,283	7,000,000	8,736,999	5,000,000	20,000,000	17,000,000	7,000,000	7,000,000	56,000,000	7,000,000	75,448,282
Utilities	SEWRF-SE Water Reclaim Fac	20746748730	48730	E	14,170				25,000,000	43,000,000	43,000,000	61,200,000	172,200,000	63,000,000	235,214,170
Utilities	Summerlin Rd 20" FM Replacemen	20065348730	48730	E	4,902,885										4,902,885
	Three Oaks Second DIW				367,438		1,494,953	12,000,000					12,000,000		13,862,391
Utilities	Three Oaks Second DIW	20078548730	48730	E	367,438			6,000,000					6,000,000		6,367,438
Utilities	Three Oaks Second DIW	20078548713	48713	E				6,000,000					6,000,000		6,000,000
Utilities	Three Oaks Second DIW	20078548731	48731	D			1,494,953								1,494,953
Utilities	Three Oaks WRF Expansion	20072348713	48713	E	24,177,853	9,300,000	17,022,147	3,000,000					3,000,000		44,200,000
Utilities	Tice Area WM Replacement	20063948730	48730	E	1,105,563		2,217,703								3,323,266
	US 41 WM Replacements				510,466		3,491,896								4,002,362
Utilities	US 41 WM Replacements	20067848730	48730	E	173,105										173,105
Utilities	US 41 WM Replacements	20067848731	48731	D	337,361		3,491,896								3,829,257

Capital Improvement Program Detail Report FY24/25-FY28/29

Responsible Department	Project Title	Project #	Fund	Code	Spent thru FY 22/23	FY 23/24	FY 23/24	FY 24/25	FY 25/26	FY26/27	FY27/28	FY 28/29	Five Year Project Total	Years 6-10	Total Project
						Adopted Budget	Amended Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
Utilities	US41 S WM Replace (Isl Pk Rd. to Jon Bay Dr)	20078648720	48720	E	41,341	40,000	259,930	600,000	1,000,000				1,600,000		1,901,271
Utilities	Wastewater System Improvements	20722948730	48730	E	5,639,328	700,000	700,000	700,000	900,000	700,000	700,000	700,000	3,700,000	3,500,000	13,539,328
	Wastewater Treatment Plant Improvements				7,199,480	2,275,000	2,761,930	800,000	1,000,000	950,000	700,000	900,000	4,350,000	3,250,000	17,561,410
Utilities	Wastewater Treatment Plant Improvements	20713848730	48730	E	7,116,040	2,275,000	2,584,508	800,000	1,000,000	950,000	700,000	900,000	4,350,000	3,250,000	17,300,548
Utilities	Wastewater Treatment Plant Improvements	22713848730	48730	G	83,440		177,422								260,862
Utilities	Water System Improvements	20709448730	48730	E	9,544,688	650,000	1,116,015	650,000	1,850,000	1,350,000	850,000	650,000	5,350,000	3,250,000	19,260,703
Utilities	Water Treatment Plt Improv	20726848730	48730	E	7,239,503	380,000	981,622	900,000	400,000	1,150,000	400,000	1,750,000	4,600,000	650,000	13,471,125
Utilities	Well Redevelop/Upgrd&Rebuild	20714948720	48720	E	4,440,831	130,000	180,000	130,000	130,000	130,000	130,000	130,000	650,000	260,000	5,530,831
Utilities	Winkler Rd. Watermain Improvements	20927048712	48712	E	792,740	1,000,000	1,730,510								2,523,250
Utilities	Wtr/Swr Line Reloc-3 Oaks	20742648730	48730	E	470,431		647,564		3,000,000				3,000,000		4,117,995
Grand Total					762,069,029	121,606,633	727,862,257	207,765,214	290,095,821	202,501,776	425,290,198	443,279,825	1,614,814,774	1,002,081,873	4,106,827,935

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

Reconciliation	
Per System	207,925,214
TDC on MM	(160,000)
	<u>207,765,214</u>



Lee County
Southwest Florida

**Impact Fee Projection for CIP
Revenue**

Community Park Districts	Actual FY21/22	Actual FY22/23	Budget FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	5 Year Total
18651 - North	294,733	413,642	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000
18652 - East	1,743,990	1,511,929	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
18653 - South	837,693	806,181	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
18654 - Gateway	32,086	1,869	30,000	30,000	30,000	30,000	30,000	30,000	150,000
18655 - Sanibel	0	0	500	500	500	500	500	500	2,500
Total	2,908,502	2,733,621	2,630,500	2,630,500	2,630,500	2,630,500	2,630,500	2,630,500	13,152,500

Regional Park Districts	Actual FY 21/22	Actual FY22/23	Budget FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	5 Year Total
18700 - County Wide	2,523,824	2,562,889	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
Total	2,523,824	2,562,889	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000

Road Districts	Actual FY 21/22	Actual FY22/23	Budget FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	5 Year Total
18821 - Boca Grande	0	0	1,020	1,020	1,020	1,020	1,020	1,020	5,100
18822 - North	3,133,905	3,639,731	3,500,000	3,400,000	3,300,000	3,200,000	3,100,000	3,000,000	16,000,000
18823 - Central	20,908,403	19,304,725	20,000,000	19,000,000	18,000,000	17,000,000	16,000,000	15,000,000	85,000,000
18824 - Southwest	4,093,009	4,913,683	4,000,000	4,000,000	3,500,000	3,000,000	2,500,000	2,000,000	15,000,000
18825 - Southeast	4,657,378	6,073,548	5,000,000	5,000,000	4,500,000	4,000,000	3,500,000	3,000,000	20,000,000
Total	32,792,694	33,931,687	32,501,020	31,401,020	29,301,020	27,201,020	25,101,020	23,001,020	136,005,100

Community Park Impact Fee Districts

18651/38651		Actual	Actual	Budget				5 Year	
District 51--North		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		413,642	533,497	300,000	300,000	300,000	300,000	300,000	1,500,000
Interest		8,236	27,140	500	500	500	500	500	2,500
Interest - Construction Fund		1,950	1,063						
Fund Balance		315,766	660,290	1,216,057	511,557	207,057	502,557	-351,943	1,216,057
	Total	739,594	1,221,990	1,516,557	812,057	507,557	803,057	-51,443	2,718,557
Less:									
Refund Prior Year Expense			5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Net Available	739,594	1,216,990	1,511,557	807,057	502,557	798,057	-56,443	2,693,557
Project Requests:									
Phillips Park Pickel ball					600,000				600,000
200718 - Boca Grande Dog Park		79,727	933						0
NFM Splashpad							1,150,000		1,150,000
Boca Grande Pickleball				1,000,000					1,000,000
	Total Projects	79,727	933	1,000,000	600,000	0	1,150,000	0	2,750,000
	Reserves	659,867	1,216,057	511,557	207,057	502,557	(351,943)	(56,443)	(56,443)

18652/38652		Actual	Budget	Budget				5 Year	
District 52 -- East		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		1,511,479	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Interest		39,697	40,000	3,500	3,500	3,500	3,500	3,500	17,500
Interest - Construction Fund		102,964	60,000						0
Fund Balance		6,968,208	6,688,310	1,567,658	466,158	1,964,658	3,463,158	4,961,658	1,567,658
	Total	8,622,347	8,288,310	3,071,158	1,969,658	3,468,158	4,966,658	6,465,158	9,085,158
Less:									
Refund Prior Year Expense		1,549	5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Net Available	8,620,798	8,283,310	3,066,158	1,964,658	3,463,158	4,961,658	6,460,158	9,060,158
Project Requests:									
200734- Schndler Hall Skate Park		30,993	384,808	100,000					100,000
202154-Able Canal Pathway			1,000,000	2,500,000					2,500,000
200732 - Playground Splashpad Enhancements									
200651-Lehigh Comm Park Expansion		2,159,791	5,330,845						
	Total Projects	2,190,783	6,715,653	2,600,000	0	0	0	0	2,600,000
	Reserves	6,430,015	1,567,658	466,158	1,964,658	3,463,158	4,961,658	6,460,158	6,460,158

Community Park Impact Fee Districts

18653/38653		Actual	Budget						5 Year
District 53 -- South		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		806,181	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
Interest		44,556	40,000	2,300	2,300	2,300	2,300	2,300	11,500
Interest - Construction Fund		20,850	4,999	300	300	300	300	300	1,500
Fund Balance		2,549,123	3,319,657	2,218,477	1,216,077	2,013,677	2,811,277	3,608,877	2,218,477
	Total	3,420,711	4,164,656	3,021,077	2,018,677	2,816,277	3,613,877	4,411,477	6,231,477
Less:									
Refund Prior Year Expense			5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Net Available	3,420,711	4,159,656	3,016,077	2,013,677	2,811,277	3,608,877	4,406,477	6,206,477
Project Requests:									
200733 -Rutenburg Park Improvement		101,437	1,922,039	1,800,000					1,800,000
200732 - Playground Splashpad Enhancements									
Bob Janes Gopher Tortise		977	19,140						
202146-Brooks Park Master Plan & Imprv									
	Total Projects	102,414	1,941,179	1,800,000	0	0	0	0	1,800,000
	Reserves	3,318,297	2,218,477	1,216,077	2,013,677	2,811,277	3,608,877	4,406,477	4,406,477

18654/38654		Actual	Budget						5 Year
District 54 -- Gateway		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		1,869	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Interest		8,209	5,000	300	300	300	300	300	1,500
Interest - Construction Fund									
Fund Balance		367,410	377,701	407,701	433,001	458,301	483,601	508,901	407,701
	Total	377,488	412,701	438,001	463,301	488,601	513,901	539,201	559,201
Less:									
Refund Prior Year Expense			5,000	5,000	5,000	5,000	5,000	5,000	25,000
	Net Available	377,488	407,701	433,001	458,301	483,601	508,901	534,201	534,201
Project Requests:									
Gateway Projects									
	Reserves	377,488	407,701	433,001	458,301	483,601	508,901	534,201	534,201

Community Park Impact Fee Districts

18655/38655		Actual	Budget					5 Year	
District 55 -- Sanibel		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		0	500	500	500	500	500	500	2,500
Interest		147	100						
Interest - Construction Fund									
Fund Balance		6,577	6,728	7,328	7,828	8,328	8,828	9,328	7,328
Total		6,724	7,328	7,828	8,328	8,828	9,328	9,828	9,828
Less:									
Refund Prior Year Expense									
Net Available		6,724	7,328	7,828	8,328	8,828	9,328	9,828	9,828
Project Requests:									
Total Projects									
Reserves		6,724	7,328	7,828	8,328	8,828	9,328	9,828	9,828

Total Community Park Districts		Actual	Budget					5 Year	
		FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		2,733,172	2,863,997	2,630,500	2,630,500	2,630,500	2,630,500	2,630,500	13,152,500
Interest		100,845	112,240	6,600	6,600	6,600	6,600	6,600	33,000
Interest - Construction Fund		125,764	66,062	300	300	300	300	300	1,500
Fund Balance		10,207,084	11,052,686	5,417,220	2,634,620	4,652,020	7,269,420	8,736,820	5,417,220
Total		13,166,865	14,094,985	8,054,620	5,272,020	7,289,420	9,906,820	11,374,220	18,604,220
Less:									
Refund Prior Year Expense		1,549	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Net Available		13,165,316	14,074,985	8,034,620	5,252,020	7,269,420	9,886,820	11,354,220	18,504,220
Project Requests:									
200718 - Boca Grande Dog Park		79,727	933						
Phillips Park Pickel ball		0		0	600,000				600,000
Boca Grande Pickleball				1,000,000		0	0		1,000,000
Bob Janes Gopher Turtle		977	19,140						0
200733 -Rutenburg Park Improvement		101,437	1,922,039	1,800,000					1,800,000
200734- Schndler Hall Skate Park		30,993	384,808	100,000					100,000
NFM Splashpad		0		0	0	0	1,150,000	0	1,150,000
200651-Lehigh Comm Park Expansion		2,159,791	5,330,845						0
202154-Able Canal Pathway			1,000,000	2,500,000					2,500,000
Total Projects		2,372,924	8,657,765	5,400,000	600,000	-	1,150,000		7,150,000
Reserves		10,792,392	5,417,220	2,634,620	4,652,020	7,269,420	8,736,820	11,354,220	11,354,220

Regional Park Impact Fees

18700/38700	Actual	Budget						5 YEAR
County Wide	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	TOTAL
Impact Fees	2,562,889	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
Interest	55,521	38,000	13,000	13,000	13,000	13,000	13,000	65,000
Interest - Construction Fund	112,826	100,000						0
Fund Balance	8,205,706	4,399,396	1,870,649	2,763,649	4,371,649	6,879,649	437,649	1,870,649
Total	10,936,942	7,037,396	4,383,649	5,276,649	6,884,649	9,392,649	2,950,649	14,435,649
Less:								
Refund Prior Year Expense	1,248	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Net Available	10,935,694	7,032,396	4,378,649	5,271,649	6,879,649	9,387,649	2,945,649	14,410,649
Project Requests:								
Caloosahatchee park Trailhead						150,000	750,000	900,000
200795- Big Carlos Pass Park		120,000						
200651 - Lehigh Comm Park Expansion	6,416,012	543,802						
Estero Park Athletic Fields				900,000		8,800,000		9,700,000
200670-Telegraph Creek Kayak Launch	5,720	221,600	275,000					275,000
202154-Able Canal Pathway	118,806	4,276,345	1,340,000					1,340,000
Total Projects	6,540,538	5,161,747	1,615,000	900,000	0	8,950,000	750,000	12,215,000
Reserves	4,395,156	1,870,649	2,763,649	4,371,649	6,879,649	437,649	2,195,649	2,195,649

Road Impact Fee Districts

District 21--Boca Grande	Actual	Actual	Budget					5 Year
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees		1,020	1,020	1,020	1,020	1,020	1,020	5,100
Interest	651	175	175	175	175	175	175	875
Interest - Construction Fund	3,184	1,000						
Fund Balance	172,336	176,281	175,476	173,671	171,866	170,061	168,256	175,476
Total	176,171	178,476	176,671	174,866	173,061	171,256	169,451	181,451
Less:								
Refund Prior Year Expense		3,000	3,000	3,000	3,000	3,000	3,000	15,000
Net Available	0	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Project Requests:								
206002-Bicycle/Pedestrian Facilities	0							
Total Projects	0	0						
Reserves	176,171	175,476	173,671	171,866	170,061	168,256	166,451	166,451

District 22 --North District	Actual	Budget						5 Year
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees	3,639,731	3,500,000	3,500,000	3,300,000	3,200,000	3,100,000	3,000,000	16,100,000
Interest	130,914	80,000	5,000	5,000	5,000	5,000	5,000	25,000
Interest - Construction Fund	106,364	80,000						
Fund Balance	10,106,076	12,387,141	5,444,048	8,671,975	11,424,725	13,074,219	16,173,219	5,444,048
Total	13,983,085	16,047,141	8,949,048	11,976,975	14,629,725	16,179,219	19,178,219	21,569,048
Less:								
Refund Prior Year Expense		6,000	6,000	6,000	6,000	6,000	6,000	30,000
Net Available	13,983,085	16,041,141	8,943,048	11,970,975	14,623,725	16,173,219	19,172,219	21,539,048
Project Requests:								
200611-Kismet/Littleton Realignment								
205028-Littleton Rd	1,451,919	8,026,898						
206002-Bicycle/Pedestrian Facilities	121,478	2,570,195	271,073	546,250	1,549,506			2,366,829
Total Projects	1,573,397	10,597,093	271,073	546,250	1,549,506			2,366,829
Reserves	12,409,688	5,444,048	8,671,975	11,424,725	13,074,219	16,173,219	19,172,219	19,172,219

Road Impact Fee Districts

District 23--Central District	Actual	Budget						5 Year
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees	19,354,725	20,000,000	20,000,000	18,000,000	17,000,000	16,000,000	15,000,000	86,000,000
Interest	833,015	600,000	11,000	11,000	11,000	11,000	11,000	55,000
Interest - Construction Fund	632,945	475,000	200	200	200	200	200	1,000
Fund Balance	59,592,217	79,766,881	76,087,856	17,126,869	10,003,069	26,879,269	42,509,894	76,087,856
Total	<u>80,412,902</u>	<u>100,841,881</u>	<u>96,099,056</u>	<u>35,138,069</u>	<u>27,014,269</u>	<u>42,890,469</u>	<u>57,521,094</u>	<u>162,143,856</u>
Less:								
Refund Prior Year Expense	8,965	135,000	135,000	135,000	135,000	135,000	135,000	675,000
Net Available	<u>80,403,936</u>	<u>100,706,881</u>	<u>95,964,056</u>	<u>35,003,069</u>	<u>26,879,269</u>	<u>42,755,469</u>	<u>57,386,094</u>	<u>161,468,856</u>
Project Requests:								
209245-Alico Road Connector			77,337,187				58,000,000	135,337,187
204072-Ortiz Ave MLK to Lockett	0	554,423						
200672 - Gateway/Commerce Roundabout								
200671- Gateway/Griffin Roundabout	335,457	1,000,000						
205056-Ortiz Ave/SR 80 Lockett								
205063-Homestead 4L/Sunrise-Alabama								
200794 - Sunshine Blvd North	4,500	483,000						
200613-Ortiz 4L/Colonial -MLK	37,357	19,593,540						
204053-Three Oaks Extension North	40,311	959,688		25,000,000				25,000,000
206002-Bicycle/Pedestrian Facilities	244,063	2,028,374	1,500,000			245,575		1,745,575
Total Projects	<u>661,688</u>	<u>24,619,025</u>	<u>78,837,187</u>	<u>25,000,000</u>	<u>0</u>	<u>245,575</u>	<u>58,000,000</u>	<u>162,082,762</u>
Reserves	<u>79,742,248</u>	<u>76,087,856</u>	<u>17,126,869</u>	<u>10,003,069</u>	<u>26,879,269</u>	<u>42,509,894</u>	<u>-613,906</u>	<u>-613,906</u>

Road Impact Fee Districts

District 24--Southwest District	Actual	Budget						5 Year
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Total
Impact Fees	4,913,683	4,000,000	3,500,000	3,500,000	3,000,000	2,500,000	2,000,000	14,500,000
Interest	202,281	130,000	13,000	13,000	13,000	13,000	13,000	65,000
Interest - Construction Fund	278,069	200,000						
Fund Balance	18,671,095	24,004,808	15,800,857	18,592,066	10,980,066	10,436,514	12,824,514	15,800,857
Total	24,065,128	28,334,808	19,313,857	22,105,066	13,993,066	12,949,514	14,837,514	30,365,857
Less:								
Refund Prior Year Expense	0	125,000	125,000	125,000	125,000	125,000	125,000	625,000
Net Available	24,065,128	28,209,808	19,188,857	21,980,066	13,868,066	12,824,514	14,712,514	29,740,857
Project Requests:								
205067-Estero Blvd. - Phase I	0	2,100,000						
204053-Three Oaks Extension North	69,555	9,981,855		11,000,000				11,000,000
206002-Bicycle/Pedestrian Facilities	0	327,096	596,791		3,431,552			4,028,343
Total Projects	69,555	12,408,951	596,791	11,000,000	3,431,552	0	0	15,028,343
Reserves	23,995,573	15,800,857	18,592,066	10,980,066	10,436,514	12,824,514	14,712,514	14,712,514

District 25--Southeast District	Actual	Budget						5 YEAR
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	TOTAL
Impact Fees	6,073,548	5,000,000	5,000,000	4,500,000	4,000,000	3,500,000	3,000,000	20,000,000
Interest	120,606	80,000	5,000	5,000	5,000	5,000	5,000	25,000
Interest - Construction Fund	96,096	60,000						
Fund Balance	7,051,696	11,220,107	5,994,238	-146,563	2,459,133	5,673,275	9,168,275	5,994,238
Total	13,341,945	16,360,107	10,999,238	4,358,437	6,464,133	9,178,275	12,173,275	26,019,238
Less:								
Refund Prior Year Expense	2,882	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Net Available	13,339,063	16,350,107	10,989,238	4,348,437	6,454,133	9,168,275	12,163,275	25,969,238
Project Requests:								
205075-Alico Road 4L-Ben Hill-Airport Rd								
209245-Alico Road Connector	2,019,929	8,005,450	11,000,000				12,000,000	23,000,000
200669- Corkscrew Road	203	1,036,131						
206002-Bicycle/Pedestrian Facilities	102,624	1,314,288	135,801	1,889,304	780,858			2,805,963
Total Projects	2,122,755	10,355,869	11,135,801	1,889,304	780,858	0	12,000,000	25,805,963
Reserves	11,216,308	5,994,238	-146,563	2,459,133	5,673,275	9,168,275	163,275	163,275

Road Impact Fee Districts

Total Road Impact Fee Districts	Actual	Budget						5 YEAR
	FY 22/23	FY 23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	TOTAL
Impact Fees	33,981,686	32,501,020	32,001,020	29,301,020	27,201,020	25,101,020	23,001,020	136,605,100
Interest	1,287,467	890,175	34,175	34,175	34,175	34,175	34,175	170,875
Interest - Construction Fund	1,116,659	816,000	200	200	200	200	200	1,000
Fund Balance	95,593,420	127,555,218	103,502,475	44,418,018	35,038,859	56,233,338	80,844,158	103,502,475
Total	131,979,231	161,762,413	135,537,870	73,753,413	62,274,254	81,368,733	103,879,553	240,279,450
Less:								
Refund Prior Year Expense	11,847	279,000	279,000	279,000	279,000	279,000	279,000	1,395,000
Net Available	131,967,384	161,483,413	135,258,870	73,474,413	61,995,254	81,089,733	103,600,553	238,884,450
Project Requests:								
206002-Bicycle/Pedestrian Facilities	468,164	6,239,953	2,503,665	2,435,554	5,761,916	245,575		10,946,710
200611-Kismet/Littleton Realignment								
205028-Littleton Rd	1,451,919	8,026,898						
204072-Ortiz Ave MLK to Luckett	0	554,423						
204088-Burnt Store 4L/Van Buren								
204604-Six Mile Cypress Pkwy 4 Laning								
205056-Ortiz Ave/SR 80 Luckett	0	0						
200794 - Sunshine Blvd North	4,500	483,000						
200613-Ortiz 4L/Colonial -MLK	37,357	19,593,540						
204100-North Airport Rd Ext West								
205063-Homestead 4L/Sunrise-Alabama								
200672 - Gateway/Commerce Roundabout								
200671- Gateway/Griffin Roundabout	335,457	1,000,000						
209249-Colonial Alternatives Analysis								
204053-Three Oaks Extension North	109,866	10,941,543	0	36,000,000				36,000,000
205067-Estero Blvd - Phase I	0	2,100,000						
205075-Alico Rd 4L-Ben Hill-Airport Rd								
200669- Corkscrew Road	203	1,036,131						
209245-Alico Road Connector	2,019,929	8,005,450	88,337,187	0	0	0	70,000,000	158,337,187
Total Projects	4,427,395	57,980,938	90,840,852	38,435,554	5,761,916	245,575	70,000,000	205,283,897
Reserves	127,539,989	103,502,475	44,418,018	35,038,859	56,233,338	80,844,158	33,600,553	33,600,553



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.

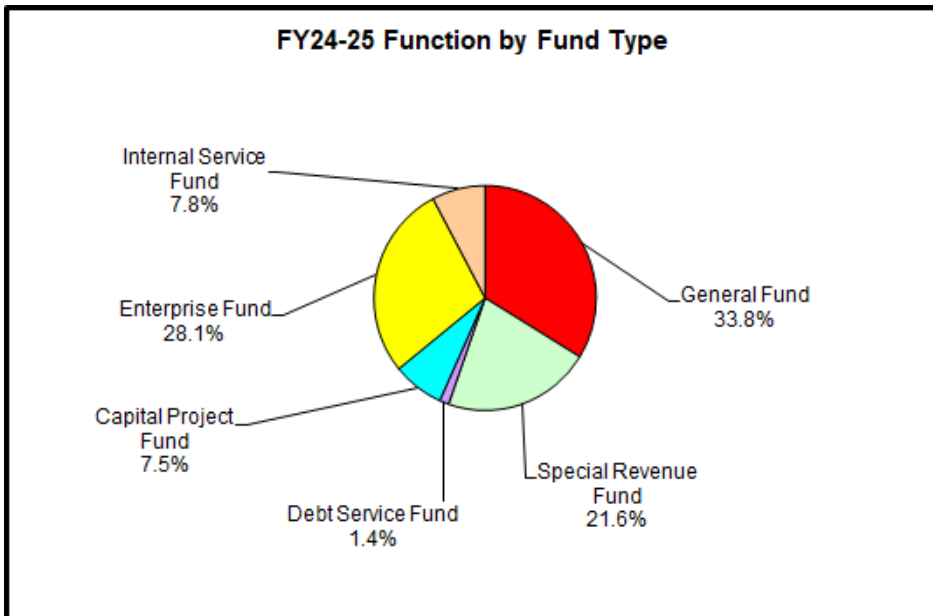
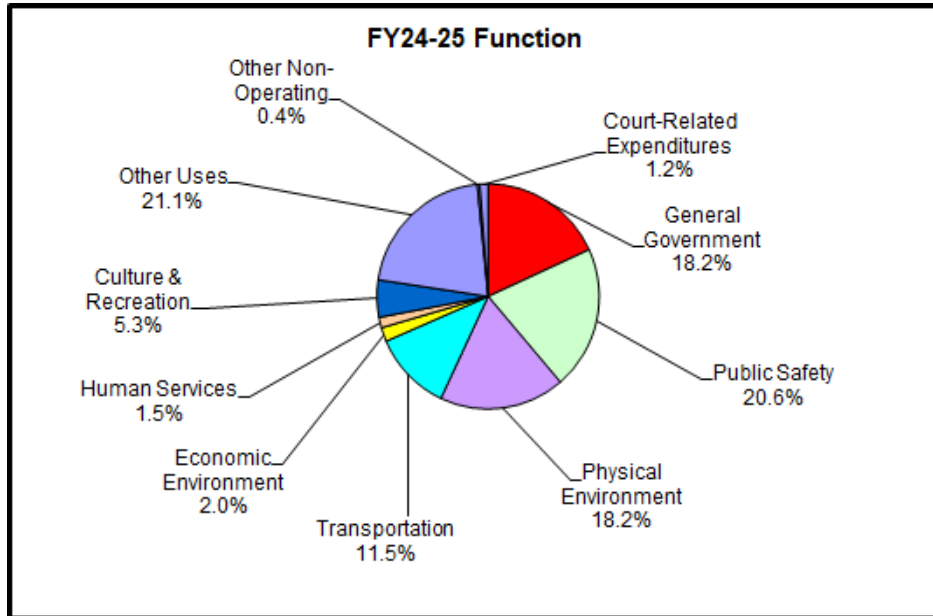
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2024 - 2025

FUNCTION	2022-2023	2023-2024 UNAUDITED	2024-2025 ADOPTED
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
General Government	\$ 557,388,091	\$ 395,160,041	\$ 397,374,237
Public Safety	\$ 379,694,433	\$ 388,262,740	\$ 449,996,514
Physical Environment	\$ 365,505,041	\$ 412,500,454	\$ 398,738,715
Transportation	\$ 163,115,122	\$ 223,127,789	\$ 251,957,338
Economic Development	\$ 38,664,448	\$ 64,012,231	\$ 43,993,302
Human Services	\$ 28,332,322	\$ 30,857,316	\$ 33,232,052
Culture & Recreation	\$ 95,938,444	\$ 103,099,740	\$ 116,765,672
Other Uses	\$ 366,426,010	\$ 474,258,579	\$ 460,564,401
Other Non-Operating	\$ 8,900,345	\$ 9,159,649	\$ 8,437,588
Court-Related Expenditures	\$ 21,399,236	\$ 22,460,288	\$ 25,778,700
GRAND TOTAL	<u>\$ 2,025,363,492</u>	<u>\$ 2,122,898,827</u>	<u>\$ 2,186,838,519</u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED	ADOPTED
		<u>ACTUAL</u>	<u>BUDGET</u>
General Fund	\$ 732,325,411	\$ 754,618,877	\$ 738,469,332
Special Revenue Fund	\$ 345,587,531	\$ 388,233,261	\$ 471,696,774
Debt Service Fund	\$ 29,494,248	\$ 30,186,191	\$ 29,656,879
Capital Project Fund	\$ 106,881,325	\$ 175,066,348	\$ 163,343,436
Enterprise Fund	\$ 668,000,859	\$ 622,706,154	\$ 613,932,539
Internal Service Fund	\$ 143,074,118	\$ 152,087,996	\$ 169,739,559
GRAND TOTAL	<u>\$ 2,025,363,492</u>	<u>\$ 2,122,898,827</u>	<u>\$ 2,186,838,519</u>

COUNTY BUDGET BY FUNCTION



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

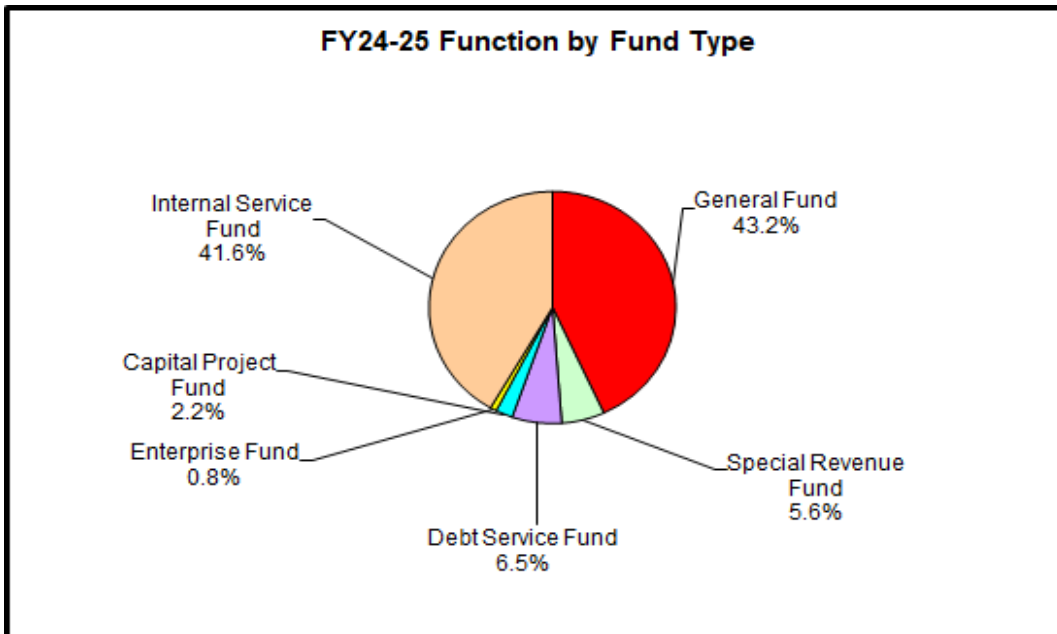
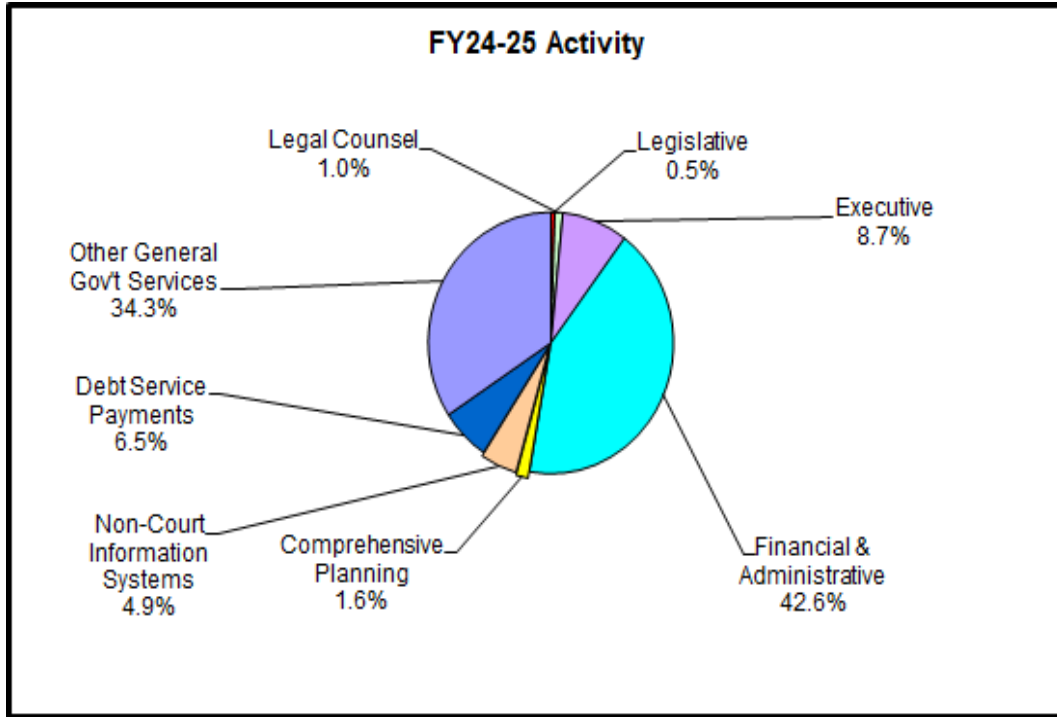
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2024 - 2025

	2022-2023	2023-2024 UNAUDITED	2024-2025 ADOPTED
FUNCTION	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
Legislative	\$ 1,841,719	\$ 1,936,828	\$ 2,061,975
Legal Counsel	\$ 3,619,264	\$ 3,904,369	\$ 4,170,243
Executive	\$ 28,565,130	\$ 31,846,977	\$ 34,479,658
Financial & Administrative	\$ 377,430,466	\$ 205,437,827	\$ 169,091,322
Comprehensive Planning	\$ 5,593,413	\$ 5,213,487	\$ 6,321,156
Non-Court Information Systems	\$ 14,536,958	\$ 15,492,272	\$ 19,300,837
Debt Service Payments	\$ 25,876,684	\$ 25,802,975	\$ 25,814,279
Other General Gov't Services	\$ 65,115,448	\$ 105,525,307	\$ 136,134,767
GRAND TOTAL	<u>\$ 522,579,082</u>	<u>\$ 395,160,042</u>	<u>\$ 397,374,237</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
FUNCTION BY FUND TYPE			
General Fund	\$ 172,696,988	\$ 168,630,283	\$ 171,557,897
Special Revenue Fund	\$ 31,541,854	\$ 21,966,415	\$ 22,364,654
Debt Service Fund	\$ 25,876,684	\$ 25,802,973	\$ 25,814,279
Capital Project Fund	\$ 3,366,495	\$ 24,491,965	\$ 8,935,026
Enterprise Fund	\$ 156,040,990	\$ 6,205,373	\$ 3,355,303
Internal Service Fund	\$ 133,056,071	\$ 148,063,033	\$ 165,347,078
GRAND TOTAL	<u>\$ 522,579,082</u>	<u>\$ 395,160,042</u>	<u>\$ 397,374,237</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

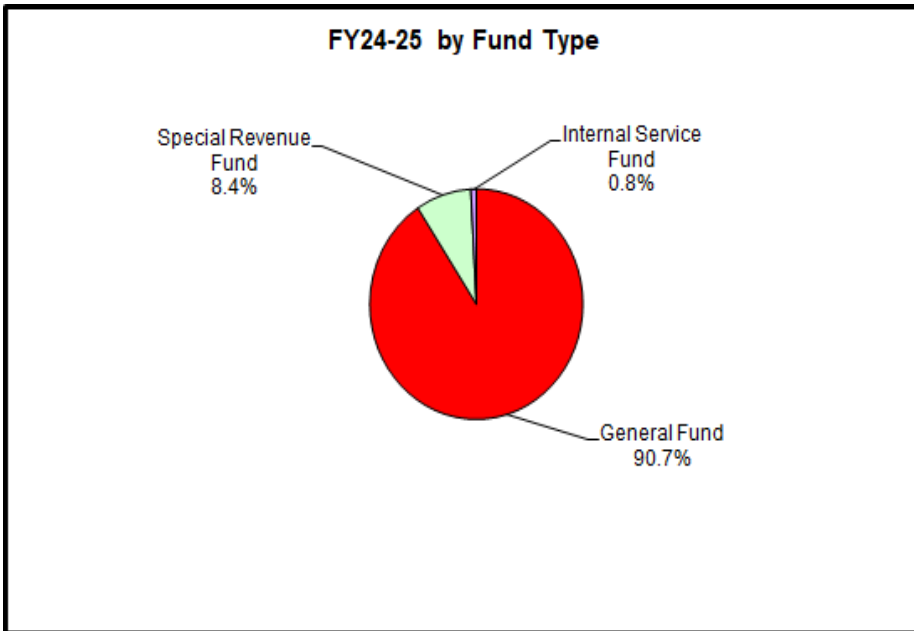
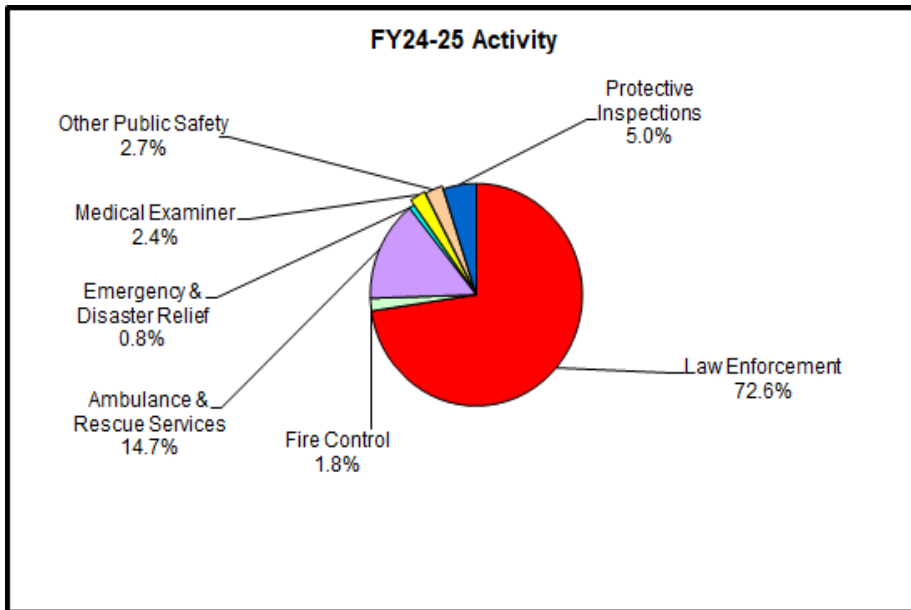
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2024 - 2025

	2022 - 2023	2023 - 2024	2024 - 2025
		UNAUDITED	ADOPTED
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 269,136,941	\$ 294,245,274	\$ 326,905,335
Fire Control	\$ 5,922,373	\$ 7,409,244	\$ 8,288,087
Ambulance & Rescue Services	\$ 61,262,774	\$ 63,513,158	\$ 66,141,434
Emergency & Disaster Relief	\$ 7,688,917	\$ 7,099,075	\$ 3,441,492
Medical Examiner	\$ 7,074,423	\$ 6,815,553	\$ 10,607,661
Other Public Safety	\$ 10,873,159	\$ 8,594,977	\$ 12,001,361
Protective Inspections	\$ 17,735,846	\$ 19,368,550	\$ 22,611,144
GRAND TOTAL	<u><u>\$ 379,694,433</u></u>	<u><u>\$ 407,045,831</u></u>	<u><u>\$ 449,996,514</u></u>

	<u>ACTUAL</u>	UNAUDITED	ADOPTED
		<u>ACTUAL</u>	<u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 340,220,902	\$368,763,511	\$ 408,368,829
Special Revenue Fund	\$ 35,981,581	\$ 36,161,671	\$ 37,810,204
Internal Service Fund	\$ 3,491,950	\$ 2,120,649	\$ 3,817,481
GRAND TOTAL	<u><u>\$ 379,694,433</u></u>	<u><u>\$407,045,831</u></u>	<u><u>\$ 449,996,514</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

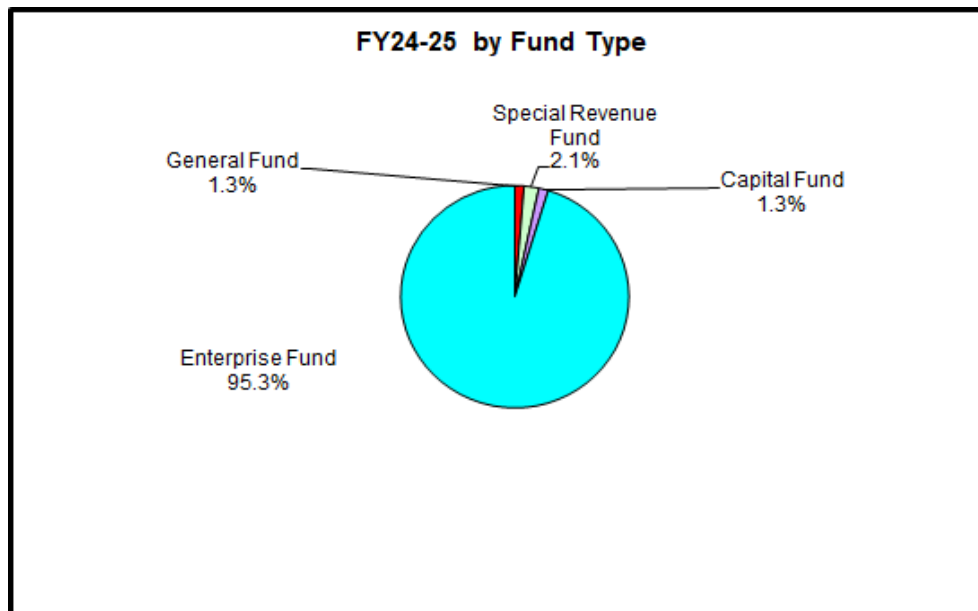
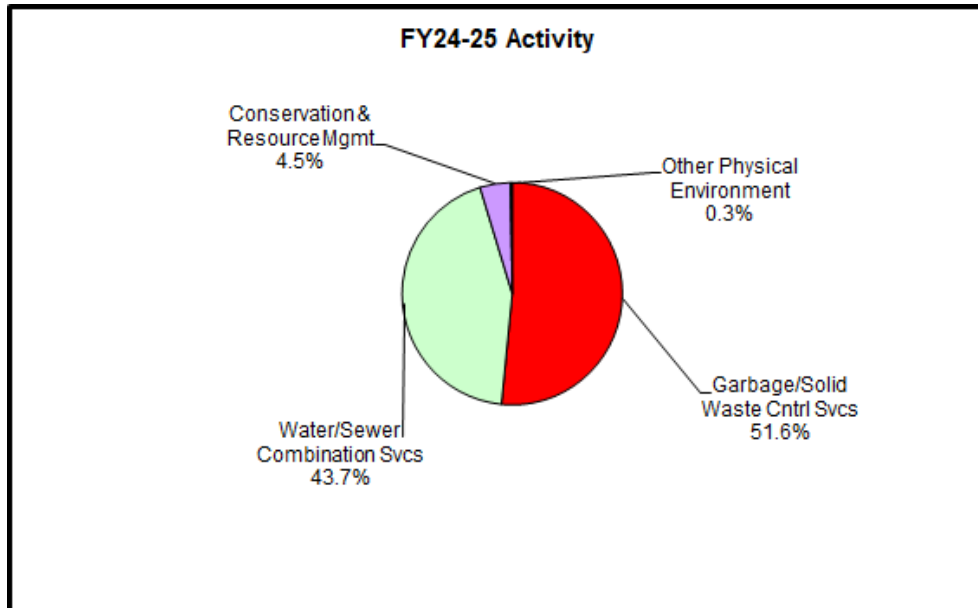
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2024 - 2025

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Garbage/Solid Waste Cntrl Svcs	\$ 148,385,077	\$ 176,912,820	\$ 205,626,029
Water/Sewer Combination Svcs	\$ 189,074,692	\$ 208,902,377	\$ 174,252,500
Conservation & Resource Mgmt	\$ 27,148,108	\$ 25,388,064	\$ 17,834,334
Other Physical Environment	\$ 897,185	\$ 1,297,193	\$ 1,025,852
GRAND TOTAL	<u>\$ 365,505,062</u>	<u>\$ 412,500,454</u>	<u>\$ 398,738,715</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 16,742,416	\$ 9,929,781	\$ 5,178,326
Special Revenue Fund	\$ 6,152,245	\$ 6,987,236	\$ 8,373,860
Capital Project Fund	\$ 5,150,632	\$ 9,768,240	\$ 5,308,000
Enterprise Fund	\$ 337,459,769	\$385,815,197	\$ 379,878,529
GRAND TOTAL	<u>\$ 365,505,062</u>	<u>\$412,500,454</u>	<u>\$ 398,738,715</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

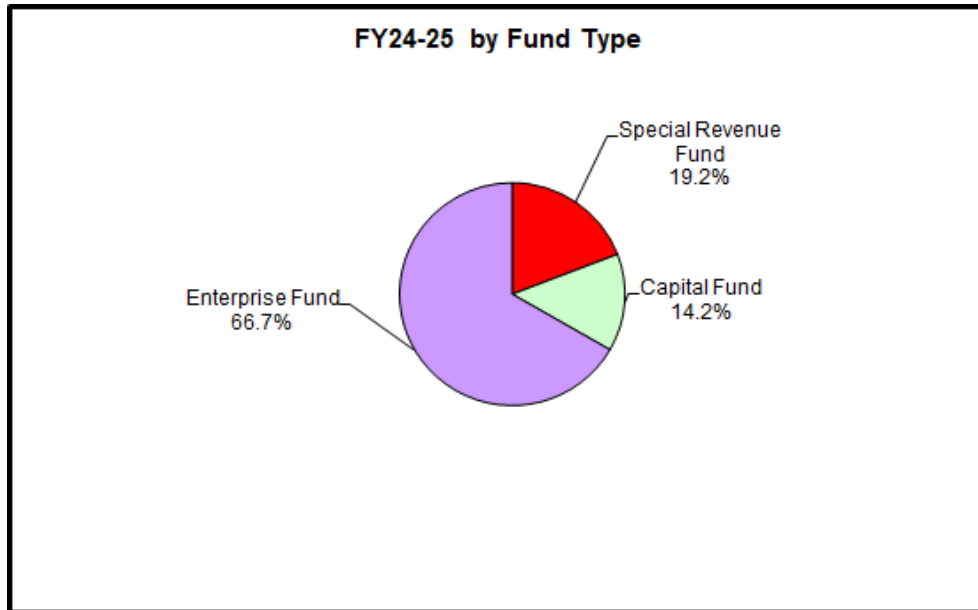
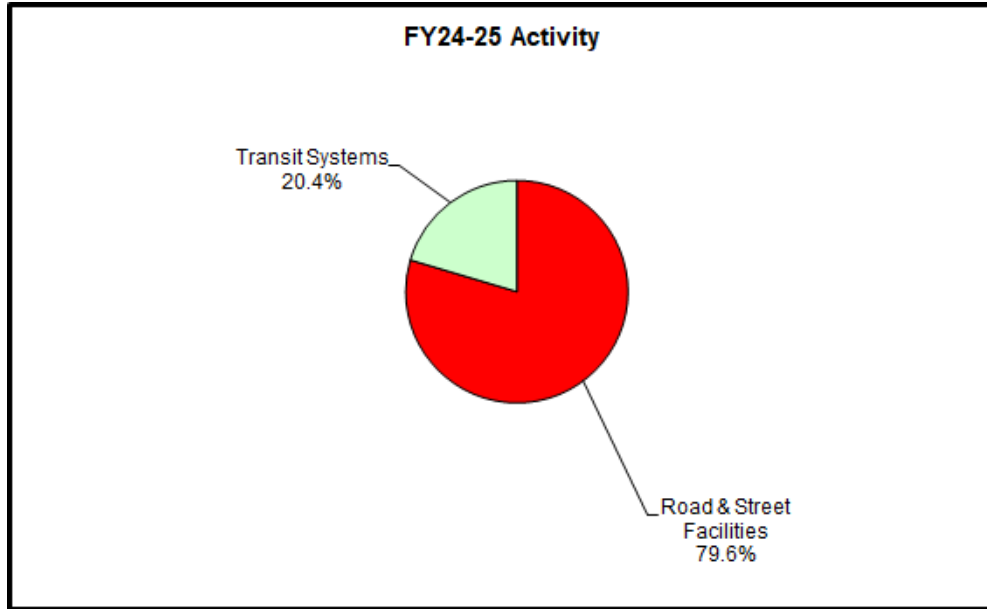
TRANSPORTATION

LEE COUNTY - FLORIDA
2024 - 2025

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Road & Street Facilities	\$ 124,673,206	\$ 185,725,878	\$ 200,542,383
Transit Systems	\$ 38,441,938	\$ 37,399,903	\$ 51,414,955
GRAND TOTAL	<u>\$ 163,115,144</u>	<u>\$ 223,125,781</u>	<u>\$ 251,957,338</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
Special Revenue Fund	\$ 45,069,600	\$ 51,488,480	\$ 62,162,966
Capital Project Fund	\$ 59,289,605	\$109,472,409	\$ 109,142,968
Enterprise Fund	\$ 58,755,939	\$ 62,164,892	\$ 80,651,404
GRAND TOTAL	<u>\$ 163,115,144</u>	<u>\$223,125,781</u>	<u>\$ 251,957,338</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

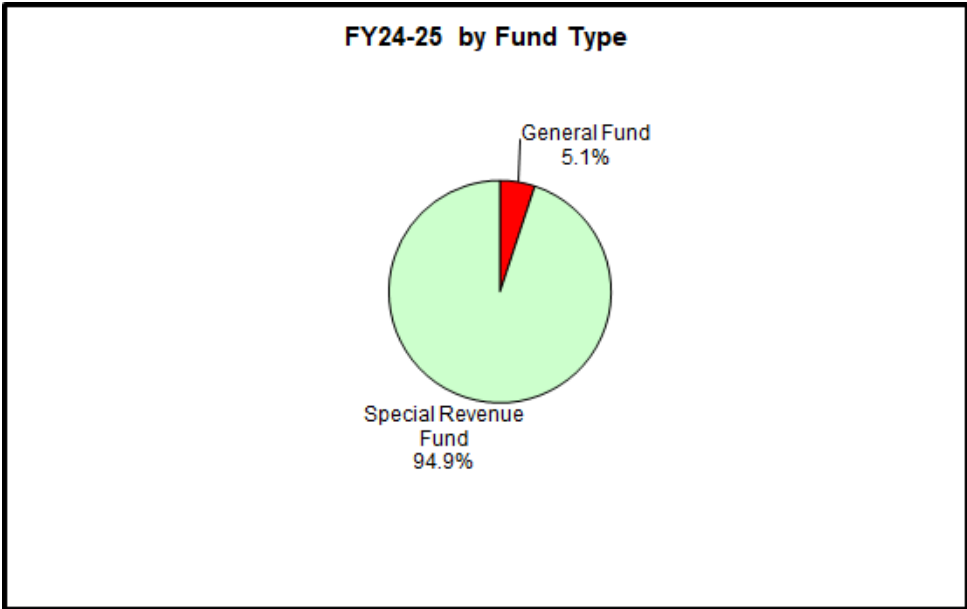
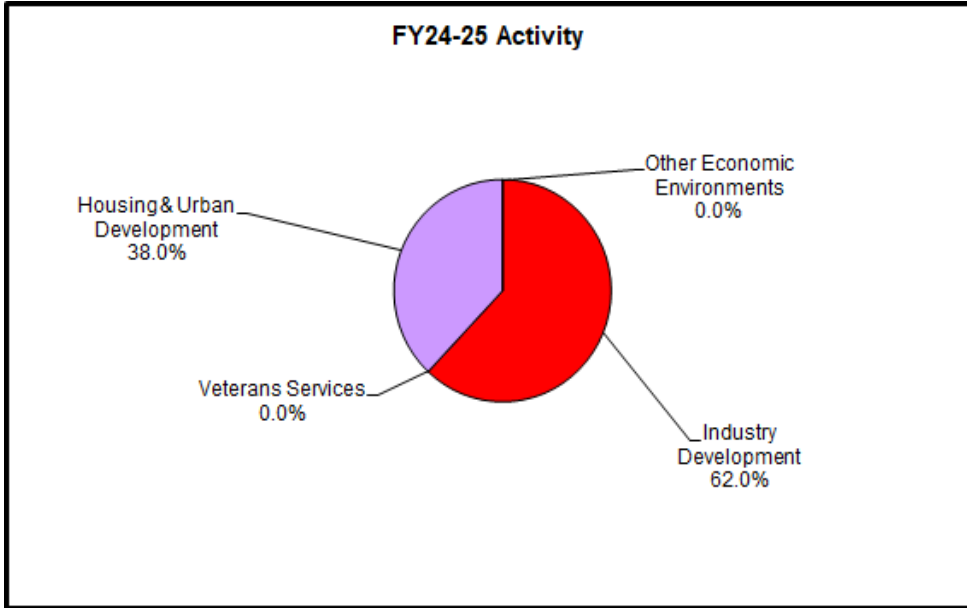
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2024 - 2025

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Industry Development	\$ 20,525,732	\$ 25,836,047	\$ 27,288,549
Veterans Services	\$ 314,186	\$ 356,601	\$ 0
Housing & Urban Development	\$ 14,859,857	\$ 21,527,319	\$ 16,704,753
Other Economic Environments	\$ 2,964,693	\$ 16,292,264	\$ 0
GRAND TOTAL	<u>\$ 38,664,468</u>	<u>\$ 64,012,231</u>	<u>\$ 43,993,302</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 8,531,760	\$ 6,007,389	\$ 2,228,845
Special Revenue Fund	\$ 30,132,708	\$ 58,004,842	\$ 41,764,457
GRAND TOTAL	<u>\$ 38,664,468</u>	<u>\$ 64,012,231</u>	<u>\$ 43,993,302</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

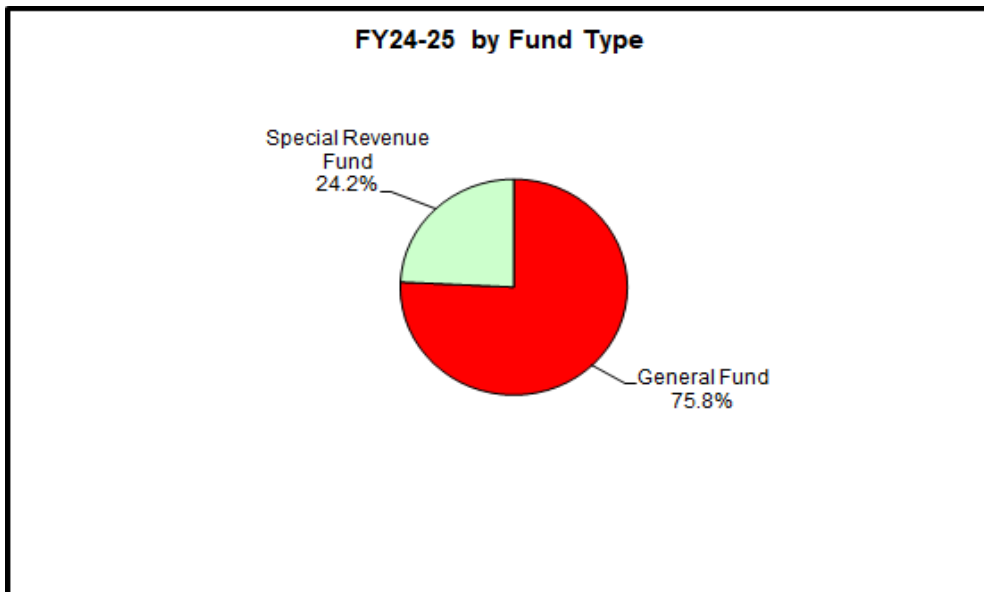
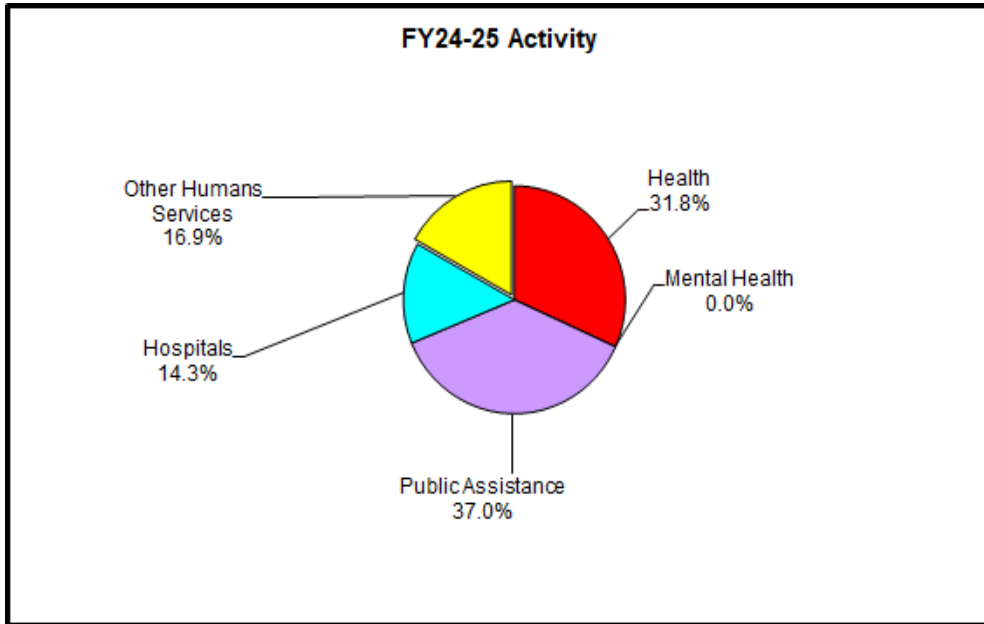
HUMAN SERVICES

LEE COUNTY - FLORIDA
2024 - 2025

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Health	\$ 9,098,371	\$ 10,046,457	\$ 10,556,933
Mental Health	\$ 330,789	\$ 22,109	\$ 0
Public Assistance	\$ 8,638,990	\$ 9,590,401	\$ 12,306,227
Hospitals	\$ 4,398,772	\$ 4,688,166	\$ 4,767,451
Other Human Services	\$ 5,865,415	\$ 6,510,183	\$ 5,601,441
GRAND TOTAL	<u>\$ 28,332,337</u>	<u>\$ 30,857,316</u>	<u>\$ 33,232,052</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 20,190,417	\$ 21,648,522	\$ 25,174,983
Special Revenue Fund	\$ 8,141,920	\$ 9,208,794	\$ 8,057,069
GRAND TOTAL	<u>\$ 28,332,337</u>	<u>\$ 30,857,316</u>	<u>\$ 33,232,052</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

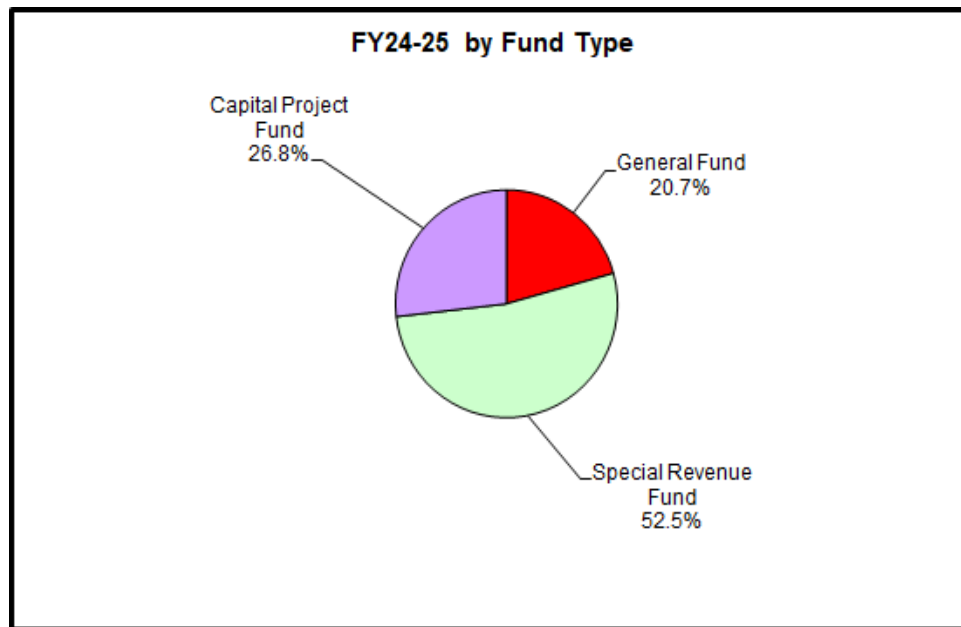
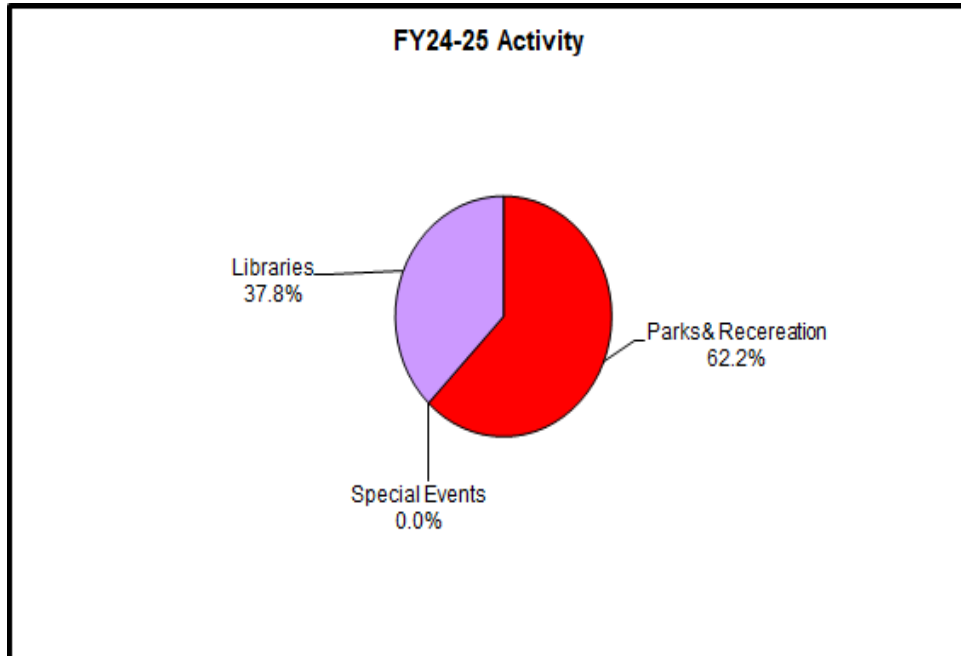
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2024 - 2025

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Parks & Recreations	\$ 56,868,170	\$ 65,894,657	\$ 72,621,491
Special Events	\$ 24,500	\$ 49,500	\$ 0
Libraries	\$ 39,045,785	\$ 37,155,583	\$ 44,144,181
GRAND TOTAL	<u><u>\$ 95,938,455</u></u>	<u><u>\$ 103,099,740</u></u>	<u><u>\$ 116,765,672</u></u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 20,334,360	\$ 26,294,516	\$ 24,142,161
Special Revenue Fund	\$ 50,455,165	\$ 53,774,884	\$ 61,320,162
Capital Project Fund	\$ 25,148,930	\$ 23,030,340	\$ 31,303,349
GRAND TOTAL	<u><u>\$ 95,938,455</u></u>	<u><u>\$ 103,099,740</u></u>	<u><u>\$ 116,765,672</u></u>

CULTURE AND RECREATION



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

CULTURE AND RECREATION

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

Parks and Recreation

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

Libraries

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

Other Culture and Recreation

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



Lee County
Southwest Florida

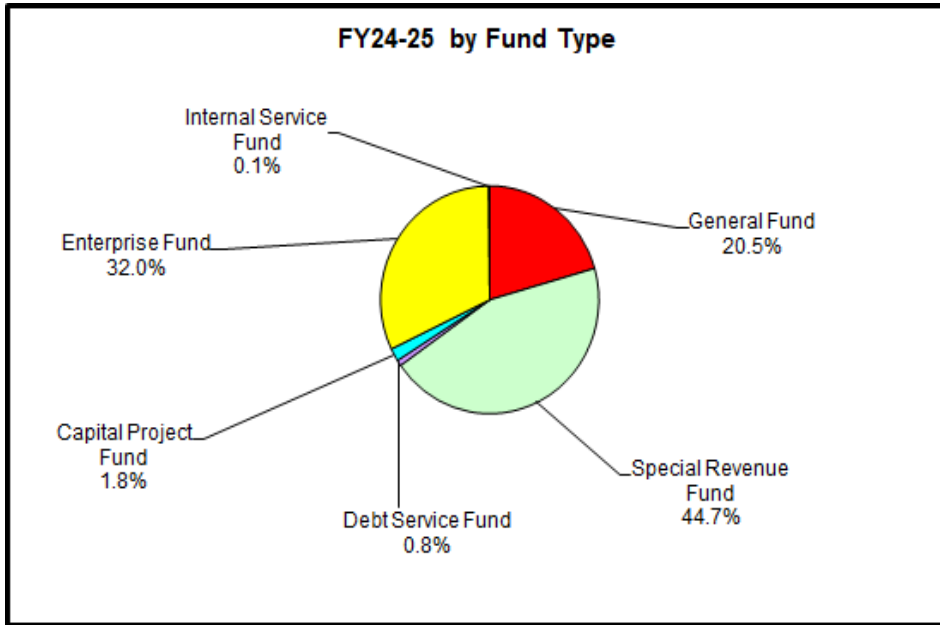
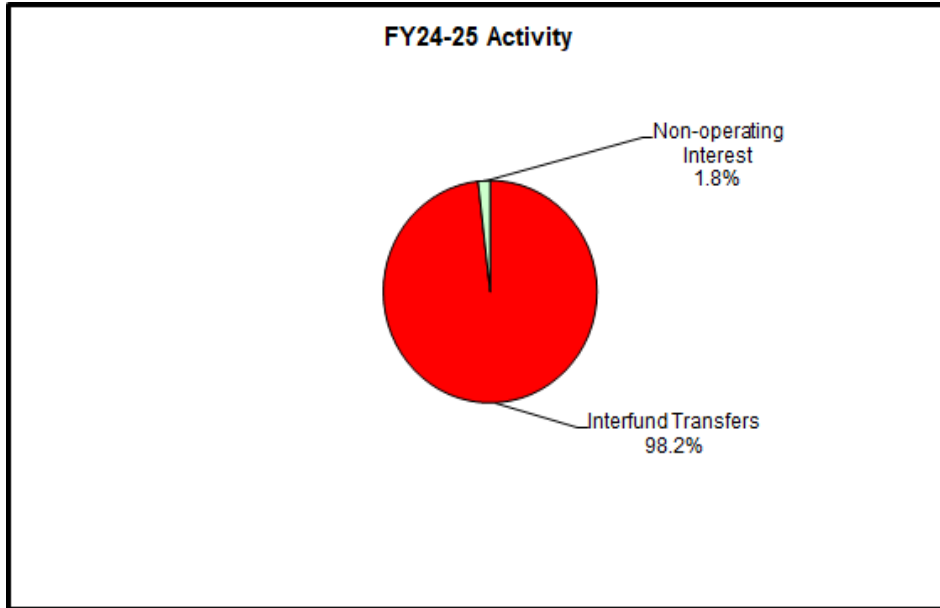
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2024 - 2025

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Capital Lease Acquisition 820	\$ 13,951,903	\$ 0	\$ 0
Interfund Transfer 840	\$ 387,283,027	\$ 455,117,495	\$ 460,564,401
Txfer Out from Const Officers 850			
Non-operating Interest 880	\$ 8,900,345	\$ 9,519,649	\$ 8,437,588
GRAND TOTAL	<u>\$ 410,135,275</u>	<u>\$ 464,637,144</u>	<u>\$ 469,001,989</u>

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 148,784,566	\$148,552,772	\$ 96,333,343
Special Revenue Fund	\$ 121,537,224	\$132,972,753	\$ 209,549,650
Debt Service Fund	\$ 3,617,564	\$ 4,383,218	\$ 3,842,600
Capital Project Fund	\$ 13,925,663	\$ 8,303,394	\$ 8,654,093
Enterprise Fund	\$ 115,744,161	\$168,520,693	\$ 150,047,303
Internal Service Fund	\$ 6,526,097	\$ 1,904,314	\$ 575,000
GRAND TOTAL	<u>\$ 410,135,275</u>	<u>\$464,637,144</u>	<u>\$ 469,001,989</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

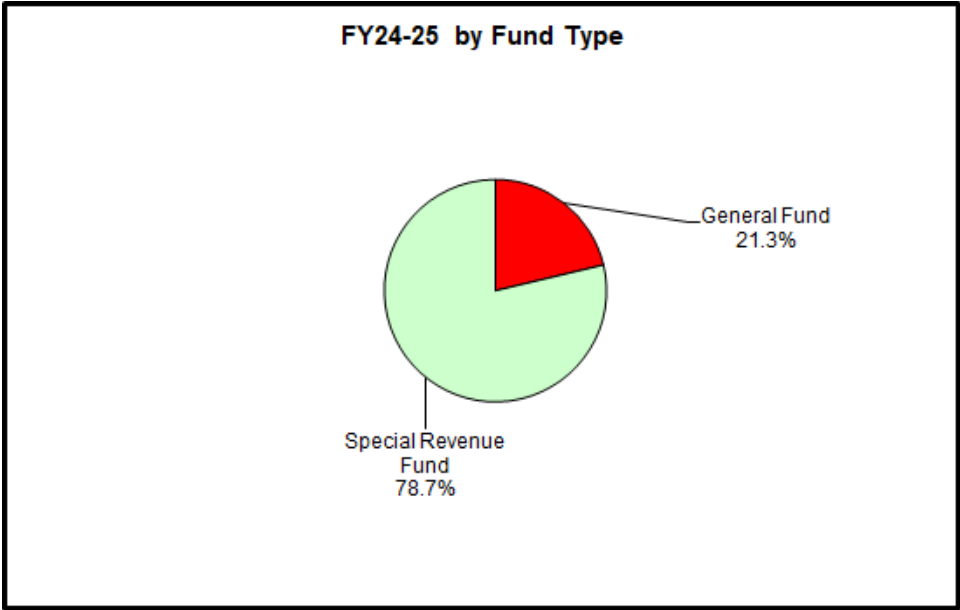
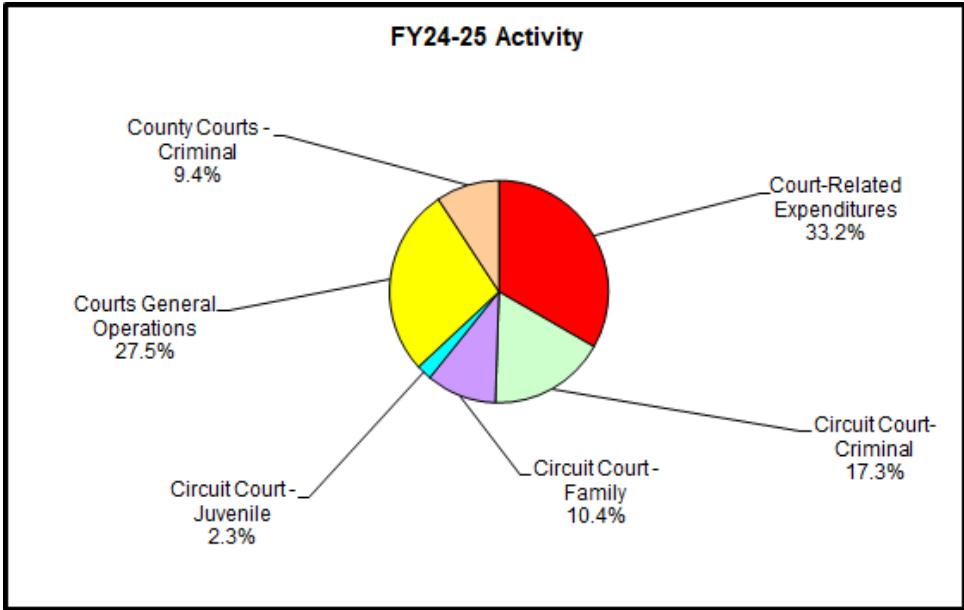
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2024 - 2025

	2022 - 2023 <u>ACTUAL</u>	2023 - 2024 UNAUDITED <u>ACTUAL</u>	2024 - 2025 ADOPTED <u>BUDGET</u>
FUNCTION			
Court-Related Expenditures 900	\$ 6,950,699	\$ 7,449,162	\$ 8,568,372
Circuit Court- Criminal 910	\$ 3,702,197	\$ 3,837,764	\$ 4,458,608
Circuit Court - Family 930	\$ 1,873,853	\$ 2,091,534	\$ 2,676,720
Circuit Court - Juvenile 940	\$ 507,771	\$ 548,689	\$ 580,065
Courts General Operations 955	\$ 6,256,205	\$ 6,490,131	\$ 7,082,072
County Courts - Criminal 965	\$ 2,108,511	\$ 2,043,008	\$ 2,412,863
GRAND TOTAL	<u>\$ 21,399,236</u>	<u>\$ 22,460,288</u>	<u>\$ 25,778,700</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 4,824,002	\$ 4,792,102	\$ 5,484,948
Special Revenue Fund	\$ 16,575,234	\$ 17,668,186	\$ 20,293,752
GRAND TOTAL	<u>\$ 21,399,236</u>	<u>\$ 22,460,288</u>	<u>\$ 25,778,700</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.