

**ATTACHMENT 2**

Village of Estero  
 Fiscal Year 2019-2020  
 Budget Highlights

Draft 9/18/19

Summarized below are the activity by Fund Type:

	Actual 2017-2018	Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020	+ / (-) over Budget
<b>General Fund</b>					
Revenue	\$ 12,667,107	\$ 12,409,870	\$ 12,775,030	\$ 12,809,580	\$ 399,710
Expenditures	<u>4,033,667</u>	<u>6,153,640</u>	<u>4,961,160</u>	<u>5,596,670</u>	<u>(556,970)</u>
Excess before Capital Projects	8,633,440	6,256,230	7,813,870	7,212,910	956,680
Debt Service/Issuance Cost	-	1,600,000	1,058,300	1,415,800	(184,200)
Debt Reduction	<u>-</u>	<u>-</u>	<u>4,000,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
	<u>8,633,440</u>	<u>4,656,230</u>	<u>2,755,570</u>	<u>4,697,110</u>	<u>40,880</u>
<b>Special Revenue: Building Permit Fees Fund</b>					
Revenue	1,333,427	1,143,000	1,020,100	1,020,100	(122,900)
Expenditures	<u>942,351</u>	<u>1,179,460</u>	<u>917,600</u>	<u>1,138,830</u>	<u>(40,630)</u>
Excess (Deficit)	<u>391,076</u>	<u>(36,460)</u>	<u>102,500</u>	<u>(118,730)</u>	<u>(82,270)</u>
<b>Debt Service Fund</b>					
Debt Reduction	<u>-</u>	<u>-</u>	<u>4,000,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
<b>Capital Projects</b>					
Revenue	3,808,277	4,959,520	2,081,320	6,455,700 <sup>1</sup>	1,496,180
Debt Proceeds	-	21,000,000	20,000,000	-	(21,000,000)
Expenditures	<u>494,611</u>	<u>37,099,020</u>	<u>27,000,460</u>	<u>12,258,160</u>	<u>(24,840,860)</u>
Excess (Deficit)	<u>3,313,666</u>	<u>(11,139,500)</u>	<u>(4,919,140)</u>	<u>(5,802,460)</u>	<u>5,337,040</u>
	<u>\$ 12,338,182</u>	<u>\$ (6,519,730)</u>	<u>\$ 1,938,930</u>	<u>\$ (124,080)</u>	<u>\$ 6,395,650</u>

<sup>1</sup> Other State and local revenue includes approximately \$3.0 million of non-recurring capital projects funding.

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The following schedule represents a summary of Revenues by Category:

	Actual 2017-2018	Budget 2018-2019	% of Total	Estimated 2018-2019	Budget 2019-2020	% of Total	+ / (-) over Requested
Ad Valorem Tax	\$ 4,819,043	\$ 4,910,000	26.6%	\$ 4,910,000	\$ 5,022,000	24.7%	\$ 112,000
Gas Tax	927,248	928,000	5.0%	928,000	928,000 <sup>1</sup>	4.6%	-
Franchise Fees	2,288,523	2,226,000	12.0%	2,226,000	2,226,000	11.0%	-
Communication Svcs Tax	794,969	807,000	4.4%	807,000	807,000	4.0%	-
Other Taxes	22,561	22,500	0.1%	22,500	22,500	0.1%	-
Licenses, Permits and Fees	1,854,018	1,144,800	6.2%	1,020,100	1,020,100 <sup>1</sup>	5.0%	(124,700)
State Shared Revenue	750,739	754,000	4.1%	754,000	754,000 <sup>1</sup>	3.8%	-
1/2 Cent Sales Tax	2,730,401	2,690,000	14.5%	2,730,000	2,730,000	13.5%	40,000
Other State & Local Revenue	41,771	2,342,570	12.7%	146,570	2,346,020 <sup>3</sup>	11.6%	3,450
Grants	-	766,000	4.1%	11,860	777,860 <sup>1</sup>	3.8%	11,860
Charges for Service	279,144	211,100	1.1%	146,500	158,500	0.8%	(52,600)
Impact Fees <sup>2</sup>	2,802,272	1,554,520	8.4%	1,558,320	3,030,700 <sup>1</sup>	14.9%	1,476,180
Investment Earnings	407,795	130,600	0.7%	532,400	372,400	1.8%	241,800
Other Revenue	90,327	25,300	0.1%	83,200	90,300	0.4%	65,000
<b>Total Revenues</b>	<b>17,808,811</b>	<b>18,512,390</b>	<b>100.0%</b>	<b>15,876,450</b>	<b>20,285,380</b>	<b>100.0%</b>	<b>1,772,990</b>
Transfers from Other Funds	494,611	34,441,900		31,928,760	9,864,160		(24,577,740)
Proceeds from Debt	-	21,000,000		20,000,000	-		(21,000,000)
Beginning Fund Balance	18,647,828	28,914,700		30,986,010	32,924,940		4,010,240
<b>Total Sources of Funds</b>	<b>\$ 36,951,250</b>	<b>\$ 102,868,990</b>		<b>\$ 98,791,220</b>	<b>\$ 63,074,480</b>		<b>\$ (39,794,510)</b>

<sup>1</sup> Included in the categories above is revenue restricted for use on roads, parks and building inspections. The Village's restricted revenue totals \$5.9 million (29% of total revenues) and is included in the above amounts as follows: Gas Tax of \$928,000, Building Fees of \$1,017,700 State Shared Revenue-Fuel Tax of \$179,000, Grants of \$777,860, and Impact Fees of \$3,030,700.

<sup>2</sup> Impact Fee revenue reflects the growth model projections which provided data regarding future development within the Village.

<sup>3</sup> Other State and local revenue includes approximately \$2.2 million of non-recurring capital projects funding.

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The following schedule represents a summary of *Expenditures by Function* <sup>3</sup>:

	Actual 2017-2018	Budget 2018-2019	% of Total	Estimated 2018-2019	Budget 2019-2020	% of Total	+ / (-) over Requested
General Government (51x)	\$ 2,944,763	\$ 30,280,140	65.7%	\$ 28,115,101	\$ 5,141,410	25.2%	\$ (25,138,730)
Public Safety (52x)	1,177,316	1,367,660	3.0%	1,412,660	1,341,890	6.6%	(25,770)
Physical Environment (53x)	521,608	354,400	0.8%	233,226	305,000	1.5%	(49,400)
Transportation (54x)	804,182	12,170,920	26.4%	2,904,233	12,122,360	59.4%	(48,560)
Human Services (56x)	22,760	34,000	0.1%	34,000	38,000	0.2%	4,000
Culture and Recreation (57x)	-	225,000	0.5%	180,000	45,000	0.2%	(180,000)
Debt Service (517)	-	1,600,000	3.5%	1,058,300	1,415,800	6.9%	(184,200)
<i>Total Expenditures</i>	<u>5,470,629</u>	<u>46,032,120</u>	<u>100.0%</u>	<u>33,937,520</u>	<u>20,409,460</u>	<u>100.0%</u>	<u>(25,622,660)</u>
Transfers to Other Funds	494,611	34,441,900		31,928,760	9,864,160		(24,577,740)
Projected Ending Fund Balance	<u>30,986,010</u>	<u>22,394,970</u>		<u>32,924,940</u>	<u>32,800,860</u>		<u>10,405,890</u>
<b>Total Uses of Funds</b>	<u>\$ 36,951,250</u>	<u>\$ 102,868,990</u>		<u>\$ 98,791,220</u>	<u>\$ 63,074,480</u>		<u>\$ (39,794,510)</u>
Full Time Equivalent Positions	<u>11.0</u>	<u>11.5</u>		<u>11.0</u>	<u>12.0</u>		<u>0.5</u>
Contract Full Time Equivalent Positions	<u>12.5</u>	<u>12.0</u>		<u>12.0</u>	<u>12.0</u>		<u>-</u>

<sup>3</sup> Expenditure Functions are as required by the Florida State Chart of Accounts.

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The following schedule represents a summary of *Expenditures by Cost Center* :

	Actual 2017-2018	Budget 2018-2019	% of Total	Estimated 2018-2019	Budget 2019-2020	% of Total	+ / (-) over Amended
Village Council	\$ 146,440	\$ 164,430	0.3%	\$ 149,002	\$ 165,200	1.1%	\$ 770
Village Manager	588,290	638,800	1.4%	521,809	654,760	3.2%	15,960
Village Attorney	278,525	630,050	1.4%	631,000	297,000	1.5%	(333,050)
Village Clerk	130,763	257,600	0.6%	207,578	192,000	0.9%	(65,600)
Finance	240,028	377,520	0.8%	345,843	370,100	1.8%	(7,420)
Community Development							
Development	433,677	769,200	1.7%	638,254	707,900	3.5%	(61,300)
Planning, Zoning & Development Review	390,516	434,100	0.9%	355,000	397,000	1.9%	(37,100)
Code Compliance	158,119	178,200	0.4%	165,200	171,200	0.8%	(7,000)
Animal Control	22,760	34,000	-	34,000	38,000	0.2%	4,000
Public Works							
Physical Environment and Natural Resources	433,352	354,400	0.8%	233,226	305,000	1.5%	(49,400)
Transportation	427,673	1,071,900	2.3%	590,173	1,147,950	5.6%	76,050
Information Technologies	98,906	122,440	0.3%	149,200	159,000	0.8%	36,560
Law Enforcement	4,610	10,000	0.0%	19,860	21,860	0.1%	11,860
Parks & Recreation	-	225,000	0.5%	180,000	45,000	0.2%	(180,000)
General Governmental							
Operations	607,772	886,000	1.9%	431,015	914,700	4.5%	28,700
Disaster Services	<u>72,236</u>	-	0.0%	<u>310,000</u>	<u>10,000</u>	0.0%	<u>10,000</u>
Operating Expenditures	4,033,667	6,153,640	13.3%	4,961,160	5,596,670	27.6%	(556,970)
Building Permit Fees	942,351	1,179,460	2.6%	917,600	1,138,830	5.6%	(40,630)
Debt Service	-	1,600,000	3.5%	1,058,300	1,415,800	6.9%	(184,200)
Capital Projects	<u>494,611</u>	<u>37,099,020</u>	<u>80.6%</u>	<u>27,000,460</u>	<u>12,258,160</u>	<u>59.9%</u>	<u>(24,840,860)</u>
Total Expenditures	5,470,629	46,032,120	<u>100.0%</u>	33,937,520	20,409,460	<u>100.0%</u>	(25,622,660)
Transfers to Other Funds	494,611	34,441,900		31,928,760	9,864,160		(24,577,740)
Projected Ending Fund Balance	<u>30,986,010</u>	<u>22,394,970</u>		<u>32,924,940</u>	<u>32,800,860</u>		<u>10,405,890</u>
<b>Total Uses of Funds</b>	<u>\$ 36,951,250</u>	<u>\$ 102,868,990</u>		<u>\$ 98,791,220</u>	<u>\$ 63,074,480</u>		<u>\$ (39,794,510)</u>

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	General Fund	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Prior Year Surplus/Beginning Fund Balance	\$ 17,156,820	\$ 681,560	\$ 4,000,000	\$ 11,086,560	\$ 32,924,940
<b>Revenues</b>					
Ad Valorem Tax	5,022,000	-	-	-	5,022,000
Gas Tax	535,000	-	-	393,000	928,000
Franchise Fees	2,226,000	-	-	-	2,226,000
Communication Services Tax	807,000	-	-	-	807,000
Other Taxes	22,500	-	-	-	22,500
Licenses and Permits	2,400	1,017,700	-	-	1,020,100
Intergovernmental Revenues	3,645,880	-	-	2,962,000	6,607,880
Charges for Services	158,500	-	-	-	158,500
Impact Fees	-	-	-	3,030,700	3,030,700
Investment Earnings	300,000	2,400	-	70,000	372,400
Other Miscellaneous Revenues	90,300	-	-	-	90,300
<b>Total Revenues</b>	<b>12,809,580</b>	<b>1,020,100</b>	<b>-</b>	<b>6,455,700</b>	<b>20,285,380</b>
<b>Other Financing Sources</b>					
Transfers from Other Funds	-	-	2,515,800	7,348,360	9,864,160
<b>Total Revenues &amp; Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>2,515,800</b>	<b>7,348,360</b>	<b>9,864,160</b>
<b>Total Sources of Funds</b>	<b>\$ 29,966,400</b>	<b>\$ 1,701,660</b>	<b>\$ 6,515,800</b>	<b>\$ 24,890,620</b>	<b>\$ 63,074,480</b>
<b>Expenditures</b>					
General Government	\$ 3,857,660	\$ -	\$ -	\$ 1,283,750	\$ 5,141,410
Public Safety	203,060	1,138,830	-	-	1,341,890
Physical Environment	305,000	-	-	-	305,000
Transportation	1,147,950	-	-	10,974,410	12,122,360
Human Services	38,000	-	-	-	38,000
Culture and Recreation	45,000	-	-	-	45,000
Debt Service	-	-	1,415,800	-	1,415,800
<b>Total Expenditures</b>	<b>5,596,670</b>	<b>1,138,830</b>	<b>1,415,800</b>	<b>12,258,160</b>	<b>20,409,460</b>
<b>Surplus (deficit)</b>	<b>7,212,910</b>	<b>(118,730)</b>	<b>(1,415,800)</b>	<b>(5,802,460)</b>	<b>(124,080)</b>
<b>Other Financing Uses</b>					
Transfers to Other Funds	9,864,160	-	-	-	9,864,160
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>15,460,830</b>	<b>1,138,830</b>	<b>1,415,800</b>	<b>12,258,160</b>	<b>30,273,620</b>
<b>Change in Fund Balance</b>	<b>(2,651,250)</b>	<b>(118,730)</b>	<b>1,100,000</b>	<b>1,545,900</b>	<b>(124,080)</b>
<b>Fund Balances</b>					
Unassigned and Reserved for:					
Operating Reserves at 12 months	5,596,700	-	-	-	5,596,700
Litigation Defense Reserve	670,000	-	-	-	670,000
Major Road Maintenance Reserve	148,000	-	-	-	148,000
Capital Projects	8,090,870	-	-	-	8,090,870
Restricted for Capital Projects:					
Road Impact Fees	-	-	-	9,534,960	9,534,960
Gas Tax Construction or Resurfacing	-	-	-	381,540	381,540
Public Land Acquisition	-	-	-	430,920	430,920
Community & Park Impact Fees/Park Entrance	-	-	-	1,431,150	1,431,150
Regional Park Impact Fees	-	-	-	853,890	853,890
Building Permit Fees Surplus	-	562,830	-	-	562,830
Debt Reduction	-	-	5,100,000	-	5,100,000
<b>Total Ending Fund Balance</b>	<b>14,505,570</b>	<b>562,830</b>	<b>5,100,000</b>	<b>12,632,460</b>	<b>32,800,860</b>
<b>Total Use of Funds</b>	<b>\$ 29,966,400</b>	<b>\$ 1,701,660</b>	<b>\$ 6,515,800</b>	<b>\$ 24,890,620</b>	<b>\$ 63,074,480</b>

Village of Estero  
Fiscal Year 2019-2020  
General Fund Revenue Summary

Fund 001 General Fund		Actual	Budget	Estimated	Budget	+ / (-) over
		2017-2018	2018-2019	2018-2019	2019-2020	Budget
3110000	Ad Valorem Taxes <sup>1</sup>	4,819,043	4,910,000	4,910,000	5,022,000	112,000
3152000	Local Communication Services Tax	794,969	807,000	807,000	807,000	-
3160000	Business Tax - Estero Portion	22,561	22,500	22,500	22,500	-
	<b>Taxes Total</b>	<b>5,636,573</b>	<b>5,739,500</b>	<b>5,739,500</b>	<b>5,851,500</b>	<b>112,000</b>
3124100	Local Option Gas Tax-1 to 6 Cent	535,730	535,000	535,000	535,000	-
	<b>Gas Tax Total</b>	<b>535,730</b>	<b>535,000</b>	<b>535,000</b>	<b>535,000</b>	<b>-</b>
3231000	Franchise Fees-FPL Electric	2,131,592	2,070,000	2,070,000	2,070,000	-
3237000	Franchise Fees-Solid Waste	156,931	156,000	156,000	156,000	-
	<b>Franchise Fees Total</b>	<b>2,288,523</b>	<b>2,226,000</b>	<b>2,226,000</b>	<b>2,226,000</b>	<b>-</b>
3290000	Right of Way Permits	1,400	2,400	2,400	2,400	-
	<b>Licenses &amp; Permits Total</b>	<b>1,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>
	State Shared Revenues					
3351200	Revenue Sharing-Sales Tax Portion	572,962	575,000	575,000	575,000	-
3351201	Revenue Sharing-Fuel Tax Portion	177,777	179,000	179,000	179,000	-
3351400	Mobile Home License Tax	1,817	1,500	1,500	1,500	-
3351500	Alcohol Beverage Licenses	27,776	30,000	30,000	30,000	-
3351800	Half-cent Sales Tax	2,730,401	2,690,000	2,730,000	2,730,000	40,000
3354901	Florida DOT-US41 Light Maint	12,178	115,070	115,070	118,520	3,450
3373000	Marine Patrol Grant (WCIND)	-	-	11,860	11,860	11,860
	<b>Intergovernmental Total</b>	<b>3,522,911</b>	<b>3,590,570</b>	<b>3,642,430</b>	<b>3,645,880</b>	<b>55,310</b>
3413000	Impact Fee Administrative Fees	109,712	46,000	50,000	50,000	4,000
3413000	Cost Recovery-Administrative Fees	16,100	8,500	10,000	10,000	1,500
3419000	Development/Zoning-Fixed Fees	74,053	70,000	50,000	50,000	(20,000)
3419009	Cost Recovery-Professional Svcs	72,699	85,100	35,000	47,000	(38,100)
3439000	Code Comp & Contractor License	6,580	1,500	1,500	1,500	-
	<b>Charges for Service Total</b>	<b>279,144</b>	<b>211,100</b>	<b>146,500</b>	<b>158,500</b>	<b>(52,600)</b>
3590000	Fine and Forfeitures	543	300	300	300	-
	<b>Fines &amp; Forfeitures Total</b>	<b>543</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>-</b>
3611000	Interest Income	312,499	80,000	400,000	300,000	220,000
	<b>Interest Income Total</b>	<b>312,499</b>	<b>80,000</b>	<b>400,000</b>	<b>300,000</b>	<b>220,000</b>
3620000	Rents and Royalties	-	-	42,900	60,000	60,000
3699000	Other Miscellaneous Revenue	89,784	25,000	40,000	30,000	5,000
	<b>Miscellaneous Revenue Total</b>	<b>89,784</b>	<b>25,000</b>	<b>82,900</b>	<b>90,000</b>	<b>65,000</b>
		-	-	-	-	-
	<b>Total General Fund Revenues</b>	<b>\$ 12,667,107</b>	<b>\$ 12,409,870</b>	<b>\$ 12,775,030</b>	<b>\$ 12,809,580</b>	<b>\$ 399,710</b>

<sup>1</sup> Requested Budget 2019-2020 revenue was based upon the property taxable value as of July 1, 2019, \$6,819,224,265, with millage rate of 0.7750 tax rate per \$1,000 of taxable value and budgeted at a 95% collection rate.

Village of Estero  
Fiscal Year 2019-2020  
General Fund Expenditure Summary

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	Actual <u>2017-2018</u>	Budget <u>2018-2019</u>	Estimated <u>2018-2019</u>	Budget <u>2019-2020</u>	+ / (-) over <u>Budget</u>
Personal Services	\$ 1,386,701	\$ 1,653,000	\$ 1,510,782	\$ 1,747,900	\$ 94,900
Operating Expenditures	2,430,234	4,448,640	3,450,378	3,791,570	(657,070)
Capital Outlay	216,732	52,000	-	57,200	5,200
	-	-	-	-	-
<i>Total Operating Expenditures</i>	4,033,667	6,153,640	4,961,160	5,596,670	(556,970)
Transfers to Debt Service & Reduction	-	1,600,000	5,058,300	2,515,800	915,800
Transfers to Capital Projects	494,611	11,841,900	6,870,460	7,348,360	(4,493,540)
	-	-	-	-	-
	<b><u>\$ 4,528,278</u></b>	<b><u>\$ 19,595,540</u></b>	<b><u>\$ 16,889,920</u></b>	<b><u>\$ 15,460,830</u></b>	<b><u>\$ (4,134,710)</u></b>
Full Time Equivalent Positions	<u>11.0</u>	<u>11.5</u>	<u>11.0</u>	<u>12.0</u>	<u>0.5</u>
Contract Full Time Equivalent Positions	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>-</u>
<i>Expenditures by Cost Center:</i>					
Village Council	\$ 146,440	\$ 164,430	\$ 149,002	\$ 165,200	\$ 770
Village Manager	588,290	638,800	521,809	654,760	15,960
Village Attorney	278,525	630,050	631,000	297,000	(333,050)
Village Clerk	130,763	257,600	207,578	192,000	(65,600)
Finance	240,028	377,520	345,843	370,100	(7,420)
Community Development					
Development Services	433,677	769,200	638,254	707,900	(61,300)
Planning, Zoning & Development Service	390,516	434,100	355,000	397,000	(37,100)
Code Compliance Services	158,119	178,200	165,200	171,200	(7,000)
Animal Control	22,760	34,000	34,000	38,000	4,000
Public Works					
Physical Environment/Natural Resourc	433,352	354,400	233,226	305,000	(49,400)
Transportation	427,673	1,071,900	590,173	1,147,950	76,050
Information Technologies	98,906	122,440	149,200	159,000	36,560
Law Enforcement	4,610	10,000	19,860	21,860	11,860
Parks & Recreation	-	225,000	180,000	45,000	(180,000)
General Government Operations	607,772	886,000	431,015	914,700	28,700
Disaster Services	72,236	-	310,000	10,000	10,000
Transfers to Debt Service & Reduction	-	1,600,000	5,058,300	2,515,800	915,800
Transfers to Capital Projects	494,611	11,841,900	6,870,460	7,348,360	(4,493,540)
	-	-	-	-	-
	<b><u>\$ 4,528,278</u></b>	<b><u>\$ 19,595,540</u></b>	<b><u>\$ 16,889,920</u></b>	<b><u>\$ 15,460,830</u></b>	<b><u>\$ (4,134,710)</u></b>
<i>Expenditures by Function: <sup>1</sup></i>					
General Government (51x)	\$ 2,914,917	\$ 4,280,140	\$ 3,428,701	\$ 3,857,660	(422,480)
Public Safety (52x)	234,965	188,200	495,060	203,060	14,860
Physical Environment (53x)	433,352	354,400	233,226	305,000	(49,400)
Transportation (54x)	427,673	1,071,900	590,173	1,147,950	76,050
Human Services (56x)	22,760	34,000	34,000	38,000	4,000
Culture & Recreation (57x)	-	225,000	180,000	45,000	(180,000)
Transfers to Debt Service & Reduction	-	1,600,000	5,058,300	2,515,800	915,800
Transfers to Capital Projects	494,611	11,841,900	6,870,460	7,348,360	(4,493,540)
	-	-	-	-	-
	<b><u>\$ 4,528,278</u></b>	<b><u>\$ 19,595,540</u></b>	<b><u>\$ 16,889,920</u></b>	<b><u>\$ 15,460,830</u></b>	<b><u>\$ (4,134,710)</u></b>

<sup>1</sup> Expenditure Functions are as required by the Florida State Chart of Accounts.

Village of Estero  
Fiscal Year 2019-2020  
Village Council Expenditures

Draft 9/18/19

*Function:* Village Council is the elected governing body of the Village, providing policy direction to the Administration. Estero has a seven-member Council elected at large for four-year terms to represent each of the Village's seven districts. Elections are on a staggered basis every two years, with three seats being elected at one election and the other four the following election. The Village Council then appoints its own Mayor and Vice Mayor from among the Councilmembers. Village Council also appoints a Village Attorney, Village Clerk, and Village Manager. Estero is a Council-Manager form of government where the Village Council is the legislative arm and the Village Manager is the administrative arm.

Fund	<i>001 General Fund</i>	Cost Center	<i>100 Village Council</i>	Transaction	<i>511 Legislative</i>		
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
511100	Executive Salaries		124,277	124,300	124,277	124,300	-
5112100	FICA Taxes		9,507	9,600	9,508	9,600	-
5112400	Workers Compensation		349	400	304	400	-
5112500	Unemployment Compensation		1,602	1,900	1,884	1,900	-
			-	-	-	-	-
	<b>Total Personal Services</b>		<b><u>135,735</u></b>	<b><u>136,200</u></b>	<b><u>135,973</u></b>	<b><u>136,200</u></b>	<b><u>-</u></b>
5114000	Travel & Per Diem <sup>1</sup>		4,777	22,000	5,959	22,000	-
5115400	Books, Pub, Memberships <sup>2</sup>		3,865	4,230	4,970	5,000	770
5115500	Training <sup>1</sup>		2,063	2,000	2,100	2,000	-
			-	-	-	-	-
	<b>Total Operating Expenditures</b>		<b><u>10,705</u></b>	<b><u>28,230</u></b>	<b><u>13,029</u></b>	<b><u>29,000</u></b>	<b><u>770</u></b>
			-	-	-	-	-
	<b>Village Council Expenditures</b>		<b><u>\$ 146,440</u></b>	<b><u>\$ 164,430</u></b>	<b><u>\$ 149,002</u></b>	<b><u>\$ 165,200</u></b>	<b><u>\$ 770</u></b>
			-	-	-	-	-
	<b>Full Time Equivalent Positions</b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

<sup>1</sup> Travel and Per Diem and Training line items include \$3,000 per Village Council Member and \$3,000 for Ethics training.

<sup>2</sup> Books, Publications and Memberships include Florida League of Cities and Southwest Florida League of Cities



Village of Estero  
Fiscal Year 2019-2020  
Village Manager Expenditures

Draft 9/18/19

*Function:* The Village Manager, as the Chief Operations Officer of the Village, is responsible for various functions assigned by the Village's Charter. These include overseeing the implementation and administration of policies set by the Village Council, directing and supervising all departments, and overseeing the day-to-day activities of the municipality. Administrative duties include agenda preparation, coordination and review of the annual operating and capital improvement budgets, facilitation of Village communications, and implementation of sound management practices. The Village Manager's office has the responsibility to ensure the needs and concerns of the community and the Village organization are properly addressed. To accomplish this, the manager is involved in community, county, regional and state issues, as well as supporting and guiding the Village organization.

Fund	<b>001 General Fund</b>	Cost Center	<b>200 Village Manager</b>	Transaction	<b>512 Executive</b>		
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
5121100	Executive Salaries		182,386	189,200	189,682	196,800	7,600
5121101	Car Allowance		7,220	7,200	7,200	7,200	-
5121200	Regular Salaries & Wages		201,371	133,400	133,674	138,700	5,300
5122100	FICA Taxes		25,961	21,100	22,620	22,100	1,000
5122200	Retirement Contributions <sup>1</sup>		25,973	30,700	30,719	31,900	1,200
5122300	Insurance <sup>1</sup>		73,822	81,400	72,026	79,500	(1,900)
5122400	Workers Compensation		1,038	1,000	698	900	(100)
5122500	Unemployment Compensation		1,161	800	840	900	100
			-	-	-	-	-
	<b>Total Personal Services</b>		<u><b>518,932</b></u>	<u><b>464,800</b></u>	<u><b>457,459</b></u>	<u><b>478,000</b></u>	<u><b>13,200</b></u>
5123150	Miscellaneous Professional Svcs <sup>2</sup>		8,359	75,000	370	75,000	-
5123401	Communication Svcs		31,125	30,000	31,500	32,760	2,760
5123450	Miscellaneous Contractual Svcs <sup>3</sup>		-	35,000	-	35,000	-
5124000	Travel & Per Diem <sup>4</sup>		5,075	12,000	12,000	12,000	-
5124810	Public Relations		18,981	15,000	13,460	15,000	-
5125400	Books, Pub, Membership <sup>5</sup>		2,270	3,000	3,020	3,000	-
5125500	Training <sup>4</sup>		3,548	4,000	4,000	4,000	-
			-	-	-	-	-
	<b>Total Operating Expenditures</b>		<u><b>69,358</b></u>	<u><b>174,000</b></u>	<u><b>64,350</b></u>	<u><b>176,760</b></u>	<u><b>2,760</b></u>
			-	-	-	-	-
	<b>Village Manager Expenditures</b>		<u><b>\$ 588,290</b></u>	<u><b>\$ 638,800</b></u>	<u><b>\$ 521,809</b></u>	<u><b>\$ 654,760</b></u>	<u><b>\$ 15,960</b></u>
			-	-	-	-	-
	Full Time Equivalent Positions		<u><u>3.5</u></u>	<u><u>3.0</u></u>	<u><u>3.0</u></u>	<u><u>3.0</u></u>	<u><u>-</u></u>

<sup>1</sup> Retirement contributions are budgeted at 9.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

<sup>2</sup> Miscellaneous Professional Services funds available for potential future services, such as Community Survey.

<sup>3</sup> Miscellaneous Contractual Services for unanticipated future service needs.

<sup>4</sup> Travel and Per Diem and Training will provide for conference attendance for the Village Manager and Assistant to the Village Manager.

<sup>5</sup> Books, Publications and Memberships include International City/County Management Association (ICMA) & Florida City/County Management Association (FCCMA) memberships.

Fiscal Year 2019-2020

Village Attorney Expenditures

*Function:* Village legal services provide lawful representation and advice to the Village Council, Village Manager, Village departments, as well as Village ad-hoc boards and committees in a high quality and cost-effective manner. Services are rendered by Village Attorneys contracted through selected firms. Village Council employs special counsel for specific representation.

Fund	001 General Fund	Cost Center	210 Village Attorney	Transaction	514 Legal Counsel		
						Actual	Budget
						<u>2017-2018</u>	<u>2018-2019</u>
						Estimated	Budget
						<u>2018-2019</u>	<u>2019-2020</u>
						+ / (-) over	
						<u>Budget</u>	
Professional Services							
5143100	Village Attorney					122,819	150,000
5143101	Land Use Legal					78,581	87,000
5143102	Comprehensive Plan Legal					41,006	-
5143103	Code Compliance Legal					14,814	12,000
5143104	Land Development Code Legal <sup>1</sup>					5,808	31,050
5143105	Miscellaneous Legal					-	-
5143150	Other Special Legal <sup>2</sup>					15,497	350,000
						-	-
<b>Total Operating Expenditures</b>						<u>278,525</u>	<u>630,050</u>
						-	-
<b>Village Attorney Expenditures</b>						<u>\$ 278,525</u>	<u>\$ 630,050</u>
						-	-
<b>Full Time Equivalent Positions</b>						<u>-</u>	<u>-</u>

<sup>1</sup> Legal services for the land development code update cost are estimated at \$45,000 and will be completed over two fiscal years.

<sup>2</sup> As approved in Ordinance 2019-01, the Litigation Reserve will be replenishment by \$336,000 in estimated expenditures for the 2018-2019 fiscal year. The Litigation Reserve balance for 2019-2020 will be fully funded at \$670,000.

Village of Estero  
Fiscal Year 2019-2020  
Village Clerk Expenditures

Draft 9/18/19

*Function:* The Village Clerk provides administrative services to the Council; records minutes of Village Council. The Clerk manages Village elections; coordinates advisory board member appointment process; is responsible for advertising public hearings; maintains official minute books, ordinances, resolutions, contracts, and responds to public records requests.

Fund	001 General Fund	Cost Center	220 Village Clerk	Transaction	513 Administration		
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
5131200	Regular Salaries & Wages		96,782	116,600	91,967	126,500	9,900
5132100	FICA Taxes		7,384	9,000	7,020	9,700	700
5132200	Retirement Contributions <sup>1</sup>		7,392	8,800	8,737	9,100	300
5132300	Insurance <sup>1</sup>		13,059	14,600	12,700	14,100	(500)
5132400	Workers Compensation		292	400	262	400	-
5132500	Unemployment Compensation		249	600	212	600	-
			-	-	-	-	-
	<b>Total Personal Services</b>		<u>125,158</u>	<u>150,000</u>	<u>120,898</u>	<u>160,400</u>	<u>10,400</u>
	Contractual Services						
5133450	Miscellaneous Contractual Srvcs <sup>2</sup>		1,803	6,000	48,000	-	(6,000)
5133401	Codification		-	25,000	-	25,000	-
5133410	Elections			-	32,380		
	Early Voting		-	14,000	-	-	(14,000)
	Special Elections		-	56,000	-	-	(56,000)
5134000	Travel & Per Diem <sup>3</sup>		-	1,000	1,000	1,000	-
5134800	Legal Notices <sup>4</sup>		3,367	5,000	4,700	5,000	-
5135400	Books, Pub, Memberships		260	500	500	500	-
5135500	Training <sup>3</sup>		175	100	100	100	-
			-	-	-	-	-
	<b>Total Operating Expenditures</b>		<u>5,605</u>	<u>107,600</u>	<u>86,680</u>	<u>31,600</u>	<u>(76,000)</u>
			-	-	-	-	-
	<b>Village Clerk Expenditures</b>		<u>\$ 130,763</u>	<u>\$ 257,600</u>	<u>\$ 207,578</u>	<u>\$ 192,000</u>	<u>\$ (65,600)</u>
			-	-	-	-	-
	Full Time Equivalent Positions		<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>-</u>

<sup>1</sup> Retirement contributions are budgeted at 9.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

<sup>2</sup> Miscellaneous Contractual Services are budgeted for assistance with Clerk duties. The estimated 2018-2019 include an increase related to additional Clerk duties for conversation to Americans with Disabilities Act (ADA) compliant website

<sup>3</sup> Travel and Per Diem and Training line items include conference attendance for the Village Clerk.

<sup>4</sup> Legal Notice cost as required for Ordinances, Truth in Millage Compliance (TRIM) and other required advertisements.

Village of Estero  
Fiscal Year 2019-2020  
Finance Expenditures

Draft 9/18/19

*Function:* Finance is responsible for the fiscal management of the Village, procurement, and human resources. The department is custodian of all Village funds. Responsibilities include budget preparation, budget administration on a day-to-day basis, the preparation of periodic and annual financial statements, developing and administering personnel policies and for risk management services.

Fund	001 General Fund	Cost Center	230 Finance	Transaction	513 Financial		
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
5131200	Regular Salaries & Wages <sup>5</sup>		160,719	261,700	253,338	272,200	10,500
5132100	FICA Taxes <sup>5</sup>		12,270	20,100	19,280	20,900	800
5132200	Retirement Contributions <sup>1</sup>		9,240	10,900	10,920	11,400	500
5132300	Insurance <sup>1</sup>		13,274	14,800	20,003	22,600	7,800
5132400	Workers Compensation		619	800	523	700	(100)
5132500	Unemployment Compensation		679	1,100	579	1,100	-
			-	-	-	-	-
	<b>Total Personal Services</b>		<u>196,801</u>	<u>309,400</u>	<u>304,643</u>	<u>328,900</u>	<u>19,500</u>
	Accounting and Auditing Services						
5133200	Accounting Services <sup>2</sup>		8,650	25,000	3,600	5,000	(20,000)
5133201	Auditing & Actuarial Services <sup>3</sup>		32,000	40,000	34,400	33,000	(7,000)
5134000	Travel & Per Diem <sup>4</sup>		1,024	1,200	1,200	1,200	-
5135400	Books, Pub, Memberships		801	720	800	800	80
5135500	Training <sup>4</sup>		752	1,200	1,200	1,200	-
			-	-	-	-	-
	<b>Total Operating Expenditures</b>		<u>43,227</u>	<u>68,120</u>	<u>41,200</u>	<u>41,200</u>	<u>(26,920)</u>
			-	-	-	-	-
	<b>Finance Expenditures</b>		<u>240,028</u>	<u>377,520</u>	<u>345,843</u>	<u>370,100</u>	<u>(7,420)</u>
	Less Impact Administrative Fees 1.5%		<u>(54,856)</u>	<u>(23,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(2,000)</u>
	<b>Total Financial Impact of Finance Services</b>		<u>\$ 185,172</u>	<u>\$ 354,520</u>	<u>\$ 320,843</u>	<u>\$ 345,100</u>	<u>\$ (9,420)</u>
			-	-	-	-	-
	Full Time Equivalent Positions <sup>5</sup>		<u>2.0</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>	<u>-</u>

<sup>1</sup> Retirement contributions are budgeted at 9.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

<sup>2</sup> Budgeted for future accounting, procurement, human resources or other financial services.

<sup>3</sup> 2018-2019 budget included an anticipated increase for auditing services as the contract will be going out for bid. Also, actuarial services were required to provide data for implement of a new Governmental Accounting Standards Statement.

<sup>4</sup> Travel and Per Diem and Training line items include funding for 40 hours per year of continuing education as required to maintain Florida Certified Public Accounting (CPA) License.

<sup>5</sup> For the 2018-2019 requested budget, the part-time procurement manager was transferred from the Village Manager cost center.

Fiscal Year 2019-2020

Development Services Expenditures

Function: The Community Development Department provides a comprehensive range of services to the public and the development community including, but not limited to, review of development proposals; building permits; changes to the Village's Comprehensive Plan and redevelopment plans; and compliance with Village ordinances. Development services operate within the Community Development Department.

Fund	001 General Fund	Cost Center	239 Development Services	Transaction	515 Planning		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2017-2018	2018-2019	2018-2019	2019-2020	Budget
5151200	Regular Salaries & Wages		144,850	173,300	180,002	180,300	7,000
5152100	FICA Taxes		10,844	13,300	13,679	13,800	500
5152200	Retirement Contributions <sup>1</sup>		12,581	16,500	16,506	17,200	700
5152300	Insurance <sup>1</sup>		23,033	39,100	29,126	35,500	(3,600)
5152400	Workers Compensation		1,626	2,400	2,312	2,300	(100)
5152500	Unemployment Compensation		722	600	629	600	-
<b>Total Personal Services</b>			<b>193,656</b>	<b>245,200</b>	<b>242,254</b>	<b>249,700</b>	<b>4,500</b>
Professional Services							
5153103	Land Development Code <sup>2</sup>		86,614	223,000	110,000	127,000	(96,000)
5153104	Comprehensive Plan/Land						-
	Development Regulations		68,405	-	70,000	40,000	40,000
5153105	Growth Model Services		-	15,000	9,500	10,000	(5,000)
5153106	Development Services Manager		56,109	85,000	85,000	85,000	-
5153150	Miscellaneous Professional Srvcs		3,728	75,000	50,000	65,000	(10,000)
5153409	Economic Development		12,500	60,000	57,500	60,000	-
5154000	Travel & Per Diem <sup>3</sup>		2,082	2,000	2,000	2,000	-
5154800	Legal Notices-Planning and Zoning		5,029	6,000	6,000	6,000	-
5155400	Books, Pub, Memberships		4,419	5,000	5,000	5,000	-
5155500	Training <sup>3</sup>		1,135	1,000	1,000	1,000	-
<b>Total Operating Expenditures</b>			<b>240,021</b>	<b>472,000</b>	<b>396,000</b>	<b>401,000</b>	<b>(71,000)</b>
5156400	Capital Outlay <sup>4</sup>		-	52,000	-	57,200	5,200
<b>Total Capital Outlay</b>			<b>-</b>	<b>52,000</b>	<b>-</b>	<b>57,200</b>	<b>5,200</b>
<b>Development Services Expenditures</b>			<b>433,677</b>	<b>769,200</b>	<b>638,254</b>	<b>707,900</b>	<b>(61,300)</b>
Less Impact Administrative Fees 1.5%			(54,856)	(23,000)	(25,000)	(25,000)	(2,000)
Less Cost Recovery Administrative Fees			(16,100)	(8,500)	(10,000)	(10,000)	(1,500)
<b>Total Financial Impact of Development Services</b>			<b>\$ 362,721</b>	<b>\$ 737,700</b>	<b>\$ 603,254</b>	<b>\$ 672,900</b>	<b>\$ (64,800)</b>
Full Time Equivalent Positions			2.0	2.0	2.0	2.0	-
Contract Full Time Equivalent Positions			1.0	1.0	1.0	1.0	-

<sup>1</sup> Retirement contributions are budgeted at 9.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

<sup>2</sup> Land development code update professional services are estimated at \$323,000 and will be completed over two years.

<sup>3</sup> Travel and Per Diem and Training line items include funding for continuing education for two planning staff members.

<sup>4</sup> Capital outlay provides for the acquisition and implementation of Community Development software and is allocated to the Building Fee Fund at 73% and 27% is budgeted in the General Fund above with total budgeted cost of \$211,530 consisting of \$154,330 for acquisition and \$57,200 annual maintenance cost.

Fiscal Year 2019-2020

Planning, Zoning & Development Services Expenditures

Function: The Community Development Department provides a comprehensive range of services to the public and the development community including, but not limited to, review of development proposals; building permits; changes to the Village's Comprehensive Plan and redevelopment plans; and compliance with Village ordinances. Development services operate within the Community Development Department.

Fund	001 General Fund	Cost Center	240 Planning, Zoning & Development Review Services	Transaction	515 Planning		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2017-2018	2018-2019	2018-2019	2019-2020	Budget
5151200	Regular Salaries & Wages <sup>1</sup>		38,172	40,500	30,332	42,200	1,700
5152100	FICA Taxes <sup>1</sup>		3,036	3,100	2,312	3,300	200
5152400	Workers Compensation <sup>1</sup>		-	1,200	-	1,200	-
5152500	Unemployment Compensation <sup>1</sup>		4	300	-	300	-
	<b>Total Personal Services</b>		<b>41,212</b>	<b>45,100</b>	<b>32,644</b>	<b>47,000</b>	<b>1,900</b>
	<b>Professional Services</b>						
5153109	Cost Recovery Svcs <sup>1</sup>		31,487	40,000	2,356	-	(40,000)
	<b>Contractual Services</b>						
5153400	Planning & Zoning Svcs <sup>2</sup>		316,442	349,000	320,000	350,000	1,000
5153401	Development Review Svcs		1,375	-	-	-	-
	<b>Total Operating Expenditures</b>		<b>349,304</b>	<b>389,000</b>	<b>322,356</b>	<b>350,000</b>	<b>(39,000)</b>
	<b>Planning, Zoning &amp; Development Review Services Expenditures</b>		<b>390,516</b>	<b>434,100</b>	<b>355,000</b>	<b>397,000</b>	<b>(37,100)</b>
	Less Cost Recovery-Professional Svcs <sup>1</sup>		(72,699)	(85,100)	(35,000)	(47,000)	38,100
	Less Development/Zoning-Fixed Fees		(74,053)	(70,000)	(50,000)	(50,000)	20,000
	<b>Total Financial Impact of Planning, Zoning &amp; Development Review Services</b>		<b>\$ 243,764</b>	<b>\$ 279,000</b>	<b>\$ 270,000</b>	<b>\$ 300,000</b>	<b>\$ 21,000</b>
	Full Time Equivalent Positions		0.5	0.5	0.5	0.5	-
	Contract Full Time Equivalent Positions		3.0	3.0	3.0	3.0	-

<sup>1</sup> Cost recovery services are offset by cost recovery professional services fees paid by applicants and have a \$0 net financial impact.

<sup>2</sup> Continuing contractual services requested budget for 2019-2020 includes a performance based increase of 4% over 2018-2019 compensation levels.

Fiscal Year 2019-2020

Code Compliance Services Expenditures

*Function:* Code Compliance perform inspections through-out the Village to ensure compliance with the rules and regulations and is operated as part of the Community Development Department. Code Compliance officers perform inspections for zoning and nuisance code violations to include overgrown grass, or other request for inspections.

Fund	001 General Fund	Cost Center	247 Code Compliance	Transaction	524 Protective Inspections		
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
		Professional Services					
5243100	Special Magistrate Services		15,785	16,000	16,000	16,000	-
		Contractual Services					
5243400	Code Compliance <sup>1</sup>		141,113	161,000	148,000	154,000	(7,000)
5244903	Other Charges-Filing Fees		1,221	1,200	1,200	1,200	-
			-	-	-	-	-
		<b>Total Operating Expenditures</b>	<u>158,119</u>	<u>178,200</u>	<u>165,200</u>	<u>171,200</u>	<u>(7,000)</u>
			-	-	-	-	-
		<b>Code Compliance Services Expenditures</b>	<u>158,119</u>	<u>178,200</u>	<u>165,200</u>	<u>171,200</u>	<u>(7,000)</u>
		Revenue Collected by Code Enforcement	<u>(6,580)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	-
		<b>Total Financial Impact of Protective Inspections</b>	<u>\$ 151,539</u>	<u>\$ 176,700</u>	<u>\$ 163,700</u>	<u>\$ 169,700</u>	<u>\$ (7,000)</u>
		Full Time Equivalent Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Contract Full Time Equivalent Positions	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>

<sup>1</sup> Continuing contractual services requested budget for 2019-2020 includes a performance based increase of 4% over 2018-2019 compensation levels and removes one vacant position allocated 50% to Code Compliance and 50% to the Building Permit Fees Fund.

Village of Estero  
 Fiscal Year 2019-2020  
 Animal Control Expenditures

Draft 9/18/19

*Function:* Animal Services are provided via an interlocal agreement with Lee County and provide 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.

Fund	001 <i>General Fund</i>	Cost Center	250 <i>Animal Control</i>	Transaction	562 <i>Human Services</i>		
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
Contractual Services							
5623410	Lee County						
	Animal Control Services <sup>1</sup>		22,760	34,000	34,000	38,000	4,000
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total Operating Expenditures</b>		<u><b>22,760</b></u>	<u><b>34,000</b></u>	<u><b>34,000</b></u>	<u><b>38,000</b></u>	<u><b>4,000</b></u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Animal Control Expenditures</b>		<u><b>\$ 22,760</b></u>	<u><b>\$ 34,000</b></u>	<u><b>\$ 34,000</b></u>	<u><b>\$ 38,000</b></u>	<u><b>\$ 4,000</b></u>
	Full Time Equivalent Positions		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<sup>1</sup> Staff is in negotiations with Lee County for municipal services.



Village of Estero  
Fiscal Year 2019-2020  
Public Works Expenditures

Draft 9/18/19

*Function:* Public Works is responsible for maintenance, construction, operations and engineering support for the Village's infrastructure (includes roads, canals, bridges, storm water systems, etc.). It is also responsible for the preparation, implementation, execution and tracking of the capital improvement program. Citizens requests for action are addressed with timely responses.

Fund	001 General Fund	Cost Center	260 Public Works	Transaction	537 Physical Environment					
						Actual	Budget	Estimated	Budget	+ / (-) over
						<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
Professional Services										
5373100	Flood Plain-Community Rating					39,940	15,000	-	-	(15,000)
5373103	Stormwater Master Plan					119,728	20,000	40,686	-	(20,000)
5373104	NPDES Compliance					-	50,000	15,000	10,000	(40,000)
5373105	Water Level & Water Quality					-	100,000	12,540	100,000	-
5373150	Miscellaneous Professional Srvcs					-	25,000	-	-	(25,000)
Contractual Services							-			
5373410	Lee County Dept of Natural Resources					255,684	-	-	-	-
5373413	Estero River Maintenance					13,000	75,000	120,000	100,000	25,000
5373414	Coconut Road Drainage Improv					-	44,400	20,000	75,000	30,600
5373450	Miscellaneous Stormwater Maint					-	20,000	20,000	20,000	-
5378100	Water quality joint advocacy					5,000	5,000	5,000	-	(5,000)
5378101	Estero River joint project					-	-	-	-	-
<b>Total Operating Expenditures</b>						<u>433,352</u>	<u>354,400</u>	<u>233,226</u>	<u>305,000</u>	<u>(49,400)</u>
<b>Public Works-Physical Environment Expenditures</b>						<u>\$ 433,352</u>	<u>\$ 354,400</u>	<u>\$ 233,226</u>	<u>\$ 305,000</u>	<u>\$ (49,400)</u>
Full Time Equivalent Positions						<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Village of Estero  
Fiscal Year 2019-2020  
Public Works Expenditures

Draft 9/18/19

Function: Public Works is responsible for maintenance, construction, operations and engineering support for the Village's infrastructure (includes roads, canals, bridges, storm water systems, etc.). It is also responsible for the preparation, implementation, execution and tracking of the capital improvement program. Citizens requests for action are addressed with timely responses.

Fund	001 General Fund	Cost Center	265 Public Works	Transaction	541 Transportation		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2017-2018	2018-2019	2018-2019	2019-2020	Budget
5411200	Regular Salaries & Wages <sup>1</sup>		138,618	240,800	164,285	254,400	13,600
5412100	FICA Taxes <sup>1</sup>		10,035	18,500	12,056	19,500	1,000
5412200	Retirement Contributions <sup>1</sup>		6,672	11,200	11,224	18,800	7,600
5412300	Insurance <sup>1</sup>		16,058	24,000	24,073	47,200	23,200
5412400	Workers Compensation		3,340	7,000	4,791	6,900	(100)
5412500	Unemployment Compensation		484	800	482	900	100
<b>Total Personal Services</b>			<b>175,207</b>	<b>302,300</b>	<b>216,911</b>	<b>347,700</b>	<b>45,400</b>
Professional Services							
5413101	Traffic Counts		-	30,000	15,000	20,000	(10,000)
5413106	Miscellaneous Professional Svcs		-	11,500	-	65,000	53,500
5413107	Geographic Information System (GIS) Services		9,662	13,000	437	-	(13,000)
5413108	Capital Improvement Program Assistance		-	12,000	5,000	5,000	(7,000)
5413150	Miscellaneous Engineering Svcs		19,800	20,000	13,992	-	(20,000)
Contractual Services							
5413400	Miscellaneous Construction Svcs		3,734	15,900	5,662	60,000	44,100
541340X	Bridge, Guardrail & Handrail Maintenance		5,663	20,000	-	10,000	(10,000)
5413405	Irrigation Maintenance		2,960	20,000	13,018	20,000	-
5413406	Landscape Maintenance		27,739	144,000	42,565	144,000	-
5413407	Minor Paving Services		6,100	15,000	-	-	(15,000)
5413408	Mowing Maintenance		96,352	105,000	96,825	105,000	-
5413409	Roadside Ditch Maintenance		7,045	8,000	1,850	-	(8,000)
5413411	Sidewalk Maintenance		2,294	5,000	-	-	(5,000)
5413412	Street Light Maintenance		5,401	80,000	14,517	50,000	(30,000)
5413413	Street Sweeping Services		23,031	27,000	27,000	27,000	-
5413414	Traffic Sign Maintenance		3,928	6,600	10,243	20,000	13,400
5413415	Traffic Signal Maintenance		4,738	5,000	4,695	5,000	-
5413416	Right-of-Way Permit Review		2,689	6,000	-	15,000	9,000
5413417	Railroad Maintenance		18,000	18,000	18,000	18,000	-
541341X	Misc Bike Ped, Traffic Safety Landscape Proj		-	25,000	-	-	(25,000)
5413421	Sandy Lane Bridge Maint/Access		-	10,000	-	10,000	-
5413422	Resurfacing & Drainage-Poinciana & Trailside		-	160,000	50,000	152,000	(8,000)
5414000	Travel & Per Diem		644	1,800	2,667	3,000	1,200
5414100	Communications		759	500	741	750	250
5414301	Utilities		5,997	-	34,455	45,000	45,000
5414400	Equipment & Leases		2,464	1,900	2,016	4,000	2,100
5414500	Street Light Insurance		-	-	12,857	15,000	15,000
5415200	Operating Supplies		3,070	4,900	224	3,000	(1,900)
5415400	Book, Pub, Memberships		113	1,500	1,099	1,500	-
5415500	Training		283	2,000	399	2,000	-
<b>Total Operating Expenditures</b>			<b>252,466</b>	<b>769,600</b>	<b>373,262</b>	<b>800,250</b>	<b>30,650</b>
<b>Public Works-Transportation Expenditures</b>			<b>427,673</b>	<b>1,071,900</b>	<b>590,173</b>	<b>1,147,950</b>	<b>76,050</b>
Less Gas Tax Collections-1 to 6 Cent			(535,730)	(535,000)	(535,000)	(535,000)	-
Less Shared Revenue-Fuel Tax Collections			(177,777)	(179,000)	(179,000)	(179,000)	-
Florida DOT-US41 Light Maint			(12,178)	(115,070)	(115,070)	(118,520)	(3,450)
<b>Total Financial Impact of Public Works-Transportation</b>			<b>(298,012)</b>	<b>242,830</b>	<b>(238,897)</b>	<b>315,430</b>	<b>72,600</b>
Full Time Equivalent Positions <sup>1</sup>			1.5	2.0	1.5	2.5	0.5

<sup>1</sup> 2019-2020 requested budget included replacement of a part-time employee with a full time position.

<sup>2</sup> 1 to 6 cents Local Option Gas Tax, Florida Statute 336.025(7), and State Revenue Sharing-Fuel Tax, Florida Statute 206.605(2), are required to be spent on transportation expenditures and may be expended for maintenance.

Fiscal Year 2019-2020

Information Technologies Expenditures

*Function:* Information Technology services provide information technology support and solutions for the needs of the Village. IT services are contracted through a private service provider and are operated as part of the Community Development Department.

Fund	001 General Fund	Cost Center	270 Information Technologies (IT)	Transaction	513 Administration		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2017-2018	2018-2019	2018-2019	2019-2020	Budget
Contractual Services							
5133400	Webmaster Services and Main		6,585	9,000	9,000	9,000	-
5133402	Software Licensing		33,408	23,000	25,000	25,000	2,000
5133403	IT and Geographic Information System (GIS) Services <sup>1</sup>		58,913	90,440	115,200	125,000	34,560
			-	-	-	-	-
	<b>Total Operating Expenditures</b>		<u>98,906</u>	<u>122,440</u>	<u>149,200</u>	<u>159,000</u>	<u>36,560</u>
			-	-	-	-	-
	<b>Information Technologies Expenditures</b>		<u>\$ 98,906</u>	<u>\$ 122,440</u>	<u>\$ 149,200</u>	<u>\$ 159,000</u>	<u>\$ 36,560</u>
	Full Time Equivalent Positions		-	-	-	-	-
	Contract Full Time Equivalent Positions		<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	-

<sup>1</sup> IT contract services were reallocated to Geographic Information System (GIS) Services and 2019-2020 includes a increase of 4% over prior year compensation levels.

Fiscal Year 2019-2020

Law Enforcement & Security Expenditures

Function: Law Enforcement and security consists of services contracted through Lee County Sherriff's office.

Fund	001 General Fund	Cost Center	280 Law Enforcement/ Security & 898 Marine	Transaction	521 Public Safety					
			Actual	Budget	Estimated	Budget	+/(-) over			
			<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>			
Contractual Services										
208-5213410	Law Enforcement-Lee County		4,610	10,000	8,000	10,000	-			
898-5213410	Marine Patrol		-	-	11,860	11,860	11,860			
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
	<b>Total Operating Expenditures</b>		<u>4,610</u>	<u>10,000</u>	<u>19,860</u>	<u>21,860</u>	<u>11,860</u>			
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
	<b>Law Enforcement/Security-Public Safety Expenditures</b>		<u>\$ 4,610</u>	<u>\$ 10,000</u>	<u>\$ 19,860</u>	<u>\$ 21,860</u>	<u>\$ 11,860</u>			
	West Coast Inland Navigation District (WCIND) Grant		-	-	11,860	11,860	11,860			
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
	<b>Total Financial Impact of Law Enforcement/Security-Public Safety</b>		<u>4,610</u>	<u>10,000</u>	<u>31,720</u>	<u>33,720</u>	<u>23,720</u>			
	Full Time Equivalent Positions		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			

Fiscal Year 2019-2020

Parks and Recreation Expenditures

*Function:* Parks and Recreation will be responsible for future park facilities located within the Village. Currently, the Village does not own or operate any park facilities.

Fund **001 General Fund** Cost Center **601 Parks & Recreation** Transaction **572 Parks & Recreation**

	Actual <u>2017-2018</u>	Budget <u>2018-2019</u>	Estimated <u>2018-2019</u>	Budget <u>2019-2020</u>	+ / (-) over <u>Budget</u>
Professional Services					
601.5723101 Park Master Plan	-	225,000	180,000	45,000	(180,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Parks &amp; Recreation Expenditures</b>	<u>\$ -</u>	<u>\$ 225,000</u>	<u>\$ 180,000</u>	<u>\$ 45,000</u>	<u>\$(180,000)</u>
Full Time Equivalent Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Village of Estero  
Fiscal Year 2019-2020

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**General Government Operations Expenditures**

Function: General Government Operations include cost of Village administrative operations which are not allocated to the special revenue or capital project funds.

Fund	001 General Fund	Cost Center	800 General Government Operations	Transaction	513 Administration		
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
		Professional Services					
5133102	Lobbying Services		30,000	30,000	30,000	30,000	-
		Contractual Services					
5133402	State Alcohol Service Charge		7,697	7,100	7,700	7,700	600
5133403	Tax Collector-Local Bus Tax		1,786	5,600	2,000	2,000	(3,600)
5133404	Audio Visual Services		9,050	11,000	29,317	46,000	35,000
5133450	Miscellaneous Contractual Svcs		-	250,000	-	250,000	-
5134100	Communications		4,829	5,000	4,530	5,000	-
5134200	Freight & Postage		3,666	4,500	2,150	3,500	(1,000)
5134300	Utilities		14,857	14,300	16,007	17,500	3,200
5134400	Equipment Rental & Leases		7,078	8,000	7,194	9,000	1,000
5134403	Office Lease-Corkscrew Palms <sup>1</sup>		218,130	245,000	232,889	240,000	(5,000)
5134500	Insurance		49,492	57,000	60,000	63,000	6,000
5134600	Equipment Repair & Maint		19,747	15,000	19,351	20,000	5,000
5134700	Printing		-	1,500	1,500	1,500	-
5134901	Bank Charges		145	9,000	-	-	(9,000)
5134909	Contingency		-	200,000	-	200,000	-
5135100	Office Supplies		7,579	6,000	6,394	6,500	500
5135200	Operating Supplies		16,634	15,000	9,983	11,000	(4,000)
5135400	Books, Pub, Memberships		350	2,000	2,000	2,000	-
			-	-	-	-	-
		<b>Total Operating Expenditures</b>	<b><u>391,040</u></b>	<b><u>886,000</u></b>	<b><u>431,015</u></b>	<b><u>914,700</u></b>	<b><u>28,700</u></b>
5136400	Capital Outlay		216,732	-	-	-	-
			-	-	-	-	-
		<b>Total Capital Outlay</b>	<b><u>216,732</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
			-	-	-	-	-
		<b>General Government Operations Expenditures</b>	<b><u>\$ 607,772</u></b>	<b><u>\$ 886,000</u></b>	<b><u>\$ 431,015</u></b>	<b><u>\$ 914,700</u></b>	<b><u>\$ 28,700</u></b>
		Full Time Equivalent Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<sup>1</sup> The Village has a lease agreement for office space which provides a location for the Village administration and community development offices. The lease's initial eight (8) year term will end on February 28, 2024 with the option to renew for three additional terms of five years. Also, the lease includes an option to purchase currently at \$4,120,000 with the purchase price increasing 3% annually and expiring February 28, 2021.

Fiscal Year 2019-2020

Disaster Response Expenditures

Function: Disaster Services operations include debris removal, flood mitigation and other disaster response and preparedness related cost.

Fund	001 General Fund	Cost Center	899 Disaster Services	Transaction	525 Emergency Services					
						Actual	Budget	Estimated	Budget	+ / (-) over
						<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
5253100	Professional Services					25,337	-	-	-	-
5253110	Disaster Preparedness Services					-	-	10,000	10,000	10,000
5253400	Debris Removal					42,349	-	300,000	-	-
5254400	Equipment Rental					300	-	-	-	-
5255200	Operating Supplies					4,250	-	-	-	-
						-	-	-	-	-
	<b>Disaster Services Expenditures</b>					<u>\$ 72,236</u>	<u>\$ -</u>	<u>\$ 310,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
	Full Time Equivalent Positions					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Village of Estero  
Fiscal Year 2019-2020  
Transfers

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Fund <i>001 General Fund</i>		Cost Center <i>000 Transfers</i>				
		Actual <u>2017-2018</u>	Budget <u>2018-2019</u>	Estimated <u>2018-2019</u>	Budget <u>2019-2020</u>	+ / (-) over <u>Budget</u>
Other Financing Uses						
5810020	Transfers to Debt Service & Reduction	-	1,600,000	5,058,300	2,515,800	915,800
5810300	Transfers to Capital Projects	494,611	11,841,900	6,870,460	7,348,360	(4,493,540)
		-	-	-	-	-
<b>Total Transfers to Other Funds</b>		<b><u>\$ 494,611</u></b>	<b><u>\$ 13,441,900</u></b>	<b><u>\$ 11,928,760</u></b>	<b><u>\$ 9,864,160</u></b>	<b><u>\$ (3,577,740)</u></b>



Village of Estero  
Fiscal Year 2019-2020  
Building Permit Fees Fund

Draft 9/18/19

*Function:* The Community Development Department provides a comprehensive range of services to the public and the development community including, but not limited to, review of development proposals; building permits; changes to the Village's Comprehensive Plan and redevelopment plans; and compliance with Village ordinances. Building permit services operate within the Community Development Department.

<b>Fund 110 Building Permit Fees</b>		<b>Cost Center 245 Building</b>		<b>Transaction</b>	<b>524 Public Safety</b>	
		Actual	Budget	Estimated	Budget	Amended
		<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Budget</u>
<b>Revenues</b>						
3220000	Building Permits & Fees	1,308,954	1,115,500	1,000,000	1,000,000	(115,500)
3290000	Surcharge Fee Retained	3,849	2,800	2,700	2,700	(100)
3413002	Convenience Fees	19,815	24,100	15,000	15,000	(9,100)
	License & Permits Total	<u>1,332,618</u>	<u>1,142,400</u>	<u>1,017,700</u>	<u>1,017,700</u>	<u>(124,700)</u>
3611000	Interest Income	809	600	2,400	2,400	1,800
	Interest Income Total	<u>809</u>	<u>600</u>	<u>2,400</u>	<u>2,400</u>	<u>1,800</u>
<b>Total Building Fee Fund Revenues</b>		<u>1,333,427</u>	<u>1,143,000</u>	<u>1,020,100</u>	<u>1,020,100</u>	<u>(122,900)</u>
<b>Expenditures</b>						
5243400	Building Services Contract <sup>1</sup>	782,187	872,000	800,000	864,000	(8,000)
5243402	Laserfiche Software	7,815	7,900	8,100	8,100	200
5243403	Information Technology (IT)					
	Contract Services <sup>1</sup>	39,489	42,560	4,800	5,000	(37,560)
5243450	Inkforce Software	18,896	15,300	15,300	15,300	-
5244100	Communications	1,299	1,300	1,300	1,300	-
5244200	Freight & Postage	1,095	1,100	900	1,000	(100)
5244300	Utilities	3,058	3,000	3,000	3,300	300
5244400	Equipment Rental & Leases	10,588	11,000	8,500	8,500	(2,500)
5244403	Office Lease-Corkscrew	44,677	50,000	47,700	50,000	-
5244600	Repairs & Maintenance	2,425	2,500	2,500	2,500	-
5244901	Credit Card Fees	26,044	27,000	19,000	19,000	(8,000)
5245100	Office Supplies	3,726	4,000	4,000	4,000	-
5245200	Operating Supplies	1,052	1,500	2,500	2,500	1,000
		<u>942,351</u>	<u>1,039,160</u>	<u>917,600</u>	<u>984,500</u>	<u>(54,660)</u>
5246400	Capital Outlay <sup>2</sup>	-	140,300	-	154,330	14,030
		<u>-</u>	<u>140,300</u>	<u>-</u>	<u>154,330</u>	<u>14,030</u>
<b>Total Building Fee Fund Expenditures</b>		<u>942,351</u>	<u>1,179,460</u>	<u>917,600</u>	<u>1,138,830</u>	<u>(40,630)</u>
<b>Net Change in Fund Balance</b>		<u>\$ 391,076</u>	<u>(36,460)</u>	<u>102,500</u>	<u>(118,730)</u>	<u>(82,270)</u>
Prior Year Surplus/Fund Balance			322,360	579,060	681,560	359,200
<b>Projected End of Year Surplus (Deficit)/Fund Balance</b>			<u>\$ 285,900</u>	<u>\$ 681,560</u>	<u>\$ 562,830</u>	<u>\$ 276,930</u>
Full Time Equivalent Positions		-	-	-	-	-
Contract Full Time Equivalent Positions <sup>1</sup>		<u>6.5</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	-

<sup>1</sup> Contract services had vacant positions in 2017-2018 and 2018-2019. 2019-2020 includes a performance based increase of 4% over prior year compensation levels. IT contract services were reallocated to Geographic Information System (GIS) Services which are budgeted in the General Fund 270 cost center.

<sup>2</sup> Capital outlay provides for the acquisition and implementation of Community Development department software and is allocated to Building Fee Fund at 73% with the remainder of 27% allocated to the General Fund with total budgeted cost of \$211,530 consisting of \$154,330 for acquisition and \$57,200 annual maintenance cost.

Village of Estero  
Fiscal Year 2019-2020  
Debt Service Fund

Draft 9/18/19

Fund	201 Debt Service Fund	Actual <u>2017-2018</u>	Budget <u>2018-2019</u>	Estimated <u>2018-2019</u>	Budget <u>2019-2020</u>	+ / (-) over <u>Budget</u>
<b>Revenues</b>						
<b>Other Financing Sources</b>						
	000-3810001 Transfer from General Fund	-	1,600,000	5,058,300	2,515,800	915,800
	000-3840000 Proceeds from Debt Issue	-	21,000,000	20,000,000	-	(21,000,000)
	<b>Total Debt Service Other Financing Sources</b>	<u>-</u>	<u>22,600,000</u>	<u>25,058,300</u>	<u>2,515,800</u>	<u>(20,084,200)</u>
	<i>Total Debt Service Revenues &amp; Other Financing Sources</i>	<u>-</u>	<u>22,600,000</u>	<u>25,058,300</u>	<u>2,515,800</u>	<u>(20,084,200)</u>
<b>Expenditures</b>						
<b>General Government</b>						
	000-5177100 Principal Payments	-	875,000	768,420	644,610	(230,390)
	000-5177200 Interest Expenditures	-	660,000	238,380	771,190	111,190
	000-5177300 Issuance Cost	-	65,000	51,500	-	(65,000)
	<b>Total Debt Service Expenditures</b>	<u>-</u>	<u>1,600,000</u>	<u>1,058,300</u>	<u>1,415,800</u>	<u>(184,200)</u>
	000-5810300 Transfer to Capital Projects	-	21,000,000	20,000,000	-	(21,000,000)
	<i>Total Debt Service Expenditures &amp; Other Financing Uses</i>	<u>-</u>	<u>22,600,000</u>	<u>21,058,300</u>	<u>1,415,800</u>	<u>(21,184,200)</u>
	<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>-</u>	<u>4,000,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
	Prior Year Surplus/Beginning Fund Balance		<u>-</u>	<u>-</u>	<u>4,000,000</u>	<u>4,000,000</u>
	<b>Projected End of Year Surplus/Fund Balance</b>		<u>\$ -</u>	<u>\$ 4,000,000</u>	<u>\$ 5,100,000</u>	<u>\$ 5,100,000</u>

**Capital Bank Taxable Revenue Note, Series 2019:**

Original issue amount: \$20,000,000

Purpose: Acquisition of 62 acres along Estero River

Principal outstanding at October 1, 2019

\$ 19,231,580

Additions (deletions)

(644,610)

Principal outstanding at September 30, 2020

\$ 18,586,970

Final maturity: May 1, 2029

Interest rate: 4.01%

Revenues pledged: Legally available non-ad valorem and other revenue

Funding Source: General Fund

Anti-dilution tests as outlined in Loan Agreement Section 2.02(f)(i) are based upon the prior two fiscal years and have been satisfied. Estimated 2018-2019 and requested budget 2019-2020 amounts have been reviewed and are projected to continue to satisfy the anti-dilution tests.

The Village does not have a legal debt limit.

Village of Estero  
Fiscal Year 2019-2020  
Capital Projects Fund

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<b>Fund 300 Capital Projects</b>	Actual <u>2017-2018</u>	Budget <u>2018-2019</u>	Estimated <u>2018-2019</u>	Budget <u>2019-2020</u>	+ / (-) over <u>Budget</u>
<b>Revenues</b>					
266-3124200 Local Option Gas Tax-1 to 5 Cent	391,518	393,000	393,000	393,000	-
Gas Tax Total	<u>391,518</u>	<u>393,000</u>	<u>393,000</u>	<u>393,000</u>	<u>-</u>
990-3243100 Road-Residential <sup>1</sup>	266,611	471,430	900,000	570,000	98,570
990-3243200 Road-Commercial <sup>1</sup>	2,006,596	890,260	500,000	2,227,000	1,336,740
Road Impact Fees Total	<u>2,273,207</u>	<u>1,361,690</u>	<u>1,400,000</u>	<u>2,797,000</u>	<u>1,435,310</u>
991-3246100 Community Prk-Residential <sup>1</sup>	61,620	56,940	2,340	-	(56,940)
991-3246200 Community Prk-Commercial <sup>1</sup>	220,477	45,900	12,780	-	(45,900)
Community Park Impact Fees Total	<u>282,097</u>	<u>102,840</u>	<u>15,120</u>	<u>-</u>	<u>(102,840)</u>
992-3246100 Regional Park-Residential <sup>1</sup>	53,957	49,860	2,000	-	(49,860)
992-3246200 Regional Park-Commercial <sup>1</sup>	193,011	40,130	11,200	-	(40,130)
Regional Park Impact Fees Total	<u>246,968</u>	<u>89,990</u>	<u>13,200</u>	<u>-</u>	<u>(89,990)</u>
995-3246101 Park-Residential <sup>1</sup>	-	-	70,000	87,500	87,500
994-3246201 Park-Commercial <sup>1</sup>	-	-	60,000	146,200	146,200
Park Impact Fees Total	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>233,700</u>	<u>233,700</u>
Impact Fees Total	<u>2,802,272</u>	<u>1,554,520</u>	<u>1,558,320</u>	<u>3,030,700</u>	<u>1,476,180</u>
000-3344000 FL Dept of Transportation Funding	-	766,000	-	766,000	-
000-3374000 Lee County Estero Pkwy Funding	-	2,196,000	-	2,196,000	-
Intergovernmental /Grant Income Total	<u>-</u>	<u>2,962,000</u>	<u>-</u>	<u>2,962,000</u>	<u>-</u>
Bonus Density Fee/Park	520,000	-	-	-	-
xxx-3611000 Interest Income	94,487	50,000	130,000	70,000	20,000
<b>Total Capital Projects Revenues</b>	<u><b>3,808,277</b></u>	<u><b>4,959,520</b></u>	<u><b>2,081,320</b></u>	<u><b>6,455,700</b></u>	<u><b>1,496,180</b></u>
<b>Other Financing Sources</b>					
000-3810001 Transfer from General Fund	494,611	11,841,900	6,870,460	7,348,360	(4,493,540)
000-3810201 Transfer from Debt Service Fund	-	21,000,000	20,000,000	-	(21,000,000)
Transfers from Other Funds Total	<u>494,611</u>	<u>32,841,900</u>	<u>26,870,460</u>	<u>7,348,360</u>	<u>(25,493,540)</u>
<b>Total Capital Projects Revenues &amp; Other Financing Sources</b>	<u><b>4,302,888</b></u>	<u><b>37,801,420</b></u>	<u><b>28,951,780</b></u>	<u><b>13,804,060</b></u>	<u><b>(23,997,360)</b></u>
<b>Expenditures</b>					
Physical Environment Expenditures	88,256	-	-	-	-
Transportation Expenditures	376,509	11,099,020	2,314,060	10,974,410	(124,610)
General Government Expenditures	29,846	26,000,000	24,686,400	1,283,750	(24,716,250)
<b>Total Capital Project Expenditures</b>	<u><b>494,611</b></u>	<u><b>37,099,020</b></u>	<u><b>27,000,460</b></u>	<u><b>12,258,160</b></u>	<u><b>(24,840,860)</b></u>
<b>Net Change in Fund Balance</b>	<u><b>\$ 3,808,277</b></u>	<u><b>702,400</b></u>	<u><b>1,951,320</b></u>	<u><b>1,545,900</b></u>	<u><b>843,500</b></u>
Prior Year Surplus/Beginning Fund Balance		<u>8,990,000</u>	<u>9,135,240</u>	<u>11,086,560</u>	<u>2,096,560</u>
<b>Projected End of Year Surplus/Fund Balance</b>		<u><b>\$ 9,692,400</b></u>	<u><b>\$ 11,086,560</b></u>	<u><b>\$ 12,632,460</b></u>	<u><b>\$ 2,940,060</b></u>

<sup>1</sup> Impact Fee revenue reflects the growth model projections which provided data regarding future development within the Village.

Village of Estero  
Fiscal Year 2019-2020  
Capital Improvement Projects

Draft 9/18/19

	Budgeted Total Projects	Fund Source	Estimated Expended To Date	CIP Budget FY 19-20	CIP Budget FY 20-21	CIP Budget FY 21-22	CIP Budget FY 22-23	CIP Budget FY 23-24	5 Year Total Projects	CIP Budget Thereafter	Total Project Cost
<b>Debt Service &amp; Debt Reduction</b>											
Debt Service - General Fund		GF	1,006,790		1,415,800	1,415,800	1,415,800	1,415,800		5,663,200	13,748,990
Debt Reduction - General Fund		GF	4,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	7,075,000	3,404,500	12,904,500
<b>Village Debt Service &amp; Debt Reduction Total</b>			<b>5,006,790</b>	<b>2,515,800</b>	<b>2,515,800</b>	<b>2,515,800</b>	<b>2,515,800</b>	<b>2,515,800</b>	<b>12,579,000</b>	<b>9,067,700</b>	<b>26,653,490</b>
<b>Roadway Improvement Projects:</b>											
Estero Parkway Improvements (US41-Three Oaks)	9,300,000	GF	2,000,000	4,534,000	-	-	-	-	4,534,000	-	6,534,000
		GT	-	570,000	-	-	-	-	570,000	-	570,000
		LDOT	-	2,196,000	-	-	-	-	2,196,000	-	2,196,000
Park/School New Roadway (Phase 1 & 3)	4,929,020	Rd I	-	488,900	4,440,120	-	-	-	4,929,020	-	4,929,020
River Ranch Road Improvements	2,100,320	GF	-	301,450	310,495	1,488,375	-	2,100,320	-	2,100,320	
Broadway W. Ave Improvements (US 41-West)	1,350,550	GF	-	-	-	-	762,800	-	762,800	-	762,800
		GT	-	-	-	252,950	334,800	-	587,750	-	587,750
Williams Road Widening (US41 - Via Coconut)	2,786,300	Rd I	-	-	-	-	740,570	2,045,730	2,786,300	-	2,786,300
Corkscrew Road Widening (Ben Hill to Bella Terra)	37,584,200	Lee County	-	1,015,000	17,901,320	-	18,667,880	-	37,584,200	-	37,584,200
Corkscrew Road W.Street Lights (US 41-I-75)	2,217,460	GF	-	-	-	-	-	-	-	2,217,460	2,217,460
Corkscrew Road E.Street Lights (Ben Hill-Bella Terra)	3,249,720	GF	-	-	-	-	-	-	-	3,249,720	3,249,720
Williams Road Street Lights (US 41-Three Oaks)	1,738,850	GF	-	-	-	-	-	-	-	1,738,850	1,738,850
Via Coconut Pt Street Lights	3,130,780	GF	-	-	-	-	-	-	-	3,130,780	3,130,780
<b>Intersection Improvements Projects:</b>											
Williams Road west of US41 Intersection Improvements (Walgreens)	1,814,310	GT	80,000	338,500	348,660	-	-	-	687,160	-	767,160
		GF	-	-	-	1,047,150	-	-	1,047,150	-	1,047,150
Williams Road Estero High Turn Lane	600,400	GT	50,000	550,400	-	-	-	-	550,400	-	600,400
Coconut Road /US-41 Intersection Improvements	559,800	GT	-	-	-	195,515	364,285	-	559,800	-	559,800
North Point Railroad Crossing	1,180,000	GT	-	-	-	-	-	-	-	1,180,000	1,180,000
Corkscrew-I75 Interchange Improvements	12,765,730	FDOT	-	12,765,730	-	-	-	-	12,765,730	-	12,765,730
Corkscrew-US 41 Intersection Improvements	533,370	LDOT & FDOT	-	-	-	-	-	-	-	533,370	533,370
Corkscrew-Corkscrew Woodland Blvd. Intersection Improvements	31,860	Lee County	-	-	-	-	-	-	-	31,860	31,860
Corkscrew-Three Oaks Pkwy. Intersection Improvements	626,230	Lee County	-	-	-	-	-	-	-	626,230	626,230
Ben Hill Griffin Pkwy-Corkscrew Road Intersection Improvements	327,100	Lee County	-	-	-	-	-	-	-	327,100	327,100
Coconut Road-Spring Creek Roundabout	1,266,490	GT	-	-	-	-	-	-	-	1,266,490	1,266,490
Corkscrew Road-Estero Town Commons Signal	568,850	Developer	-	-	368,850	-	-	-	368,850	-	368,850
		GF	125,000	75,000	-	-	-	-	75,000	-	200,000

GT=Gas Tax, Rd I=Road Impact Fees, GF=General Fund, RPI=Regional Park Impact Fees, LDOT=Lee County Dept of Transportation, MPO=Metropolitan Planning Organization, and FDOT=Florida Dept of Transportation

Village of Estero  
Fiscal Year 2019-2020  
Capital Improvement Projects

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	Budgeted Total Projects	Fund Source	Estimated Expended To Date	CIP Budget FY 19-20	CIP Budget FY 20-21	CIP Budget FY 21-22	CIP Budget FY 22-23	CIP Budget FY 23-24	5 Year Total Projects	CIP Budget Thereafter	Total Project Cost
US41-Pelican Sound Intersection Improvements	783,990	Developer	-	-	-	-	-	-	-	783,990	783,990
US41-Williams Rd Intersection Improvements	220,220	GT	-	-	-	-	-	220,220	220,220	-	220,220
<b>Bicycle and Pedestrian Improvements Projects:</b>											
Coconut Road Crosswalks	82,000	GF	10,000	<b>72,000</b>	-	-	-	-	72,000	-	82,000
Via Coconut Point Roundabouts Bicycle Improvements	549,760	GF	-	-	-	-	-	-	-	549,760	549,760
Broadway W Shared Use Path	1,426,380	GF	-	-	-	-	-	-	-	1,426,380	1,426,380
Broadway E Shared Use Path	654,400	GF	-	-	-	245,700	-	408,700	654,400	-	654,400
Sandy Lane Shared Use Path	1,728,950	GF	-	-	438,780	-	1,290,170	-	1,728,950	-	1,728,950
Coconut Road Sidewalk (Oakwild to Via Coconut)	1,034,270	GF	-	-	-	-	-	-	-	1,034,270	1,034,270
Corkscrew Road Shared Use Path (3 Oaks-Sandy)	4,151,350	GF	-	-	-	-	557,280	3,594,070	4,151,350	-	4,151,350
Corkscrew Road Bike Lanes & Sidewalks	14,934,080	GF	-	-	-	-	-	-	-	14,934,080	14,934,080
Williams Road Bike Lanes & Sidewalks	1,319,340	GF	-	<b>258,000</b>	-	1,061,340	-	-	1,319,340	-	1,319,340
Corkscrew Palms Blvd. Sidewalk	86,610	Lee County	-	-	-	-	-	-	-	86,610	86,610
<b>Landscaping &amp; Beautification Projects:</b>											
US41 Median Landscaping	1,360,590	FDOT GF	-	<b>766,000</b>	-	-	-	-	766,000	-	766,000
			209,530	<b>385,060</b>	-	-	-	-	385,060	-	594,590
US41 Shoulder Landscaping	4,070,290	GF	-	-	-	-	-	-	-	4,070,290	4,070,290
Corkscrew Road Landscape Improvements (US-41 to I-75)	5,368,940	GF	100,000	-	-	-	-	-	-	5,268,940	5,368,940
Via Coconut Point Landscape Improvements (Williams-Coconut)	2,266,920	GF	-	<b>309,100</b>	1,957,820	-	-	-	2,266,920	-	2,266,920
Three Oaks Parkway Landscape Improvements (Excluding Brooks)	7,318,010	GF	-	-	-	-	-	-	-	7,318,010	7,318,010
Ben Hill Griffin Pkwy Landscape Improvements	2,598,240	GF	-	<b>130,000</b>	-	2,468,240	-	-	2,598,240	-	2,598,240
Williams Road Landscape Improvements	1,505,320	GF	-	-	122,570	1,382,750	-	-	1,505,320	-	1,505,320
Corkscrew Road Landscape Improvements (I-75 to East Village boundary)	5,389,180	GF	-	-	-	-	-	-	-	5,389,180	5,389,180
Corkscrew-I75 Interchange Landscaping	4,098,140	FDOT GF	-	-	-	-	-	-	-	3,663,550	3,663,550
			-	-	-	-	-	-	-	434,590	434,590
Monument Sign/Estero Branding	130,000	GF	130,000	-	-	-	-	-	-	-	130,000
US-41 Monument Signs	148,320	GF	-	-	148,320	-	-	-	148,320	-	148,320
I-75 Monument Signs	220,500	GF	-	-	-	220,500	-	-	220,500	-	220,500
Three Oaks Parkway Monument Signs	142,140	GF	-	-	142,140	-	-	-	142,140	-	142,140
Ben Hill Griffin Monument Sign	75,600	GF	-	-	-	75,600	-	-	75,600	-	75,600
Corkscrew Road Monument Sign	77,760	GF	-	-	-	-	77,760	-	77,760	-	77,760

GT=Gas Tax, Rd I=Road Impact Fees, GF=General Fund, RPI=Regional Park Impact Fees, LDOT=Lee County Dept of Transportation, MPO=Metropolitan Planning Organization, and FDOT=Florida Dept of Transportation

Village of Estero  
Fiscal Year 2019-2020  
Capital Improvement Projects

Draft 9/18/19

		Funding Provided Through September 30, 2019	Funding Provided FY 19-20	Funding Provided FY 20-21	Funding Provided FY 21-22	Funding Provided FY 22-23	Funding Provided FY 23-24	Funding Required 10/1/19 Through 9/30/24	Funding Required CIP Thereafter	Funding Required Total Project Cost			
<b>Parks &amp; Recreation Projects:</b>													
Estero Community Park Expansion	2,456,240	Developer	-	-	100,000	-	-	100,000	-	100,000			
		CPI	-	-	1,178,120	-	-	1,178,120	-	1,178,120			
		RPI	-	-	1,178,120	-	-	1,178,120	-	1,178,120			
Estero on the River	27,514,830	GF	4,716,250	<b>1,283,750</b>	-	-	-	1,283,750	1,514,830	7,514,830			
		Debt	20,000,000	-	-	-	-	-	-	20,000,000			
Koreshan State Park Boat Ramp Improvements	309,000	GF	-	-	309,000	-	-	309,000	-	309,000			
<b>Building Projects:</b>													
Public Works Storage Facility	123,600	GT	-	-	123,600	-	-	123,600	-	123,600			
<b>Land Acquisitions:</b>													
Sun Trail	12,000,000	GF	-	-	-	2,550,000	-	2,550,000	-	2,550,000			
		Debt	-	-	-	9,450,000	-	9,450,000	-	9,450,000			
River Oaks Preserve	900,000	Unfunded	-	-	-	-	-	-	900,000	900,000			
Pinewood Property (along Corkscrew Rd)	1,800,000	Unfunded	-	-	-	-	-	-	1,800,000	1,800,000			
Estero High School/Community Park Parcel	3,500,000	Unfunded	-	-	-	-	-	-	3,500,000	3,500,000			
<b>Projects Total</b>			199,006,310		27,420,780	<b>26,038,890</b>	29,067,915	20,438,120	22,795,545	6,268,720	104,609,190	66,976,340	199,006,310
Less Lee County and Florida Dept of Transportation Projects					-	<b>13,780,730</b>	17,901,320	-	18,667,880	-	50,349,930	1,605,170	51,955,100
					27,420,780	<b>12,258,160</b>	11,166,595	20,438,120	4,127,665	6,268,720	54,259,260	65,371,170	147,051,210
Less Other Governmental Entity Participation on Village Projects					-	<b>2,962,000</b>	-	-	-	-	2,962,000	3,663,550	6,625,550
Less Developer Contributions					-	-	468,850	-	-	-	468,850	783,990	1,252,840
<b>Total Capital Projects</b>					<b>27,420,780</b>	<b>9,296,160</b>	10,697,745	20,438,120	4,127,665	6,268,720	50,828,410	60,923,630	139,172,820
GT=Gas Tax, Rd I=Road Impact Fees, GF=General Fund, RPI=Regional Park Impact Fees, LDOT=Lee County Dept of Transportation, MPO=Metropolitan Planning Organization, and FDOT=Florida Dept of Transportation													
<b>Capital Projects By Funding Source</b>													
General Fund		GF=	7,290,780	<b>7,348,360</b>	3,429,125	10,539,655	2,688,010	4,002,770	28,007,920	52,277,140	87,575,840		
Gas Tax Funds		GT=	130,000	<b>1,458,900</b>	472,260	448,465	699,085	220,220	3,298,930	2,446,490	5,875,420		
Road Impact Fees		Rd I=	-	<b>488,900</b>	4,440,120	-	740,570	2,045,730	7,715,320	-	7,715,320		
Community Park Impact Fees		CPI=	-	-	1,178,120	-	-	-	1,178,120	-	1,178,120		
Regional Park Impact Fees		RPI=	-	-	1,178,120	-	-	-	1,178,120	-	1,178,120		
Debt Proceeds		Debt=	20,000,000	-	-	9,450,000	-	-	9,450,000	-	29,450,000		
Unfunded		Unfunded=	-	-	-	-	-	-	-	6,200,000	6,200,000		
<b>Total Capital Projects</b>					<b>27,420,780</b>	<b>9,296,160</b>	10,697,745	20,438,120	4,127,665	6,268,720	50,828,410	60,923,630	139,172,820
Cumulative Allocation to Reserves			5,124,700	<b>5,596,700</b>									
Number of months of operating expenditures accumulated			10.0	<b>12.0</b>									