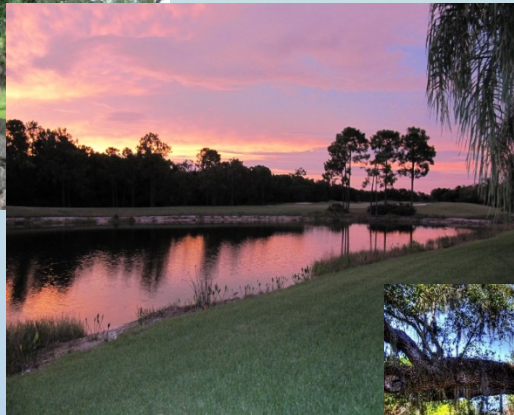


Village of Estero



**2017 – 2018
Annual
Budget
Report**

Village of Estero, Florida

Annual Operating Budget Fiscal Year 2017-2018



Mayor

Jim Boesch, District 5

Vice Mayor

Bill Ribble, District 1

Village Council

Howard Levitan, District 2

Jon McLain, District 3

Katy Errington, District 4

Nick Batos, District 6

Jim Wilson, District 7

Administrative Personnel

Steven. R. Sarkozy, Village Manager

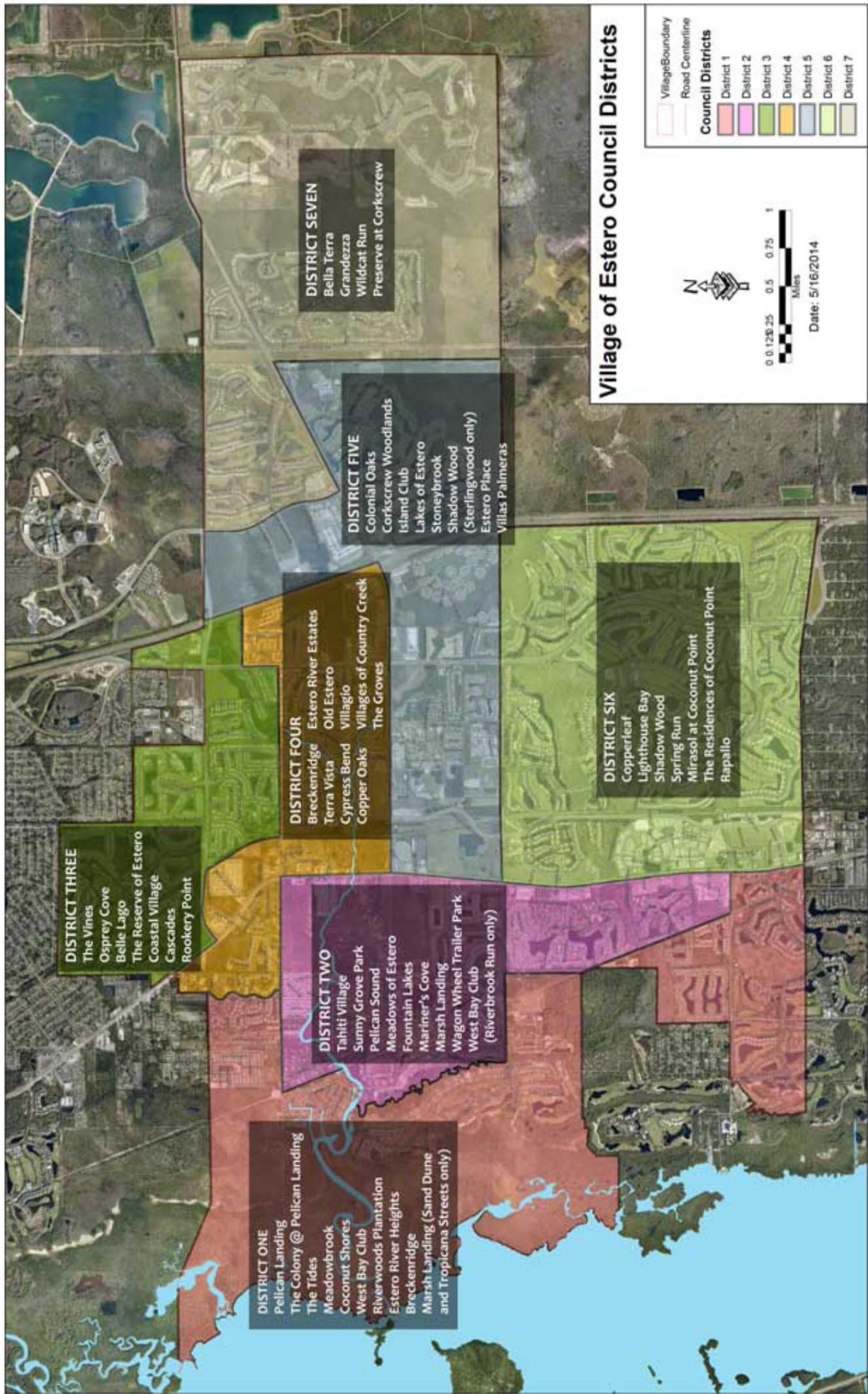
Burt Saunders, Village Attorney

Lisa Griggs Roberson, CPA, Finance Director

The Village of Estero, Florida was incorporated December 31, 2014.

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Village Council



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District 7: Jim Wilson
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Guide to Readers

The Fiscal Year 2017-2018 Annual Budget for the Village of Estero serves four fundamental purposes:

Policy Document

As a policy document, the budget serves to inform the reader about the Municipal Corporation and its policies. The Village Manager's Budget Message provides a condensed analysis highlighting the principal issues of the Village as well as setting the theme for the Fiscal Year. The Council Adopted Budget includes organization-wide financial, as well as its short-term financial and operational policies that guide the development of the annual Adopted Budget. This budget document details the services that the Village will provide during the twelve-month period from October 1, 2017 through September 30, 2018.

Financial Plan

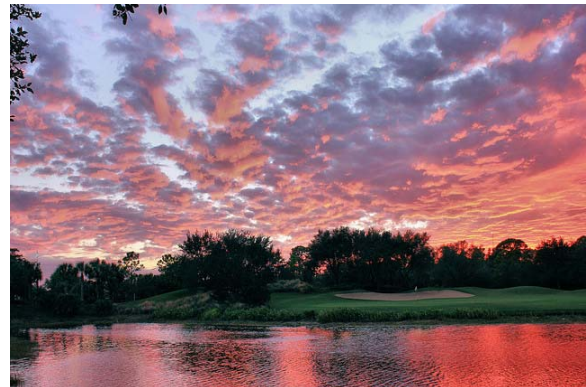
As a financial plan, the budget details the costs associated with providing municipal services and how the services will be funded. The General Fund section includes a summary and detailed description of all revenues and expenditures. Specific Fund sections also describe revenue and expenditure sources and uses and significant trends affecting specific funds. The budget document explains the underlying assumptions for the revenue estimates and discusses significant revenue trends. Beginning and ending fund balances are shown for the budget year as are projected changes for each fund. In addition, there is discussion of the Village's accounting structure and budgetary policies.

Operations Guide

As an operations guide, the budget details how cost centers and funds are organized. The budget informs the reader of all the activities, services and functions carried out by each cost center. Each cost center budget section includes a description of the cost center's function, duties, authorized positions within the organizational structure, budget highlights, and the budgetary appropriation.

Communications Device

As a communication device, the budget provides summary information to aid the reader in interpreting the document. Charts, graphs, tables and text are included to consolidate the information as much as possible. The budget also includes a detailed table of contents to make it easy to locate and understand its contents. The budget includes the Village Manager's Budget Message, which provides readers with a condensed analysis of the fiscal plans of the Village of Estero for the upcoming fiscal year.



Jim Boesch
Mayor
District Five

December 12, 2017

William Ribble
Vice Mayor
District One

The Estero Village Council and members of the Estero Community

Howard Levitan
District Two

Re: Budget Message –2018 General Fund, Building Fee Fund, and Capital Improvement Fund.

Jon McLain
District Three

Honorable Mayor and Village Council:

Katy Errington
District Four

I am pleased to provide you with my recommended Fiscal Year 2018 Annual Budget in compliance with Section 8(2)(3) of the Village Charter. In summary, the budget is balanced and provides sufficient funds to meet the operating needs for the coming year.

Nick Batos
District Six

Jim Wilson
District Seven

This budget represents total revenues of \$15,170,470, total expenditures of \$12,459,210, and a millage rate of 0.7798. Additionally, this budget provides for an allocation of \$1,138,000 to reserves, which now total 7.5 months of annual operating expenditures.

Steve Sarkozy
Village Manager

Burt Saunders
Village Attorney

As demonstrated by Village operations and governing documents, the Village Council and Staff take to heart the commitment to the “government lite” approach to municipal operations. In general, what that means for Estero is the following:

- Village Charter requirements:
 - The Village has **NO UNFUNDED LIABILITIES**.
 - The Village carries **NO ON-GOING PENSION LIABILITIES** (instead relying on defined contribution pension programs for staff).
- Operating Principals:
 - The Village currently has no debt. Any debt incurred in the future shall have a **SPECIFIC SOURCE OF FUNDING** identified in the budget sufficient to pay all debt service and related costs.
 - The Village shall commit to a **HIGH LEVEL OF MAINTENANCE** for all assets under our control. As The Village assumes additional operating responsibilities, the primary concern is to maintain existing public assets at the highest level. The Village fully funds annual contributions to reserves as well as allocations specific to long-term maintenance obligations.
 - The Village operates with a **COMMITMENT TO LIMITED STAFFING**. The Village delivers results with a small staff – currently we have only 6 full time and 5 part time employees, which provide 8.5 full-time equivalents (fte’s). This budget calls for the addition of 2 fte’s, in the form of a Public Works Director and an additional Planner, to assist the Director of Community Development. It is expected that staff size will remain limited in perpetuity.

Budget Mssage
 Fiscal Year 2017-2018

A comparison of full-time equivalent (fte) levels for cities of comparable populations is included below:

City	Population	Fte's
Naples	20,195	305.00
Sanibel	6,659	154.68
Marco Island	17,036	110.50
Bonita Springs	50,132	60.50
Fort Myers Beach	6,328	57.00
Estero	30,945/Seasonal 46,000	8.50

[Note: Estero, as a new municipality, has not yet had the opportunity or need to expand its' range of service offerings and thus has a modest level of operation. This may change over time. However, in the spirit of comments made during the incorporation process, the Village will strive to remain exceptionally cost conscientious on a continual basis.]

The Village shall also commit to maintaining a markedly low property tax rate. Currently, the Village has the lowest property tax rate among all other major cities in Southwest Florida. Comparable property tax rates in the region are as follows:

City	Mill per thousand dollars of taxable assessed value
Marco Island	1.8976
Naples	1.1500
Fort Myers Beach	0.8700
Bonita Springs	0.8173
Estero	0.7798

Importantly, this past year is the second budget year in a row that the Village of Estero has dropped its property tax rate.

The Village will continue to refine our definition of “government lite” and its role in our approach to operations. You will see evidence of this approach in every element of our Budget. Our model is a unique blend of low tax rates, low staff levels, and exceptional customer service. The policy challenge for the Village Council and Staff is how to maintain these three objectives simultaneously, in a long-term, sustainable manner. It is our belief that the solution to this potential paradox is the expanded use of contractual services blended with limited part-time staff growth. This will provide the capacity we need to meet short-term demands, while maintaining the flexibility we desire to address long-term challenges. The differences in our outcomes, as compared to neighboring municipalities, is striking and supports our preferred solution; we intend to maintain these quality benchmarks as a tool for assessing cost control and operational effectiveness, on an on-going basis.

On behalf of all Staff I respectfully submit this policy document for Council and community review.

Year In Review

In short, our second full year as a Village has been defined by a progression from passive into active operations. We continue to meet new challenges in this arena, but are confident in the versatile team and structured processes we have developed to address them. Additionally, we have continued to adhere to sound financial practices as an organization, including limited staff growth and reserve development, to ensure maximum organizational flexibility for years to come.

A summary of these efforts include:

- The Village assumed maintenance responsibilities for 28 Village roads (27 lane miles) on January 7, 2017, which includes core functions such as: road condition maintenance, mowing and landscaping maintenance, street light, traffic signal, and traffic sign maintenance, and ditch maintenance. The benefits of assuming such responsibilities are as follows:
 - The assumption of maintenance responsibilities from Lee County prompted the development of a Village Public Works operation. This department currently performs annual maintenance at a cost of \$600,000, which is estimated to grow over the coming year to approximately \$800,000, with the addition of a Public Works Director and assumption of a myriad of minor maintenance responsibilities. This compares to the \$2.6 million previously paid annually to contract with Lee County for these services. The Village is able to attain this savings by contracting with private providers and maintaining low staffing levels.
 - Of the \$800,000 dedicated to the maintenance of existing road and related infrastructure, \$500,000 annually will provide for routine or Minor Maintenance of roads, including: pothole repair, pavement marking, grass cutting, irrigation, and vegetation maintenance. As we improve the road rights-of-way these annual costs will increase significantly.
 - The remaining \$300,000 will accrue annually to a Major Maintenance account, which will provide for the orderly upgrade of streets within our portfolio. Examples of work in this category are major street reconstruction projects and road resurfacing. Essentially, this amount is allocated as our “road reserve account” for all major road work that will occur well into the future. Creating the reserve and accruing these funds for inevitable eventual repairs, as the roads age, limits our future fiscal liability typically garnered from deferred maintenance. This account will also need to be supplemented slightly in the future to allow for increased costs due to inflation and minor changes in the size and characteristics of certain roads.

Budget Message
Fiscal Year 2017-2018

- The balance in this account (\$1,800,000) will be invested by the Village in road improvement and enhancement projects. Currently, the Village is pursuing the resurfacing of Estero Parkway, as well as enhancements of the road and the adjoining right-of-way. Additionally, enhancements of the landscaping along several of our other roadways is also being planned.
- Ownership of such services has allowed the Village to engage residents on the issues they see in their community, and provides us the capacity and authority to address said issues. Residents can now request action on issues at any time, and know that their response will be heard, responded to, and addressed.
- Access to operational data has provided the opportunity to develop a maintenance function built on transparency, and accountable for its results. Residents can now view live response time data, department financial information, and helpful maps, on the Village website at all times.
- Towards the close of this fiscal year, the Village was impacted by Hurricane Irma. This unprecedented Category 4 Hurricane came only one week after record rainfalls, described as a “200 year event”, hit Estero and all of Southwest Florida. These events were described as some of the most significant weather events in this regions history, with their close proximity serving to compound their effects. Yet, the impacts overall on Estero were not catastrophic.
 - Broadly speaking, the Village is pleased with the disaster response effort. Our partners in Estero, San Carlos Park and Bonita Springs Fire, Lee County and Bonita Springs Utilities, Lee County Sheriff’s Office, Lee County Emergency Management, as well as the local home owners associations in the Village, performed admirably. They each took great care in addressing the needs of our residents, which we are thankful for. Looking ahead, we know there are areas for improvement. The ways that we communicate with Village residents, and our coordination efforts with partner agencies, can both be improved in order to ensure that response is as quick and efficient as possible.
 - To say that our Village, County, and regional storm water systems were tested would be an understatement. Taken in stride, our water conveyance systems here in the Village of Estero performed reasonably well. Several mobile homes were destroyed or heavily damaged. There was also significant flooding along many roadways. The impact of the successive storms was certainly eye-opening. However, such an event provides an opportunity for improvement. We now have greater data on our conveyance system, and what needs to be done to mitigate flooding in future storms. This data will be incorporated into the Village’s Storm Water Master Plan. Initial assessments indicate that we must assign higher priority to maintenance activities for our stormwater

Budget Message
Fiscal Year 2017-2018

systems, performed at all levels of government, within the Village. Maintaining close connection with Village contractors and engineers, as well as Lee County (regional water systems) and local home owner associations will be paramount to ensuring that the Village stormwater system is best equipped to handle future storm events. The Village must also study, design, fund, and construct, where appropriate, capital projects to improve our drainage system. These improvements, though potentially expensive, can make the difference between an effective and ineffective Village drainage system.

- The Village worked with the Florida Department of Transportation (FDOT) throughout the year, and the results of this collaboration will reshape state-owned roads in the Village for years to come.
 - FDOT announced, in a formal presentation to the Village Council, a plan to widen the I-75/Corkscrew Road interchange in 2019. The \$5.9 million project will commence in 2019, providing an additional turn lane onto I-75 from both directions of Corkscrew Road. This will extend the useful life of the interchange (providing an acceptable level of service) through approximately 2028. Notably, this will come at no expense to the Village of Estero. This project will be designed, constructed and maintained by FDOT.
 - FDOT also announced to the Village Council that they will be funding a median landscaping enhancement project along the entire segment of South Tamiami Trail (US-41) in Estero. This project will provide for the installation of an enhanced level of landscaping throughout the length of the road in the Village. Further, the construction will be funded entirely by FDOT (at a cost of approximately \$765,000), with the understanding that the Village of Estero will assume maintenance responsibilities for this section upon project completion (to ensure that it is maintained to a high standard). Construction of this project will commence in the latter half of 2018.
- The Village was awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Financial Officers Association (GFOA), for its comprehensive annual financial report for the twelve months ended September 30, 2016. This constitutes the initial financial reporting for the Village, and therefore represents the first year that the Village was eligible to receive this prestigious award. This report must satisfy both generally accepted accounting principles and applicable legal requirements, which is made more difficult given the limited number of Village staff. The achievement of this award demonstrates staff's continuing effort toward improving our accounting and financial reporting systems, which advances the quality of information reported to the Village Council, State and Federal Agencies and the citizens of the Village of Estero.

Budget Message
Fiscal Year 2017-2018

- Our second Financial Audit was conducted by Clifton Larson Allen and submitted to Council on April 19, 2017 for approval. The performance expectation with regard to the management and control of our fiscal affairs is that we should operate at the utmost level of professional standard. This includes providing annual, third party audits of our finances to Council, which show no “audit findings” or “management comments”. This is a remarkably high standard of conduct. This represents a significant accomplishment for the Village, as this constitutes the highest standard of financial oversight and review.
- Village Council continues to make progress on the development of a General Fund Reserve. During fiscal year 2016-2017, the Village allocated \$2,389,600 to the reserves. For fiscal year 2017-2018, an allocation of \$1,138,000 is being made, which represents a further contribution of 2.5 months of operating expenses to the reserves. Our total projected reserve is \$3,527,600, or 7.5 months of operation, as of the adoption of the fiscal year 2017-2018 budget. This policy reflects a continued commitment to a conservative approach to municipal operations. The reserves provide some protection for the Village against unanticipated financial challenges, such as a response to a natural disaster, revenue stabilization following a significant economic downturn, or extraordinary costs of a legal challenge. Additionally, the reserves demonstrate to potential lenders the Village’s conservative approach to financing, should the Village ever desire to borrow funds for major purchases (e.g. land purchases, etc.). This reserve will continue to be supplemented annually until we reach our target of a full 12 months of operating expenses. Thereafter, the Village Council may consider additional contributions. By design, because of the substantial contributions to reserves made in these early years by the Village, the annual contributions can decline over time. The annual schedule for providing additional months of annual operating expenses, over the coming years, will be as follows: 2, 1.5, 1, 1, etc., until we meet our target (2 additional months in FY 2018-2019, an additional 1.5 in FY 2019-2020, etc.).
- The Village secured a lease for the remaining space on the second floor of Village Hall. Given the strength of the real estate market in Estero presently, the Village was fortunate to receive this space at a discounted rate, with the full cost to be phased in over several years. Improvement of this space will allow the Village staff to remain together at Village Hall, and provide the physical space necessary to host and engage outside stakeholders.
- The Village-Wide Traffic Study was finished. The Village selected Kimley-Horn to assist the Village in this endeavor, who evaluated key intersections and road segments, such as along Corkscrew Road, to identify problem areas and potential solutions. Various traffic improvement projects will be developed based on the findings of this initial Traffic Study, and be considered by the Village Council as part of the Capital Improvement Program review process. Fortunately, no major problems were identified.

Budget Message
Fiscal Year 2017-2018

- The Lee County Sheriff's Office finalized plans to relocate the South County Service Center to the Village of Estero. This facility will house the entire South County Sheriff's function. The decision to relocate this facility to Estero was based on the tremendous growth in our community and its central location to the region. The leased space is being customized for public safety usage and will be fully occupied by July of 2018. Since the Village relies exclusively on the Sheriff's office for public safety services, this move represents good news for the community, as response times and overall service will likely improve due to this move.

In total, the year has represented both significant change and progress for the Village, across our various functional areas.

Economic Factors

Our region, and Estero in particular, continues to benefit from a robust national, State, and regional economy. In particular, the local housing market has been described as a "seller's market", with strong sales and a somewhat limited supply. The Village is experiencing a strong demand for additional housing. Several major projects that are well into construction include:

- The Genova Project is a four story, high-quality, condominium development in the Village Center. This is one of the more innovative housing concepts in the region, with strong unit sales to support this housing model. The first of several complexes is set to open in 2018.
- The Lee Health Medical Center, also in the Village Center, is under construction, with a September 2018 completion. This first phase includes over 180,000 square feet of medical office and specialized care space.
- The Marriott Town Place Suites hotel, also in the Village Center, opened in 2017.
- Plus, various other residential projects, including:
 - The "Tidewater", a 55+ community of over 800 homes.
 - The "Reef" and the "Springs", quality student housing projects being privately developed to address the growing housing demand created by Florida Gulf Coast University's growth.

Overall, the demand for new housing is continuing at a strong pace, with no signs of slowing down.

We are also fortunate to have one of the strongest regional retail markets in South Florida. Retail sales have been reasonably strong, while leasing has had to respond to the changing national environment brought on by the explosive growth in internet sales. We see a changing mix of retail options in our major malls. Major retail property owners are diversifying their tenant mix and, in some cases, redeveloping parts of their property to add destination venues that support the existing retail environment. We hope to report on these opportunities in the near future.

Regulatory and Legislative Challenges

We see no significant threats in the form of changing regulation or legislative action. The Village remains active inter-governmentally in an effort to improve the local economy, and also, to address environmental issues that impact the quality of life in the area and our attractiveness to outside investment interests.

The Village has established its' 2018 Legislative Agenda, which sets our priorities for advocacy at the State and Federal levels. The primary focus of the Village with regard to State legislative issues is to limit any further degradation of local home rule authority.

The Year Ahead

The coming year promises a new set of challenges, as well as opportunities to build on the progress we have made thus far. The year to come offers the Village the prospect of completing several ambitious, foundational Village-wide efforts, while transitioning towards new, significant Village improvement efforts and committing to several budget allocations that further strengthen our long-term financial position. This shift towards funding and completing multiple, significant capital improvement projects represents a shift in priorities for the Village, as we transition beyond standard operational responsibilities.

- We plan to complete significant road and landscaping capital improvement projects in 2018. Given the Village's maturity into road and landscape maintenance responsibilities, we will now begin to focus on significant capital projects. Specifically:
 - We will complete all, or a significant portion, of the Estero Parkway improvement project.
 - We will see substantial progress on the FDOT effort to widen Corkscrew Road at the I-75 Interchange. This projects addresses our most significant road capacity and system bottleneck. This problem is also the major contributor to several secondary road bottlenecks. Completion of this improvement will have ripple effects, well beyond this project's boundary.
 - We will also see significant improvements in landscape quality and maintenance along South Tamiami Trail (US 41), via a partnership with FDOT.
- Finalize the Village's first community-wide Comprehensive Plan, which is due by early 2018. Under State Statute, new communities must develop and adopt a Comprehensive Plan within three (3) years of incorporation. The Village selected LaRue Planning & Management Services, Inc. out of Fort Myers to perform this work. This is a significant body of work involving data collection, analysis, and public meetings.
 - Numerous meetings have been held since January, with continuing meetings of the Planning and Zoning Board to be held through the end of 2017. Workshops are being held in the fall of 2017, as we work towards a public hearing before the Village Council in January of 2018.

Budget Message
Fiscal Year 2017-2018

- As part of the Comprehensive Plan, an Interactive Growth Model is also being developed. This will allow the Village to anticipate issues, based on projected demographic changes, and develop strategies to proactively address them.
- This Budget anticipates certain projects coming out of the Comprehensive Planning effort. Specifically, we have included appropriations for a Parks and Open Space Master Plan (\$250,000) and a Bike-Ped Study (estimated at \$100,000, to be funded by a Metropolitan Planning Organization (MPO) grant).
- Finalize the Village's Stormwater Master Plan and Watershed Study. Hurricane Irma and the preceding storm have shown the value in having a Stormwater Master Plan that evaluates the Village system as a whole, in addition to impacts from sources outside of the Village boundaries. This plan will provide valuable information for future maintenance and capital projects, to greatly enhance the common water conveyance system. For this effort, the Village selected JR Evans Engineering as the principal consultant. This work is now well underway. The study is being updated with new information from the two storm events and should be completed by the close of the 2017-2018 fiscal year. Upon completion of our Master Plan, we will transition to an ever stronger maintenance effort based on quantifiable data and modeling. This will ensure that surface water needs are well managed throughout the Village. To accomplish this, significant new, annual maintenance efforts targeting flood reduction and water quality will be initiated and completed. The budget originally committed for the Master Plan and limited maintenance efforts (\$400,000) will continue in coming years, and be redirected to these new maintenance efforts.
- Finalize the Community Rating System (CRS) Study as suggested by the Federal Emergency Management Agency (FEMA). With assistance from the Village's consultant, the Village has received a final rating of "6", on a scale of 1 to 10 (1 being the best). The score of a "6" represents a significant victory as compared with our originally projected score of "7" or "8". This improvement means greater flood insurance savings for Village residents. Efforts will be made to continue to improve this ranking over time.
- Begin work on the Village's "first" Land Development Code. Following completion of the Village's Comprehensive Plan, revisions and updates to the transitional Land Development Code will be necessary to ensure consistency with the Comprehensive Plan. This represents a significant undertaking for the Village and, given our commitment to limited staff growth, will require the assistance of contracted consultants to complete the effort.
- As we continue to assess risks to the community and our financial health, one area of concern is that of our legal liability risk. To be clear, the Village of Estero employees have never had an allegation or claim, of any type, which required legal response. While the potential effect of such action is difficult to accurately assess, we want to maintain our conservative financial approach in this area of potential risk as well. Thus, proposed is the establishment of a Litigation Defense Reserve in the amount of \$350,000. We included a \$100,000 appropriation last year and propose to carry that

Budget Message
Fiscal Year 2017-2018

forward, in addition to adding another \$250,000 amount to that account this year, to create an on-going reserve of \$350,000. This money would be used in the unlikely event that we are party to any major litigation. The funds would be used only after our insurance carrier expends the full amount of their coverage responsibilities as outlined in our policy (currently \$300,000 per claim), and could be used for any defense costs or appeal(s).

- Lastly, the issue of staffing levels remains a concern. Estero relies heavily on contracts for services, with a number of outside firms, in the areas of Planning, Building, and Inspection Services, as well as all of our Public Works functions. We also hire a number of part-time staff to provide “subject matter expertise”, where needed. To date, we employ part-time staff in the areas of development review, municipal procurement, storm water maintenance, and recording of financial transactions and financial reporting, in order to limit the need for additional full time personnel. Even with this approach, however, it is clear that we do need some additional full-time staff. This budget includes funds for a Public Works Director (either full or part-time) and an additional Planner (to assist the Director of Community Development).

The projects identified here constitute the largest and most publicly visible of Staff’s efforts, but not the full breadth of their responsibilities and goals. Daily tasks, to maintain efficient and legally compliant Village operations, consume a substantial portion of Staff’s time as well.

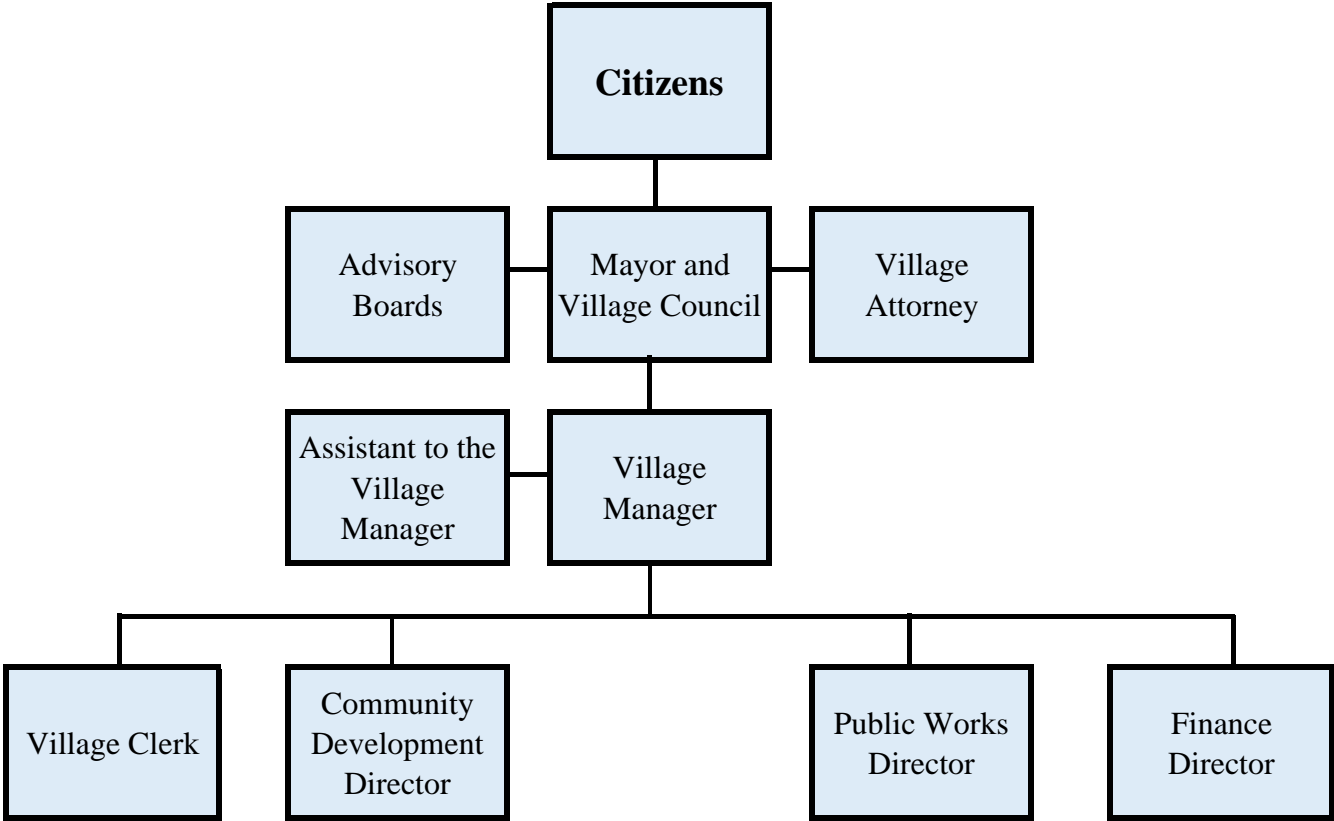
In short, the Village of Estero’s small, competent, and enthusiastic staff remain committed to the residents we all serve. Finding greater efficiencies in our work, and completing significant projects which improve our community, remain our daily focus. We appreciate the hard work and cooperation of the Village Council in these endeavors, and look forward to another productive year in service to our community.

Respectfully submitted,



Steven R. Sarkozy
Village Manager

Village of Estero, Florida
Fiscal Year 2017-2018
Organizational Chart



Village of Estero, Florida
Fiscal Year 2017-2018
The Budgeting Process

Budget Preparation Process

A budget is a financial plan for an entity. It includes both estimates of resources available, including revenues, fund balances/reserves and appropriations, which are the authority to spend money for specific purposes. For the Village of Estero, the budget is prepared by the Village Manager and the Finance staff and adopted by the Village Council after receiving public input. The steps in the Village's formal budget process are established by state law, commonly known as the Truth in Millage Act, or "TRIM", and are detailed later in this section of the document.

The budget document is prepared to provide information about the Village, both financial and operational, from a variety of perspectives and degrees of detail. In order to accomplish this, the document begins with an introduction section including the budget message from the Village Manager, followed by:

1. Budget highlights and summary, including review of current year and prior year budget data;
2. Detailed financial data, summaries and budgets, segregated by fund and cost centers, used to account for the costs associated with specific activities and for the use of funds received from specific revenue sources; and
3. History, trends and assumptions for the Village's major revenue sources.

The reader of the annual budget report will be able to understand the budget document by reviewing the Table of Contents, the budget message from the Village Manager, and the Budget Summary section to obtain an overall view of the budget.

Budget Amendment Process

The Village Council may, by resolution, provide for the transfer of all or part of any unencumbered appropriations balance from one department, fund, service, strategy or organizational unit to the appropriation for other departments or organizational units or a new appropriation.

The Village Manager may transfer funds among programs within a department, fund, service, strategy, or organizational unit and shall report such transfers to the council, in writing, in a timely manner.

Florida Statutes, Chapter 166.241 provides for budget amendments up to sixty days subsequent to fiscal year end.

Capital Budget Preparation Process

The Village's annual budget preparation process includes the preparation of a capital improvement plan. The Village Charter requires two public hearings and adoption of the capital improvement plan by resolution on or before August 15th of each fiscal year.

The Village is required by Chapter 163.3177 Florida Statutes to prepare the capital improvement plan as part of the comprehensive planning process.

During the 2017-2018 fiscal year, the Village developed and adopted a capital improvement plan and will conclude the initial comprehensive planning process.

Capital Outlay/Expenditures

Capital outlay accounts include nonrecurring expenditures for capital assets in excess of five thousand dollars with a useful life in excess of one year and are budgeted by cost centers or fund.

Village of Estero, Florida
Fiscal Year 2017-2018
The Budgeting Process

Debt

The Village does not have any outstanding debt and Village Council has not expressed any intent to issue debt.

The Village is not subject to state debt limits, nor is there a limit set by the charter. No legal debt limits have been adopted.

Budget Calendar – All Funds

Key dates in the budget calendar are as follows:

May/June	Village Manager and staff begin to develop revenue and expenditure estimates
June/July	State issues revenue estimates with updates to budget draft as needed
July	Village Manager presents proposed budget to Village Council on or before July 15 th
July/August	Village Council conducts two public hearings to adopt the capital improvement budget Council on or before August 15 th
September	Village Council conducts two public hearings to set the tax millage rate and adopt the budget
October 1	New fiscal year commences

Truth in Millage (TRIM)

Florida Statutes, Chapter 200, and Truth in Millage, known as TRIM, govern the budget and property tax rate adoption process. In Florida, properties are assessed by the County Property Appraiser and property taxes are collected by the County Tax Collector. Various exemptions are available to property owners, including, but not limited to, two homestead exemptions of \$50,000 each on the principal place of residence, \$500 widow/widower exemption, \$500 disability exemption, agriculture exemptions, exemption for the permanently disabled, exemptions for churches

and governmental property, and up to \$25,000 senior exemption for persons 65 and over based on annual household income. In addition, there is a “Save Our Homes” assessment differential that limits the increase in assessed value of a property with a homestead exemption to the lesser of the Consumer Price Index or 3% (with some exceptions). All property is assessed at one hundred percent of real value, which approximates eighty-five percent of market value.

The Village Council is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised via the TRIM Notice, mailed by the Property Appraiser to each property owner. In addition to notification of this first public hearing, the TRIM notice contains the following information:

1. The new assessed value, exemptions and taxable value for the new year and the prior year.
2. The tax rates and amounts paid for the prior year.
3. The tax bill if no budget change is adopted. These amounts assume the rolled-back rate is levied for the new year. The rolled-back rate is that tax rate which would derive the same amount of revenue based on the new taxable values as was raised in the prior year at the old taxable values, excluding net new taxable value. Net new taxable value consists primarily of new construction and additions.
4. The property tax rates and amounts due if the proposed budget millage rates are adopted.

The second public hearing is advertised by means of a newspaper advertisement. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

Village of Estero, Florida
Fiscal Year 2017-2018
The Budgeting Process

Property Taxes

Property taxes are levied on November 1 of each year. Lee County Tax Collector's office bills and collects property taxes on behalf of the Village. The tax rate to finance general governmental services for the fiscal year is assessed per \$1,000 of assessed taxable property value. Property tax revenues are recognized currently in the fiscal year for which they are levied. On April 1 of each year, unpaid taxes become delinquent and a lien is placed on the property May 1. Past due tax certificates are sold at public auction prior to June 1, and the proceeds collected are remitted to the Village.

Key dates in the property tax cycle (latest date, where appropriate) are as follows:

June 1	Estimated taxable value provided to Village
July 1	Assessment roll validated and preliminary taxable values provided to Village
August 24	TRIM notices are mailed to property owners
September 30	Millage resolution approved and taxes levied following certificate of assessment roll
October 1	Beginning of fiscal year for which tax is to be levied
November 1	Property taxes due and payable (levy date) with various discount provisions through March 1
April 1	Taxes become delinquent
Prior to June 1	Tax certificates sold by Lee County, Florida Tax Collector



Village of Estero
Fiscal Year 2017-2018
Budget Highlights

Summarized below are the activity by *Fund Type*:

	Actual 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018	Requested +/- over Amended Budget
General Fund					
Revenue	\$ 10,695,110	\$11,499,500	\$ 11,840,550	\$ 12,139,680	\$ 640,180
Expenditures	<u>5,754,368</u>	<u>7,168,770</u>	<u>4,467,790</u>	<u>5,423,750</u>	<u>(1,745,020)</u>
<i>Excess (Deficit)</i>					
<i>before Capital Projects</i>	<u>4,940,742</u>	<u>4,330,730</u>	<u>7,372,760</u>	<u>6,715,930</u>	<u>2,385,200</u>
Special Revenue: Building Permit Fees Fund					
Revenue	685,873	1,304,000	1,212,500	961,000	(343,000)
Expenditures	<u>787,313</u>	<u>1,021,000</u>	<u>996,730</u>	<u>1,123,260</u>	<u>102,260</u>
<i>Excess (Deficit)</i>					
<i>before Capital Projects</i>	<u>(101,440)</u>	<u>283,000</u>	<u>215,770</u>	<u>(162,260)</u>	<u>(445,260)</u>
Capital Projects Fund					
Revenue	1,815,299	1,204,800	3,087,000	2,069,790	864,990
Expenditures	<u>-</u>	<u>3,471,580</u>	<u>177,000</u>	<u>5,912,200</u>	<u>2,440,620</u>
<i>Excess (Deficit)</i>	<u>1,815,299</u>	<u>(2,266,780)</u>	<u>2,910,000</u>	<u>(3,842,410)</u>	<u>(1,575,630)</u>
	<u>\$ 6,654,601</u>	<u>\$ 2,346,950</u>	<u>\$ 10,498,530</u>	<u>\$ 2,711,260</u>	<u>\$ 364,310</u>

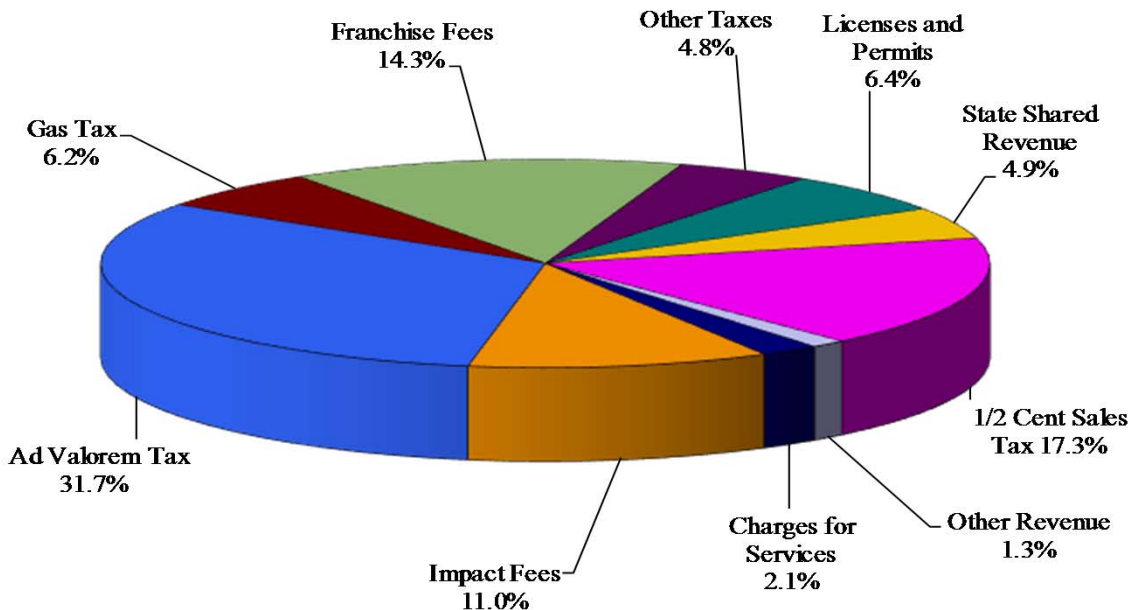


Village of Estero
Fiscal Year 2017-2018
Budget Highlights

The following schedule represents a summary of Revenues by Category:

	Actual 2015-2016	Amended Budget 2016-2017	% of Total	Estimated 2016-2017	Requested Budget 2017-2018	% of Total	Requested +/- over Amended Requested
Ad Valorem Tax	\$ 4,589,279	\$ 4,645,000	33.3%	\$ 4,645,000	\$ 4,818,000	31.7%	\$ 173,000
Gas Tax	892,944	894,200	6.4%	898,000	928,000	6.2%	33,800
Franchise Fees	1,713,134	1,955,000	14.0%	2,162,000	2,172,000	14.3%	217,000
Communication Svcs Tax	340,416	520,000	3.7%	690,000	720,000	4.7%	200,000
Other Taxes	22,640	20,000	0.1%	22,500	22,500	0.1%	2,500
Licenses and Permits	685,873	1,304,000	9.3%	1,216,000	964,500	6.4%	(339,500)
State Shared Revenue	780,391	775,000	5.5%	740,000	740,000	4.9%	(35,000)
1/2 Cent Sales Tax	2,518,658	2,625,000	18.7%	2,600,000	2,626,000	17.3%	1,000
Other State Revenue	30,016	33,700	0.2%	30,300	36,480	0.2%	2,780
Grants	-	100,000	0.7%	-	100,000	0.7%	-
Charges for Service	167,589	305,000	2.2%	371,750	320,700	2.1%	15,700
Fines and Forfeitures	484	300	0.0%	500	500	0.0%	200
Impact Fees ²	1,431,917	827,600	5.9%	2,690,000	1,661,790	11.0%	834,190
Investment Earnings	18,480	3,500	0.0%	69,000	55,000	0.4%	51,500
Other Revenue	4,461	-	0.0%	5,000	5,000	0.0%	5,000
Total Revenues	13,196,282	14,008,300	100.0%	16,140,050	15,170,470	100.0%	1,162,170
Transfers from Other Funds	-	605,280		177,000	4,625,900		4,020,620
Beginning Fund Balance	1,139,909	7,347,040		7,794,510	18,293,040		10,946,000
Total Sources of Funds	\$ 14,336,191	\$21,960,620		\$ 24,111,560	\$38,089,410		\$16,128,790

**Revenues by Source
FY 2017-2018**



The three largest funding sources are Ad Valorem Taxes at \$4.8 million or 32% of revenue, Franchise Fees at \$2.2 million or 14% of revenue and 1/2 Cent Sales Tax at \$2.6 million or 17% of revenue.

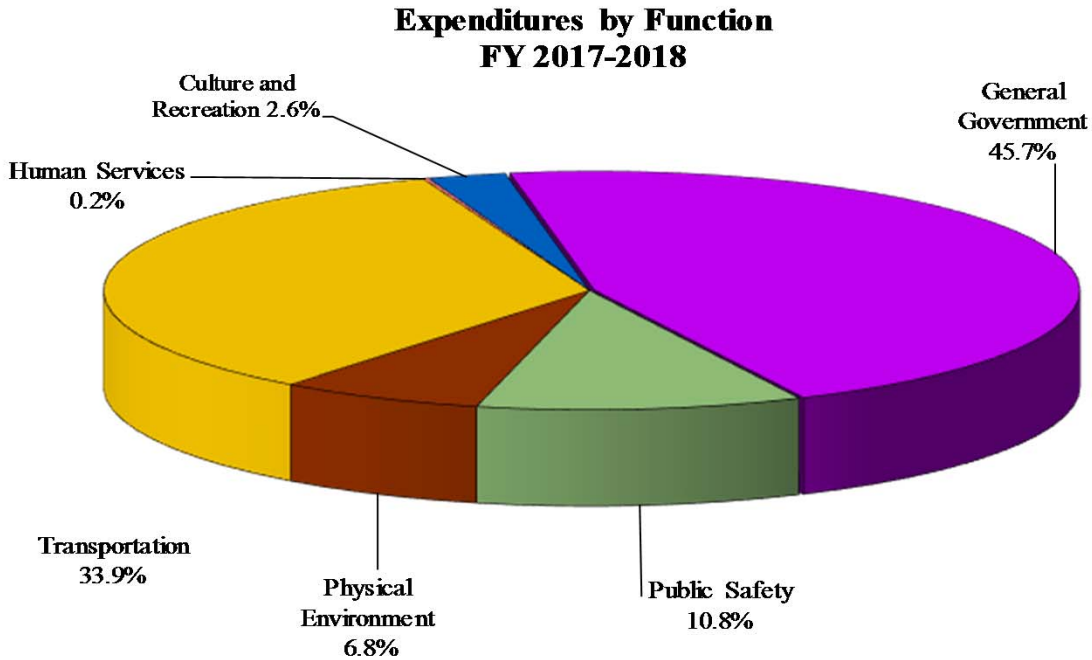
¹ Included in the categories above is revenue restricted for use on roads, parks and building inspections. The Village's restricted revenue totals \$3.8 million (25% of total revenues) and is included in the above amounts as follows: Gas Tax of \$928,000, Building Fees of \$961,000 State Shared Revenue-Fuel Tax of \$176,000, Grants of \$100,000 and Impact Fees of \$1,661,790.

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

Village of Estero
Fiscal Year 2017-2018
Budget Highlights

The following schedule represents a summary of *Expenditures by Function*³:

	Actual 2015-2016	Amended Budget 2016-2017	% of Total	Estimated 2016-2017	Requested Budget 2017-2018	% of Total	Requested +/- over Amended Requested
General Government (51x)	\$ 2,660,049	\$ 4,227,630	36.2%	\$ 2,715,298	\$ 5,690,850	45.7%	\$ 1,463,220
Public Safety (52x)	978,484	1,294,190	11.1%	1,214,576	1,350,260	10.8%	56,070
Physical Environment (53x)	306,643	696,000	6.0%	537,303	842,800	6.8%	146,800
Transportation (54x)	2,548,077	4,554,400	39.1%	1,125,915	4,227,300	33.9%	(327,100)
Human Services (56x)	48,428	48,430	0.4%	48,428	23,000	0.2%	(25,430)
Culture and Recreation (57x)	-	840,700	7.2%	-	325,000	2.6%	(515,700)
<i>Total Expenditures</i>	<u>6,541,681</u>	<u>11,661,350</u>	<u>100.0%</u>	<u>5,641,520</u>	<u>12,459,210</u>	<u>100.0%</u>	<u>797,860</u>
Transfers to Other Funds	-	605,280		177,000	4,625,900		4,020,620
Projected Ending Fund Balance	<u>7,794,510</u>	<u>9,693,990</u>		<u>18,293,040</u>	<u>21,004,300</u>		<u>11,310,310</u>
Total Uses of Funds	<u>\$ 14,336,191</u>	<u>\$21,960,620</u>		<u>\$ 24,111,560</u>	<u>\$38,089,410</u>		<u>\$16,128,790</u>
Full Time Equivalent Positions	<u>6.5</u>	<u>7.0</u>		<u>8.5</u>	<u>10.5</u>		<u>3.5</u>
Contract Full Time Equivalent Positions	<u>11.0</u>	<u>12.0</u>		<u>13.0</u>	<u>13.0</u>		<u>1.0</u>

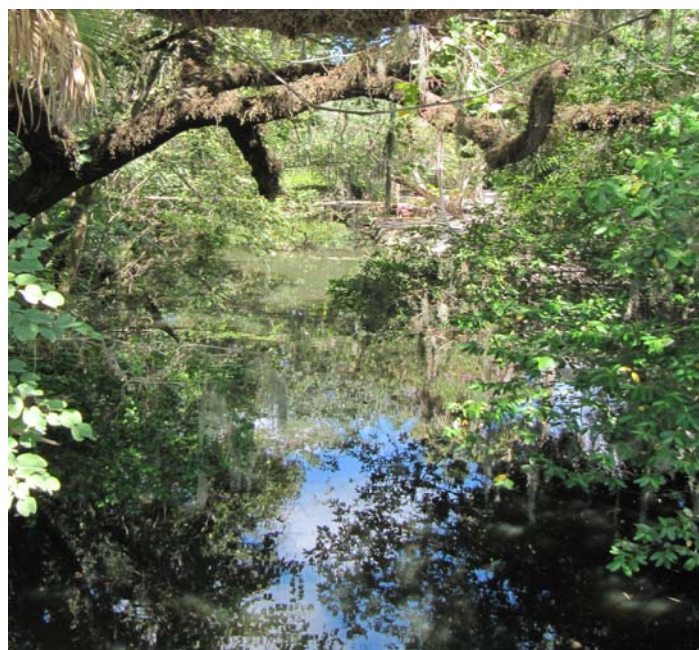


³ Expenditure Functions are as required by the Florida State Chart of Accounts.

Village of Estero
Fiscal Year 2017-2018
Budget Highlights

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

	Actual	Amended	% of	Estimated	Requested	% of	Requested +/- over
	2015-2016	Budget	Total	2016-2017	Budget	Total	Amended
		2016-2017			2017-2018		
Village Council	\$ 65,308	\$ 128,230	1.5%	\$ 127,960	\$ 165,830	1.2%	\$ 37,600
Village Manager	360,625	710,000	6.1%	551,250	699,200	5.6%	(10,800)
Village Attorney	257,063	435,000	3.7%	279,120	582,500	4.7%	147,500
Village Clerk	119,876	307,360	2.6%	127,845	164,300	1.3%	(143,060)
Finance	204,595	297,170	2.5%	250,447	309,670	2.5%	12,500
Community Development							
Development Services	356,930	635,010	5.4%	355,566	817,800	6.6%	182,790
Planning, Zoning & Development Review Svcs	560,607	565,140	4.8%	525,870	446,500	3.6%	(118,640)
Code Compliance	178,951	255,340	2.2%	207,996	217,000	1.7%	(38,340)
Animal Control	48,428	48,430	-	48,428	23,000	0.2%	(25,430)
Public Works							
Physical Environment and Natural Resources	306,643	696,000	6.0%	410,303	442,800	3.6%	(253,200)
Transportation	2,548,077	2,528,800	21.7%	1,075,915	590,100	4.7%	(1,938,700)
Information Technologies	16,184	19,000	0.2%	35,162	107,540	0.9%	88,540
Law Enforcement/Security	12,220	17,850	0.2%	9,850	10,000	0.1%	(7,850)
Parks & Recreation	-	-	0.0%	-	250,000	2.0%	250,000
General Governmental							
Operations	718,861	525,440	4.5%	462,078	597,510	4.8%	72,070
Operating Expenditures	5,754,368	7,168,770	61.4%	4,467,790	5,423,750	43.5%	(1,745,020)
Building Permit Fees	787,313	1,021,000	8.8%	996,730	1,123,260	9.0%	102,260
Capital Projects	-	3,471,580	29.8%	177,000	5,912,200	47.5%	2,440,620
<i>Total Expenditures</i>	6,541,681	11,661,350	100.0%	5,641,520	12,459,210	100.0%	\$ 797,860
Transfers to Other Funds	-	605,280		177,000	4,625,900		4,020,620
Projected Ending Fund Balance	7,794,510	9,693,990		18,293,040	21,004,300		11,310,310
Total Uses of Funds	\$ 14,336,191	\$21,960,620		\$ 24,111,560	\$38,089,410		\$16,128,790



Village of Estero, Florida
Fiscal Year 2017-2018
Executive Summary

The 2017-2018 revenue is projected to total \$15,170,470, an increase of approximately \$1,162,170, 8.3%, from the prior year's amended budget. The following material changes are noted:

- Ad Valorem Tax: This year we will see an increase in total taxable value of 6.6% which results in a rolled back rate of 0.7682. The millage rate was approved at 0.7798 and will result in an increase in property tax revenue of \$173,000;
- Franchise Fees: In 2016-2017 electric collections were considerably higher than anticipated at incorporation, which is a trend we expect to continue, as such an increase of \$217,000 is budgeted;
- Communication Services Tax: Revenues have increased as a result of staff working with the State to ensure proper allocation of taxes to the Village. This increase is anticipated to carry on into the future and provides a \$200,000 increase in budgeted revenue;
- License and Permits: 2016-2017 fiscal year collections were significantly higher than anticipated as a result of several commercial permits applications. This level of commercial development is not anticipated in the 2017-2018 fiscal year; therefore, a decrease of \$339,500 is budgeted;
- Impact Fees: While difficult to predict, we have seen a significant increase in the collection of impact fees in the 2016-2017 fiscal year. In an effort to obtain estimates for future development within the Village, growth projections were completed and budgeted revenues are based upon those forecasts.



Village of Estero, Florida
Fiscal Year 2017-2018
Executive Summary

The 2017-2018 budgeted expenditures total \$12,459,210 which is a \$797,860 increase, 6.8%, from the amended 2016-2017 budget.

➤ General Fund Total Operating Expenditures decreased \$1,745,020. The following material changes are noted:

- Page 37** Village Attorney: the net increase of \$147,500 is the result of additional funds appropriated to litigation defense for potential amounts in excess of insurance coverage (210.514);
- Page 38** Village Clerk: the net decrease of \$143,060 is due to the elimination of election costs as 2017-2018 is not an election year (220.513);
- Page 40** Development Services: the net increase of \$182,790 is budgeted for capital outlay and full-time planning staff. The capital outlay provides for the acquisition and implementation of Community Development department software and is allocated to the Building Permit Fees Fund at 45% with the remainder budgeted in development services. Also, it should be noted that professional services are budgeted for the land development code which will begin in 2017-2018 and continue into 2018-2019 (239.515);
- Page 44** Physical Environment and Natural Resources: the net decrease of \$253,200 is due to the anticipated completion of the stormwater master plan in fiscal year 2016-2017 and the transfer of stormwater construction services to the Capital Project Fund (260.537);
- Page 45** Transportation: the net decrease of \$1,938,700 is largely related to the savings by contracting with private providers, maintaining low staff levels, and developing software solutions in-house. These projected savings were transferred to the Capital Projects Fund to provide for road improvement projects (260.541);
- Page 48** Parks and Recreation: the increase of \$250,000 is to fund a park master plan for the Village (601-572).

The following Personal Services items are related to all cost centers containing employees:

Full Time Equivalent (FTE) positions: The increase of 3.5 FTE consist of 2 full time and 3 part time staff as follows: full-time public works director (Gas Tax funded); full-time planning staff; part-time public works staff (Gas Tax funded); part-time development review staff (cost recovery funded); and part-time procurement staff.

Retirement contributions: The 2017-2018 budget includes Village funding at 8.5% of salaries with a requirement for an employee match of 2.5%. The Village contribution is an increase of 1% from the prior year.

- Building Permit Fees Total Expenditures increased \$102,260, 10.0%. This increase provides for the following: a) additional commercial inspections anticipated in 2017-2018 fiscal year; b) an increase of 4% over 2016-2017 contractual compensation amounts; and c) capital outlay for the acquisition and implementation of Community Development department software and is allocated to Building Fee Fund at 45% with the remainder allocated to the General Fund in development services.
- Capital Projects Fund Total Expenditures increased \$2,440,620 as the result of allocations to the Estero Parkway Improvement project as well as stormwater improvements and other general capital project allocations.

Village of Estero
Fiscal Year 2017-2018
Budget Summary

	General Fund	Special Revenue	Capital Projects	Total Governmental Funds
Prior Year Surplus/Beginning Fund Balance	\$ 12,779,260	\$ 114,370	\$ 5,399,410	\$ 18,293,040
Revenues				
Ad Valorem Tax	4,818,000	-	-	4,818,000
Gas Tax	535,000	-	393,000	928,000
Franchise Fees	2,172,000	-	-	2,172,000
Communication Services Tax	720,000	-	-	720,000
Other Taxes	22,500	-	-	22,500
Licenses and Permits	3,500	961,000	-	964,500
Intergovernmental Revenues	3,502,480	-	-	3,502,480
Charges for Services	320,700	-	-	320,700
Fines and Forfeitures	500	-	-	500
Impact Fees	-	-	1,661,790	1,661,790
Investment Earnings	40,000	-	15,000	55,000
Other Miscellaneous Revenues	5,000	-	-	5,000
Total Revenues	<u>12,139,680</u>	<u>961,000</u>	<u>2,069,790</u>	<u>15,170,470</u>
Other Financing Sources				
Transfers from Other Funds	-	-	4,625,900	4,625,900
<i>Total Revenues & Other Financing Sources</i>	<u>12,139,680</u>	<u>961,000</u>	<u>6,695,690</u>	<u>19,796,370</u>
Total Sources of Funds	<u>\$ 24,918,940</u>	<u>\$ 1,075,370</u>	<u>\$ 12,095,100</u>	<u>\$ 38,089,410</u>
Expenditures				
General Government	\$ 3,890,850	\$ -	\$ 1,800,000	\$ 5,690,850
Public Safety	227,000	1,123,260	-	1,350,260
Physical Environment	442,800	-	400,000	842,800
Transportation	590,100	-	3,637,200	4,227,300
Human Services	23,000	-	-	23,000
Culture and Recreation	250,000	-	75,000	325,000
Total Expenditures	<u>5,423,750</u>	<u>1,123,260</u>	<u>5,912,200</u>	<u>12,459,210</u>
Other Financing Uses				
Transfers to Other Funds	4,625,900	-	-	4,625,900
<i>Total Expenditures & Other Financing Uses</i>	<u>10,049,650</u>	<u>1,123,260</u>	<u>5,912,200</u>	<u>17,085,110</u>
Change in Fund Balance	<u>2,090,030</u>	<u>(162,260)</u>	<u>783,490</u>	<u>2,711,260</u>
Fund Balances				
Unassigned and Reserved for:				
Reserves at 7.5 months operating expenditures	3,527,600	-	-	3,527,600
Capital Projects	10,770,790	-	-	10,770,790
Litigation Defense Reserve	350,000	-	-	350,000
Restricted for Capital Projects:				
Road Impact Fees	-	-	4,469,000	4,469,000
Gas Tax Construction or Resurfacing	220,900	-	441,100	662,000
Community Park Impact Fees	-	-	711,100	711,100
Regional Park Impact Fees	-	-	561,700	561,700
Building Permit Fees Surplus (Deficit) ¹	-	(47,890)	-	(47,890)
<i>Total Ending Fund Balance</i>	<u>14,869,290</u>	<u>(47,890)</u>	<u>6,182,900</u>	<u>21,004,300</u>
Total Use of Funds	<u>\$ 24,918,940</u>	<u>\$ 1,075,370</u>	<u>\$ 12,095,100</u>	<u>\$ 38,089,410</u>

¹ The Special Revenue fund projected deficit is anticipated to be generated by the Building Permit Fees and will be funded from the General Fund.

Village of Estero
Fiscal Year 2017-2018
General Fund Revenue Summary

Fund 001 General Fund

Transaction/ Object #	Account Description	Actual 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018	Requested +/- over Amended Budget
3110000	Ad Valorem Taxes ¹	4,589,279	4,645,000	4,645,000	4,818,000	173,000
3152000	Local Communication Services Tax ²	340,416	520,000	690,000	720,000	200,000
3160000	Business Tax - Estero Portion	22,640	20,000	22,500	22,500	2,500
	Taxes Total	4,952,335	5,185,000	5,357,500	5,560,500	375,500
3124100	Local Option Gas Tax-1 to 6 Cent	514,104	517,000	520,000	535,000	18,000
	Gas Tax Total	514,104	517,000	520,000	535,000	18,000
3231000	Franchise Fees-FPL Electric ³	1,713,134	1,740,000	2,010,000	2,020,000	280,000
3237000	Franchise Fees-Solid Waste ⁴	-	215,000	152,000	152,000	(63,000)
	Franchise Fees Total	1,713,134	1,955,000	2,162,000	2,172,000	217,000
3290000	Right of Way Permits	-	-	3,500	3,500	3,500
	Licenses & Permits Total	-	-	3,500	3,500	3,500
	State Shared Revenues					
3351200	Revenue Sharing-Sales Tax Portion	595,165	591,000	564,000	564,000	(27,000)
3351201	Revenue Sharing-Fuel Tax Portion	185,226	184,000	176,000	176,000	(8,000)
3351400	Mobile Home License Tax	553	700	1,300	1,300	600
3351500	Alcohol Beverage Licenses	29,463	33,000	29,000	29,000	(4,000)
3351800	Half-cent Sales Tax	2,518,658	2,625,000	2,600,000	2,626,000	1,000
3354901	Florida DOT-US41 Light Maint	-	-	-	6,180	6,180
3374000	Bicycle & Pedestrian Study Grant	-	100,000	-	100,000	-
	Intergovernmental Total	3,329,065	3,533,700	3,370,300	3,502,480	(31,220)
3413000	Impact Fee Administrative Fees	38,308	30,000	120,000	112,700	82,700
3413000	Cost Recovery-Administrative Fees	11,425	5,000	25,000	20,000	15,000
3419009	Cost Recovery-Professional Svcs	65,720	50,000	149,250	110,500	60,500
3419000	Development/Zoning-Fixed Fees	52,136	220,000	76,000	76,000	(144,000)
3439000	Cod Comp & Contractor License	-	-	1,500	1,500	1,500
	Charges for Service Total	167,589	305,000	371,750	320,700	15,700
3590000	Fine and Forfeitures	484	300	500	500	200
	Fines & Forfeitures Total	484	300	500	500	200
3611000	Interest Income	13,938	3,500	50,000	40,000	36,500
	Interest Income Total	13,938	3,500	50,000	40,000	36,500
3699000	Other Miscellaneous Revenue	4,461	-	5,000	5,000	5,000
	Miscellaneous Revenue Total	4,461	-	5,000	5,000	5,000
		-	-	-	-	-
	Total General Fund Revenues	\$ 10,695,110	\$ 11,499,500	\$ 11,840,550	\$ 12,139,680	\$ 640,180

¹ Property Taxable Value as of July 1, 2017, \$6,502,370,159, with millage rate of 0.7798 tax rate per \$1,000 of taxable value and budgeted at a 95% collection rate.

² Local Communications Services Tax Estero Ordinance 15-07 with 3.61% tax rate was effective January 1, 2016; therefore, only seven months were collected in fiscal year 2015-2016.

³ Franchise Agreement negotiated with FPL at 4.5% was effective October 1, 2015 ; therefore, fiscal year 2015-2016 contains nine months of collections.

⁴ Franchise Agreement negotiated with Lee County Solid Waste was effective on October 1, 2016.

Ad Valorem Taxes

Legal Authorization

Florida Statutes §166.211 authorizes the Village of Estero, in a manner not inconsistent with general law, to levy Ad Valorem taxes on real and tangible personal property in an amount not to exceed 10 mills. Ad Valorem Taxes are also known as property taxes.

Major Assumptions

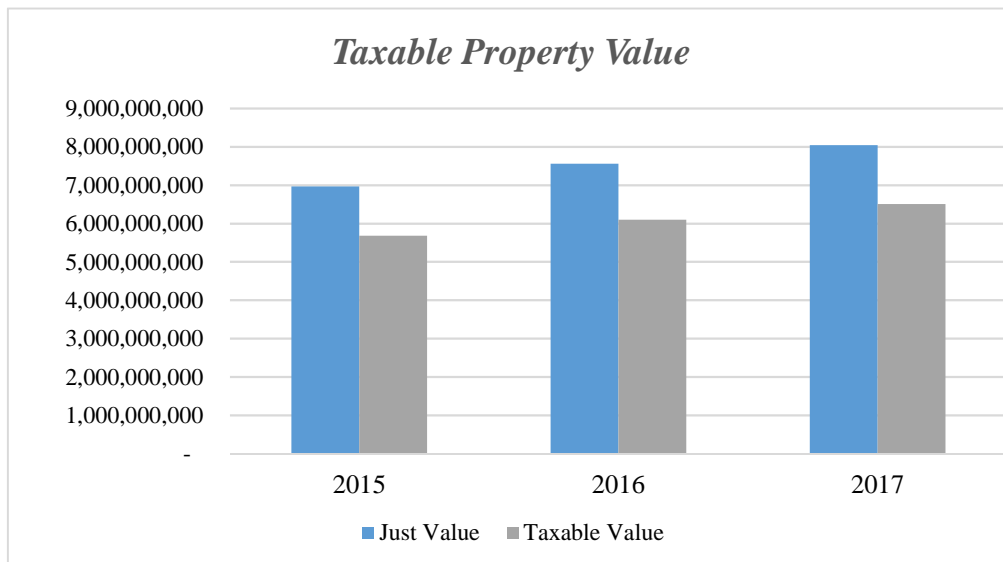
The July 1, 2017 Preliminary Certified Taxable Value of the Village is provided below. The rolled-back rate is 0.7682. As the 2015 tax was the initial year of assessing a millage rate, the Village is not subject to millage rate limitation and maximum millage rate will not be calculated for the initial five years of assessment. The rules are outlined in Florida Statutes §200.065.

Fee Schedule

Resolution No. 2017-27 fixed the millage rate of the Village of Estero, for the tax year 2017, levying an annual tax for said year at 0.7798 mills per thousand dollars of the total assessed taxable value of all real and tangible personal property. The Ad Valorem Revenue is budgeted at a 95% collection rate.

Revenue Trends

Tax Year	Just Assessed Value	Taxable Value	% Over (Under) Prior Year	Millage Rate	Rolled Back Rate	% Over (Under) Rolled Back Rate	Revenue Collected/ Budgeted
2015	6,960,615,458	5,675,825,842	n/a	0.8398	n/a	n/a	\$4,589,279
2016 ¹	7,557,342,274	6,097,421,427	7.4%	0.7998	0.8004	-0.1%	\$4,645,000
2017 ¹	8,044,548,379	6,502,370,159	6.6%	0.7798	0.7682	1.5%	\$4,818,000
				Actual	Amended Budget	Estimated	Requested Budget
				<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>
Total Ad Valorem Taxes				<u>\$4,589,279</u>	<u>\$4,645,000</u>	<u>\$4,645,000</u>	<u>\$4,818,000</u>



¹ Taxable value per DR-420 Certification of Taxable Value July 1st.

Taxes Paid by Village of Estero Residents

A mil of tax is the rate of tax equal to \$1.00 for each \$1,000 of taxable property value. Below is a breakdown of the millage rates for all taxing authorities paid by Village residents for each Fire District.

<u>Taxing Authority</u>	2016 Millage <u>Rate</u>	2017 Millage <u>Rate</u>	2017 % of Total <u>Tax Bill</u>
Lee County General Revenue	4.0506	4.0506	27%
Lee County Library District	0.5956	0.5956	4%
Village of Estero	0.7998	0.7798	5%
Public School by Local Board	2.2480	2.2480	15%
Public School by State Law	4.7410	4.4310	30%
Mosquito Control District	0.2397	0.2800	2%
Hyacinth Control District	0.0263	0.0248	0%
South Florida Water Management District	0.3307	0.3100	2%
West Coast Inland Navigation District	<u>0.0394</u>	<u>0.0394</u>	0%
Subtotal Excluding Fire District	13.0711	12.7592	

The following apply to property located in the *Estero Fire Rescue District* :

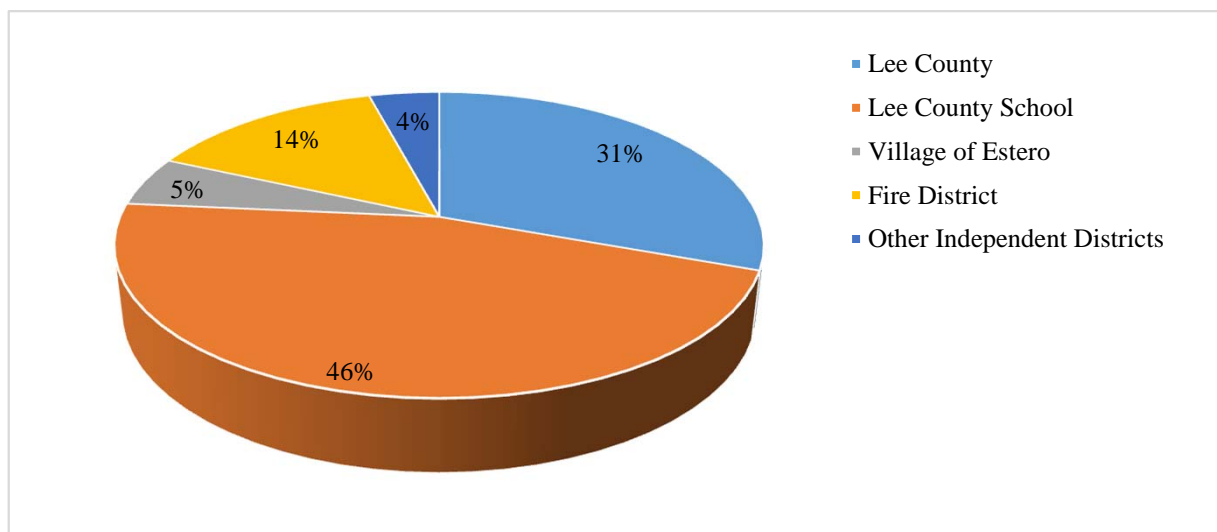
Estero Fire Rescue District	<u>2.1500</u>	<u>2.1300</u>	14%
Total Estero Fire Rescue District	<u>15.2211</u>	<u>14.8892</u>	

The following apply to property located in the *San Carlos Park Fire District* :

San Carlos Park Fire District	<u>2.9500</u>	<u>2.9000</u>	19%
Total San Carlos Park Fire District	<u>16.0211</u>	<u>15.6592</u>	

The following apply to property located in the *Bonita Springs Fire District*:

Bonita Springs Fire District	<u>2.3500</u>	<u>2.3300</u>	15%
Total Bonita Springs Fire District	<u>15.4211</u>	<u>15.0892</u>	



Local Option Gas Tax Revenue

Legal Authorization

The 6-cents fuel tax, and the additional 5-cents fuel tax, pursuant to Chapter 336.025, Florida Statutes, were levied by an ordinance adopted by a majority vote of the County’s governing body. The proceeds of the fuel tax are distributed to the municipalities located within Lee County based upon an interlocal agreement.

Major Assumptions

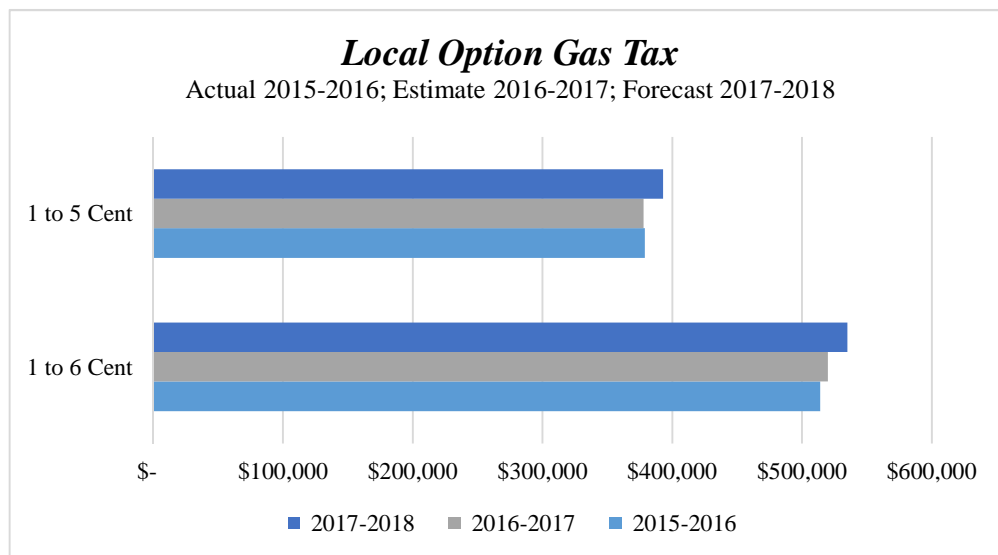
The interlocal agreement was effective October 1, 2015; therefore, no Local Option Gas Taxes were received prior to that date. Revenue estimates and allocations are provided by the State.

Fee Schedule

Florida Statute §336.025 allows for the distribution of the Local Option Gas Tax whether through an interlocal agreement or by transportation methodology outlined in the Statutes. The County and Cities entered into an Interlocal agreement, which distributes 2.54% to the Village of Estero.

Revenue Trends

	Actual 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018
Local Option Gas Tax 1 to 6 Cent	\$ 514,104	\$ 517,000	\$ 520,000	\$ 535,000
Local Option Gas Tax 1 to 5 Cent	378,840	377,200	378,000	393,000
Total Local Option Gas Tax	<u>\$ 892,944</u>	<u>\$ 894,200</u>	<u>\$ 898,000</u>	<u>\$ 928,000</u>



Franchise Fees

Legal Authorization

The Village of Estero Ordinance No. 2015-09 (electrical) grants the non-exclusive right, privilege or franchise to construct, maintain and operate, under, upon, over and across the present or future streets for the respective services. Ordinance No. 2016-12 authorizes the assessment of solid waste fees within the Village. The franchise fee collected by Lee County will be shared with the Village pursuant to an interlocal agreement (EC 2016-32).

Major Assumptions

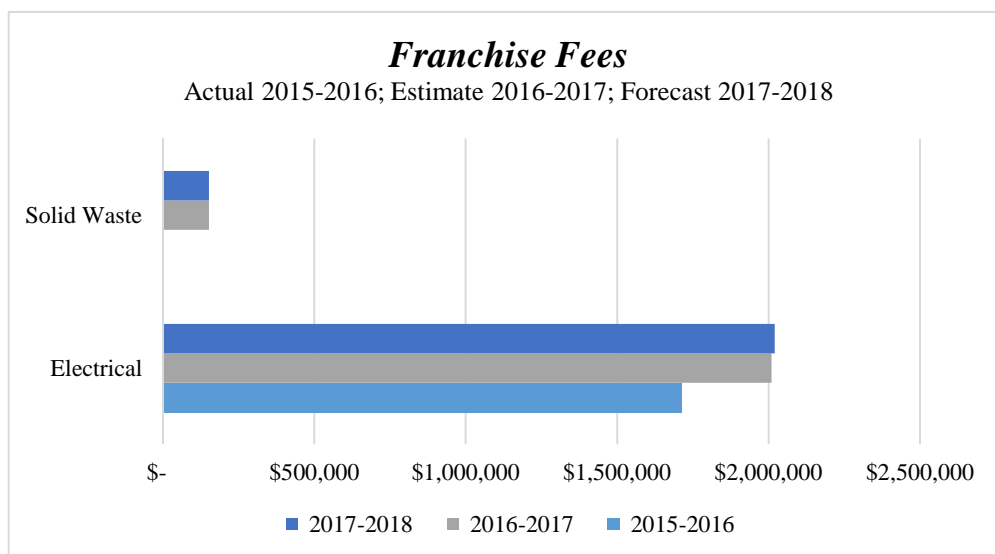
The Franchise Agreement negotiated with FPL was effective October 1, 2015. Initial remittance will be in January, 2016 which will result in 11 months of collections for fiscal year 2015-2016. Solid Waste franchise fees were effective September 7, 2016 and the rate is set by Lee County. Current franchise fees are: Electrical, 4.5% (6% maximum) and Solid Waste, 5.5%. Village Council has the option to increase electrical franchise fees once annually and Lee County has the ability to increase the solid waste franchise fee. Revenue estimates are based upon trend analysis.

Fee Schedule

Contained in Village Ordinance 2015-09.

Revenue Trends

	<u>Actual</u> <u>2015-2016</u>	<u>Amended</u> <u>Budget</u> <u>2016-2017</u>	<u>Estimated</u> <u>2016-2017</u>	<u>Requested</u> <u>Budget</u> <u>2017-2018</u>
Franchise Fees-Electrical	\$1,713,134	\$ 1,740,000	\$2,010,000	\$2,020,000
Franchise Fees-Solid Waste	-	215,000	152,000	152,000
Total Franchise Fees	\$ 1,713,134	\$ 1,955,000	\$ 2,162,000	\$ 2,172,000



Communication Services Tax

Legal Authorization

Florida Statutes §202.19, authorizes the Village of Estero to adopt Local Communication Services Tax (CST). The Village adopted Ordinance 2015-07 to establish the rates.

Major Assumptions

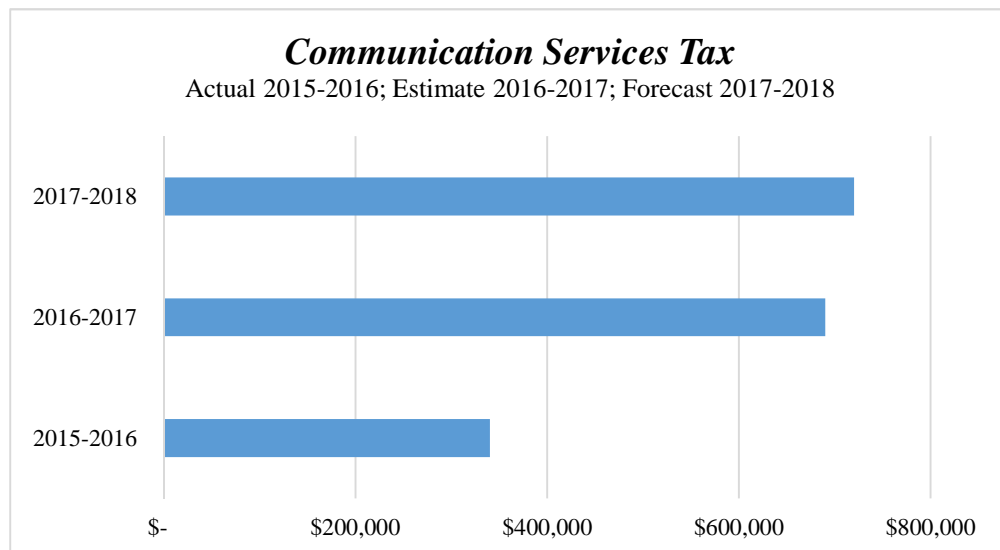
The Village of Estero Ordinance 15-07 set a CST rate of 3.61% which was effective January 1, 2016. The January collections will be received in March; therefore, seven (7) months of collections were received for Fiscal Year 2015-2016. Village Council, by Florida Statutes §202.21, can increase upon adoption by Ordinance before September 1st of any year for an increase beginning on January 1st of the following year with a maximum of 5.22% allowed. Revenue estimates and allocations are provided by the State.

Fee Schedule

All payment schedules are established by Florida Statutes and are received monthly for the prior two month's collection, i.e., January collections are received in March.

Revenue Trends

	Actual 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018
Communication Services Tax	<u>\$ 340,416</u>	<u>\$ 520,000</u>	<u>\$ 690,000</u>	<u>\$ 720,000</u>



Shared State Revenues

Legal Authorization

The Shared State Revenues are comprised of a variety of fees and taxes collected by the State and distributed to municipalities based on formulas established by appropriate Florida Statutes.

The *Municipal Revenue Sharing* apportionment of Sales Tax for municipalities is discussed in Florida Statutes §218.245. State Fuel Taxes are levied pursuant to Florida Statutes §206.41 with the County Local Option Gas Tax levied pursuant to Florida Statutes §336.025 This revenue category is comprised of the 8 cent fuel tax collected and distributed by the State. The Cigarette Tax is levied by Florida Statutes §210.02 and was consolidated into the State Shared Revenue proceeds in Fiscal Year 2000-2001.

Local Government *Half Cent Sales Tax* distributions are provided for in Florida Statutes §218.61.

Major Assumptions

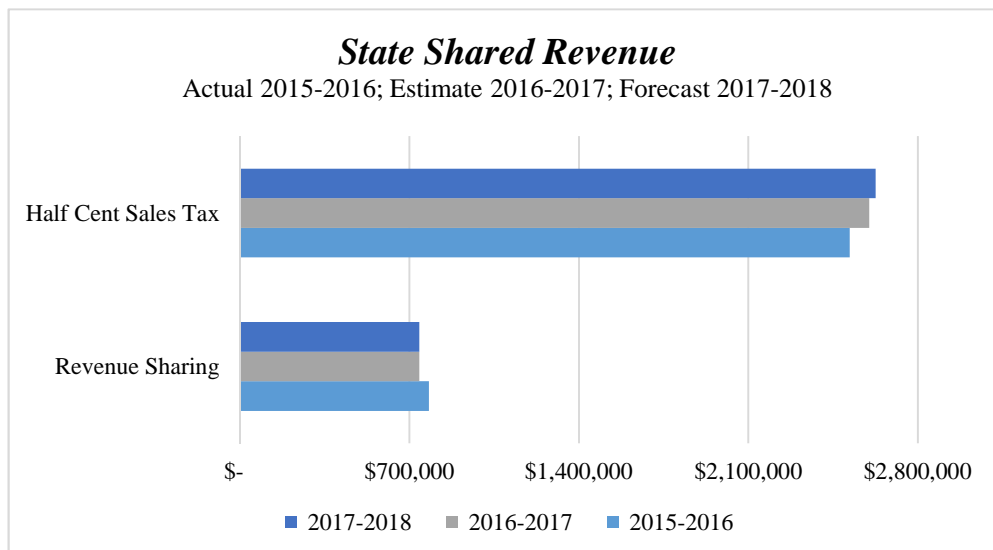
The Village of Estero was eligible for the Municipal State Revenue Sharing Program and Half Cent Sales Tax program in April 2015. Fiscal year 2017-2018 revenue estimates and allocations were provided by the State.

Fee Schedule

All payment schedules are established by Florida Statutes. Revenue Sharing is received monthly based upon an apportionment formula. Mobile Home Licenses and Half Cent Sales Tax are received monthly for the prior two month's collection, i.e., January collections are received in March. Alcoholic Beverage Licenses are received quarterly for the prior quarter's collections.

Revenue Trends

	Actual <u>2015-2016</u>	Amended Budget <u>2016-2017</u>	Estimated <u>2016-2017</u>	Requested Budget <u>2017-2018</u>
Revenue Sharing-Sales Tax Portion	\$ 595,165	\$ 591,000	\$ 564,000	\$ 564,000
Revenue Sharing-Fuel Tax Portion	185,226	184,000	176,000	176,000
Half Cent Sales Tax	<u>2,518,658</u>	<u>2,625,000</u>	<u>2,600,000</u>	<u>2,626,000</u>
Total Shared State Revenue	<u>\$ 3,299,049</u>	<u>\$ 3,400,000</u>	<u>\$ 3,340,000</u>	<u>\$ 3,366,000</u>



Village of Estero
Fiscal Year 2017-2018
General Fund Expenditure Summary

	Actual 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018	Requested +/- over Amended Budget
Personal Services	\$ 713,639	\$ 1,003,900	\$ 1,081,813	\$ 1,505,800	\$ 501,900
Operating Expenditures	4,542,555	6,139,870	3,235,977	3,782,950	(2,356,920)
Capital Outlay	498,174	25,000	150,000	135,000	110,000
	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>5,754,368</u>	<u>7,168,770</u>	<u>4,467,790</u>	<u>5,423,750</u>	<u>(1,745,020)</u>
Transfers to Capital Projects	-	605,280	177,000	4,625,900	4,020,620
	-	-	-	-	-
	<u>\$ 5,754,368</u>	<u>\$ 7,774,050</u>	<u>\$ 4,644,790</u>	<u>\$ 10,049,650</u>	<u>\$ 2,275,600</u>
Full Time Equivalent Positions ¹	<u>6.5</u>	<u>7.0</u>	<u>8.5</u>	<u>10.5</u>	<u>3.5</u> ¹
Contract Full Time Equivalent Positions	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>-</u>
<i>Expenditures by Cost Center:</i>					
Village Council	\$ 65,308	\$ 128,230	\$ 127,960	\$ 165,830	\$ 37,600
Village Manager	360,625	710,000	551,250	699,200	(10,800)
Village Attorney	257,063	435,000	279,120	582,500	147,500
Village Clerk	119,876	307,360	127,845	164,300	(143,060)
Finance	204,595	297,170	250,447	309,670	12,500
Community Development					
Development Services	356,930	635,010	355,566	817,800	182,790
Planning, Zoning & Development Services	560,607	565,140	525,870	446,500	(118,640)
Code Compliance Services	178,951	255,340	207,996	217,000	(38,340)
Animal Control	48,428	48,430	48,428	23,000	(25,430)
Public Works					
Physical Environment/ Natural Resources	306,643	696,000	410,303	442,800	(253,200)
Transportation	2,548,077	2,528,800	1,075,915	590,100	(1,938,700)
Information Technologies	16,184	19,000	35,162	107,540	88,540
Law Enforcement	12,220	17,850	9,850	10,000	(7,850)
Parks & Recreation	-	-	-	250,000	250,000
General Government Operations	718,861	525,440	462,078	597,510	72,070
Transfer to Capital Projects	-	605,280	177,000	4,625,900	4,020,620
	-	-	-	-	-
	<u>\$ 5,754,368</u>	<u>\$ 7,774,050</u>	<u>\$ 4,644,790</u>	<u>\$ 10,049,650</u>	<u>\$ 2,275,600</u>
<i>Expenditures by Function: ²</i>					
General Government (51x)	\$ 2,660,049	\$ 3,622,350	\$ 2,715,298	\$ 3,890,850	268,500
Public Safety (52x)	191,171	273,190	217,846	227,000	(46,190)
Physical Environment (53x)	306,643	696,000	410,303	442,800	(253,200)
Transportation (54x)	2,548,077	2,528,800	1,075,915	590,100	(1,938,700)
Human Services (56x)	48,428	48,430	48,428	23,000	(25,430)
Culture & Recreation (57x)	-	-	-	250,000	250,000
Transfers to Capital Projects	-	605,280	177,000	4,625,900	4,020,620
	-	-	-	-	-
	<u>\$ 5,754,368</u>	<u>\$ 7,774,050</u>	<u>\$ 4,644,790</u>	<u>\$ 10,049,650</u>	<u>\$ 2,275,600</u>

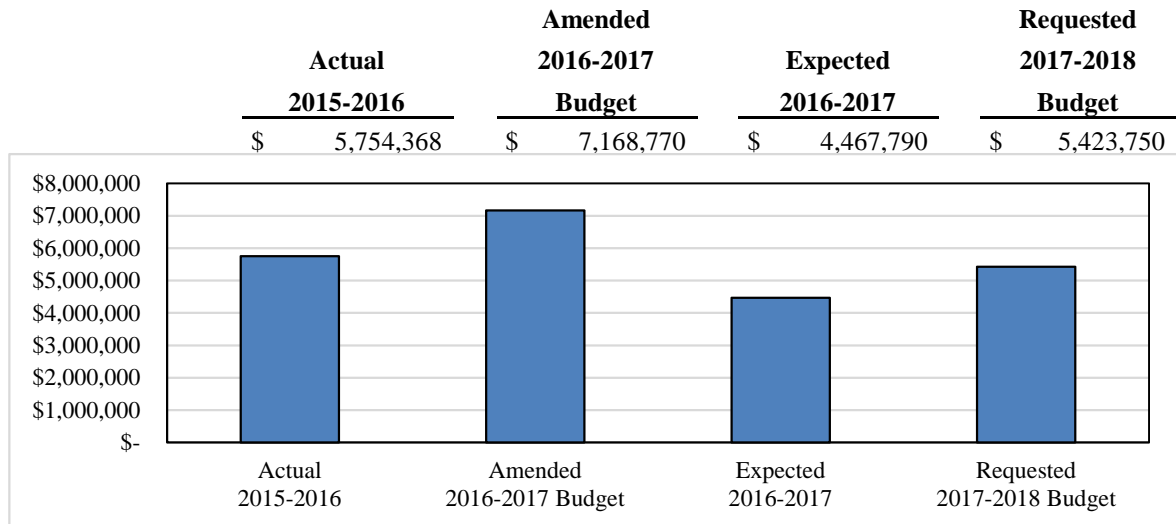
¹ Full time equivalent positions increase of 3.5 consist of 2 full time and 3 part time staff as follows: full-time public works director (Gas Tax funded); full-time planning staff; part-time public works staff (Gas Tax funded); part-time development review staff (cost recovery funded); and part-time procurement staff.

² Expenditure Functions are as required by the Florida State Chart of Accounts.

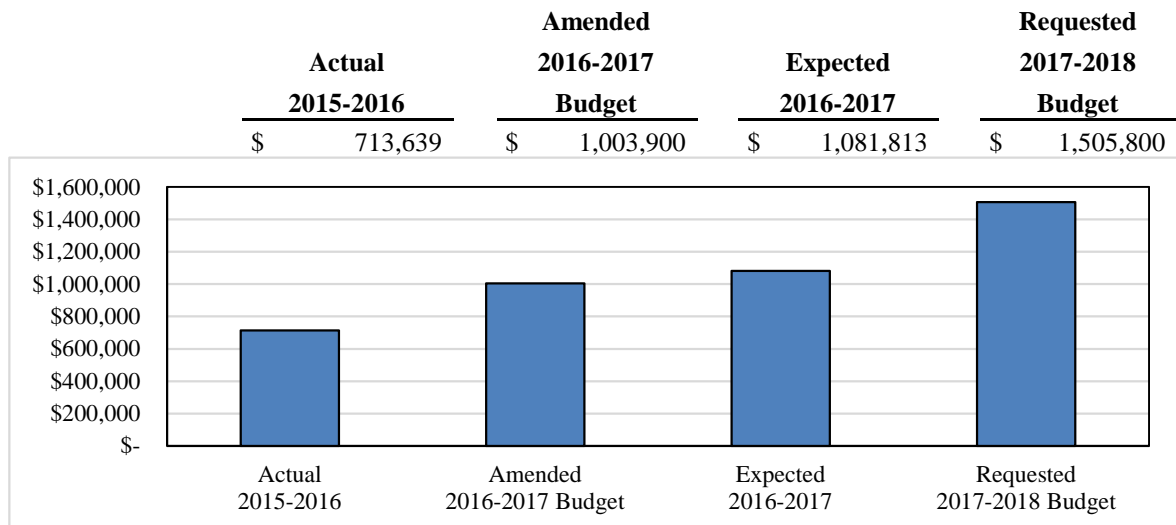
General Fund Expenditure Summary

Total General Fund Expenditures

(Excluding Capital Transfers)

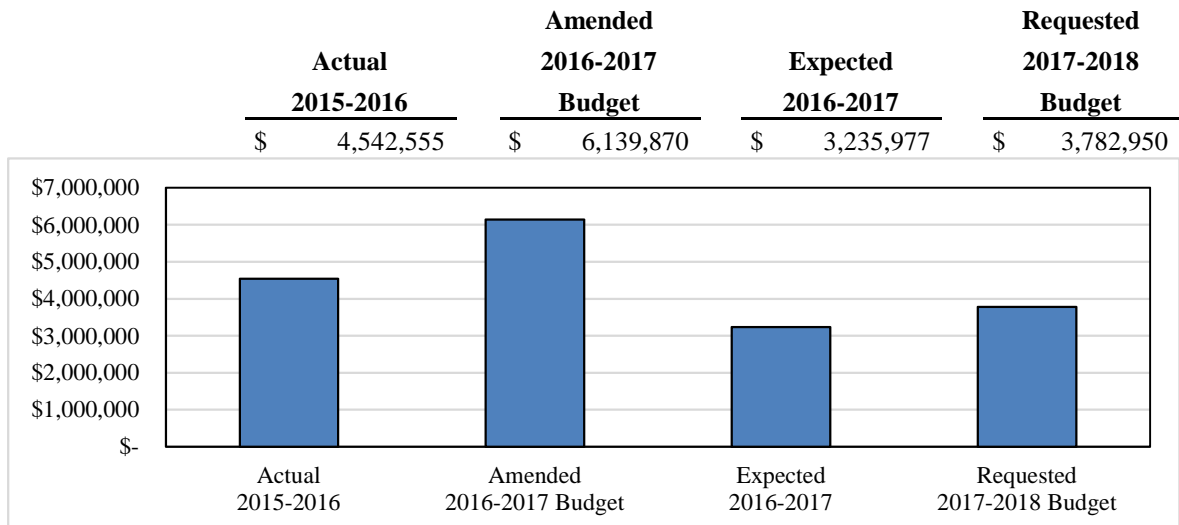


Personal Services Expenditures



Operating Expenditures

(Excluding Capital Outlay)



Village of Estero
Fiscal Year 2017-2018
Village Council Expenditures

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	001 General Fund	Cost Center	100 Village Council		Transaction	511 Legislative	
			Actual 2015-2016	Amended Budget 2016-2017		Estimated 2016-2017	Requested Budget 2017-2018
Account Description							
5111100	Executive Salaries		45,000	89,800	89,753	124,300	34,500
5112100	FICA Taxes		3,443	6,700	6,866	9,600	2,900
5112400	Workers Compensation		114	300	286	400	100
5112500	Unemployment Compensation		1,738	3,200	3,245	3,300	100
			-	-	-	-	-
	Total Personal Services		50,295	100,000	100,150	137,600	37,600
5114000	Travel & Per Diem ¹		4,845	24,000	22,310	22,000	(2,000)
5115400	Books, Pub, Memberships ²		7,888	4,230	4,230	4,230	-
5115500	Training ¹		2,280	-	1,270	2,000	2,000
			-	-	-	-	-
	Total Operating Expenditures		15,013	28,230	27,810	28,230	-
			-	-	-	-	-
	Village Council Expenditures		\$ 65,308	\$ 128,230	\$ 127,960	\$ 165,830	\$ 37,600
			-	-	-	-	-
	Full Time Equivalent Positions		-	-	-	-	-

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

² Books, Publications and Memberships include Florida League of Cities and Southwest Florida League of Cities



Village of Estero
Fiscal Year 2017-2018
Village Manager Expenditures

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	001 General Fund	Cost Center	200 Village Manager		512 Executive		Requested +/- over Amended Budget
			Actual 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018	
		Account Description					
5121100	Executive Salaries	170,851	171,600	175,281	181,900	10,300	
5121101	Car Allowance	7,544	7,200	7,200	7,200	-	
5121200	Regular Salaries & Wages	56,369	142,100	165,424	208,500	66,400	
5122100	FICA Taxes	16,836	20,600	22,719	27,200	6,600	
5122200	Retirement Contributions ¹	15,821	21,600	21,963	26,800	5,200	
5122300	Insurance ¹	28,441	74,500	72,891	74,400	(100)	
5122400	Workers Compensation	829	1,000	1,037	1,100	100	
5122500	Unemployment Compensation	2,886	1,400	1,327	1,900	500	
		-	-	-	-	-	
	Total Personal Services	299,577	440,000	467,842	529,000	89,000	
5123150	Miscellaneous Professional Svcs ²	-	125,000	37,100	75,000	(50,000)	
5123450	Miscellaneous Contractual Svcs ³	-	85,000	-	35,000	(50,000)	
5124000	Travel & Per Diem ⁴	640	12,000	12,000	12,000	-	
5123401	Communication Svcs	25,058	30,000	30,000	30,000	-	
5124810	Public Relations	10,000	15,000	2,280	15,000	-	
5124900	Other Current Charge	24,211	-	-	-	-	
5125200	Operating Supplies	-	-	-	-	-	
5125400	Books, Pub, Membership ⁵	1,014	3,000	1,818	3,000	-	
5125500	Training ⁴	125	-	210	200	200	
		-	-	-	-	-	
	Total Operating Expenditures	61,048	270,000	83,408	170,200	(99,800)	
		-	-	-	-	-	
	Village Manager Expenditures	\$ 360,625	\$ 710,000	\$ 551,250	\$ 699,200	\$ (10,800)	
		-	-	-	-	-	
	Full Time Equivalent Positions	3.0	3.0	3.5	3.5	0.5	

¹ Retirement contributions are budgeted at 8.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

² Miscellaneous Professional Services funds available for potential future services, such as Park Feasibility Study, State Park Review, or potential Land Acquisitions.

³ Miscellaneous Contractual Services for unanticipated future service needs.

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

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

Village of Estero
Fiscal Year 2017-2018
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 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018	Requested +/- over Amended Budget
		Account Description					
		Professional Services					
5143100		Village Attorney	164,811	180,000	146,048	150,000	(30,000)
5143101		Land Use Legal	88,974	110,000	92,819	90,000	(20,000)
5143102		Comprehensive Plan Legal	225	45,000	13,060	45,000	-
5143103		Code Compliance Legal	3,053	-	18,705	25,000	25,000
5143104		Land Development Code Legal ¹	-	-	-	22,500	22,500
5143150		Other Special Legal ²	-	100,000	8,488	250,000	150,000
			-	-	-	-	-
Total Operating Expenditures			257,063	435,000	279,120	582,500	147,500
			-	-	-	-	-
Village Attorney Expenditures			\$ 257,063	\$ 435,000	\$ 279,120	\$ 582,500	\$ 147,500
Full Time Equivalent Positions			-	-	-	-	-

¹ Legal services for the land development code update cost are estimated at \$45,000 and will be completed over two fiscal years commencing in 2017-2018.

² Other Special Legal services are budgeted to provide a litigation defense appropriation for potential amounts in excess of insurance coverage.



Village of Estero
Fiscal Year 2017-2018
Village Clerk Expenditures

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	Amended	Estimated	Requested	Requested	Requested
			2015-2016	Budget	2016-2017	Budget	2017-2018	+ / (-) over
				2016-2017				Amended
								Budget
<u>Account Description</u>								
5131200	Regular Salaries & Wages		81,978	83,200	85,257	88,200	5,000	
5132100	FICA Taxes		6,271	6,300	6,522	6,800	500	
5132200	Retirement Contributions ¹		6,148	6,300	6,394	7,500	1,200	
5132300	Insurance ¹		11,342	15,200	12,820	23,500	8,300	
5132400	Workers Compensation		211	300	241	300	-	
5132500	Unemployment Compensation		674	500	501	500	-	
			-	-	-	-	-	
	Total Personal Services		106,624	111,800	111,735	126,800	15,000	
Contractual Services								
5123450	Miscellaneous Contractual Svcs ²		-	10,000	4,680	6,000	(4,000)	
5133401	Codification		9,960	25,000	7,500	25,000	-	
5133402	Audio Software Maintenance		-	3,000	-	-	(3,000)	
5133410	Elections		-	150,000	-	-	(150,000)	
5134000	Travel & Per Diem ³		-	2,000	-	1,000	(1,000)	
5134800	Legal Notices ⁴		3,037	5,060	3,270	5,000	(60)	
5135400	Books, Pub, Memberships		255	500	660	500	-	
5135500	Training ³		-	-	-	-	-	
			-	-	-	-	-	
	Total Operating Expenditures		13,252	195,560	16,110	37,500	(158,060)	
			-	-	-	-	-	
	Village Clerk Expenditures		\$ 119,876	\$ 307,360	\$ 127,845	\$ 164,300	\$ (143,060)	
			-	-	-	-	-	
	Full Time Equivalent Positions		1.0	1.0	1.0	1.0	-	

¹ Retirement contributions are budgeted at 8.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

² Miscellaneous Contractual Services are budgeted for assistance with Clerk duties.

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

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

Village of Estero
Fiscal Year 2017-2018
Finance Expenditures

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	Requested + / (-) over Amended Budget
		Actual	Amended	Estimated	Requested	Requested
		<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Budget</u>
<u>Account Description</u>						
5131200	Regular Salaries & Wages	123,882	178,700	167,086	191,000	12,300
5132100	FICA Taxes	9,477	13,400	12,782	14,700	1,300
5132200	Retirement Contributions ¹	7,685	7,800	7,993	10,300	2,500
5132300	Insurance ¹	11,529	15,400	13,018	13,700	(1,700)
5132400	Workers Compensation	260	600	517	600	-
5132500	Unemployment Compensation	1,031	1,400	1,365	1,400	-
		-	-	-	-	-
Total Personal Services		<u>153,864</u>	<u>217,300</u>	<u>202,761</u>	<u>231,700</u>	<u>14,400</u>
Accounting and Auditing Services						
5133200	Accounting Services ²	7,700	45,000	14,450	45,000	-
5133201	Auditing & Actuarial Services	25,370	32,200	30,000	30,000	(2,200)
5133202	Consulting Services	15,310	-	-	-	-
5133450	Accounting Software	263	-	-	-	-
5134000	Travel & Per Diem ³	1,017	2,000	1,100	1,100	(900)
5135400	Books, Pub, Memberships	641	670	670	670	-
5135500	Training ³	430	-	1,466	1,200	1,200
		-	-	-	-	-
Total Operating Expenditures		<u>50,731</u>	<u>79,870</u>	<u>47,686</u>	<u>77,970</u>	<u>(1,900)</u>
		-	-	-	-	-
Finance Expenditures		<u>204,595</u>	<u>297,170</u>	<u>250,447</u>	<u>309,670</u>	<u>12,500</u>
Less Impact Administrative Fees 1.5%		<u>(19,154)</u>	<u>(15,000)</u>	<u>(60,000)</u>	<u>(56,350)</u>	<u>(41,350)</u>
Total Financial Impact of Finance Services		<u>\$ 185,441</u>	<u>\$ 282,170</u>	<u>\$ 190,447</u>	<u>\$ 253,320</u>	<u>\$ (28,850)</u>
Full Time Equivalent Positions		<u>1.5</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>-</u>

¹ Retirement contributions are budgeted at 8.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

² Budgeted for future accounting, procurement, human resource or other financial services.

³ 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.

Village of Estero
Fiscal Year 2017-2018
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	Account Description	Cost Center 239 Development Services			Transaction	515 Planning
			Actual 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018	Requested +/- over Amended Budget
5151200		Regular Salaries & Wages	84,360	103,000	100,204	183,200	80,200
5152100		FICA Taxes	6,453	7,700	7,666	14,100	6,400
5152200		Retirement Contributions ¹	6,327	7,800	7,114	15,600	7,800
5152300		Insurance ¹	5,255	15,400	5,348	26,400	11,000
5152400		Workers Compensation	211	400	666	500	100
5152500		Unemployment Compensation	673	500	527	1,000	500
			-	-	-	-	-
		Total Personal Services	103,279	134,800	121,525	240,800	106,000
		Professional Services					
5153100		Planning Initiative	127,574	-	-	-	-
5153104		Comprehensive Plan/Land					
		Development Regulations	6,775	219,000	112,225	100,000	(119,000)
5153105		Growth Model Services	-	10,000	5,000	5,000	(5,000)
5153103		Land Development Code ²	-	-	-	125,000	125,000
5153106		Development Services Manager	28,762	85,000	85,000	85,000	-
5153150		Miscellaneous Professional Svcs	36,208	100,000	336	75,000	(25,000)
5153409		Economic Development	5,000	60,000	15,000	60,000	-
5154000		Travel & Per Diem ³	10	2,000	1,000	1,000	(1,000)
5154800		Legal Notices-Planning and Zoning	7,223	12,000	5,500	6,000	(6,000)
5155400		Books, Pub, Memberships	3,856	12,210	8,980	9,000	(3,210)
5155500		Training ³	315	-	1,000	1,000	1,000
			-	-	-	-	-
		Total Operating Expenditures	215,723	500,210	234,041	467,000	(33,210)
5156400		Capital Outlay ⁴	37,928	-	-	110,000	110,000
			-	-	-	-	-
		Total Capital Outlay	37,928	-	-	110,000	110,000
			-	-	-	-	-
		Development Services Expenditures	356,930	635,010	355,566	817,800	182,790
		Less Impact Administrative Fees 1.5%	(19,154)	(15,000)	(60,000)	(56,350)	(41,350)
		Less Cost Recovery Administrative Fees	(11,425)	(5,000)	(25,000)	(20,000)	(15,000)
			-	-	-	-	-
		Total Financial Impact of Development Services	\$ 326,351	\$ 615,010	\$ 270,566	\$ 741,450	\$ 126,440
		Full Time Equivalent Positions	1.0	1.0	1.0	2.0	1.0
		Contract Full Time Equivalent Positions	-	1.0	1.0	1.0	-

¹ Retirement contributions are budgeted at 8.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

² Land development code update professional services are estimated at \$250,000 and will be completed over two fiscal years commencing in 2017-2018.

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

⁴ Capital outlay provides for the acquisition and implementation of Community Development department software and are allocated to Building Fee Fund at 45% with the remainder of 55% budgeted above.

Village of Estero
Fiscal Year 2017-2018
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 Review Services
<u>Account Description</u>		<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Requested</u>	<u>Requested</u>
		<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>+ / (-) over Amended Budget</u>
5151200	Regular Salaries & Wages ¹	-	-	27,705	45,300	45,300	
5152100	FICA Taxes ¹	-	-	2,119	3,500	3,500	
5152400	Workers Compensation ¹	-	-	1,200	1,200	1,200	
5152500	Unemployment Compensation ¹	-	-	196	500	500	
Total Personal Services		-	-	31,220	50,500	50,500	
Professional Services							
5153109	Cost Recovery Svcs ¹	65,720	50,000	118,030	60,000	10,000	
Contractual Services							
5153400	Planning & Zoning Svcs ²	270,371	315,970	352,040	336,000	20,030	
5153401	Development Review Svcs	105,636	199,170	24,580	-	(199,170)	
5153410	Lee County Comm Dev Svcs	118,880	-	-	-	-	
Total Operating Expenditures		560,607	565,140	494,650	396,000	(169,140)	
Planning, Zoning & Development Review Services Expenditures		560,607	565,140	525,870	446,500	(118,640)	
Less Cost Recovery-Professional Svcs ¹		(65,720)	(50,000)	(149,250)	(110,500)	(60,500)	
Less Development/Zoning-Fixed Fees		(52,136)	(220,000)	(76,000)	(76,000)	144,000	
Total Financial Impact of Planning, Zoning & Development Review Services		\$ 442,751	\$ 295,140	\$ 300,620	\$ 260,000	\$ (35,140)	
Full Time Equivalent Positions		-	-	0.5	0.5	0.5	
Contract Full Time Equivalent Positions		4.0	3.0	3.0	3.0	-	

¹ Cost recovery services are offset by cost recovery professional services fees paid by applicants and have a \$0 net financial

² Continuing contractual services requested budget for 2017-2018 includes an increase of 4% over 2016-2017 compensation levels.

Village of Estero
Fiscal Year 2017-2018
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	Requested + / (-) over Amended Budget
			Actual	Amended	Estimated	Requested
			<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>
			<u>Account Description</u>			
Professional Services						
5243100	Special Magistrate Services		-	40,000	10,452	20,000 (20,000)
Contractual Services						
5243400	Code Compliance ¹		178,951	215,340	197,544	197,000 (18,340)
			-	-	-	-
Total Operating Expenditures			<u>178,951</u>	<u>255,340</u>	<u>207,996</u>	<u>217,000 (38,340)</u>
Code Compliance Services Expenditures			<u>178,951</u>	<u>255,340</u>	<u>207,996</u>	<u>217,000 (38,340)</u>
Revenue Collected by Code Enforcement			-	-	(1,500)	(1,500) (1,500)
Total Financial Impact of Protective Inspections			<u>\$ 178,951</u>	<u>\$ 255,340</u>	<u>\$ 206,496</u>	<u>\$ 215,500 (39,840)</u>
Full Time Equivalent Positions			-	-	-	-
Contract Full Time Equivalent Positions			<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>1.5</u> -

¹ Continuing contractual services requested budget for 2017-2018 includes an increase of 4% over 2016-2017 compensation levels.



Village of Estero
Fiscal Year 2017-2018
Animal Control Expenditures

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	<i>001 General Fund</i>	Cost Center	<i>250 Animal Control</i>	Transaction	<i>562 Human Services</i>	Requested +/- over Amended	
			Actual	Amended	Estimated	Requested	
			2015-2016	Budget	2016-2017	Budget	
			2016-2017	2016-2017	2016-2017	2017-2018	
			2017-2018			Budget	
<u>Account Description</u>							
Contractual Services							
5623410	Lee County						
	Animal Control Services ¹	48,428	48,430	48,428	23,000	(25,430)	
		-	-	-	-	-	
	Total Operating Expenditures	48,428	48,430	48,428	23,000	(25,430)	
		-	-	-	-	-	
	Animal Control Expenditures	\$ 48,428	\$ 48,430	\$ 48,428	\$ 23,000	\$ (25,430)	
	Full Time Equivalent Positions	-	-	-	-	-	

¹ Staff is in negotiations with Lee County for municipal services.



Village of Estero
Fiscal Year 2017-2018
Public Works Expenditures

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	Requested +/- over Amended Budget
<u>Account Description</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Budget</u>	<u>Budget</u>
	<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>Budget</u>
Professional Services						
5373100 Flood Plain-Community Rating System	7,784	-	14,455	25,400	25,400	25,400
5373101 Flood Plain Compliance Study	-	50,000	-	-	-	(50,000)
5373102 Drainage Professional Svcs	7,611	-	-	-	-	-
5373103 Stormwater Master Plan	-	300,000	150,000	136,400	136,400	(163,600)
Contractual Services						
5373150 Misc Professional Services	-	-	-	25,000	25,000	25,000
5373410 Lee County Dept of Natural Resources	288,748	246,000	245,848	256,000	256,000	10,000
5373411 Stormwater Construction Svcs	-	100,000	-	-	-	(100,000)
5378100 Water quality joint advocacy	2,500	-	-	-	-	-
	-	-	-	-	-	-
Total Operating Expenditures	<u>306,643</u>	<u>696,000</u>	<u>410,303</u>	<u>442,800</u>	<u>442,800</u>	<u>(253,200)</u>
	-	-	-	-	-	-
Public Works-Physical Environment Expenditures	<u>\$ 306,643</u>	<u>\$ 696,000</u>	<u>\$ 410,303</u>	<u>\$ 442,800</u>	<u>\$ 442,800</u>	<u>\$ (253,200)</u>
Full Time Equivalent Positions	-	-	-	-	-	-



Village of Estero
Fiscal Year 2017-2018
Public Works Expenditures

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	Requested	
			Actual	Amended	Estimated	Requested	+ / (-) over
		<u>Account Description</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Amended</u>
							<u>Budget</u>
5411200	Regular Salaries & Wages		-	-	41,220	153,500	153,500
5412100	FICA Taxes		-	-	3,153	11,800	11,800
5412200	Retirement Contributions ¹		-	-	-	8,100	8,100
5412300	Insurance ¹		-	-	-	13,300	13,300
5412400	Workers Compensation		-	-	1,522	1,700	1,700
5412500	Unemployment Compensation		-	-	685	1,000	1,000
		Total Personal Services	-	-	46,580	189,400	189,400
		Professional Services					
5413103	Coconut Traffic Study		16,500	-	1,500	5,000	5,000
5413104	Village Traffic Study		-	75,000	76,460	-	(75,000)
5413105	Bicycle & Pedestrian Study ¹		-	100,000	-	100,000	-
5413106	Miscellaneous Professional Svcs		500	-	13,095	11,500	11,500
5413150	Miscellaneous Engineering Svcs		27,297	150,000	68,050	20,000	(130,000)
		Contractual Services					
5413400	Miscellaneous Construction Svcs		-	-	7,920	15,900	15,900
5413402	Bridge Maintenance		-	-	1,980	6,600	6,600
5413403	Guardrail Maintenance		-	-	1,980	6,600	6,600
5413404	Handrail Maintenance		-	-	1,980	6,600	6,600
5413405	Irrigation Maintenance		-	-	5,680	10,600	10,600
5413406	Landscape Maintenance		-	-	21,832	20,100	20,100
5413408	Mowing Maintenance		-	-	58,450	88,100	88,100
5413410	Lee Cty Transportation		2,503,780	2,203,800	702,177	-	(2,203,800)
5413411	Sidewalk Maintenance		-	-	6,600	13,200	13,200
5413412	Street Light Maintenance		-	-	8,250	16,500	16,500
5413413	Street Sweeping Services		-	-	20,125	30,900	30,900
5413414	Traffic Sign Maintenance		-	-	3,300	6,600	6,600
5413415	Traffic Signal Maintenance		-	-	2,475	5,100	5,100
5413416	Right-of-Way Permit Review		-	-	10,835	10,600	10,600
5413417	Railroad Maintenance		-	-	8,750	20,300	20,300
5414100	Communications		-	-	306	500	500
5414400	Equipment & Leases		-	-	1,566	1,900	1,900
5415200	Operating Supplies		-	-	6,024	4,100	4,100
		Total Operating Expenditures	2,548,077	2,528,800	1,029,335	400,700	(2,128,100)
Public Works-Transportation Expenditures			2,548,077	2,528,800	1,075,915	590,100	(1,938,700)
Less Gas Tax Collections-1 to 6 Cent ²			(514,104)	(517,000)	(520,000)	(314,100)	202,900
Less Shared Revenue-Fuel Tax Collections ²			(185,226)	(184,000)	(176,000)	(176,000)	8,000
Less Bicycle & Pedestrian Study Grant ¹			-	(100,000)	-	(100,000)	-
Total Financial Impact of Public Works-Transportation			1,848,747	1,727,800	379,915	-	(1,727,800)
Full Time Equivalent Positions			-	-	0.5	1.5	1.5

¹ Bicycle & Pedestrian Study is anticipated to be funded by a grant.

² 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.

Village of Estero
Fiscal Year 2017-2018
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	
<u>Account Description</u>							
Contractual Services							
		Actual	Amended	Estimated	Requested	Requested	Requested
		<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Budget</u>	<u>+ / (-) over Amended Budget</u>
5133400	Webmaster Services and Maint	7,281	6,000	8,201	9,000		3,000
5133401	Website Enhancements	-	-	-	-		-
5133402	Software Licensing	8,903	13,000	26,961	17,900		4,900
5133403	IT Services ¹	-	-	-	80,640		80,640
		-	-	-	-		-
	Total Operating Expenditures	<u>16,184</u>	<u>19,000</u>	<u>35,162</u>	<u>107,540</u>		<u>88,540</u>
		-	-	-	-		-
	Information Technologies Expenditures	<u>\$ 16,184</u>	<u>\$ 19,000</u>	<u>\$ 35,162</u>	<u>\$ 107,540</u>		<u>\$ 88,540</u>
		-	-	-	-		-
	Full Time Equivalent Positions	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</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>

¹ IT Contractual Services are allocated to Building Fee Fund at 29% with the remainder of 71% allocated to IT above. Continuing contractual services requested budget for 2017-2018 includes an increase of 4% over 2016-2017 compensation levels.



Village of Estero
Fiscal Year 2017-2018
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	Transaction	521 Public Safety					Requested + / (-) over Amended Budget
						Actual	Amended	Estimated	Requested	
						2015-2016	Budget	2016-2017	Budget	2017-2018
		<u>Account Description</u>								
		5213410	Law Enforcement-Lee County			12,220	17,850	9,850	10,000	(7,850)
						-	-	-	-	-
			Total Operating Expenditures			<u>12,220</u>	<u>17,850</u>	<u>9,850</u>	<u>10,000</u>	<u>(7,850)</u>
						-	-	-	-	-
			Law Enforcement/Security-Public Safety Expenditures			<u>\$ 12,220</u>	<u>\$ 17,850</u>	<u>\$ 9,850</u>	<u>\$ 10,000</u>	<u>\$ (7,850)</u>
						-	-	-	-	-
			Full Time Equivalent Positions			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



Village of Estero
Fiscal Year 2017-2018
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	<i>001 General Fund</i>	Cost Center	<i>601 Parks & Recreation</i>			Transaction	<i>572 Parks & Recreation</i>
							Requested
							+ / (-) over
							Amended
							Budget
							<u>Budget</u>
<u>Account Description</u>							
	Professional Services						
5723101	Park Master Plan		-	-	-	250,000	250,000
							-
							-
Parks & Recreation Expenditures			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Full Time Equivalent Positions							-
							-



Village of Estero
Fiscal Year 2017-2018
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	Requested +/- over Amended Budget
						Requested Budget
						+/- over Amended Budget
<u>Account Description</u>						
						Requested Budget
						+/- over Amended Budget
Professional Services						
5133101	Infrastructure Inventory		16,113	-	-	-
5133102	Lobbying Services		15,000	30,000	27,600	30,000
Contractual Services						
5133402	State Alcohol Service Charge		4,596	2,640	4,700	4,700
5133403	Tax Collector-Local Bus Tax		4,003	4,400	1,870	4,300
5133404	Audio Visual Services		4,050	10,000	10,000	10,000
5133405	Streaming Services		4,995	5,000	-	-
5134000	Travel & Per Diem		292	-	-	-
5134100	Communications		8,113	5,000	4,670	5,000
5134200	Freight & Postage		1,071	1,200	2,621	3,000
5134300	Utilities		8,778	17,000	13,094	16,300
5134400	Equipment Rental & Leases		6,230	7,000	6,343	8,000
5134401	Office Lease-Estero Fire		13,280	-	-	-
5134402	Office Lease-Brooks		10,220	-	-	-
5134403	Office Lease-Corkscrew Palms		99,462	145,000	162,449	199,900
5134500	Insurance		33,395	30,000	40,363	43,000
5134600	Equipment Repair & Maint		3,887	9,000	11,512	11,610
5134700	Printing		43	1,500	-	1,500
5134901	Bank Charges		155	8,500	-	9,000
5134909	Contingency		-	200,000	-	200,000
5135100	Office Supplies		20,387	20,000	5,392	6,000
5135200	Operating Supplies		4,545	4,200	20,300	18,200
5135400	Books, Pub, Memberships		-	-	1,164	2,000
Total Operating Expenditures			258,615	500,440	312,078	572,510
5136400	Capital Outlay		460,246	25,000	150,000	25,000
Total Capital Outlay			460,246	25,000	150,000	25,000
General Government Operations Expenditures			\$ 718,861	\$ 525,440	\$ 462,078	\$ 597,510
Full Time Equivalent Positions			-	-	-	-

Village of Estero
Fiscal Year 2017-2018
Transfers

Fund *001 General Fund*

Cost Center *000 Transfers*

<u>Account Description</u>	<u>Actual 2015-2016</u>	<u>Amended Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Requested Budget 2017-2018</u>	<u>Requested +/- over Amended Budget</u>
<i>Other Financing Uses</i>					
5810300 Transfer to Capital Projects	-	605,280	177,000	4,625,900	4,020,620
	-	-	-	-	-
Total Transfers to Other Funds	\$ -	\$ 605,280	\$ 177,000	\$ 4,625,900	\$ 4,020,620



Village of Estero
Fiscal Year 2017-2018
Building Permit Fees Fund

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 City's Comprehensive Plan and redevelopment plans; and compliance with Village ordinances. Building permit services operate within the Community Development Department.

Transaction/ Object #	Fund 110 Building Permit Fees Account Description	Cost Center 245 Building		Transaction	524 Public Safety	
		Actual 2015-2016	Amended Budget 2016-2017	Estimated 2016-2017	Requested Budget 2017-2018	Requested + / (-) over Amended Budget
Revenues						
3220000	Building Permits & Fees ¹	674,438	1,290,000	1,200,000	950,000	(340,000)
3290000	Surcharge Fee Retained	2,048	-	3,000	2,500	2,500
3413002	Convenience Fees	9,387	14,000	9,500	8,500	(5,500)
	License & Permits Total	685,873	1,304,000	1,212,500	961,000	(343,000)
<i>Total Building Fee Fund Revenues</i>		685,873	1,304,000	1,212,500	961,000	(343,000)
Expenditures						
5243400	Building Service Contract ²	562,194	859,450	859,480	921,360	61,910
5243450	Inkforce & Laserfiche Software	1,358	60,000	58,670	24,000	(36,000)
5244100	Communications	-	-	1,370	1,300	1,300
5244200	Freight & Postage	240	-	1,320	1,500	1,500
5244300	Utilities	2,399	3,000	3,900	4,300	1,300
5244400	Equipment Rental & Leases	6,442	11,000	7,340	7,500	(3,500)
5244402	Office Lease-Brooks	8,706	-	-	-	-
5244403	Office Lease-Corkscrew	31,025	45,400	38,790	41,000	(4,400)
5244600	Repairs & Maintenance	1,227	2,150	3,290	3,300	1,150
5244901	Credit Card Fees	11,537	14,000	12,370	14,000	-
5245100	Office Supplies	16,359	26,000	5,400	10,000	(16,000)
5245200	Operating Supplies	-	-	4,800	5,000	5,000
	Total Operating Expenditures	641,487	1,021,000	996,730	1,033,260	12,260
5246400	Capital Outlay ⁴	145,826	-	-	90,000	90,000
	Total Capital Outlay	145,826	-	-	90,000	90,000
<i>Total Building Fee Fund Expenditures</i>		787,313	1,021,000	996,730	1,123,260	102,260
Net Change in Fund Balance		\$ (101,440)	283,000	215,770	(162,260)	(445,260)
Prior Year Surplus (Deficit)/Fund Balance ³			(27,600)	(101,400)	114,370	141,970
Projected End of Year Surplus (Deficit)/Fund Balance ³			\$ 255,400	\$ 114,370	\$ (47,890)	\$ (303,290)
Full Time Equivalent Positions		-	-	-	-	-
Contract Full Time Equivalent Positions ²		4.5	5.5	6.5	6.5	1.0

¹ Building fees estimated in 2016-2017 include approximately \$370,000 in commercial construction. Requested budget for 2017-2018 includes an estimate of \$100,000 for commercial construction and residential is based upon historical collections.

² Requested budget for 2017-2018 assumes no additional contract full time positions above the inspector added in 2016-2017 and includes an increase of 4% over 2016-2017 compensation amounts.

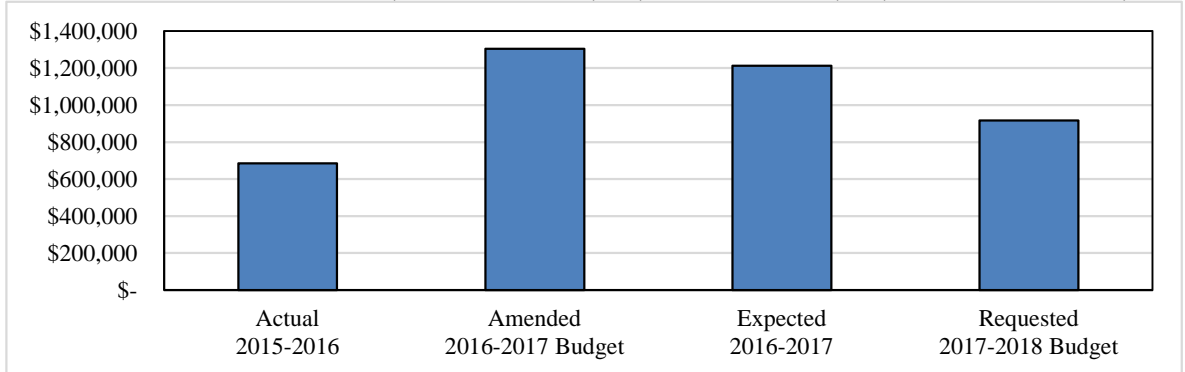
³ Prior Year Deficit and Projected End of Year Deficits will be funded from the General Fund.

⁴ Capital outlay provides for the acquisition and implementation of Community Development department software and is allocated to Building Fee Fund at 45% with the remainder of 55% allocated to the General Fund.

Building Permit Fees Fund

Building Permit Fees Revenue

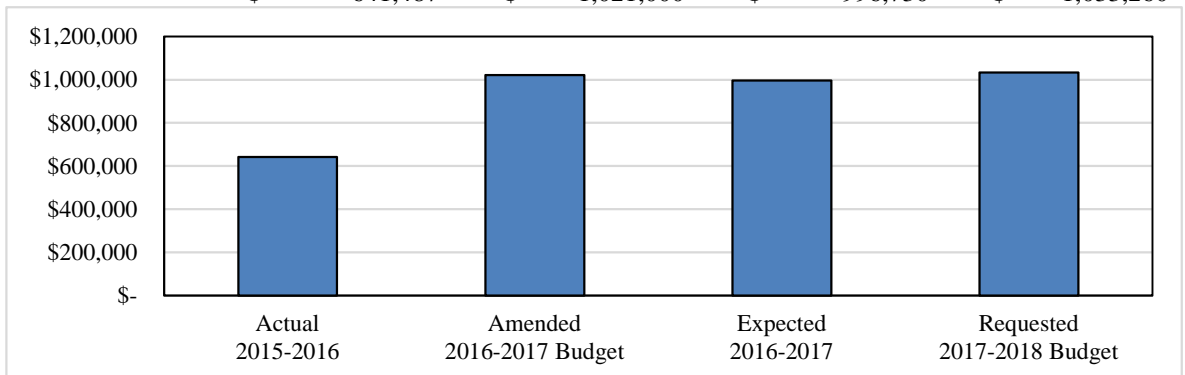
Actual 2015-2016	Amended 2016-2017 Budget	Expected 2016-2017	Requested 2017-2018 Budget
\$ 685,873	\$ 1,304,000	\$ 1,212,500	\$ 916,000



Building Permit Fess Expenditures

(Excluding Capital Outlay)

Actual 2015-2016	Amended 2016-2017 Budget	Expected 2016-2017	Requested 2017-2018 Budget
\$ 641,487	\$ 1,021,000	\$ 996,730	\$ 1,033,260



*Village of Estero
Fiscal Year 2017-2018
Capital Projects Fund*

Fund	300 Capital Projects					
	<u>Account Description</u>	<u>Actual 2015-2016</u>	<u>Amended Budget 2016-2017</u>	<u>Estimated 2016-2017</u>	<u>Requested Budget 2017-2018</u>	<u>Requested +/- over Amended Budget</u>
Revenues						
265-3124200	Local Option Gas Tax-1 to 5 Cent	378,840	377,200	378,000	393,000	15,800
	Gas Tax Total	378,840	377,200	378,000	393,000	15,800
990-3243100	Road-Residential ¹	308,393	497,300	330,000	374,500	(122,800)
990-3243200	Road-Commercial ¹	645,286	-	1,820,000	1,148,000	1,148,000
	Road Impact Fees Total	953,679	497,300	2,150,000	1,522,500	1,025,200
991-3246100	Community Prk-Residential ¹	101,890	174,100	98,000	45,240	(128,860)
991-3246200	Community Prk-Commercial ¹	151,772	-	187,000	29,050	29,050
	Community Park Impact Fees Total	253,662	174,100	285,000	74,290	(99,810)
992-3246100	Regional Park-Residential ¹	91,804	156,200	85,000	39,600	(116,600)
992-3246200	Regional Park-Commercial ¹	132,772	-	170,000	25,400	25,400
	Regional Park Impact Fees Total	224,576	156,200	255,000	65,000	(91,200)
	Impact Fees Total	1,431,917	827,600	2,690,000	1,661,790	834,190
xxx-3611000	Interest Income	4,542	-	19,000	15,000	15,000
	<i>Total Capital Projects Revenues</i>	<u>1,815,299</u>	<u>1,204,800</u>	<u>3,087,000</u>	<u>2,069,790</u>	<u>864,990</u>
Other Financing Sources						
999-381000	Transfer from General Fund	-	605,280	177,000	4,625,900	4,020,620
	<i>Total Capital Projects Revenues & Other Financing Sources</i>	<u>1,815,299</u>	<u>1,810,080</u>	<u>3,264,000</u>	<u>6,695,690</u>	<u>4,885,610</u>
Expenditures						
5376301	Stormwater Improvements	-	-	-	400,000	400,000
5376300	Drainage Broadway-US 41	-	-	127,000	-	-
	Physical Environment Expenditures	-	-	127,000	400,000	400,000
5416300	Transportation Projects	-	2,025,600	-	497,300	(1,528,300)
5416301	Estero Parkway Improvements	-	-	50,000	3,139,900	3,139,900
	Transportation Expenditures	-	2,025,600	50,000	3,637,200	1,611,600
5726300	Park Projects	-	840,700	-	75,000	(765,700)
	Culture/Recreation Expenditures	-	840,700	-	75,000	(765,700)
5116300	Capital Projects	-	605,280	-	1,800,000	1,194,720
	General Government Expenditures	-	605,280	-	1,800,000	1,194,720
	<i>Total Capital Project Expenditures</i>	<u>-</u>	<u>3,471,580</u>	<u>177,000</u>	<u>5,912,200</u>	<u>2,440,620</u>
	Net Change in Fund Balance	<u>\$ 1,815,299</u>	<u>(1,661,500)</u>	<u>3,087,000</u>	<u>783,490</u>	<u>2,444,990</u>
	Prior Year Surplus/Beginning Fund Balance		2,262,100	2,312,410	5,399,410	3,137,310
	Projected End of Year Surplus/Fund Balance		<u>\$ 600,600</u>	<u>\$ 5,399,410</u>	<u>\$ 6,182,900</u>	<u>\$ 5,582,300</u>

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

*Village of Estero
Fiscal Year 2017-2018
Capital Improvement Projects*

	Budgeted Total Projects	Fund Source	Estimated Expended To Date	CIP Budget FY 17-18	CIP Budget FY 18-19	CIP Budget FY 19-20	CIP Budget FY 20-21	CIP Budget FY 21-22	5 Year Total Projects
Transportation Projects ¹	10,814,500	GT, Rd I, GF	-	497,300	854,300	3,154,300	3,154,300	3,154,300	10,814,500
Estero Parkway Improvements	5,867,000	GT, GF	50,000	3,139,900	2,677,100	-	-	-	5,817,000
Stormwater Improvements	2,127,000	GF	127,000	400,000	400,000	400,000	400,000	400,000	2,000,000
Capital Projects	13,900,000	GF	-	1,800,000	2,700,000	3,000,000	3,200,000	3,200,000	13,900,000
SunTrail - Rails to Trails	75,000	RPI	-	75,000	-	-	-	-	75,000
<i>Projects Total</i>	<u>32,783,500</u>		177,000	5,912,200	6,631,400	6,554,300	6,754,300	6,754,300	32,606,500
Less County Participation		Lee Cty=	-	-	(1,686,610)	(509,600)	-	-	(2,196,210)
Total Capital Projects			<u>177,000</u>	<u>5,912,200</u>	<u>4,944,790</u>	<u>6,044,700</u>	<u>6,754,300</u>	<u>6,754,300</u>	<u>30,410,290</u>

GT=Gas Tax, Rd I-Road Impact Fees, GF=General Fund, and RPI=Regional Park Impact Fees

	Funding Provided Through September 30, 2017	Funding Provided FY 17-18	Funding Provided FY 18-19	Funding Provided FY 19-20	Funding Provided FY 20-21	Funding Provided FY 21-22	Funding Required 10/1/17 Through 9/30/22
<i>Capital Projects By Funding Source</i>							
Gas Tax Funds	GT=	-	714,000	357,000	357,000	357,000	2,142,000
Road Impact Fees	Rd I=	-	497,300	497,300	497,300	497,300	2,486,500
Regional Park Impact Fees	RPI=	-	75,000	-	-	-	75,000
General Fund	GF=	177,000	4,625,900	4,090,490	5,190,400	5,900,000	25,706,790
Total Capital Projects		<u>177,000</u>	<u>5,912,200</u>	<u>4,944,790</u>	<u>6,044,700</u>	<u>6,754,300</u>	<u>30,410,290</u>

Allocation Each Fiscal Year to Reserves. 12 months of operating expenditures accumulated over 5 years.

	2,389,600	1,138,000	904,000	678,000	313,850	-	5,423,450
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¹ Contingency allocation of \$50,000 to privately funded signal at Ben Hill Griffin Parkway and Grande Oaks Blvd

Village of Estero, Florida
Fiscal Year 2017-2018
Financial Policies

General Budget Policy

The Village Charter requires the Village Manager to present a proposed budget to Village Council for the ensuing fiscal year and an accompanying message on or before July 15th of each year. Coordination of the budget process and preparation of the budget document has been delegated by the Village Manager to the Finance staff. The Finance department is responsible for projecting revenues and beginning available fund balances for each fund.

The financial structure is reflected in the reporting of revenues and expenditures by fund. A fund is a self-balancing set of accounts designed to track specific revenues and the uses of those revenues. Each fund is independent of all other funds.

The fiscal year 2017-2018 budget for each fund is balanced with the amount available from taxation and other sources, including balances brought forward from prior fiscal years, equaling the total appropriations for expenditures and reserves.

Fund Balance is the difference between a fund's assets and liabilities.

The operating budget authorizing expenditures of Village funds will be adopted annually at the fund level. The level of budgetary control is at the department level and the annual budgets serve as the legal authorization for expenditures.

The council may establish or terminate departments by ordinance. One department has been established for the Community Development function including development services, planning, zoning and development review services, code compliance and building permit services.

The Village's annual budget is legally adopted for the following funds:

The *General Fund* is the operating fund of the Village. It accounts for all financial resources, except those required to be accounted for in another fund.

The *Building Permit Fees Fund* accounts for the resources collected for building permit fees levied within the Village. The revenue is restricted for use enforcing the Florida Building Code.

The *Capital Projects Fund* accounts for the resources restricted or allocated to capital projects. The restricted revenue is restricted for use on road or park capital projects.

Budgetary reports are prepared to maintain control and are presented to the Village Council on a monthly basis.

Budgetary Accounting

The budgets of the Village's funds are prepared on a modified accrual basis. Briefly, this means that revenues are recognized when they become measurable and available and expenditures are recorded when the services or goods are received and the related liabilities are incurred.

The Village's fund financial statements show the status of the Village's finances in accordance with "Generally Accepted Accounting Principles" (GAAP). This conforms to the way the Village prepares the budgets.

The full purchase price of equipment and capital improvements are shown as expenses in the Village's governmental funds, while in the Village's financial statements at the entity wide level, these outlays are treated as capital assets and depreciated in the governmental funds. At the fund financial statement level, the governmental funds record these purchases as expenditures and do not record depreciation expense.

Village of Estero, Florida
Fiscal Year 2017-2018
Financial Policies

Fund Balance Policy¹

The Village has adopted a fund balance policy which includes a minimum level of fund balance of four months of general fund operating expenditures. If the unassigned fund balance falls below the minimum level, the Village Manager will prepare and submit a plan for committed and/or assigned fund balance reduction, expenditure reductions and/or revenue increases to the Council. The Council shall take action necessary to restore the unassigned fund balance to acceptable levels within no more than two years.

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process, and the amounts of restricted, committed, assigned, non-spendable and the minimum level of unassigned fund balance shall be determined during this process.

¹ *Adopted October 19, 2016*

Reserve Policy²

During fiscal year 2016-2017, the Village allocated \$2,389,600 to reserves. For fiscal year 2017-2018, an allocation of \$1,139,000 is anticipated, which would represent a further contribution of 2.5 months of operating expenditures. The total projected reserves are \$3,528,600, or 7.5 months of operation, at the end of the 2017-2018 fiscal year.

An annual allocation to reserves will continue until 12 months of operating expenditures is set aside. The next three fiscal year's contribution will decline to 2 months, 1.5 months and 1 month.

Once the 12 months of operating expenditures reserve is reached the policy is to maintain that level of reserves.

² *Adopted September 21, 2016*

Investment Policy³

The Village investment policy was adopted in accordance with Section 218.415(17), Florida Statutes which provides for investment of any surplus public funds in:

- (a) The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided ins. 163.01;
- (b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- (c) Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in s. 280.02; and
- (d) Direct obligations of the U.S. Treasury.

The securities shall be invested to provide sufficient liquidity to pay obligations as they come due.

³ *Adopted October 19, 2016*



Village of Estero, Florida
Fiscal Year 2017-2018
Financial Policies

Capitalization Policy ⁴

Capital assets include property, buildings, furniture, equipment, vehicles, software, and infrastructure assets. Capital assets used in governmental fund types of the Village are recorded at cost if purchased or constructed.

The following capitalization thresholds were adopted for the Village:

<u>Asset Class</u>	<u>Capitalization Threshold</u>
Furnishings and Equipment	\$ 5,000
Intangible	\$25,000
Capital improvement project assets	\$50,000
Infrastructure	\$50,000

⁴ *Adopted October 21, 2015*

Pension Liability Policy ⁵

As provided in the Village Charter, House Bill 1373, the Council may not adopt any compensation plan for municipal employees or officers that incurs unfunded liabilities or adopt a defined benefit plan. The Council may only adopt a defined contribution plan.

⁵ *Adopted December 31, 2014*

Procurement Policy ⁶

The Village adopted a procurement policy that provides guidelines for purchasing materials, supplies and equipment and for contracting of services.

This policy provides levels of authority for Village Manager as well as Village Council.

⁶ *Adopted June 3, 2015*

Accounting, Auditing and Financial Reporting Policies

An independent financial statement audit will be performed annually and the Village will produce annual financial reports in accordance with Generally Accepted Accounting Principals (GAAP) as outlined by the Government Accounting Standards Board (GASB) and in full compliance with all statutory requirements.



Financial Health

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
Property Tax (Ad Valorem) Taxable Value	5,675,825,842	6,097,421,427	6,502,370,159
Property Tax (Millage) Rate	0.8398	0.7998	0.7798
\$ Generated from Property Tax Levy	\$ 4,589,279	\$ 4,645,000	\$ 4,818,000
Property Tax as % of General Fund Revenue	42.9%	39.2%	39.7%
\$ Generated from Sales Tax	\$ 3,113,823	\$ 3,164,000	\$ 3,190,000
\$ Generated from Franchise Fees	\$ 1,713,134	\$ 2,162,000	\$ 2,172,000
Certificate of Achievement for Excellence in Financial Reporting	awarded	awarded	applied for

2017 Retrospective

Community Development

Village Center	Construction began on Genova, in the Village Center, with the first building of the complex to be completed in early FY 17-18.
Healthcare	Lee Health Center began construction, with a projected FY 18-19 opening.

Planning

Comprehensive Plan	Initial draft was submitted to Council, with multiple workshops completed. Final adoption to come in early FY 17-18.
Traffic Study	Study drafted, reviewed, and submitted to Council. This will provide project opportunities for traffic flow improvements.

Code Enforcement

Cases Open At Start Of Year	142
Cases Opened During Year	836
Cases Closed During Year	849
Cases Open At End Of Year	129
% Change In Cases Open (Year Beginning Vs. Year Close)	-9.15%
Inspections Performed	836
Reinspections Performed	1223

Capital Improvement Plan

Ben Hill Griffin Parkway	Initial scoping design completed (median landscaping) Final design completed (traffic signal)
Broadway Avenue	Initial scoping design completed (drainage improvements)
Estero Parkway	Consultant selected for design work
River Ranch Road	Initial scoping design completed (sidewalk extension)
Sandy Lane	Initial scoping design completed (enhanced landscaping)
South Tamiami Trail (US-41)	Funded by FDOT, construction to begin in late 2018 (median landscaping)
Three Oaks Parkway	Initial scoping design completed (median landscaping)
I-75 Interchange	Funded By FDOT, construction to begin in early 2019 (interchange improvements)

2017 Retrospective

Technology

Total Hours Of Website Downtime	1.14
Total Hours In Year	8,760.00
% Website Availability	99.9870%
Total Hours Of Server Downtime (2 hosts)	201.17
Total Hours In Year (2 hosts)	17,520.00
% Server Availability (average of 2 hosts)	98.8518%

Public Outreach

Website Subscribers	2,063
Facebook Followers	572
Nextdoor Community Reach	4,400
# Of Social Media Platforms Utilized	2
News Releases/Notes To Editor	55

Volunteer Engagement

# of Volunteers In Village Programs	71
Average Hours Per Volunteer	7.50
Total Volunteer Hours	532.50
# Of Volunteer Programs	1
Value Of Volunteer Hours	\$4,313.25

Transportation

Lane Miles Resurfaced	0
Resident Requests For Action Received	149
Resident Requests For Action Resolved	138
% of Resident Requests For Action Resolved	92.62%
Average Days To Resolve Issue	23.28
% Resident Requests Resolved In Less Than 1 Month	81.88%
% Resident Requests Resolved In Less Than 3 Weeks	73.15%
% Resident Requests Resolved In Less Than 2 Weeks	38.26%
% Resident Requests Resolved In Less Than 1 Week	22.82%
% Resident Requests Resolved In Less Than 48 Hours	12.08%
% Resident Requests Resolved In Less Than 24 Hours	8.72%

2017 Retrospective

Drainage

Miles Of Flow Way Cleaned	0.50
Resident Requests For Action Received	100
Resident Requests For Action Resolved	62
% of Resident Requests For Action Resolved	62.00%
Average Days To Resolve Issue	41.78
% Resident Requests Resolved In Less Than 1 Month	15.00%
% Resident Requests Resolved In Less Than 3 Weeks	15.00%
% Resident Requests Resolved In Less Than 2 Weeks	10.00%
% Resident Requests Resolved In Less Than 1 Week	8.00%
% Resident Requests Resolved In Less Than 48 Hours	6.00%
% Resident Requests Resolved In Less Than 24 Hours	4.00%

Landscaping

Total Number Of Trees Planted	0
Resident Requests For Action Received	41
Resident Requests For Action Resolved	34
% of Resident Requests For Action Resolved	82.93%
Average Days To Resolve Issue	21.30
% Resident Requests Resolved In Less Than 1 Month	60.98%
% Resident Requests Resolved In Less Than 3 Weeks	56.10%
% Resident Requests Resolved In Less Than 2 Weeks	46.34%
% Resident Requests Resolved In Less Than 1 Week	39.02%
% Resident Requests Resolved In Less Than 48 Hours	26.83%
% Resident Requests Resolved In Less Than 24 Hours	19.51%

Roadside Debris Disposal

Resident Requests For Action Received	28
Resident Requests For Action Resolved	28
% of Resident Requests For Action Resolved	100.00%
Average Days To Resolve Issue	3.40
% Resident Requests Resolved In Less Than 1 Month	100.00%
% Resident Requests Resolved In Less Than 3 Weeks	100.00%
% Resident Requests Resolved In Less Than 2 Weeks	96.43%
% Resident Requests Resolved In Less Than 1 Week	85.71%
% Resident Requests Resolved In Less Than 48 Hours	53.57%
% Resident Requests Resolved In Less Than 24 Hours	28.57%

2017 Retrospective

Animal Control

Resident Requests For Action Received	7.00
Resident Requests For Action Resolved	7.00
% of Resident Requests For Action Resolved	100.00%
Average Days To Resolve Issue	3.41
% Resident Requests Resolved In Less Than 1 Month	100.00%
% Resident Requests Resolved In Less Than 3 Weeks	100.00%
% Resident Requests Resolved In Less Than 2 Weeks	100.00%
% Resident Requests Resolved In Less Than 1 Week	85.71%
% Resident Requests Resolved In Less Than 48 Hours	57.14%
% Resident Requests Resolved In Less Than 24 Hours	42.86%

Miscellaneous Concerns

Resident Requests For Action Received	57
Resident Requests For Action Resolved	55
% of Resident Requests For Action Resolved	96.49%
Average Days To Resolve Issue	13
% Resident Requests Resolved In Less Than 1 Month	87.72%
% Resident Requests Resolved In Less Than 3 Weeks	85.96%
% Resident Requests Resolved In Less Than 2 Weeks	82.46%
% Resident Requests Resolved In Less Than 1 Week	63.16%
% Resident Requests Resolved In Less Than 48 Hours	45.61%
% Resident Requests Resolved In Less Than 24 Hours	33.33%

Public Safety

Pedestrian Safety	Crosswalk installed on River Ranch, where sidewalks end on opposite sides.
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Ethics

Development of Board Ethics Code	Process initiated, including discussions in Village Council meetings.
Development of Staff Ethics Code	Process initiated, with drafting by staff begun.

2017 Retrospective

Utilities

Lee County Utilities Barium Level Detected ¹ <i>Acceptable Level: 2.0000 ppm</i>	0.0020 ppm
Lee County Utilities Fluoride Level Detected ¹ <i>Acceptable Level: 4.0000 ppm</i>	0.3900 ppm
Lee County Utilities Nitrate Level Detected ¹ <i>Acceptable Level: 10.0000 ppm</i>	0.0130 ppm
Lee County Utilities Sodium Level Detected ¹ <i>Acceptable Level: 160.0000 ppm</i>	80.6000 ppm
Lee County Utilities Chlorine and Chloramines Level Detected ¹ <i>Acceptable Level: 4.0000 ppm</i>	3.5000 ppm
Lee County Utilities Haloacetic Acids Level Detected ¹ <i>Acceptable Level: 60.0000 ppb</i>	21.3000 ppb
Lee County Utilities Trihalomethanes Level Detected ¹ <i>Acceptable Level: 80.0000 ppb</i>	24.3000 ppb
Lee County Utilities Copper Level Detected ¹ <i>Acceptable Level: 1.3000 ppm</i>	0.0500 ppm
Lee County Utilities Lead Level Detected ¹ <i>Acceptable Level: 15.0000 ppb</i>	1.4000 ppb
Lee County Utilities Standard And Poor's Rating Service Score ¹	AA+
Lee County Utilities Moody's Investor Services Score ¹	Aa3
Lee County Debt Capacity (Debt To Asset Ratio) ¹	36% (FY 15-16, most recent provided)
Lee County Debt Service Coverage Ratio (Revenue-O&M Costs+Depreciation/Total Debt Service) ¹	2.52 (FY 15-16, most recent provided)

Bonita Springs Utilities Barium Level Detected ¹ <i>Acceptable Level: 2.0000 ppm</i>	0.0047 ppm
Bonita Springs Utilities Fluoride Level Detected ¹ <i>Acceptable Level: 4.0000 ppm</i>	0.2000 ppm
Bonita Springs Utilities Nitrate Level Detected ¹ <i>Acceptable Level: 10.0000 ppm</i>	0.1000 ppm
Bonita Springs Utilities Sodium Level Detected ¹ <i>Acceptable Level: 160.0000 ppm</i>	79.3000 ppm
Bonita Springs Utilities Chlorine and Chloramines Level Detected ¹ <i>Acceptable Level: 4.0000 ppm</i>	3.4800 ppm
Bonita Springs Utilities Haloacetic Acids Level Detected ¹ <i>Acceptable Level: 60.0000 ppb</i>	23.0000 ppb
Bonita Springs Utilities Trihalomethanes Level Detected ¹ <i>Acceptable Level: 80.0000 ppb</i>	25.0000 ppb
Bonita Springs Utilities Copper Level Detected ¹ <i>Acceptable Level: 1.3000 ppm</i>	0.1190 ppm
Bonita Springs Utilities Lead Level Detected ¹ <i>Acceptable Level: 15.0000 ppb</i>	3.4000 ppb
Bonita Springs Utilities Standard And Poor's Rating Service Score ¹	AA
Bonita Springs Utilities Moody's Investor Services Score ¹	Aa3
Bonita Springs Debt Capacity (Debt To Asset Ratio) ¹	0.25
Bonita Springs Debt Service Coverage Ratio (Revenue-O&M Costs+Depreciation/Total Debt Service) ¹	1.86

¹ Lee County Utilities 2016 Water Quality Report

² Bonita Springs Utilities, Inc. 2016 Water Quality Report

VILLAGE CONNECTION



The Village of Estero took over road maintenance operations from Lee County in January 2017 and is now saving Estero taxpayers \$2 million annually while at the same time increasing the level of service on Estero’s roadways.

As a pre-incorporation “donor” community, Estero was paying more than its share for many services, including road maintenance. After taking over the maintenance of 28 roads in Estero, the Village has discovered an annual budget of \$600,000 will take care of lawn maintenance, road upkeep and minor repairs like potholes. This is in contrast to the \$2.6 million the Village previously was paying to contract with Lee County for transportation services. In summary, the Village will now have about \$2 million available for transportation capital improvements. These funds will be separate from other funds the Village may use for non-transportation projects or land acquisitions.

A Capital Improvement Evaluation prepared by Village staff has identified needed upgrades along Estero’s major roadways and includes estimated costs for those improvements. Additionally, the Village recently completed its Area-Wide Traffic Study. This report, prepared by consultant Kimley-Horn and Associates, evaluates the existing conditions on Estero’s roadways and identifies future problem areas. It will serve as a guide for prioritizing transportation projects for the next 10-20 years.



The first major transportation project will happen along Estero Parkway. This Village-owned thoroughfare needs resurfacing, and many improvements are planned for both safety and aesthetics. The Village solicited input from residents, and about 300 responded indicating their preferences for road layout and landscaping. Bike lanes and pedestrian paths will likely be added. Street lighting, and/or lighting of the pathways may also be considered, although some believe that it is an unnecessary expense. Landscaping enhancements will make Estero Parkway a showcase for what the Village has planned for its roadways in the future. Although the State maintains U.S. 41 and the County maintains Ben Hill Griffin Parkway,

Village Maintained Roads:

Armada Ct	Estero Pkwy	Riverside Dr
Broadway E	Highlands Ave	Royal Palm Dr
Broadway W	Lords Way	Sandy Ln
Charing Cross Cir	St Mederia Ln	See See St
Coconut Dr	Palmetto Ter	Spring Creek Rd
Coconut Rd	Park Pl	Trailside Dr
Commons Way	Pine Tree Ln	Via Coconut Point
Coralee Ave	Poinciana Ave	Williams Rd
Country Oaks Dr	Porthole Ct	
County Rd	River Ranch Rd	

County Maintained Roads:

Ben Hill Griffin Pkwy	Imperial Pkwy
Corkscrew Rd	Three Oaks Pkwy
Estero Pkwy Ext	

State Maintained Roads:

I-75	South Tamiami Trail (US-41)
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Corkscrew Road and part of Three Oaks Parkway, the Village plans to invest in landscaping for these gateway corridors as well. Also expect to see “Welcome to Estero” signage appearing as part of each project.

If residents have concerns about the condition of a roadway or any other issue, there is now an easy way to let the Village know. The Village has launched a new “Request for Action” page on its website: <https://estero-fl.gov/request-for-action>. Here residents can file a request for the Village to address concerns in six categories: Animal Issues, Landscape/Vegetation, Traffic Signal/Signage, Building Violations, Trash/Dumping and Miscellaneous, which includes potholes, excessive noise and flooding issues. Once the Village has addressed the issue, residents will receive a follow-up call or email regarding the outcome. Also on this page, Estero residents will find the “Performance Center,” which contains quarterly reports, a scorecard, response time data and financial information for Public Works. Additionally, this page contains the Village Boundaries Map.

The Village is saving money, increasing levels of service and enhancing communication with its residents. *To receive the latest information about Village projects and community activities, go to the Village website and subscribe at estero-fl.gov.* ■

The Village of Estero

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VILLAGE CONNECTION



Traffic backups should be alleviated on Corkscrew Road at the Interstate 75 interchange within the next two years. Representatives of the Florida Department of Transportation (FDOT) will present plans for interim improvements to the Village Council and members of the public on Sept. 7 at 5:30 p.m.

The Department anticipates beginning construction of the \$6 million project during the spring of 2019. These interim improvements are expected to keep the interchange at an acceptable level of service through 2029 or beyond.

Improving the Corkscrew Road interchange has long been on FDOT's radar. During the pre-recession housing boom, FDOT was considering a complete redesign which was estimated to cost \$120-150 million, notes FDOT Systems-I-75 Corkscrew Road Planning Administrator Lawrence Massey. That plan was put on hold in 2008 after new construction dramatically dropped off and growth models changed. With the recent uptick in growth, FDOT once again began exploring possibilities for long-term improvement of the Estero interchange; however, there was no designated funding and the earliest the complete reconstruction of the interchange may have begun was around 2025. Since Corkscrew Road is not a state road (it's maintained by Lee County), the State was largely unaware of the severity of traffic backups for the on-ramps, explains Massey — off-ramps continued to function properly causing no issue for interstate traffic.

However, those who live in Estero (or visit during the evening rush hour) are keenly aware of the issue. The Village of Estero and the Lee County Metropolitan Planning Organization (MPO) both requested that FDOT study the situation.

"About a year ago, the Village came to us, and we found we had a real problem," says Massey.

Something needed to be done before 2025, especially with increased traffic projected to come from several new residential

communities being built along east Corkscrew Road. FDOT determined an interim improvement plan would be the best solution. This plan adds an additional left turn lane for both entrance ramps (northbound and southbound I-75). It also extends the length of merge lanes for on-ramps by a quarter-mile. Lighting improvements are also part of this project, notes Massey.

"This improvement will actually buy us a lot of time," he adds. "It will save the taxpayers over \$120 million and get an improvement on the ground in the next two years."

FDOT still plans to redesign the interchange in the future, but the interim improvements will help keep traffic flowing for many years to come. Improvements at the I-75 interchange also may have a positive impact on other stressed arteries, particularly the intersection of Three Oaks Parkway at Corkscrew Road. This intersection has been identified as among the most problematic intersections within the Village of Estero. The recent Area-Wide Traffic Study, conducted by Village consultant Kimley-Horn and Associates, determined that the dual eastbound left turn lanes on Three Oaks Parkway (toward I-75) are inadequate to handle traffic during the evening peak hour.

The Village is planning improvements for many transportation "problem areas" identified in the study, and Lee County has improvements planned along Corkscrew Road. Additional turn lanes at the I-75 interchange and extended time to merge will reduce traffic backups and provide a more efficient experience for Estero drivers in the near future. ■

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Florida Department of Transportation Presentation

Estero Village Council Chambers
Thursday, Sept. 7
5:30 p.m.



The Village of Estero

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VILLAGE CONNECTION



Let's talk about the weather! Estero experienced two historic stormwater events within a three-week period, making a memorable end to the summer of 2017. Village staff has been busy clearing flow ways, facilitating cleanup and getting things back to "normal" in the Village of Estero.

First, there was the 100-year-flood on August 25, which filled community ponds and brought localized flooding to some neighborhoods. The Village worked with Estero Fire Rescue following the storm, assessing drainage systems and checking for any blockages or broken pumps.

Then along came Hurricane Irma on September 10. It passed over Estero as a Category 2 storm, bringing more heavy rains and ripping trees out of the ground. Immediately following the hurricane, Village staff and first responders from the Estero and San Carlos Park fire districts traveled throughout Estero to assess the resulting destruction. The concentration of damage was on mobile homes.

Those neighborhoods most adversely affected were Tahiti Village, Broadway Park, Mariners Cove, Trailside Drive, Highlands Avenue area, Stoneybrook, Cypress Bend and Riverwoods Plantation. Commercial assessments are still ongoing.



railroad ditch clearing

To assist stormwater flow, the Village cleared the ditch running alongside the railroad (using Lee County's easement), cleaned the pipe running underneath Estero Parkway, and assisted the Belle Lago and Reserve communities in finding a contractor to clean their shared ditch. ■

COMMUNITY OUTREACH

Through it all, the Village was updating the community daily through its website with a total of 28 articles related to both storms. Staff worked closely with Lee County Emergency Management to provide information about everything from shelters to food and water distribution, generator safety and debris pickup.

Are you receiving Village of Estero email alerts? If not, you're missing out on important information affecting your community. The easiest way to subscribe is to go online to estero-fl.gov and provide your email address to receive information including emergencies, the latest developments being planned and other current events.

It's important to reach all residents directly during a storm to

Name _____
 Community _____
 Address _____
 Estero, FL _____ (zip code)
 Estero Phone 239- _____
 Northern Phone _____

ensure everyone is aware of the most current conditions and directives. If you don't want to subscribe to the website to receive all Village communications, you may fill out the following Emergency Contact form and send it to Estero Village Hall, 9401 Corkscrew Palms Circle, Estero, 33928. Alternately, that form can be accessed online at estero-fl.gov/emergency-contact-information/ or you may call the Village Hall at (239)221-5035 or stop by Village Hall in person to provide this information.

The next time an emergency comes our way, you can count on the Village to provide vital information and directions to help keep everyone in Estero safe and well.

Cell Phone _____
 Alternate Cell Phone _____
 Text Messages Yes _____ No _____
 Email address _____
 Alternate Email Address _____
 Signature _____

Note: By filling out the above information you are authorizing the Village of Estero to send you notification about the Village alerts during emergencies. The above information will not be given out to anyone else or used for any non-Village business.

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VILLAGE CONNECTION



Motorists will soon know when they've entered the Village of Estero as they drive along U.S. 41/Tamiami Trail. The Village, in partnership with the Florida Department of Transportation (FDOT), is planning to beautify the medians within Estero's boundaries along this major north-south artery to create a distinctly "Estero" look.

FDOT has agreed to pay for initial installation costs — projected to be around \$750,000 — while the Village will assume maintenance responsibilities for the median's upkeep, estimated at \$100,000 annually. The result will be a distinctive landscaping pattern which will run through the Village of Estero, extending from the northern boundary (just north of Estero Parkway) down to the Village's southern boundary (south of Coconut Road).

The purpose for this project is simple; the Village and FDOT want to create a sustainable, beautiful corridor through Estero. Aesthetically, the design incorporates botanicals which will

provide distinctive coloring patterns, as well as gray/silver undertones, which will generate a look and feel unique to the Village of Estero. The proposed design combines both native and non-native plants, with the requirement that all horticulture included provide for relatively simple maintenance. This is being done to ensure that maintenance costs for the Village will be limited over time. The Village's leadership aims to manage not only for the present, but also the future, by considering future budget implications in every decision.

Although the specific timeline for this project has not yet been officially established, it is expected that installation will be completed in the summer of 2018. This project represents one of several significant beautification and infrastructure improvement efforts to be completed within the Village of Estero next year.

The current design for median landscaping along U.S. 41 is preliminary, with specific details to be finalized in the months to come. The conceptual plan shows yellow-flowering Perennial Peanut for ground cover, along with Carissa plants. Color will be added by bromeliads and bougainvillea. Trees include live oaks and palm trees.

Once the design has been finalized, FDOT will come before the Village Council and publicly present the plan in its entirety, including a clear project timeline and final cost projections. The Village of Estero looks forward to continuing this partnership with FDOT in the months and years to come. ■

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