

2020-2021
Annual Budget
Report



Village of
ESTERO

Village of Estero, Florida

Annual Operating Budget Fiscal Year 2020-2021



Mayor

Bill Ribble, District 1

Vice Mayor

Katy Errington, District 4

Village Council

Howard Levitan, District 2

Jon McLain, District 3

Jim Boesch, District 5

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Estero
Florida**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

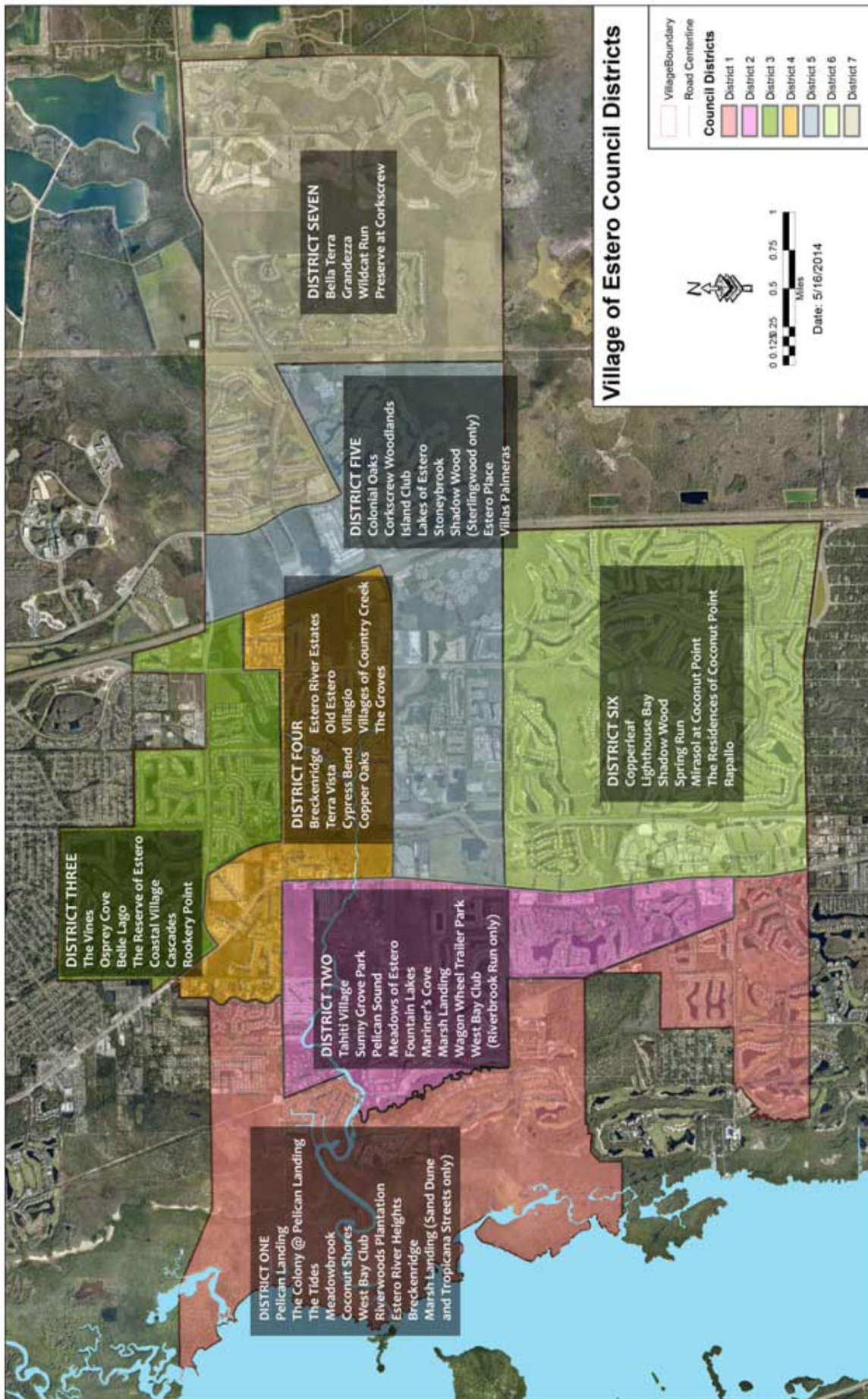
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Estero, Florida for its annual budget for the fiscal year beginning October 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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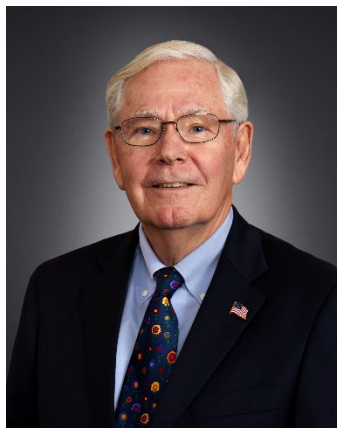
Village Council



District 1: Bill Ribble, Mayor
Phone: (239) 292-0665
Email: ribble@estero-fl.gov



District 2: Howard Levitan
Phone: (239) 292-1061
Email: levitan@estero-fl.gov



District 3: Jon McLain
Phone: (239) 292-1119
Email: mclain@estero-fl.gov



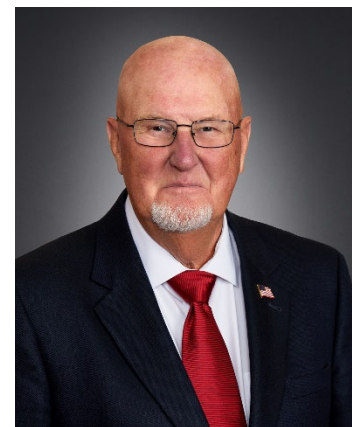
**District 4: Katy Errington,
Vice-Mayor**
Phone: (239) 292-1237
Email: errington@estero-fl.gov



District 5: Jim Boesch
Phone: (239) 292-1715
Email: boesch@estero-fl.gov



District 6: Nick Batos
Phone (239) 292-2909
Email: batos@estero-fl.gov



District 7: Jim Wilson
Phone: (239) 292-2978
Email: wilson@estero-fl.gov

Guide to Readers

The Fiscal Year 2020-2021 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, 2018 through September 30, 2019.

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.





MEMORANDUM

To: Village Council
From: Steve Sarkozy, Village Manager
Subject: 2020-2021 Budget Message
Date: September 23, 2020

Honorable Mayor and Village Council:

I am pleased to provide you with my recommended Fiscal Year 2020-2021 Annual Budget in compliance with Section 8(2) of the Village Charter. In summary, the proposed budget is balanced and provides sufficient funds to meet the operating needs for the coming year.

This budget includes total revenues of \$16,804,730, total expenditures of \$17,792,040 (including capital project expenditures of \$9,364,230), and a millage rate of 0.7726. Additionally, this budget allocates \$325,600 to reserves (\$5,922,300 total, 12.0 months of annual operating expenditures), \$1,415,800 to debt service payments, and \$1,100,000 to debt reduction funding.

The budget to follow represents the Village's vision for improving our community and we look forward to discussing its merits with you and the community.

Sincerely,

Steve Sarkozy
Village Manager
Village of Estero

Strategic Direction

The Village Council and Staff pride ourselves on providing forwarding-thinking, efficient, transparent municipal operations. The principles of our management approach are outlined below:

Strategic Principles:

- Practice OUTSTANDING ETHICS, by guarding against Council, Staff, and Board member conflict of interest issues.
- Provide EXCEPTIONAL TRANSPARENCY, by actively soliciting community input and proactively distributing meaningful, comprehensible, accessible information to the public.
- Cultivate a SENSE OF COMMUNITY, by helping residents engage with one another and create a distinct Estero community.
- Preserve OPERATIONAL FLEXIBILITY, by maintaining zero ongoing pension liabilities and a commitment to limited staffing.
- Protect ENVIRONMENTAL ASSETS, by engaging in water quality management and open space preservation.
- Complete COMPREHENSIVE STUDIES, prior to committing significant resources.

Operating Standards:

- Adhere to PERFORMANCE MANAGEMENT, by implementing and tracking annual service delivery goals based on quantifiable performance metrics.
- Coordinate UNIVERSALLY STRONG CUSTOMER SERVICE, by working with service delivery partners to ensure all resident interactions are helpful.
- Mandate EXCELLENT CONSTRUCTION PRACTICES, by holding public and private projects to high standards via prudent and diligent inspections.
- Maintain SUPERB MAINTENANCE, by prioritizing upkeep of current Village assets and by requiring such upkeep by private communities and businesses.
- Manage DEBT ACCUMULATION, by identifying a specific source of funding in the budget sufficient to pay all debt service and related costs.

Our implementation of “government-lite” has provided substantial benefits to our community. Further details on this model, and its impacts, are provided below.

Reflection:

The challenges of the past year have highlighted the value of our “government lite” model, whilst providing a roadmap for improving upon it. We have launched, and nearly completed, the Estero Parkway renovation effort, a longstanding goal of this Council, Staff and community. The project itself is a reflection of our principles: high quality, debt free and community-driven. This is just one of the many infrastructure projects underway, each of which holds to these basic principles.

We take pride in the quality development that we have here in Estero, but understand that complacency in this space is unacceptable. So, we are working through the development of a new land development code. This will allow us to truly embrace our land use priorities, setting the course for smart, purposeful development in the future.

Our operations remain frugal, planned and flexible. The proposed budget holds our tax rate at 0.7726 mills, our reserve level at 100% of annual general fund operating costs and our staff level at 8 full-time and 6 part-time, each of which are regional leaders. Plus, we have once again committed \$1.1 million to our debt reduction allocation, keeping us on track for early debt retirement. The COVID-19 crisis has tested our persistent staff and adjusted our work flow. Fortunately, our “government lite” model enables nimbleness and cross-functional collaboration, both of which have supported our response.

Population and Staff, By Municipality:

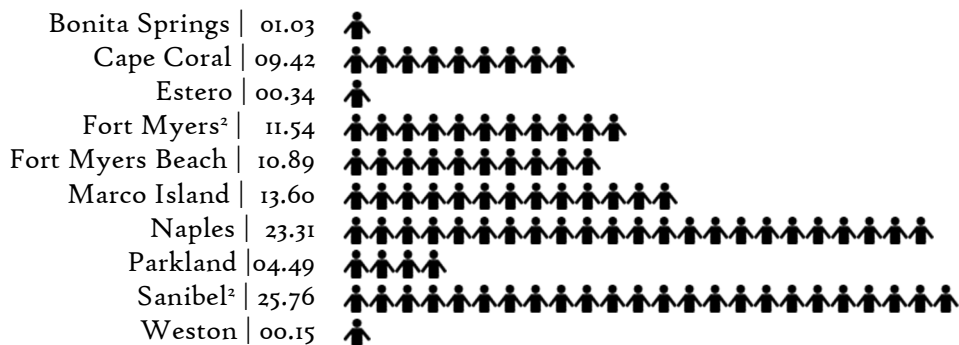
	Population ¹ <u>2019</u>	FTE Staff <u>FY 18-19</u>	FTE Staff <u>FY 19-20</u>	FTE Staff ² <u>FY 20-21</u>
Bonita Springs	54,432 (+6.4%)	60.50	57.50	56.00
Cape Coral	185,837 (+3.1%)	1,716.30	1,742.62	1,750.62
Estero	32,412 (+1.9%)	11.50	11.00	11.00
Fort Myers	87,871 (+6.8%)	990.70	1,014.00	TBD ³
Fort Myers Beach	6,520 (+1.8%)	67.50	65.50	71.00
Marco Island	17,348 (+1.5%)	225.50	235.50	236.00
Naples	20,922 (+2.8%)	473.60	477.60	487.60
Parkland	34,109 (+4.2%)	151.00	151.00	153.00
Sanibel	6,756 (+0.8%)	170.97	174.03	TBD ³
Weston	67,314 (+0.5%)	10.00	10.00	10.00

¹Population data based on most recent county-wide data provided by the Florida Bureau of Economic and Business Research, dated April 1, 2019, compared with data from the same study, dated April 1, 2018.

²At this time, all FY 20-21 staff levels are estimated, as final budgets have not yet been adopted.

³At this time, FY 20-21 staff level projections have not been provided by Fort Myers or Sanibel.

Full-time Equivalent Staff (FTE’s), per 1,000 residents, for FY 20-21¹:

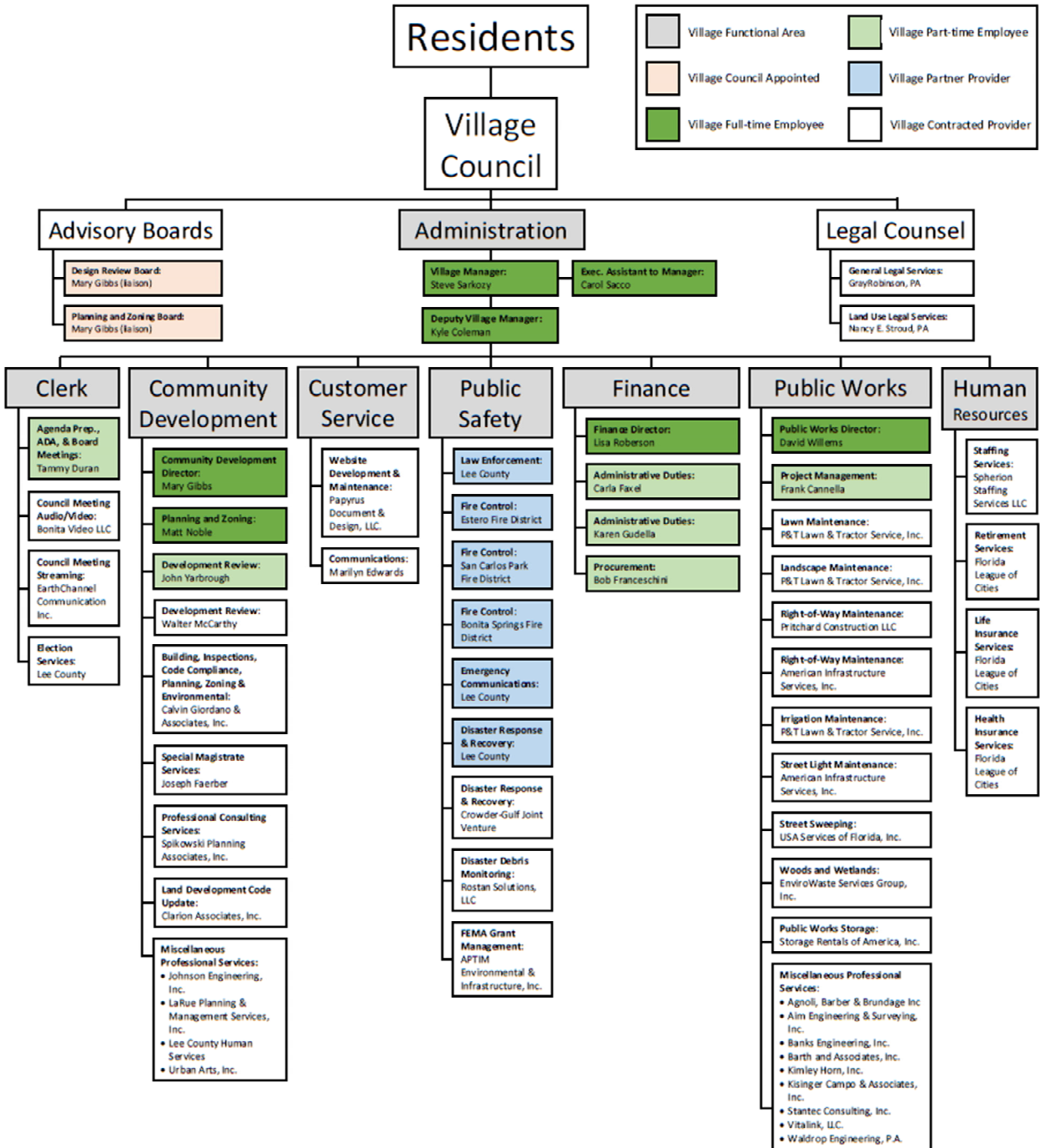


¹FY 20-21 staff levels are based on projected figures provided in FY 20-21 draft budgets.

²FY 19-20 staffing level is used for Fort Myers and Sanibel, as FY 20-21 projected staff levels have not yet been provided.

Looking Ahead:

We continue to embrace our version of “government-lite”. Upcoming challenges will once again highlight the merit of this model. Most notably of these challenges and opportunities is the usage of our *Estero on the River* property. We have quickly “ramped-up” this planning effort, bringing on industry leaders and engaging the community as a whole. Once completed, the staffing expense will be returned to zero. This rapid acceleration and deceleration in expertise and costs is both exceptional in local government and standard practice in Estero. Our model is shown below.



Administrative

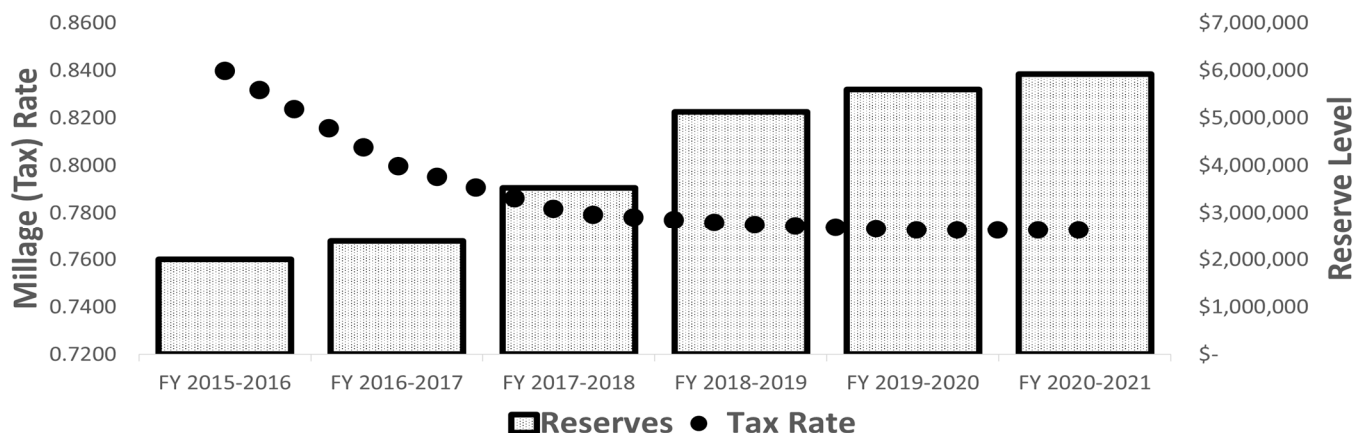
Reflection:

Our focus, from an administrative standpoint, remains centered on delivering high-quality government at an affordable rate. Thus far, this goal has manifested itself through the provision of low taxes. This will be the fourth consecutive year that taxes have remained constant or fallen, as well as the fourth consecutive year that Estero has had the lowest regional rate. Additionally, we will maintain the highest reserve rate at twelve (12) months of operating expenses. These accomplishments outpace neighbor municipalities and dwarf our earliest expectations. This unique record is demonstrated in the figures below.

Tax Rate and Reserve Level, By Municipality:

	Tax Rate <u>FY 20-21</u>	Reserves <u>FY 20-21</u>	Reserves (% of operating) <u>FY 20-21</u>
Bonita Springs	0.8173 (no change)	\$5,500,000 (+\$200,000)	38.1% (no change)
Cape Coral	6.3750 (no change)	\$58,087,184 (-\$902,671)	34.2% (-1.2%)
Estero	0.7726 (no change)	\$5,922,300 (+\$325,600)	100% (no change)
Fort Myers	7.9643 (-3.5%)	\$8,877,200 (-\$1,520,500)	7.8% (-1.3%)
Fort Myers Beach	0.9500 (no change)	\$3,144,440 (change unclear)	13.2% (change unclear)
Lee County Unincorp.	0.8398 (no change)	Not divided from entire Lee County budget	Not divided from entire Lee County budget
Marco Island	1.8374 (-2.4%)	\$5,647,703 (+\$282,461)	25% (no change)
Naples	1.1500 (-2.5%)	4,200,000 (+\$112,701)	10% (no change)
Parkland	4.4000 (no change)	\$9,412,000 (+\$102,124)	25% (no change)
Sanibel	1.8922 (no change)	\$9,299,879 (-\$730,300)	31.1% (-4.3%)
Weston	3.3464 (no change)	\$13,261,181 (+\$88,000)	31.2% (+4.0%)

Tax Rate vs. Reserve Level, Since Estero Incorporation:



Looking Ahead:

Both the reserve level (in terms of total months of operating costs covered) and the tax rate have remained constant from last year. As evidenced by the figures above, we are able to stabilize both while remaining a regional leader. Looking ahead, the Village may wish to fragment the tax levy and reserve, including options such as a dedicated tax for stormwater maintenance or an additional reserve for street light maintenance, respectively, while maintaining the cumulative totals. Previously identified risks to our long-term stability have largely subsided, as much of our major land use litigation threats have been extinguished and our ADA exposure has been managed. One major threat remains.

- Natural Disasters: Beginning October 1, 2020, the Village will assume responsibility for its own disaster response. With this new responsibility comes heightened risk of a major cash flow impact. This highlights the value of maintaining our existing reserve fund.

Public Works

Reflection:

The past year included the completion of several notable efforts, which are outlined below.

- Bicycle & Pedestrian Master Plan: After much public input the Village completed the first Bike/Ped Master Plan. This plan provides strategic direction for future bicycle and pedestrian improvements throughout Estero.
- US 41 Median Landscaping: The construction of the US 41 median landscaping enhancements was completed in 2020. The project is currently in the maintenance Phase of the project.
- Estero Sewer Feasibility Study: The Village completed a preliminary analysis of infrastructure improvements required connect septic tanks and package waste water treatment plants to central sewer.
- Branding: The Village of Estero Branding effort was completed in 2020 with Council’s approval of a new Village of Estero Logo.
- Water Monitoring Plan: Additional water monitoring locations were planned, approved and implemented throughout Estero. This additional information will provide a better understanding of water issues affecting Estero.

Issue Requests and Response Time (in days) by category:

	2017	2018	2019	Average
Animals	1 request 0.8 days	0 requests N/A	1 request 0.6 days	0.7 requests 0.7 days
Drainage	21 requests 63.5 days	15 requests 29.6 days	14 requests 17.6 days	16.7 requests 36.9 days
Landscaping	17 requests 23.3 days	17 requests 23.0 days	11 requests 15.5 days	15.0 requests 20.6 days
Other	21 requests 10.3 days	32 requests 22.9 days	21 requests 29.0 days	24.7 requests 20.7 days
Road Condition	22 requests 37.2 days	27 requests 9.2 days	40 requests 25.8 days	29.7 requests 24.1 days
Roadway Traffic	97 requests 17.8 days	23 requests 37.0 days	33 requests 24.9 days	51.0 requests 26.6 days
Trash	18 requests 4.1 days	8 requests 10.0 days	20 requests 14.4 days	15.3 requests 9.5 days
Water & Sewer	N/A ¹	N/A ¹	5 requests 3.7 days	1.7 requests 3.7 days
Total	197 requests 23.2 days	122 requests 22.5 days	145 requests 22.0 days	154.7 requests 22.6 days

¹The “water & sewer” category was created in 2019

Looking Ahead:

The year to come promises the beginning and completion of multiple notable capital improvements projects. These are discussed in detail below.

- Estero Parkway Roadway Improvements: Construction of the road resurfacing, sidewalks, bicycles lanes and landscape improvements are scheduled to be completed in December 2020.
- Williams Road Estero High Turn Lanes: The addition of turn lanes along Williams Road at the Estero High School student and bus parking are scheduled to be completed in October 2020.
- Trailside & Poinciana Resurfacing: The Village’s first roadway resurfacing project, Trailside Drive and Poinciana Ave is scheduled for completion in October 2020.
- Corkscrew Interchange Improvements: The Florida Department of Transportation (FDOT) is expected to complete the Corkscrew Road Interchange improvements in 2021. This project is fully funded by FDOT.
- FGCU Water Quality Study: FGCU is expected to complete its water quality study on the Estero River in early 2021. This study was undertaken to better understand the sources of bacteria in the Estero River that are contributing to its water quality impairment.
- Ben Hill Griffin Parkway Landscape Improvements: The design and permitting of landscape improvements along Ben Hill Griffin Parkway from Corkscrew Road to Estero Parkway is expected to begin in late 2020, taking approximately 9 months to complete.
- Villages at Country Creek Bypass Swale Improvements: The Village of Estero Stormwater Master Plan recommends improving the by-pass ditch around the Villages at Country Creek to reduce flooding along the North Branch of the Estero River. The design and permitting of the by-pass ditch improvements are proposed to begin in late 2020.
- Dry Creek Bed Sediment Removal: In conjunction with the Country Creek bypass swale improvements the Village is proposing to design and permit the removal of sediment from a dry creek bed that has historically connected the north and south branched of the Estero River. This project will increase the flow of water from the north branch of the Estero, reducing potential flooding.
- Sandy Lane / Broadway East Bike/Ped. Improvements: The preliminary planning and design of bicycle and pedestrian improvements along Sandy Lane and East Broadway is scheduled to start in 2021. The preliminary design is needed to understand constraint and cost implications associated with additional right of way needs and crossing of the Estero River. Detailed design and permitting will occur in subsequent years.

Community Development

Reflection:

The past year saw significant improvements to both our community and government. An outline of these projects is provided below.

- Comprehensive Plan: The inaugural Estero Comprehensive Plan became effective November of 2019. This project and the upcoming Land Development Code Update represent large efforts, spanning several years and dozens of public meetings. These will guide Estero’s growth into the future.
- Building Application Scanning Effort: We are finishing the process of scanning all paper-based building applications. This will greatly enhance our ability to search records while reducing our physical footprint, modernizing our organization and preparing us for a contact-limited future.
- The Estero Grande Project: This mixed-use development, which includes a Starbucks, Texas Roadhouse, Sprouts Farmers Market and residential construction was completed this year.
- The Hilton Garden Inn Project: The site plan was approved in 2020.

Customer service is of great importance to our team, across functions. Included below is some relevant operations data from our community development team. This data shows the volume, and response time, for several common permit application types.

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Average</u>
Residential Single Family Residence	126 apps' 23.0 days	104 apps 12.8 days	129 apps 46.4 days	49 apps 16.9 days	102.0 apps 24.8 days
Residential Single Family Attached (Townhomes)	0 apps N/A	1 app 106.3 days	12 apps 10.7 days	12 apps 12.9 days	8.3 apps 43.3 days
New Commercial Construction	13 apps 69.7 days	11 apps 121.5 days	15 apps 28.7 days	7 apps 55.1 days	11.5 apps 68.8 days
Commercial Multi-Family	8 apps 90.5 days	16 apps 109.9 days	1 app 2.2 days	1 app 22.9 days	6.5 apps 56.4 days
Commercial Pool	6 apps 20.2 days	2 apps 9.8 days	7 apps 50.4 days	4 apps 12.8 days	4.8 apps 23.3 days
Commercial Roof	54 apps 1.8 days	35 apps 1.0 days	117 apps 5.0 days	198 apps 3.2 days	101.0 apps 2.8 days
Miscellaneous Commercial	13 apps 20.1 days	4 apps 7.6 days	9 apps 13.5 days	13 apps 25.7 days	9.8 apps 16.7 days

'Apps" is an abbreviation of "Applications"

Looking Ahead:

This year, the Village will look to finalize our new Land Development Code and continue to encourage quality development in our community. A summary of these efforts is identified below.

- Land Development Code: Work continued on the Village's first Land Development Code, to replace our current transitional code. This will paint a clearer picture of allowable development in the Village, providing the exceptional customer service and high quality development that we have come to expect in Estero. Numerous public workshops are expected to occur in the Fall of 2020 prior to the plan's adoption in late 2020.
- The Aldi Supermarket Project: This construction effort is nearly complete, with an opening expected in late 2020 following construction of a turn lane on US-41.
- The Genova Project: This is a four story, high-quality, condominium development in the Village Center. This development represents an innovative approach to housing in the region, with strong sales supporting this model. The construction of the final two buildings is slated for 2021.
- The Corkscrew Crossing Project: The rezoning for this project has been approved, with a development order for site plan approval expected soon.
- The Estero Crossing Project: This proposed mixed use development, to include 306 residential multi-family units and 60,000 square feet of commercial space, was approved by Council in January of 2020. A site plan has been submitted and is now under review.
- The site of a previous post office was rezoned for commercial development.
- Coconut Landing: The development order has been approved and the land has been cleared. Construction is expected to begin in late 2020.
- Continuing Construction: The following projects will continue construction in FY 20-21.
 - Springhill Suites Marriott Hotel
 - Aldi Grocery Store

Parks and Recreation

Reflection:

The Village continued basic maintenance on the *Estero on the River* site. Additionally, the village gained ownership of the *Happehatchee* property, which previously split Village land holdings.

- Parks, Recreation and Open Space Master Plan: The Village completed its first Parks, Recreation and Open Space Master Plan. This plan provides an in-depth analysis of existing park, recreation and open space and provides recommendations for future improvements.
- Operation Agreement for *Happehatchee*: The Village contracted with the YMCA to maintain our *Happehatchee* property and provide programming on site.

Looking Ahead:

A primary objective is the completion of a planning process for *Estero on the River*. The Village has contracted Canin Associates, an industry leader, to develop a community-driven, comprehensive plan for the entire site. This process follows the Village principle of studying topics before expending funds.

Education

Reflection:

To continue to attract individuals and families of all ages, Estero's educational opportunities must be exceptional. We are fortunate to have both an elementary and high school in Estero and Florida Gulf Coast University close by. Our educational efforts and results are discussed below.

- Estero Education Initiative: This partnership, between the Village and Lee County School District, seeks to better leverage community resources towards shared objectives.
- Pinewoods Elementary and Estero High School Score Well: Both Estero schools received high marks from the State for the quality of education they provide, which is further described in the table below.

Included below is a breakdown of the quality scores received by local schools. The scores are provided by the Florida Department of Education and signal the quality of education that we have here in and near Estero.

	State School Grades		
	<u>2017</u>	<u>2018</u>	<u>2019</u>
Bonita Springs Charter School ¹	A	A	B
Bonita Springs Elementary School	A	A	A
Bonita Springs High School	N/A	B	C
Bonita Springs Middle Center for the Arts	B	B	B
Estero High School ²	C	A	B
Pinewoods Elementary School ²	A	B	A
San Carlos Park Elementary School	D	C	C
Spring Creek Elementary School	C	B	B
Three Oaks Elementary School	A	A	A
Three Oaks Middle School	A	A	A

¹All grades are provided by the Florida Department of Education in their annual report.

²Both Estero High School and Pinewoods Elementary School are located in Estero.

Looking Ahead:

Given our shared interests, we hope to build on our strong relationships with Florida Gulf Coast University and the Lee County School District over the coming year. Working together on meaningful projects, such as a regional water quality center, could greatly improve the Estero community and the quality of education available to our youth.

Public Safety

Reflection:

The Village of Estero continues to be a uniquely safe place to live and work. During our most recent community survey, which was conducted for our branding study, our residents consistently rated safety as a top value point for the Estero experience. In fact, this interest united every demographic tested. This sentiment was tested against actual crime data, provided by the Lee County Sheriff's Office. This data clearly shows that Estero is, in fact, a uniquely safe community. This should be a point of pride for Estero, as well as a point of emphasis in economic development efforts.

Total Crime in Estero since the Village government started in 2015:

	2015	2016	2017	2018	2019	Average
Homicide ¹	0	0	0	1	0	0.2
Aggravated Assault	13	12	17	6	3	10.2
Simple Assault	38	36	58	55	55	48.4
Rape	3	3	9	4	6	5.0
Forcible Fondling	4	2	4	1	3	2.8
Burglary	34	32	41	24	18	29.8
Robbery	4	5	7	5	7	5.6
Arson	0	0	0	1	2	0.6
Simple Stalking	0	0	1	0	0	0.2
Threat/Intimidation	0	0	1	2	0	0.6
Motor Vehicle Theft	13	15	13	14	15	14.0
Larceny Theft	221	264	268	313	315	276.6
Total	330	369	419	426	424	393.6

¹All Estero data has been provided by Lee County Sheriff's Office

Included below is a breakdown of crime levels across several comparable cities, based on the most recent FBI Uniform Crime Report (UCR) for 2018. Data for Bonita Springs and Fort Myers Beach is being compiled, using data from the Lee County Sheriff's Office (only cities that have their own, dedicated police force are listed on the FBI UCR).

	Cape Coral	Fort Myers	Sanibel	Marco Island	Naples	Parkland	Weston
Homicide	3	11	0	0	0	17 ¹	1
Aggravated Assault	196	372	0	5	7	18	22
Simple Assault	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rape	17	53	2	0	0	1	10
Forcible Fondling	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Burglary	413	376	11	11	19	19	49
Robbery	51	146	0	1	2	2	8
Arson	2	5	0	0	0	0	1
Simple Stalking	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Threat/Intimidation	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Motor Vehicle Theft	178	257	0	5	24	41	48
Larceny Theft	2,110	1,652	58	82	277	180	277
Total	2,970	2,872	71	104	329	432	416

¹This figure is an anomaly, due to the Stoneman Douglas High School shooting on February 14, 2018

Economic Development

The Village continues to promote economic development via purposeful public planning and exceptional public infrastructure. Renovation efforts on Estero Parkway, US-41 and River Ranch Road & Williams Road (as they relate to Estero High School student safety and traffic flow), are just a few examples of this philosophy in action.

The pending decision as to the future of our *Estero on the River* property, of which significant public input is being sought, is noteworthy. The use of this critical Village asset will help to shape our Village for years to come. We are committed to a transparent public process, with input from our team of expert consultants.

Economic Outlook

As outlined in Florida's Long-Range Financial Outlook published September 10, 2020, the unusual nature of the pandemic related issues and the measures undertaken to contain its spread continue to have significant effects on economic activity in the United States and in Florida. With the many unanswered questions and uncertainty, the risks related to the economic forecast have been elevated to an extreme level.

As a result of the pandemic-induced economic contraction, state general revenue collections for fiscal year 2019-2020 are projected to end with a loss from the pre-Covid-19 estimates. For fiscal year 2020-2021, the State Economic Estimating Conference projects that residential construction activity will slow and losses are expected in the non-residential construction. Of greatest concern for real estate values is the non-residential sector, as commercial property is expected to become vacant, idled or produce lower income which is expected to remain down for several years.

The Village has projected a reduction in the fiscal year 2020-2021 revenue for the reasons outlined above and will monitor future economic data closely. The Village's operating expenditures are not projected to be significantly impacted by the pandemic due to the nature of the primarily administrative services currently provided.

Conclusion

The Village staff is proud to present this budget for FY 2020-2021. As evidenced above, the future of the Village is bright and full of opportunities to improve our beautiful community. We expect the challenges of Covid-19 to remain and for our community to continue to weather this storm. We are excited to continue the work of improving Estero into the 2020-2021 fiscal year!



Village of
ESTERO

Village of Estero, Florida
Fiscal Year 2020-2021
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 program. The Village Charter requires two public hearings and adoption of the capital improvement program by resolution on or before August 15th of each fiscal year which includes five years of future capital.

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

During the 2020-2021 fiscal year, the Village developed and adopted a capital improvement program and will conclude the initial land development code process.

Village of Estero, Florida
Fiscal Year 2020-2021
The Budgeting Process

Budget Calendar – All Funds

Key dates in the budget calendar are as follows:

March/April	Village Manager and staff begin to develop a capital improvement program
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 2020-2021
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 2020-2021
Budget Highlights

Summarized below are the activity by Fund Type:

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	+ / (-) over Budget
General Fund					
Revenue ¹	\$ 13,374,615	\$ 12,793,580	\$ 12,396,410	\$ 11,563,340 ¹	\$ (1,230,240)
Expenditures	<u>4,335,279</u>	<u>5,744,670</u>	<u>4,722,569</u>	<u>5,922,210</u>	<u>177,540</u>
Operating Excess	9,039,336	7,048,910	7,673,841	5,641,130	(1,407,780)
Debt Service/Issuance Cost	1,058,288	1,415,800	1,415,200	1,415,800	-
Debt Reduction	4,000,000	1,100,000	1,100,000	1,100,000	-
Capital Projects Funding	<u>5,488,307</u>	<u>7,776,600</u>	<u>6,761,033</u>	<u>3,044,660</u>	<u>(4,731,940)</u>
Excess (Deficit)	<u>(1,507,259)</u>	<u>(3,243,490)</u>	<u>(1,602,392)</u>	<u>80,670</u>	<u>3,324,160</u>
Special Revenue: Building Permit Fees Fund					
Revenue ¹	1,023,569	1,020,100	1,127,300	998,300 ¹	(21,800)
Expenditures	<u>898,904</u>	<u>1,138,830</u>	<u>1,238,430</u>	<u>1,089,800</u>	<u>(49,030)</u>
Excess (Deficit)	<u>124,665</u>	<u>(118,730)</u>	<u>(111,130)</u>	<u>(91,500)</u>	<u>27,230</u>
Debt Service Fund					
Revenue ¹	40,555	-	39,290	10,000 ¹	10,000
Proceeds from Sale of Asset ²	-	996,690 ²	996,690 ²	-	(996,690)
Debt Proceeds	20,000,000	-	-	-	-
Debt Service ²	-	996,690 ²	996,690 ²	-	(996,690)
Debt Reduction	4,000,000	1,100,000	1,100,000	1,100,000	-
Capital Projects Funding	<u>20,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
Excess (Deficit)	<u>4,040,555</u>	<u>100,000</u>	<u>139,290</u>	<u>1,110,000</u>	<u>1,010,000</u>
Capital Projects Fund					
Revenue ¹	2,404,141	6,455,700	2,306,800	4,233,090 ¹	(2,222,610)
Capital Projects Funding	<u>-</u>	<u>7,491,620</u>	<u>4,145,840</u>	<u>6,319,570</u>	<u>(1,172,050)</u>
Excess (Deficit)	<u>2,404,141</u>	<u>(1,035,920)</u>	<u>(1,839,040)</u>	<u>(2,086,480)</u>	<u>(1,050,560)</u>
	<u>\$ 5,062,102</u>	<u>\$ (4,298,140)</u>	<u>\$ (3,413,272)</u>	<u>\$ (987,310)</u>	<u>\$ 3,310,830</u>

¹ Revenue projections remain uncertain as the result of the continued impacts of Covid-19 and, if needed, budgeted revenue amounts will be adjusted as future collections data becomes available. Capital Projects fund revenue includes approximately \$3.1 million of non-recurring capital projects funding from a local government and private developer contributions.

² In 2019-2020, the Village sold a parcel of Estero on the River property. The proceeds from the sale of this surplus property totaled \$996,690 and were required to be applied to the bank loan that funded the acquisition of the property.

Village of Estero
Fiscal Year 2020-2021
Budget Highlights

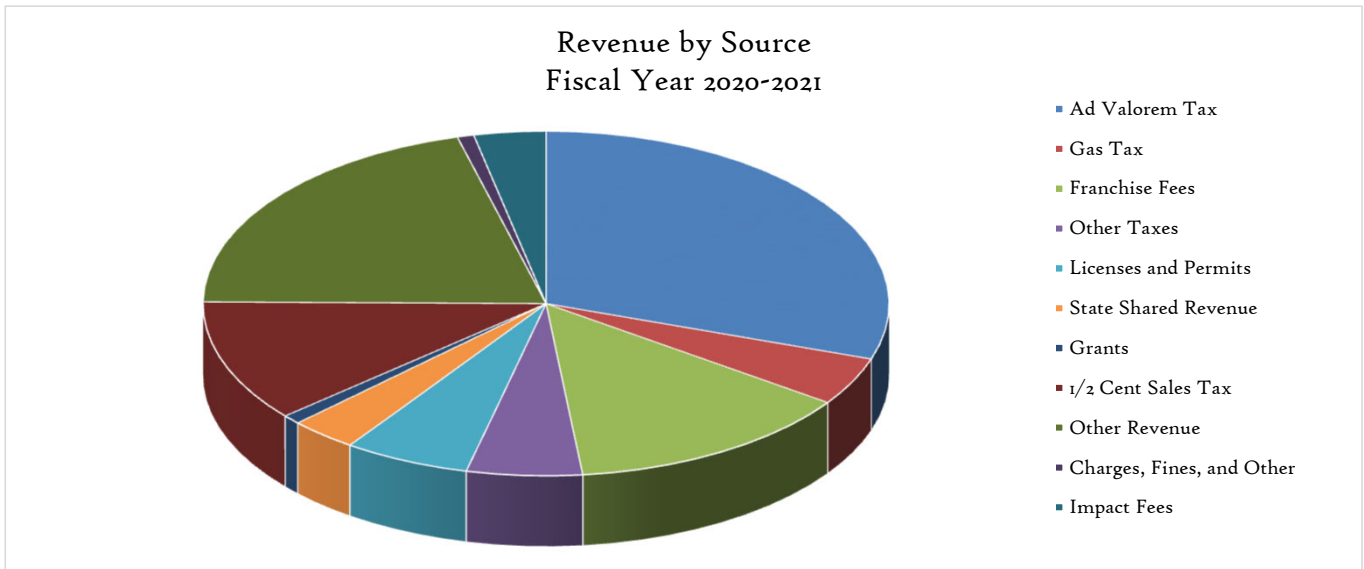
The following schedule represents a summary of Revenues by Category: ¹

	Actual 2018-2019	Budget 2019-2020	% of Total	Estimated 2019-2020	Budget 2020-2021	% of Total	+ / (-) over Requested
Ad Valorem Tax	\$ 4,955,864	\$ 5,006,000	24.7%	\$ 5,006,000	\$ 5,075,000	30.2%	\$ 69,000
Gas Tax	935,653	928,000	4.6%	802,800	748,500	4.5%	(179,500)
Franchise Fees	2,333,614	2,226,000	11.0%	2,290,400	2,291,500	13.6%	65,500
Communication Svcs Tax	866,260	807,000	4.0%	891,700	891,700	5.3%	84,700
Other Taxes	23,047	22,500	0.1%	21,900	21,900	0.1%	(600)
Licenses, Permits and Fees	1,020,666	1,020,100	5.0%	1,125,100	998,800	5.9%	(21,300)
State Shared Revenue	765,371	754,000	3.7%	667,300	535,700	3.2%	(218,300)
Half-Cent Sales Tax	2,742,569	2,730,000	13.5%	2,424,900	1,919,800	11.4%	(810,200)
Other State & Local Revenue	151,919	2,346,020	11.6%	153,620	2,353,180 ²	14.0%	7,160
Grants	234,542	777,860	3.8%	777,860	146,350	0.9%	(631,510)
Charges for Service	195,212	158,500	0.8%	176,830	130,800	0.8%	(27,700)
Impact Fees	1,830,982	3,030,700	15.0%	1,102,000	570,000	3.4%	(2,460,700)
Investment Earnings	680,028	372,400	1.8%	349,890	85,400	0.5%	(287,000)
Other Revenue and Developer Contributions	<u>107,153</u>	<u>90,300</u>	<u>0.4%</u>	<u>79,500</u>	<u>1,036,100 ²</u>	<u>6.2%</u>	<u>945,800</u>
Total Revenues ¹	16,842,880	20,269,380	<u>100.0%</u>	15,869,800	16,804,730 ¹	<u>100.0%</u>	(3,464,650)
Transfers from Other Funds	30,546,595	11,292,400		10,276,233	5,560,460		(5,731,940)
Proceeds from Debt	20,000,000	-		-	-		-
Proceeds from Sale of Asset	-	996,690		996,690	-		(996,690)
Beginning Fund Balance	<u>30,986,020</u>	<u>32,924,940</u>		<u>36,048,122</u>	<u>32,634,850</u>		<u>(290,090)</u>
Total Sources of Funds	<u>\$ 98,375,495</u>	<u>\$ 65,483,410</u>		<u>\$ 63,190,845</u>	<u>\$ 55,000,040</u>		<u>\$(10,483,370)</u>

Included in the categories above is revenue restricted for use on roads, parks and building inspections. The Village's restricted revenue totals approximately \$2.6 million (15% of total revenues) and is included in the above amounts as follows: Gas Tax of \$748,500, Building Fees of \$997,300 State Shared Revenue-Fuel Tax of \$123,400, Grants of \$146,350, and Impact Fees of \$570,000.

¹ Revenue projections remain uncertain as the result of the continued impacts of Covid-19 and, if needed, budgeted revenue amounts will be adjusted as future collections data becomes available.

² Other State and local revenue of approximately \$2.2 million and developer contributions of \$974,600 are non-recurring capital projects funding.



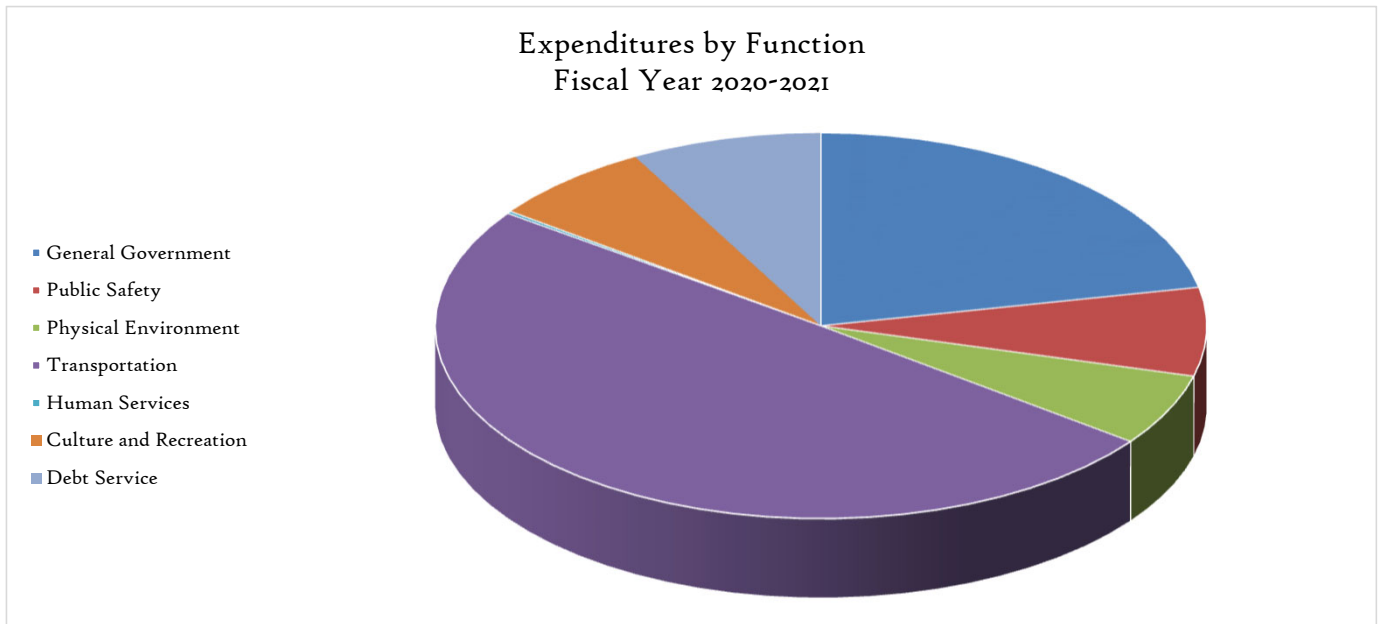
Village of Estero
Fiscal Year 2020-2021
Budget Highlights

The following schedule represents a summary of *Expenditures by Function*: ²

	Actual 2018-2019	Budget 2019-2020	% of Total	Estimated 2019-2020	Budget 2020-2021	% of Total	+ / (-) over Requested
General Government (51x)	\$ 27,867,689	\$ 8,015,543	31.4%	\$ 5,981,502	\$ 3,859,710	21.8%	\$ (4,155,833)
Public Safety (52x)	1,064,991	1,341,890	5.2%	1,475,470	1,324,860	7.4%	(17,030)
Physical Environment (53x)	113,160	305,000	1.2%	360,570	1,072,900	6.0%	767,900
Transportation (54x)	1,513,739	13,385,487	52.4%	9,920,980	8,850,670	49.7%	(4,534,817)
Human Services (56x)	33,879	38,000	0.1%	37,940	38,000	0.2%	-
Culture and Recreation (57x)	129,032	65,800	0.3%	91,410	1,230,100	6.9%	1,164,300
Debt Service (517) ¹	<u>1,058,288</u>	<u>2,412,490</u> ¹	<u>9.4%</u>	<u>2,411,890</u> ¹	<u>1,415,800</u>	<u>8.0%</u>	<u>(996,690)</u>
<i>Total Expenditures</i>	<u>31,780,778</u>	<u>25,564,210</u>	<u>100.0%</u>	<u>20,279,762</u>	<u>17,792,040</u>	<u>100.0%</u>	<u>(7,772,170)</u>
Transfers to Other Funds	30,546,595	11,292,400		10,276,233	5,560,460		(5,731,940)
Projected Ending Fund Balance	<u>36,048,122</u>	<u>28,626,800</u>		<u>32,634,850</u>	<u>31,647,540</u>		<u>3,020,740</u>
Total Uses of Funds	<u>\$ 98,375,495</u>	<u>\$ 65,483,410</u>		<u>\$ 63,190,845</u>	<u>\$ 55,000,040</u>		<u>\$ (10,483,370)</u>
Full Time Equivalent Positions	<u>11.0</u>	<u>11.0</u>		<u>11.0</u>	<u>11.0</u>		<u>-</u>
Contract Full Time Equivalent Positions	<u>12.5</u>	<u>12.0</u>		<u>12.0</u>	<u>12.0</u>		<u>-</u>

¹ In 2019-2020, the Village sold a parcel of Estero on the River property. The proceeds from the sale of this surplus property totaled \$996,690 and were required to be applied to the bank loan that funded the acquisition of the property.

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



Village of Estero
Fiscal Year 2020-2021
Budget Highlights

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

	Actual 2018-2019	Budget 2019-2020	% of Total	Estimated 2019-2020	Budget 2020-2021	% of Total	+ / (-) over Amended
Village Council	\$ 146,862	\$ 165,200	0.6%	\$ 147,470	\$ 165,200	1.1%	\$ -
Village Manager	516,814	654,760	2.6%	551,450	699,760	3.9%	45,000
Village Attorney	576,821	297,000	1.2%	272,400	277,000	1.6%	(20,000)
Village Clerk	196,589	192,000	0.8%	165,400	269,700	1.5%	77,700
Finance	338,652	370,100	1.4%	361,690	389,500	2.2%	19,400
Community Development							
Development	514,468	707,900	2.8%	497,830	565,400	3.2%	(142,500)
Planning, Zoning & Development Review	351,154	397,000	1.6%	297,340	398,800	2.2%	1,800
Code Compliance	153,512	171,200	0.7%	150,900	171,200	1.0%	-
Animal Control	33,879	38,000	-	37,940	38,000	0.2%	-
Public Works							
Physical Environment and Natural Resources	112,001	305,000	1.2%	360,570	700,900	3.9%	395,900
Transportation	673,435	1,411,397	5.5%	1,092,930	998,440	5.6%	(412,957)
Information Technologies	149,862	204,283	0.8%	172,530	187,800	1.1%	(16,483)
Law Enforcement	8,728	21,860	0.1%	16,630	53,860	0.3%	32,000
Parks & Recreation	124,032	65,800	0.3%	91,410	90,100	0.5%	24,300
General Governmental Operations	434,623	733,170	2.9%	436,569	906,550	5.1%	173,380
Disaster Services	<u>3,847</u>	<u>10,000</u>	<u>0.0%</u>	<u>69,510</u>	<u>10,000</u>	<u>0.1%</u>	<u>-</u>
Operating Expenditures	4,335,279	5,744,670	22.5%	4,722,569	5,922,210	33.5%	177,540
Building Permit Fees	898,904	1,138,830	4.5%	1,238,430	1,089,800	6.1%	(49,030)
Debt Service ¹	1,058,288	2,412,490 ¹	9.4%	2,411,890 ¹	1,415,800	8.0%	(996,690)
Capital Projects	<u>25,488,306</u>	<u>16,268,220</u>	<u>63.6%</u>	<u>11,906,873</u>	<u>9,364,230</u>	<u>52.4%</u>	<u>(6,903,990)</u>
Total Expenditures	31,780,777	25,564,210	<u>100.0%</u>	20,279,762	17,792,040	<u>100.0%</u>	(7,772,170)
Transfers to Other Funds	30,546,595	11,292,400		10,276,233	5,560,460		(5,731,940)
Projected Ending Fund Balance	<u>36,048,122</u>	<u>28,626,800</u>		<u>32,634,850</u>	<u>31,647,540</u>		<u>3,020,740</u>
Total Uses of Funds	<u>\$ 98,375,494</u>	<u>\$ 65,483,410</u>		<u>\$ 63,190,845</u>	<u>\$ 55,000,040</u>		<u>\$(10,483,370)</u>

¹ In 2019-2020, the Village sold a parcel of Estero on the River property. The proceeds from the sale of this surplus property totaled \$996,690 and were required to be applied to the bank loan that funded the acquisition of the property.

Village of Estero, Florida
Fiscal Year 2020-2021
Executive Summary

The 2020-2021 revenue is projected to total \$16,804,730, a decrease of approximately \$3,464,650, 17.1%, from the prior year's budget. The following material changes are noted:

- Half-Cent Sales Tax: Collections are projected to decrease as the result of continued impacts of covid-19 and related economic slowdown;
- Impact Fees: Impact fees are difficult to predict as they are based upon new construction permits. As a result of the continued economic uncertainty, new construction permits are anticipated to decrease significantly until our local new construction housing market shows signs of pending recovery;
- Investment Earnings: Interest rates have come down due to the economic recession that the pandemic caused and the Fed's response. Banks have been flooded with deposits as loan demand has diminished which has resulted in lowering of the deposit interest rate. Also, the funds held by the Village are projected to decrease as monies are spent for capital projects;
- Other Revenue and Developer Contributions: Developer contributions are expected to fund several transportation capital improvement projects.



Village of Estero, Florida
Fiscal Year 2020-2021
Executive Summary

The 2020-2021 budgeted expenditures total \$17,792,040 which is a \$7,772,170 decrease, 30.4%, from the 2019-2020 budget.

➤ General Fund Total Operating Expenditures increased \$177,540. The following material changes are noted:

Page 51 Physical Environment and Natural Resources: the net increase of \$395,900 is primarily related to the initiation of the water and sewer expansion project and increase in storm water maintenance (260.537);

Page 52 Transportation: a decrease of \$412,957 is related to the prior year significant resurfacing and draining improvements on Poinciana and Trailside which are not recurring expenditures (265.541);

Page 56 General Government Operations: the increase of \$173,380 is the result of the replenishing of the operating contingency account which was utilized significantly in the prior year (800-513).

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

Full Time Equivalent (FTE) positions: No changes in FTE are anticipated.

Compensation levels: A salary increase of 3.6% for Village staff was budgeted for the 2020-2021 fiscal year.

Retirement contributions: The 2020-2021 budget includes Village funding at 10.5% of salaries with a requirement for an employee match of 2.5%. The Village contribution increased 1% from the prior year.

- Debt Service Fund total expenditures decreased as the prior year included proceeds from the sale of a parcel in Estero on the River totaled \$996,690 and were required to be applied to the bank loan that funded the acquisition of the property.
- Capital Projects Fund total expenditures decreased as the prior year budget included \$26,000,000 to purchase 62 acres on the Estero River.

The 2020-2021 budgeted change in fund balance totals \$987,310 with significant changes outlined below:

- Building Permit Fees fund balance is projected to decreased as the result of the continued impacts of covid-19 and related economic slowdown on revenues.
- Debt Service fund balance is anticipated to increase as the result of continued accumulation for debt reduction which is funded from the general fund operating surplus.
- Capital Projects fund balance is will decrease as prior year restricted revenues which were accumulated for project funding are spent on capital projects in 2020-2021.

Village of Estero
Fiscal Year 2020-2021
Budget Summary

	General Fund	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Prior Year Surplus/Beginning Fund Balance Revenues ¹	\$ 18,162,060	\$ 592,590	\$ 4,179,850	\$ 9,700,350	\$ 32,634,850
Ad Valorem Tax	5,075,000	-	-	-	5,075,000
Gas Tax	432,500	-	-	316,000	748,500
Franchise Fees	2,291,500	-	-	-	2,291,500
Communication Services Tax	891,700	-	-	-	891,700
Other Taxes	21,900	-	-	-	21,900
Licenses and Permits	1,500	997,300	-	-	998,800
Intergovernmental Revenues	2,624,540	-	-	2,330,490	4,955,030
Charges for Services	130,800	-	-	-	130,800
Impact Fees	-	-	-	570,000	570,000
Investment Earnings	32,400	1,000	10,000	42,000	85,400
Other Miscellaneous Revenues	61,500	-	-	974,600	1,036,100
Total Revenues ¹	<u>11,563,340</u>	<u>998,300</u>	<u>10,000</u>	<u>4,233,090</u>	<u>16,804,730</u>
Other Financing Sources					
Transfers from Other Funds	-	-	2,515,800	3,044,660	5,560,460
Total Sources of Funds	<u>\$ 29,725,400</u>	<u>\$ 1,590,890</u>	<u>\$ 6,705,650</u>	<u>\$ 16,978,100</u>	<u>\$ 55,000,040</u>
Expenditures					
General Government	\$ 3,859,710	\$ -	\$ -	\$ -	\$ 3,859,710
Public Safety	235,060	1,089,800	-	-	1,324,860
Physical Environment	700,900	-	-	372,000	1,072,900
Transportation	998,440	-	-	7,852,230	8,850,670
Human Services	38,000	-	-	-	38,000
Culture and Recreation	90,100	-	-	1,140,000	1,230,100
Debt Service	-	-	1,415,800	-	1,415,800
Total Expenditures	<u>5,922,210</u>	<u>1,089,800</u>	<u>1,415,800</u>	<u>9,364,230</u>	<u>17,792,040</u>
Surplus (deficit)	<u>5,641,130</u>	<u>(91,500)</u>	<u>(1,405,800)</u>	<u>(5,131,140)</u>	<u>(987,310)</u>
Other Financing Uses					
Transfers to Other Funds	5,560,460	-	-	-	5,560,460
Change in Fund Balance	80,670	(91,500)	1,110,000	(2,086,480)	(987,310)
Fund Balances					
Unassigned and Reserved for:					
Operating Reserves at 12 months	5,922,300	-	-	-	5,922,300
Litigation Defense Reserve	670,000	-	-	-	670,000
Major Road Maintenance Reserve	309,000	-	-	-	309,000
Capital Projects	11,341,430	-	-	-	11,341,430
Debt Reduction	-	-	5,289,850	-	5,289,850
Restricted for Capital Projects:					
Road Impact Fees	-	-	-	6,249,200	6,249,200
Gas Tax Construction or Resurfacing	-	-	-	1,115,810	1,115,810
Public Land Acquisition	-	-	-	148,860	148,860
Park Impact Fees and Park Entrance	-	-	-	100,000	100,000
Building Permit Fees Surplus	-	501,090	-	-	501,090
Total Ending Fund Balance	<u>18,242,730</u>	<u>501,090</u>	<u>5,289,850</u>	<u>7,613,870</u>	<u>31,647,540</u>
Total Use of Funds	<u>\$ 29,725,400</u>	<u>\$ 1,590,890</u>	<u>\$ 6,705,650</u>	<u>\$ 16,978,100</u>	<u>\$ 55,000,040</u>

¹ Revenue projections remain uncertain as the result of the continued impacts of Covid-19 and, if needed, budgeted revenue amounts will be adjusted as future collections data becomes available.

Village of Estero
Fiscal Year 2020-2021
General Fund Revenue Summary

Fund 001 General Fund		Actual	Budget	Estimated	Budget	+ / (-) over
		2018-2019	2019-2020	2019-2020	2020-2021	Budget
3110000	Ad Valorem Taxes ¹	4,955,863	5,006,000	5,006,000	5,075,000	69,000
3152000	Local Communication Services Tax	866,260	807,000	891,700	891,700	84,700
3160000	Business Tax - Estero Portion	23,047	22,500	21,900	21,900	(600)
	Taxes Total	5,845,170	5,835,500	5,919,600	5,988,600	153,100
3124100	Local Option Gas Tax-1 to 6 Cent	540,668	535,000	464,000	432,500	(102,500)
	Gas Tax Total	540,668	535,000	464,000	432,500	(102,500)
3231000	Franchise Fees-FPL Electric	2,169,292	2,070,000	2,130,400	2,130,400	60,400
3237000	Franchise Fees-Solid Waste	164,322	156,000	160,000	161,100	5,100
	Franchise Fees Total	2,333,614	2,226,000	2,290,400	2,291,500	65,500
3290000	Right of Way Permits	1,450	2,400	1,300	1,500	(900)
	Licenses & Permits Total	1,450	2,400	1,300	1,500	(900)
	State Shared Revenues					
3351200	Revenue Sharing-Sales Tax Portion	589,035	575,000	516,200	412,300	(162,700)
3351201	Revenue Sharing-Fuel Tax Portion	176,336	179,000	151,100	123,400	(55,600)
3351400	Mobile Home License Tax	2,934	1,500	2,800	2,800	1,300
3351500	Alcohol Beverage Licenses	33,913	30,000	32,300	32,300	2,300
3351800	Half-cent Sales Tax	2,742,569	2,730,000	2,424,900	1,919,800	(810,200)
33x5000	FEMA	230,558	-	-	-	-
3354901	Florida DOT-US41 Light Maint	115,072	118,520	118,520	122,080	3,560
3373000	Marine Patrol Grant (WCIND)	3,984	11,860	11,860	11,860	-
	Intergovernmental Total	3,894,401	3,645,880	3,257,680	2,624,540	(1,021,340)
3413000	Impact Fee Administrative Fees	60,714	50,000	42,630	20,000	(30,000)
3413000	Cost Recovery-Administrative Fees	8,850	10,000	10,000	10,000	-
3419000	Development/Zoning-Fixed Fees	64,124	50,000	49,200	45,000	(5,000)
3419009	Cost Recovery-Professional Svcs	46,612	47,000	40,000	48,800	1,800
3439000	Code Comp & Contractor License	14,912	1,500	35,000	7,000	5,500
	Charges for Service Total	195,212	158,500	176,830	130,800	(27,700)
3590000	Fine and Forfeitures	790	300	500	500	200
	Fines & Forfeitures Total	790	300	500	500	200
3611000	Interest Income	456,947	300,000	207,100	32,400	(267,600)
	Interest Income Total	456,947	300,000	207,100	32,400	(267,600)
3620000	Rents and Royalties	45,903	60,000	54,000	36,000	(24,000)
3699000	Other Miscellaneous Revenue	60,460	30,000	25,000	25,000	(5,000)
	Miscellaneous Revenue Total	106,363	90,000	79,000	61,000	(29,000)
	Total General Fund Revenues ²	\$ 13,374,615	\$ 12,793,580	\$ 12,396,410	\$ 11,563,340	\$ (1,230,240)

¹ Budget 2020-2021 revenue was based upon the property taxable value as of October 13, 2020, \$6,907,286,529, with millage rate of 0.7726 tax rate per \$1,000 of taxable value and budgeted at a 95% collection rate.

² Revenue projections remain uncertain as the result of the continued impacts of Covid-19 and, if needed, budgeted revenue amounts will be adjusted as future collections data becomes available.

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. The 2015 tax was the initial year of the Village assessing a millage rate.

Major Assumptions

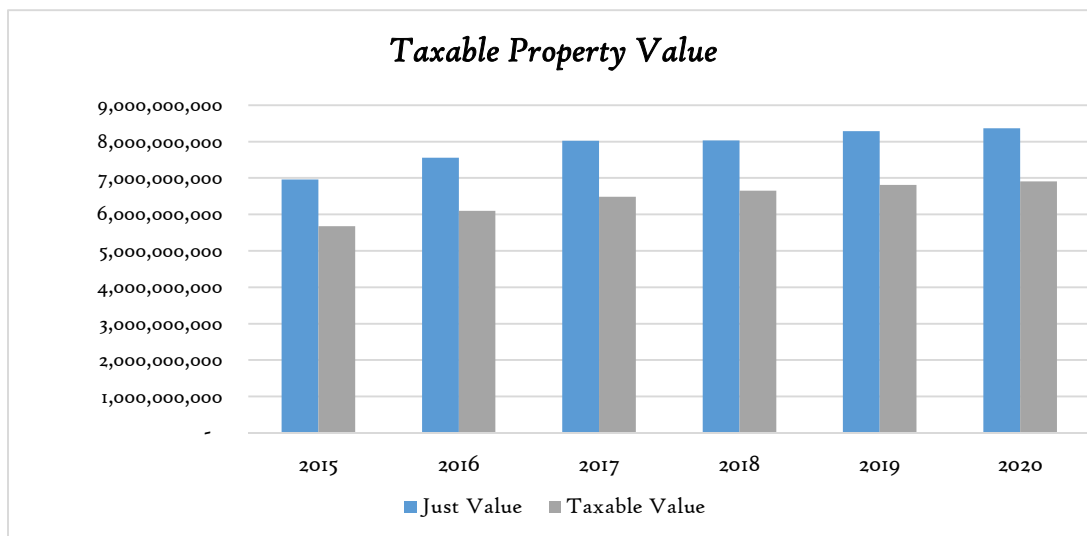
The Certified Values of the Village are provided below. We have seen an increase in total taxable value of 1.5% along with a 0.8% increase in new construction. In fiscal year 2020-2021, the maximum millage rate allowed by a majority vote of the governing body is 0.8598 and is based on the rolled back rate of 0.7681 and adjusted 1.03% for the change in per capita Florida personal income. A two-thirds (5 out of 7) council member vote allows for a maximum millage rate of 0.9458. These rules are outlined in Florida Statutes §200.065.

Fee Schedule

Resolution No. 2020-20 fixed the millage rate of the Village of Estero, for the tax year 2020, levying an annual tax for said year at 0.7726 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	7,557,342,274	6,097,421,427	7.4%	0.7998	0.8004	-0.1%	\$ 4,699,042
2017	8,023,726,022	6,484,202,557	6.3%	0.7798	0.7682	1.5%	\$ 4,819,043
2018	8,035,620,944	6,649,259,073	2.5%	0.7750	0.7692	0.7%	\$ 4,955,863
2019	8,284,006,502	6,808,708,418	2.4%	0.7726	0.7630	1.2%	\$ 5,006,000
2020 ¹	8,368,207,123	6,907,286,529	1.4%	0.7726	0.7681	0.6%	\$ 5,075,000
				Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Total Ad Valorem Taxes				\$ 4,955,863	\$ 5,006,000	\$ 5,006,000	\$ 5,075,000

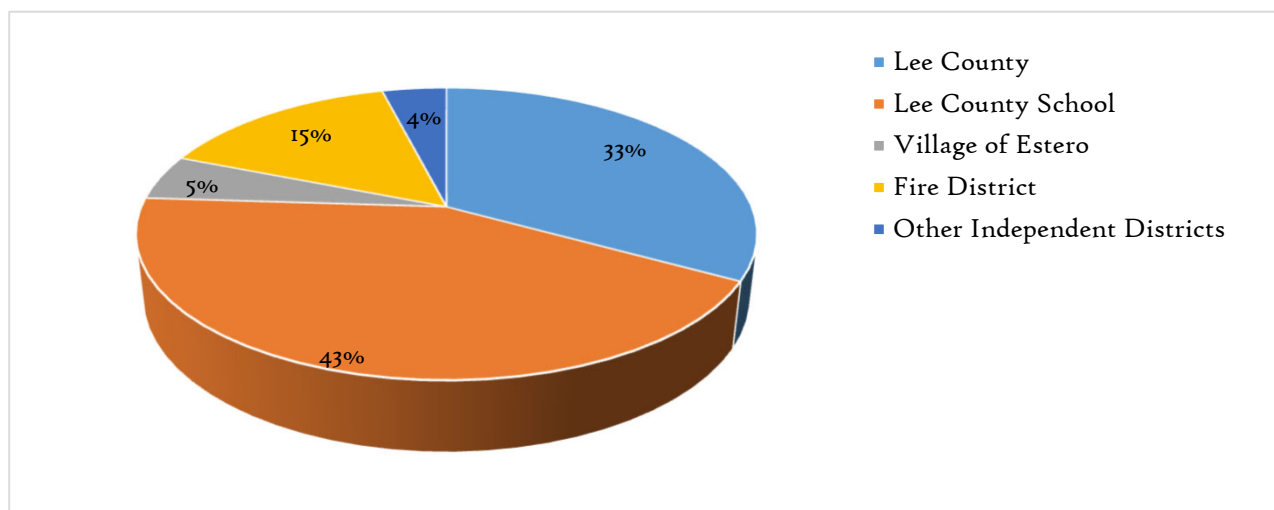


¹ Values are subject to change during the Value Adjustment Board process.

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 by Fire District.

<u>Taxing Authority</u>	<u>2019 Millage Rate</u>	<u>2020 Millage Rate</u>	<u>2020 % of Total Tax Bill</u>	<u>2020 Assessment Projected ¹</u>
Lee County General Revenue	4.0506	4.0506	29%	\$ 27,978,655
Lee County Library District	0.4956	0.4956	4%	3,423,251
Village of Estero	0.7726	0.7726	5%	5,336,570
Public School by Local Board	2.2480	2.2480	16%	16,839,816
Public School by State Law	3.8990	3.8100	27%	28,540,791
Hyacinth Control District	0.0230	0.0221	0%	171,929
Mosquito Control District	0.2539	0.2439	2%	1,897,443
South Florida Water Management District	0.2795	0.2675	2%	1,847,699
West Coast Inland Navigation District	0.0394	0.0394	0%	272,147
Subtotal Excluding Fire District	12.0616	11.9497		\$ 86,308,301
The following apply to property located in the <i>Estero Fire Rescue District</i> :				
Estero Fire Rescue District ²	2.1300	2.1300	15%	15,448,713
Total Estero Fire Rescue District	14.1916	14.0797		
The following apply to property located in the <i>San Carlos Park Fire District</i> :				
San Carlos Park Fire District ²	2.8000	2.8000	19%	1,452,917
Total San Carlos Park Fire District	14.8616	14.7497		
The following apply to property located in the <i>Bonita Springs Fire District</i> :				
Bonita Springs Fire District ²	2.2600	2.2300	16%	17,348
Total Bonita Springs Fire District	14.3216	14.1797		\$ 103,227,279



¹ Property values are subject to change during the Value Adjustment Board process which could significantly change the assessment projections. Assessments projected for the various taxing authorities are based upon the property values applicable to the type of entity as provided in Florida Statutes and set by the Lee County Property Appraiser.

² Three Fire District's have property within the Village. Percentages were calculated based upon Property Appraiser Real Property. Personal Property and Centrally Assessed Property data is not available and are typically approximately 2% of total value and not expected to materially impact assessment projected.

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

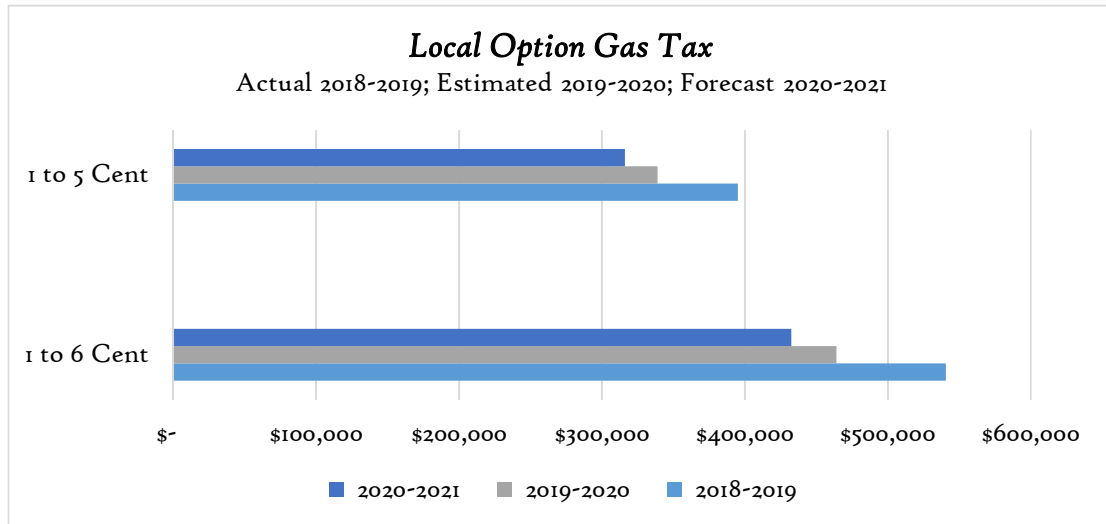
The interlocal agreement was effective October 1, 2015; therefore, no Local Option Gas Taxes were received prior to that date. Revenue estimates and allocations are provided by the State.

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 2.5% to the Village of Estero.

Revenue Trends

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Local Option Gas Tax 1 to 6 Cent	\$ 540,668	\$ 535,000	\$ 464,000	\$ 432,500
Local Option Gas Tax 1 to 5 Cent	394,985	393,000	338,800	316,000
	-	-	-	-
Total Local Option Gas Tax	\$ 935,653	\$ 928,000	\$ 802,800	\$ 748,500



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

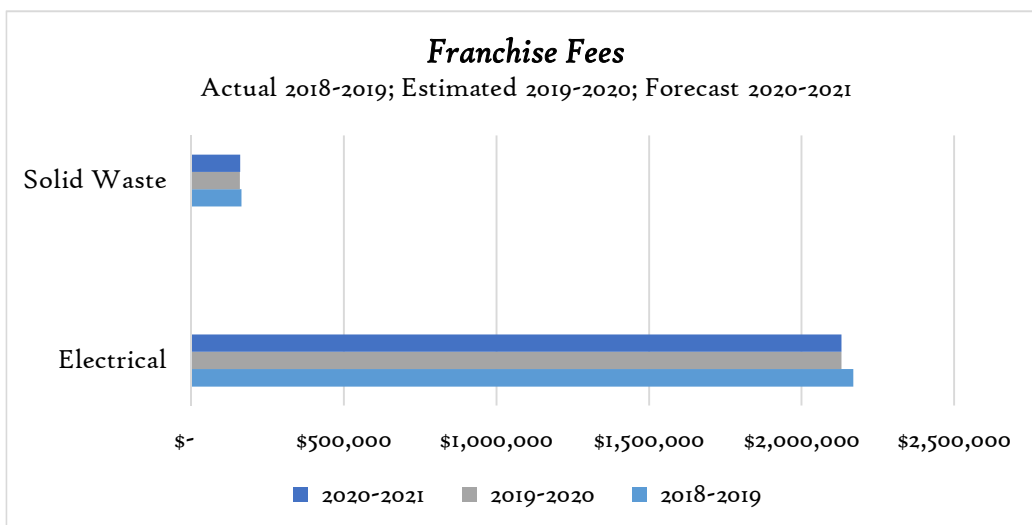
The Franchise Agreement negotiated with FPL was effective October 1, 2015. Solid Waste franchise fees were effective September 7, 2016 and the rate is set by Lee County. Current franchise fees are: Electrical, 4.5% (6% maximum) and Solid Waste, 5.5%. Village Council has the option to increase electrical 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>2018-2019</u>	<u>Budget</u> <u>2019-2020</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>
Franchise Fees-Electrical	\$ 2,169,292	\$ 2,070,000	\$ 2,130,400	\$ 2,130,400
Franchise Fees-Solid Waste	164,322	156,000	160,000	161,100
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Franchise Fees	<u>\$ 2,333,614</u>	<u>\$ 2,226,000</u>	<u>\$ 2,290,400</u>	<u>\$ 2,291,500</u>



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

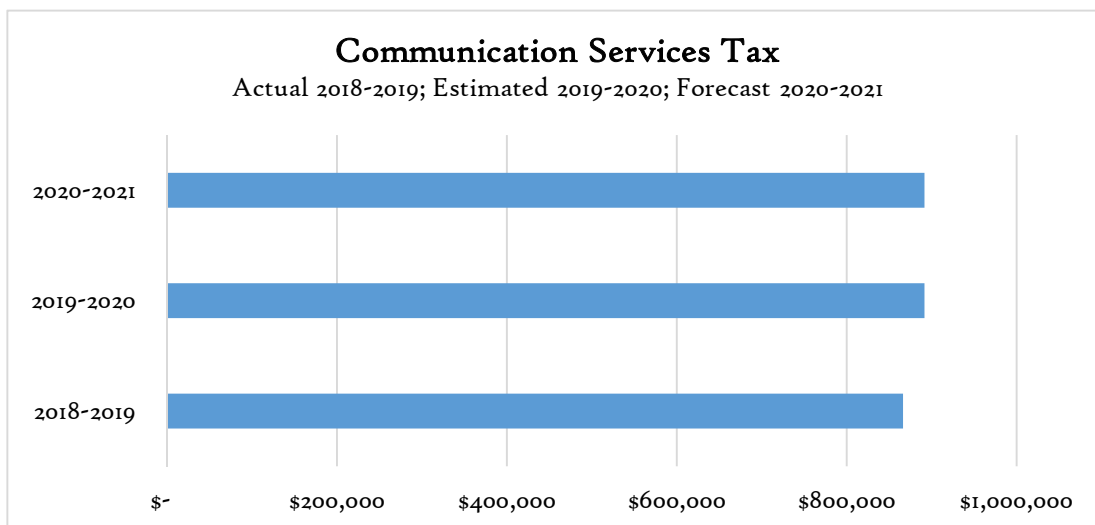
The Village of Estero Ordinance 15-07 set a CST rate of 3.61% which was effective January 1, 2016. Village Council, by Florida Statutes §202.21, can increase upon adoption by Ordinance before September 1st of any year for an increase beginning on January 1st of the following year with a maximum of 5.22% 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 <u>2018-2019</u>	Budget <u>2019-2020</u>	Estimated <u>2019-2020</u>	Budget <u>2020-2021</u>
Communication Services Tax	\$ 866,260	\$ 807,000	\$ 891,700	\$ 891,700



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

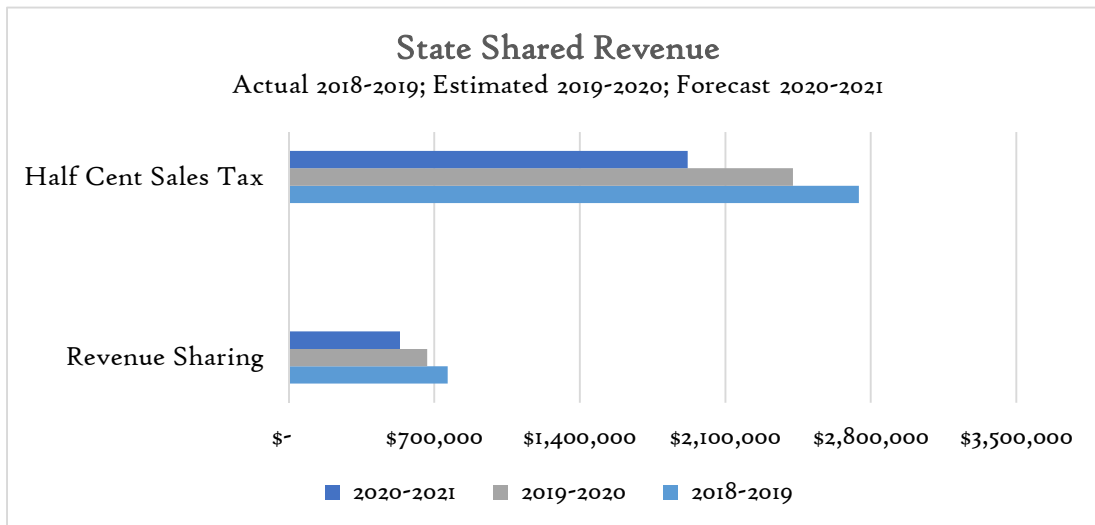
Collections for Sales and Fuel Taxes are projected to decrease as the result of continued impacts of Covid-19 and related economic slowdown.

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 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Revenue Sharing-Sales Tax Portion	\$ 589,035	\$ 575,000	\$ 516,200	\$ 412,300
Revenue Sharing-Fuel Tax Portion	176,336	179,000	151,100	123,400
Half Cent Sales Tax	2,742,569	2,730,000	2,424,900	1,919,800
Total Shared State Revenue	\$ 3,507,940	\$ 3,484,000	\$ 3,092,200	\$ 2,455,500



Impact Fee Revenues

Legal Authorization

Florida Statutes §163.31801 provides the authority for the Village of Estero to adopt Impact Fees as a home rule revenue source. The Village adopted Ordinance No. 2018-09 & 2018-10 imposing impact fees as outlined in the provisions of the Estero Land Development Code, Chapter 2, Article VI.

Major Assumptions

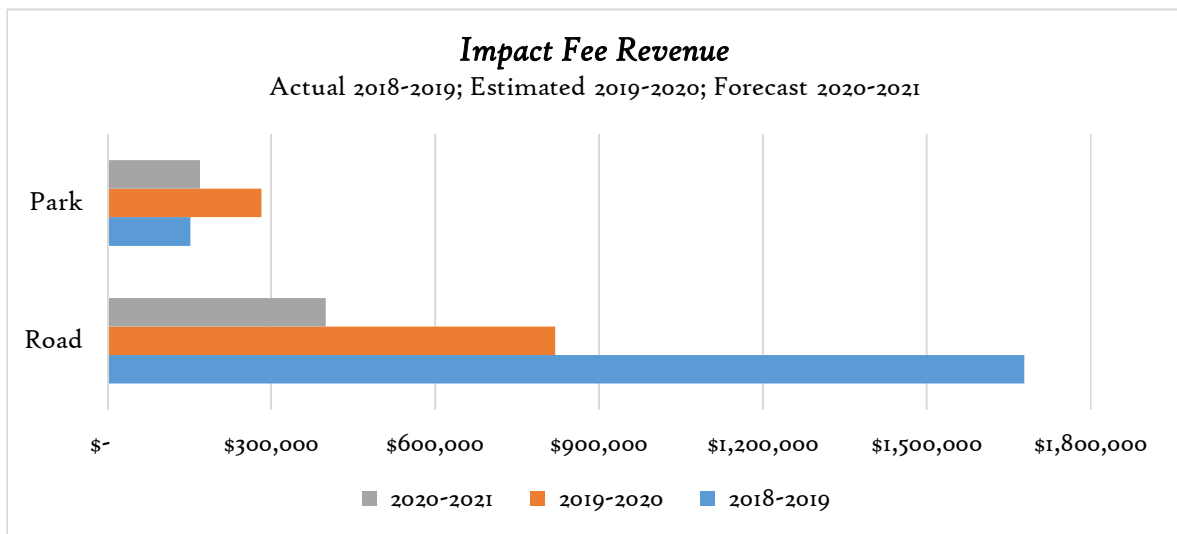
Impact fees are imposed on new construction and as a result of the continued economic uncertainty, new construction permits are anticipated to decrease significantly until the local new construction housing market shows signs of pending recovery.

Fee Schedule

Contained in Village of Estero Development Code, Chapter 2, Article VI.

Revenue Trends

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Road Impact Fees	\$ 1,678,616	\$ 2,797,000	\$ 820,000	\$ 400,000
Park Impact Fees	152,366	233,700	282,000	170,000
	-	-	-	-
Total Impact Fee Revenue	\$ 1,830,982	\$ 3,030,700	\$ 1,102,000	\$ 570,000



Building Permits & Fees

Legal Authorization

Florida Statutes § 163.31801 authorizes the Village to impose building permit fees which are regulatory fees adopted pursuant to a local government’s policy powers in the exercise of a sovereign function. The Village adopted Resolution No. 2015-68 as amended with Resolution 2017-11 for Village Center and Resolution 2019-22 for Private Provider inspections.

Major Assumptions

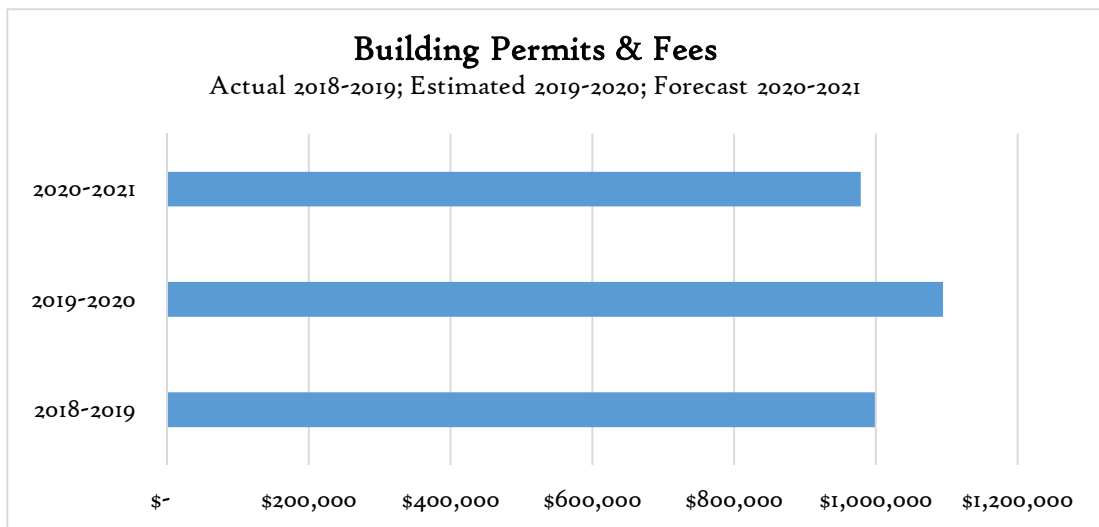
Revenue projections are based upon historically collection trends and relevant economic data. As of the approval of the 2020-2021 budget, future revenue collection remain uncertain as the result of the continued impacts of Covid-19 and the related economic downturn.

Fee Schedule

Contained in Village Resolution 2017-11 and amended in Resolution 2019-22.

Revenue Trends

	Actual <u>2018-2019</u>	Budget <u>2019-2020</u>	Estimated <u>2019-2020</u>	Budget <u>2020-2021</u>
Building Permits & Fees	<u>\$ 998,784</u>	<u>\$ 1,000,000</u>	<u>\$ 1,095,000</u>	<u>\$ 979,000</u>



Village of Estero
Fiscal Year 2020-2021
General Fund Expenditure Summary

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	+ / (-) over Budget
Personal Services	\$ 1,512,781	\$ 1,644,100	\$ 1,636,516	\$ 1,736,400	\$ 92,300
Operating Expenditures	2,822,498	3,998,087	3,028,853	4,175,810	177,723
Capital Outlay	-	102,483	57,200	10,000	(92,483)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Operating Expenditures</i>	4,335,279	5,744,670	4,722,569	5,922,210	177,540
Transfers to Debt Service & Reduction	5,058,288	2,515,800	2,515,200	2,515,800	-
Transfers to Capital Projects	5,488,307	7,776,600	6,761,033	3,044,660	(4,731,940)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$14,881,874</u>	<u>\$ 16,037,070</u>	<u>\$ 13,998,802</u>	<u>\$ 11,482,670</u>	<u>\$ (4,554,400)</u>
Full Time Equivalent Positions	11.0	11.0	11.0	11.0	-
Contract Full Time Equivalent Positions	6.0	6.0	6.0	6.0	-
<i>Expenditures by Cost Center:</i>					
Village Council	\$ 146,862	\$ 165,200	\$ 147,470	\$ 165,200	\$ -
Village Manager	516,814	654,760	551,450	699,760	45,000
Village Attorney	576,821	297,000	272,400	277,000	(20,000)
Village Clerk	196,589	192,000	165,400	269,700	77,700
Finance	338,652	370,100	361,690	389,500	19,400
Community Development					
Development Services	514,468	707,900	497,830	565,400	(142,500)
Planning, Zoning & Development	351,154	397,000	297,340	398,800	1,800
Code Compliance	153,512	171,200	150,900	171,200	-
Animal Control	33,879	38,000	37,940	38,000	-
Public Works					
Physical Environment/Natural Resources	112,001	305,000	360,570	700,900	395,900
Transportation	673,435	1,411,397	1,092,930	998,440	(412,957)
Information Technologies	149,862	204,283	172,530	187,800	(16,483)
Law Enforcement	8,728	21,860	16,630	53,860	32,000
Parks & Recreation	124,032	65,800	91,410	90,100	24,300
General Government Operations	434,623	733,170	436,569	906,550	173,380
Disaster Services	3,847	10,000	69,510	10,000	-
Transfers to Debt Service & Reduction	5,058,288	2,515,800	2,515,200	2,515,800	-
Transfers to Capital Projects	5,488,307	7,776,600	6,761,033	3,044,660	(4,731,940)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$14,881,874</u>	<u>\$ 16,037,070</u>	<u>\$ 13,998,802</u>	<u>\$ 11,482,670</u>	<u>\$ (4,554,400)</u>
<i>Expenditures by Function: ¹</i>					
General Government (51x)	\$ 3,225,845	\$ 3,721,413	\$ 2,902,679	\$ 3,859,710	138,297
Public Safety (52x)	166,087	203,060	237,040	235,060	32,000
Physical Environment (53x)	112,001	305,000	360,570	700,900	395,900
Transportation (54x)	673,435	1,411,397	1,092,930	998,440	(412,957)
Human Services (56x)	33,879	38,000	37,940	38,000	-
Culture & Recreation (57x)	124,032	65,800	91,410	90,100	24,300
Transfers to Debt Service & Reduction	5,058,288	2,515,800	2,515,200	2,515,800	-
Transfers to Capital Projects	5,488,307	7,776,600	6,761,033	3,044,660	(4,731,940)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$14,881,874</u>	<u>\$ 16,037,070</u>	<u>\$ 13,998,802</u>	<u>\$ 11,482,670</u>	<u>\$ (4,554,400)</u>

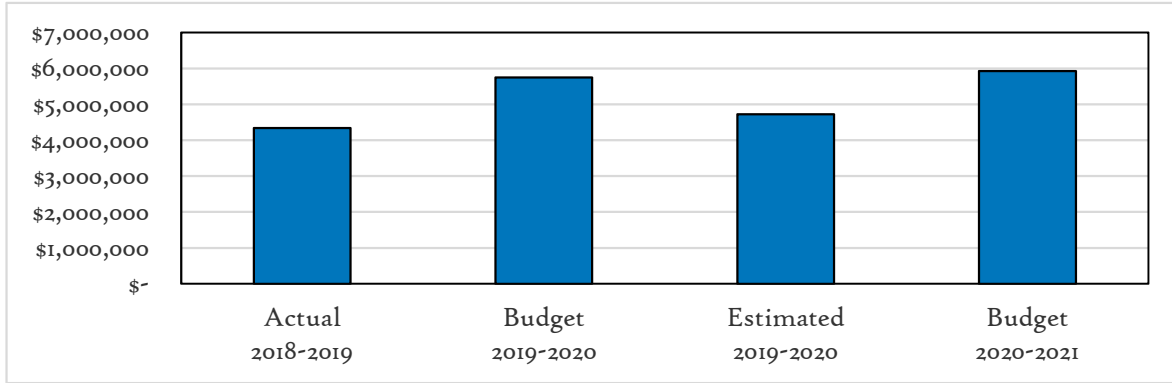
¹ Expenditure Functions are as required by the Florida State Chart of Accounts.

Village of Estero
Fiscal Year 2020-2021
General Fund Expenditure Summary

Total General Fund Expenditures

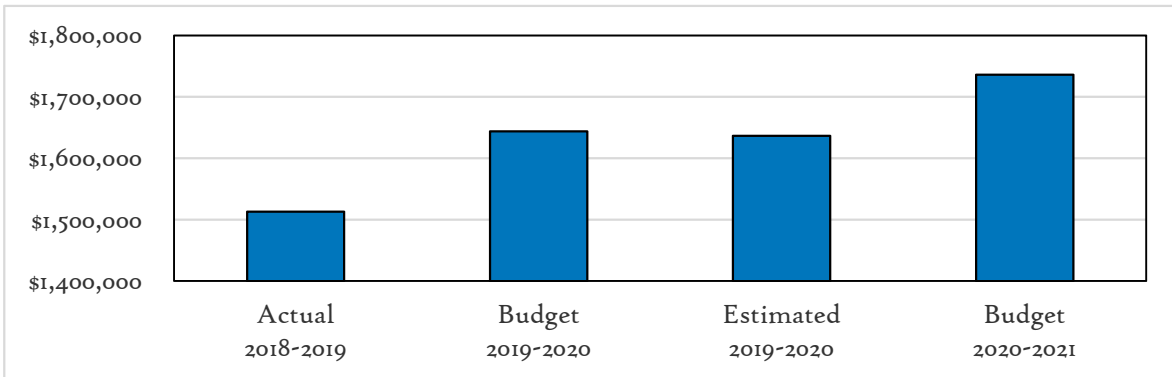
(Excluding Capital Transfers)

Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
\$ 4,335,279	\$ 5,744,670	\$ 4,722,569	\$ 5,922,210



Personal Services Expenditures

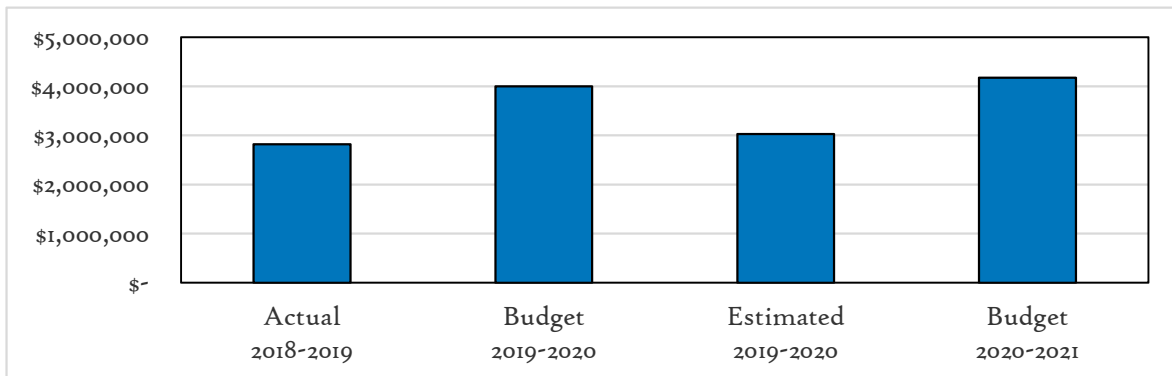
Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
\$ 1,512,781	\$ 1,644,100	\$ 1,636,516	\$ 1,736,400



Operating Expenditures

(Excluding Capital Outlay)

Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
\$ 2,822,498	\$ 3,998,087	\$ 3,028,853	\$ 4,175,810



Village of Estero
Fiscal Year 2020-2021
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	<i>001 General Fund</i>	Cost Center	<i>100 Village Council</i>	Transaction	<i>511 Legislative</i>		
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>Budget</u>
511100	Executive Salaries		124,277	124,300	124,280	124,300	-
5112100	FICA Taxes		9,507	9,600	9,510	9,600	-
5112400	Workers Compensation		284	400	260	300	(100)
5112500	Unemployment Compensation		1,598	1,900	2,000	2,000	100
			-	-	-	-	-
	Total Personal Services		135,666	136,200	136,050	136,200	-
5114000	Travel & Per Diem ¹		4,042	22,000	3,980	22,000	-
5115400	Books, Pub, Memberships ²		4,966	5,000	5,440	5,000	-
5115500	Training ¹		2,188	2,000	2,000	2,000	-
			-	-	-	-	-
	Total Operating Expenditures		11,196	29,000	11,420	29,000	-
			-	-	-	-	-
	Village Council Expenditures		\$ 146,862	\$ 165,200	\$ 147,470	\$ 165,200	\$ -
			-	-	-	-	-
	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 memberships.



Village of Estero
Fiscal Year 2020-2021
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	Transaction	512 Executive		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2018-2019	2019-2020	2019-2020	2020-2021	Budget
5121100	Executive Salaries		186,361	196,800	197,730	204,700	7,900
5121101	Car Allowance		7,220	7,200	7,200	7,200	-
5121200	Regular Salaries & Wages		133,930	138,700	148,700	162,400	23,700
5122100	FICA Taxes		21,026	22,100	24,320	24,400	2,300
5122200	Retirement Contributions		30,263	31,900	32,910	38,600	6,700
5122300	Insurance		77,677	79,500	76,560	84,000	4,500
5122400	Workers Compensation		702	900	610	800	(100)
5122500	Unemployment Compensation		833	900	730	900	-
			-	-	-	-	-
	Total Personal Services		458,012	478,000	488,760	523,000	45,000
5123150	Miscellaneous Professional Svcs ²		5,806	75,000	4,750	75,000	-
5123401	Communication Svcs		31,500	32,760	32,130	32,760	-
5123450	Miscellaneous Contractual Svcs ³		-	35,000	-	35,000	-
5124000	Travel & Per Diem ⁴		1,118	12,000	6,930	12,000	-
5124810	Public Relations		14,916	15,000	16,150	15,000	-
5125400	Books, Pub, Membership ⁵		2,500	3,000	2,360	3,000	-
5125500	Training ⁴		2,962	4,000	370	4,000	-
			-	-	-	-	-
	Total Operating Expenditures		58,802	176,760	62,690	176,760	-
			-	-	-	-	-
	Village Manager Expenditures		\$ 516,814	\$ 654,760	\$ 551,450	\$ 699,760	\$ 45,000
			-	-	-	-	-
Full Time Equivalent Positions			<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>

¹ Retirement contributions are budgeted at 10.5% 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 Community Survey.

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 2020-2021
Village Attorney Expenditures

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

Fund	001 General Fund	Cost Center	210 Village Attorney		Transaction	514 Legal Counsel	
			Actual	Budget	Estimated	Budget	+ / (-) over
			<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>Budget</u>
Professional Services							
5143100	Village Attorney		137,919	150,000	144,840	150,000	-
5143101	Land Use Legal		50,870	85,000	81,070	85,000	-
5143102	Comprehensive Plan Legal		246,192	25,000	2,340	15,000	(10,000)
5143103	Code Compliance Legal		12,062	12,000	15,430	12,000	-
5143104	Land Development Code Legal		12,742	25,000	15,450	15,000	(10,000)
5143105	Miscellaneous Legal		31,869	-	8,000	-	-
5143150	Other Special Legal ²		85,167	-	5,270	-	-
			-	-	-	-	-
	Total Operating Expenditures		<u>576,821</u>	<u>297,000</u>	<u>272,400</u>	<u>277,000</u>	<u>(20,000)</u>
			-	-	-	-	-
	Village Attorney Expenditures		<u>\$ 576,821</u>	<u>\$ 297,000</u>	<u>\$ 272,400</u>	<u>\$ 277,000</u>	<u>\$ (20,000)</u>
			-	-	-	-	-
	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.

² As approved in Ordinance 2019-01, the Litigation Reserve balance for 2020-2021 will be fully funded at \$670,000.



Village of Estero
Fiscal Year 2020-2021
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	Budget	Estimated	Budget	+ / (-) over		
			2018-2019	2019-2020	2019-2020	2020-2021	Budget		
5131200	Regular Salaries & Wages		104,299	126,500	131,210	131,600	5,100		
5132100	FICA Taxes		7,947	9,700	10,020	10,100	400		
5132200	Retirement Contributions		8,496	9,100	8,830	10,500	1,400		
5132300	Insurance		13,688	14,100	13,480	15,000	900		
5132400	Workers Compensation		263	400	260	300	(100)		
5132500	Unemployment Compensation		503	600	430	600	-		
			-	-	-	-	-		
	Total Personal Services		135,196	160,400	164,230	168,100	7,700		
	Contractual Services								
5133450	Miscellaneous Contractual Srvcs		23,826	-	-	-	-		
5133401	Codification		-	25,000	-	25,000	-		
5133410	Elections		32,379	-	-	70,000	70,000		
5134000	Travel & Per Diem ³		-	1,000	-	1,000	-		
5134800	Legal Notices ⁴		4,761	5,000	1,000	5,000	-		
5135400	Books, Pub, Memberships		370	500	170	500	-		
5135500	Training ³		57	100	-	100	-		
			-	-	-	-	-		
	Total Operating Expenditures		61,393	31,600	1,170	101,600	70,000		
			-	-	-	-	-		
	Village Clerk Expenditures		\$ 196,589	\$ 192,000	\$ 165,400	\$ 269,700	\$ 77,700		
			-	-	-	-	-		
	Full Time Equivalent Positions		1.5	1.5	1.5	1.5	-		

¹ Retirement contributions are budgeted at 10.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

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 2020-2021
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		513 Financial		+ / (-) over Budget
			Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
5131200	Regular Salaries & Wages		244,106	272,200	267,590	283,100	10,900
5132100	FICA Taxes		18,465	20,900	20,370	21,700	800
5132200	Retirement Contributions		10,719	11,400	11,620	13,100	1,700
5132300	Insurance		21,834	22,600	21,190	23,700	1,100
5132400	Workers Compensation		527	700	430	600	(100)
5132500	Unemployment Compensation		925	1,100	790	1,100	-
			-	-	-	-	-
	Total Personal Services		296,576	328,900	321,990	343,300	14,400
	Accounting and Auditing Services						
5133200	Accounting Services ²		1,200	5,000	-	5,000	-
5133201	Auditing & Actuarial Services		36,930	33,000	36,500	38,000	5,000
5134000	Travel & Per Diem ⁴		1,258	1,200	1,200	1,200	-
5135400	Books, Pub, Memberships		1,113	800	800	800	-
5135500	Training ⁴		1,575	1,200	1,200	1,200	-
			-	-	-	-	-
	Total Operating Expenditures		42,076	41,200	39,700	46,200	5,000
			-	-	-	-	-
	Finance Expenditures		338,652	370,100	361,690	389,500	19,400
	Less Impact Administrative Fees 1.5%		(30,357)	(25,000)	(21,315)	(10,000)	(15,000)
			\$ 308,295	\$ 345,100	\$ 340,375	\$ 379,500	\$ 34,400
	Full Time Equivalent Positions		2.5	2.5	2.5	2.5	-

¹ Retirement contributions are budgeted at 10.5% 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 resources or other financial services.

⁴ 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 2020-2021
Development Services Expenditures

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

Fund	001 General Fund	Cost Center	239 Development Services	Transaction	515 Planning		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2018-2019	2019-2020	2019-2020	2020-2021	Budget
5151200	Regular Salaries & Wages		186,111	180,300	188,760	187,500	7,200
5152100	FICA Taxes		14,053	13,800	14,350	14,400	600
5152200	Retirement Contributions		16,329	17,200	17,210	19,700	2,500
5152300	Insurance		32,374	35,500	32,090	37,300	1,800
5152400	Workers Compensation		2,348	2,300	2,330	2,300	-
5152500	Unemployment Compensation		755	600	670	600	-
	Total Personal Services		251,970	249,700	255,410	261,800	12,100
	Professional Services						
5153100	Planning Initiative		-	-	-	-	-
5153103	Land Development Code		77,430	127,000	80,000	40,000	(87,000)
5153104	Comprehensive Plan/Land		-				-
	Development Regulations		75,687	40,000	17,000	30,000	(10,000)
5153105	Growth Model Services		5,500	10,000	-	10,000	-
5153106	Development Services Manager		37,515	85,000	40,000	85,000	-
5153150	Miscellaneous Professional Srvcs		31,577	65,000	5,210	65,000	-
5153409	Economic Development		27,500	60,000	30,000	60,000	-
5154000	Travel & Per Diem ³		772	2,000	2,000	2,000	-
5154800	Legal Notices-Planning and Zoning		1,311	6,000	5,410	6,000	-
5155400	Books, Pub, Memberships		4,639	5,000	5,000	5,000	-
5155500	Training ³		567	1,000	600	600	(400)
	Total Operating Expenditures		262,498	401,000	185,220	303,600	(97,400)
5156400	Capital Outlay ⁴		-	57,200	57,200	-	(57,200)
	Total Capital Outlay		-	57,200	57,200	-	(57,200)
	Development Services Expenditures		514,468	707,900	497,830	565,400	(142,500)
	Less Impact Administrative Fees 1.5%		(30,357)	(25,000)	(21,315)	(10,000)	(15,000)
	Less Cost Recovery Administrative Fees		(8,850)	(10,000)	(10,000)	(10,000)	-
	Total Financial Impact of Development Services		\$ 475,261	\$ 672,900	\$ 466,515	\$ 545,400	\$ (157,500)
	Full Time Equivalent Positions		2.0	2.0	2.0	2.0	-
	Contract Full Time Equivalent Positions		1.0	1.0	1.0	1.0	-

¹ Retirement contributions are budgeted at 10.5% 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 \$323,000 and will be completed over two years.

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 software and is allocated to the Building Fee Fund at 73% and 27% is budgeted in the General Fund above with total budgeted cost of \$211,530 consisting of \$154,330 for acquisition and \$57,200 annual maintenance cost.

Village of Estero
Fiscal Year 2020-2021
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	Transaction	515 Planning		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2018-2019	2019-2020	2019-2020	2020-2021	Budget
5151200	Regular Salaries & Wages ¹		22,919	42,200	31,069	43,900	1,700
5152100	FICA Taxes ¹		1,729	3,300	2,367	3,400	100
5152400	Workers Compensation ¹		-	1,200	-	1,200	-
5152500	Unemployment Compensation ¹		-	300	-	300	-
			-	-	-	-	-
	Total Personal Services		24,648	47,000	33,436	48,800	1,800
	Professional Services						
5153109	Cost Recovery Svcs ¹		21,964	-	6,632	-	-
	Contractual Services		-				
5153400	Planning & Zoning Svcs		304,542	350,000	257,272	350,000	-
5153401	Development Review Svcs		-	-	-	-	-
			-	-	-	-	-
	Total Operating Expenditures		326,506	350,000	263,904	350,000	-
			-	-	-	-	-
	Planning, Zoning & Development Review Services Expenditures		351,154	397,000	297,340	398,800	1,800
	Less Cost Recovery-Professional Svcs ¹		(46,612)	(47,000)	(40,000)	(48,800)	1,800
	Less Development/Zoning-Fixed Fees		(64,124)	(50,000)	(49,200)	(45,000)	(5,000)
			-	-	-	-	-
	Total Financial Impact of Planning, Zoning & Development Review Services		\$ 240,418	\$ 300,000	\$ 208,140	\$ 305,000	\$ (1,400)
	Full Time Equivalent Positions		0.5	0.5	0.5	0.5	-
	Contract Full Time Equivalent Positions		3.0	3.0	3.0	3.0	-

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

Village of Estero
Fiscal Year 2020-2021
Code Compliance Services Expenditures

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

Fund	001 General Fund	Cost Center 247 Code Compliance	Transaction 524 Protective Inspections				
			Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	+ / (-) over Budget
Professional Services							
5243100	Special Magistrate Services		12,665	16,000	14,910	16,000	-
Contractual Services							
5243400	Code Compliance		140,430	154,000	135,400	154,000	-
5244903	Other Charges-Filing Fees		417	1,200	590	1,200	-
			-	-	-	-	-
	Total Operating Expenditures		153,512	171,200	150,900	171,200	-
			-	-	-	-	-
	Code Compliance Services Expenditures		153,512	171,200	150,900	171,200	-
	Revenue Collected by Code Enforcement		(14,912)	(1,500)	(35,000)	(7,000)	(5,500)
	Total Financial Impact of Protective Inspections		\$ 138,600	\$ 169,700	\$ 115,900	\$ 164,200	\$ (5,500)
	Full Time Equivalent Positions		-	-	-	-	-
	Contract Full Time Equivalent Positions		1.0	1.0	1.0	1.0	-



Village of Estero
 Fiscal Year 2020-2021
 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	001 General Fund	Cost Center	250 Animal Control	Transaction	562 Human Services					
						Actual	Budget	Estimated	Budget	+ / (-) over
						<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>Budget</u>
Contractual Services										
5623410	Lee County									
	Animal Control Services ¹	33,879	38,000	37,940	38,000	-				
		-	-	-	-	-				
	Total Operating Expenditures	<u>33,879</u>	<u>38,000</u>	<u>37,940</u>	<u>38,000</u>	-				
		-	-	-	-	-				
	Animal Control Expenditures	<u>\$ 33,879</u>	<u>\$ 38,000</u>	<u>\$ 37,940</u>	<u>\$ 38,000</u>	\$ -				
	Full Time Equivalent Positions	-	-	-	-	-				

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



Village of Estero
Fiscal Year 2020-2021
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		
		Actual	Budget	Estimated	Budget	+ / (-) over
		<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>Budget</u>
Professional Services						
5373100	Flood Plain-Community Rating	1,125	-	29,250	150,000	150,000
5373103	Stormwater Master Plan	48,058	-	-	-	-
5373104	NPDES Compliance	17,653	10,000	5,830	5,000	(5,000)
5373105	Water Level & Water Quality	20,011	100,000	96,570	130,000	30,000
5373107	Water & Sewer Expansion	-	-	39,130	257,400	257,400
Contractual Services						
5373413	Estero River Maintenance	13,822	100,000	59,790	30,000	(70,000)
5373414	Coconut Road Drainage Improv	-	75,000	75,000	-	(75,000)
5373450	Miscellaneous Stormwater Maint	6,332	20,000	50,000	123,500	103,500
5378100	Water quality joint advocacy	5,000	-	5,000	5,000	5,000
		-	-	-	-	-
	Total Operating Expenditures	<u>112,001</u>	<u>305,000</u>	<u>360,570</u>	<u>700,900</u>	<u>395,900</u>
		-	-	-	-	-
	Public Works-Physical Environment Expenditures	<u>\$ 112,001</u>	<u>\$ 305,000</u>	<u>\$ 360,570</u>	<u>\$ 700,900</u>	<u>\$ 395,900</u>
	Full Time Equivalent Positions	-	-	-	-	-



Village of Estero
Fiscal Year 2020-2021
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		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2018-2019	2019-2020	2019-2020	2020-2021	Budget
5411200	Regular Salaries & Wages		154,734	179,400	172,240	186,600	7,200
5412100	FICA Taxes		11,057	13,800	12,940	14,300	500
5412200	Retirement Contributions		11,017	11,700	11,700	13,400	1,700
5412300	Insurance		28,588	33,500	34,380	35,200	1,700
5412400	Workers Compensation		4,651	4,900	4,750	5,100	200
5412500	Unemployment Compensation		666	600	630	600	-
Total Personal Services			210,713	243,900	236,640	255,200	11,300
Professional Services							
5413101	Traffic Counts		-	20,000	2,500	16,500	(3,500)
5413103	Coconut Traffic Study		28,043	-	1,480	-	-
5413104	Village Traffic Study		11,500	-	1,000	-	-
5413105	Bicycle & Pedestrian Study		13,648	-	-	-	-
5413106	Miscellaneous Professional Svcs		14,102	168,800	47,810	50,000	(118,800)
5413108	Capital Improvement Program Assistance		-	5,000	-	-	(5,000)
5413150	Miscellaneous Engineering Svcs		9,007	-	8,630	-	-
Contractual Services							
5413400	Miscellaneous Construction Svcs		15,662	60,000	-	60,000	-
5413402	Bridge, Guardrail & Handrail Maintenance		-	10,000	10,000	10,000	-
5413405	Irrigation Maintenance		11,728	20,000	26,190	-	(20,000)
5413406	Landscape Maintenance		28,533	144,000	32,040	138,600	(5,400)
5413407	Minor Paving Services		-	-	68,190	-	-
5413408	Mowing Maintenance		89,325	105,000	97,250	-	(105,000)
5413409	Roadside Ditch Maintenance		68,274	-	98,850	-	-
5413412	Street Light Maintenance		14,603	50,000	28,310	65,100	15,100
5413413	Street Sweeping Services		24,850	27,000	18,160	22,000	(5,000)
5413414	Traffic Sign Maintenance		6,043	20,000	5,620	-	(20,000)
5413415	Traffic Signal Maintenance		4,695	5,000	4,920	5,000	-
5413416	Right-of-Way Permit Review		500	15,000	5,060	15,000	-
5413417	Railroad Maintenance		18,000	18,000	18,000	18,000	-
5413420	Misc Bike Ped, Traffic Safety Landscape Proj		695	-	12,640	-	-
5413421	Sandy Lane Bridge Maint/Access		-	10,000	-	-	(10,000)
5413422	Resurfacing & Drainage-Poinciana & Trailside		45,808	415,447	311,590	103,870	(311,577)
5413423	Road Maintenance		-	-	-	120,000	120,000
5413424	US 41 Traffic Signal Maintenance		-	-	-	30,000	30,000
5413425	US 41 Landscape Maintenance		-	-	-	22,900	22,900
5414000	Travel & Per Diem		3,237	3,000	4,450	5,000	2,000
5414100	Communications		711	750	470	500	(250)
5414301	Utilities		31,294	45,000	32,060	35,270	(9,730)
5414400	Equipment & Leases		2,584	4,000	2,160	2,500	(1,500)
5414500	Street Light Insurance		12,857	15,000	15,000	16,500	1,500
5415200	Operating Supplies		4,112	3,000	2,560	3,000	-
5415400	Book, Pub, Memberships		2,111	1,500	-	1,500	-
5415500	Training		800	2,000	1,350	2,000	-
Total Operating Expenditures			462,722	1,167,497	856,290	743,240	(424,257)
Public Works-Transportation Expenditures			673,435	1,411,397	1,092,930	998,440	(412,957)
Less Gas Tax Collections-1 to 6 Cent ²			(540,668)	(535,000)	(464,000)	(432,500)	(102,500)
Less Shared Revenue-Fuel Tax Collections			(176,336)	(179,000)	(151,100)	(123,400)	(55,600)
Florida DOT-US41 Light Maint			(115,072)	(118,520)	(118,520)	(122,080)	3,560
Total Financial Impact of Public Works-Transportation			(158,641)	578,877	359,310	320,460	(567,497)
Full Time Equivalent Positions			1.5	1.5	1.5	1.5	-

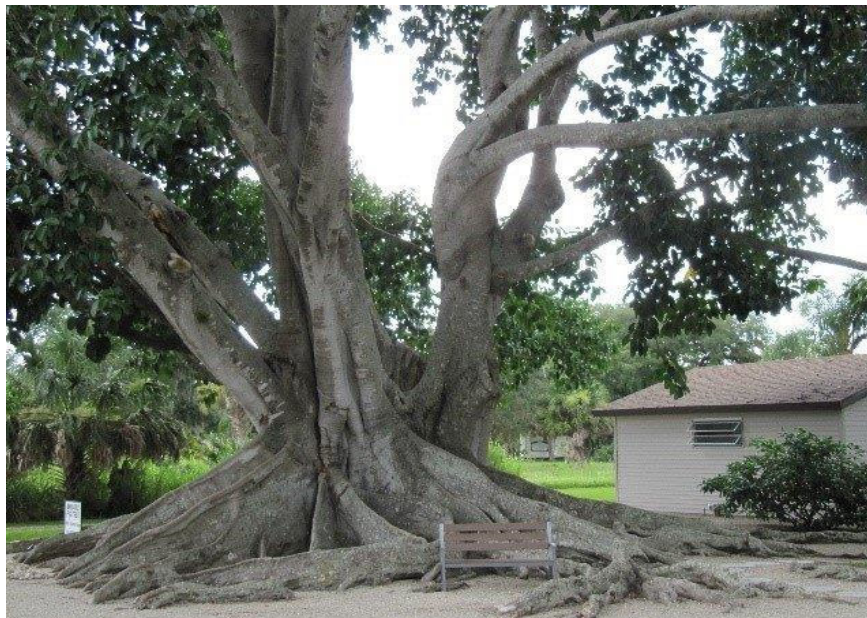
² 1 to 6 cents Local Option Gas Tax, Florida Statute 336.025(7), and State Revenue Sharing-Fuel Tax, Florida Statute 206.605(2), are required to be spent on transportation expenditures and may be expended for maintenance.

Village of Estero
Fiscal Year 2020-2021
Information Technologies Expenditures

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

Fund	001 General Fund	Cost Center	270 Information Technologies (IT)	Transaction	513 Administration		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2018-2019	2019-2020	2019-2020	2020-2021	Budget
Contractual Services							
5133400	Webmaster Services and Main		8,402	9,000	9,000	9,000	-
5133402	Software Licensing		27,417	25,000	30,000	30,000	5,000
5133403	IT and Geographic Information System (GIS) Services ¹		114,043	125,000	125,000	125,000	-
5133414	Technology Development Services		-	-	8,530	-	-
5135250	Small Tools & Equipment		-	-	-	13,800	13,800
			-	-	-	-	-
	Total Operating Expenditures		149,862	159,000	172,530	177,800	18,800
5136400	Capital Outlay ¹		-	45,283	-	10,000	(35,283)
			-	-	-	-	-
	Total Capital Outlay		-	45,283	-	10,000	(35,283)
			-	-	-	-	-
	Information Technologies Expenditures		\$ 149,862	\$ 204,283	\$ 172,530	\$ 187,800	\$ (16,483)
	Full Time Equivalent Positions		-	-	-	-	-
	Contract Full Time Equivalent Positions		1.0	1.0	1.0	1.0	-

¹ Capital outlay is budgeted for the purchase of computer equipment and is not anticipated to have any impact on the operating expenditures.



Village of Estero
Fiscal Year 2020-2021
Law Enforcement & Security Expenditures

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

Fund	001 General Fund	Cost Center	280 Law Enforcement/ Security & 898 Marine	Transaction	521 Public Safety		
			Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	+ / (-) over Budget
Contractual Services							
208-5213410	Law Enforcement-Lee County		4,744	10,000	4,770	10,000	-
898-5213410	Marine Patrol		3,984	11,860	11,860	43,860	32,000
			-	-	-	-	-
	Total Operating Expenditures		8,728	21,860	16,630	53,860	32,000
			-	-	-	-	-
	Law Enforcement/Security-Public Safety Expenditures		\$ 8,728	\$ 21,860	\$ 16,630	\$ 53,860	\$ 32,000
	West Coast Inland Navigation District (WCIND) Grant		3,984	11,860	11,860	11,860	-
			-	-	-	-	-
	Total Financial Impact of Law Enforcement/Security-Public Safety		12,712	33,720	28,490	65,720	32,000
	Full Time Equivalent Positions		-	-	-	-	-



Village of Estero
Fiscal Year 2020-2021
Parks and Recreation Expenditures

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

Fund	001 General Fund	Cost Center 601 Parks & Recreation	Transaction 572 Parks & Recreation	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	+ / (-) over Budget
Professional Services								
5723101	Park Master Plan			124,032	45,000	45,000	-	(45,000)
Happehatchee Operating Expenditures:								
5723401	YMCA Operating Agreement			-	20,800	20,800	63,000	42,200
5724300	Utilities			-	-	4,530	6,000	6,000
5724400	Equipment Rent & Leases			-	-	1,080	1,100	1,100
5724600	Repairs & Maintenance			-	-	20,000	20,000	20,000
				-	-	-	-	-
Parks & Recreation Expenditures				\$ 124,032	\$ 65,800	\$ 91,410	\$ 90,100	\$ 24,300
Full Time Equivalent Positions				-	-	-	-	-



Village of Estero
Fiscal Year 2020-2021
General Government Operations Expenditures

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

Fund	001 General Fund	Cost Center	800 General Government Operations	Transaction	513 Administration		
			Actual	Budget	Estimated	Budget	+ / (-) over
			2018-2019	2019-2020	2019-2020	2020-2021	Budget
Professional Services							
5133102	Lobbying Services		30,000	30,000	30,000	30,000	-
Contractual Services							
5133402	State Alcohol Service Charge		9,038	7,700	9,400	9,500	1,800
5133403	Tax Collector-Local Bus Tax		3,721	2,000	3,750	3,750	1,750
5133404	Audio Visual Services		19,269	46,000	26,810	46,000	-
5133450	Miscellaneous Contractual Svcs		9,500	250,000	-	250,000	-
5134100	Communications		4,847	5,000	4,050	5,000	-
5134200	Freight & Postage		3,342	3,500	2,170	3,500	-
5134300	Utilities		15,194	17,500	14,790	17,500	-
5134400	Equipment Rental & Leases		6,559	9,000	9,580	10,000	1,000
5134403	Office Lease-Corkscrew Palms ¹		232,888	240,000	230,020	257,400	17,400
5134500	Insurance		60,048	63,000	77,880	78,700	15,700
5134600	Equipment Repair & Maint		19,846	20,000	14,697	20,000	-
5134700	Printing		-	1,500	292	1,500	-
5134909	Contingency		-	18,470	-	154,200	135,730
5135100	Office Supplies		5,762	6,500	4,876	6,500	-
5135200	Operating Supplies		14,329	11,000	8,254	11,000	-
5135400	Books, Pub, Memberships		280	2,000	-	2,000	-
			-	-	-	-	-
General Government Operations Expenditures			\$ 434,623	\$ 733,170	\$ 436,569	\$ 906,550	\$ 173,380
Full Time Equivalent Positions			-	-	-	-	-

¹ The Village has a lease agreement for 11,165 square feet of office space which provides a location for the Village administration and community development offices. The lease's initial eight (8) year term will end on February 28, 2024 with the option to renew for three additional terms of five years. Also, the lease includes an option to purchase currently at \$4,120,000 with the purchase price increasing 3% annually and expiring February 28, 2021.

Village of Estero
 Fiscal Year 2020-2021
 Disaster Response Expenditures

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

Fund	001 General Fund	Cost Center	899 Disaster Services	Transaction	525 Emergency Services					
						Actual	Budget	Estimated	Budget	+ / (-) over
						<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>Budget</u>
5253100	Professional Services					-	-	-	-	-
5253110	Disaster Preparedness Services					3,847	10,000	-	10,000	-
5253400	Debris Removal					-	-	69,510	-	-
						-	-	-	-	-
Disaster Services Expenditures						<u><u>\$ 3,847</u></u>	<u><u>\$ 10,000</u></u>	<u><u>\$ 69,510</u></u>	<u><u>\$ 10,000</u></u>	<u><u>\$ -</u></u>
Full Time Equivalent Positions						<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



Village of Estero
Fiscal Year 2020-2021
Transfers

Fund 001 General Fund	Cost Center 000 Transfers	Actual <u>2018-2019</u>	Budget <u>2019-2020</u>	Estimated <u>2019-2020</u>	Budget <u>2020-2021</u>	+ / (-) over <u>Budget</u>
Other Financing Uses						
5810020	Transfers to Debt Service & Reduction	5,058,288	2,515,800	2,515,200	2,515,800	-
5810300	Transfers to Capital Projects	5,488,307	7,776,600	6,761,033	3,044,660	(4,731,940)
		-	-	-	-	-
Total Transfers to Other Funds		\$ 10,546,595	\$ 10,292,400	\$ 9,276,233	\$ 5,560,460	\$ (4,731,940)



Village of Estero
Fiscal Year 2020-2021
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 Village's Comprehensive Plan and redevelopment plans; and compliance with Village ordinances. Building permit services operate within the Community Development Department.

Fund 110 Building Permit Fees		Cost Center 245 Building		Transaction 524 Public Safety		
		Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	+ / (-) over Budget
Revenues ³						
3220000	Building Permits & Fees	998,784	1,000,000	1,095,000	979,000	(21,000)
3290000	Surcharge Fee Retained	2,889	2,700	2,300	3,300	600
3413002	Convenience Fees	<u>17,543</u>	<u>15,000</u>	<u>26,500</u>	<u>15,000</u>	<u>-</u>
	License & Permits Total	<u>1,019,216</u>	<u>1,017,700</u>	<u>1,123,800</u>	<u>997,300</u>	<u>(20,400)</u>
3611000	Interest Income	<u>4,353</u>	<u>2,400</u>	<u>3,500</u>	<u>1,000</u>	<u>(1,400)</u>
	Interest Income Total	<u>4,353</u>	<u>2,400</u>	<u>3,500</u>	<u>1,000</u>	<u>(1,400)</u>
Total Building Fee Fund Revenues ³		<u>1,023,569</u>	<u>1,020,100</u>	<u>1,127,300</u>	<u>998,300</u>	<u>(21,800)</u>
Expenditures						
5243400	Building Services Contract	780,446	864,000	954,100	954,100	90,100
5243402	Laserfiche Software	8,088	8,100	8,100	8,100	-
5243403	Information Technology (IT)					
	Contract Services	4,803	5,000	5,300	5,300	300
5243450	Inkforce Software	15,300	15,300	15,300	15,300	-
5244100	Communications	1,268	1,300	1,400	1,400	100
5244200	Freight & Postage	728	1,000	600	600	(400)
5244300	Utilities	3,933	3,300	3,000	3,000	(300)
5244400	Equipment Rental & Leases	8,808	8,500	9,800	9,800	1,300
5244403	Office Lease-Corkscrew	47,700	50,000	47,100	52,800	2,800
5244600	Repairs & Maintenance	2,391	2,500	3,800	3,800	1,300
5244901	Credit Card Fees	20,204	19,000	27,800	27,800	8,800
5245100	Office Supplies	3,431	4,000	3,000	3,000	(1,000)
5245200	Operating Supplies	2,704	2,500	4,800	4,800	2,300
		<u>898,904</u>	<u>984,500</u>	<u>1,084,100</u>	<u>1,089,800</u>	<u>105,300</u>
5246400	Capital Outlay ²	-	154,330	154,330	-	(154,330)
		<u>-</u>	<u>154,330</u>	<u>154,330</u>	<u>-</u>	<u>(154,330)</u>
Total Building Fee Fund Expenditures		<u>898,904</u>	<u>1,138,830</u>	<u>1,238,430</u>	<u>1,089,800</u>	<u>(49,030)</u>
Net Change in Fund Balance		<u>\$ 124,665</u>	<u>(118,730)</u>	<u>(111,130)</u>	<u>(91,500)</u>	<u>27,230</u>
Prior Year Surplus/Fund Balance			681,560	703,720	592,590	(88,970)
Projected End of Year Surplus/Fund Balance ¹			<u>\$ 562,830</u>	<u>\$ 592,590</u>	<u>\$ 501,090</u>	<u>\$ (61,740)</u>
Full Time Equivalent Positions		-	-	-	-	-
Contract Full Time Equivalent Positions		<u>6.5</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>-</u>

¹ The Village is in compliance with Florida Statute 553.80(7) (a), as the projected end of year surplus carried forward does not exceed the average of its operating budget for enforcing the Florida Building Code for the previous four fiscal years of \$910,943.

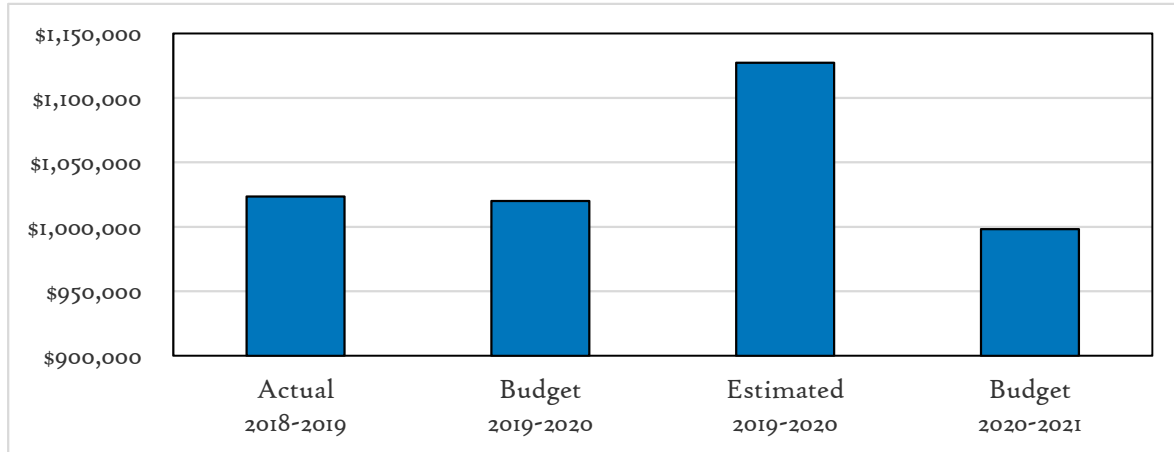
² Capital outlay provides for the acquisition and implementation of Community Development department software and is allocated to Building Fee Fund at 73% with the remainder of 27% allocated to the General Fund with total budgeted cost of \$211,530 consisting of \$154,330 for acquisition and \$57,200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

³ Revenue projections remain uncertain as the result of the continued impacts of Covid-19 and, if needed, budgeted revenue amounts will be adjusted as future collections data becomes available.

Village of Estero
Fiscal Year 2020-2021
Building Permit Fees Fund

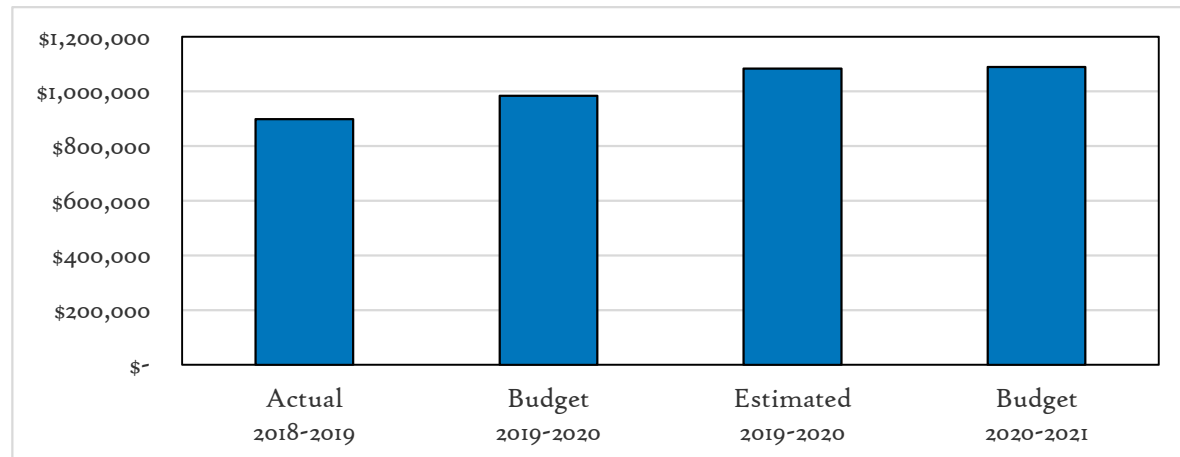
Building Permit Fees Fund Revenue

Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
\$ 1,023,569	\$ 1,020,100	\$ 1,127,300	\$ 998,300



Building Permit Fees Expenditures
(Excluding Capital Outlay)

Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
\$ 898,904	\$ 984,500	\$ 1,084,100	\$ 1,089,800



Village of Estero
Fiscal Year 2020-2021
Debt Service Fund

Fund	201 Debt Service Fund				
	Actual	Budget	Estimated	Budget	+ / (-) over
	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>Budget</u>
Revenues					
000-361000 Interest Income	40,555	-	39,290	10,000	10,000
Interest Income Total	<u>40,555</u>	<u>-</u>	<u>39,290</u>	<u>10,000</u>	<u>10,000</u>
Other Financing Sources					
000-3810001 Transfer from General Fund	5,058,288	2,515,800	2,515,200	2,515,800	-
000-3640000 Proceeds from Sale of Asset	-	996,690	996,690	-	(996,690)
000-3840000 Proceeds from Debt Issue	<u>20,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources:	<u>25,058,288</u>	<u>3,512,490</u>	<u>3,511,890</u>	<u>2,515,800</u>	<u>(996,690)</u>
Total Debt Service Revenues & Other Financing Sources					
	<u>25,098,843</u>	<u>3,512,490</u>	<u>3,551,180</u>	<u>2,525,800</u>	<u>(986,690)</u>
Expenditures					
General Government					
000-5177100 Principal Payments ¹	768,416	1,641,300	1,641,300	670,460	(970,840)
000-5177200 Interest Expenditures	238,372	771,190	770,590	745,340	(25,850)
000-5177300 Issuance Cost	<u>51,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Debt Service Expenditures	<u>1,058,288</u>	<u>2,412,490</u>	<u>2,411,890</u>	<u>1,415,800</u>	<u>(996,690)</u>
Other Financing Uses					
000-5810300 Transfer to Capital Projects	<u>20,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
Total Other Financing Uses:	<u>20,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
Total Debt Service Expenditures & Other Financing Uses					
	<u>21,058,288</u>	<u>3,412,490</u>	<u>3,411,890</u>	<u>1,415,800</u>	<u>(1,996,690)</u>
Net Change in Fund Balance					
	<u>\$ 4,040,555</u>	<u>100,000</u>	<u>139,290</u>	<u>1,110,000</u>	<u>1,010,000</u>
Prior Year Surplus/Beginning Fund Balance²					
		<u>4,000,000</u>	<u>4,040,560</u>	<u>4,179,850</u>	<u>179,850</u>
Projected End of Year Surplus/Fund Balance²					
		<u>\$ 4,100,000</u>	<u>\$ 4,179,850</u>	<u>\$ 5,289,850</u>	<u>\$ 1,189,850</u>

First Horizon, formerly Capital Bank, Taxable Revenue Note, Series 2019:

Original issue amount: \$20,000,000

Purpose: Acquisition of 62 acres along Estero River

Principal outstanding at October 1, 2020

\$ 17,590,280

Additions (deletions)

(670,460)

Principal outstanding at September 30, 2021

\$ 16,919,820

Final maturity: May 1, 2029

Interest rate: 4.01%

Payments: Interest due semiannually on May 1 and November 1 with principal payments due annually on May 1.

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

Funding Source: General Fund

Anti-dilution tests as outlined in Loan Agreement Section 2.02(f)(i) are based upon the prior two fiscal years and have been satisfied. Estimated 2019-2020 and budget 2020-2021 amounts have been reviewed and are projected to continue to satisfy the anti-dilution tests.

The Village does not have a legal debt limit.

¹ In 2019-2020, the Village sold a parcel of Estero on the River property. The proceeds from the sale of this surplus property totaled \$996,690 and were required to be applied to the Taxable Revenue Note, Series 2019, which funded the acquisition of the property.

² Prior year surplus and projected end of year surplus have been allocated for debt reduction and funded by the General Fund. An additional annual amount of \$1,110,000 is projected to be budgeted each fiscal year thereafter until the debt is fully satisfied. The debt reduction allocation is not anticipated to impact current operations.

Village of Estero
Fiscal Year 2020-2021
Capital Projects Fund

Fund 300 Capital Projects	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	+ / (-) over Budget
Revenues ¹					
266-3124200 Local Option Gas Tax-1 to 5 Cent	394,985	393,000	338,800	316,000	(77,000)
Gas Tax Total	<u>394,985</u>	<u>393,000</u>	<u>338,800</u>	<u>316,000</u>	<u>(77,000)</u>
990-3243100 Road-Residential	867,171	570,000	500,000	200,000	(370,000)
990-3243200 Road-Commercial	811,445	2,227,000	320,000	200,000	(2,027,000)
Road Impact Fees Total	<u>1,678,616</u>	<u>2,797,000</u>	<u>820,000</u>	<u>400,000</u>	<u>(2,397,000)</u>
995-3246101 Park-Residential	79,604	87,500	62,000	60,000	(27,500)
994-3246201 Park-Commercial	72,762	146,200	220,000	110,000	(36,200)
Park Impact Fees Total	<u>152,366</u>	<u>233,700</u>	<u>282,000</u>	<u>170,000</u>	<u>(63,700)</u>
Impact Fees Total	<u>1,830,982</u>	<u>3,030,700</u>	<u>1,102,000</u>	<u>570,000</u>	<u>(2,460,700)</u>
730-3344000 FL Dept of Transportation Funding	-	766,000	766,000	134,490	(631,510)
700-3374000 Lee County Estero Pkwy Funding	-	2,196,000	-	2,196,000	-
Intergovernmental /Grant Income Total	<u>-</u>	<u>2,962,000</u>	<u>766,000</u>	<u>2,330,490</u>	<u>(631,510)</u>
xxx-3610000 Interest Income	178,173	70,000	100,000	42,000	(28,000)
xxx-3660000 Contributions-Private Source	-	-	-	974,600	974,600
Total Capital Projects Revenues ¹	<u>2,404,140</u>	<u>6,455,700</u>	<u>2,306,800</u>	<u>4,233,090</u>	<u>(2,222,610)</u>
Other Financing Sources					
000-3810001 Transfer from General Fund	5,488,307	7,776,600	6,761,033	3,044,660	(4,731,940)
000-3810201 Transfer from Debt Service Fund	20,000,000	1,000,000	1,000,000	-	(1,000,000)
Transfers from Other Funds Total	<u>25,488,307</u>	<u>8,776,600</u>	<u>7,761,033</u>	<u>3,044,660</u>	<u>(5,731,940)</u>
Total Capital Projects Revenues & Other Financing Sources	<u>27,892,447</u>	<u>15,232,300</u>	<u>10,067,833</u>	<u>7,277,750</u>	<u>(7,954,550)</u>
Expenditures					
700-541xxxx Roadway Improvements	459,941	9,090,030	6,613,030	4,130,760	(4,959,270)
710-541xxxx Intersection Improvements	213,901	963,900	697,540	1,391,600	427,700
720-541xxxx Bicycle and Pedestrian Projects	19,549	330,000	330,000	1,094,480	764,480
730-541xxxx Landscaping & Beautification	146,913	1,590,160	1,187,480	1,235,390	(354,770)
Transportation Expenditures	<u>840,304</u>	<u>11,974,090</u>	<u>8,828,050</u>	<u>7,852,230</u>	<u>(4,121,860)</u>
740-572xxxx Park Projects	5,000	-	-	1,140,000	1,140,000
750-537xxxx Stormwater Improvements	1,159	-	-	372,000	372,000
770-519xxxx Land Acquisition	24,641,843	4,294,130	3,078,823	-	(4,294,130)
Total Capital Project Expenditures	<u>25,488,306</u>	<u>16,268,220</u>	<u>11,906,873</u>	<u>9,364,230</u>	<u>(6,903,990)</u>
Net Change in Fund Balance	<u>\$ 2,404,141</u>	<u>(1,035,920)</u>	<u>(1,839,040)</u>	<u>(2,086,480)</u>	<u>(1,050,560)</u>
Prior Year Surplus/Beginning Fund Balance		11,086,560	11,539,390	9,700,350	(1,386,210)
Projected End of Year Surplus/Fund Balance		<u>\$ 10,050,640</u>	<u>\$ 9,700,350</u>	<u>\$ 7,613,870</u>	<u>\$ (2,436,770)</u>

¹ Revenue projections remain uncertain as the result of the continued impacts of Covid-19 and, if needed, budgeted revenue amounts will be adjusted as future collections data becomes available.

Village of Estero
Fiscal Year 2020-2021
Capital Improvement Projects

	Budgeted Total Projects	Fund Source	Estimated Expended To Date	CIP Budget FY 20-21	CIP Budget FY 21-22	CIP Budget FY 22-23	CIP Budget FY 23-24	CIP Budget FY 24-25	5 Year Total Projects	CIP Budget Thereafter	Total Project Cost
Debt Service & Debt Reduction											
Debt Service - General Fund		GF	3,422,590	1,415,800	1,415,800	1,415,800	1,415,800	1,415,800	7,079,000	4,247,400	14,748,990
Debt Reduction - General Fund		GF	4,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000	2,304,500	11,904,500
Village Debt Service & Debt Reduction Total			7,522,590	2,515,800	2,515,800	2,515,800	2,515,800	2,515,800	12,579,000	6,551,900	26,653,490
Roadway Improvement Projects (700)											
Estero Parkway Improvements (US41-Three Oaks)	9,728,240	GF	6,448,070	420,560	93,610	-	-	-	514,170	-	6,962,240
		GT	-	570,000	-	-	-	-	570,000	-	570,000
		LDOT	-	2,196,000	-	-	-	-	2,196,000	-	2,196,000
Corkscrew Road Widening (East of Ben Hill)	49,044,560	Lee County	-	23,590,770	-	17,795,310	-	-	41,386,080	-	41,386,080
		Rd I	-	300,000	3,626,430	3,732,050	-	-	7,658,480	-	7,658,480
River Ranch Road Improvements (Drainage, Road, Bike/Ped)	2,769,250	GF	205,500	-	-	-	-	-	-	-	205,500
		Rd I	-	310,000	1,532,750	-	-	-	1,842,750	-	1,842,750
		GT	-	-	721,000	-	-	-	721,000	-	721,000
Broadway W. Ave Phase 1 Improvements (US 41-Breckenridge) (Drainage, Road, Bike/Ped)	1,550,440	GF	-	-	-	318,740	406,030	-	724,770	-	724,770
		GT	-	-	-	335,170	490,500	-	825,670	-	825,670
Broadway W. Ave Phase 2 Improvements	1,233,700	GT	-	-	-	-	-	-	-	1,233,700	1,233,700
Williams Road Widening (US41 - Via Coconut)	3,561,900	Rd I	-	-	-	-	-	840,000	840,000	2,721,900	3,561,900
Via Coconut Pt Street Lights	2,365,200	GF	-	205,200	-	83,210	-	-	288,410	2,076,790	2,365,200
Three Oaks Pwky Street Lights	700,900	GF	-	-	-	-	-	-	-	700,900	700,900
Corkscrew Road W. Street Lights (US 41-I-75)	1,673,200	GF	-	-	-	-	-	-	-	1,673,200	1,673,200
Coconut Road Street Lights	613,300	GF	-	-	56,500	44,360	-	-	100,860	512,440	613,300
Williams Road Street Lights (Via Coconut-Three Oaks)	657,000	GF	-	57,000	44,910	-	-	-	101,910	555,090	657,000
River Ranch Road Street Lights	350,500	GF	-	30,500	24,000	-	-	-	54,500	296,000	350,500
Broadway Avenue East Street Lights	148,400	GF	-	12,900	-	11,130	-	-	24,030	124,370	148,400
Broadway Avenue West Street Lights	671,710	GF	-	-	-	61,910	51,670	-	113,580	558,130	671,710
Sandy Lane Street Lights	328,600	GF	-	28,600	-	23,110	-	-	51,710	276,890	328,600
Via Coconut Point Extension (South)	2,249,000	Rd I	-	-	-	-	-	-	-	2,249,000	2,249,000
Roadway Improvement Projects (700)			6,653,570	27,721,530	6,042,700	22,417,130	992,560	840,000	58,013,920	12,978,410	77,645,900
Intersection Improvements Projects (710)											
Corkscrew Road-Estero Town Commons Signal	1,010,270	Developer	-	842,600	-	-	-	-	842,600	-	842,600
		GF	167,670	-	-	-	-	-	-	-	167,670
Corkscrew Road-Corkscrew Woodland Blvd. Intersection Improvements	57,200	Lee County	-	57,200	-	-	-	-	57,200	-	57,200
US41-Pelican Sound Intersection Improvements	700,560	Developer	-	132,000	568,560	-	-	-	700,560	-	700,560
Williams Road-Atlantic Gulf Drive Intersection (Walgreens)	3,190,880	Rd I	-	300,000	-	2,782,250	-	-	3,082,250	-	3,082,250
		GF	108,630	-	-	-	-	-	-	-	108,630

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Village of Estero
Fiscal Year 2020-2021
Capital Improvement Projects

	Budgeted Total Projects	Fund Source	Estimated Expended To Date	CIP Budget FY 20-21	CIP Budget FY 21-22	CIP Budget FY 22-23	CIP Budget FY 23-24	CIP Budget FY 24-25	5 Year Total Projects	CIP Budget Thereafter	Total Project Cost
Corkscrew Road-Three Oaks Pkwy. Intersection Improvements	443,110	Lee County	-	-	443,110	-	-	-	443,110	-	443,110
Coconut Road Intersection Study	117,000	GF	-	117,000	-	-	-	-	117,000	-	117,000
US-41-Coconut Road Intersection Improvements	574,100	{ Other Govmt GT	- -	- -	- -	- -	- -	- -	- -	574,100	574,100
US41-Williams Rd Intersection Improvements	270,400	Rd I	-	-	-	-	-	-	-	270,400	270,400
Coconut Road - Coconut Shores Roundabout	1,057,190	Other Govmt	-	-	-	1,057,190	-	-	1,057,190	-	1,057,190
US41-Pelican Sound Intersection Improvements	854,400	Developer	-	-	-	-	-	-	-	854,400	854,400
Corkscrew-US 41 Intersection Improvements	392,500	LDOT & FDOT	-	-	-	-	-	-	-	392,500	392,500
Coconut Road - Meadowbrook Roundabout	1,086,290	Other Govmt	-	-	-	-	1,086,290	-	1,086,290	-	1,086,290
North Point Railroad Crossing	1,120,000	Rd I	-	-	-	-	1,120,000	-	1,120,000	-	1,120,000
Coconut Road - El Dorado Roundabout	969,900	Other Govmt	-	-	-	-	-	-	-	969,900	969,900
Intersection Improvements Projects (710)			276,300	1,448,800	1,011,670	2,782,250	1,057,190	2,206,290	8,506,200	3,061,300	11,843,800
Bicycle and Pedestrian Improvements Projects (720)											
Coconut Road Crosswalks	241,550	GF	91,550	150,000	-	-	-	-	150,000	-	241,550
Williams Road Bike-Ped Improvements (East of Via Coconut)	1,605,270	Rd I	258,000	150,000	1,197,270	-	-	-	1,347,270	-	1,605,270
Intersection Safety Improvement Study	110,000	GF	-	110,000	-	-	-	-	110,000	-	110,000
Sandy Lane Bike-Ped Improvements	1,922,270	Rd I	-	438,780	-	1,483,490	-	-	1,922,270	-	1,922,270
Broadway E Shared Use Path (US 41-Sandy)	1,999,260	Rd I	-	245,700	-	1,753,560	-	-	1,999,260	-	1,999,260
Corkscrew Road Shared Use Path (3 Oaks-Sandy)	4,239,600	{ GF Rd I	- -	- -	222,480 309,000	- -	- -	- -	222,480 309,000	3,708,120	3,930,600
Coconut Road Sidewalk (Oakwild to Via Coconut)	963,460	Rd I	-	-	142,140	-	821,320	-	963,460	-	963,460
Corkscrew Palms Blvd. Sidewalks	103,400	Lee County	-	-	-	-	-	-	-	103,400	103,400
Via Coconut Point Roundabouts Improvements	512,090	Rd I	-	-	-	171,720	-	340,370	512,090	-	512,090
Corkscrew Rd Bike-Ped Improvements (E of US41)	11,308,600	{ GF Rd I	- -	- -	- -	- -	- -	- 560,000	- 560,000	10,748,600	10,748,600
Coconut Rd Shared Use Path	1,336,210	Rd I	-	-	-	343,440	992,770	-	1,336,210	-	1,336,210
Corkscrew Rd W. Bike-Ped Improvements	1,339,170	Rd I	-	-	-	239,140	1,100,030	-	1,339,170	-	1,339,170
Williams Rd W. Bike-Ped Improvements (West of US41)	1,204,620	Rd I	-	-	-	-	274,680	929,940	1,204,620	-	1,204,620
Broadway E. Shared Use Path (Sandy Ln to Three Oaks & Estero Pkwy)	2,159,500	GF	-	-	-	-	-	-	-	2,159,500	2,159,500
SUN Trail Estero Parkway South	5,429,000	GF	-	-	-	-	-	-	-	5,429,000	5,429,000
SUN Trail Estero Parkway North	4,353,200	GF	-	-	-	-	-	-	-	4,353,200	4,353,200
FPL Shared Use Path (East I-75)	1,873,300	GF	-	-	-	-	-	-	-	1,873,300	1,873,300
Utility Shared Use Path (West US 41)	4,041,800	GF	-	-	-	-	-	-	-	4,041,800	4,041,800
Bicycle and Pedestrian Improvements Projects (720)			349,550	1,094,480	1,870,890	3,991,350	3,188,800	1,830,310	11,975,830	32,416,920	44,742,300

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Village of Estero
Fiscal Year 2020-2021
Capital Improvement Projects

	Budgeted Total Projects	Fund Source	Estimated Expended To Date	CIP Budget FY 20-21	CIP Budget FY 21-22	CIP Budget FY 22-23	CIP Budget FY 23-24	CIP Budget FY 24-25	5 Year Total Projects	CIP Budget Thereafter	Total Project Cost
Landscaping & Beautification Projects (730)											
US41 Median Landscaping	1,504,100	FDOT	766,000	-	-	-	-	-	-	-	766,000
			GF	508,520	114,790	114,790	-	-	229,580	-	738,100
US 41 FDOT Landscape Grant	199,600	FDOT	-	134,490	-	-	-	-	134,490	-	134,490
			GF	-	65,110	-	-	-	65,110	-	65,110
US-41 Monument Signs	156,000	GF	-	156,000	-	-	-	-	156,000	-	156,000
I-75 Monument Signs	222,480	GF	-	-	222,480	-	-	-	222,480	-	222,480
Three Oaks Parkway Monument Signs	156,000	GF	-	156,000	-	-	-	-	156,000	-	156,000
Ben Hill Griffin Monument Sign	80,340	GF	-	-	80,340	-	-	-	80,340	-	80,340
Corkscrew Road Monument Sign	80,340	GF	-	-	80,340	-	-	-	80,340	-	80,340
Via Coconut Point Landscape Improvements (Williams-Coconut)	2,999,400	GF	63,750	276,000	-	2,659,650	-	-	2,935,650	-	2,999,400
Ben Hill Griffin Pkwy Landscape Improvements	2,346,360	GF	-	130,000	-	2,216,360	-	-	2,346,360	-	2,346,360
I-75 Interchange Landscaping	1,701,000	FDOT	-	-	-	-	-	980,000	980,000	-	980,000
			GF	-	60,000	61,800	-	-	599,200	721,000	-
US41 Shoulder Landscaping	3,737,200	GF	-	-	-	-	-	-	-	3,737,200	3,737,200
Three Oaks Parkway Landscape Improvements (Excluding Brooks)	5,552,200	GF	-	-	-	-	-	-	-	5,552,200	5,552,200
Corkscrew Road Landscape Improvements (US- 41 to I-75)	4,064,300	GF	-	-	-	-	-	-	-	4,064,300	4,064,300
Williams Road Landscape Improvements	1,524,950	GF	-	143,000	1,381,950	-	-	-	1,524,950	-	1,524,950
Landscaping & Beautification Projects (730)			1,338,270	1,235,390	1,941,700	4,876,010	-	1,579,200	9,632,300	13,353,700	24,324,270
Parks & Recreation Projects (740)											
Estero on the River Master Plan	252,000	GF	-	252,000	-	-	-	-	252,000	-	252,000
Estero Community Park Expansion Master Plan	150,000	GF	-	150,000	-	-	-	-	150,000	-	150,000
Estero Community Park Expansion	11,317,790	CPI	-	118,700	-	-	-	-	118,700	-	118,700
		PIF	-	581,300	309,000	318,000	-	-	1,208,300	-	1,208,300
		Rd I	-	-	387,280	349,800	-	-	737,080	-	737,080
Estero on the River	4,729,080	GF	-	38,000	4,132,160	5,083,550	-	-	9,253,710	-	9,253,710
		GF	-	-	2,060,000	2,669,080	-	-	4,729,080	-	4,729,080
		PIF	-	-	-	-	-	-	-	-	-
Parks & Recreation Projects (740)			-	1,140,000	6,888,440	8,420,430	-	-	16,448,870	-	16,448,870

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Village of Estero
Fiscal Year 2020-2021
Capital Improvement Projects

	Budgeted Total Projects	Fund Source	Estimated Expended To Date	CIP Budget FY 20-21	CIP Budget FY 21-22	CIP Budget FY 22-23	CIP Budget FY 23-24	CIP Budget FY 24-25	5 Year Total Projects	CIP Budget Thereafter	Total Project Cost	
Stormwater Projects (750)												
Villages of Country Creek Bypass Swale Improvements	708,650	GF	-	192,000	516,650	-	-	-	708,650	-	708,650	
Dry Creek Bed Sediment Removal	440,460	GF	-	150,000	290,460	-	-	-	440,460	-	440,460	
Estero River Sediment Removal (Railroad to Sandy Ln)	807,950	GF	-	-	166,860	641,090	-	-	807,950	-	807,950	
Estero River Sediment Removal (West of US 41)	2,549,010	GF	-	30,000	37,080	-	2,481,930	-	2,549,010	-	2,549,010	
Trailside Drainage Improvements	1,187,900	GF	-	-	-	-	-	-	-	1,187,900	1,187,900	
Villagio-Estero Pkwy Drainage Improvements	1,624,200	Estero/Lee County	-	-	-	-	-	-	-	1,624,200	1,624,200	
US-41 Drainage Improvements Design (Williams-Corkscrew)	72,000	FDOT	-	-	-	-	-	-	-	72,000	72,000	
Stormwater Projects (750)			-	372,000	1,011,050	641,090	2,481,930	-	4,506,070	2,884,100	7,390,170	
Building Projects (760)												
Public Works Storage Facility	354,000	GF	-	-	-	-	-	-	-	354,000	354,000	
Village Hall	4,914,000	GF	-	-	-	-	-	-	-	4,914,000	4,914,000	
Performing Arts Center	20,000,000	GF	-	-	-	-	-	-	-	20,000,000	20,000,000	
Building Projects (760)			-	-	-	-	-	-	-	25,268,000	25,268,000	
Land Acquisitions (770)												
Christ Community Ministries (Williams Road)	3,000,000	PL/BD	280,000	-	-	-	-	-	-	-	280,000	
		CPI	857,551	-	-	-	-	-	-	-	857,551	
		Sale Proceeds	1,000,000	-	-	-	-	-	-	-	-	1,000,000
		RPI	862,449	-	-	-	-	-	-	-	-	862,449
School District of Lee County Property (Block Lane)	4,480,000	GF	-	-	-	-	-	3,718,400	3,718,400	-	3,718,400	
		PIF	-	-	-	-	-	761,600	761,600	-	761,600	
Driving Range Property (Williams Road)	3,500,000	GF	-	-	-	-	-	-	-	2,800,000	2,800,000	
		PIF	-	-	-	-	-	-	-	700,000	700,000	
River Oaks Preserve	900,000	PL/BD	-	-	900,000	-	-	-	900,000	-	900,000	
SUN Trail	30,000,000	GF	-	-	-	-	-	-	-	30,000,000	30,000,000	
Land Acquisitions (770)			3,000,000	-	900,000	-	-	4,480,000	5,380,000	33,500,000	41,880,000	
Projects Total			249,543,310	11,617,690	33,012,200	19,666,450	43,128,260	7,720,480	10,935,800	114,463,190	123,462,430	249,543,310
Less Lee County and Florida Dept of Transportation Projects			-	-	23,647,970	443,110	17,795,310	1,057,190	1,086,290	44,029,870	3,736,100	47,765,970
Less Other Governmental Entity Participation on Village Projects			-	11,617,690	9,364,230	19,223,340	25,332,950	6,663,290	9,849,510	70,433,320	119,726,330	201,777,340
Less Developer Contributions			-	766,000	2,330,490	-	-	-	980,000	3,310,490	-	4,076,490
Total Capital Projects			10,851,690	10,851,690	6,059,140	18,654,780	25,332,950	6,663,290	8,869,510	65,579,670	118,871,930	195,303,290

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Village of Estero
Fiscal Year 2020-2021
Capital Improvement Projects

	Fund Source	Estimated Expended To Date	CIP Budget FY 20-21	CIP Budget FY 21-22	CIP Budget FY 22-23	CIP Budget FY 23-24	CIP Budget FY 24-25	5 Year Total Projects	CIP Budget Thereafter	Total Project Cost
<i>Capital Projects By Funding Source</i>										
General Fund	GF=	7,593,690	3,044,660	9,529,910	13,824,330	2,983,990	4,317,600	33,700,490	111,696,930	152,991,110
Gas Tax Funds	GT=	-	570,000	721,000	335,170	490,500	-	2,116,670	1,233,700	3,350,370
Road Impact Fees	Rd I=	258,000	1,744,480	7,194,870	10,855,450	3,188,800	3,790,310	26,773,910	5,241,300	32,273,210
Community Park Impact Fees	CPI=	857,551	118,700	-	-	-	-	118,700	-	976,251
Regional Park Impact Fees	RPI=	862,449	-	-	-	-	-	-	-	862,449
Park Impact Fees	PIF=	-	581,300	309,000	318,000	-	761,600	1,969,900	700,000	2,669,900
Sale of Surplus Property Proceeds	Sale Proceeds=	1,000,000	-	-	-	-	-	-	-	1,000,000
Public Land/Bonus Density	PL/BD	280,000	-	900,000	-	-	-	900,000	-	1,180,000
Total Capital Projects		10,851,690	6,059,140	18,654,780	25,332,950	6,663,290	8,869,510	65,579,670	118,871,930	195,303,290

Cumulative Allocation to Reserves

5,922,300

Number of months of operating expenditures accumulated

12.0

Village of Estero
Fiscal Year 2020-2021
Capital Improvement Projects

Account	Project	FY 20-21	Description of Project	Impact on Operating Cost
300-700-5416301	Estero Parkway Improvements	3,186,560	Road resurfacing, drainage lighting and landscaping improvements along Estero Parkway from US-41 to Three Oaks Parkway.	Annual maintenance costs estimated to be \$350,000
300-700-5416311	Corkscrew Road Widening	300,000	Lee County will be widening Corkscrew Road east of Ben Hill Griffin Parkway. Village to fund design and construct of street lighting, landscaping and pedestrian enhancements along Corkscrew Road from East of Ben Hill Griffin to Village limits.	Increase yet to be determined
300-700-5416310	River Ranch Road Improvements	310,000	Roadway, drainage and bicycle/pedestrian improvements along River Road	Increase yet to be determined
300-700-5416370	Via Coconut Pt Street Lights	205,200	Install street lights along Via Coconut Point from Williams Road to Coconut Road	Increase yet to be determined
300-700-5416371	Williams Rd Street Lights	57,000	Install street lights along Williams Road from Via Coconut Point to Three Oaks Parkway.	Increase yet to be determined
300-700-5416372	River Ranch Rd Street Lights	30,500	Install street lights along River Ranch Road	Increase yet to be determined
300-700-5416373	Broadway Ave East Street Lights	12,900	Install street lights along Broadway from US 41 to Sandy Lane	Increase yet to be determined
300-700-5416374	Sandy Lane Street Lights	28,600	Install street lights along Sandy Lane	Increase yet to be determined
Roadway Improvement Projects (700)		<u>4,130,760</u>	excludes Lee County funding for Lee County Projects	
300-710-5416303	Corkscrew Road-Estero Town Commons Signal	842,600	Design, permitting, and installation of a traffic signal on Corkscrew Road at Puente Lane which are expected to be reimbursed by the Developers.	No additional cost
300-710-5416302	US41-Pelican Sound Intersection Improvements	132,000	Design, permit, and construction of a traffic signal at the intersection of US-41 and Pelican Colony Blvd to be funded by adjacent developments.	No additional cost

Village of Estero
Fiscal Year 2020-2021
Capital Improvement Projects

Account	Project	FY 20-21	Description of Project	Impact on Operating Cost
300-710-5416304	Williams Road-Atlantic Gulf Drive Intersection (Walgreens)	300,000	Design and construct roadway intersection improvements on Williams Road east of US-41 to prevent illegal left turns out of the Walgreens parking lot and improve left turn vehicle stacking at US-41.	Increase yet to be determined
300-710-5416307	Coconut Road Intersection Study	117,000	Study the following Coconut Road intersection and prepare preliminary intersection designs considering additional turn lanes and 3 possible roundabouts at Coconut Shores, Meadowbrook, and El Dorado.	No additional cost
Intersection Improvements Projects (710)		<u>1,391,600</u>	excludes Lee County funding for Lee County Projects	
300-720-5416307	Coconut Rd Crosswalks	150,000	Install a crosswalk for pedestrian access to the sidewalk on the south side of the roadway at Old Meadowbrook Blvd and extend the existing sidewalk east of Coconut Shores to their back gate driveway located on FPL property.	No additional cost
300-720-5416308	Williams Road Bike-Ped Improvements	150,000	Design and construction of bicycle and pedestrian improvements along Williams Road which will provide a safe east/west corridor between two major north/south corridors, Via Coconut Point and Three Oaks Parkway.	Increase yet to be determined.
300-720-5416309	Intersection Safety Improvement Study	110,000	Prepare a study of bicycle and pedestrian safety at US-41 intersections and provide recommendations to improve safety.	Increase yet to be determined.
300-720-5416310	Sandy Lane Bike-Ped Improvements	438,780	Construct a shared use path along the east side of Sandy Lane from Corkscrew Road to Broadway East	Increase yet to be determined.
300-720-5416311	Broadway E Shared Use Path	245,700	Construct a shared use path and sidewalk along Broadway East from US-41 to Sandy Lane	Increase yet to be determined.
Bicycle and Pedestrian Improvements Projects (720)		<u>1,094,480</u>		
300-730-5416370	US 41 Landscaping Enhancement	114,790	Install landscaping within the US-41 medians.	Annual maintenance costs estimated to be \$297,000

Village of Estero
Fiscal Year 2020-2021
Capital Improvement Projects

Account	Project	FY 20-21	Description of Project	Impact on Operating Cost
300-730-5416369	US 41 FDOT Landscape Grant	199,600	Install landscaping in two areas along US 41 to include trees within the median and trees, shrub and ground cover along the shoulders.	Increase yet to be determined
300-730-5416373	US 41 Monument Signs	156,000	Install Village of Estero monument signs at both ends of US 41 in Estero.	Increase yet to be determined
300-730-5416374	Three Oaks Parkway Monument Signs	156,000	Install Village of Estero monument signs at both ends of Three Oaks Parkway in Estero.	Increase yet to be determined
300-730-5416375	Via Coconut Point Landscape Improvements (Williams-Coconut)	276,000	Master plan Via Coconut Point Landscaping and install landscaping from Coconut Road to Williams Road.	Annual maintenance costs estimated to be \$330,000
300-730-5416376	Ben Hill Griffin Pkwy Landscape Improvements	130,000	Design and install additional landscaping along Ben Hill Griffin Parkway which will provide traffic calming, shade for pedestrians and improve aesthetics.	Annual maintenance costs estimated to be \$200,000
300-730-5416377	I-75 Interchange Landscaping	60,000	Florida Department of Transportation (FDOT) is scheduled to design, permit and install landscaping at the Corkscrew Road Interchange with the Village funding enhanced landscaping above what is typically provided by FDOT.	Maintenance of the I-75 landscaping and irrigation is expected to be handled by FDOT.
300-730-5416380	Williams Road Landscape Improvements	143,000	Design and install landscaping along William Road from Via Coconut Point to Three Oaks Parkway.	Annual maintenance costs estimated to be \$84,000
Landscaping & Beautification Projects (730)		<u>1,235,390</u>		
300-740-5726301	Estero on the River Master Plan	252,000	Prepare Master Plan for the Estero on the River property.	No additional maintenance will be required as a result of this master plan.
300-740-5726302	Estero Community Park Expansion Master Plan	150,000	Prepare master plan for potential park improvements on Estero Community Park property, School District property and potential additional land purchases.	No additional maintenance will be required as a result of this master plan.
300-740-5726303	Estero Community Park Expansion	738,000	The exact extent of park improvements are not yet know and will be determined during the Estero/School/Park Master Plan.	Increase yet to be determined.
Parks & Recreation Projects (740)		<u>1,140,000</u>		

Village of Estero
 Fiscal Year 2020-2021
 Capital Improvement Projects

Account	Project	FY 20-21	Description of Project	Impact on Operating Cost
300-750-5376302	Villages of Country Creek Bypass Swale Improvements	192,000	Modify the swale around Villages at County Creek to increase the amount of water that flows around the community and bypasses the relatively narrow section of the Estero River that runs through the community.	Increase yet to be determined.
300-750-5376303	Dry Creek Bed Sediment Removal	150,000	Remove sediment from a dry river bed that historically connected the North and South Branches of the Estero River to reduce water levels within the North Branch.	Increase yet to be determined.
300-750-5376310	Estero River Sediment Removal (West of US 41)	30,000	Remove sediment that has built up in the Estero River west of US41.	No recurring operating costs
Stormwater Projects (750)		<u>372,000</u>		

Village of Estero
Fiscal Year 2020-2021
Personnel Summary

No staffing level changes are budgeted for 2020-2021.

	Full Time Employees			Part Time Employees ¹			Contract Full Time Equivalent		
	Approved 2018-2019	Approved 2019-2020	Budgeted 2020-2021	Approved 2018-2019	Approved 2019-2020	Budgeted 2020-2021	Approved 2018-2019	Approved 2019-2020	Budgeted 2020-2021
<i>General Fund Cost Centers:</i>									
Village Council	-	-	-	-	-	-	-	-	-
Village Manager	3.0	3.0	3.0	-	-	-	-	-	-
Village Attorney	-	-	-	-	-	-	-	-	-
Village Clerk	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-
Finance	1.0	1.0	1.0	3.0	3.0	3.0	-	-	-
Community Development									
Development Services	2.0	2.0	2.0	-	-	-	1.0	1.0	1.0
Planning, Zoning & Development	-	-	-	1.0	1.0	1.0	3.0	3.0	3.0
Code Compliance	-	-	-	-	-	-	1.0	1.0	1.0
Animal Control	-	-	-	-	-	-	-	-	-
Public Works									
Physical Environment/Natural Resources	-	-	-	-	-	-	-	-	-
Transportation	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-
Information Technologies	-	-	-	-	-	-	1.0	1.0	1.0
Law Enforcement	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
General Government Operations	-	-	-	-	-	-	-	-	-
Disaster Services	-	-	-	-	-	-	-	-	-
Total General Fund	8.0	8.0	8.0	6.0	6.0	6.0	6.0	6.0	6.0
Building Permit Fees Fund	-	-	-	-	-	-	6.5	6.0	6.0
Total Special Revenue Fund	-	-	-	-	-	-	6.5	6.0	6.0
Debt Service Fund	-	-	-	-	-	-	-	-	-
Total Debt Service Fund	-	-	-	-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-	-	-	-
Total Capital Projects Fund	-	-	-	-	-	-	-	-	-
Total Governmental Funds	8.0	8.0	8.0	6.0	6.0	6.0	12.5	12.0	12.0
Total Full Time Equivalent Positions	8.0	8.0	8.0	3.0	3.0	3.0			
									11.0

¹ Part time employees represent 1/2 of a Full Time Equivalent position.

Village of Estero
Fiscal Year 2020-2021
Department and Fund Structure

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. Cost centers have been established by staff to provide financial reporting in a manner consistent with Florida State Chart of Accounts and the operational structure of the Village.

The budget message on page 11 lists the operational areas of the Village in the manner of a Organization Chart. The prior page lists the personnel summary per cost center and fund. The chart below identifies the accounting function (or fund) for which they are responsible. This information may assist in understanding the overall structure of the Village.

	<u>General Fund</u>	<u>Building Permit Fee Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Fund</u>
<i>Community Development Department:</i>				
Development Services	X			
Planning, Zoning & Development	X			
Code Compliance	X			
Building Permit Fees		X		
<i>Non-Department Cost Centers:</i>				
Village Council	X			
Village Manager	X	X	X	X
Village Attorney	X			
Village Clerk	X			
Finance	X		X	
Animal Control	X			
Public Works				
Physical Environment/Natural Resources	X			
Transportation	X	X	X	X
Information Technologies	X			
Law Enforcement	X			
Parks & Recreation	X			
General Government Operations	X			
Disaster Services	X			

Village of Estero, Florida
Fiscal Year 2020-2021
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 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 department and fund structure are outlined on page 73.

Fund Structure

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 2020-2021 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 Village's annual budget is legally adopted for the following governmental funds:

Major Governmental 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 *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.

Non-Major Governmental Funds:

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 and is budgeted as a Special Revenue Fund.

The *Debt Service Fund* accounts for the resources that are restricted, committed or assigned for the payment of principal and interest for loans and other long-term debt issuances.

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



Village of Estero, Florida
Fiscal Year 2020-2021
Financial Policies

Basis of Budgeting

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 audited 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.

Procurement Policy¹

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 the Village Manager as well as Village Council.

¹ *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.

Fund Balance Policy²

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.

² *Adopted October 19, 2016*

Building Code Enforcement Fund Balance

Per Florida Statute 553.80(7)(a) a local government may not carry forward an amount exceeding the average of its operating budget for enforcing the Florida Building Code for the previous 4 fiscal years and the Village is in compliance.



Village of Estero, Florida
Fiscal Year 2020-2021
Financial Policies

Reserve Policy ³

Ordinance 2019-01 was adopted providing a reserve policy which established an Operating Reserve, Litigation Reserve and Major Road Maintenance Reserve.

Requirements are included for accumulation, use and replacement of funds when applicable.

Intended reserve levels are as follows:

- (a) Operating Reserve at 12 months of budgeted operating expenses;
- (b) Litigation Defense Reserve at \$670,000; and
- (c) Major Road Maintenance Reserve with an annual contribution of \$300,000.

³ Adopted January 9, 2019

Investment Policy ⁴

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 in s. 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.

⁴ Adopted October 19, 2016

Capitalization Policy ⁵

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	\$50,000
Infrastructure	\$50,000

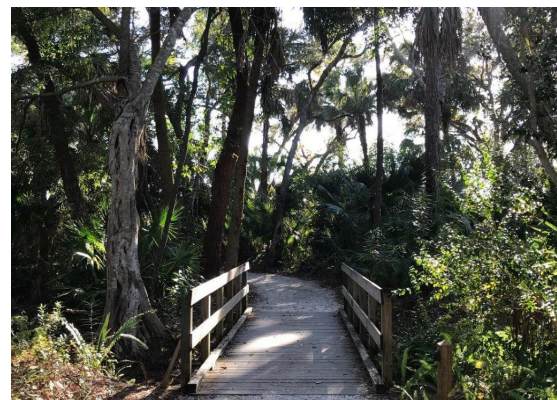
⁵ Adopted October 21, 2015

Capital Expenditures/Capital Outlay

Capital outlay accounts include nonrecurring expenditures for capital assets in excess of \$5,000 with a useful life in excess of one year and are budgeted by cost centers or fund.

Fiscal year 2020-2021 includes \$10,000 in nonrecurring capital expenditures for computer equipment which will not have a significant impact on current or future operating budgets nor the services the Village provides.

For a summary of capital expenditures/capital outlay by project type and fund, see individual fund information beginning on page 40.



Village of Estero, Florida
Fiscal Year 2020-2021
Financial Policies

Capital Improvement Program Policy ⁶

The Village shall adopt an annual Capital Improvement Program (CIP) which includes five years of future capital.

The Village will determine the most prudent financial method for acquisition of new capital. When possible the Village shall use accumulated funds to purchase or construct capital projects.

A capital improvement project is defined as a major construction, expansion, renovation, purchase, or major repair/replacement of buildings, streets or other physical structure which has an estimated cost of \$50,000 or more and a life of at least three years.

A detailed 5-year capital improvement program is included in the Capital Projects Fund which begins on page 63 and includes a summary of CIP expenditures by major project type. Also provided for each CIP project is the impact on current and future operating budgets beginning on page 68.

⁶ *Adopted December 31, 2014*

Pension Liability Policy ⁷

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.

⁷ *Adopted December 31, 2014*

Debt Policy

It is the Village policy when issuing debt to engage the services of underwriters and financial advisors using the Request for Proposal (RFP) process outlined in the Village's procurement policy and the relative Consultants' Competitive Negotiation Act (CCNA) contained in Section 287.055, Florida Statutes.

The term of the debt is matched with the life of the asset being financed.

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.

All debt service requirements are fully funded and paid each year by the General Fund.

For fiscal year 2020-2021, the General Fund is projected to have a significant operating excess after funding annual required debt service and no impact on current operations is anticipated.

In addition to funding the annual required debt service, the General Fund has been able to accumulate from operating surplus an amount for debt reduction. This debt reduction accumulated over the last 2 years ending September 30, 2020 totals \$4,179,850. An additional annual amount of \$1,110,000 is budgeted for fiscal year 2020-2021 and is projected to be budgeted each fiscal year thereafter until the debt is fully satisfied. The debt reduction allocation is not anticipated to impact current operations.

For more information, see page 61 for details on the Village's debt level contained in the debt service fund.

VILLAGE CONNECTION



VILLAGE OF ESTERO PRESENTS ANNUAL BUDGET KEEPING TAXES LOW, RESERVES HIGH & CITIZENS INFORMED

The Village of Estero Council and Staff take pride in providing forward-thinking, efficient and transparent municipal operations. The recently approved annual budget reflects management that is both fiscally conservative and operationally nimble, enabling the Village to seize opportunities while maintaining a cost-efficient “government lite” model.

LOWEST TAXES IN SWFL

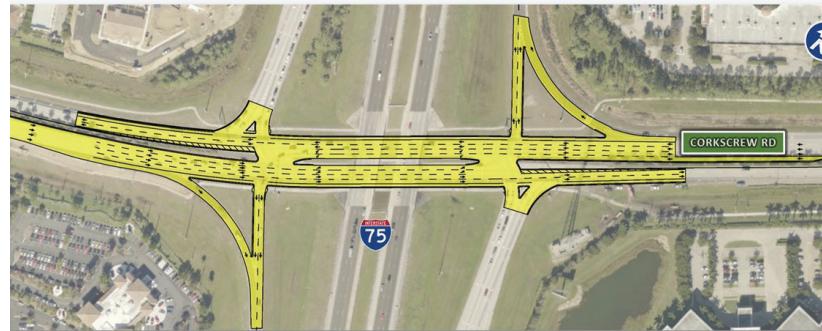
For Fiscal Year 2019-20 (which begins Oct. 1, 2019), the Village of Estero is again lowering the tax rate. It is now at 0.7726 mills (\$0.7726 per \$1,000 of assessed value), which is the lowest tax rate of any municipality in Southwest Florida.

HIGHEST RESERVES IN SWFL

While keeping taxes low, the Village also plans to increase its reserves by 9.2 percent. This means Estero will have a notable “safety net” of 12 months of operating expenses, the highest per-capita rate in Southwest Florida.

PAYING DOWN DEBT EARLY

The Village purchased 62 acres of land, along the Estero River, for \$26 million in early 2019. Estero anticipates paying off this debt several years early, via early payment set-asides, land sales, easement trades and grants.



GOVERNMENT LITE WORKS

The Village’s unique model of government lite continues to prove its merit. With a population of about 32,000 in Estero, the Village employs a staff of just 11 full-time equivalent employees (counting both full and part-time). This is the lowest per-capita rate in Southwest Florida.

BUDGET HIGHLIGHTS

- Total Revenues: \$20.2 million
- Total Expenditures: \$20.4 million
- Total Reserves: \$5.6 million (12 months of operating expenses)
- Debt Service Payment: \$1.4 million (plus an additional \$1.1 million in voluntary debt reduction funding)

CAPITAL IMPROVEMENT PROJECTS

The year ahead promises the beginning and completion of several notable projects:

- Corkscrew Road & I-75 Interchange Improvements — one year project by FDOT; beginning late 2019
- U.S. 41 Median Landscaping — six months; beginning Fall 2019
- Estero Parkway Improvements & Landscaping — six months; beginning Fall 2019
- Bike & Pedestrian Master Plan — to be finalized Fall 2019



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

STEVE SARKOZY/VILLAGE MANAGER 239-221-5031 • CAROL SACCO/EXECUTIVE ASSISTANT TO VILLAGE MANAGER 239-221-5035
9401 CORKSCREW PALMS CIRCLE • 2ND FLOOR • ESTERO, FLORIDA 33928 • 239.221.5035 PHONE • 239.494.5343 FAX • EMAIL: INFO@ESTERO-FL.GOV

VILLAGE CONNECTION



SAVE THE DATE FOR LIGHT UP ESTERO!



Estero, Old Saint Nick teams up with Estero Fire Rescue to make his arrival via firetruck. Children excitedly cheer when they hear the sirens approaching!

In the spirit of holiday giving, guests are invited to bring nonperishable food or canned goods for distribution through the Interfaith Charities of South Lee food pantry.

For more information on sponsorship opportunities or other activities, contact Light Up Estero co-chairs Meagan Pierce at (239)317-3247 or Christen Pittman at (239)203-7562.

The Village of Estero is again partnering with Rotary Club of Estero to welcome the holiday season with a community event to "Light Up Estero!" In its sixth year, this festive evening has become an annually anticipated celebration at Estero Community Park.

The free evening of festivities begins with children's activities and food trucks at 4:30 p.m. There will be a raffle for decorated holiday wreaths with proceeds going toward scholarships for five Estero High School students. Sponsorships and donations will also support scholarships.

The official program kicks off at 5:30 p.m. and will include live holiday music. Everyone is invited to sing along! Among the performers will be the adorable New Horizons Children's Choir, singing familiar holiday tunes, and the talented Estero High School Jazz Band.

Guests are welcomed to bring lawn chairs and blankets. Plan to enjoy a festive evening with your Estero neighbors as the community gathers for some holiday cheer.

The evening always culminates with lighting of the Christmas tree and a visit from Santa and Mrs. Claus. With the lack of snow in

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*Save the Date
for Light Up Estero!*
Date: Saturday, December 7th
Time: 4:30 p.m. to 6:30 p.m.
*Place: Estero Community Park,
9200 Corkscrew Palms Blvd.*
*More info: (239) 221-5035 or
www.estero-fl.gov*



The Village of Estero

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VILLAGE CONNECTION



YEAR IN REVIEW: 2019

*AS WE APPROACH THE END OF THE YEAR, THERE IS MUCH TO CELEBRATE IN THE VILLAGE OF ESTERO!
HERE ARE SOME HIGHLIGHTS FROM THE VILLAGE'S MANY ACCOMPLISHMENTS IN 2019.*

KEEPING TAXES LOW & RESERVES HIGH

For Fiscal Year 2019-20, the Village of Estero lowered its tax rate to 0.7726 mills, which is the lowest tax rate of any municipality in Southwest Florida. While keeping taxes low, the Village also plans to increase its reserves by 9.2 percent. This means Estero will have a notable "safety net" of 12 months of operating expenses. Adding to the Village's excellent fiscal health, full reimbursement has been received for expenses related to Hurricane Irma.

CAPITAL IMPROVEMENT PROJECTS

There are several notable projects currently underway within the Village:

- Corkscrew Road & I-75 Interchange Improvements by FDOT
- U.S. 41 Median Landscaping
- Estero Parkway Improvements & Landscaping



IMPROVED CUSTOMER SERVICE

The Village of Estero website, www.estero-fl.gov, now features an easy-to-use, all-inclusive, online system for customer efficiency. Services available on this user-friendly system include:

- Applying for a building permit
- Requesting a rezoning
- Seeking a public record
- Getting help with a drainage, road or landscaping issue
- Providing a general comment

STORMWATER MASTER PLAN

The Village of Estero's first Stormwater Master Plan represents the completion of a more than two-year long process to improve our understanding of how stormwater functions within and surrounding Estero. As a result, several projects have been completed in 2019 to improve water flow and drainage throughout the Village.

PARKS, RECREATION AND OPEN SPACE MASTER PLAN

Several notable projects have been undertaken as a result of the Village's first Parks, Recreation and Open Space Master Plan:

- New pedestrian pathways and bike lanes along Estero Parkway
- Acquisition of the Estero River property north of Corkscrew Road for preservation of river frontage
- Collaboration with Lee County Public School District on projects to improve community education & recreation

NEW FLOOD MAPS

You may have been able to save money on your homeowners insurance this year, thanks to newly updated FEMA flood zone maps. Access flood map information about any property in the Village of Estero by going to: <http://estero-fl.gov/flood-insurance-is-important-for-all>.



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

Village Connection



Save the Date To Celebrate! Estero's 5th Anniversary



Set up a blanket or lawn chairs to enjoy the afternoon at Estero Community Park with your family, friends and neighbors. Everyone living, working or playing in Estero has reason to celebrate!



*Save the Date to Celebrate
Estero's 5th Anniversary!*

Date: March 21, 2020
Time: 11:30 a.m. to 2:30 p.m.
Place: Estero Community Park,
9200 Corkscrew Palms Blvd.

More Info: (239) 221-5035 or www.estero-fl.gov

Get ready to celebrate as Estero turns five! The outstanding quality of life our residents enjoy stems from the efforts of many dedicated citizens throughout the years. Estero voters overwhelmingly supported incorporation through a referendum on the November 2014 ballot. The Village of Estero was officially incorporated on Dec. 31, 2014, and swore in its first Village Council members on March 17, 2015.

To commemorate all that has happened in the five years since, the Village will host a community celebration in the park on March 21, 2020. This joyous afternoon will include live entertainment by popular Southwest Florida musical duo Billy Dean and Dawn. This Estero couple combines Dawn's impressive ability to blend her classical training and popular style with Billy Dean's talents on keyboard and saxophone.

Many community organizations have contributed to the success of Estero and will be recognized during the celebration. The Village benefits from partnerships and collaboration with the business community, civic organizations, local schools, churches and other philanthropic groups.

Food trucks will offer an assortment of tasty food and beverage choices, and there will be activities for the kids.



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The Village of Estero

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9401 CORKSCREW PALMS CIRCLE • 2ND FLOOR • ESTERO, FLORIDA 33928 • 239.221.5035 PHONE • 239.494.5343 FAX • EMAIL: INFO@ESTERO-FL.GOV

VILLAGE CONNECTION



ESTERO'S LEAN MANAGEMENT DELIVERS HIGH VALUE TO RESIDENTS

At the founding of Estero five years ago, one of the promises of its leaders was to operate the Village's government efficiently and use taxpayer money wisely. The Village has kept that promise. Residents of Estero now enjoy the lowest tax rate in Southwest Florida while receiving a high level of service.

The Village of Estero has just 11 full-time equivalent employees (consisting of eight full-time employees and six part-time employees), which is significantly less than other municipalities of its size. This "government lite" system of operation works through public and private partnerships. Employees fill key roles in Village Administration, Community Development and Public Works. Other critical functions, such as infrastructure maintenance, utilities and disaster response, are contracted with reliable partners, both public and private.

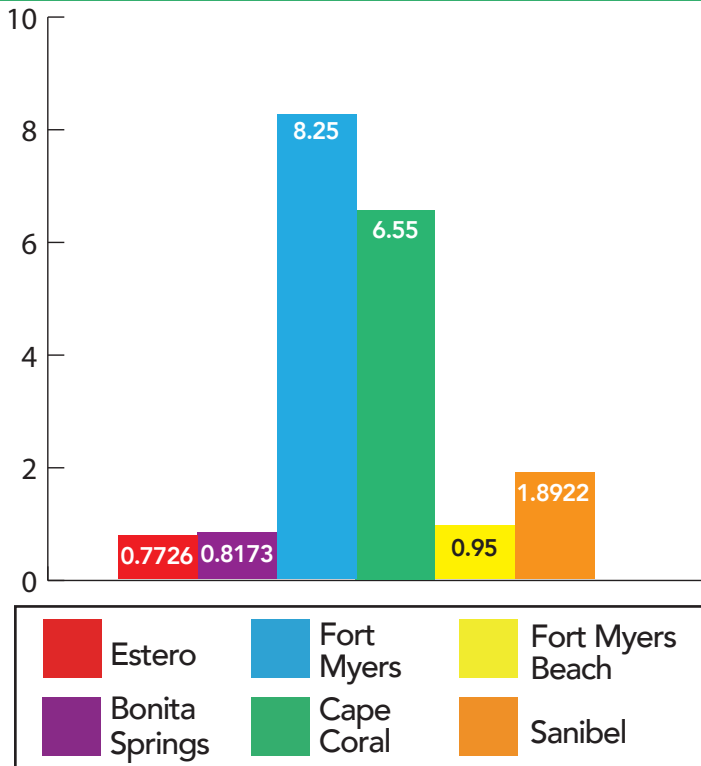
For example, the Village contracts with Lee County and the State of Florida to provide drainage and other services. Private companies provide functions like road and landscaping maintenance, electricity, cable and internet services. Both private and public partners are enlisted to provide garbage

collection and clean drinking water. Estero Community Park is owned and operated by Lee County.

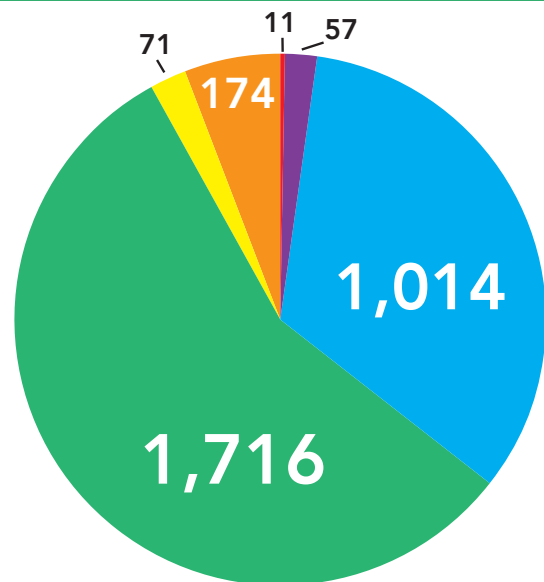
The Village's main area of administration is in Community Development, which coordinates land use, zoning, site development and permitting. Two boards of professionals work with Village staff to ensure new construction is aligned with the Village's land use policies. The Design Review Board (DRB) is responsible for reviewing architectural and landscaping appearance of new developments. The Planning and Zoning Board (PZB) is responsible for conducting all public hearings on zoning approval requests and making recommendations to the Village Council.

Through its many strategic partnerships, the Village of Estero continues to provide high value to its citizens, who enjoy low taxes and an exceptional quality of life. Additionally, the Village of Estero maintains strong operating reserves to cover 12 months of operating expenses — the highest level of reserves in the region.

TAX RATE BY CITY (LEE COUNTY)



FULL TIME EQUIVALENT (FTE) EMPLOYEES



To receive the latest information about Village projects and community activities, go to the Village website and subscribe at estero-fl.gov

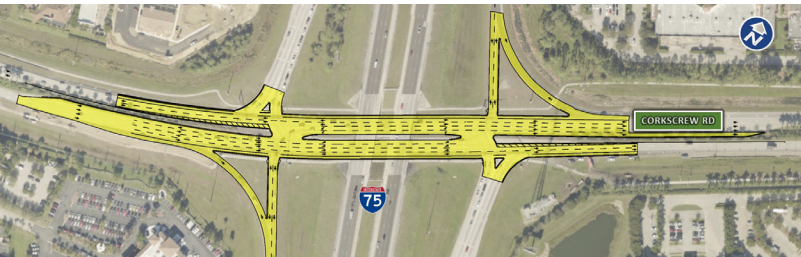
*Cape Coral and Fort Myers operate their own police and fire departments, and Sanibel has its own police department. Estero, Bonita Springs and Fort Myers Beach contract with Lee County for police services. Estero, Bonita Springs, Fort Myers Beach and Sanibel are served by independent fire districts.

The Village of Estero

VILLAGE CONNECTION



WHAT IS THE CAPITAL IMPROVEMENT PLAN AND WHY SHOULD YOU PARTICIPATE?



What do you think Estero needs most? All Estero citizens are encouraged to make their voices known as participants in the Capital Improvement Plan (CIP) process. It all begins with a Village Council workshop on March 4. This is the first opportunity to learn about the preliminary capital improvement options for fiscal year 2020-21.

Several projects are up for consideration in the coming year:

- Corkscrew Road (east of Ben Hill Griffin Parkway) — Widen to four lanes, add street lights, add substantial landscaping
- River Ranch Road — Address traffic issues around Estero High School, add sidewalks and/or bicycle paths, implement drainage improvements

Landscaping Improvement Projects

- Via Coconut Point (Coconut Road to Williams Road)
- Ben Hill Griffin Parkway (Corkscrew Road to Estero Parkway)

Bicycle/Pedestrian Improvement Projects

- Williams Road (Via Coconut to Three Oaks Parkway) — Add sidewalks and/or bicycle paths
- Sandy Lane — Construct a shared use path along the east side of the road
- Broadway East (US 41 to Sandy Lane) — Construct a shared use path and sidewalk

Estero Community Park Expansion:

- A combination of sports fields and courts
- Restroom facilities
- Walking paths
- Landscaping
- Water management facilities



Estero on the River Master Plan Development

- Planning process to understand project alternatives and the best possible use of the Village's recently purchased land along the Estero River (east of Koreshan State Park)

Branding Projects

Installation of monument signs at significant entry points to the Village of Estero:

- U.S. 41 (north and south)
- Three Oaks Parkway (north and south)
- I-75/Corkscrew Road Interchange (both directions)
- Ben Hill Griffin Parkway (intersection at Estero Parkway)
- Corkscrew Road at the eastern boundary of the Village of Estero (eastern edge of The Preserve)

Street Light Projects

- Via Coconut Point (Williams Road to Coconut Road)
- Three Oaks Parkway (Corkscrew Road to Williams Road)

Drainage Improvement Projects

- Villages at Country Creek — Modify the swale around the Villages of Country Creek near the north branch of the Estero River to reduce flooding in the area
- Dry Creek Bed Sediment Removal — Remove sediment from the dry riverbed that historically connected the north and south branches of the Estero River (west of the Villages at Country Creek) and reconnect these river branches. This will reduce water levels in the North Branch, thereby reducing flooding in nearby communities.

Be a part of the process!

Help Estero Village Council members prioritize capital improvements so they can finalize a plan and set a schedule for completion. In addition to the March 4 workshop, a community open house will be happening later this month. Details will be announced via the Village website. You can also stay informed by signing up for Village of Estero emails.

A web page dedicated to the Capital Improvement Plan may be accessed at <https://estero-fl.gov/CIP>. All potential projects will be listed with cost estimates and probable sources of funding.

Village Council will vote on the final Capital Improvement Plan in April. Residents are encouraged to participate in this important process which sets the course for improvements in our community.

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The Village of Estero

VILLAGE CONNECTION



RESPOND NOW FOR THE 2020 CENSUS!



By April 1, every home in Estero should have received an invitation to participate in the 2020 Census. You have three options for responding:

- ▶ Online — my2020census.gov
- ▶ By phone — 1-844-330-2020
- ▶ By mail — use addressed envelope provided

Census results have an impact on planning and funding for health clinics and highways, fire departments and disaster response, education programs such as Head Start and college tuition assistance, and so much more. Your participation is important to the Village of Estero as some state revenue is associated with the population number determined by the census.

Shaping Your Future

The results of the 2020 Census will help determine how hundreds of billions of dollars in federal funding flow into communities every year for the next decade. A complete and accurate count is critical for you and the Estero community, because the results of the 2020 Census will affect community funding, congressional representation and more.

The count is mandated by the Constitution and conducted by the U.S. Census Bureau, a nonpartisan government agency. The 2020 Census counts the population in all 50 states, the District of Columbia, and five U.S. territories (Puerto Rico, American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands).

The census provides critical data that lawmakers, business owners, teachers and many others use to provide daily services, products and support for you and our community. Every year, billions of dollars in federal funding go to hospitals, fire departments, schools, roads and other resources based on census data.

The results of the census also determine the number of seats each state will have in the U.S. House of Representatives, and they are used to draw congressional and state legislative districts.

And it's in the Constitution: Article 1, Section 2, mandates that the country conduct a count of its population once every 10 years. The 2020 Census will mark the 24th time that the U.S. has counted its population since 1790.

Who To Count

If you are filling out the census for your home, you should count everyone who is living there as of April 1, 2020. This includes any friends or family members who are living and sleeping there most of the time. If someone is staying in your home on April 1, and has no usual home elsewhere, you should count them in your response to the 2020 Census. Please also be sure to count roommates, young children, newborns and anyone who is renting a space in your home.

How Can You Verify That Someone Is a Census Worker?

Census takers will visit homes in April to conduct quality check interviews, and then in mid-May to help collect responses. If someone visits your home to collect information for the 2020 Census, check to make sure that they have a valid ID badge, with their photograph, a U.S. Department of Commerce watermark and an expiration date. If you still have questions about their identity, you can contact your Regional Census Center to speak with a Census Bureau representative.

In May, census takers will begin visiting homes that haven't responded to the census to help ensure everyone is counted. These census takers are there to help, and they are legally bound to protect your information.

The best way to avoid a visit from a census taker is to fill out the 2020 Census questionnaire online, by phone or by mail as soon as you receive your invitation to participate.

Shape
your future
START HERE >

United States®
Census
2020

STILL HAVE QUESTIONS?

For more information, visit the 2020 Census website at <https://2020census.gov/> or contact the Regional Census Bureau in Atlanta, serving the southeastern U.S. including Florida, at 1-800-424-6974, which sets the course for improvements in our community.

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9401 CORKSCREW PALMS CIRCLE • 2ND FLOOR • ESTERO, FLORIDA 33928 • 239.221.5035 PHONE • 239.494.5343 FAX • EMAIL: INFO@ESTERO-FL.GOV

VILLAGE CONNECTION



CORONAVIRUS RESOURCES

As we continue to navigate through the challenges of the COVID-19 pandemic, the Village of Estero has created a Coronavirus web page to keep the community informed and up to date. Please bookmark this website: <https://estero-fl.gov/coronavirus/>. Check it often for current information and advisories from the State of Florida Department of Health, U.S. Centers for Disease Control and Prevention (CDC), Lee County Health Department and Lee Health. You may also sign up to receive Health Updates from the Village of Estero via email by subscribing at www.estero-fl.gov.

The Village's dedicated Coronavirus Resources page includes a map providing at-a-glance statistics on the number of new COVID-19 cases in the state of Florida each day. This map is searchable by county and illustrates the current trend of the curve. Also on the website, you will find general coronavirus resources, including Frequently Asked Questions, official recommendations, information about Lee Health TeleMedicine services and live tweets from Lee County, the CDC and Lee Health.

Please continue taking these precautions:

- Avoid close contact with sick people.
- Stay home if you are sick.
- Cover your cough or sneeze with a tissue, then throw the tissue in the trash.
- Avoid touching your face.
- Clean and disinfect frequently touched objects and surfaces.
- Wash your hands often with soap and water for at least 20 seconds.

What do I do if I feel sick?

If you have a fever or cough, you might have COVID-19. Please take the following precautions to safeguard your health and the health of those around you. If you have emergency warning signs like difficulty breathing, get medical attention right away.

- Call ahead before visiting your doctor or other medical care facility.
- Wear a face mask when you are around other people and before you enter a healthcare provider's facility.
- Isolate from family members and pets, and avoid sharing household objects like dishes, utensils, towels and bedding.
- Stay in touch with your medical care provider and follow their care instructions.

Lee Health TeleMedicine

For a limited time, Lee Health is offering TeleHealth services free of charge as a resource the community. See a doctor from your computer or mobile device. Lee TeleHealth is a phone call away and is available 24/7. More information can be found at <https://www.leehealth.org/our-services/telemedicine>.

Take the Pledge!

Visit: www.lee.gov/pledge

- To social distance when I need to leave my home for any reason.
- To stay home as much as possible.
- To practice proper handwashing techniques.
- Not to gather in groups of more than 10.
- To stay calm, stay kind and stay safe. For all of us.

More COVID-19 Resources

- World Health Organization: www.who.int/health-topics/coronavirus
- Centers for Disease Control and Prevention: www.cdc.gov/coronavirus
- State of Florida Department of Health: <https://floridahealthcovid19.gov/>
- Lee County: <https://www.lee.gov/covid-19/>
- Village of Estero: <https://estero-fl.gov/coronavirus/>

Call Center available 24/7: 1-866-799-6121

- State of Florida Department of Health Helpline: Call 1-866-779-6121 or email COVID-19@flhealth.gov

Filing for Unemployment Benefits

- Florida Reemployment Assistance: <https://connect.myflorida.com/Claimant/Core/Login.ASPX>



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9401 CORKSCREW PALMS CIRCLE • 2ND FLOOR • ESTERO, FLORIDA 33928 • 239.221.5035 PHONE • 239.494.5343 FAX • EMAIL: INFO@ESTERO-FL.GOV

VILLAGE CONNECTION



ESTERO COMMUNITY COMES TOGETHER DURING COVID-19

During this pandemic, each one of our citizens has had to adjust their lives and routines. Overwhelmingly, we have seen kindness, patience and perseverance prevail.

Expressions of gratitude for our local healthcare heroes have been demonstrated through notes of appreciation, encouraging posts on social media and even yard signs. We thank everyone who has been on the frontlines fighting COVID-19.

Essential workers also deserve our gratitude for going to work every day so we could buy groceries, pick up prescriptions and continue to enjoy government services like trash removal and mail delivery.

The School District of Lee County is full of heroes who had to rapidly adapt teaching models and programs. Our children's teachers have worked tirelessly to continue educating students virtually, and school nurses have been making and delivering "snack packs" for Lee Health clinicians and staff. Food service workers are providing "grab-and-go" meals, delivered by buses to designated pick-up locations—including Pinewoods Elementary—and working with 13 community partners.

At Estero High School, teacher Heather Morse organized a drive-thru parade to honor the school's administration, and the Estero Education Initiative Fund is honoring all 457 graduating seniors with yard signs in front of the school.

In our residential communities, charitable foundations are organizing virtual fundraisers to help struggling neighbors-in-need by sending extra support to local nonprofit organizations. Many businesses also have stepped up to help out. As a notable example, Lee Health Foundation has received \$100,000 from Suncoast Credit Union as part of the credit union's \$1 million total donation to help those affected by COVID-19 in three primary areas of need: healthcare, hunger and education.



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The Estero Chamber of Commerce has been busy helping small businesses find resources and assistance programs to keep their employees on payroll. Restaurants adapted to take-out only operations, and community members supported their local favorites by purchasing gift cards for later use. On an individual level, there are many stories of kindness — checking in on elderly neighbors and delivering groceries to those who can't get out.

Getting Back to Business

As we follow Gov. Ron DeSantis' "Safe. Smart. Step-by-step" plan toward resuming "normal" activities, and Lee County begins to reopen public parks, beaches, restaurants and retail operations, remember to continue using best practices to stop the spread of COVID-19:

- Social distancing
- Staying home as much as possible
- Proper hand washing
- Limiting groups to less than 10
- Staying calm, kind and safe

Drive-thru COVID-19 Testing

If you are exhibiting symptoms of coronavirus, you may visit the Lee County drive-thru, community-based COVID-19 testing site at the CenturyLink Sports Complex.

- Hours: 9 a.m. to 5 p.m., 7 days a week
- Address: 14100 Ben C. Pratt/Six-Mile Cypress Pkwy., Ft. Myers
- No appointment, doctor's note or prescription required
- Testing available to anyone over 18, valid photo ID required
- Wear a face mask; you must cover your mouth for the nasal swab.
- Your vehicle must have working windows; doors must stay closed at all times.
- Be patient, and be kind! Keeping workers safe is important.

Quest diagnostics also has opened two drive-thru testing sites. The closest is in the Walmart Parking lot at 4770 Colonial Blvd., Ft. Myers. Unlike the county's testing site, appointments are required. You must first qualify for COVID-19 screening before scheduling an appointment at www.MyQuestCOVIDTest.com.

More resources for residents:

- <https://estero-fl.gov/coronavirus/>
- <http://www.leegov.com/covid-19/resident>

Stay safe, Estero!



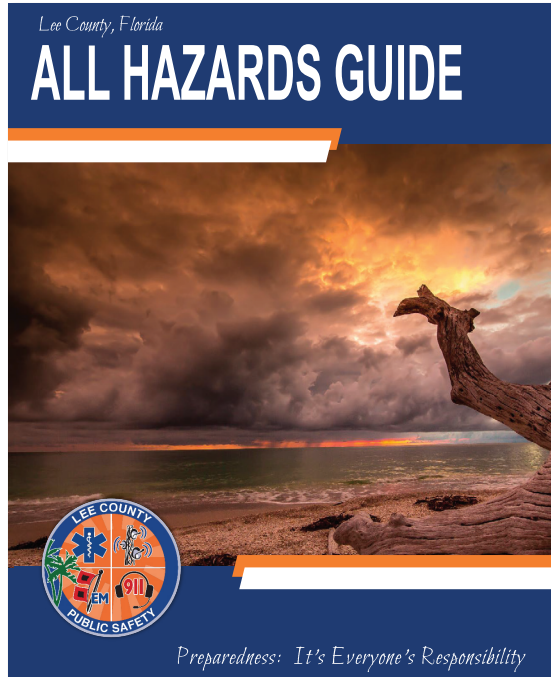
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9401 CORKSCREW PALMS CIRCLE • 2ND FLOOR • ESTERO, FLORIDA 33928 • 239.221.5035 PHONE • 239.494.5343 FAX • EMAIL: INFO@ESTERO-FL.GOV

VILLAGE CONNECTION



HURRICANE SEASON IN SWFL BE PREPARED!



Hurricane season is now upon us and runs through November 30. It is important for residents to be mindful of ways to protect themselves and their families in the event of hurricane or tropical storm activity affecting our area. Everyone should make an emergency supply kit and create a family emergency plan BEFORE a storm is approaching.

Get Prepared

- Find your evacuation zone and other disaster prep information (including a Family Emergency Plan) at: www.leegov.com/publicsafety/emergencymanagement.
- View and download Lee County's All Hazards Guide online or request a printed copy by calling (239)533-0622. This document is packed with useful information pertaining to all types of emergencies: hurricanes/tropical storms, flooding events, lightning storms, tornadoes, wildfires, acts of terrorism and more. The All Hazards Guide also includes generator safety precautions, a map of evacuation zones, a list of shelters and contact information for Lee County emergency service agencies.

Sign Up for Emergency Alerts

- Register for email alerts on the Village of Estero website: <https://estero-fl.gov/>
- Get the LeePrepares app on Google Play or the App Store.

- Sign up for AlertLee at: <http://www.alertlee.com>
- Sign up even if you are only here seasonally... it is important to stay informed!
- Residents will receive personalized messages for Estero!
- You may enter multiple phone numbers and emails for maximum protection.
- Sign up for all weather notifications!

Prepare an Emergency Supply Kit

- Everyone should have an emergency supply kit with enough supplies to last at least three days without power.
- Personal Items: bedding, clothing, rain gear, hygiene products, medications, etc.
- Food Service Needs: drinking water, nonperishable food, manual can opener, lighter/matches, outdoor camp stove or grill (with fuel), cooler, etc.
- Miscellaneous Items: spare keys, important papers, keepsakes, cash/credit cards, maps/evacuation info, etc.
- Basic Safety Equipment: weather radio, first aid kit, battery powered radio, flashlights, whistle, etc.
- Basic Tools: hammer, pliers, screwdrivers, basic hardware, tarps, duct tape, work gloves, etc.
- Sanitation/Clean Up Supplies: bleach, other cleaners, water, rubber gloves, broom, mop, rags, garbage bags, buckets, toilet paper, wet wipes, hand sanitizer, etc.
- Pet Needs: water, carrier, food, comfort items, cleanup supplies, identification/immunization records, photos (in case of separation).

Make a Plan & Practice It

- Know your zone and determine other risk factors of your residence (homes in flood zones, manufactured homes and older homes are at greater risk).
- Prepare several evacuation and sheltering options for your family.
- Secure items in and around your home before tropical storm force winds arrive.
- Estero Fire Rescue will have sandbags available for those who need them.
- Take photos of your home's interior belongings.
- Be sure all family members know who to call and where to gather if separated.
- Inform family and friends in other locations about your evacuation plans.
- If you have special medical needs, or need transportation assistance, register with Lee County's Special Needs Program: Call (239)533-0640 or register online at www.leegov.com/publicsafety/emergencymanagement.

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VILLAGE CONNECTION



ESTERO'S FASCINATING PAST

While the Village of Estero was officially incorporated on Dec. 31, 2014, Estero's original founding was more than a century earlier.

Estero's story begins in the late 1800s with a German homesteader named Gustave Damkohler. It was he who named our village "Estero" — derived from the Spanish word "astillero" meaning "ship-buiding place." Damkohler renamed "Mosquito Creek" (as Estero River was then known) and also named the tiny village "Estero" — as well as his son, Estero Ostego Damkohler.

Estero's First Settlers

It was Gustave Damkohler who first invited religious leader Cyrus Teed to visit the potential "utopia" of Estero in 1894 and deeded his 300 acres to help Teed found a New Jerusalem on Southwest Florida swampland. Many of Teed's followers hailed from high society in Chicago. Members of the Koreshan Unity brought culture and industry to the area, operating a post office, printing press, sawmill, bakery, machine shop and performing arts hall. After Teed's death, the Koreshan Unity dwindled away, but several Koreshan descendants still live in the area. The Koreshans' legacy can be appreciated by visiting Koreshan State Park.

Other early settlers of Estero included a community of Portuguese fishermen who homesteaded on Mound Key; among them, the Alvarez, Fernandez, Soto and Leuttich families. These pioneers started the first, palm-thatched, one-room schoolhouse on the island. Locals lived off fresh-caught mullet, wild hog and citrus.



Boat on Estero River

By the 1930s, Estero residents could enjoy Mrs. Edith Trebell's tropical fruit and jelly shop and the Marshall Brothers citrus stand. Estero residents also patronized the general store on the Koreshan settlement for needed supplies. The Koreshan newspaper became an authoritative resource on botany. By many accounts, famed inventor Thomas Edison was a frequent visitor to the Koreshan settlement as he shared an interest in exotic plants.

Pioneer Life

The late Evelyn Leuttich Horne, who was born on a houseboat anchored at Mound Key in 1922 and was often quoted in newspaper articles on Estero's history, remembered both Edison and Henry Ford visiting her family's property in Estero. Her husband, George Horne, who was born on a citrus farm, helped start a volunteer fire department and became Estero's first fire chief.

Pioneer children attended the Estero Creek School, originally built in 1904 on Highlands Avenue, then reconstructed after damage from a hurricane in 1910. This schoolhouse operated until 1927 (when a larger schoolhouse was built on Broadway) and can be visited today as part of the Estero Historical Society's headquarters in Estero Community Park, which also includes a 1902 cottage originally owned by orange grower Frank Hall.

The schoolhouse served as a community center and was the first meeting place for Estero's oldest church, Estero United Methodist. Traveling ministers would come from Fort Myers by freight boat, while most parishioners came to church by horse-and-buggy.

Early Transportation

Before U.S. 41 was constructed, a wagon-rutted trail was all that connected Naples to Fort Myers. The railroad made its way through Estero in 1922, and the Tamiami Trail reached Estero by 1924. Florida Power & Light brought electricity to the area just after World War II.

For years, Estero had only a few hundred residents. Major development began in the late 1980s, and by 1990, Estero's population had reached 10,000. During the past 30 years, the village's population has tripled to more than 33,000 today.

Those interested in learning more about Estero's uniquely rich history may wish to visit the the Estero Historical Society website at www.esterohistoricalsociety.com.



Estero Post Office in old Koreshan Store

Early Industries

One early landowner and business operator was Daniel Floweree, a wealthy cattleman-turned-citrus-grower who employed many locals in his expansive groves. He is said to have been the largest citrus grower in the U.S. with about 60,000 trees.

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VILLAGE CONNECTION



GET INVOLVED IN THE BUDGET PROCESS!

COVID-19 Impacts Budget

Heading into the new fiscal year, revenues from the gas tax, municipal revenue sharing and the half-cent sales tax all are projected to be down from the prior year. Local taxes and fees also may continue to be impacted by COVID-19. In total, capital project funds have fallen about \$1.8 million short of the 2019-2020 estimated (pre-COVID) budget.

Taxes to Remain Low

Although revenues for the coming year are expected to be negatively impacted by the continuing COVID-19 crisis, Village Council has voted not to increase taxes. Strong operating reserves provide a “safety net” of more than 12 months of operating expenses. The Estero tax rate will not go above its current level of 0.7726, ensuring that Estero will continue to have the lowest tax rate in Southwest Florida.

Looking ahead to FY 2020-2021

Total revenues for the coming year are tentatively projected to be \$16.8 million, which is about \$3.5 million less than the previous year's budget. Despite reductions in revenue, the Village of Estero anticipates maintaining strong fiscal health in the year ahead. Capital projects funding is budgeted at \$6.3 million.

Roadway and landscaping improvements will continue along Estero Parkway, and Lee County plans to widen Corkscrew Road east of Ben Hill Griffin Parkway, with supplemental landscaping to be provided by the Village. River Ranch Road will get a bike/pedestrian path, and street lights will be added to sections of Via Coconut Point, Williams Road, River Ranch Road, Broadway Avenue and Sandy Lane. Several intersection improvements are planned in the coming year.



Estero Parkway landscaping

Continuing Concerns

The impacts of COVID-19 may continue to have negative effects on the economy. Taxable property values are anticipated to decline, and persistent unemployment would lower future sales and gas tax collections and may lead to foreclosures.

The Village of Estero has formed a contingency plan to counteract these potential economic impacts. Strong operating reserves of \$5.9 million are available to offset future revenue reductions. Village Council could also choose to delay non-time-sensitive capital projects or discontinue its annual debt prepayment funding of \$1.1 million.



Estero Parkway progress

Upcoming Budget Meetings:

- **Sept. 9 at 5:30 pm** — Tentative budget hearing including tax rate vote.
- **Sept. 23 at 5:30 pm** — Final budget hearing including tax rate vote.

Attend live: Village Council Chambers, 9401 Corkscrew Palms Circle. A Mask will be required to enter the building and seating will be limited.

Attend virtually: www.estero-fl.gov. Virtual comment cards are available on our website, so your voice can still be heard.

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Village of Estero, Florida
Fiscal Year 2020-2021
Glossary

Ad valorem taxes – A tax levied on the assessed value of real estate or personal property. This tax is also called property tax. Ad valorem taxes are the major source of revenue for state and municipal governments.

Appropriation - A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose for a limited period of time.

Beginning Fund Balance – The Ending Fund Balance of the previous period. (See Ending Fund Balance.)

Budget - An itemized summary of estimated revenues and projected expenses for a given time period. The Village of Estero adopts a budget each year for the twelve months between October 1 and September 30. Florida Statutes require the Village Council to approve its budget at the second of two public hearings.

Capital Expenditures – Expenditures used to purchase capital assets such as furniture and equipment with a life expectancy of more than one year and a unit cost of \$5,000 or more.

Capital Improvement Program (CIP) - A CIP is a systematic plan for providing infrastructure improvements within a prioritized framework over a fixed period of time. Estero's CIP is based on a five-year period of time.

Cost Center – A unit of operation created to provide financial reporting in a manner consistent with Florida State Chart of Accounts and the operational structure of the Village.

Debt Service – The amount of interest and principal that the Village must pay each year on long-term and short-term debt.

Department – A major administrative unit of the Village with overall management responsibility for a service or an operation or for a group of related operations.

Ending Fund Balance – Funds carried over at the end of a fiscal year. Within a fund, the revenue on hand at the beginning of a fiscal year, plus revenues and other sources of funds received during the year, less expenses and other uses of funds equals ending fund balance. These funds may be committed or assigned for a particular purpose.

Fiscal Year - A time period designated for recording financial transactions. The Village of Estero's fiscal year runs from October 1 through September 30.

Full-Time Equivalent (FTE) – One position funded for a full year. A full-time employee working 40 hours per week equals one FTE; a part-time employee working 20 hours a week equals .5 FTE.

Functions – Expenditure classifications according to the principal purposes for which expenditures are made. Estero's functional expense categories are mandated by state law.

Fund - A fund is a grouping of related accounts that is used to maintain financial control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Generally Accepted Accounting Principles (GAAP) – Generally Accepted Accounting Principles (GAPP) consist of the rules, procedures, and conventions that define accepted practices at a given time and which organizations use to compile their financial statements. They include broad guidelines as well as detailed procedures. Much of GAAP is issued in codified form by the Government Accounting Standards Board (GASB).

Village of Estero, Florida
Fiscal Year 2020-2021
Glossary

General Fund – The principal fund of the Village used to account for resources traditionally associated with government, which are not legally or by sound financial management to be accounted for in another fund.

Impact Fees – Charges imposed by governments against new development as a total or partial reimbursement for the cost of supporting specific new demands on a given service.

Intergovernmental revenue – Funds received from federal, state and local governments in the form of grants, shared revenues and payments in lieu of taxes.

Just Assessed value – The dollar value assigned to real or personal property for purposes of assessing taxes. Estero’s assessed values are determined by the Lee County Property Appraiser.

Millage (Mill) – A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Millage Rate – The millage rate is the number of mills of tax assessed against assessed property value. Example: For a property having a taxable assessed value of \$500,000, a millage rate of 2.5000 generates \$1,250.00 in tax to be paid.

Operating Budget – A balanced financial plan for providing governmental programs and services for a one-year period.

Personnel Services – All costs related to compensating employees including salaries and benefits.

Reserve – An amount set aside for a specific purpose or for emergencies or unforeseen expenditures not otherwise budgeted.

Revenues – Funds that the government receives as income.

Rolled-back millage rate – The millage rate necessary to produce the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

Taxable Value – The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The taxable value is calculated by the County Property Appraiser in compliance with state law. The most common exemption is the homestead exemption.

Village of Estero
9401 Corkscrew Palms Circle
Estero, Florida 33928
239.221.5035
www.estero-fl.gov