

VILLAGE OF ESTERO, FLORIDA

RESOLUTION NO. 2015 - 54

A RESOLUTION OF THE VILLAGE OF ESTERO, LEE
COUNTY, FLORIDA, ADOPTING THE TENTATIVE
BUDGET FOR FISCAL YEAR 2015-2016; AND
PROVIDING AN EFFECTIVE DATE

WHEREAS, the Village of Estero, Lee County, Florida, held a public hearing as
required by Florida Statute 200.065; and

WHEREAS, the Village of Estero, Lee County, Florida, set forth the appropriations
and revenue estimate for the Budget for Fiscal Year 2015-2016 as follows:

Total General Fund Expenditures \$6,568,650

NOW, THEREFORE, be it resolved by the Village Council of the Village of Estero,
Florida:

Section 1. The fiscal year 2015-2016 tentative budget is hereby adopted.

Section 2. This resolution shall take effect immediately upon adoption.

ADOPTED BY THE VILLAGE COUNCIL of the Village of Estero, Florida this 3rd
day of September, 2015.

Attest:

VILLAGE OF ESTERO, FLORIDA

By: Kathy Hall
Kathy Hall, MMC, Village Clerk

By: Nicholas Batos
Nicholas Batos, Mayor

Reviewed for legal sufficiency:

By: Burt Saunders
Burt Saunders, Village Attorney

Village of Estero, Florida

Annual Operating Budget Fiscal Year 2015-2016



Mayor

Nick Batos, District 6

Vice Mayor

Howard Levitan, District 2

Village Council

Bill Ribble, District 1

Donald Brown, District 3

Katy Errington, District 4

Jim Boesch, District 5

Jim Wilson, District 7

Administrative Personnel

Peter G. Lombardi, Village Manager

Burt Saunders, Village Attorney

Kathleen Hall, Village Clerk

Lisa G. Pace, CPA, Finance Director

Mary Gibbs, Director of Community Development

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

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Village Council



District 6: Nick Batos, Mayor

Phone: (239) 292-2909

Email: batos@estero-fl.gov



District 1: Bill Ribble

Phone: (239) 292-0665

Email: ribble@estero-fl.gov



District 2: Howard Levitan, Vice-Mayor

Phone: (239) 292-1061

Email: levitan@estero-fl.gov



District 3: Donald Brown

Phone: (239) 292-1119

Email: brown@estero-fl.gov



District 4: Katy Errington

Phone: (239) 292-1237

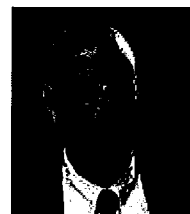
Email: errington@estero-fl.gov



District 5: Jim Boesch

Phone: (239) 292-1715

Email: boesch@estero-fl.gov



District 7: Jim Wilson

Phone: (239) 292-2978

Email: wilson@estero-fl.gov



September 3, 2015

Honorable Mayor and Village Council,

Following the swearing in of the first Village Council during the inaugural meeting of March 17, 2015, council began the process of governing; approved Resolutions ratifying the purchase of liability insurance, assumed operation of the Village's first website, appointed an Interim Village Manager, Village Attorney, and Finance Director, designated a depository for financial operations, approved a letter of credit for necessary operating funds, approved a lease for temporary municipal offices, approved an initial public meeting schedule, and established initial purchasing guidelines. It began the process to adopt ordinances to establish a Planning and Zoning Board and Design Review Board, rescind the County restriction against communication with the boards, and repeal the County ordinance relating to lobbyist activities and reporting. And thus, the Village of Estero progressed from an idea to a movement into a living and breathing local government.

Our government-light organization has grown to 5 full-time professionals who handle the day-to-day business of operating a local government and providing assistance to the Village Council and 2 advisory citizen boards.

While municipal fiscal years begin October 1, and end September 30, Estero's 2015 Fiscal Year began on March 17, and will last only 6.5 months. Following 3 months of operation, we are projecting a reserve of \$1,226,170.

I am pleased to provide you with my recommended Fiscal Year 2016 Annual Budget in compliance with Section 8 (2)(3) of the Village Charter. I recommend setting the ad valorem millage rate at 0.8398, the same as 2015. Adhering to the commitment to maintain a government-light, citizen involved village, the budget affords the resources to establish a solid foundation to provide the highest quality municipal services.

Having been in operation for only 3 months, we have not had the luxury to evaluate past financial conditions. We have researched all the state, county, and local revenue sources available to the Village. After several weeks of negotiations with County officials, we have determined what local services have been provided prior to incorporation and what it will cost to continue those services. The Village and Lee County will soon enter into an Interlocal Agreement for the continuance of those services at an agreed upon cost.



Budget Message
September 3, 2015
Page 2

The proposed budget is balanced and sufficient to meet this year's operating needs. The 2016 Operating Budget consists of total General Fund revenues of \$10,620,020 which when added to the 2015 projected reserves of \$1,226,170 total \$11,846,190 in available funds. Proposed General Fund expenditures are \$6,568,650, leaving a projected fund balance on September 30, 2016, of \$5,277,540.

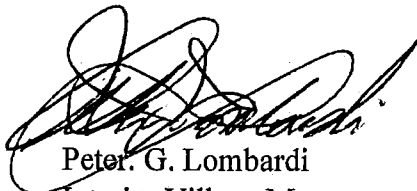
Revenues include \$5,011,000 in taxes, \$843,000 from the local option gas tax, \$636,000 from franchise fees, \$927,600 from impact fees, \$3,189,000 from intergovernmental revenue, \$10,000 from fines and forfeitures, and \$3,420 interest income.

Expenditures include \$793,400 for Personal Services, \$5,050,250 for operating expenditures, \$575,000 for capital outlay, and \$150,000 in debt service.

The projected Fund Balance of \$5,277,540 provides for \$1,654,240 in Unrestricted Reserves, \$980,700 Restricted Reserves for Road Capital Projects, \$642,600 Restricted Reserves for Park Capital Projects, and \$2,000,000 for Emergency Reserves.

We will carefully monitor revenue and expenditures during the year and bring the Council recommendations for changes to the approved budget as necessary.

I would like to thank the Village Council for giving me the opportunity to work alongside you to get your mission underway. I especially want to express my sincere appreciation to our Finance Director, Lisa Pace, for the many hours she has spent at my side managing the day-to-day financial operations, obtaining revenue estimates from County and State officials, and preparing the Village Budget. I am proud of the progress we have made in a very short period of time and the efforts of a small but extremely efficient management team. And for those who have volunteered their time, opinions and recommendations, thank you.



Peter G. Lombardi
Interim Village Manager

Village of Estero
Budget Calendar
 Fiscal Year 2015-2016

Date	Responsibility	Action Required
June 1, 2015	Lee County Property Appraiser	Estimate of Taxable Value
June 24, 2015	Village Manager Finance Director	Village Manager's Proposed Budget is submitted to the Village Council
July 1, 2016	Lee County Property Appraiser	Certification of Taxable Value is Finalized, DR420.
July 10, 2015 and July 22, 2015	Village Council Village Manager Finance Director	Budget Workshops
July 15, 2015	Village Council Village Manager	Adopt Resolution setting proposed Millage Rate for 2015 and setting public hearing dates (TRIM Notice)
July 17, 2015	Village Manager	Notify the Property Appraiser of Proposed Millage Rate
August 24, 2015	Lee County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing dates to homeowners (TRIM notice)
September 3, 2105 at 6:30pm	Village Council Village Manager	First Public Hearing on Tentative Budget and Ad Valorem Tax Rate
September 16, 2015 at 6:30pm	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate
September 19, 2015	Village Manager	Deadline for returning final Millage Rate to Property Appraiser and Tax Collector
October 16, 2015	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue



Village of Estero
Fiscal Year 2015-2016
Summary of Budget Changes

Revenue Changes:

Total Revenues July 22, 2015 draft		\$ 10,960,020
Page 4	Local Communication Services Tax-decrease for State Estimate & Lee County Collections	\$ (202,000)
Page 4	Franchise Fees-FPL Electric-Decrease for FPL estimate initial remittance January, 2016	(138,000)
<i>General Fund Revenue Total</i>		<i>(340,000)</i>
Total Revenues September 3, 2015 draft		<u><u>\$ 10,620,020</u></u>

Expenditure Changes:

Total Expenditures July 22, 2015 draft		\$ 6,418,650
Page 11	Corkscrew Transportation Planning	\$ 30,000
Page 11	Economic Development	20,000
Page 16	Capital Outlay	100,000
<i>General Fund Exenditure Total</i>		<i>150,000</i>
Total Expenditures September 3, 2015 draft		<u><u>\$ 6,568,650</u></u>
<i>Net Change in General Fund</i>		<u><u>\$ (490,000)</u></u>

Village of Estero
Fiscal Year 2015-2016
General Fund Budget

The following schedule represents a summary of Revenues by Category:

	Budget 6 Months 2014-2015	Estimated 6 Months 2014-2015	Manager Recommend 12 Months 2015-2016	Council Adopted 12 Months 2015-2016
Ad Valorem Tax	\$ -	\$ -	\$ 4,465,000	\$ 4,550,000
Gas Tax	-	-	750,000	843,000
Franchise Fees	-	-	1,043,000	636,000
Communication Svcs Tax	-	-	690,700	446,000
Other Taxes	-	-	15,000	15,000
State Shared Revenue	245,340	245,340	492,500	591,000
1/2 Cent Sales Tax	756,980	756,980	2,270,900	2,573,000
Other Intergovernmental Revenue	-	12,500	25,000	25,000
Fines and Forfeitures	-	-	10,000	10,000
Impact Fees	-	695,700	927,600	927,600
Investment Earnings	-	-	3,420	3,420
<i>Total Revenues</i>	<u>1,002,320</u>	<u>1,710,520</u>	<u>10,693,120</u>	<u>10,620,020</u>
Proceeds from Debt	-	150,000	-	-
Estimated prior year surplus	-	-	1,837,710	1,226,170
Total Sources of Funds	<u>\$ 1,002,320</u>	<u>\$ 1,860,520</u>	<u>\$ 12,530,830</u>	<u>\$ 11,846,190</u>

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

	Budget 6 Months 2014-2015	Estimated 6 Months 2014-2015	Manager Recommend 12 Months 2015-2016	Council Adopted 12 Months 2015-2016
Village Council	\$ 20,630	\$ 27,380	\$ 75,510	\$ 75,510
Village Manager	161,810	104,920	374,780	408,350
Village Attorney	240,000	152,690	480,000	480,000
Village Clerk	36,560	38,950	201,780	122,950
Finance	58,780	60,550	162,830	162,830
Community Development	120,000	111,030	1,014,770	1,217,140
Animal Control	-	-	194,140	193,720
Public Works				
Physical Environment/Natural Resources	-	13,150	266,200	288,750
Transportation	-	-	2,445,300	2,503,800
Information Technologies	-	6,230	71,940	71,940
General Governmental Operations	<u>306,250</u>	<u>119,450</u>	<u>779,710</u>	<u>893,660</u>
Operating Expenditures	944,030	634,350	6,066,960	6,418,650
Debt Service	-	-	150,000	150,000
<i>Total Expenditures</i>	<u>944,030</u>	<u>634,350</u>	<u>6,216,960</u>	<u>6,568,650</u>
Projected Fund Balance	<u>58,290</u>	<u>1,226,170</u>	<u>6,313,870</u>	<u>5,277,540</u>
Total Uses of Funds	<u>\$ 1,002,320</u>	<u>\$ 1,860,520</u>	<u>\$ 12,530,830</u>	<u>\$ 11,846,190</u>

Village of Estero
Fiscal Year 2015-2016
Budget Summary

	General Fund	Special Revenue	Capital Projects	Total Governmental Funds
Prior Year Surplus	\$ 1,226,170	\$ -	\$ -	\$ 1,226,170
Revenues				
Ad Valorem Tax	4,550,000	-	-	4,550,000
Gas Tax	843,000	-	-	843,000
Franchise Fees	636,000	-	-	636,000
Communication Services Tax	446,000	-	-	446,000
Other Taxes	15,000	-	-	15,000
Intergovernmental Revenues	3,189,000	-	-	3,189,000
Fines and Forfeitures	10,000	-	-	10,000
Impact Fees	927,600	-	-	927,600
Investment Earnings	3,420	-	-	3,420
Total Revenues	10,620,020	-	-	10,620,020
Other Financing Sources				
Transfers from Other Funds	-	-	-	-
Total Revenues & Other Financing Sources	10,620,020	-	-	10,620,020
Total Sources of Funds	<u>\$ 11,846,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,846,190</u>
Expenditures				
General Government	\$ 3,432,380	\$ -	\$ -	\$ 3,432,380
Physical Environment	288,750	-	-	288,750
Transportation	2,503,800	-	-	2,503,800
Human Services	193,720	-	-	193,720
Debt Service	150,000	-	-	150,000
Total Expenditures	6,568,650	-	-	6,568,650
Other Financing Uses				
Transfers to Other Funds	-	-	-	-
Total Expenditures & Other Financing Uses	6,568,650	-	-	6,568,650
Fund Balances				
Unrestricted	1,654,240	-	-	1,654,240
Restricted for Road Capital Projects	980,700	-	-	980,700
Restricted for Park Capital Projects	642,600	-	-	642,600
Emergency Reserves	2,000,000	-	-	2,000,000
Total Fund Balance	5,277,540	-	-	5,277,540
Total Use of Funds	<u>\$ 11,846,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,846,190</u>

Village of Estero
Fiscal Year 2015-2016
General Fund Revenue Summary

Fund <i>General Fund</i>		Budget	Estimated	Manager	Council
Transaction/ Object #	Account Description	6 Months 2014-2015	6 Months 2014-2015	Recommended 12 Months 2015-2016	Adopted 12 Months 2015-2016
3110000	Ad Valorem Taxes ¹	-	-	4,465,000	4,550,000
3152000	Local Communication Services Tax ²	-	-	690,700	446,000
3160000	Lee County Business Tax - Estero Portion	-	-	15,000	15,000
	Taxes Total	-	-	5,170,700	5,011,000
3124100	Local Option Gas Tax	-	-	427,500	486,000
3124200	Local Option Gas Tax-5 Cent	-	-	322,500	357,000
	Gas Tax Total	-	-	750,000	843,000
3231000	Franchise Fees-FPL Electric ³	-	-	1,000,000	593,000
3237000	Franchise Fees-Solid Waste ⁴	-	-	43,000	43,000
	Franchise Fees Total	-	-	1,043,000	636,000
3243X00	Road Impact Fees ⁵	-	420,300	560,400	560,400
3246X00	Community Park Impact Fees ⁵	-	144,900	193,200	193,200
3246X01	Regional Park Impact Fees ⁵	-	130,500	174,000	174,000
	Impact Fees Total	-	695,700	927,600	927,600
3220000	Building Permits ⁶	-	-	-	-
	Licenses & Permits Total	-	-	-	-
3351200	Shared Revenue-Sales Tax Portion	184,000	184,000	369,400	451,000
3351201	Shared Revenue-Fuel Tax Portion	61,340	61,340	123,100	140,000
3351400	Mobile Home Licenses	-	5,000	10,000	10,000
3351500	Alcohol Beverage Licenses	-	7,500	15,000	15,000
3351800	Half-cent Sales Tax	756,980	756,980	2,270,900	2,573,000
	Intergovernmental Total	1,002,320	1,014,820	2,788,400	3,189,000
3490000	Animal Control Fees ⁶	-	-	-	-
3419000	Development/Zoning Review ⁶	-	-	-	-
	Charges for Service Total	-	-	-	-
3590000	Fine and Forfeitures ⁷	-	-	10,000	10,000
	Fines & Forfeitures Total	-	-	10,000	10,000
3611000	Interest Income	-	-	3,420	3,420
	Interest Income Total	-	-	3,420	3,420
Total General Fund Revenues		\$ 1,002,320	\$ 1,710,520	\$ 10,693,120	\$ 10,620,020

¹ Preliminary Property Taxable Value as of June 1, 2015, \$5,699,812,482, with millage rate of 0.8398 consistent with Lee County's prior year unincorporated tax rate budgeted at a 95% collection rate.

² Assumes collection per Estero Ordinance 15-07, with 3.61% tax rate effective January 1, 2016. The January collections will be received in March; therefore, only seven (7) months of collections have been budgeted.

³ Assumes an October 1, 2015 effective date for Franchise Agreement negotiated with FPL and estimate provided by FPL. Initial remittance will be in January, 2016 which will result in 9 months of collections.

⁴ Assumes an October 1, 2015 effective date for Franchise Agreement negotiated with Lee County Solid Waste.

⁵ Budget estimates are based upon Lee County collections from January 1 to June 10, 2015.

⁶ Assumes revenues collected and retained by Lee County for continuation of Village services provided for in an Interlocal Agreement.

⁷ Revenues are derived from court fines and traffic citations within the Village of Estero.

Village of Estero
Fiscal Year 2015-2016
General Fund Expenditure Summary

Fund General Fund				
	Budget 6 Months 2014-2015	Estimated 6 Months 2014-2015	Manager Recommended 12 Months 2015-2016	Council Adopted 12 Months 2015-2016
Personal Services	\$ 277,780	\$ 198,500	\$ 759,830	\$ 793,400
Operating Expenditures	491,250	370,850	4,832,130	5,050,250
Capital Outlay	175,000	65,000	475,000	575,000
	-	-	-	-
<i>Total Operating Expenditures</i>	<i>944,030</i>	<i>634,350</i>	<i>6,066,960</i>	<i>6,418,650</i>
Debt Service	-	-	150,000	150,000
	-	-	-	-
	<u>\$ 944,030</u>	<u>\$ 634,350</u>	<u>\$ 6,216,960</u>	<u>\$ 6,568,650</u>
Full Time Equivalent Positions	5.0	5.0	6.0	6.0
<i>Expenditures by Cost Center:</i>				
Village Council	\$ 20,630	\$ 27,380	\$ 75,510	\$ 75,510
Village Manager	161,810	104,920	374,780	408,350
Village Attorney	240,000	152,690	480,000	480,000
Village Clerk	36,560	38,950	201,780	122,950
Finance	58,780	60,550	162,830	162,830
Community Development	120,000	111,030	1,014,770	1,217,140
Animal Control	-	-	194,140	193,720
Public Works				
Physical Environment/Natural Resources	-	13,150	266,200	288,750
Transportation	-	-	2,445,300	2,503,800
Information Technologies	-	6,230	71,940	71,940
General Government Operations	306,250	119,450	779,710	893,660
Debt Service	-	-	150,000	150,000
	-	-	-	-
	<u>\$ 944,030</u>	<u>\$ 634,350</u>	<u>\$ 6,216,960</u>	<u>\$ 6,568,650</u>
<i>Expenditures by Function: ¹</i>				
General Government	\$ 944,030	\$ 621,200	\$ 3,161,320	\$ 3,432,380
Physical Environment	-	13,150	266,200	288,750
Transportation	-	-	2,445,300	2,503,800
Human Services	-	-	194,140	193,720
Debt Service	-	-	150,000	150,000
	-	-	-	-
	<u>\$ 944,030</u>	<u>\$ 634,350</u>	<u>\$ 6,216,960</u>	<u>\$ 6,568,650</u>

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

Village of Estero
Fiscal Year 2015-2016
Village Council Expenditures

Fund	General Fund	Cost Center 100 Village Council		Transaction	511 Legislative
		Budget 6 Months 2014-2015	Estimated 6 Months 2014-2015	Manager Recommended 12 Months 2015-2016	Council Adopted 12 Months 2015-2016
Transaction/ Object #	Account Description				
5111100	Executive Salaries	20,630	24,380	45,000	45,000
5112100	FICA Taxes	-	1,860	3,450	3,450
5112400	Workers Compensation	-	70	130	130
5112500	Unemployment Compensation	-	1,070	1,700	1,700
		-	-	-	-
	Total Personal Services	20,630	27,380	50,280	50,280
5114000	Travel & Per Diem ¹	-	-	21,000	21,000
5115400	Books, Pub, Memberships ²	-	-	4,230	4,230
5115500	Training ¹	-	-	-	-
		-	-	-	-
	Total Operating Expenditures	-	-	25,230	25,230
		-	-	-	-
	Village Council Expenditures	\$ 20,630	\$ 27,380	\$ 75,510	\$ 75,510
Full Time Equivalent Positions		-	-	-	-

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

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

Village of Estero
Fiscal Year 2015-2016
Village Manager Expenditures

Fund <i>General Fund</i>		Cost Center <i>200 Village Manager</i>		Transaction <i>512 Executive</i>	
		Budget 6 Months <u>2014-2015</u>	Estimated 6 Months <u>2014-2015</u>	Manager Recommended 12 Months <u>2015-2016</u>	Council Adopted 12 Months <u>2015-2016</u>
Transaction/ Object #	Account Description				
5121100	Executive Salaries	57,290	67,710	125,000	155,000
5121101	Car Allowance	-	3,900	7,200	7,200
5121200	Regular Salaries & Wages	62,500	-	150,000	150,000
	Fringe Benefits @ 35%	42,020	-	-	-
5122100	FICA Taxes	-	5,830	20,870	21,300
5122200	Retirement Contributions ¹	-	-	27,500	30,500
5122300	Group Insurance ²	-	4,650	34,200	34,200
5122400	Workers Compensation	-	210	790	850
5122500	Unemployment Compensation	-	840	2,220	2,300
		-	-	-	-
	Total Personal Services	<u>161,810</u>	<u>83,140</u>	<u>367,780</u>	<u>401,350</u>
51234xx	Contractual Services-Admin Assistant	-	21,780	-	-
5124000	Travel & Per Diem ³	-	-	4,000	4,000
5125400	Book, Pub, Membership ⁴	-	-	3,000	3,000
5125500	Training ³	-	-	-	-
		-	-	-	-
	Total Operating Expenditures	<u>-</u>	<u>21,780</u>	<u>7,000</u>	<u>7,000</u>
		-	-	-	-
	Village Manager Expenditures	<u>\$ 161,810</u>	<u>\$ 104,920</u>	<u>\$ 374,780</u>	<u>\$ 408,350</u>
	Full Time Equivalent Positions	<u>3.0</u>	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>

¹ Retirement contributions are budgeted at 10% of salaries.

² Group insurance includes health, life, AD&D, dental and vision.

³ Travel and Per Diem and Training line items include \$1,500 for conference attendance for the Village Manager and Assistance Village Manager and \$500 for other travel reimbursement.

⁴ Books, Publications and Memberships include International City/County Management Association (ICMA) & Florida City/County Management Association (FCCMA) memberships

Village of Estero
Fiscal Year 2015-2016
Village Attorney Expenditures

Fund <i>General Fund</i>		Cost Center <i>210 Village Attorney</i>		Transaction <i>514 Legal Counsel</i>	
		Budget 6 Months <u>2014-2015</u>	Estimated 6 Months <u>2014-2015</u>	Manager Recommended 12 Months <u>2015-2016</u>	Council Adopted 12 Months <u>2015-2016</u>
Transaction/ <u>Object #</u>	<u>Account Description</u>				
5143400	Professional Services	240,000	-	-	-
	Village Attorney-Retainer	-	48,750	90,000	90,000
5143401	Contractual Services	-	-	-	-
	Other Legal Counsel	-	103,940	390,000	390,000
		-	-	-	-
	Total Operating Expenditures	<u>240,000</u>	<u>152,690</u>	<u>480,000</u>	<u>480,000</u>
		-	-	-	-
Village Attorney Expenditures		<u>\$ 240,000</u>	<u>\$ 152,690</u>	<u>\$ 480,000</u>	<u>\$ 480,000</u>
Full Time Equivalent Positions		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Village of Estero
Fiscal Year 2015-2016
Village Clerk Expenditures

Fund <i>General Fund</i>		Cost Center <i>220 Village Clerk</i>		Transaction <i>513</i> <i>Administration</i>	
Transaction/ Object #	Account Description	Budget 6 Months <u>2014-2015</u>	Estimated 6 Months <u>2014-2015</u>	Manager Recommended 12 Months <u>2015-2016</u>	Council Adopted 12 Months <u>2015-2016</u>
5131200	Regular Salaries & Wages	27,080	26,670	80,000	80,000
	Fringe Benefits @ 35%	9,480	-	-	-
5132100	FICA Taxes	-	2,040	6,120	6,120
5132200	Retirement Contributions ¹	-	-	8,000	8,000
5132300	Group Insurance ²	-	4,000	11,400	11,400
5132400	Workers Compensation	-	80	220	220
5132500	Unemployment Compensation	-	1,100	650	650
		-	-	-	-
	Total Personal Services	<u>36,560</u>	<u>33,890</u>	<u>106,390</u>	<u>106,390</u>
51334xx	Contractual Services				
5133400	Audio Software Maintenance	-	-	3,000	3,000
5133401	Codification	-	-	6,000	6,000
	Elections March 2015	-	-	78,830	-
5134000	Travel & Per Diem ³	-	-	2,000	2,000
5134800	Legal Notices ⁴	-	5,060	5,060	5,060
5135400	Book, Pub, Memberships ⁵	-	-	500	500
5135500	Training ³	-	-	-	-
		-	-	-	-
	Total Operating Expenditures	<u>-</u>	<u>5,060</u>	<u>95,390</u>	<u>16,560</u>
		-	-	-	-
Village Clerk Expenditures		<u>\$ 36,560</u>	<u>\$ 38,950</u>	<u>\$ 201,780</u>	<u>\$ 122,950</u>
Full Time Equivalent Positions		<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>

¹ Retirement contributions are budgeted at 10% of salaries.

² Group insurance includes health, life, AD&D, dental and vision.

³ Travel and Per Diem and Training line items include \$1,500 for conference attendance for the Village Clerk and \$500 for other travel reimbursement.

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

⁵ Books, Publications and Memberships include Florida Association of City Clerks and International Institute of Municipal Clerks memberships.

Village of Estero
Fiscal Year 2015-2016
Finance Expenditures

Fund	General Fund	Cost Center 230 Finance		Transaction	513 Financial
		Budget 6 Months 2014-2015	Estimated 6 Months 2014-2015	Manager Recommended 12 Months 2015-2016	Council Adopted 12 Months 2015-2016
Transaction/ Object #	Account Description				
5131200	Regular Salaries & Wages	43,540	25,000	100,000	100,000
	Fringe Benefits @ 35%	15,240	-	-	-
5132100	FICA Taxes	-	1,920	7,650	7,650
5132200	Retirement Contributions ¹	-	-	10,000	10,000
5132300	Group Insurance ²	-	-	11,400	11,400
5132400	Workers Compensation	-	70	270	270
5132500	Unemployment Compensation	-	430	840	840
		-	-	-	-
	Total Personal Services	58,780	27,420	130,160	130,160
5133100	Professional Services				
	Auditing & Actuarial Services	-	-	30,000	30,000
5133400	Contractual Services ³	-	33,130	-	-
5134000	Travel & Per Diem ⁴	-	-	2,000	2,000
5135400	Book, Pub, Memberships ⁵	-	-	670	670
5135500	Training ⁴	-	-	-	-
		-	-	-	-
	Total Operating Expenditures	-	33,130	32,670	32,670
		-	-	-	-
Finance Expenditures		\$ 58,780	\$ 60,550	\$ 162,830	\$ 162,830
Full Time Equivalent Positions		<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>

¹ Retirement contributions are budgeted at 10% of salaries.

² Group insurance includes health, life, AD&D, dental and vision.

³ Contract for accounting services and interim Finance Director for full fiscal year totals \$117,600.

⁴ Travel and Per Diem and Training line items include \$2,000 for 40 hours per year of continuing education as required to maintain Florida Certified Public Accounting (CPA) License.

⁵ Books, Publications and Memberships include Governmental Financial Officer's Association, Florida Governmental Financial Officer's Association membership as well as publications for Audited Financial Statement preparation.

Village of Estero
Fiscal Year 2015-2016
Community Development Expenditures

Fund	General Fund	Cost Center	240 Community Development	Transaction	515 Planning
				Manager	Council
		Budget	Estimated	Recommended	Adopted
		6 Months	6 Months	12 Months	12 Months
		<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>
Transaction/ Object #	Account Description				
5151200	Regular Salaries & Wages	-	24,310	79,000	79,000
5152100	FICA Taxes	-	1,860	6,050	6,050
5152200	Retirement Contributions ¹	-	-	7,900	7,900
5152300	Group Insurance ²	-	-	11,400	11,400
5152400	Workers Compensation	-	70	220	220
5152500	Unemployment Compensation	-	430	650	650
		-	-	-	-
	Total Personal Services	-	26,670	105,220	105,220
51531xx	Professional Services	120,000	-	-	-
5153100	Planning Initiative ³	-	79,180	74,420	74,420
5153101	Comprehensive Plan/Land Development Regulations	-	-	120,000	250,000
5153102	Corkscrew Transportation Planning	-	-	-	30,000
51534xx	Contractual Services				
5513401	Economic Development	-	-	-	20,000
5153410	Lee County Community Development Community Development Services	-	-	695,740	713,290
5154000	Travel & Per Diem ⁴	-	-	2,000	2,000
5154800	Legal Notices-Planning and Zoning ⁵	-	5,180	5,180	10,000
5155400	Book, Pub, Memberships ⁶	-	-	12,210	12,210
5155500	Training ⁴	-	-	-	-
		-	-	-	-
	Total Operating Expenditures	120,000	84,360	909,550	1,111,920
		-	-	-	-
Community Development Expenditures		\$ 120,000	\$ 111,030	\$ 1,014,770	\$ 1,217,140
Full Time Equivalent Positions		-	1.0	1.0	1.0

¹ Retirement contributions are budgeted at 10% of salaries.

² Group insurance includes health, life, AD&D, dental and vision.

³ Contractual services for Village of Estero Planning Initiative.

⁴ Travel and Per Diem and Training line items include \$1,500 for conference attendance for the Community Development Director and \$500 for other travel reimbursement.

⁵ Required Land Development Legal Notices.

⁶ Books, Publications and Memberships include Lee County Metropolitan Planning Organization (MPO), \$3,320, and Southwest Regional Planning Council \$8,890 memberships.

Village of Estero
Fiscal Year 2015-2016
Animal Control Expenditures

Fund <i>General Fund</i>		Cost Center <i>250 Animal Control</i>		Transaction <i>562 Human Services</i>	
				Manager	Council
		Budget	Estimated	Recommended	Adopted
		6 Months	6 Months	12 Months	12 Months
		<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>
Transaction/					
<u>Object #</u>	<u>Account Description</u>				
56234xx	Contractual Services				
5623410	Lee County Animal Control				
	Animal Control Services	-	-	194,140	193,720
		-	-	-	-
	Total Operating Expenditures	<u>-</u>	<u>-</u>	<u>194,140</u>	<u>193,720</u>
		-	-	-	-
Animal Control Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194,140</u>	<u>\$ 193,720</u>
		-	-	-	-
Full Time Equivalent Positions		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Village of Estero
Fiscal Year 2015-2016
Public Works Expenditures

Fund <i>General Fund</i>		Cost Center <i>260 Public Works</i>		Transaction <i>537 Physical Environment</i>	
		Budget 6 Months <u>2014-2015</u>	Estimated 6 Months <u>2014-2015</u>	Manager Recommended 12 Months <u>2015-2016</u>	Council Adopted 12 Months <u>2015-2016</u>
Transaction/ Object #	Account Description				
53731xx	Professional Services				
	Flood Plain-Community Rating System	-	13,150	-	-
53734xx	Contractual Services				
5373410	Lee County Dept of Natural Resources				
	Surface Water Management	-	-	119,440	121,990
	Major Maintenance	-	-	96,760	96,760
	Appeal Preliminary Flood Ins Rate Maps ¹	-	-	50,000	70,000
		-	-	-	-
	Total Operating Expenditures	<u>-</u>	<u>13,150</u>	<u>266,200</u>	<u>288,750</u>
		-	-	-	-
Public Works-Physical Environment Expenditures		<u>\$ -</u>	<u>\$ 13,150</u>	<u>\$ 266,200</u>	<u>\$ 288,750</u>
Full Time Equivalent Positions		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

¹ Balance needed to complete Appeal of 2015 Preliminary Flood Insurance Rate Maps FIRM.

Village of Estero
Fiscal Year 2015-2016
Public Works Expenditures

Fund	General Fund	Cost Center	260 Public Works	Transaction	541 Transportation
				Manager Recommended 12 Months 2015-2016	Council Adopted 12 Months 2015-2016
Transaction/ Object #	Account Description	Budget 6 Months 2014-2015	Estimated 6 Months 2014-2015		
54134xx	Contractual Services				
5413410	Lee County Transportation				
	Canal Maintenance	-	-	165,200	160,750
	Transportation	-	-	2,140,700	2,161,510
	Vehicle Replacement Fund	-	-	139,400	139,400
	Employee Pay Increase	-	-	-	42,140
		-	-	-	-
	Total Operating Expenditures	-	-	2,445,300	2,503,800
		-	-	-	-
Public Works-Transportation Expenditures ¹		\$ -	\$ -	\$ 2,445,300	\$ 2,503,800
Full Time Equivalent Positions		-	-	-	-

¹ Gas Tax and State Revenue Sharing-Fuel Tax are required to be spent on Transportation expenditures. For 2015-2016, transportation revenue is estimated at \$843,000 for Gas Tax and \$140,000 for State Revenue Sharing-Fuel Tax for a total of \$983,000. This reduces the financial impact of transportation expenditures in the Interlocal Agreement to \$1,520,800.

Village of Estero
Fiscal Year 2015-2016
Information Technologies Expenditures

Fund <i>General Fund</i>		Cost Center <i>270 Information Technologies (IT)</i>		Transaction <i>513 Administration</i>	
		Budget 6 Months <u>2014-2015</u>	Estimated 6 Months <u>2014-2015</u>	Manager Recommended 12 Months <u>2015-2016</u>	Council Adopted 12 Months <u>2015-2016</u>
Transaction/ Object #	Account Description				
51334xx	Contractual Services				
5133400	Webmaster Services and Maintenance	-	3,000	6,000	6,000
5133401	Website Enhancements	-	2,000	5,000	5,000
5133402	Software Licensing	-	1,230	5,940	5,940
5133403	IT Services ¹	-	-	30,000	30,000
		-	-	-	-
	Total Operating Expenditures	<u>-</u>	<u>6,230</u>	<u>46,940</u>	<u>46,940</u>
5136400	Capital Outlay ²	-	-	25,000	25,000
		-	-	-	-
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
		-	-	-	-
Information Technologies Expenditures		<u>\$ -</u>	<u>\$ 6,230</u>	<u>\$ 71,940</u>	<u>\$ 71,940</u>
Full Time Equivalent Positions		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

¹ Proposed IT contractual services for operation, maintenance and repair to IT System.

² Estimate includes cost of hardware and software updates.

Village of Estero
Fiscal Year 2015-2016
General Government Operations Expenditures

Fund	General Fund	Cost Center	900 General Government Operations	Transaction	513 Administration	
			Budget 6 Months 2014-2015	Estimated 6 Months 2014-2015	Manager Recommended 12 Months 2015-2016	Council Adopted 12 Months 2015-2016
Transaction/ Object #	Account Description					
51334xx	Contractual Services					
5133400	Office Lease ¹		54,000	26,760	28,560	28,560
5133101	Tax Collector Fees-Local Bus Tax		-	-	3,300	3,300
5133102	State Alcohol Service Charge		-	-	1,200	1,200
5134100	Communications		-	2,490	4,500	4,500
5134200	Freight & Postage		-	-	1,200	1,200
5134300	Utilities		-	-	-	-
5134400	Equipment & Leases		-	-	-	-
5134500	Insurance		13,080	11,620	13,950	27,900
5134600	Equipment Repair & Maintenance		-	-	5,000	5,000
5134700	Printing		-	-	1,500	1,500
5134901	Bank Charges		-	-	8,500	8,500
5134902	Line of Credit Interest		-	1,580	-	-
5134909	Contingency ²		64,170	-	250,000	250,000
5135100	Office Supplies		-	12,000	12,000	12,000
			-	-	-	-
	Total Operating Expenditures		131,250	54,450	329,710	343,660
5136400	Capital Outlay ³		175,000	65,000	450,000	550,000
			-	-	-	-
	Total Capital Outlay		175,000	65,000	450,000	550,000
			-	-	-	-
	General Government Operations Expenditures		\$ 306,250	\$ 119,450	\$ 779,710	\$ 893,660
513xxxx	Line of Credit Repayment		-	-	150,000	150,000
			-	-	-	-
	Total Debt Services		-	-	150,000	150,000
			-	-	-	-
	Full Time Equivalent Positions		-	-	-	-

¹ Office Lease was included in the initial Cash Flow Projections as Operations and Rent. Included in the estimate for 2014-2015 is \$7,600 as reimbursement for operating expenditures to Estero Council of Community Leaders (ECCL).

² Contingency is approximately 4% of General Fund Budgeted Expenditures.

³ Capital Outlay includes \$450,000 for Municipal Office Expansion for lease and build out and \$100,000 for office furniture, fixtures and equipment.