

William Ribble
District One

The Estero Village Council and members of the
Estero Community
June 29, 2016

Howard Levitan
Vice Mayor
District Two

Re: Budget Message – Proposed 2017 General Fund and Capital Improvement Funds

Donald Brown
District Three

Katy Errington
District Four

Honorable Mayor and Village Council:

Jim Boesch
District Five

I am pleased to provide you with my recommended Fiscal Year 2017 Annual Budget in compliance with Section 8 of the Village Charter. In summary, the proposed budget is balanced and provides sufficient funds to meet the operating needs for the coming year.

Nick Batos
Mayor
District Six

While the Village Charter requires the submission of the Budget by July 15, this proposal should be considered a preliminary budget until we receive final revenue estimates from the State and County late in September. For purposes of the preliminary budget, it is recommended that we apply a tax rate of 0.8398, although it should be understood that we will likely adjust that rate downward as we get new data. This budget represents total revenues of \$13,953,100 and total operating expenditures of \$7,791,990 for general fund and \$877,050 for building fees. In addition, an allocation of \$2,597,300 is to our Reserve with the remaining \$9,171,580 available to our Capital Improvement Fund.

Jim Wilson
District Seven

Steve Sarkozy
Village Manager

Burt Saunders
Village Attorney

YEAR IN REVIEW: In short, our first full year of operation has been marked by significant work to better understand and establish a baseline for our municipal operations. Only now are we getting a complete and accurate picture of our revenues and expenditures. We have also continued to put in place basic fiscal and operating practices that will be the foundation of our organization for years to come. A summary of these efforts include:

- Our first Financial Audit was conducted by Clifton Larson Allen and submitted to Council on March 16, 2016 for approval. The performance expectation with regard to our management and control of our fiscal affairs is that we should operate at the very highest professional standard and provide annual, third party audits of our finance without any audit “comments” or “findings”. This is a very high standard of conduct, frankly one that will be difficult to attain until we have time to properly document and internalize procedures in the organization. This Audit was a challenge as our limited staff, consistent with our government-light approach, presents issues of “span of control” and “segregation of duties” when it comes to proper financial controls. No financial errors or questionable practices were identified in our first Audit. In responding to span of control issues and concerns that we did not have the proper segregation of duties, we have hired additional part-time staff who provide necessary over-sight of our accounts. We have also developed written procedures that are appropriate to our organization. Additional

documentation of financial procedures in the Community Development Department is being developed.

- The Village Council has also established a FISCAL RESERVE POLICY that is consistent with a very conservative approach to municipal operations. The policy generally agreed to is the development of General Fund Reserve ultimately to equal approximately 12 months of general operating expenses. This Reserve could be used for response and recovery efforts in the event of a major natural disaster, for revenue stabilization in the event of a significant economic downturn, for paying any extra-ordinary costs of a legal challenge or other significant, unanticipated financial challenge. The policy calls for a commitment of 4 months of operating expense the first year, declining to 2.5, then 2, then 1.5 then on-going at 1 month of operating revenue each subsequent year until the full 12 month capitalization target is attained. For this first full year of operation an allocation of \$2,600,000 is anticipated. This is a very conservative approach to municipal operations, a policy most other communities would find difficult to attain. Over time, Estero may opt to modify this approach. However, in our infancy this approach represents the safest way of insuring our ability to limit any extra-ordinary impacts to our residents and community from unanticipated challenges.
- The Council also adopted the first HUMAN RESOURCE POLICY. Again, with our commitment to the government-light approach to municipal operations what would otherwise be a straightforward adoption of tried and tested policies was more of a challenge. The Village Charter requirements that we have no on-going liabilities serves to protect the financial interests of the community but departs from traditional methods of compensating employees. Our adopted policy conforms to the Charter commitments in the following manner;
 - There are no defined benefit pension programs. Our entire pension approach for staff is in the form of defined contribution program. The Village's financial commitment is fixed with no unfunded pension obligations beyond the current year.
 - Similarly, there is no carry-forward of accumulated time off. All vacation, sick leave, holiday leave and any other time off allotment available to staff must be fully expended in the current year. This avoids any large pay-outs to individuals at separation.
 - Also, we have provided for a short-term disability program to protect staff. Normally, staff would accumulate leave time to provide their own protection in the event of a major illness or other health issue. Without the ability in Estero to accumulate unused leave accumulations, staff are left without protections beyond their limited annual leave. A simple Village provided short-term stipend, to be paid only in the event of a very significant health issue, provides the needed staff protections at nominal cost and only in the unlikely event needed. This is essentially providing a

self-funded approach to this insurance need that will likely cost the Village little in the long-run.

- The Village Council also finalized the Village Center Planning Process. This effort resulted in passage of a Comprehensive Plan Amendment, a new Land Development Code, a Framework Plan that will guide development of a new mixed use area of the Village. This planning effort was an important objective of the community in the incorporation efforts intending to guide private development.
- Solicitation and selection of Planners, Traffic Engineering firms and general Engineering firms.
- Start-up of the Building, Permitting, Inspection Services, Code Enforcement, Planning and Zoning contract with Calvin Giordano, and Associates.
- The Village also secured a lease for our new Village Hall. We were very fortunate and appreciative of the office space initially provide by Estero Fire and Rescue. We enjoyed that space and the friends we made, to the publics' benefit, at our community service partner, Estero Fire and Rescue. Yet, we knew from the outset that we had to find more permanent and suitable office space for our operations. The current Village Hall will meet our needs for the foreseeable future.

In total, the year has been highly productive with progress on all fronts.

THE YEAR AHEAD provides a new set of challenges. We will be building on the foundations laid last year with an aggressive agenda of community projects, operational improvements, and solid planning to guide our future. Specific projects include, but are not limited to the following:

- Prepare the Village's first community-wide Comprehensive Plan due by the end of 2017. Under State Statute, new communities must develop and adopt a Comprehensive Plan within three (3) years of incorporation. The Village selected LaRue Planning & Management Services, Inc. out of Fort Myers to perform this work. This is a significant body of work involving data collection, analysis, and public meetings.
 - As part of the Comprehensive Planning process the Village will also conduct a Village-wide Traffic Study. The Village selected Kimley-Horn, also of Fort Myers to perform this work.
 - The Village will also incorporate into the Comprehensive Plan process an Interactive Growth Model. This tool will provide the community strategic information on the type of impacts changing demographics will have on the Village.

- Floodplain Compliance Study – provide a full update of our Community Rating System administered by FEMA that ultimately determines the Federal Flood Insurance premiums charged to residents.
- An Estero Watershed Study and Storm Water Master Plan. Estero developed largely as a collection of master-planned, gated communities. Their individual storm water needs are properly engineered and constructed. However, the system overall needs better integration. A complete survey of the community storm water system is needed, then a maintenance plan, and capital plan to improve the common water conveyance system.
- In addition to the above studies we intend to construct projects of importance to the Village Council and community. These include, but are not limited to the following:
 - Resurfacing of Estero Parkway;
 - Adding a Bike lane, separate walking path and extensive landscaping to Estero Parkway;
 - Adding new monument welcome signage announcing the Village of Estero at key locations throughout the Village; and
 - Selective beatification and isolated landscape projects
- Lastly, among the major efforts in the coming year is the decision regarding the assumption of Road Maintenance responsibilities and the renegotiation of the Inter-local Service Agreement with Lee County. This agreement cost the Village of Estero \$2,986,000 for the 12 month period ending September 30, 2106. The successor agreement will determine who or what agency will be responsible for Animal Control services, road and road right-of-way maintenance, storm water maintenance services, and several other public works functions.

Of course, the projects mention in this letter are only the larger projects that occupy our work plan, there are a myriad of other activities that take our time and effort in the course of our daily walk.

In short, the Village of Estero small, but committed, staff remain dedicated to providing the highest possible level of services to our community. We appreciate the hard work of our Village Council and look forward to another productive year in service to our community.

Respectfully submitted.

Steven R. Sarkozy
 Estero Village Manager

Village of Estero
Fiscal Year 2016-2017
General Fund Budget Highlights

Draft July 6, 2016

Summarized below are the activity by Fund Type:

	Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested +/- over Amended Budget
General Fund						
Revenue	\$ 1,223,872	\$ 9,335,420	\$ 9,467,420	\$10,491,300	\$ 11,901,500	\$ 2,434,080
Expenditures	575,926	6,436,500	6,915,400	6,094,030	7,791,990	876,590
Debt Service	5,150	150,000	150,000	150,000	-	(150,000)
<i>Excess (Deficit)</i>						
<i>before Capital Projects</i>	<u>642,796</u>	<u>2,748,920</u>	<u>2,402,020</u>	<u>4,247,270</u>	<u>4,109,510</u>	<u>1,707,490</u>
Special Revenue						
Building Fees Revenue	-	-	885,600	865,000	867,000	(18,600)
Building Fees Expenditures	-	-	652,600	892,600	877,050	224,450
<i>Excess (Deficit)</i>						
<i>before Capital Projects</i>	<u>-</u>	<u>-</u>	<u>233,000</u>	<u>(27,600)</u>	<u>(10,050)</u>	<u>(243,050)</u>
Capital Projects						
Revenue	497,109	1,184,600	1,184,600	1,184,600	1,184,600	-
Available Prior Year Funds	-	-	-	-	6,544,170	6,544,170
Expenditures	-	-	-	-	9,171,580	9,171,580
<i>Excess (Deficit)</i>	<u>497,109</u>	<u>1,184,600</u>	<u>1,184,600</u>	<u>1,184,600</u>	<u>(1,442,810)</u>	<u>(2,627,410)</u>
Excess (Deficit) All Funds	<u>1,139,905</u>	<u>3,933,520</u>	<u>3,819,620</u>	<u>5,404,270</u>	<u>2,656,650</u>	<u>(1,162,970)</u>

The following schedule represents a summary of Revenues by Category:

	Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	% of Total	Estimated 2015-2016	Requested Budget 2016-2017	% of Total	Requested +/- over Amended Requested
Ad Valorem Tax	\$ -	\$ 4,550,000	\$ 4,550,000	39.4%	\$ 4,550,000	\$ 4,878,000	34.9%	\$ 328,000
Gas Tax	-	843,000	843,000	7.3%	843,000	843,000 ¹	6.1%	-
Franchise Fees	-	636,000	636,000	5.5%	1,278,000	1,865,000	13.4%	1,229,000
Communication Svcs Tax	-	446,000	446,000	3.9%	446,000	750,000	5.4%	304,000
Other Taxes	6,242	15,000	15,000	0.1%	20,000	20,000	0.1%	5,000
Licenses and Permits	-	-	885,600	7.7%	865,000	867,000 ¹	6.2%	(18,600)
State Shared Revenue	255,076	591,000	591,000	5.1%	795,800	810,000 ¹	5.9%	219,000
1/2 Cent Sales Tax	931,113	2,573,000	2,573,000	22.3%	2,573,000	2,650,000	19.0%	77,000
Other State Revenue	31,142	25,000	25,000	0.2%	33,700	33,700	0.2%	8,700
Grants	-	-	-	0.0%	-	100,000 ¹	0.7%	100,000
Charges for Service	-	-	122,000	1.1%	305,000	305,000	2.2%	183,000
Fines and Forfeitures	137	10,000	20,000	0.2%	300	300	0.0%	(19,700)
Impact Fees ²	497,081	827,600	827,600	7.2%	827,600	827,600 ¹	5.9%	-
Investment Earnings	190	3,420	3,420	0.0%	3,500	3,500	0.0%	80
<i>Total Revenues</i>	<u>1,720,981</u>	<u>10,520,020</u>	<u>11,537,620</u>	<u>100.0%</u>	<u>12,540,900</u>	<u>13,953,100</u>	<u>100.0%</u>	<u>2,415,480</u>
Transfers from Other Funds	-	-	-	-	-	6,305,280	-	6,305,280
Estimated prior year surplus	-	1,096,170	1,162,170	-	1,162,170	6,544,170	-	5,382,000
Total Sources of Funds	<u>\$ 1,720,981</u>	<u>\$11,616,190</u>	<u>\$12,699,790</u>		<u>\$13,703,070</u>	<u>\$26,802,550</u>		<u>\$14,102,760</u>

The three largest funding sources are Ad Valorem Taxes at \$4.8 million or 35% of revenue, 1/2 Cent Sales Tax at \$2.7 million or 19% of revenue and Franchise Fees at \$1.9 million or 14% of revenue.

¹ Included in the categories above is revenue restricted for use on roads and parks. The Village's restricted revenue totals \$2.8 million (20% of total revenues) and is included in the above amounts as follows: Gas Tax of \$843,000, State Shared Revenue-Fuel Tax of \$189,000 (5% of the total intergovernmental revenue), Grants of \$100,000 and Impact Fees of \$827,600.

² Impact Fee revenue is presented at fiscal year 2015-2016 budgeted levels as no other data is currently available. Staff plans to have a growth model completed which will provide data regarding future development within the Village of Estero.

Village of Estero
Fiscal Year 2016-2017
General Fund Budget Highlights

Draft July 6, 2016

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

	Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	% of Total	Estimated 2015-2016	Requested Budget 2016-2017	% of Total	Requested +/(-) over Amended Requested
General Government	\$ 568,250	\$ 3,402,380	\$ 3,668,900	47.6%	\$ 2,955,880	\$ 10,206,530	57.3%	\$ 6,537,630
Public Safety	1,080	17,850	876,270	11.4%	1,126,270	1,150,240	6.4%	273,970
Physical Environment	6,596	288,750	295,310	3.8%	307,250	738,750	4.1%	443,440
Transportation	-	2,533,800	2,533,800	32.8%	2,548,800	4,854,400	27.2%	2,320,600
Human Services	-	193,720	193,720	2.5%	48,430	50,000	0.3%	(143,720)
Culture and Recreation	-	-	-	0.0%	-	840,700	4.7%	840,700
Debt Service	5,150	150,000	150,000	1.9%	150,000	-	0.0%	(150,000)
<i>Total Expenditures</i>	<u>581,076</u>	<u>6,586,500</u>	<u>7,718,000</u>	<u>100.0%</u>	<u>7,136,630</u>	<u>17,840,620</u>	<u>100.0%</u>	<u>10,122,620</u>
Transfers to Other Funds	-	-	-	-	-	6,305,280	-	6,305,280
Projected Fund Balance	<u>1,139,905</u>	<u>5,029,690</u>	<u>4,981,790</u>	-	<u>6,566,440</u>	<u>2,656,650</u>	-	<u>(2,325,140)</u>
Total Uses of Funds	\$ 1,720,981	\$11,616,190	\$12,699,790		\$13,703,070	\$26,802,550		\$14,102,760

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

	Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	% of Total	Estimated 2015-2016	Requested Budget 2016-2017	% of Total	Requested +/(-) over Amended Amended
Village Council	\$ 34,027	\$ 75,510	\$ 75,510	1.0%	\$ 58,510	\$ 128,230	0.7%	\$ 52,720
Village Manager	103,826	408,350	424,030	8.1%	349,550	710,000	4.0%	285,970
Village Attorney	141,453	480,000	480,000	6.2%	295,000	435,000	2.4%	(45,000)
Village Clerk	35,680	122,950	122,950	1.6%	113,840	307,360	1.7%	184,410
Finance	50,238	162,830	162,830	2.1%	198,450	297,170	1.7%	134,340
Community Development	-	-	-	0.0%	-	-	0.0%	-
Development Services	47,791	473,850	590,190	7.6%	425,430	616,010	3.5%	25,820
Planning, Zoning & Development Review Servi	-	713,290	614,170	8.0%	664,170	565,140	3.2%	(49,030)
Code Compliance	-	-	205,820	2.7%	215,820	255,340	1.4%	49,520
Animal Control	-	193,720	193,720	-	48,430	50,000	0.3%	(143,720)
Public Works								
Physical Environment and Natural Resources	6,596	288,750	295,310	3.8%	307,250	738,750	4.1%	443,440
Transportation	-	2,533,800	2,533,800	32.8%	2,548,800	2,828,800	15.9%	295,000
Information Technologies	6,787	71,940	71,940	0.9%	19,000	19,000	0.1%	(52,940)
Law Enforcement/Security	1,080	17,850	17,850	0.2%	17,850	17,850	0.1%	-
General Governmental Operations	148,448	893,660	1,127,280	14.6%	831,930	823,340	4.6%	(303,940)
Operating Expenditures	575,926	6,436,500	6,915,400	89.6%	6,094,030	7,791,990	43.7%	876,590
Building Permit Fees	-	-	652,600	8.5%	892,600	877,050	4.9%	224,450
Debt Service	5,150	150,000	150,000	1.9%	150,000	-	-	(150,000)
Capital Projects	-	-	-	0.0%	-	9,171,580	51.4%	9,171,580
<i>Total Expenditures</i>	<u>581,076</u>	<u>6,586,500</u>	<u>7,718,000</u>	<u>100.0%</u>	<u>7,136,630</u>	<u>17,840,620</u>	<u>100.0%</u>	<u>\$10,122,620</u>
Transfers to Other Funds	-	-	-	-	-	6,305,280	-	6,305,280
Projected Fund Balance	<u>1,139,905</u>	<u>5,029,690</u>	<u>4,981,790</u>	-	<u>6,566,440</u>	<u>2,656,650</u>	-	<u>(2,325,140)</u>
Total Uses of Funds	\$ 1,720,981	\$11,616,190	\$12,699,790		\$13,703,070	\$26,802,550		\$14,102,760

Village of Estero
Fiscal Year 2016-2017
Budget Summary

Draft July 6, 2016

	General Fund	Special Revenue	Capital Projects	Total Governmental Funds
Prior Year Surplus	\$ 4,890,070	\$ (27,600)	\$ 1,681,700	\$ 6,544,170
Revenues				
Ad Valorem Tax	4,878,000	-	-	4,878,000
Gas Tax	486,000	-	357,000	843,000
Franchise Fees	1,865,000	-	-	1,865,000
Communication Services Tax	750,000	-	-	750,000
Other Taxes	20,000	-	-	20,000
Licenses and Permits	-	867,000	-	867,000
Intergovernmental Revenues	3,593,700	-	-	3,593,700
Charges for Services	305,000	-	-	305,000
Fines and Forfeitures	300	-	-	300
Impact Fees	-	-	827,600	827,600
Investment Earnings	3,500	-	-	3,500
Total Revenues	<u>11,901,500</u>	<u>867,000</u>	<u>1,184,600</u>	<u>13,953,100</u>
Other Financing Sources				
Transfers from Other Funds	-	-	6,305,280	6,305,280
<i>Total Revenues & Other Financing Sources</i>	<u>11,901,500</u>	<u>867,000</u>	<u>7,489,880</u>	<u>20,258,380</u>
Total Sources of Funds	<u>\$ 16,791,570</u>	<u>\$ 839,400</u>	<u>\$ 9,171,580</u>	<u>\$ 26,802,550</u>
Expenditures				
General Government	\$ 3,901,250	\$ -	\$ 6,305,280	\$ 10,206,530
Public Safety	273,190	877,050	-	1,150,240
Physical Environment	738,750	-	-	738,750
Transportation	2,828,800	-	2,025,600	4,854,400
Human Services	50,000	-	-	50,000
Culture and Recreation	-	-	840,700	840,700
Total Expenditures	<u>7,791,990</u>	<u>877,050</u>	<u>9,171,580</u>	<u>17,840,620</u>
Other Financing Uses				
Transfers to Other Funds	6,305,280	-	-	6,305,280
<i>Total Expenditures & Other Financing Uses</i>	<u>14,097,270</u>	<u>877,050</u>	<u>9,171,580</u>	<u>24,145,900</u>
Fund Balances				
Reserved for:				
Reserves at 4 months operating expenditures	2,597,300	-	-	2,597,300
Building Permit Fees Surplus (deficit)	-	(37,650)	-	(37,650)
<i>Total Fund Balance</i>	<u>2,694,300</u>	<u>(37,650)</u>	<u>-</u>	<u>2,656,650</u>
Total Use of Funds	<u>\$ 16,791,570</u>	<u>\$ 839,400</u>	<u>\$ 9,171,580</u>	<u>\$ 26,802,550</u>

Village of Estero
Fiscal Year 2016-2017
General Fund Revenue Summary

Draft July 6, 2016

Fund 001 General Fund

Transaction/ Object #	Account Description	Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested + / (-) over Amended Budget
3110000	Ad Valorem Taxes ¹	-	4,550,000	4,550,000	4,550,000	4,878,000	328,000
3152000	Local Communication Services Tax ²	-	446,000	446,000	446,000	750,000	304,000
3160000	Business Tax - Estero Portion	6,242	15,000	15,000	20,000	20,000	5,000
	Taxes Total	6,242	5,011,000	5,011,000	5,016,000	5,648,000	637,000
3124100	Local Option Gas Tax-1 to 6 Cent	-	486,000	486,000	486,000	486,000	-
	Gas Tax Total	-	486,000	486,000	486,000	486,000	-
3231000	Franchise Fees-FPL Electric ³	-	593,000	593,000	1,278,000	1,650,000	1,057,000
3237000	Franchise Fees-Solid Waste ⁴	-	43,000	43,000	-	215,000	172,000
	Franchise Fees Total	-	636,000	636,000	1,278,000	1,865,000	1,229,000
State Shared Revenues							
3351200	Revenue Sharing-Sales Tax Portion	193,049	451,000	451,000	607,100	621,000	170,000
3351201	Revenue Sharing-Fuel Tax Portion	62,027	140,000	140,000	188,700	189,000	49,000
3351400	Mobile Home License Tax	9	10,000	10,000	700	700	(9,300)
3351500	Alcohol Beverage Licenses	31,133	15,000	15,000	33,000	33,000	18,000
3351800	Half-cent Sales Tax	931,113	2,573,000	2,573,000	2,573,000	2,650,000	77,000
3354901	Florida DOT-US41 Light Maint	-	-	-	-	-	-
3374000	Bicycle & Pedestrian Study Grant	-	-	-	-	100,000	100,000
	Intergovernmental Total	1,217,331	3,189,000	3,189,000	3,402,500	3,593,700	404,700
3413000	Impact Fee Administrative Fees	-	-	-	30,000	30,000	30,000
3413000	Cost Recovery-Administrative Fees	-	-	-	5,000	5,000	5,000
3419009	Cost Recovery-Professional Svcs	-	-	-	50,000	50,000	50,000
3419000	Development/Zoning-Fixed Fees	-	-	122,000	220,000	220,000	98,000
	Charges for Service Total	-	-	122,000	305,000	305,000	183,000
3540000	Code Enforcement Fines-Local	-	-	10,000	-	-	(10,000)
3590000	Fine and Forfeitures	137	10,000	10,000	300	300	(9,700)
	Fines & Forfeitures Total	137	10,000	20,000	300	300	(19,700)
3611000	Interest Income	162	3,420	3,420	3,500	3,500	80
	Interest Income Total	162	3,420	3,420	3,500	3,500	80
		-	-	-	-	-	-
	Total General Fund Revenues	\$ 1,223,872	\$ 9,335,420	\$ 9,467,420	\$ 10,491,300	\$ 11,901,500	\$ 2,434,080

¹ Property Taxable Value as of July 1, 2016, \$6,113,369,290, with millage rate of 0.8398 tax rate per \$1,000 of taxable value and 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 were budgeted and estimated in fiscal year 2015-2016.

³ Franchise Agreement negotiated with FPL at 4.5% was effective October 1, 2015. Initial remittance was received in January, 2016; therefore, fiscal year 2015-2016 budget and estimates contain 9 months of collections.

⁴ Assumes an October 1, 2016 effective date for Franchise Agreement negotiated with Lee County Solid Waste.

Village of Estero
Fiscal Year 2016-2017
General Fund Expenditure Summary

Fund 001 General Fund						
	Initial 6 Months <u>2014-2015</u>	Original Budget <u>2015-2016</u>	Amended Budget <u>2015-2016</u>	Estimated <u>2015-2016</u>	Requested Budget <u>2016-2017</u>	Requested +/- over Amended Budget
Personal Services	\$ 199,213	\$ 793,400	\$ 809,080	\$ 732,470	\$ 1,003,900	\$ 194,820
Operating Expenditures	306,855	5,068,100	5,392,670	4,822,660	6,763,090	1,370,420
Capital Outlay	69,858	575,000	713,650	538,900	25,000	(688,650)
	-	-	-	-	-	-
<i>Total Operating Expenditures</i>	<i>575,926</i>	<i>6,436,500</i>	<i>6,915,400</i>	<i>6,094,030</i>	<i>7,791,990</i>	<i>876,590</i>
Debt Service	5,150	150,000	150,000	150,000	-	(150,000)
Transfers	-	-	-	-	6,305,280	6,305,280
	-	-	-	-	-	-
	\$ 581,076	\$ 6,586,500	\$ 7,065,400	\$ 6,244,030	\$ 14,097,270	\$ 7,031,870
Full Time Equivalent Positions	<u>6.0</u>	<u>6.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>-</u>
<i>Expenditures by Cost Center:</i>						
Village Council	\$ 34,027	\$ 75,510	\$ 75,510	\$ 58,510	\$ 128,230	\$ 52,720
Village Manager	103,826	408,350	424,030	349,550	710,000	285,970
Village Attorney	141,453	480,000	480,000	295,000	435,000	(45,000)
Village Clerk	35,680	122,950	122,950	113,840	307,360	184,410
Finance	50,238	162,830	162,830	198,450	297,170	134,340
Community Development						
Development Services	47,791	473,850	590,190	425,430	616,010	25,820
Planning, Zoning & Dev Services	-	713,290	614,170	664,170	565,140	(49,030)
Code Compliance Services	-	-	205,820	215,820	255,340	49,520
Animal Control	-	193,720	193,720	48,430	50,000	(143,720)
Public Works						
Physical Environment/ Natural Resources	6,596	288,750	295,310	307,250	738,750	443,440
Transportation	-	2,533,800	2,533,800	2,548,800	2,828,800	295,000
Information Technologies	6,787	71,940	71,940	19,000	19,000	(52,940)
Law Enforcement	1,080	17,850	17,850	17,850	17,850	-
General Government Operations	148,448	893,660	1,127,280	831,930	823,340	(303,940)
Debt Service	5,150	150,000	150,000	150,000	-	(150,000)
	-	-	-	-	-	-
	\$ 581,076	\$ 6,586,500	\$ 7,065,400	\$ 6,244,030	\$ 14,097,270	\$ 7,031,870
<i>Expenditures by Function: ¹</i>						
General Government	\$ 568,250	\$ 3,402,380	\$ 3,668,900	\$ 2,955,880	\$ 3,901,250	232,350
Public Safety	1,080	17,850	223,670	233,670	273,190	49,520
Physical Environment	6,596	288,750	295,310	307,250	738,750	443,440
Transportation	-	2,533,800	2,533,800	2,548,800	2,828,800	295,000
Human Services	-	193,720	193,720	48,430	50,000	(143,720)
Debt Service	5,150	150,000	150,000	150,000	-	(150,000)
	-	-	-	-	-	-
	\$ 581,076	\$ 6,586,500	\$ 7,065,400	\$ 6,244,030	\$ 7,791,990	\$ 726,590

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

Village of Estero
 Fiscal Year 2016-2017
 Village Council Expenditures

Fund	001 General Fund	Cost Center 100 Village Council			Transaction	511 Legislative	
		Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016		Estimated 2015-2016	Requested Budget 2016-2017
Personal Services		26,699	50,280	50,280	50,280	100,000	49,720
Operating Expenditures		7,328	25,230	25,230	8,230	28,230	3,000
Capital Outlay		-	-	-	-	-	-
		<u>34,027</u>	<u>75,510</u>	<u>75,510</u>	<u>58,510</u>	<u>128,230</u>	<u>52,720</u>
Full Time Equivalent Positions		-	-	-	-	-	-
<u>Account Description</u>							
5111100	Executive Salaries	23,805	45,000	45,000	45,000	89,800	44,800
5112100	FICA Taxes	1,821	3,450	3,450	3,450	6,700	3,250
5112400	Workers Compensation	88	130	130	130	300	170
5112500	Unemployment Compensation	985	1,700	1,700	1,700	3,200	1,500
		-	-	-	-	-	-
	Total Personal Services	<u>26,699</u>	<u>50,280</u>	<u>50,280</u>	<u>50,280</u>	<u>100,000</u>	<u>49,720</u>
5114000	Travel & Per Diem ¹	4,393	21,000	21,000	4,000	24,000	3,000
5115400	Books, Pub, Memberships ²	1,115	4,230	4,230	4,230	4,230	-
5115500	Training ¹	1,820	-	-	-	-	-
		-	-	-	-	-	-
	Total Operating Expenditures	<u>7,328</u>	<u>25,230</u>	<u>25,230</u>	<u>8,230</u>	<u>28,230</u>	<u>3,000</u>
		-	-	-	-	-	-
	Village Council Expenditures	<u>\$ 34,027</u>	<u>\$ 75,510</u>	<u>\$ 75,510</u>	<u>\$ 58,510</u>	<u>\$ 128,230</u>	<u>\$ 52,720</u>

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 2016-2017
Village Manager Expenditures

Fund	001 General Fund	Cost Center 200 Village Manager			Transaction	512 Executive	
		Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016		Estimated 2015-2016	Requested Budget 2016-2017
Personal Services		86,058	401,350	417,030	310,050	440,000	22,970
Operating Expenditures		17,768	7,000	7,000	39,500	270,000	263,000
Capital Outlay		-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$ 103,826</u>	<u>\$ 408,350</u>	<u>\$ 424,030</u>	<u>\$ 349,550</u>	<u>\$ 710,000</u>	<u>\$ 285,970</u>
Full Time Equivalent Positions		<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
<u>Account Description</u>							
5121100	Executive Salaries	67,969	155,000	165,000	165,000	171,600	6,600
5121101	Car Allowance	3,915	7,200	7,200	7,500	7,200	-
5121200	Regular Salaries & Wages	2,483	150,000	150,000	68,000	142,100	(7,900)
5122100	FICA Taxes	6,046	21,300	25,950	18,500	20,600	(5,350)
5122200	Retirement Contributions ¹	-	30,500	31,500	18,000	21,600	(9,900)
5122300	Insurance ¹	4,665	34,200	34,200	31,000	74,500	40,300
5122400	Workers Compensation	269	850	880	650	1,000	120
5122500	Unemployment Compensation	711	2,300	2,300	1,400	1,400	(900)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Personal Services	<u>86,058</u>	<u>401,350</u>	<u>417,030</u>	<u>310,050</u>	<u>440,000</u>	<u>22,970</u>
51231xx	Miscellaneous Professional Svcs ²	-	-	-	-	125,000	125,000
51234xx	Miscellaneous Contractual Svcs ³	17,597	-	-	-	85,000	85,000
5124000	Travel & Per Diem ⁴	82	4,000	4,000	4,000	12,000	8,000
5123401	Communication Svcs	-	-	-	22,500	30,000	30,000
5124800	Public Relations	-	-	-	10,000	15,000	15,000
5125400	Book, Pub, Membership ⁵	-	3,000	3,000	3,000	3,000	-
5125500	Training ⁴	89	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Operating Expenditures	<u>17,768</u>	<u>7,000</u>	<u>7,000</u>	<u>39,500</u>	<u>270,000</u>	<u>263,000</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Village Manager Expenditures	<u>\$ 103,826</u>	<u>\$ 408,350</u>	<u>\$ 424,030</u>	<u>\$ 349,550</u>	<u>\$ 710,000</u>	<u>\$ 285,970</u>

¹ Retirement contributions are budgeted at 7.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

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

³ Miscellaneous Contractual Services for unanticipated future service needs.

⁴ Travel and Per Diem and Training will provide for conference attendance for the Village Manager and Assistance 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 2016-2017
 Village Attorney Expenditures

Fund 001 General Fund	Cost Center 210 Village Attorney			Transaction 514 Legal Counsel		
	Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested +/- over Amended Budget
Personal Services	-	-	-	-	-	-
Operating Expenditures	141,453	480,000	480,000	295,000	435,000	(45,000)
Capital Outlay	-	-	-	-	-	-
	<u>\$ 141,453</u>	<u>\$ 480,000</u>	<u>\$ 480,000</u>	<u>\$ 295,000</u>	<u>\$ 435,000</u>	<u>\$ (45,000)</u>
Full Time Equivalent Positions	-	-	-	-	-	-
<u>Account Description</u>						
514310x Professional Services	-	-	-	-	-	-
5143100 Village Attorney	101,181	480,000	480,000	180,000	180,000	(300,000)
5143101 Land Use Legal	40,272	-	-	110,000	110,000	110,000
514310x Comprehensive Plan Legal	-	-	-	5,000	45,000	45,000
514310x Other Speical Legal	-	-	-	-	100,000	100,000
	-	-	-	-	-	-
Total Operating Expenditures	<u>141,453</u>	<u>480,000</u>	<u>480,000</u>	<u>295,000</u>	<u>435,000</u>	<u>(45,000)</u>
	-	-	-	-	-	-
Village Attorney Expenditures	<u>\$ 141,453</u>	<u>\$ 480,000</u>	<u>\$ 480,000</u>	<u>\$ 295,000</u>	<u>\$ 435,000</u>	<u>\$ (45,000)</u>

Village of Estero
 Fiscal Year 2016-2017
 Village Clerk Expenditures

Fund	001 General Fund	Cost Center 220 Village Clerk			Transaction 513 Administration		
		Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested + / (-) over Amended Budget
Personal Services		31,754	106,390	106,390	104,340	111,800	5,410
Operating Expenditures		3,926	16,560	16,560	9,500	195,560	179,000
Capital Outlay		-	-	-	-	-	-
		<u>\$ 35,680</u>	<u>\$ 122,950</u>	<u>\$ 122,950</u>	<u>\$ 113,840</u>	<u>\$ 307,360</u>	<u>\$ 184,410</u>
Full Time Equivalent Positions		<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
<u>Account Description</u>							
5131200	Regular Salaries & Wages	26,813	80,000	80,000	80,000	83,200	3,200
5132100	FICA Taxes	2,051	6,120	6,120	6,120	6,300	180
5132200	Retirement Contributions ¹	-	8,000	8,000	6,000	6,300	(1,700)
5132300	Insurance ¹	2,403	11,400	11,400	11,400	15,200	3,800
5132400	Workers Compensation	94	220	220	170	300	80
5132500	Unemployment Compensation	393	650	650	650	500	(150)
		-	-	-	-	-	-
	Total Personal Services	<u>31,754</u>	<u>106,390</u>	<u>106,390</u>	<u>104,340</u>	<u>111,800</u>	<u>5,410</u>
51334xx	Contractual Services	-	-	-	-	-	-
51234xx	Miscellaneous Contractual Svcs ²	-	-	-	-	10,000	10,000
5133401	Codification	-	6,000	6,000	5,000	25,000	19,000
5133450	Audio Software Maintenance	-	3,000	3,000	-	3,000	-
5133410	Elections	-	-	-	-	-	-
	Early Voting	-	-	-	-	93,000	93,000
	Special Elections	-	-	-	-	57,000	57,000
5134000	Travel & Per Diem ³	-	2,000	2,000	2,000	2,000	-
5134800	Legal Notices ⁴	3,751	5,060	5,060	2,000	5,060	-
5135400	Book, Pub, Memberships ⁵	175	500	500	500	500	-
5135500	Training ³	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Operating Expenditures	<u>3,926</u>	<u>16,560</u>	<u>16,560</u>	<u>9,500</u>	<u>195,560</u>	<u>179,000</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Village Clerk Expenditures	<u>\$ 35,680</u>	<u>\$ 122,950</u>	<u>\$ 122,950</u>	<u>\$ 113,840</u>	<u>\$ 307,360</u>	<u>\$ 184,410</u>

¹ Retirement contributions are budgeted at 7.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

² Miscellaneous Contractual Services for unanticipated future service needs.

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 2016-2017
Finance Expenditures

Fund	001 General Fund	Cost Center 230 Finance			Transaction	513 Financial	
		Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested +/(-) over Amended Budget
Personal Services		27,403	130,160	130,160	160,380	217,300	87,140
Operating Expenditures		22,835	32,670	32,670	38,070	79,870	47,200
Capital Outlay		-	-	-	-	-	-
		<u>50,238</u>	<u>162,830</u>	<u>162,830</u>	<u>198,450</u>	<u>297,170</u>	<u>134,340</u>
Full Time Equivalent Positions ⁵		<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>-</u>
<u>Account Description</u>							
5131200	Regular Salaries & Wages	25,055	100,000	100,000	130,000	178,700	78,700
5132100	FICA Taxes	1,917	7,650	7,650	10,050	13,400	5,750
5132200	Retirement Contributions ¹	-	10,000	10,000	7,500	7,800	(2,200)
5132300	Insurance ¹	-	11,400	11,400	11,530	15,400	4,000
5132400	Workers Compensation	88	270	270	200	600	330
5132500	Unemployment Compensation	343	840	840	1,100	1,400	560
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Personal Services	<u>27,403</u>	<u>130,160</u>	<u>130,160</u>	<u>160,380</u>	<u>217,300</u>	<u>87,140</u>
51332xx	Accounting and Auditing Services						
5133200	Accounting Services ²	22,141	-	-	10,000	45,000	45,000
5133201	Auditing & Actuarial Services	-	30,000	30,000	25,400	32,200	2,200
5134000	Travel & Per Diem ³	-	2,000	2,000	2,000	2,000	-
5135400	Book, Pub, Memberships ⁴	559	670	670	670	670	-
5135500	Training ³	135	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Operating Expenditures	<u>22,835</u>	<u>32,670</u>	<u>32,670</u>	<u>38,070</u>	<u>79,870</u>	<u>47,200</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Finance Expenditures	<u>50,238</u>	<u>162,830</u>	<u>162,830</u>	<u>198,450</u>	<u>297,170</u>	<u>134,340</u>
	Less Impact Administrative Fees 1.5%	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
	Total Financial Impact of Finance Services	<u>\$ 50,238</u>	<u>\$ 162,830</u>	<u>\$ 162,830</u>	<u>\$ 183,450</u>	<u>\$ 282,170</u>	<u>\$ 119,340</u>

¹ Retirement contributions are budgeted at 7.5% 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 services. Initial 6 months were related to the interim Finance Director position.

³ 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.

⁴ 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.

⁵ Full Time Equivalent Positions include 1 full time and 2 part time employees

Village of Estero
Fiscal Year 2016-2017
Development Services Expenditures

Fund	001 General Fund	Cost Center 239 Development Services				Transaction	515 Planning
		6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested +/- over Amended Budget
Personal Services		27,299	105,220	105,220	107,420	134,800	29,580
Operating Expenditures		20,492	368,630	428,070	261,110	481,210	53,140
Capital Outlay		-	-	56,900	56,900	-	(56,900)
		-	-	-	-	-	-
		<u>\$ 47,791</u>	<u>\$ 473,850</u>	<u>\$ 590,190</u>	<u>\$ 425,430</u>	<u>\$ 616,010</u>	<u>\$ 25,820</u>
Full Time Equivalent Positions		<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
<u>Account Description</u>							
5151200	Regular Salaries & Wages	24,959	79,000	79,000	88,200	103,000	24,000
5152100	FICA Taxes	1,909	6,050	6,050	6,750	7,700	1,650
5152200	Retirement Contributions ¹	-	7,900	7,900	6,620	7,800	(100)
5152300	Insurance ¹	-	11,400	11,400	5,000	15,400	4,000
5152400	Workers Compensation	88	220	220	200	400	180
5152500	Unemployment Compensation	343	650	650	650	500	(150)
		-	-	-	-	-	-
	Total Personal Services	<u>27,299</u>	<u>105,220</u>	<u>105,220</u>	<u>107,420</u>	<u>134,800</u>	<u>29,580</u>
51531xx	Professional Services	-	-	-	-	-	-
51531xx	Miscellaneous Professional Svcs	-	-	-	12,000	100,000	100,000
5153100	Planning Initiative	19,740	74,420	133,860	133,860	-	(133,860)
5153101	Comprehensive Plan/Land Development Regulations	-	250,000	250,000	50,000	200,000	(50,000)
51531xx	Growth Model Services	-	-	-	20,000	10,000	10,000
5153103	Development Services Manager	-	-	-	21,250	85,000	85,000
51534xx	Contractual Services	-	-	-	-	-	-
51534xx	Codification Land Dev Code	-	-	-	-	-	-
5513401	Economic Development	-	20,000	20,000	5,000	60,000	40,000
5154000	Travel & Per Diem	-	2,000	2,000	2,000	2,000	-
5154800	Legal Notices-Planning and Zoning	752	10,000	10,000	12,000	12,000	2,000
5155400	Book, Pub, Memberships	-	12,210	12,210	5,000	12,210	-
5155500	Training	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Operating Expenditures	<u>20,492</u>	<u>368,630</u>	<u>428,070</u>	<u>261,110</u>	<u>481,210</u>	<u>53,140</u>
5156400	Capital Outlay	-	-	56,900	56,900	-	(56,900)
		-	-	-	-	-	-
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>56,900</u>	<u>56,900</u>	<u>-</u>	<u>(56,900)</u>
		-	-	-	-	-	-
	Development Services Expenditures	<u>47,791</u>	<u>473,850</u>	<u>590,190</u>	<u>425,430</u>	<u>616,010</u>	<u>25,820</u>
	Less Impact Administrative Fees 1.5%	-	-	-	(15,000)	(15,000)	(15,000)
	Less Cost Recovery Administrative Fees	-	-	-	(5,000)	(5,000)	(5,000)
		-	-	-	-	-	-
	Total Financial Impact of Development Services	<u>\$ 47,791</u>	<u>\$ 473,850</u>	<u>\$ 590,190</u>	<u>\$ 405,430</u>	<u>\$ 596,010</u>	<u>\$ 5,820</u>

¹ Retirement contributions are budgeted at 7.5% of salaries with a requirement for an employee match of 2.5%. Insurance includes health, life, AD&D, dental and vision and employee assistance.

Village of Estero
Fiscal Year 2016-2017
Planning, Zoning & Development Services Expenditures

Fund	001 General Fund	Cost Center 240 Planning, Zoning & Development Review Services			Transaction	515 Planning
		6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017
Personal Services		-	-	-	-	-
Operating Expenditures		-	713,290	614,170	664,170	565,140 (49,030)
Capital Outlay		-	-	-	-	-
		-	-	-	-	-
		<u>\$ -</u>	<u>\$ 713,290</u>	<u>\$ 614,170</u>	<u>\$ 664,170</u>	<u>\$ 565,140 (49,030)</u>
Full Time Equivalent Positions		-	-	-	-	-
Contract Full Time Equivalent Positions		-	-	5.0	5.0	5.0 -
<u>Account Description</u>						
51531xx Professional Services		-	-	-	-	-
5153109 Cost Recovery Svcs ¹		-	-	-	50,000	50,000 50,000
51534xx Contractual Services		-	-	-	-	-
5153400 Planning & Zoning Svcs ²		-	-	303,810	303,810	315,970 12,160
5153401 Development Review Svcs ²		-	-	191,470	191,470	199,170 7,700
5153410 Lee County Comm Dev Svcs		-	713,290	118,890	118,890	- (118,890)
		-	-	-	-	-
Total Operating Expenditures		<u>-</u>	<u>713,290</u>	<u>614,170</u>	<u>664,170</u>	<u>565,140 (49,030)</u>
		-	-	-	-	-
Planning, Zoning & Development Review Services Expenditures		-	713,290	614,170	664,170	565,140 (49,030)
Less Cost Recovery-Professional Svcs ¹		-	-	-	(50,000)	(50,000) (50,000)
Less Development/Zoning-Fixed Fees		-	-	(122,000)	(220,000)	(220,000) (98,000)
		-	-	-	-	-
Total Financial Impact of Planning, Zoning & Development Review Services		<u>\$ -</u>	<u>\$ 713,290</u>	<u>\$ 492,170</u>	<u>\$ 394,170</u>	<u>\$ 295,140 (197,030)</u>

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

² Staff is currently in negotiations with services provider for continuing services in fiscal year 2016-2017. Requested budget for 2016-2017 includes an estimate increase of 4% over 2015-2016 contractual amounts.

Village of Estero
 Fiscal Year 2016-2017
 Code Compliance Services Expenditures

Fund	001 General Fund	Cost Center 247 Code Compliance			Transaction	524 Protective Inspections	
		6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016		Estimated 2015-2016	Requested Budget 2016-2017
Personal Services		-	-	-	-	-	-
Operating Expenditures		-	-	205,820	215,820	255,340	49,520
Capital Outlay		-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,820</u>	<u>\$ 215,820</u>	<u>\$ 255,340</u>	<u>\$ 49,520</u>
Full Time Equivalent Positions		-	-	-	-	-	-
Contract Full Time Equivalent Positions		-	-	1.5	1.5	1.5	-
<u>Account Description</u>							
52431xx Professional Services		-	-	-	-	-	-
52431xx Special Magistrative Services		-	-	-	10,000	40,000	40,000
52434xx Contractual Services		-	-	-	-	-	-
5243400 Code Compliance ¹		-	-	205,820	205,820	215,340	9,520
		-	-	-	-	-	-
Total Operating Expenditures		<u>-</u>	<u>-</u>	<u>205,820</u>	<u>215,820</u>	<u>255,340</u>	<u>49,520</u>
		-	-	-	-	-	-
Code Compliance Services Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,820</u>	<u>\$ 215,820</u>	<u>\$ 255,340</u>	<u>\$ 49,520</u>

¹ Staff is currently in negotiations with services provider for continuing services in fiscal year 2016-2017. Requested budget for 2016-2017 includes an estimate increase of 4% over 2015-2016 contractual amounts.

Village of Estero
 Fiscal Year 2016-2017
 Animal Control Expenditures

Fund	001 General Fund	Cost Center 250 Animal Control			Transaction 562 Human Services		
		Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested + / (-) over Amended Budget
Personal Services		-	-	-	-	-	-
Operating Expenditures		-	193,720	193,720	48,430	50,000	(143,720)
Capital Outlay		-	-	-	-	-	-
		-	-	-	-	-	-
		\$ -	\$ 193,720	\$ 193,720	\$ 48,430	\$ 50,000	\$ (143,720)
Full Time Equivalent Positions		-	-	-	-	-	-
<u>Account Description</u>							
56234xx	Contractual Services						
5623410	Lee County						
	Animal Control Services ¹	-	193,720	193,720	48,430	50,000	(143,720)
		-	-	-	-	-	-
	Total Operating Expenditures	-	193,720	193,720	48,430	50,000	(143,720)
		-	-	-	-	-	-
	Animal Control Expenditures	\$ -	\$ 193,720	\$ 193,720	\$ 48,430	\$ 50,000	\$ (143,720)

¹ Staff is in negotiations with Lee County for municipal services. Requested budget for 2016-2017 includes an estimate of 2015-2016 contractual amounts.

Village of Estero
 Fiscal Year 2016-2017
 Public Works Expenditures

Fund 001 General Fund	Cost Center 260 Public Works			Transaction 537 Physical Environment	Requested	
	Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	+ / (-) over Amended Budget
Personal Services	-	-	-	-	-	-
Operating Expenditures	6,596	288,750	295,310	307,250	738,750	443,440
Capital Outlay	-	-	-	-	-	-
	<u>\$ 6,596</u>	<u>\$ 288,750</u>	<u>\$ 295,310</u>	<u>\$ 307,250</u>	<u>\$ 738,750</u>	<u>\$ 443,440</u>
Full Time Equivalent Positions	-	-	-	-	-	-
<u>Account Description</u>						
53731xx Professional Services	-	-	-	-	-	-
Flood Plain-Community Rating	6,596	-	6,560	6,000	-	(6,560)
Flood Plain Compliance Study	-	-	-	-	50,000	50,000
Stormwater Master Plan	-	-	-	10,000	300,000	300,000
53734xx Contractual Services	-	-	-	-	-	-
5373410 Lee County Dept of Natural	-	-	-	-	-	-
Surface Water Management ¹	-	121,990	121,990	121,990	121,990	-
Major Maintenance ¹	-	96,760	96,760	96,760	96,760	-
Appeal Preliminary Flood Ins Rate Maps ¹	-	70,000	70,000	70,000	70,000	-
Stormwater Construction Srvcs	-	-	-	-	100,000	100,000
5378100 Water quality joint advocacy	-	-	-	2,500	-	-
	-	-	-	-	-	-
Total Operating Expenditures	<u>6,596</u>	<u>288,750</u>	<u>295,310</u>	<u>307,250</u>	<u>738,750</u>	<u>443,440</u>
	-	-	-	-	-	-
Public Works-Physical Environment Expenditures	<u>\$ 6,596</u>	<u>\$ 288,750</u>	<u>\$ 295,310</u>	<u>\$ 307,250</u>	<u>\$ 738,750</u>	<u>\$ 443,440</u>

¹ Staff is in negotiations with Lee County for municipal services. Requested budget for 2016-2017 in based upon the prior amounts as no other data has been provided.

Village of Estero
 Fiscal Year 2016-2017
 Public Works Expenditures

Fund	001 General Fund	Cost Center 265 Public Works			Transaction	541 Transportation	
		Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested +/- over Amended Budget
Personal Services		-	-	-	-	-	-
Operating Expenditures		-	2,533,800	2,533,800	2,548,800	2,828,800	295,000
Capital Outlay		-	-	-	-	-	-
		-	-	-	-	-	-
		\$ -	\$ 2,533,800	\$ 2,533,800	\$ 2,548,800	\$ 2,828,800	\$ 295,000
Full Time Equivalent Positions		-	-	-	-	-	-
<u>Account Description</u>							
54131xx Professional Services		-	-	-	-	-	-
5413102 Corkscrew Transportation Planning		-	30,000	30,000	30,000	-	(30,000)
Traffic Study		-	-	-	15,000	75,000	75,000
54131xx Miscellaneous Engineering Svcs		-	-	-	-	150,000	150,000
54131xx Bicycle & Pedestrian Study ¹		-	-	-	-	100,000	100,000
54134xx Contractual Services		-	-	-	-	-	-
5413410 Lee County Transportation		-	-	-	-	-	-
Transportation ²		-	2,503,800	2,503,800	2,503,800	2,503,800	-
		-	-	-	-	-	-
Total Operating Expenditures		-	2,533,800	2,533,800	2,548,800	2,828,800	295,000
		-	-	-	-	-	-
Public Works-Transportation Expenditures		-	2,533,800	2,533,800	2,548,800	2,828,800	295,000
Less Gas Tax Collections - Maintenance ³		-	(486,000)	(486,000)	(486,000)	(486,000)	-
Less Shared Revenue-Fuel Tax Collections ³		(62,027)	(140,000)	(140,000)	(188,700)	(189,000)	(49,000)
Less Bicycle & Pedestrian Study Grant ²		-	-	-	-	(100,000)	(100,000)
		-	-	-	-	-	-
Total Financial Impact of Public Works-Transportation		(62,027)	1,907,800	1,907,800	1,874,100	2,053,800	146,000

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

² Staff is in negotiations with Lee County for municipal services. Requested budget for 2016-2017 in based upon the prior amounts as no other data has been provided.

³ 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 2016-2017
 Information Technologies Expenditures

Fund	001 General Fund	Cost Center 270 Information Technologies (IT)			Transaction 513 Administration		Requested +/- over Amended Budget
		Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	
Personal Services		-	-	-	-	-	-
Operating Expenditures		6,787	46,940	46,940	19,000	19,000	(27,940)
Capital Outlay		-	25,000	25,000	-	-	(25,000)
		-	-	-	-	-	-
		<u>\$ 6,787</u>	<u>\$ 71,940</u>	<u>\$ 71,940</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ (52,940)</u>
Full Time Equivalent Positions		-	-	-	-	-	-
<u>Account Description</u>							
51334xx	Contractual Services						
5133400	Webmaster Services and Maint	3,763	6,000	6,000	6,000	6,000	-
5133401	Website Enhancements	2,000	5,000	5,000	-	-	(5,000)
5133402	Software Licensing	1,024	5,940	5,940	13,000	13,000	7,060
5133403	IT Services	-	30,000	30,000	-	-	(30,000)
		-	-	-	-	-	-
	Total Operating Expenditures	<u>6,787</u>	<u>46,940</u>	<u>46,940</u>	<u>19,000</u>	<u>19,000</u>	<u>(27,940)</u>
5136400	Capital Outlay	-	25,000	25,000	-	-	(25,000)
		-	-	-	-	-	-
	Total Capital Outlay	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>
		-	-	-	-	-	-
	Information Technologies Expenditures	<u>\$ 6,787</u>	<u>\$ 71,940</u>	<u>\$ 71,940</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ (52,940)</u>

Village of Estero
Fiscal Year 2016-2017
Law Enforcement & Security Expenditures

Fund	001 General Fund	Cost Center	280 Law Enforcement/ Security	Transaction	521 Public Safety	Requested	
						+ /(-) over Amended Budget	
		Initial 6 Months <u>2014-2015</u>	Original Budget <u>2015-2016</u>	Amended Budget <u>2015-2016</u>	Estimated <u>2015-2016</u>	Requested Budget <u>2016-2017</u>	
Personal Services		-	-	-	-	-	-
Operating Expenditures		1,080	17,850	17,850	17,850	17,850	-
Capital Outlay		-	-	-	-	-	-
		<u>\$ 1,080</u>	<u>\$ 17,850</u>	<u>\$ 17,850</u>	<u>\$ 17,850</u>	<u>\$ 17,850</u>	<u>\$ -</u>
Full Time Equivalent Positions		-	-	-	-	-	-
<u>Account Description</u>							
5213410	Law Enforcement-Lee County	1,080	17,850	17,850	17,850	17,850	-
		-	-	-	-	-	-
	Total Operating Expenditures	<u>1,080</u>	<u>17,850</u>	<u>17,850</u>	<u>17,850</u>	<u>17,850</u>	<u>-</u>
		-	-	-	-	-	-
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		-	-	-	-	-	-
	Law Enforcement/Security-Public Safety Expenditures	<u>\$ 1,080</u>	<u>\$ 17,850</u>	<u>\$ 17,850</u>	<u>\$ 17,850</u>	<u>\$ 17,850</u>	<u>\$ -</u>

Village of Estero
 Fiscal Year 2016-2017
 General Government Operations Expenditures

Fund	001 General Fund	Cost Center 800 General Government Operations			Transaction 513 Administration		Requested +/- over Amended Budget
		Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	
Personal Services		-	-	-	-	-	-
Operating Expenditures		78,590	343,660	495,530	349,930	798,340	302,810
Capital Outlay		69,858	550,000	631,750	482,000	25,000	(606,750)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$ 148,448</u>	<u>\$ 893,660</u>	<u>\$ 1,127,280</u>	<u>\$ 831,930</u>	<u>\$ 823,340</u>	<u>\$ (303,940)</u>
Full Time Equivalent Positions		-	-	-	-	-	-
<u>Account Description</u>							
51331xx Professional Services							
5133100 Recruitment Services		23,250	-	-	-	-	-
5133101 Infrastructure Inventory		-	-	16,120	16,120	-	(16,120)
5133102 Lobbying Services		-	-	17,500	17,500	30,000	12,500
51334xx Contractual Services							
5133402 State Alcohol Service Charge		2,506	1,200	1,200	2,600	2,640	1,440
5133403 Tax Collector-Local Bus Tax		-	3,300	3,300	2,100	4,400	1,100
5133404 Audio Visual Services		-	-	-	4,150	10,000	10,000
5133410 Streaming Services		-	-	-	5,000	5,000	5,000
5134000 Travel & Per Diem		4,231	-	-	-	-	-
5134100 Communications		1,606	4,500	4,500	8,280	5,000	500
5134200 Freight & Postage		56	1,200	1,200	1,200	1,200	-
5134300 Utilities		-	-	-	14,000	17,000	17,000
5134400 Equipment Rental & Leases		1,769	-	-	4,000	7,000	7,000
5134401 Office Lease-Estero Fire		18,081	28,560	14,280	13,280	-	(14,280)
5134402 Office Lease-Brooks		-	-	18,900	10,300	-	(18,900)
5134403 Office Lease-Corkscrew Palms		-	-	113,630	88,000	145,000	31,370
5134500 Insurance		11,611	27,900	27,900	26,000	27,900	-
5134600 Equipment Repair & Maint		-	5,000	5,000	3,200	9,000	4,000
5134700 Printing		3,507	1,500	1,500	1,500	1,500	-
5134901 Bank Charges		-	8,500	8,500	8,500	8,500	-
5134909 Contingency		-	250,000	250,000	100,000	500,000	250,000
5135100 Office Supplies		8,582	12,000	12,000	20,000	20,000	8,000
5135200 Operating Supplies		3,391	-	-	4,200	4,200	4,200
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenditures		<u>78,590</u>	<u>343,660</u>	<u>495,530</u>	<u>349,930</u>	<u>798,340</u>	<u>302,810</u>
5136400 Capital Outlay		69,858	550,000	631,750	482,000	25,000	(606,750)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay		<u>69,858</u>	<u>550,000</u>	<u>631,750</u>	<u>482,000</u>	<u>25,000</u>	<u>(606,750)</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government Operations Expenditures		<u>\$ 148,448</u>	<u>\$ 893,660</u>	<u>\$ 1,127,280</u>	<u>\$ 831,930</u>	<u>\$ 823,340</u>	<u>\$ (303,940)</u>
5137xxx Line of Credit							
Repayment & Interest		5,150	150,000	150,000	150,000	-	(150,000)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Debt Services		<u>5,150</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>

Village of Estero
 Fiscal Year 2016-2017
 Transfers

Fund 001 General Fund

Cost Center 999 Transfers

Transaction/ Object #	Account Description	6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested +/- over Amended Budget
Other Financing Uses							
5810300	Transfer to Capital Projects	-	-	-	-	6,305,280	6,305,280
Total Transfers to Other Funds		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,305,280</u>	<u>\$ 6,305,280</u>

Village of Estero
Fiscal Year 2016-2017
Building Permit Fees Fund

Fund 110 Building Permit Fees		Cost Center 245 Building			Transaction 524 Public Safety		
Transaction/ Object #	Account Description	Initial 6 Months 2014-2015	Original Budget 2015-2016	Amended Budget 2015-2016	Estimated 2015-2016	Requested Budget 2016-2017	Requested + / (-) over Amended Budget
Revenues							
3220000	Building Permits & Fees	-	-	885,600	853,000	853,000	(32,600)
	Convenience Fees	-	-	-	12,000	14,000	14,000
<i>Total Building Fee Fund Revenues</i>		-	-	885,600	865,000	867,000	(18,600)
Expenditures							
5243400	Building Service Contract ¹	-	-	652,600	652,600	775,500	122,900
5244300	Utilities	-	-	-	1,800	3,000	3,000
5244400	Equipment Rental & Leases	-	-	-	6,500	11,000	11,000
5244402	Office Lease-Brooks	-	-	-	8,700	-	-
5244403	Office Lease-Corkscrew	-	-	-	31,000	45,400	45,400
5244600	Repairs & Maintenance	-	-	-	1,000	2,150	2,150
5244901	Credit Card Fees	-	-	-	12,000	14,000	14,000
5244911	Bank Charges	-	-	-	-	-	-
5245100	Office Supplies	-	-	-	26,000	26,000	26,000
Total Operating Expenditures		-	-	652,600	739,600	877,050	224,450
5246400	Capital Outlay	-	-	-	153,000	-	-
Total Capital Outlay		-	-	-	153,000	-	-
<i>Total Building Fee Fund Expenditures</i>		-	-	652,600	892,600	877,050	224,450
Net Change in Fund Balance		\$ -	-	233,000	(27,600)	(10,050)	(243,050)
Prior Year Surplus			-	-	-	(27,600)	(27,600)
<i>Projected End of Year Surplus</i>			\$ -	\$ 233,000	\$ (27,600)	\$ (37,650)	\$ (270,650)
Contract Full Time Equivalent Positions		-	-	4.5	4.5	5.5	1.0

¹ Staff is currently in negotiations with building services provider for continuing services in fiscal year 2016-2017. Requested budget for 2016-2017 includes an estimate increase of 4% over 2015-2016 contractual amounts.

Village of Estero
Fiscal Year 2016-2017
Capital Project Fund

Fund	300 Capital Projects	Initial	Original	Amended	Estimated	Requested	Requested
	Account Description	6 Months	Budget	Budget	2015-2016	Budget	+ / (-) over
		2014-2015	2015-2016	2015-2016	2015-2016	2016-2017	Amended
							Budget
Revenues							
265-3124200	Local Option Gas Tax-1 to 5 Cent	-	357,000	357,000	357,000	357,000	-
	Gas Tax Total	-	357,000	357,000	357,000	357,000	-
990-3243100	Road-Residential	93,323	497,300	497,300	497,300	497,300	-
990-3243200	Road-Commercial	223,707	-	-	-	-	-
	Road Impact Fees Total	317,030	497,300	497,300	497,300	497,300	-
991-3246100	Com Prk-Residential	40,848	174,100	174,100	174,100	174,100	-
991-3246200	Com Prk-Commercial	51,825	-	-	-	-	-
	Community Park Impact Fees Total	92,673	174,100	174,100	174,100	174,100	-
992-3246100	Reg Park-Residential	49,719	156,200	156,200	156,200	156,200	-
992-3246200	Reg Park-Commercial	37,659	-	-	-	-	-
	Regional Park Impact Fees Total	87,378	156,200	156,200	156,200	156,200	-
	Impact Fees Total	497,081	827,600	827,600	827,600	827,600	-
xxx-3611000	Interest Income	28	-	-	-	-	-
	Interest Income Total	28	-	-	-	-	-
	Total Capital Projects Revenues	497,109	1,184,600	1,184,600	1,184,600	1,184,600	-
Other Financing Sources							
999-381000	Transfer from General Fund	-	-	-	-	6,305,280	6,305,280
	Transfers from Other Funds Total	-	-	-	-	6,305,280	6,305,280
	Total Capital Projects Revenues & Other Financing Sources	497,109	1,184,600	1,184,600	1,184,600	7,489,880	6,305,280
Expenditures							
541xxxx	Transportation Projects	-	-	-	-	2,025,600	2,025,600
572xxxx	Park Projects	-	-	-	-	840,700	840,700
511xxxx	General Government	-	-	-	-	6,305,280	6,305,280
	Total Capital Project Expenditures	-	-	-	-	9,171,580	9,171,580
	Net Change in Fund Balance	\$ 497,109	1,184,600	1,184,600	1,184,600	(1,681,700)	(2,866,300)
	Prior Year Surplus		497,100	497,100	497,100	1,681,700	1,184,600
	Projected End of Year Surplus		\$ 1,681,700	\$ 1,681,700	\$ 1,681,700	\$ -	\$ (1,681,700)

¹ Impact Fee revenue is presented at fiscal year 2015-2016 budgeted levels as no other data is currently available. Staff plans to have a growth model completed which will provide data regarding future development within the Village of Estero.

*Village of Estero
Fiscal Year 2016-2017
Capital Improvement Projects*

	Budgeted Total Projects	Fund Source	CIP Budget FY 16-17	CIP Budget FY 17-18	CIP Budget FY 18-19	CIP Budget FY 19-20	CIP Budget FY 20-21	CIP Budget FY 21-22	CIP Budget FY 22-23	7 Year Total Projects
Transportation Projects	7,151,400	GT, Rd I	2,025,600	854,300	854,300	854,300	854,300	854,300	854,300	7,151,400
Park Projects	2,822,500	CPI, RPI	840,700	330,300	330,300	330,300	330,300	330,300	330,300	2,822,500
Other Capital Projects	25,111,280	GF	6,305,280	2,377,000	2,701,000	3,026,000	3,351,000	3,351,000	4,000,000	25,111,280
PROJECTS TOTAL			9,171,580	3,561,600	3,885,600	4,210,600	4,535,600	4,535,600	5,184,600	35,085,180

	Funding Provided FY 16-17	Funding Provided FY 17-18	Funding Provided FY 18-19	Funding Provided FY 19-20	Funding Provided FY 20-21	Funding Provided FY 21-22	Funding Provided FY 22-23	Funding Required 10/1/16 Though 9/30/23
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Capital Projects By Funding Source

Gas Tax Funds	GT=	714,000	357,000	357,000	357,000	357,000	357,000	2,856,000	
Road Impact Fees	Rd I=	1,311,600	497,300	497,300	497,300	497,300	497,300	4,295,400	
Community Park Impact Fees	CPI=	440,900	174,100	174,100	174,100	174,100	174,100	1,485,500	
Regional Park Impact Fees	RPI=	399,800	156,200	156,200	156,200	156,200	156,200	1,337,000	
General Fund	GF=	6,305,280 ¹	2,377,000	2,701,000	3,026,000	3,351,000	3,351,000	25,111,280	
Total Capital Projects		9,171,580	3,561,600	3,885,600	4,210,600	4,535,600	4,535,600	35,085,180	
Allocation Each Fiscal Year to Reserves		2,597,300	1,623,000	1,299,000	974,000	649,000	649,000	-	7,791,300

¹ Fiscal Year 2016-2017 General Fund capital project budget includes approximately \$4.8 million of prior year surplus and \$1.5 million of current year funds.