



CITY OF SANIBEL  
FISCAL YEAR 2017

PRELIMINARY BUDGET  
FOR COUNCIL DISCUSSION  
JUNE 7, 2016

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# CITY OF SANIBEL

## FISCAL YEAR 2016-2017 PRELIMINARY BUDGET

### INTRODUCTION

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June 7, 2016

Honorable Mayor and City Councilmembers

We are pleased to present the preliminary budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017, which is a balanced budget as required by Florida Statutes. The attached document proposes a budget of \$61,134,909, which includes the General Fund, all special revenue funds, all capital project funds, the enterprise funds, interfund transfers, all reserves and the beginning fund balance. Included in this total is an increase in the budget due to a change in budgetary methodology for \$2.7 million in reimbursement grants, which is discussed later in this document. The budget is prepared at a millage rate of 1.9139, which is the same tax rate that was assessed to taxpayers in the FY2016 budget year.

## TIMELINE

It is important to note that this preliminary budget is being distributed in June to give additional time for review and discussion. As such, there are several assumptions that are used throughout the budget, as well as open initiatives that are still in the process of being planned and finalized. Throughout the document, there are explanatory narratives that will give specific information related to these items.

The most pertinent item to draw attention to is the fact that the property tax values used to compute the ad valorem tax revenues in the General, Debt Service, and Sewer funds are based on the *estimated* June 1<sup>st</sup> numbers, and will be updated by the Lee County Property Appraiser on July 1<sup>st</sup>. The July 1<sup>st</sup> property tax values are used to determine the actual millage rate that is assessed to taxpayers. Please refer to the budget calendar on page 27 of this document for more information.

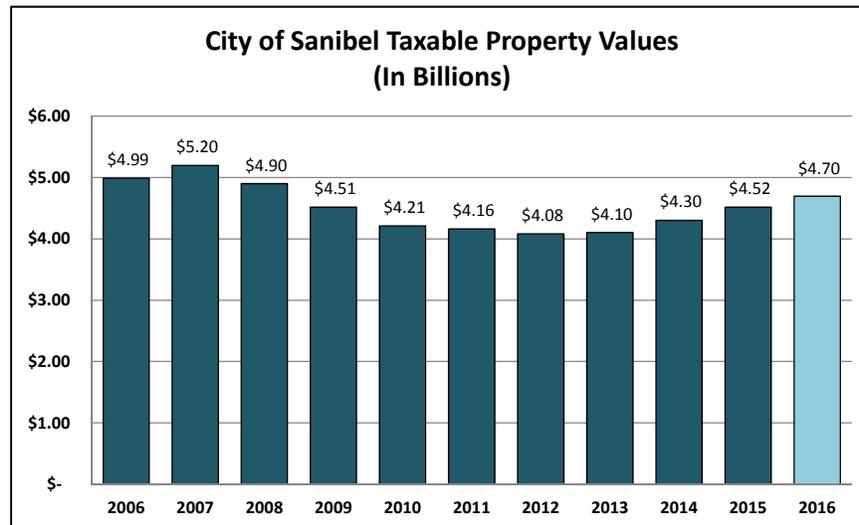
## FORMAT

This preliminary budget document is in a condensed version format. The Introduction Section includes an Executive Summary, a Budget Overview and various budget initiatives for the City Council to consider. The bulleted Executive Summary details high level assumptions and the budgetary effects of these assumptions.

At the end of this introduction are several discussion points for the City Council to consider during the annual budget process.

## EXECUTIVE SUMMARY

- ⊙ The June 1<sup>st</sup> property value for the City of Sanibel was *estimated* to be \$4,695,327,000 by the Lee County Property Appraiser. This represents a 4.07% increase in value from the fiscal year 2016 July 1<sup>st</sup> value;



- ⊙ The millage rate assumption of 1.9139 was used to calculate the ad valorem tax levy in the General, Debt Service, and Sewer funds. This is the same millage rate that was adopted in the Fiscal Year 2016 budget;
- ⊙ Consistent with City Council policy, the Recreation Center's operating subsidy from the General Fund remains flat with the prior year at \$1.4 million. Additional detail on Recreation Center revenues follows this section;
- ⊙ Consistent with the long term rate study and cash flow analysis, a 3% projected increase in sewer and reclaimed water fees is included in the Sewer Fund budget;
- ⊙ The Beach Parking Fund revenue includes \$2.7 million in grants expected to be received by the Lee County Tourist Development Council (TDC). Of that total, \$250,000 is projected to rollover from fiscal year 2016 (for projects not completed by the end of the fiscal year) and \$2.4 million are new grants tentatively approved by the TDC for fiscal year 2017. The inclusion of the fiscal year 2017 grant funding is a change from previous methodology. The reason for this change is to more appropriately align revenues and expenses in the same period. Prior to this year, operating and capital expenses funded by TDC grants have been included in the adopted budget; however, the grant funding was not included in the budget until signed contracts were received, which occurs in the new fiscal year. Inasmuch as the grant revenue is reimbursement for expenses, if any grant does not receive final approval by the Lee County Commission the associated expense would be reviewed and adjusted;
- ⊙ The Beach Parking Fund expenditures include a payment in lieu of taxes to the General Fund, as well as increases in certain visitor related expenses, e.g. traffic control and security improvements;
- ⊙ The budget assumes that approximately \$5.8 million of General Fund reserves will not be expended by September 30, 2016 and rolls the funds forward to the estimated FY2017 beginning fund balance;
- ⊙ The budget includes a reserve for compensation increases for employees in all funds;

## EXECUTIVE SUMMARY (CONTINUED)

- ⊙ The City's health care costs that are used to determine the subsidy provided to employees to assist in purchasing health insurance for fiscal year 2017 are still being computed. This budget does not contain an increase in the City paid benefit to employees for health care coverage. The actual change in cost to the City will be included in the budget when determined;
- ⊙ The budget includes approximately a 5% increase in total pension costs that include both defined pension plans and the defined contribution 401(a) plan. The City is still in a transition phase with its defined contribution plan – as employees retire out of the General Employees' Pension Plan (which has been closed to new employees since 2012), the 401(a) plan expenses are expected to continue to increase. The benefit to the City from the defined contribution plan is the expenses are "pay as you go" and therefore there is no future liability associated with it;
- ⊙ The budget includes \$200,000 in funding for the continued redevelopment of the Center4Life;
- ⊙ The budget includes \$100,000 in funding for technical upgrades to the City Council chambers, which will increase the functionality and enhance the presentation of information to the general public during council meetings
- ⊙ The budget includes the entire \$300,000 in expenditures for lighting replacement at the ballfields. This is a three way cost share project between the City, Lee County, and the Lee County School Board. The full cost of the project is included in the capital budget expenditures. \$100,000 of the revenue to fund the project is budgeted as a transfer from the General Fund and \$200,000 is budgeted as intergovernmental revenue from the other two entities;
- ⊙ \$2.7 million is included for capital projects in the governmental funds. This includes certain special revenue funds and the capital project funds. The total includes \$728,100 that is budgeted to rollover from unfinished projects in fiscal year 2016 and approximately \$2.0 million is new funding requested. A detailed capital project schedule is included in the supplementary section of this document. Two projects listed in the schedule (Building and Planning improvements and Natural Resources and IT improvements) are still being scoped and designed and budgeted amounts will be included in the next version of the budget;
- ⊙ \$5.0 million is included for capital projects in the Sewer Fund. Of this total, \$2.7 million is projected to rollover from fiscal year 2016 and \$2.3 million is new funding requested. A detailed capital project schedule is included in the supplementary section of this document. Included in these amounts are \$1.8 million in funding for nitrate reduction and \$1.8 million for sewer plant upgrades (the City has received funding in the State of Florida's fiscal year 2018 budget for these projects as a reimbursement grant for a total of \$825,000 – these funds are available beginning July 1<sup>st</sup>.);
- ⊙ \$1.8 million is included for capital projects in the Beach Parking Fund. Of this total, \$422,000 is projected to rollover from fiscal year 2016 and \$1.4 million is new funding requested. Several of these projects are reimbursed by the TDC and are noted as such. A detailed capital project schedule is included in the supplementary section of this document;
- ⊙ The budget includes the \$225,000 annual transfer to the recreation complex sinking fund established by City Council in FY2013 to proactively fund capital repairs at the Recreation Center facility.

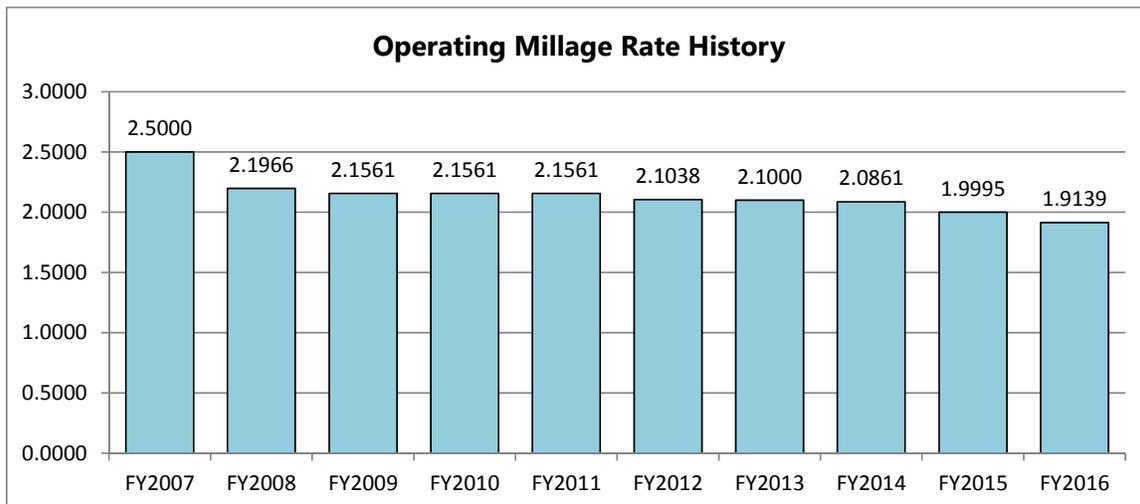
## BUDGET OVERVIEW

The preliminary fiscal year 2017 budget totals \$61,134,909 as detailed in the following table:

| Uses of Funds  | FY 2017              | FY 2016              |                      |
|--|----------------------|----------------------|----------------------|
|  |                      | as Adopted           | as Amended           |
| <b>Governmental Funds</b>  |                      |                      |                      |
| Operating  | \$ 19,471,101        | \$ 18,886,613        | \$ 20,232,251        |
| Capital  | 2,745,200            | 2,025,280            | 2,243,085            |
| Transfers to Other Funds   | 3,483,209            | 2,693,931            | 2,691,608            |
| Debt Service   | 880,047              | 835,886              | 7,350,886            |
| Reserves/Ending Fund Balance   | 12,915,132           | 12,018,529           | 12,897,776           |
| <b>Total Governmental Funds</b>  | <b>39,494,689</b>    | <b>36,460,239</b>    | <b>45,415,606</b>    |
| <b>Enterprise Funds</b>  |                      |                      |                      |
| Operating  | 8,860,377            | 8,418,183            | 9,144,991            |
| Capital  | 6,798,825            | 5,032,851            | 5,347,826            |
| Debt Service   | 3,356,820            | 3,356,820            | 3,356,820            |
| Non-Operating Expenses   | 432,000              | 7,500                | 385,617              |
| Reserves/Ending Fund Balance   | 2,192,198            | 2,764,010            | 3,254,777            |
| <b>Total Enterprise Funds</b>  | <b>21,640,220</b>    | <b>19,579,364</b>    | <b>21,490,031</b>    |
| <b>Total Budget</b>  | <b>\$ 61,134,909</b> | <b>\$ 56,039,603</b> | <b>\$ 66,905,637</b> |
| 9.09% Compared to FY2015 adopted budget<br>(8.63%) Compared to FY2015 amended budget |                      |                      |                      |

As noted previously, there are several open budget issues and initiatives that will need to be addressed during budget discussions. The attached document is meant to be a starting point for Council to determine the appropriate level of City funding.

There are two **significant** estimates that are included in this document, property values and the ad valorem tax rate. The property tax amount used to compute the levy is an estimate, as noted previously. Additionally, the millage rate used is the same that was levied in the previous year. The following chart details the history of the operating levy for the City of Sanibel:



## BUDGET INITIATIVE – PLANNING DEPARTMENT

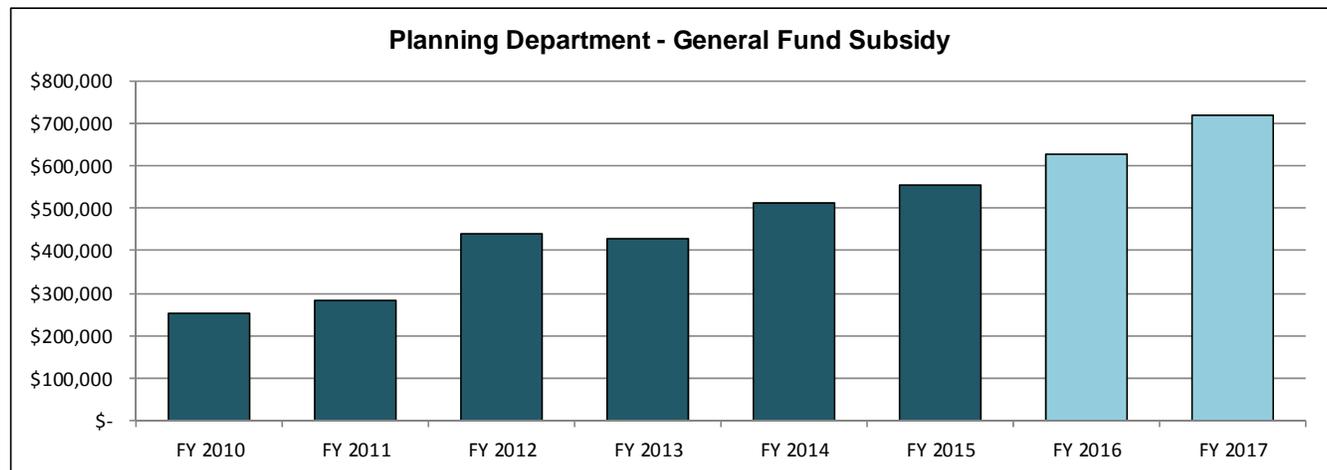
The Planning Department is fully funded by the General Fund. Development permit fees partially offset departmental expenditures of the department; however, the shortfall between revenues and expenditures are funded by the City’s general tax revenue and are increasing annually.

**CONSIDERATION:** Should development permitting fees be increased to reduce the subsidy from general tax revenues?

|                           | FY11<br>Actual    | FY12<br>Actual    | FY13<br>Actual    | FY14<br>Actual    | FY15<br>Actual    | FY16<br>Estimated | FY17<br>Budget      |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Revenues</b>           |                   |                   |                   |                   |                   |                   |                     |
| Development Permit Fees   | \$ 244,197        | \$ 222,917        | \$ 281,930        | \$ 257,811        | \$ 337,172        | \$ 285,000        | \$ 285,000          |
| Wastewater Disp Permits   | -                 | 3,730             | 3,465             | 1,013             | 3,008             | 3,000             | 3,000               |
| Other LDC Actions         | 47,047            | 46,872            | 59,967            | 51,357            | 41,007            | 50,000            | 50,000              |
| Sign Permits              | 4,377             | 4,114             | 5,951             | 6,580             | 4,837             | 5,000             | 5,000               |
| <b>Total Revenue</b>      | <b>295,621</b>    | <b>277,633</b>    | <b>351,313</b>    | <b>316,761</b>    | <b>386,024</b>    | <b>343,000</b>    | <b>343,000</b>      |
| General Fund Allocation   | 284,056           | 437,840           | 429,711           | 510,562           | 555,544           | 628,231           | 717,899             |
| <b>Total Sources</b>      | <b>\$ 579,677</b> | <b>\$ 715,473</b> | <b>\$ 781,024</b> | <b>\$ 827,323</b> | <b>\$ 941,568</b> | <b>\$ 971,231</b> | <b>\$ 1,060,899</b> |
| <b>Expenditures</b>       |                   |                   |                   |                   |                   |                   |                     |
| Salaries and Taxes        | \$ 384,551        | \$ 395,048        | \$ 423,406        | \$ 449,072        | \$ 530,624        | \$ 579,071        | \$ 577,483          |
| Cafeteria Benefits        | 49,077            | 47,875            | 63,212            | 75,528            | 90,000            | 93,428            | 135,126             |
| Retirement                | 69,159            | 147,750           | 169,304           | 170,010           | 168,136           | 154,300           | 173,789             |
| Workers' Comp             | 15,694            | 13,662            | 15,197            | 13,821            | 15,601            | 15,667            | 16,059              |
| <b>Subtotal Personnel</b> | <b>518,481</b>    | <b>604,335</b>    | <b>671,119</b>    | <b>708,431</b>    | <b>804,361</b>    | <b>842,466</b>    | <b>902,457</b>      |
| Operating Expenses        | 61,196            | 111,138           | 109,905           | 118,892           | 133,314           | 128,765           | 158,442             |
| Capital Outlay            | -                 | -                 | -                 | -                 | 3,893             | -                 | -                   |
| <b>Total Expenditures</b> | <b>\$ 579,677</b> | <b>\$ 715,473</b> | <b>\$ 781,024</b> | <b>\$ 827,323</b> | <b>\$ 941,568</b> | <b>\$ 971,231</b> | <b>\$ 1,060,899</b> |

**Notes**

- (a) Several categories of fees were reduced between 2005 and 2008. There have been no significant fee changes since that point
- (b) FY16 estimated and FY17 budget are from the preliminary budget document



## BUDGET INITIATIVE – BUILDING DEPARTMENT

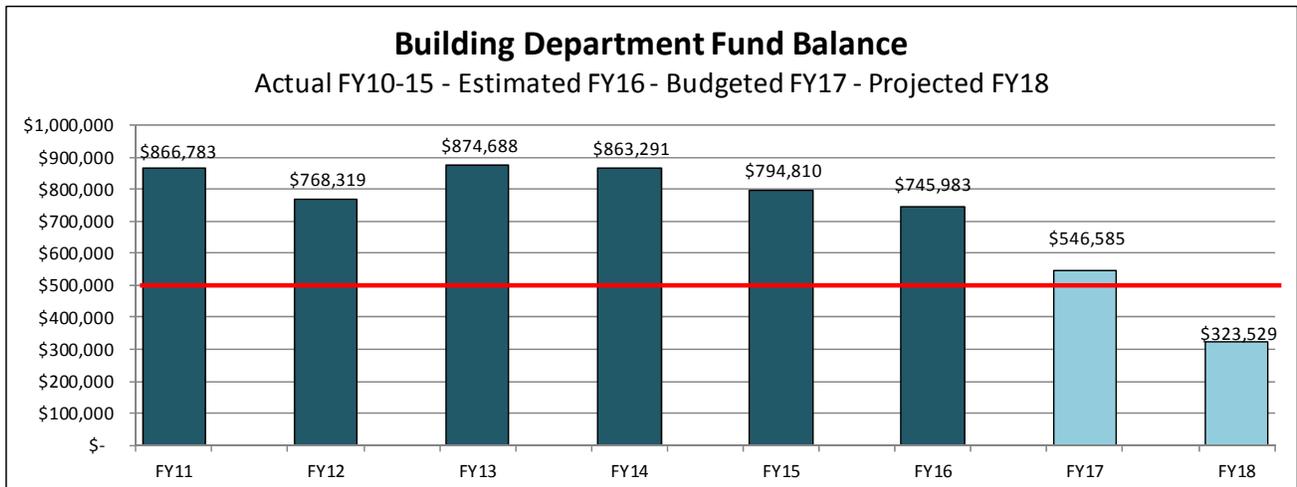
In both fiscal year 2013 and 2014, the City Council approved a 25% decrease in permit fees. At that time, a target balance of \$500,000 for ending fund balance was determined to be an appropriate level. Current analysis projects the \$500,000 level to be achieved during fiscal year 2018.

**CONSIDERATION:** Should building permit fees be increased to their previous levels?

|                        | FY11       | FY12       | (a)<br>FY13 | (a)<br>FY14 | FY15       | FY16       | FY17       | FY18        |
|------------------------|------------|------------|-------------|-------------|------------|------------|------------|-------------|
|                        | Actual     | Actual     | Actual      | Actual      | Actual     | Estimated  | Budget     | Projected   |
| Beginning Fund Balance | \$ 716,037 | \$ 866,783 | \$ 768,319  | \$ 874,688  | \$ 863,291 | \$ 794,810 | \$ 745,983 | \$ 546,585  |
| <b>Revenues</b>        |            |            |             |             |            |            |            |             |
| Permits                | 656,661    | 703,194    | 674,128     | 567,570     | 582,255    | 642,834    | 614,757    | 614,757     |
| Licenses               | 48,486     | 28,050     | 50,010      | 59,390      | 36,853     | 36,852     | 35,243     | 35,243      |
| Charges for Services   | 5,795      | 11,923     | 12,362      | 9,808       | 10,925     | 10,000     | 10,000     | 10,000      |
| Fines & Forfeitures    | 34,969     | 29,549     | 32,627      | 22,780      | 16,907     | 18,560     | 20,000     | 20,000      |
| Miscellaneous          | 10,703     | 14,726     | 12,914      | 13,903      | 10,448     | 10,007     | 12,000     | 12,000      |
| Total Revenue          | 756,614    | 787,442    | 782,041     | 673,451     | 657,388    | 718,253    | 692,000    | 692,000     |
| <b>Expenditures</b>    |            |            |             |             |            |            |            |             |
| Personnel Services     | 429,609    | 700,488    | 484,198     | 489,701     | 496,167    | 490,090    | 583,082    | 600,574 (b) |
| Operating Expenses     | 176,259    | 185,418    | 191,474     | 194,098     | 243,699    | 276,990    | 308,316    | 314,482 (c) |
| Capital Outlay         | -          | -          | -           | 1,049       | 9,103      | -          | -          | -           |
| Total Expenditures     | 605,868    | 885,906    | 675,672     | 684,848     | 748,969    | 767,080    | 891,398    | 915,056     |
| <b>Non- Operating</b>  |            |            |             |             |            |            |            |             |
| Transfers (In) / Out   | -          | -          | -           | -           | (23,100)   | -          | -          | -           |
| Total Appropriations   | 605,868    | 885,906    | 675,672     | 684,848     | 725,869    | 767,080    | 891,398    | 915,056     |
| Ending Fund Balance    | \$ 866,783 | \$ 768,319 | \$ 874,688  | \$ 863,291  | \$ 794,810 | \$ 745,983 | \$ 546,585 | \$ 323,529  |

**Notes**

- (a) Council approved 25% decrease in permit fees for fiscal year
- (b) Assumes 3% increase for payroll, health insurance, and pension contributions
- (c) Assumes 2% increase in operating expenses each year
- (d) \$500,000 minimum fund balance to sustain operations



## BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

Between fiscal year 2013 and 2015, the subsidy from the General Fund to support the operation of the Recreation Center increased 14.1%. During the adoption of the fiscal year 2016 budget, the City Council established a target level of General Fund support to the Recreation Center at \$1.4 million. The preliminary budget for fiscal year 2017 is consistent with this target.

When the Recreation Center opened in 2007, an introductory rate was established to encourage membership enrollment. In fiscal year 2008 a minimal fee increase was implemented; however, with the economic downturn there were no across the board fee increases from fiscal year 2009-2013. In fiscal year 2014 and 2015, fee increases ranging from 5% - 10% were implemented for all membership types.

**CONSIDERATION:** What is the appropriate level of increase for fees in the Recreation Center? To assist in this determination, the following schedules are provided:

- History of Recreation Department fee increases from fiscal year 2007 through fiscal year 2015;
- Membership passes by category sales trends from fiscal year 2013 through fiscal year 2016;
- Membership passes by category table of percentage increases;
- Activity fees by category table of percentage increases;
- Rental fees by category table of percentage increases;
- Beach parking stickers historical information and percentage fee increases;
- Local recreation fee comparison table;

Staff suggested fee increases are noted in yellow highlighted on all tables. All fees would be rounded to nearest dollar upon approval.

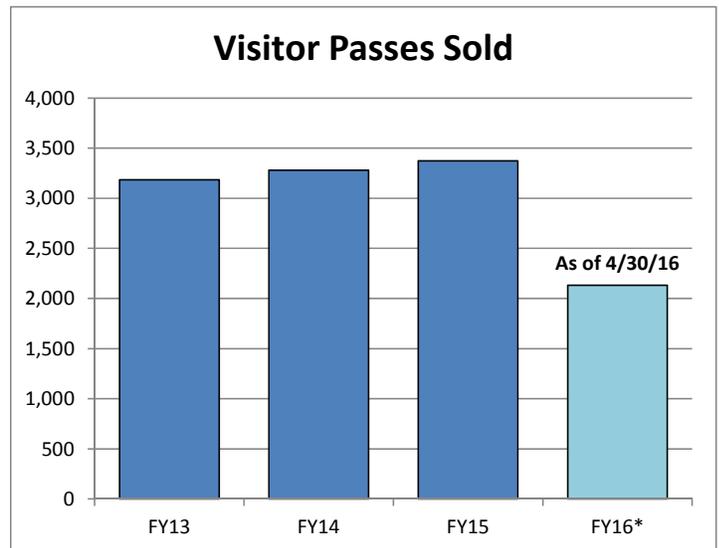
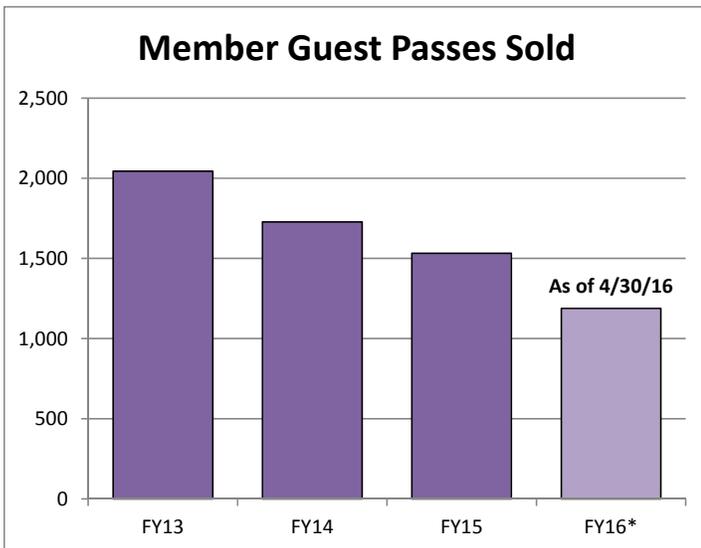
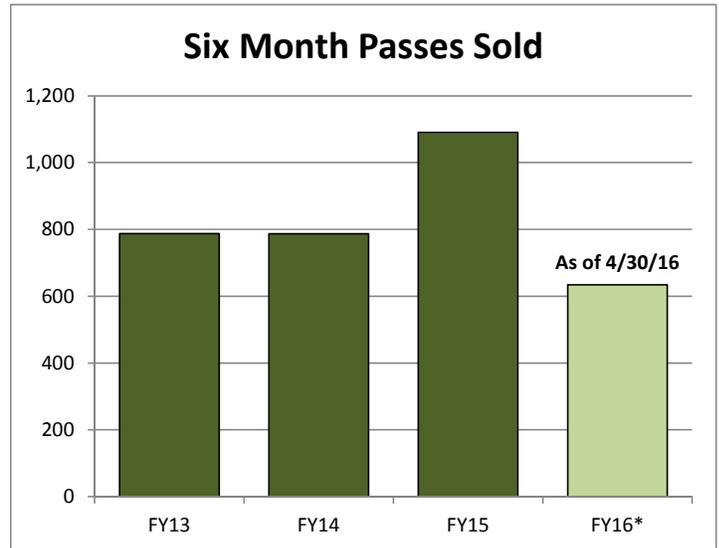
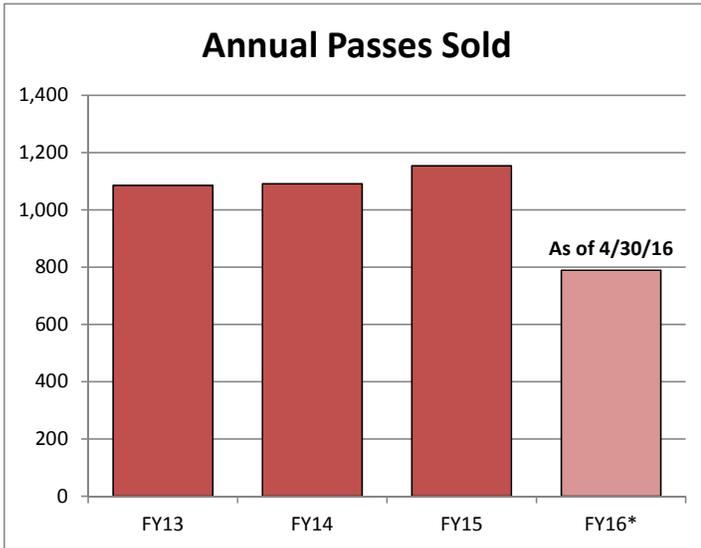
## BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

### Recreation Department Membership Fee History

| Membership   | 2007     | 2008     | 2009     | 2010    | 2011     | 2012    | 2013     | 2014     | 2015      |
|--|----------|----------|----------|---------|----------|---------|----------|----------|-----------|
| <b>Resident - Individual</b>                           |          |          |          |         |          |         |          |          |           |
| Daily  | \$ 3.00  | \$ 3.50  |          |         |          |         | \$ 4.00  | \$ 4.25  | \$ 5.00   |
| Weekly   | \$ 15.00 | \$ 17.00 |          |         |          |         | \$ 20.00 | \$ 21.00 | \$ 23.00  |
| Six Month  | \$ 60.00 | \$ 65.00 |          |         |          |         | \$ 80.00 | \$ 84.00 | \$ 92.00  |
| Annual   | \$100.00 | \$125.00 |          |         |          |         | \$150.00 | \$157.50 | \$ 173.00 |
| <b>Resident - Family</b>                               |          |          |          |         |          |         |          |          |           |
| Daily  | \$ 5.00  | \$ 5.50  |          |         |          |         | \$ 6.00  | \$ 6.50  | \$ 7.00   |
| Weekly   | \$ 25.00 | \$ 27.00 |          |         |          |         | \$ 30.00 | \$ 31.50 | \$ 35.00  |
| Six Month  | \$100.00 | \$125.00 |          |         |          |         | \$130.00 | \$136.50 | \$ 150.00 |
| Annual   | \$150.00 | \$175.00 |          |         |          |         | \$200.00 | \$210.00 | \$ 231.00 |
| *AFS Upgrade   |          |          |          |         | \$ 50.00 |         |          | \$ 52.50 |           |
| <b>Member Guest - Individual</b>                       |          |          |          |         |          |         |          |          |           |
| Daily  |          | \$ 3.50  |          | \$ 5.00 |          |         | \$ 7.00  | \$ 7.75  | \$ 9.00   |
| Weekly   |          | \$ 17.00 |          |         |          |         | \$ 20.00 | \$ 22.00 | \$ 26.00  |
| <b>Member Guest - Family</b>                           |          |          |          |         |          |         |          |          |           |
| Daily  |          | \$ 5.50  |          |         |          | \$ 7.00 | \$ 9.00  | \$ 10.00 | \$ 12.00  |
| Weekly   |          | \$ 27.00 |          |         |          |         | \$ 30.00 | \$ 33.00 | \$ 40.00  |
| <b>On-Island Employee - Individual</b>                 |          |          |          |         |          |         |          |          |           |
| Daily  | \$ 4.00  | \$ 4.50  |          |         |          |         | \$ 6.00  | \$ 6.50  | \$ 7.00   |
| Weekly   | \$ 20.00 | \$ 23.00 |          |         |          |         | \$ 30.00 | \$ 31.50 | \$ 35.00  |
| Six Month  | \$ 90.00 | \$110.00 |          |         |          |         | \$130.00 | \$136.50 | \$ 150.00 |
| Annual   | \$150.00 | \$175.00 |          |         |          |         | \$200.00 | \$210.00 | \$ 231.00 |
| <b>On-Island Employee - Family</b>                     |          |          |          |         |          |         |          |          |           |
| Daily  | \$ 7.00  | \$ 8.00  |          |         |          |         | \$ 9.00  | \$ 9.50  | \$ 10.00  |
| Weekly   | \$ 35.00 | \$ 40.00 |          |         |          |         | \$ 50.00 | \$ 52.50 | \$ 58.00  |
| Six Month  | \$150.00 | \$175.00 |          |         |          |         | \$200.00 | \$210.00 | \$ 231.00 |
| Annual   | \$225.00 | \$250.00 |          |         |          |         | \$275.00 | \$288.75 | \$ 318.00 |
| *AFS Upgrade   |          |          |          |         | \$ 75.00 |         |          | \$ 78.75 |           |
| <b>Visitor - Individual</b>                            |          |          |          |         |          |         |          |          |           |
| Daily  | \$ 6.00  | \$ 12.00 |          |         |          |         |          | \$ 13.25 | \$ 16.00  |
| Weekly   | \$ 25.00 | \$ 45.00 | \$ 50.00 |         |          |         |          | \$ 55.00 | \$ 66.00  |
| Six Month  | \$120.00 | \$235.00 |          |         |          |         |          | \$258.50 | \$ 310.00 |
| Annual   | \$200.00 | \$395.00 |          |         |          |         |          | \$434.50 | \$ 521.00 |
| <b>Visitor - Family</b>                                |          |          |          |         |          |         |          |          |           |
| Daily  | \$ 10.00 | \$ 20.00 |          |         |          |         |          | \$ 22.00 | \$ 26.00  |
| Weekly   | \$ 50.00 | \$ 95.00 | \$105.00 |         |          |         |          | \$115.50 | \$ 139.00 |
| Six Month  | \$200.00 | \$395.00 |          |         |          |         |          | \$434.50 | \$ 521.00 |
| Annual   | \$250.00 | \$495.00 |          |         |          |         |          | \$544.50 | \$ 653.00 |
| <b>City of Sanibel Employees / Retirees Individual</b> |          |          |          |         |          |         |          |          |           |
| Annual   | \$ 50.00 |          |          |         |          |         |          | \$ 52.50 | \$ 55.00  |
| <b>City of Sanibel Employees / Retirees Family</b>     |          |          |          |         |          |         |          |          |           |
| Annual   | \$ 75.00 |          |          |         |          |         |          | \$ 78.75 | \$ 83.00  |
| <b>Corporate - Individual</b>                          |          |          |          |         |          |         |          |          |           |
| Annual (1-9)   | \$125.00 |          |          |         |          |         |          | \$131.25 | \$ 144.00 |
| Annual (10+)   | \$100.00 |          |          |         |          |         |          | \$105.00 | \$ 116.00 |
| Six Month  |          |          |          |         |          |         |          |          | \$ 77.00  |
| <b>Corporate - Family</b>                              |          |          |          |         |          |         |          |          |           |
| Annual   | \$185.00 |          |          |         |          |         |          | \$194.25 | \$ 214.00 |
| Six Month  |          |          |          |         |          |         |          |          | \$ 123.00 |

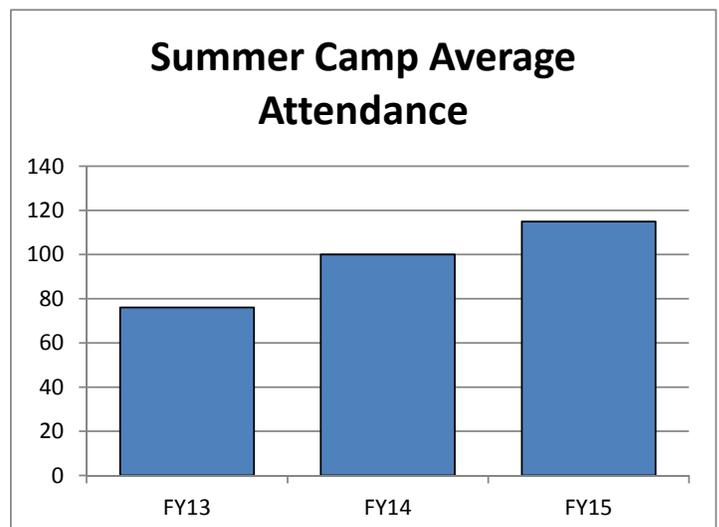
## BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

### Membership Passes by Category Trends



## SUMMER CAMP ENROLLMENT AND FEE HISTORY

| Year | Fee      | Average Attendance |
|------|----------|--------------------|
| FY13 | \$ 85.00 | 76                 |
| FY14 | \$ 85.00 | 100                |
| FY15 | \$ 89.25 | 115                |



## BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

### Membership Passes by Category Percentage Increases

| Membership   | Current Fee | Fee Increase 5% | Fee Increase 10% | Fee Increase 15% | Fee Increase 20% | Fee Increase 30% |
|--|-------------|-----------------|------------------|------------------|------------------|------------------|
| <b>Resident - Individual</b>                           |             |                 |                  |                  |                  |                  |
| Daily  | \$ 5.00     | \$ 5.25         | \$ 5.50          | \$ 5.75          | \$ 6.00          | \$ 6.50          |
| Weekly   | \$ 23.00    | \$ 24.15        | \$ 25.30         | \$ 26.45         | \$ 27.60         | \$ 29.90         |
| Six Month  | \$ 92.00    | \$ 96.60        | \$ 101.20        | \$ 105.80        | \$ 110.40        | \$ 119.60        |
| Annual   | \$ 173.00   | \$ 181.65       | \$ 190.30        | \$ 198.95        | \$ 207.60        | \$ 224.90        |
| <b>Resident - Family</b>                               |             |                 |                  |                  |                  |                  |
| Daily  | \$ 7.00     | \$ 7.35         | \$ 7.70          | \$ 8.05          | \$ 8.40          | \$ 9.10          |
| Weekly   | \$ 35.00    | \$ 36.75        | \$ 38.50         | \$ 40.25         | \$ 42.00         | \$ 45.50         |
| Six Month  | \$ 150.00   | \$ 157.50       | \$ 165.00        | \$ 172.50        | \$ 180.00        | \$ 195.00        |
| Annual   | \$ 231.00   | \$ 242.55       | \$ 254.10        | \$ 265.65        | \$ 277.20        | \$ 300.30        |
| <b>Member Guest - Individual</b>                       |             |                 |                  |                  |                  |                  |
| Daily  | \$ 9.00     | \$ 9.45         | \$ 9.90          | \$ 10.35         | \$ 10.80         | \$ 11.70         |
| Weekly   | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 33.80         |
| <b>Member Guest - Family</b>                           |             |                 |                  |                  |                  |                  |
| Daily  | \$ 12.00    | \$ 12.60        | \$ 13.20         | \$ 13.80         | \$ 14.40         | \$ 15.60         |
| Weekly   | \$ 40.00    | \$ 42.00        | \$ 44.00         | \$ 46.00         | \$ 48.00         | \$ 52.00         |
| <b>On-Island Employee - Individual</b>                 |             |                 |                  |                  |                  |                  |
| Daily  | \$ 7.00     | \$ 7.35         | \$ 7.70          | \$ 8.05          | \$ 8.40          | \$ 9.10          |
| Weekly   | \$ 35.00    | \$ 36.75        | \$ 38.50         | \$ 40.25         | \$ 42.00         | \$ 45.50         |
| Six Month  | \$ 150.00   | \$ 157.50       | \$ 165.00        | \$ 172.50        | \$ 180.00        | \$ 195.00        |
| Annual   | \$ 231.00   | \$ 242.55       | \$ 254.10        | \$ 265.65        | \$ 277.20        | \$ 300.30        |
| <b>On-Island Employee - Family</b>                     |             |                 |                  |                  |                  |                  |
| Daily  | \$ 10.00    | \$ 10.50        | \$ 11.00         | \$ 11.50         | \$ 12.00         | \$ 13.00         |
| Weekly   | \$ 58.00    | \$ 60.90        | \$ 63.80         | \$ 66.70         | \$ 69.60         | \$ 75.40         |
| Six Month  | \$ 231.00   | \$ 242.55       | \$ 254.10        | \$ 265.65        | \$ 277.20        | \$ 300.30        |
| Annual   | \$ 318.00   | \$ 333.90       | \$ 349.80        | \$ 365.70        | \$ 381.60        | \$ 413.40        |
| <b>Visitor - Individual</b>                            |             |                 |                  |                  |                  |                  |
| Daily  | \$ 16.00    | \$ 16.80        | \$ 17.60         | \$ 18.40         | \$ 19.20         | \$ 20.80         |
| Weekly   | \$ 66.00    | \$ 69.30        | \$ 72.60         | \$ 75.90         | \$ 79.20         | \$ 85.80         |
| Six Month  | \$ 310.00   | \$ 325.50       | \$ 341.00        | \$ 356.50        | \$ 372.00        | \$ 403.00        |
| Annual   | \$ 521.00   | \$ 547.05       | \$ 573.10        | \$ 599.15        | \$ 625.20        | \$ 677.30        |
| <b>Visitor - Family</b>                                |             |                 |                  |                  |                  |                  |
| Daily  | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 33.80         |
| Weekly   | \$ 139.00   | \$ 145.95       | \$ 152.90        | \$ 159.85        | \$ 166.80        | \$ 180.70        |
| Six Month  | \$ 521.00   | \$ 547.05       | \$ 573.10        | \$ 599.15        | \$ 625.20        | \$ 677.30        |
| Annual   | \$ 653.00   | \$ 685.65       | \$ 718.30        | \$ 750.95        | \$ 783.60        | \$ 848.90        |
| <b>City of Sanibel Employees\Retirees - Individual</b> |             |                 |                  |                  |                  |                  |
| Annual   | \$ 55.00    | \$ 57.75        | \$ 60.50         | \$ 63.25         | \$ 66.00         | \$ 71.50         |
| <b>City of Sanibel Employees\Retirees - Family</b>     |             |                 |                  |                  |                  |                  |
| Annual   | \$ 83.00    | \$ 87.15        | \$ 91.30         | \$ 95.45         | \$ 99.60         | \$ 107.90        |
| <b>Corporate - Individual</b>                          |             |                 |                  |                  |                  |                  |
| Annual (1-9)   | \$ 144.00   | \$ 151.20       | \$ 158.40        | \$ 165.60        | \$ 172.80        | \$ 187.20        |
| Annual (10+)   | \$ 116.00   | \$ 121.80       | \$ 127.60        | \$ 133.40        | \$ 139.20        | \$ 150.80        |
| Six Month  | \$ 77.00    | \$ 80.85        | \$ 84.70         | \$ 88.55         | \$ 92.40         | \$ 100.10        |
| <b>Corporate - Family</b>                              |             |                 |                  |                  |                  |                  |
| Annual   | \$ 214.00   | \$ 224.70       | \$ 235.40        | \$ 246.10        | \$ 256.80        | \$ 278.20        |
| Six Month  | \$ 123.00   | \$ 129.15       | \$ 135.30        | \$ 141.45        | \$ 147.60        | \$ 159.90        |

Yellow highlight indicates staff suggested increase

# BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

## Activity Fees Percentage Increases

| Activity                                       | Current Fee | Fee Increase 5% | Fee Increase 10% | Fee Increase 15% | Fee Increase 20% |
|--|-------------|-----------------|------------------|------------------|------------------|
| <b>Summer Camp (per week)</b>                  |             |                 |                  |                  |                  |
| Early Bird Member                              | \$ 107.00   | \$ 112.35       | \$ 117.70        | \$ 123.05        | \$ 128.40        |
| Early Bird Non-Member                          | \$ 139.00   | \$ 145.95       | \$ 152.90        | \$ 159.85        | \$ 166.80        |
| Non-Early Bird Member                          | \$ 127.00   | \$ 133.35       | \$ 139.70        | \$ 146.05        | \$ 152.40        |
| Non-Early Bird Non-Member                      | \$ 167.00   | \$ 175.35       | \$ 183.70        | \$ 192.05        | \$ 200.40        |
| <b>After School Care grades 1-6 (per year)</b> |             |                 |                  |                  |                  |
| Early Bird Member                              | \$ 668.00   | \$ 701.40       | \$ 734.80        | \$ 768.20        | \$ 801.60        |
| Early Bird Non-Member                          | \$ 836.00   | \$ 877.80       | \$ 919.60        | \$ 961.40        | \$ 1,003.20      |
| Non-Early Bird Member                          | \$ 802.00   | \$ 842.10       | \$ 882.20        | \$ 922.30        | \$ 962.40        |
| Non-Early Bird Non-Member                      | \$ 1,003.00 | \$ 1,053.15     | \$ 1,103.30      | \$ 1,153.45      | \$ 1,203.60      |
| Teen Scene (grades 7-8)                        | \$ -        | \$ -            | \$ -             | \$ -             | \$ -             |
| <b>Holiday Recreation (per week)</b>           |             |                 |                  |                  |                  |
| Early Bird Member                              | \$ 107.00   | \$ 112.35       | \$ 117.70        | \$ 123.05        | \$ 128.40        |
| Early Bird Non-Member                          | \$ 139.00   | \$ 145.95       | \$ 152.90        | \$ 159.85        | \$ 166.80        |
| Non-Early Bird Member                          | \$ 127.00   | \$ 133.35       | \$ 139.70        | \$ 146.05        | \$ 152.40        |
| Non-Early Bird Non-Member                      | \$ 167.00   | \$ 175.35       | \$ 183.70        | \$ 192.05        | \$ 200.40        |
| <b>Fun Days (per day)</b>                      |             |                 |                  |                  |                  |
| Early Bird Member                              | \$ 25.00    | \$ 26.25        | \$ 27.50         | \$ 28.75         | \$ 30.00         |
| Early Bird Non-Member                          | \$ 33.00    | \$ 34.65        | \$ 36.30         | \$ 37.95         | \$ 39.60         |
| Non-Early Bird Member                          | \$ 30.00    | \$ 31.50        | \$ 33.00         | \$ 34.50         | \$ 36.00         |
| Non-Early Bird Non-Member                      | \$ 40.00    | \$ 42.00        | \$ 44.00         | \$ 46.00         | \$ 48.00         |
| <b>Cheerleading (per season)</b>               |             |                 |                  |                  |                  |
| Member   | \$ 53.00    | \$ 55.65        | \$ 58.30         | \$ 60.95         | \$ 63.60         |
| Non-Member                                     | \$ 70.00    | \$ 73.50        | \$ 77.00         | \$ 80.50         | \$ 84.00         |
| <b>Youth Basketball (per season)</b>           |             |                 |                  |                  |                  |
| Member   | \$ 38.00    | \$ 39.90        | \$ 41.80         | \$ 43.70         | \$ 45.60         |
| Non-Member                                     | \$ 50.00    | \$ 52.50        | \$ 55.00         | \$ 57.50         | \$ 60.00         |
| <b>Youth Volleyball (per session)</b>          |             |                 |                  |                  |                  |
| Member   | \$ 32.00    | \$ 33.60        | \$ 35.20         | \$ 36.80         | \$ 38.40         |
| Non-Member                                     | \$ 42.00    | \$ 44.10        | \$ 46.20         | \$ 48.30         | \$ 50.40         |
| <b>SWAT (Monthly)</b>                          |             |                 |                  |                  |                  |
| Member   | \$ 30.00    | \$ 31.50        | \$ 33.00         | \$ 34.50         | \$ 36.00         |
| Non-Member                                     | \$ 40.00    | \$ 42.00        | \$ 44.00         | \$ 46.00         | \$ 48.00         |
| <b>Youth Archery</b>                           |             |                 |                  |                  |                  |
| Member   | \$ 35.00    | \$ 36.75        | \$ 38.50         | \$ 40.25         | \$ 42.00         |
| Non-Member                                     | \$ 46.00    | \$ 48.30        | \$ 50.60         | \$ 52.90         | \$ 55.20         |
| <b>Teen Scene Travel Fees</b>                  |             |                 |                  |                  |                  |
| In County                                      |             |                 |                  |                  |                  |
| Member   | \$ 4.00     | \$ 4.20         | \$ 4.40          | \$ 4.60          | \$ 4.80          |
| Non-Member                                     | \$ 5.00     | \$ 5.25         | \$ 5.50          | \$ 5.75          | \$ 6.00          |
| <b>Guitar, Piano, Vocal Lessons</b>            |             |                 |                  |                  |                  |
| Per year - 29 lessons                          |             |                 |                  |                  |                  |
| Member   | \$ 1,210.00 | \$ 1,270.50     | \$ 1,331.00      | \$ 1,391.50      | \$ 1,452.00      |
| Non Member                                     | \$ 1,267.00 | \$ 1,330.35     | \$ 1,393.70      | \$ 1,457.05      | \$ 1,520.40      |
| <b>Martial Arts / Tai Chi (70/30)</b>          |             |                 |                  |                  |                  |
| Member   | \$ 46.00    | \$ 48.30        | \$ 50.60         | \$ 52.90         | \$ 55.20         |
| Non-Member                                     | \$ 61.00    | \$ 64.05        | \$ 67.10         | \$ 70.15         | \$ 73.20         |

## BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

### Activity Fees Percentage Increases (Continued)

| Activity  |            | Current<br>Fee | Fee<br>Increase<br>5% | Fee<br>Increase<br>10% | Fee<br>Increase<br>15% | Fee<br>Increase<br>20% |
|---|------------|----------------|-----------------------|------------------------|------------------------|------------------------|
| <b>Pet First Aid</b>                                  |            |                |                       |                        |                        |                        |
|   | Member     | \$ 74.00       | \$ 77.70              | \$ 81.40               | \$ 85.10               | \$ 88.80               |
|   | Non-Member | \$ 96.00       | \$ 100.80             | \$ 105.60              | \$ 110.40              | \$ 115.20              |
| <b>Babysitter Training</b>                            |            |                |                       |                        |                        |                        |
|   | Member     | \$ 137.00      | \$ 143.85             | \$ 150.70              | \$ 157.55              | \$ 164.40              |
|   | Non-Member | \$ 179.00      | \$ 187.95             | \$ 196.90              | \$ 205.85              | \$ 214.80              |
| <b>CPR/AED/First Aid</b>                              |            |                |                       |                        |                        |                        |
|   | Member     | \$ 74.00       | \$ 77.70              | \$ 81.40               | \$ 85.10               | \$ 88.80               |
|   | Non-Member | \$ 96.00       | \$ 100.80             | \$ 105.60              | \$ 110.40              | \$ 115.20              |
| <b>Group Swim Lessons (9 lessons)</b>                 |            |                |                       |                        |                        |                        |
|   | Member     | \$ 50.00       | \$ 52.50              | \$ 55.00               | \$ 57.50               | \$ 60.00               |
|   | Non-Member | \$ 66.00       | \$ 69.30              | \$ 72.60               | \$ 75.90               | \$ 79.20               |
| <b>Private Swim Lessons</b>                           |            |                |                       |                        |                        |                        |
| 30 Minute Lesson                                      | Member     | \$ 33.00       | \$ 34.65              | \$ 36.30               | \$ 37.95               | \$ 39.60               |
|   | Non-Member | \$ 44.00       | \$ 46.20              | \$ 48.40               | \$ 50.60               | \$ 52.80               |
| 60 Minute Lesson                                      | Member     | \$ 66.00       | \$ 69.30              | \$ 72.60               | \$ 75.90               | \$ 79.20               |
|   | Non-Member | \$ 87.00       | \$ 91.35              | \$ 95.70               | \$ 100.05              | \$ 104.40              |
| <b>Swim Gym / Masters / Tri Training Swim Program</b> |            |                |                       |                        |                        |                        |
| Monthly   | Member     | \$ 33.00       | \$ 34.65              | \$ 36.30               | \$ 37.95               | \$ 39.60               |
|   | Non-Member | \$ 44.00       | \$ 46.20              | \$ 48.40               | \$ 50.60               | \$ 52.80               |
| <b>Lifeguard Review Course</b>                        |            |                |                       |                        |                        |                        |
|   | Member     | \$ 131.00      | \$ 137.55             | \$ 144.10              | \$ 150.65              | \$ 157.20              |
|   | Non-Member | \$ 172.00      | \$ 180.60             | \$ 189.20              | \$ 197.80              | \$ 206.40              |
| <b>Lifeguard Course</b>                               |            |                |                       |                        |                        |                        |
|   | Member     | \$ 210.00      | \$ 220.50             | \$ 231.00              | \$ 241.50              | \$ 252.00              |
|   | Non-Member | \$ 275.00      | \$ 288.75             | \$ 302.50              | \$ 316.25              | \$ 330.00              |
| <b>Junior Lifeguard Course</b>                        |            |                |                       |                        |                        |                        |
|   | Member     | \$ 137.00      | \$ 143.85             | \$ 150.70              | \$ 157.55              | \$ 164.40              |
|   | Non-Member | \$ 179.00      | \$ 187.95             | \$ 196.90              | \$ 205.85              | \$ 214.80              |
| <b>Water Safety / Lifeguard Instructor Course</b>     |            |                |                       |                        |                        |                        |
|   | Member     | \$ 210.00      | \$ 220.50             | \$ 231.00              | \$ 241.50              | \$ 252.00              |
|   | Non-Member | \$ 275.00      | \$ 288.75             | \$ 302.50              | \$ 316.25              | \$ 330.00              |
| <b>Round Robin Tennis (70/30)</b>                     |            |                |                       |                        |                        |                        |
|   | Member     | \$ 13.00       | \$ 13.65              | \$ 14.30               | \$ 14.95               | \$ 15.60               |
|   | Non-Member | \$ 17.00       | \$ 17.85              | \$ 18.70               | \$ 19.55               | \$ 20.40               |
| <b>Private Tennis Lessons (70/30)</b>                 |            |                |                       |                        |                        |                        |
| 30 Minute Lesson                                      | Member     | \$ 33.00       | \$ 34.65              | \$ 36.30               | \$ 37.95               | \$ 39.60               |
|   | Non-Member | \$ 44.00       | \$ 46.20              | \$ 48.40               | \$ 50.60               | \$ 52.80               |
| 60 Minute Lesson                                      | Member     | \$ 66.00       | \$ 69.30              | \$ 72.60               | \$ 75.90               | \$ 79.20               |
|   | Non-Member | \$ 87.00       | \$ 91.35              | \$ 95.70               | \$ 100.05              | \$ 104.40              |
| <b>Ball Fields</b>                                    |            |                |                       |                        |                        |                        |
| Mens Soft ball Team                                   | Member     | \$ 557.00      | \$ 584.85             | \$ 612.70              | \$ 640.55              | \$ 668.40              |
|   | Non-Member | \$ 583.00      | \$ 612.15             | \$ 641.30              | \$ 670.45              | \$ 699.60              |
| Ladies Soft ball Team                                 | Member     | \$ 425.00      | \$ 446.25             | \$ 467.50              | \$ 488.75              | \$ 510.00              |
|   | Non-Member | \$ 446.00      | \$ 468.30             | \$ 490.60              | \$ 512.90              | \$ 535.20              |
| Co-Ed Soft ball Team                                  | Member     | \$ 520.00      | \$ 546.00             | \$ 572.00              | \$ 598.00              | \$ 624.00              |
|   | Non-Member | \$ 545.00      | \$ 572.25             | \$ 599.50              | \$ 626.75              | \$ 654.00              |

## BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

### Activity Fees Percentage Increases (Continued)

| Activity                          | Current Fee   | Fee Increase 5% | Fee Increase 10% | Fee Increase 15% | Fee Increase 20% |
|-----------------------------------|---|-----------------|------------------|------------------|------------------|
| <b>Center 4 Life Aerobics</b>     |   |                 |                  |                  |                  |
| With Island Seniors Membership    | \$ 4.00   | \$ 4.20         | \$ 4.40          | \$ 4.60          | \$ 4.80          |
| Without Island Seniors Membership | \$ 7.00   | \$ 7.35         | \$ 7.70          | \$ 8.05          | \$ 8.40          |
| Shipping Fee                      | *current flat rate shipping price + \$2.00 processing fee |                 |                  |                  |                  |
| Convenience Fee                   | \$ 4.25   |                 |                  |                  |                  |



# BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

## Rental Fees Percentage Increases

| Rental                                     | Current Fee | Fee Increase 5% | Fee Increase 10% | Fee Increase 15% | Fee Increase 20% | Fee Increase 25% |
|--|-------------|-----------------|------------------|------------------|------------------|------------------|
| <b>Sanibel Based Non-Profit (per hour)</b> | \$ 13.00    | \$ 13.65        | \$ 14.30         | \$ 14.95         | \$ 15.60         | \$ 16.25         |
| <b>Aquatics</b>                            |             |                 |                  |                  |                  |                  |
| Lap Pool (per hour)                        |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 63.00    | \$ 66.15        | \$ 69.30         | \$ 72.45         | \$ 75.60         | \$ 78.75         |
| Non-Member                                 | \$ 66.00    | \$ 69.30        | \$ 72.60         | \$ 75.90         | \$ 79.20         | \$ 82.50         |
| Slide (per hour)                           |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 38.00    | \$ 39.90        | \$ 41.80         | \$ 43.70         | \$ 45.60         | \$ 47.50         |
| Non-Member                                 | \$ 40.00    | \$ 42.00        | \$ 44.00         | \$ 46.00         | \$ 48.00         | \$ 50.00         |
| Leisure Pool w/ Water Features (per hour)  |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 63.00    | \$ 66.15        | \$ 69.30         | \$ 72.45         | \$ 75.60         | \$ 78.75         |
| Non-Member                                 | \$ 66.00    | \$ 69.30        | \$ 72.60         | \$ 75.90         | \$ 79.20         | \$ 82.50         |
| Splash Pad (per hour)                      |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 38.00    | \$ 39.90        | \$ 41.80         | \$ 43.70         | \$ 45.60         | \$ 47.50         |
| Non-Member                                 | \$ 40.00    | \$ 42.00        | \$ 44.00         | \$ 46.00         | \$ 48.00         | \$ 50.00         |
| <b>Rooms</b>                               |             |                 |                  |                  |                  |                  |
| Pelican A&B (per hour)                     |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 41.00    | \$ 43.05        | \$ 45.10         | \$ 47.15         | \$ 49.20         | \$ 51.25         |
| Non-Member                                 | \$ 42.00    | \$ 44.10        | \$ 46.20         | \$ 48.30         | \$ 50.40         | \$ 52.50         |
| Pelican A (per hour)                       |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 25.00    | \$ 26.25        | \$ 27.50         | \$ 28.75         | \$ 30.00         | \$ 31.25         |
| Non-Member                                 | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 32.50         |
| Pelican B (per hour)                       |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 25.00    | \$ 26.25        | \$ 27.50         | \$ 28.75         | \$ 30.00         | \$ 31.25         |
| Non-Member                                 | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 32.50         |
| Egret Room (per hour)                      |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 25.00    | \$ 26.25        | \$ 27.50         | \$ 28.75         | \$ 30.00         | \$ 31.25         |
| Non-Member                                 | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 32.50         |
| Gymnasium A & B (per hour)                 |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 151.00   | \$ 158.55       | \$ 166.10        | \$ 173.65        | \$ 181.20        | \$ 188.75        |
| Non-Member                                 | \$ 158.00   | \$ 165.90       | \$ 173.80        | \$ 181.70        | \$ 189.60        | \$ 197.50        |
| Gymnasium A (per hour)                     |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 76.00    | \$ 79.80        | \$ 83.60         | \$ 87.40         | \$ 91.20         | \$ 95.00         |
| Non-Member                                 | \$ 80.00    | \$ 84.00        | \$ 88.00         | \$ 92.00         | \$ 96.00         | \$ 100.00        |
| Gymnasium B (per hour)                     |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 76.00    | \$ 79.80        | \$ 83.60         | \$ 87.40         | \$ 91.20         | \$ 95.00         |
| Non-Member                                 | \$ 80.00    | \$ 84.00        | \$ 88.00         | \$ 92.00         | \$ 96.00         | \$ 100.00        |
| Osprey Room (per hour)                     |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 25.00    | \$ 26.25        | \$ 27.50         | \$ 28.75         | \$ 30.00         | \$ 31.25         |
| Non-Member                                 | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 32.50         |
| Skate Park (per hour)                      |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 63.00    | \$ 66.15        | \$ 69.30         | \$ 72.45         | \$ 75.60         | \$ 78.75         |
| Non-Member                                 | \$ 66.00    | \$ 69.30        | \$ 72.60         | \$ 75.90         | \$ 79.20         | \$ 82.50         |
| Spoonbill Room (per hour)                  |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 25.00    | \$ 26.25        | \$ 27.50         | \$ 28.75         | \$ 30.00         | \$ 31.25         |
| Non-Member                                 | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 32.50         |
| Heron Room (per hour)                      |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 25.00    | \$ 26.25        | \$ 27.50         | \$ 28.75         | \$ 30.00         | \$ 31.25         |
| Non-Member                                 | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 32.50         |
| Ibis Room (per hour)                       |             |                 |                  |                  |                  |                  |
| Member                                     | \$ 25.00    | \$ 26.25        | \$ 27.50         | \$ 28.75         | \$ 30.00         | \$ 31.25         |
| Non-Member                                 | \$ 26.00    | \$ 27.30        | \$ 28.60         | \$ 29.90         | \$ 31.20         | \$ 32.50         |

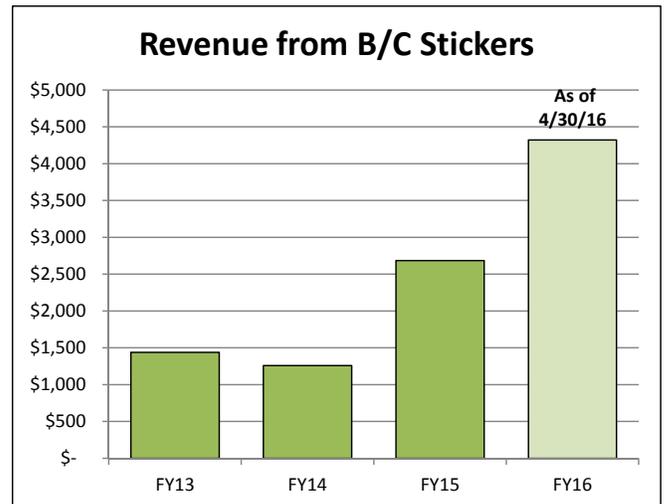
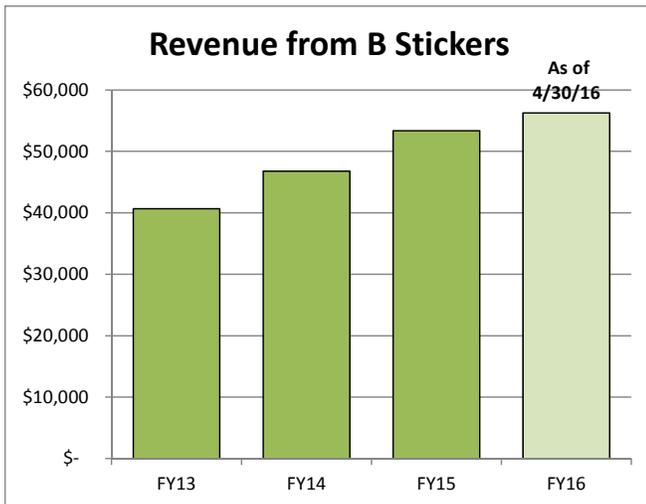
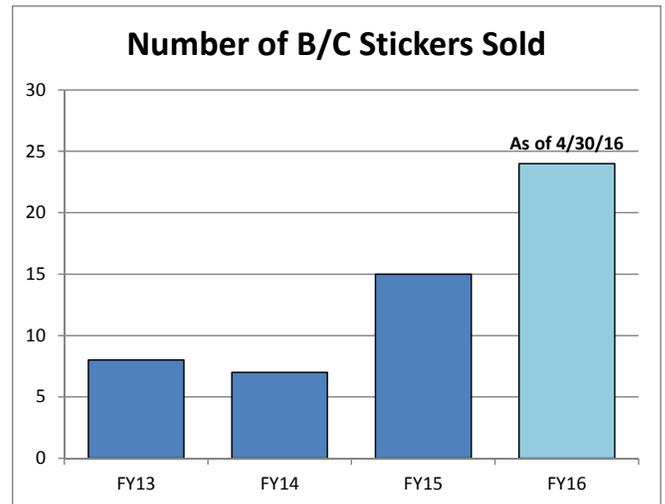
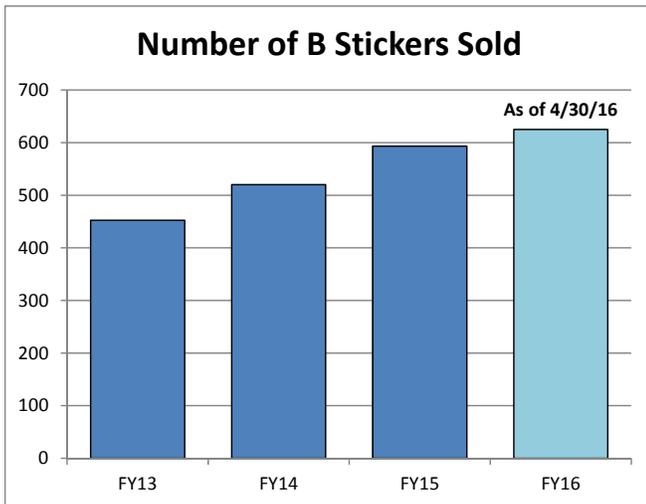
# BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

## Beach Parking Stickers

### "B" Beach Parking Stickers

| Year | # of B Stickers | Revenue from B Stickers | # of B/C Stickers | Revenue from B/C Stickers |
|------|-----------------|-------------------------|-------------------|---------------------------|
| FY13 | 452             | \$ 40,688               | 8                 | \$ 1,440                  |
| FY14 | 520             | \$ 46,800               | 7                 | \$ 1,260                  |
| FY15 | 593             | \$ 53,370               | 15                | \$ 2,685                  |
| FY16 | 625             | \$ 56,250               | 24                | \$ 4,320                  |

\* As of 04/30/2016



| Beach Parking Sticker Type   | Current Fee | Fee Increase 5% | Fee Increase 10% | Fee Increase 15% | Fee Increase 20% | Fee Increase 25% | Fee Increase 30% |
|------------------------------|-------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| "B" Sticker (Non-Resident)   | \$ 90.00    | \$ 94.50        | \$ 99.00         | \$ 103.50        | \$ 108.00        | \$ 112.50        | \$ 117.00        |
| "B/C" Sticker (Non-Resident) | \$ 180.00   | \$ 189.00       | \$ 198.00        | \$ 207.00        | \$ 216.00        | \$ 225.00        | \$ 234.00        |

## BUDGET INITIATIVE – RECREATION CENTER OPERATIONS

### Local Recreation Fee Comparison

|   | Lee County<br>Parks & Recreation | Cape Coral<br>Parks & Recreation                  | Collier County<br>Parks & Recreation  | Town of Fort Myers<br>Beach              | Lee County<br>SD | City of Sanibel                                       |
|---|----------------------------------|---|---|--|------------------|---|
| <b>Holiday Camps</b>  | \$75 wk                          | \$89 wk   | \$75 wk   | N/A                                      | N/A              | \$107 wk member<br>\$139 wk nonmember                 |
| <b>After School Rec</b>                                       | \$100 semester                   | \$50 wk (or \$10/day)                             | \$500 yr (or \$5.20/day)  | \$100 semester                           | \$12 day         | \$185 member<br>\$232.25 nonmember (Per<br>Trimester) |
| <b>Summer Camp</b>  | \$75 wk                          | \$89 wk   | \$66 wk if purchasing<br>full summer (or \$85/wk<br>purchased individually) | \$75 wk member<br>\$100 wk nonmember     | N/A              | \$107 wk member<br>\$139 wk nonmember                 |
| <b>Specialty Camps<br/>(sports, art,<br/>computers, etc.)</b> | \$75-\$100 wk                    | \$195 - \$253 wk                                  | \$100 - \$170 wk  | N/A                                      | N/A              | \$137 - \$200/wk                                      |
| <b>Fun Days (per day)</b>                                     | \$15 day                         | N/A   | \$15 day  | \$15 member<br>\$20 nonmember            | \$26 day         | \$25 members<br>\$33 nonmembers                       |
| <b>Group Swim Lessons</b>                                     | \$50/session                     | \$55/session resident<br>\$85/session nonresident | \$40/session  | \$40/session                             | N/A              | \$50/session member<br>\$66/session nonmember         |
| <b>Facility Membership</b>                                    | \$10 Individual<br>\$25 Family   |   | \$190 Individual<br>*\$100 for an additional<br>family member(s)            | Free for Residents                       | N/A              | \$173 Resident Individual<br>\$231 Resident Family    |
| <b>Fitness Class Rates</b>                                    | \$3 - \$10/class member          | \$3 - \$10/class resident                         | N/A   | \$8/class member<br>\$10/class nonmember | N/A              | Included w/ membership                                |
| <b>Pool Memberships</b>                                       | \$75 Individual<br>\$100 Family  | Resident Daily \$3.50<br>Nonresident Daily \$5.25 | \$135-\$195 Family<br>Annual  | \$50 Individual<br>\$100 Family          | N/A              | Included w/ membership                                |

## OPEN ISSUES FOR FURTHER DISCUSSION

- ⊙ Fee adjustments
  - Recreation membership/activity fees
  - Building department permitting fees
  - Planning department development permit fees
  - Non-resident annual beach parking stickers
- ⊙ Sanitary sewer system
  - Plant upgrades
  - Denitrification project
  - Cash flow and rate study implications
- ⊙ Long term revenue and expense trends and projections
  - Budgetary changes in fund balances
  - Revenue diversification

## CONCLUSION

The preliminary budget presented in this document serves as a starting point for Council and Staff to discuss budget priorities and initiatives in preparation of the draft budget that will be presented to Council in July. This introduction is intended to provide a general overview of the fiscal year 2017 preliminary budget and to highlight some of the significant changes to the budget process this year.

We appreciate the guidance and fiscal prudence the City Council continues to provide Staff. As always, our priority remains executing the City Council's goals at the most beneficial levels to the citizens of Sanibel.

Respectively submitted,



Judith A. Zimomra  
City Manager



Steven C. Chaipel  
Finance Director



## CITY COUNCIL MEMBERS



### **Mayor Kevin Ruane**

Mr. Ruane serves as the Council liaison to the General Employees' Pension Board of Trustees, the City Council's Redevelopment Project, and the Audit Committee (currently sunset). He also serves as the liaison to the Sanibel Captiva Chamber Governmental Affairs Committee, the Tourist Development Council and the Lee County Mayors' Council. Mayor Ruane serves as the Treasurer of the Metropolitan Planning Organization and is a member of the Metropolitan Planning Organization Executive Committee.



### **Vice-Mayor Mick Denham**

Mr. Denham serves as the Council liaison to the Sanibel Police Officers' Pension Plan Board of Trustees, the City's Redevelopment Needs Assessment and the liaison to the Southwest Florida Regional Planning Council. He serves as the alternate liaison to the Metropolitan Planning Organization and is a member of the J.N. "Ding" Darling Wildlife Society Advocacy Committee.



### **Councilmember Chauncey Goss**

Mr. Goss serves as the Council liaison of the Sanibel Planning Commission. He also serves as liaison to the Lee County Horizon Council and as the liaison to Lee County on Causeway matters.



### **Councilmember Marty Harrity**

Mr. Harrity serves as the Council liaison of the Historical Preservation Committee, the Historical Museum and Village, Inc. and the Recreation Financial Assistance Committee. He also serves as the liaison to the Sanibel School.



### **Councilmember Jim Jennings**

Mr. Jennings serves as the Council liaison to the Community Housing Resources Board of Directors, the Community Housing Resources Coast and Island Community Land Trust, the Employee Dependent Scholarship Committee, the Vegetation Committee and the Contractor Review Board.

# CITY INFORMATION

## COUNCIL-MANAGER FORM OF GOVERNMENT



### APPOINTED OFFICIALS

Judith A. Zimomra, MPA, JD.....City Manager  
Kenneth B. Cuyler, Esq..... City Attorney

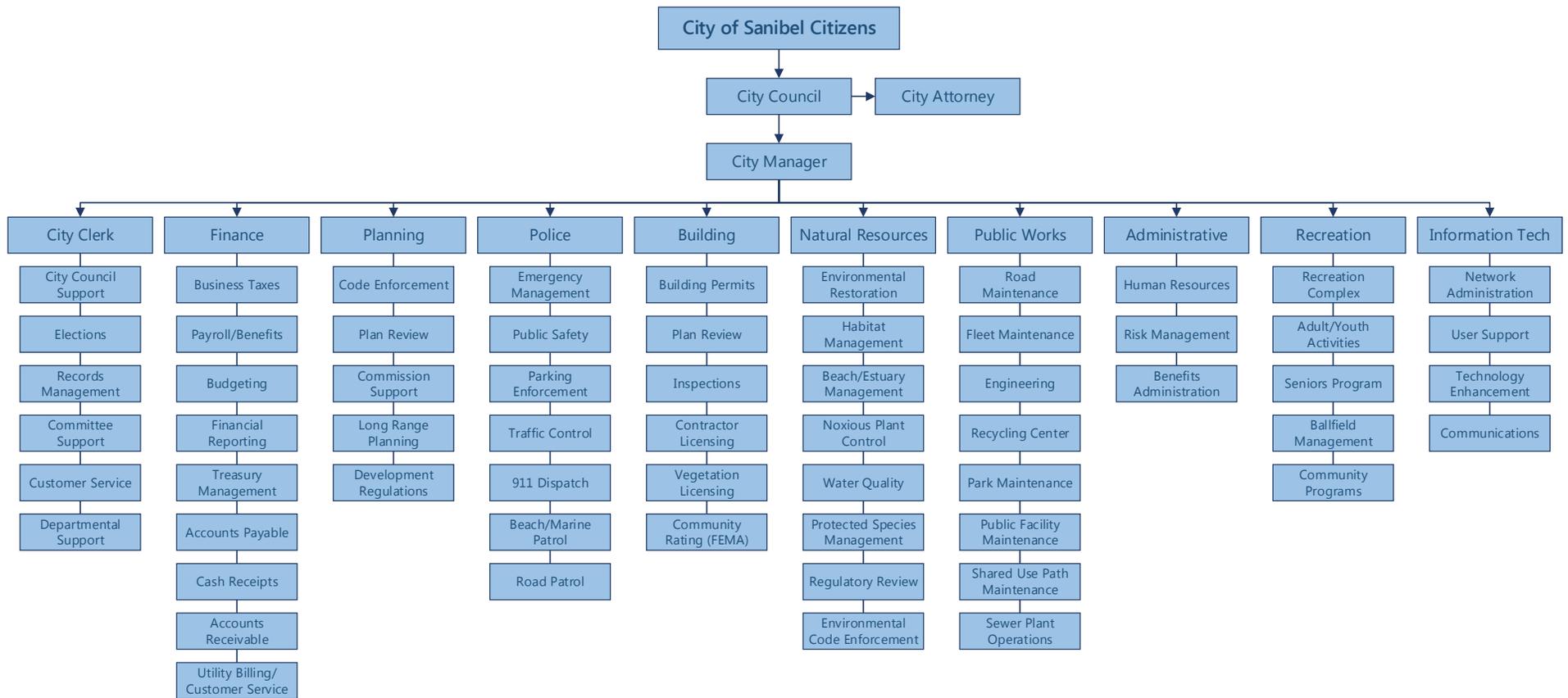
### EXECUTIVE STAFF

James R. Isom.....Administrative Services Director  
R. Harold Law, CBO ..... Chief Building Official  
William Tomlinson.....Chief of Police  
Pamela Smith, MMC .....City Clerk  
Steven C. Chaipel, CPA .....Finance Director  
Albert Smith, Jr. ....Information Systems Director  
James T. Evans III, MS.....Natural Resources Director  
James C. Jordan.....Planning Director  
Keith L. Williams II, PE .....Public Works Director/City Engineer  
Andrea L. Miller, MPA, CPRP.....Recreation Director

**Contact:**  
City of Sanibel  
800 Dunlop Road  
Sanibel, Florida 33957  
(239) 472-3700

[www.mysanibel.com](http://www.mysanibel.com)

# FUNCTIONAL ORGANIZATIONAL CHART





The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Sanibel, Florida for its annual budget for the fiscal year beginning October 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

## CITY OF SANIBEL VISION STATEMENT

### BACKGROUND

The barrier island of Sanibel comprises a wide variety of natural and altered environments. The community of Sanibel strives to sustain ecological balance and preserve and restore natural settings for residents, visitors, and wildlife. The people of Sanibel are sustained by the beauty and health of the island's natural and restored habitats, and they rely on the coordinated vigilance of residents, government, and private enterprise to protect and enhance these habitats. Over the first two decades of the community's existence as a city, a tenuous balance has been maintained between development and preservation; and between regulatory control and the rights and privileges of individuals. Government and not-for-profit institutions have helped sustain the balance by purchasing and restoring to natural conditions substantial areas of open space and threatened habitats.

Limited new development and redevelopment will occur over the next twenty years. However, growth limits and locations are well established, as are regulations to minimize harm to the natural environment and to the community's character.

As the efforts to keep Sanibel a world-class travel destination continues, unwanted changes are occurring; visitation increases as new "attractions" are developed; beaches and refuge areas are becoming stressed by overuse; traffic congestion is turning to gridlock; and formerly "green" scenic corridors are becoming urbanized and commercialized. These and other conditions and trends cause residents to realize that, unless protected, their island's historic and cherished way of life is in jeopardy.

To provide a sense of direction for the future, this Vision Statement, is a confirmation of the community's shared values and goals, to guide future decisions.



### SANCTUARY

Sanibel is and shall remain a barrier island sanctuary, one in which a diverse population lives in harmony with the island's wildlife and natural habitats. The Sanibel community must be vigilant in the protection and enhancement of its sanctuary characteristics.

The City of Sanibel will resist pressures to accommodate increased development and redevelopment that is not consistent with the Sanibel Plan, including this Vision Statement.

The City of Sanibel will guard against, and where advisable, oppose human activities in other jurisdictions that might harm the island's sensitive habitats, including the island's surrounding aquatic ecosystems.

## CITY OF SANIBEL VISION STATEMENT

### COMMUNITY

Sanibel is and shall remain a small town community whose members choose to live in harmony with one another and with nature; creating a human settlement distinguished by its diversity, beauty, uniqueness, character and stewardship

**Diversity:** The City of Sanibel cherishes its cultural, social, ecological, and economic diversity, and will endeavor to maintain it.

**Beauty:** The City of Sanibel will foster quality, harmony and beauty in all forms of human alteration of the environment. The community aesthetic is defined as a casual style; one which is adapted to a relaxed island quality of life and respectful of local history, weather, culture and natural systems.

**Uniqueness:** The City of Sanibel chooses to remain unique through a development pattern which reflects the predominance of natural conditions and characteristics over human intrusions. All forms of development and redevelopment will preserve the community's unique small town identity.

**Character:** The City of Sanibel chooses to preserve its rural character in its setting within an urbanizing county. "Auto-urban" development influences will be avoided. The commercialization of natural resources will be limited and strictly controlled.

**Stewardship:** In keeping with the foregoing principles, the City of Sanibel affirms a land ethic and recognizes landholding-both public and private-as a form of stewardship, involving responsibilities to the human and natural communities of the island and its surroundings, and to future generations.

### ATTRACTION

The Sanibel community recognizes that its attractiveness to visitors is due to the island's quality as sanctuary and as community. The City of Sanibel will welcome visitors who are drawn by, and are respectful of, these qualities; it will resist pressures to accommodate visitor attractions and activities that compromise these qualities.

### HIERARCHY OF VALUES

This three-part statement of the community's vision of its future is a hierarchy; one in which the dominant principle is Sanibel's sanctuary quality. Sanibel shall be developed as a community only to the extent to which it retains and embraces this quality of sanctuary. Sanibel will serve as attraction only to the extent to which it retains its desired qualities as sanctuary and community.

## BUDGET CALENDAR

|  |                     |   |
|--|---------------------|---|
| Month of:  | March 2016          | Finance prepares departmental information for FY2017 budget process.  |
| Month of:  | April 2016          | Departments prepare expenditure requests and enter into budget system.  |
| Friday   | April 29, 2016      | Departments complete initial FY 2017 budgets reflecting department expenditure requests.  |
| Friday   | April 29, 2016      | Departmental budget narratives due to the City Manager.   |
| Weeks of:  | May 2 and 9, 2016   | Individual department meetings with City Manager and Finance Director to discuss budget requests.   |
| Month of:  | May 2016            | Finance aligns departmental expenditure requests with projected revenue.  |
| Tuesday  | June 7, 2016        | <b>9:00 a.m. - REGULAR CITY COUNCIL MEETING</b> - Preliminary budget numbers presented to City Council.   |
| Friday   | July 1, 2016*       | Property appraiser certifies tax roll and finance calculates proposed millage rates based on actual taxable valuation.  |
| Tuesday  | July 19, 2016       | <b>9:00 a.m. - REGULAR CITY COUNCIL MEETING</b> - Staff presents draft FY 2017 budget and introduction of the resolution to set the proposed tax (calendar) year 2016 millage rates and date of first public hearing. |
| By Thursday  | August 4, 2016*     | Finance advises property appraiser of proposed millage rates; rolled-back rate and date, time and place of first public hearing.  |
| By Wednesday   | August 24, 2016*    | Property appraiser mails notices of proposed property taxes and advertises the date, time and place of the first public hearing for all taxing authorities.   |
| Saturday   | September 10, 2016* | <b>9:00 a.m. - CITY COUNCIL FIRST PUBLIC HEARING</b> - Discussion and adoption of tentative millage rate and tentative FY 2017 budget.  |
| Saturday   | September 17, 2016* | City advertises second and final public hearing in News-Press.  |
| Tuesday  | September 20, 2016* | <b>5:01 p.m. - CITY COUNCIL SECOND AND FINAL PUBLIC HEARING</b> - Discussion and adoption of final millage rate and final fiscal year 2017 budget.  |
| By Friday  | September 23, 2016* | Within 3 days of final adoption submit resolution to DOR, property appraiser and tax collector  |
| <b>(*) Dates mandated by state Truth In Millage (T.R.I.M.) legislation</b> |                     |   |

## CITY COUNCIL GOALS

[THIS SECTION IS STILL BEING DEVELOPED]

## BUDGET SUMMARY COMPARISON GOVERNMENTAL AND ENTERPRISE FUNDS

|                                 | Fiscal Year<br>2015<br>Actual | Fiscal Year<br>2016<br>Amended Budget | Fiscal Year<br>2016<br>Estimated Actual | Fiscal Year<br>2017<br>Budget | Fiscal Year 2017<br>to Fiscal Year 2016<br>Amended Budget |           | Fiscal Year 2017<br>to Fiscal Year 2016<br>Estimated Actual |           |
|---------------------------------|-------------------------------|---------------------------------------|---|-------------------------------|---|-----------|---|-----------|
| Beginning Fund Balance          | \$ 21,775,834                 | \$ 23,983,118                         | \$ 23,983,118                           | \$ 22,637,071                 | \$ (1,346,047)  | (5.61%)   | \$ (1,346,047)  | (5.61%)   |
| <b>Revenues</b>                 |                               |                                       |   |                               |   |           |   |           |
| Ad Valorem Taxes                | 10,006,899                    | 10,079,291                            | 10,054,874                              | 10,458,108                    | 378,817   | 3.76%     | 403,234   | 4.01%     |
| Other Taxes                     | 2,583,458                     | 2,386,015                             | 2,592,266                               | 2,595,000                     | 208,985   | 8.76%     | 2,734   | 0.11%     |
| Licenses & Permits              | 1,701,592                     | 1,582,779                             | 1,792,683                               | 1,749,000                     | 166,221   | 10.50%    | (43,683)  | (2.44%)   |
| Intergovernmental Revenue       | 3,969,469                     | 6,192,633                             | 5,450,956                               | 5,971,450                     | (221,183)   | (3.57%)   | 520,494   | 9.55%     |
| Charges for Services            | 11,399,115                    | 12,202,592                            | 12,385,074                              | 12,670,680                    | 468,088   | 3.84%     | 285,606   | 2.31%     |
| Fines & Forfeitures             | 175,171                       | 190,738                               | 196,566                                 | 199,238                       | 8,500   | 4.46%     | 2,672   | 1.36%     |
| Miscellaneous Revenue           | 1,418,606                     | 1,181,092                             | 1,570,226                               | 1,490,610                     | 309,518   | 26.21%    | (79,616)  | (5.07%)   |
| Non-Operating Revenue           | 1,019,340                     | 6,640,000                             | 6,615,000                               | 125,000                       | (6,515,000)   | (98.12%)  | (6,490,000)   | 100.00%   |
| Undercollection/Sales Tax       | -                             | (224,229)                             | (169,547)                               | (244,457)                     | (20,228)  | 9.02%     | (74,910)  | 100.00%   |
| Total Revenue                   | 32,273,650                    | 40,230,911                            | 40,488,098                              | 35,014,629                    | (5,216,282)   | (12.97%)  | (5,473,469)   | (13.52%)  |
| <b>Transfers In</b>             | 2,497,479                     | 2,691,608                             | 2,691,608                               | 3,483,209                     | 791,601   | 29.41%    | 791,601   | 29.41%    |
| <b>Total Sources of Funds</b>   | \$ 56,546,963                 | \$ 66,905,637                         | \$ 67,162,824                           | \$ 61,134,909                 | \$ (5,770,728)  | (8.63%)   | \$ (6,027,915)  | (8.98%)   |
| <b>Expenditures</b>             |                               |                                       |   |                               |   |           |   |           |
| General Government              | \$ 5,733,113                  | \$ 5,663,521                          | \$ 5,381,922                            | \$ 5,701,235                  | \$ 37,714   | 0.67%     | \$ 319,313  | 5.93%     |
| Public Safety                   | 6,005,357                     | 6,632,813                             | 6,469,229                               | 6,764,789                     | 131,976   | 1.99%     | 295,560   | 4.57%     |
| Physical Environment            | 4,556,378                     | 6,281,437                             | 5,552,933                               | 5,929,211                     | (352,226)   | (5.61%)   | 376,278   | 6.78%     |
| Public Works                    | 3,024,394                     | 3,427,550                             | 3,121,081                               | 3,376,133                     | (51,417)  | (1.50%)   | 255,052   | 8.17%     |
| Transportation                  | 2,155,513                     | 4,018,388                             | 4,000,347                               | 3,425,636                     | (592,752)   | (14.75%)  | (574,711)   | 100%      |
| Economic Environment            | 293,305                       | 344,832                               | 294,310                                 | 302,781                       | (42,051)  | (12.19%)  | 8,471   | 2.88%     |
| Human Services                  | 1,000                         | 25,579                                | 24,579                                  | -                             | (25,579)  | (100.00%) | (24,579)  | (100.00%) |
| Culture/Recreation              | 2,776,554                     | 2,983,122                             | 2,852,318                               | 2,831,693                     | (151,429)   | (5.08%)   | (20,625)  | (0.72%)   |
| Capital Outlay                  | 1,316,357                     | 7,590,911                             | 2,959,608                               | 9,544,025                     | 1,953,114   | 25.73%    | 6,584,417   | 222.48%   |
| Debt Service                    | 1,408,802                     | 10,707,706                            | 10,745,818                              | 4,236,867                     | (6,470,839)   | (60.43%)  | (6,508,951)   | (60.57%)  |
| Other                           | 7,500                         | 385,617                               | 432,000                                 | 432,000                       | -   | -         | -   | -         |
| NonExpenditure Uses             | -                             | 5,897,990                             | -                                       | 6,926,100                     | 1,028,110   | 17.43%    | 6,926,100   | 100.00%   |
| Total Expenditures              | 27,278,273                    | 53,959,466                            | 41,834,145                              | 49,470,470                    | (4,535,379)   | (8.41%)   | 7,636,325   | 18.25%    |
| <b>Transfers to Other Funds</b> | 2,497,479                     | 2,691,608                             | 2,691,608                               | 3,483,209                     | 791,601   | 29.41%    | 791,601   | 29.41%    |
| <b>Ending Fund Balance</b>      | 26,771,211                    | 10,254,563                            | 22,637,071                              | 8,181,230                     | (2,073,333)   | (20.22%)  | (14,455,841)  | (63.86%)  |
| <b>Total Uses of Funds</b>      | \$ 56,546,963                 | \$ 66,905,637                         | \$ 67,162,824                           | \$ 61,134,909                 | \$ (5,817,111)  | (8.69%)   | \$ (6,027,915)  | (8.98%)   |

## BUDGET SUMMARY BY FUND TYPE

### GOVERNMENTAL AND ENTERPRISE FUNDS

|                                  | General<br>Fund | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds | Total<br>Budget |
|----------------------------------|-----------------|-----------------------------|--------------------------|------------------------------|---------------------|-----------------|
| Beginning Fund Balance           | \$ 10,244,885   | \$ 3,309,002                | \$ 294,673               | \$ 1,524,754                 | \$ 7,263,757        | \$ 22,637,071   |
| <b>Revenues</b>                  |                 |                             |                          |                              |                     |                 |
| Ad Valorem Taxes                 | 8,626,931       | -                           | 916,997                  | -                            | 914,180             | 10,458,108      |
| Other Taxes                      | 930,000         | 1,665,000                   | -                        | -                            | -                   | 2,595,000       |
| Licenses & Permits               | 965,000         | 650,000                     | -                        | -                            | 134,000             | 1,749,000       |
| Intergovernmental Revenue        | 1,232,700       | 2,053,000                   | -                        | -                            | 2,685,750           | 5,971,450       |
| Charges for Services             | 2,306,018       | 860,000                     | -                        | -                            | 9,504,662           | 12,670,680      |
| Fines & Forfeitures              | 45,000          | 20,000                      | -                        | -                            | 134,238             | 199,238         |
| Miscellaneous Revenue            | 85,000          | 285,610                     | 4,500                    | 30,500                       | 1,085,000           | 1,490,610       |
| Total Revenue                    | 14,190,649      | 5,533,610                   | 921,497                  | 30,500                       | 14,457,830          | 35,134,086      |
| <b>Other Financing Sources</b>   |                 |                             |                          |                              |                     |                 |
| Transfers From Other Funds       | -               | 1,668,445                   | -                        | 1,814,764                    | -                   | 3,483,209       |
| Capital Contributions            | -               | -                           | -                        | -                            | 125,000             | 125,000         |
| Debt Proceeds                    | -               | -                           | -                        | -                            | -                   | -               |
| Reserve (Undercollect/Sales Tax) | -               | (1,410)                     | (36,680)                 | -                            | (206,367)           | (244,457)       |
| Total Other Financing Sources    | -               | 1,667,035                   | (36,680)                 | 1,814,764                    | (81,367)            | 3,363,752       |
| Total Sources of Funds           | \$ 24,435,534   | \$ 10,509,647               | \$ 1,179,490             | \$ 3,370,018                 | \$ 21,640,220       | \$ 61,134,909   |
| <b>Expenditures</b>              |                 |                             |                          |                              |                     |                 |
| Operating Expenditures           |                 |                             |                          |                              |                     |                 |
| General Government               | \$ 5,701,235    | \$ -                        | \$ -                     | \$ -                         | \$ -                | \$ 5,701,235    |
| Public Safety                    | 4,266,458       | 891,398                     | -                        | -                            | 1,606,933           | 6,764,789       |
| Physical Environment             | 540,498         | -                           | -                        | -                            | 5,388,713           | 5,929,211       |
| Public Works                     | 1,511,402       | -                           | -                        | -                            | 1,864,731           | 3,376,133       |
| Transportation                   | -               | 3,425,636                   | -                        | -                            | -                   | 3,425,636       |
| Economic Environment             | 302,781         | -                           | -                        | -                            | -                   | 302,781         |
| Human Services                   | -               | -                           | -                        | -                            | -                   | -               |
| Culture/Recreation               | 149,630         | 2,682,063                   | -                        | -                            | -                   | 2,831,693       |
| Total Operating                  | 12,472,004      | 6,999,097                   | -                        | -                            | 8,860,377           | 28,331,478      |
| Capital Outlay                   | -               | 305,000                     | -                        | 2,440,200                    | 6,798,825           | 9,544,025       |
| Non-Operating Expenditures       |                 |                             |                          |                              |                     |                 |
| Non-expended Reserves            | 6,044,000       | 463,600                     | -                        | 250,000                      | 168,500             | 6,926,100       |
| Transfers to Other Funds         | 3,033,209       | 450,000                     | -                        | -                            | -                   | 3,483,209       |
| Debt Service                     | -               | -                           | 880,047                  | -                            | 3,356,820           | 4,236,867       |
| Payment in Lieu of Taxes         | -               | -                           | -                        | -                            | 432,000             | 432,000         |
| Total Non-Operating              | 9,077,209       | 913,600                     | 880,047                  | 250,000                      | 3,957,320           | 15,078,176      |
| <b>Ending Fund Balance</b>       | 2,886,321       | 2,291,950                   | 299,443                  | 679,818                      | 2,023,698           | 8,181,230       |
| <b>Total Uses of Funds</b>       | \$ 24,435,534   | \$ 10,509,647               | \$ 1,179,490             | \$ 3,370,018                 | \$ 21,640,220       | \$ 61,134,909   |

## BUDGETARY CHANGES IN FUND BALANCE GOVERNMENTAL AND ENTERPRISE FUNDS

|                                  | General<br>Fund | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds | Total<br>Budget |
|----------------------------------|-----------------|-----------------------------|--------------------------|------------------------------|---------------------|-----------------|
| <b>Revenues</b>                  |                 |                             |                          |                              |                     |                 |
| Ad Valorem Taxes                 | \$ 8,626,931    | \$ -                        | \$ 916,997               | \$ -                         | \$ 914,180          | \$ 10,458,108   |
| Other Taxes                      | 930,000         | 1,665,000                   | -                        | -                            | -                   | 2,595,000       |
| Licenses & Permits               | 965,000         | 650,000                     | -                        | -                            | 134,000             | 1,749,000       |
| Intergovernmental Revenue        | 1,232,700       | 2,053,000                   | -                        | -                            | 2,685,750           | 5,971,450       |
| Charges for Services             | 2,306,018       | 860,000                     | -                        | -                            | 9,504,662           | 12,670,680      |
| Fines & Forfeitures              | 45,000          | 20,000                      | -                        | -                            | 134,238             | 199,238         |
| Miscellaneous Revenue            | 85,000          | 285,610                     | 4,500                    | 30,500                       | 1,085,000           | 1,490,610       |
| Total Revenue                    | 14,190,649      | 5,533,610                   | 921,497                  | 30,500                       | 14,457,830          | 35,134,086      |
| <b>Other Financing Sources</b>   |                 |                             |                          |                              |                     |                 |
| Transfers From Other Funds       | -               | 1,668,445                   | -                        | 1,814,764                    | -                   | 3,483,209       |
| Capital Contributions            | -               | -                           | -                        | -                            | 125,000             | 125,000         |
| Debt Proceeds                    | -               | -                           | -                        | -                            | -                   | -               |
| Reserve (Undercollect/Sales Tax) | -               | (1,410)                     | (36,680)                 | -                            | (206,367)           | (244,457)       |
| Total Other Financing Sources    | -               | 1,667,035                   | (36,680)                 | 1,814,764                    | (81,367)            | 3,363,752       |
| Total Revenue/Other Sources      | 14,190,649      | 7,200,645                   | 884,817                  | 1,845,264                    | 14,376,463          | 38,497,838      |
| <b>Expenditures</b>              |                 |                             |                          |                              |                     |                 |
| Operating Expenditures           |                 |                             |                          |                              |                     |                 |
| General Government               | 5,701,235       | -                           | -                        | -                            | -                   | 5,701,235       |
| Public Safety                    | 4,266,458       | 891,398                     | -                        | -                            | 1,606,933           | 6,764,789       |
| Physical Environment             | 540,498         | -                           | -                        | -                            | 5,388,713           | 5,929,211       |
| Public Works                     | 1,511,402       | -                           | -                        | -                            | 1,864,731           | 3,376,133       |
| Transportation                   | -               | 3,425,636                   | -                        | -                            | -                   | 3,425,636       |
| Economic Environment             | 302,781         | -                           | -                        | -                            | -                   | 302,781         |
| Human Services                   | -               | -                           | -                        | -                            | -                   | -               |
| Culture/Recreation               | 149,630         | 2,682,063                   | -                        | -                            | -                   | 2,831,693       |
| Total Operating                  | 12,472,004      | 6,999,097                   | -                        | -                            | 8,860,377           | 28,331,478      |
| Capital Outlay                   | -               | 305,000                     | -                        | 2,440,200                    | 6,798,825           | 9,544,025       |
| Non-Operating Expenditures       |                 |                             |                          |                              |                     |                 |
| Transfers to Other Funds         | 3,033,209       | 450,000                     | -                        | -                            | -                   | 3,483,209       |
| Payment in Lieu of Taxes         | -               | -                           | -                        | -                            | 432,000             | 432,000         |
| Debt Service                     | -               | -                           | 880,047                  | -                            | 3,356,820           | 4,236,867       |
| Total Non-Operating              | 3,033,209       | 450,000                     | 880,047                  | -                            | 3,788,820           | 8,152,076       |
| Total Expenditures               | 15,505,213      | 7,754,097                   | 880,047                  | 2,440,200                    | 19,448,022          | 46,027,579      |
| Change Before Reserves           | (1,314,564)     | (553,452)                   | 4,770                    | (594,936)                    | (5,071,559)         | (7,529,741)     |
| Reserves                         | 6,044,000       | 463,600                     | -                        | 250,000                      | 168,500             | 6,926,100       |
| Change in Fund Balance           | (7,358,564)     | (1,017,052)                 | 4,770                    | (844,936)                    | (5,240,059)         | (14,455,841)    |
| Beginning Fund Balance           | 10,244,885      | 3,309,002                   | 294,673                  | 1,524,754                    | 7,263,757           | 22,637,071      |
| Ending Fund Balance              | \$ 2,886,321    | \$ 2,291,950                | \$ 299,443               | \$ 679,818                   | \$ 2,023,698        | \$ 8,181,230    |

## BUDGET SUMMARY BY FUND TYPE

### GOVERNMENTAL FUNDS

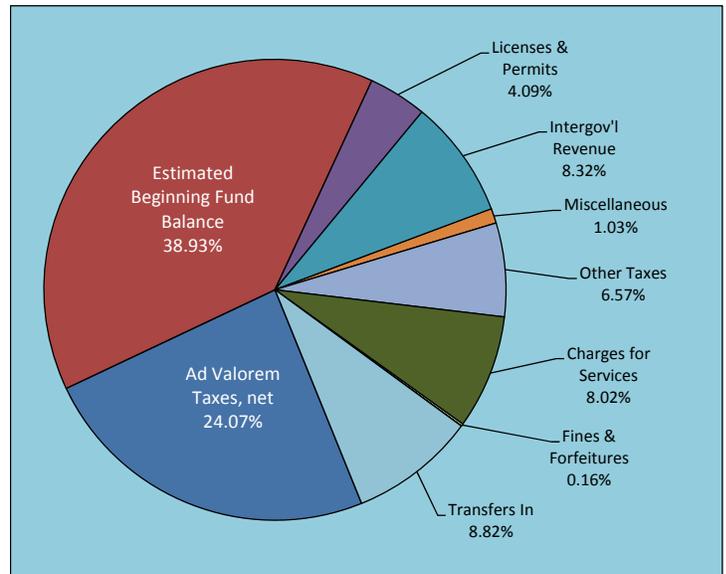
Fiscal Year 2017

|                                      | General<br>Fund      | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Total<br>Operating<br>Budget | Capital<br>Project<br>Funds | Total<br>Budget      |
|--------------------------------------|----------------------|-----------------------------|--------------------------|------------------------------|-----------------------------|----------------------|
| <b>SOURCES OF FUNDS</b>              |                      |                             |                          |                              |                             |                      |
| Beginning Fund Balance               | \$ 10,244,885        | \$ 3,309,002                | \$ 294,673               | \$ 13,848,560                | \$ 1,524,754                | \$ 15,373,314        |
| <b>Revenue</b>                       |                      |                             |                          |                              |                             |                      |
| Taxes                                |                      |                             |                          |                              |                             |                      |
| Ad Valorem                           | 8,626,931            | -                           | -                        | 8,626,931                    | -                           | 8,626,931            |
| Ad Valorem - Voted Debt              | -                    | -                           | 916,997                  | 916,997                      | -                           | 916,997              |
| Other Taxes                          | 930,000              | 1,665,000                   | -                        | 2,595,000                    | -                           | 2,595,000            |
| Licenses & Permits                   | 965,000              | 650,000                     | -                        | 1,615,000                    | -                           | 1,615,000            |
| Intergovernmental Revenue            | 1,232,700            | 2,053,000                   | -                        | 3,285,700                    | -                           | 3,285,700            |
| Charges for Services                 | 2,306,018            | 860,000                     | -                        | 3,166,018                    | -                           | 3,166,018            |
| Fines & Forfeitures                  | 45,000               | 20,000                      | -                        | 65,000                       | -                           | 65,000               |
| Miscellaneous Revenue                | 85,000               | 285,610                     | 4,500                    | 375,110                      | 30,500                      | 405,610              |
| Total Revenue                        | 14,190,649           | 5,533,610                   | 921,497                  | 20,645,756                   | 30,500                      | 20,676,256           |
| <b>Other Financing Sources</b>       |                      |                             |                          |                              |                             |                      |
| Transfers from Other Funds           | -                    | 1,668,445                   | -                        | 1,668,445                    | 1,814,764                   | 3,483,209            |
| Debt Proceeds                        | -                    | -                           | -                        | -                            | -                           | -                    |
| Capital Contributions                | -                    | -                           | -                        | -                            | -                           | -                    |
| Reserve for Undercollection          | -                    | (1,410)                     | (36,680)                 | (38,090)                     | -                           | (38,090)             |
| Total Other Financing Sources        | -                    | 1,667,035                   | (36,680)                 | 1,630,355                    | 1,814,764                   | 3,445,119            |
| <b>Total Sources of Funds</b>        | <b>\$ 24,435,534</b> | <b>\$ 10,509,647</b>        | <b>\$ 1,179,490</b>      | <b>\$ 36,124,671</b>         | <b>\$ 3,370,018</b>         | <b>\$ 39,494,689</b> |
| <b>USES OF FUNDS</b>                 |                      |                             |                          |                              |                             |                      |
| <b>Operating Expenditures</b>        |                      |                             |                          |                              |                             |                      |
| General Government                   | \$ 5,701,235         | \$ -                        | \$ -                     | \$ 5,701,235                 | \$ -                        | \$ 5,701,235         |
| Public Safety                        | 4,266,458            | 891,398                     | -                        | 5,157,856                    | -                           | 5,157,856            |
| Physical Environment                 | 540,498              | -                           | -                        | 540,498                      | -                           | 540,498              |
| Public Works                         | 1,511,402            | -                           | -                        | 1,511,402                    | -                           | 1,511,402            |
| Transportation                       | -                    | 3,425,636                   | -                        | 3,425,636                    | -                           | 3,425,636            |
| Economic Environment                 | 302,781              | -                           | -                        | 302,781                      | -                           | 302,781              |
| Human Services                       | -                    | -                           | -                        | -                            | -                           | -                    |
| Culture/Recreation                   | 149,630              | 2,682,063                   | -                        | 2,831,693                    | -                           | 2,831,693            |
| Total Operating Expenditures         | 12,472,004           | 6,999,097                   | -                        | 19,471,101                   | -                           | 19,471,101           |
| <b>Capital Outlay</b>                | -                    | 305,000                     | -                        | 305,000                      | 2,440,200                   | 2,745,200            |
| Total Expenditures                   | 12,472,004           | 7,304,097                   | -                        | 19,776,101                   | 2,440,200                   | 22,216,301           |
| <b>Non-Operating Expenditures</b>    |                      |                             |                          |                              |                             |                      |
| Reserves                             | 6,044,000            | 463,600                     | -                        | 6,507,600                    | 250,000                     | 6,757,600            |
| Transfer to Other Funds              | 3,033,209            | 450,000                     | -                        | 3,483,209                    | -                           | 3,483,209            |
| Payment in Lieu of Taxes             | -                    | -                           | -                        | -                            | -                           | -                    |
| Debt Service                         | -                    | -                           | 880,047                  | 880,047                      | -                           | 880,047              |
| Total NonOperating Expenditures      | 9,077,209            | 913,600                     | 880,047                  | 10,870,856                   | 250,000                     | 11,120,856           |
| <b>Total Appropriations</b>          | <b>21,549,213</b>    | <b>8,217,697</b>            | <b>880,047</b>           | <b>30,646,957</b>            | <b>2,690,200</b>            | <b>33,337,157</b>    |
| <b>Estimated Ending Fund Balance</b> | <b>2,886,321</b>     | <b>2,291,950</b>            | <b>299,443</b>           | <b>5,477,714</b>             | <b>679,818</b>              | <b>6,157,532</b>     |
| <b>Total Uses of Funds</b>           | <b>\$ 24,435,534</b> | <b>\$ 10,509,647</b>        | <b>\$ 1,179,490</b>      | <b>\$ 36,124,671</b>         | <b>\$ 3,370,018</b>         | <b>\$ 39,494,689</b> |

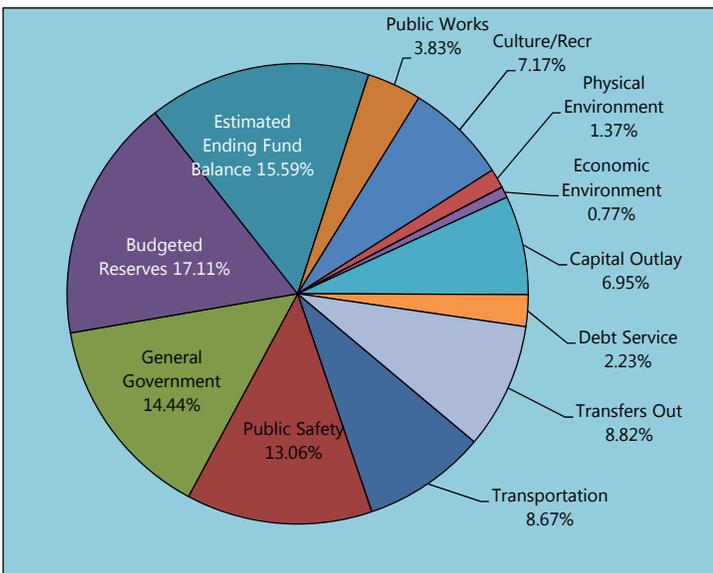
## SOURCES AND USES OF GOVERNMENTAL FUNDS

The following table presents information on the City's governmental revenue sources and the percentage of each to the total governmental funds budget:

| GOVERNMENTAL FUNDS           |                      |         |
|------------------------------|----------------------|---------|
| Sources of Funds             | Amount               | % Total |
| Est . Beginning Fund Balance | \$ 15,373,314        | 38.93%  |
| <b>Revenue</b>               |                      |         |
| Ad Valorem Taxes             |                      |         |
| Operating                    | 8,626,931            | 21.84%  |
| Voted Debt Service           | 916,997              | 2.32%   |
| Reserve for Undercollection  | (38,090)             | (0.10%) |
| Other Taxes                  | 2,595,000            | 6.57%   |
| Licenses & Permits           | 1,615,000            | 4.09%   |
| Intergovernmental Revenue    | 3,285,700            | 8.32%   |
| Charges for Services         | 3,166,018            | 8.02%   |
| Fines & Forfeitures          | 65,000               | 0.16%   |
| Miscellaneous Revenue        | 405,610              | 1.03%   |
| Transfers from Other Funds   | 3,483,209            | 8.82%   |
| Total Revenue                | 24,121,375           | 100.00% |
| <b>Total Sources of Fund</b> | <b>\$ 39,494,689</b> |         |



The following table presents information on the City's governmental funds uses of budgeted funds and the percentage of each to the total governmental funds budget:



| GOVERNMENTAL FUNDS            |                      |                |
|-------------------------------|----------------------|----------------|
| Uses of Funds                 | Amount               | % Total        |
| <b>Operating Expenses</b>     |                      |                |
| General Government            | \$ 5,701,235         | 14.44%         |
| Public Safety                 | 5,157,856            | 13.06%         |
| Physical Environment          | 540,498              | 1.37%          |
| Public Works                  | 1,511,402            | 3.83%          |
| Transportation                | 3,425,636            | 8.67%          |
| Economic Environment          | 302,781              | 0.77%          |
| Culture & Recreation          | 2,831,693            | 7.17%          |
| Total                         | 19,471,101           | 49.30%         |
| Capital Outlay                | 2,745,200            | 6.95%          |
| Budgeted Reserves             | 6,757,600            | 17.11%         |
| Debt Service                  | 880,047              | 2.23%          |
| Transfers to Other Funds      | 3,483,209            | 8.82%          |
| Estimated Ending Fund Balance | 6,157,532            | 15.59%         |
| <b>Total Uses of Funds</b>    | <b>\$ 39,494,689</b> | <b>100.00%</b> |

## SCHEDULE OF INTERFUND TRANSFERS

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The following schedules detail the interfund transfers that are budgeted in the current year.

| <b>Transfers Out</b>                | <b>Transfers In</b> |                        |                         |                           |
|-------------------------------------|---------------------|------------------------|-------------------------|---------------------------|
|                                     | <b>General Fund</b> | <b>Special Revenue</b> | <b>Capital Projects</b> | <b>Total Governmental</b> |
| General Fund                        | \$ -                | \$ 1,668,445           | \$ 1,364,764            | \$ 3,033,209              |
| Transportation Special Revenue Fund | -                   | -                      | 450,000                 | 450,000                   |
|                                     | <b>\$ -</b>         | <b>\$ 1,668,445</b>    | <b>\$ 1,814,764</b>     | <b>\$ 3,483,209</b>       |

| <b>Source</b>       | <b>Transfer to</b>                   | <b>Amount</b>       | <b>Purpose</b>                   |
|---------------------|--------------------------------------|---------------------|----------------------------------|
| General Fund        | Shell Harbor Canal Dredging          | \$ 5,445            | City match for dredging          |
| General Fund        | Sanibel Estates Canal Trimming       | 3,000               | City match for canal trimming    |
| General Fund        | Sanibel Isles/Water Shadows Dredging | 5,000               | City match for dredging          |
| General Fund        | Recreation Center                    | 1,400,000           | Recreation center operations     |
| General Fund        | Ballpark Maintenance                 | 255,000             | Operations and capital projects  |
| General Fund        | Capital Planning and Acquisition     | 1,139,764           | Capital acquisition/construction |
| General Fund        | Recreation Facility Capital Projects | 225,000             | Sinking fund capital projects    |
| Transportation Fund | Transportation Capital Projects      | 450,000             | Transportation expenditures      |
|                     |                                      | <b>\$ 3,483,209</b> |                                  |





## GOVERNMENTAL FUNDS BUDGET

A fund is a grouping of related accounts that is used to maintain financial control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Governmental funds account for most of the City's tax-supported activities. The City has four governmental fund types: the general fund, special revenue fund, debt service fund and the capital project fund. These funds are found in either the operating budget or the capital budget.

Operating Budget - The operating budget includes:

General Fund - The general fund is the principal fund of the City and is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. General fund activities are funded principally by property taxes, intergovernmental revenues, licenses and permits, charges for services and miscellaneous revenues, which include public contributions and interest earnings;

Special Revenue Funds - Special revenue funds are used to account for revenues from specific revenue sources which are legally restricted to the use for which the revenue is granted or contributed to the City;

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for and the payment of principal and interest on long-term debt.

Capital Budget – The capital budget includes the current year of the 5-year capital improvement plan as budgeted in the capital projects funds and certain special revenue funds.



## GENERAL FUND – SOURCES OF FUNDS

|                                    | Fiscal Year          | Fiscal Year          | Fiscal Year 2016     |                      |                      | FY17<br>Budget       |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | 2014<br>Actual       | 2015<br>Actual       | Adopted<br>Budget    | Amended<br>Budget    | Estimated<br>Actual  |                      |
| Millage Rate                       | 2.0861               | 1.9995               | 1.9139               | N/A                  | N/A                  | 1.9139               |
| <b>SOURCES OF FUNDS</b>            |                      |                      |                      |                      |                      |                      |
| Beginning Fund Balance             | \$ 12,370,773        | \$ 11,541,379        | \$ 10,235,302        | \$ 10,234,163        | \$ 10,234,163        | \$ 10,244,885        |
| <b>Revenue</b>                     |                      |                      |                      |                      |                      |                      |
| <b>Taxes</b>                       |                      |                      |                      |                      |                      |                      |
| Ad Valorem Taxes, net of discounts | 8,253,344            | 8,286,932            | 8,289,879            | 8,289,879            | 8,335,660            | 8,626,931            |
| Communications Services Tax        | 568,157              | 551,012              | 557,441              | 557,441              | 565,266              | 560,000              |
| Business Tax Receipts              | 284,521              | 294,163              | 290,000              | 290,000              | 291,000              | 290,000              |
| Casualty Insurance Premium Tax     | <u>65,862</u>        | <u>77,754</u>        | <u>63,574</u>        | <u>63,574</u>        | <u>75,000</u>        | <u>80,000</u>        |
| Total Taxes                        | 9,171,884            | 9,209,861            | 9,200,894            | 9,200,894            | 9,266,926            | 9,556,931            |
| <b>Licenses and Permits</b>        |                      |                      |                      |                      |                      |                      |
| Franchise Fees                     | 924,269              | 940,992              | 900,000              | 900,000              | 952,995              | 950,000              |
| Special Events Permits/Licenses    | <u>19,092</u>        | <u>15,203</u>        | <u>15,000</u>        | <u>15,000</u>        | <u>15,000</u>        | <u>15,000</u>        |
| Total Licenses and Permits         | 943,361              | 956,195              | 915,000              | 915,000              | 967,995              | 965,000              |
| <b>Intergovernmental Revenue</b>   |                      |                      |                      |                      |                      |                      |
| Federal Grants                     | 29,974               | 15,800               | 9,000                | 51,051               | 51,051               | -                    |
| State Grants                       | -                    | (3,204)              | -                    | -                    | -                    | -                    |
| State Revenue Sharing Proceeds     | 120,480              | 123,551              | 120,000              | 120,000              | 129,448              | 130,000              |
| License Rebates                    | 6,272                | 6,465                | 6,000                | 6,000                | 6,200                | 6,500                |
| Alcoholic Beverage License         | 16,921               | 19,305               | 16,500               | 16,500               | 17,550               | 18,000               |
| Half-cent Sales Tax                | 503,338              | 538,793              | 500,000              | 500,000              | 563,621              | 565,000              |
| Municipal Solid Waste              | 45,263               | 41,352               | 50,000               | 50,000               | 39,000               | 40,000               |
| Grants from Other Local Units      | 40,000               | 45,200               | 40,000               | 40,000               | 56,200               | 41,200               |
| Payment in Lieu of Taxes           | <u>10,794</u>        | <u>7,500</u>         | <u>7,500</u>         | <u>385,617</u>       | <u>385,617</u>       | <u>432,000</u>       |
| Total Intergovernmental Revenues   | 773,042              | 794,762              | 749,000              | 1,169,168            | 1,248,687            | 1,232,700            |
| <b>Charges for Services</b>        |                      |                      |                      |                      |                      |                      |
| <b>General Government</b>          |                      |                      |                      |                      |                      |                      |
| Development Permit Fees            | 257,811              | 337,172              | 285,000              | 285,000              | 285,000              | 285,000              |
| Wastewater Disposal Permits        | 1,013                | 3,008                | 3,000                | 3,000                | 3,000                | 3,000                |
| Sign Permits                       | 6,580                | 4,837                | 5,750                | 5,750                | 5,000                | 5,000                |
| Other LDC Actions                  | 51,357               | 41,007               | 50,000               | 50,000               | 50,000               | 50,000               |
| Indirect Cost Services             | 1,155,665            | 1,224,707            | 1,685,359            | 1,638,018            | 1,638,018            | 1,638,018            |
| Other Miscellaneous Fees/Charges   | <u>44,320</u>        | <u>36,891</u>        | <u>46,000</u>        | <u>46,000</u>        | <u>45,000</u>        | <u>45,000</u>        |
| Total General Government           | 1,516,746            | 1,647,622            | 2,075,109            | 2,027,768            | 2,026,018            | 2,026,018            |
| <b>Public Safety</b>               |                      |                      |                      |                      |                      |                      |
| Police Services                    | 53,079               | 42,176               | 50,000               | 50,000               | 55,546               | 55,000               |
| Solid Waste Tipping Fees           | <u>213,825</u>       | <u>214,641</u>       | <u>220,000</u>       | <u>220,000</u>       | <u>224,883</u>       | <u>225,000</u>       |
| Total Public Safety                | 266,904              | 256,817              | 270,000              | 270,000              | 280,429              | 280,000              |
| Total Charges for Services         | 1,783,650            | 1,904,439            | 2,345,109            | 2,297,768            | 2,306,447            | 2,306,018            |
| <b>Fines and Forfeitures</b>       | 41,047               | 28,141               | 36,500               | 36,500               | 45,000               | 45,000               |
| <b>Miscellaneous Revenues</b>      |                      |                      |                      |                      |                      |                      |
| Interest Earnings                  | 32,683               | 15,164               | 50,000               | 50,000               | 20,000               | 20,000               |
| Rents & Royalties                  | 67,310               | 55,842               | 10,000               | 10,000               | 10,000               | 10,000               |
| Contributions                      | 1,100                | 15,300               | 2,000                | 2,000                | 4,500                | 5,000                |
| Sale of Capital Assets             | 16,183               | 6,408                | 15,000               | 15,000               | 102,374              | 15,000               |
| Other Miscellaneous Revenues       | <u>81,576</u>        | <u>419,562</u>       | <u>35,000</u>        | <u>35,000</u>        | <u>47,000</u>        | <u>35,000</u>        |
| Total Miscellaneous Revenue        | 198,852              | 512,276              | 112,000              | 112,000              | 183,874              | 85,000               |
| <b>Total Revenue</b>               | 12,911,836           | 13,405,674           | 13,358,503           | 13,731,330           | 14,018,929           | 14,190,649           |
| <b>Other Financing Sources</b>     |                      |                      |                      |                      |                      |                      |
| Transfers In                       | 85,815               | 32,918               | 400,000              | 400,000              | 400,000              | -                    |
| <b>Total Sources of Funds</b>      | <u>\$ 25,368,424</u> | <u>\$ 24,979,971</u> | <u>\$ 23,993,805</u> | <u>\$ 24,365,493</u> | <u>\$ 24,653,092</u> | <u>\$ 24,435,534</u> |

## GENERAL FUND – SOURCES OF FUNDS (CONTINUED)

### Budget Notes:

- The fiscal year 2017 preliminary budget assumes a carryforward of fund balance from fiscal year 2016 of \$10.2 million. Estimates on fiscal year 2016 revenues and expenditures will be updated with each version of the budget that is published;
- Ad valorem proceeds of \$8.6 million are based on the estimated calendar year 2016 property values of \$4.7 billion (which will be updated by the Lee County Property Appraiser on July 1<sup>st</sup>) and a millage rate of 1.9139, which was the fiscal year 2016 adopted rate;
- The General Fund's receipt of payments in lieu of taxes from the City's Enterprise Funds is budgeted to increase approximately 12% to \$432,000, due to the increase in beach parking revenue;
- In fiscal year 2016, the City sold two significantly large surplus fixed assets. The budget for fiscal year 2017 is in line with normal activity, minus these two large transactions;
- In fiscal year 2016, the Transportation Fund returned \$400,000 to the General Fund as an interfund transfer. There are no interfund transfers budgeted to be received by the General Fund in fiscal year 2017;
- Total new revenues budgeted in fiscal year 2017 total \$14.2 million.

## GENERAL FUND – USES OF FUNDS

|  | Fiscal Year    | Fiscal Year    | Fiscal Year 2016  |                   |                     | FY17<br>Budget |
|--|----------------|----------------|-------------------|-------------------|---------------------|----------------|
|  | 2014<br>Actual | 2015<br>Actual | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                |
| <b>USES OF FUNDS</b>                                     |                |                |                   |                   |                     |                |
| <b>General Government</b>                                |                |                |                   |                   |                     |                |
| Legislative  | \$ 330,931     | \$ 462,835     | \$ 477,102        | \$ 477,102        | \$ 420,629          | \$ 487,498     |
| Administrative   | 808,260        | 750,130        | 753,260           | 753,260           | 730,706             | 722,940        |
| Information Technology                                   | 843,521        | 1,029,926      | 1,084,436         | 1,084,436         | 985,573             | 1,167,567      |
| Finance  | 905,985        | 950,296        | 950,888           | 950,888           | 955,411             | 1,024,427      |
| Legal  | 569,306        | 611,577        | 574,689           | 574,689           | 568,804             | 568,304        |
| Planning   | 827,323        | 941,568        | 980,377           | 1,041,846         | 971,231             | 1,060,899      |
| Other General Government                                 | 675,543        | 990,674        | 739,800           | 739,800           | 710,568             | 669,600        |
| Total General Government                                 | 4,960,869      | 5,737,006      | 5,560,552         | 5,622,021         | 5,342,922           | 5,701,235      |
| <b>Public Safety</b>                                     |                |                |                   |                   |                     |                |
| Police   | 4,210,633      | 3,946,747      | 3,976,024         | 4,003,914         | 3,990,361           | 4,025,870      |
| S.E.M.P.   | 12,141         | 163,654        | 244,296           | 259,931           | 313,576             | 240,588        |
| Total Public Safety                                      | 4,222,774      | 4,110,401      | 4,220,320         | 4,263,845         | 4,303,937           | 4,266,458      |
| <b>Physical Environment</b>                              |                |                |                   |                   |                     |                |
| Recycling Center   | 63,554         | 57,748         | 52,840            | 52,840            | 52,790              | 62,840         |
| Natural Resources  | 498,020        | 553,942        | 485,281           | 527,672           | 518,578             | 477,658        |
| Total Physical Environment                               | 561,574        | 611,690        | 538,121           | 580,512           | 571,368             | 540,498        |
| <b>Public Works</b>                                      |                |                |                   |                   |                     |                |
|  | 837,606        | 813,210        | 775,605           | 814,915           | 813,870             | 813,752        |
| <b>Economic Environment</b>                              |                |                |                   |                   |                     |                |
| Below Market Rate Housing                                | 284,346        | 293,305        | 302,781           | 344,832           | 294,310             | 302,781        |
| <b>Culture/Recreation</b>                                |                |                |                   |                   |                     |                |
| Public Facilities  | 512,726        | 516,049        | 717,363           | 732,363           | 625,683             | 697,650        |
| Museum   | 174,243        | 185,816        | 132,501           | 132,501           | 147,871             | 132,992        |
| Performing Arts Facility                                 | 12,181         | 13,770         | 14,300            | 14,300            | 16,638              | 16,638         |
| Total Culture/Recreation                                 | 699,150        | 715,635        | 864,164           | 879,164           | 790,192             | 847,280        |
| <b>Total Operating Expenditures</b>                      | 11,566,319     | 12,281,247     | 12,261,543        | 12,505,289        | 12,116,599          | 12,472,004     |
| <b>Other Financing Uses</b>                              |                |                |                   |                   |                     |                |
| Reserve for Contingencies                                | -              | -              | 175,000           | 175,000           | -                   | 175,000        |
| Reserve for Environmental Initiatives                    | -              | -              | 1,000,000         | 1,000,000         | -                   | 1,000,000      |
| Reserve for Insurance Deductibles                        | -              | -              | 215,000           | 138,625           | -                   | 215,000        |
| Reserve for Disasters                                    | -              | -              | 4,500,000         | 4,484,365         | -                   | 4,500,000      |
| Reserve for Compensation Adjustments                     | -              | -              | -                 | -                 | -                   | 154,000        |
| Transfer to other funds                                  | 2,260,726      | 2,464,561      | 2,293,931         | 2,291,608         | 2,291,608           | 3,033,209      |
| Total Non-Operating Expenditures                         | 2,260,726      | 2,464,561      | 8,183,931         | 8,089,598         | 2,291,608           | 9,077,209      |
| <b>Total Appropriations</b>                              | 13,827,045     | 14,745,808     | 20,445,474        | 20,594,887        | 14,408,207          | 21,549,213     |
| <b>Ending Fund Balance</b>                               |                |                |                   |                   |                     |                |
| 17% Cash Flow Reserve per Policy                         | -              | -              | 2,084,462         | 2,084,462         | 2,059,822           | 2,120,241      |
| Restricted Fund Balance                                  | 1,100,000      | 825,000        | 550,000           | 550,000           | 550,000             | 275,000        |
| Available for Appropriation<br>in subsequent fiscal year | 10,441,379     | 9,409,163      | 913,869           | 1,136,144         | 7,635,063           | 491,080        |
| Total Ending Fund Balance                                | 11,541,379     | 10,234,163     | 3,548,331         | 3,770,606         | 10,244,885          | 2,886,321      |
| <b>Total Uses of Funds</b>                               | \$ 25,368,424  | \$ 24,979,971  | \$ 23,993,805     | \$ 24,365,493     | \$ 24,653,092       | \$ 24,435,534  |

## GENERAL FUND – USES OF FUNDS (CONTINUED)

### Budget Notes:

Preliminary fiscal year 2017 operating expenditures are budgeted at \$12.5 million, 1.7% higher than the fiscal year 2016 adopted budget and 0.3% less than FY2016 amended budget.

### **General Government**

General Government preliminary operating expenditures are 2.5% higher than the FY2016 adopted budget primarily due to increases in the Planning, Legislative and Information Technology (IT) departments. An additional position approved mid-year FY2016 is the primary reason for the increase in the Planning Department. The increase in IT is a result of moving computer and printer expenses from a CIP fund to the operating fund (equipment price less than the capital threshold), requesting a change in a part time position from 0.4 FTE to 0.75 FTE, and increasing cloud computing and storage costs. Expenditures for the FY2017 City Council election resulted in an increase in the Legislative department's FY2017 budget.

The positive and negative variances in Other General Government, Finance and Administration Departments is the result of reallocating budgeted expenditures between the departments to more accurately reflect the areas the expenditure align with. The variance of General Government FY2017 operating expenditures compared to FY2016 amended budget drops to 1.4% due to the additional FTE approved in the Planning department during FY2016.

### **Public Safety**

Preliminary FY2017 expenditures in Public Safety increased 1.1% compared to FY2106 adopted budget. Two officers retiring in FY2017 resulted in higher personnel expenses. FY2017 compared to FY2016 amended budget variance drops to 0.1% due to an auto liability claim and the purchase of additional hurricane passes in FY2016 that are not included in FY2017.

### **Physical Environment**

Physical Environment's preliminary FY2017 budgeted expenditures are 6.9% lower than the amended budget and 0.4% higher than the FY2016 adopted budget. The FY2016 budget was amended for projects that were not complete in FY2015 and rolled forward in FY2016.

### **Public Works**

Public Work's preliminary FY2017 budgeted expenditures are 0.1% lower than FY2016 amended budget and 4.9% higher than the adopted budget primarily due to increases in professional services and pension costs.

### **OTHER FINANCING USES**

Other financing uses increased 10.9% and 11.5%, respectively, compared to the fiscal year 2016 adopted and amended budget. A reserve for compensation adjustments has been included in the budget. Transfers to other funds increased primarily due to an increase in General Fund funded capital improvement plan expenditures. Notable capital improvement projects in FY2017:

- Storage Garage - \$300,000;
- Senior Center Redevelopment - \$200,000;
- Technical Upgrades to MacKenzie Hall - \$100,000.

## SPECIAL REVENUE FUNDS SUMMARY

|   | Fiscal Year         | Fiscal Year         | Fiscal Year 2016    |                     |                     | FY17<br>Budget      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | 2014<br>Actual      | 2015<br>Actual      | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>SOURCES OF FUNDS</b>                 |                     |                     |                     |                     |                     |                     |
| Beginning Fund Balance                  | \$ 2,647,813        | \$ 3,111,190        | \$ 2,385,576        | \$ 4,390,598        | \$ 4,390,598        | \$ 3,309,002        |
| <b>Revenue</b>                          |                     |                     |                     |                     |                     |                     |
| Taxes                                   | 1,534,406           | 1,660,529           | 1,475,000           | 1,475,000           | 1,661,000           | 1,665,000           |
| Licenses & Permits                      | 626,961             | 619,107             | 533,779             | 533,779             | 679,688             | 650,000             |
| Intergovernmental                       | 632,583             | 1,822,632           | 1,720,000           | 1,716,660           | 1,835,365           | 2,053,000           |
| Charges for Services                    | 653,457             | 716,881             | 755,000             | 755,000             | 768,373             | 860,000             |
| Fines & Forfeitures                     | 22,834              | 16,907              | 20,000              | 20,000              | 18,560              | 20,000              |
| Investment Earnings                     | 49,302              | 42,623              | 39,450              | 39,450              | 42,598              | 44,350              |
| Assessments                             | 33,961              | 34,017              | 35,260              | 35,260              | 34,670              | 35,260              |
| Impact Fees                             | 134,658             | 291,237             | 110,000             | 110,000             | 157,135             | 155,000             |
| Miscellaneous                           | 55,315              | 29,622              | 60,000              | 60,000              | 42,150              | 51,000              |
| Total Revenue                           | 3,743,477           | 5,233,555           | 4,748,489           | 4,745,149           | 5,239,539           | 5,533,610           |
| <b>Other Financing Sources</b>          |                     |                     |                     |                     |                     |                     |
| Transfers In                            | 1,996,390           | 1,545,825           | 1,574,833           | 1,572,510           | 1,572,510           | 1,668,445           |
| Reserve for Undercollection             | -                   | -                   | (1,406)             | (1,406)             | -                   | (1,410)             |
| Total Other Financing Sources           | 1,996,390           | 1,545,825           | 1,573,427           | 1,571,104           | 1,572,510           | 1,667,035           |
| <b>Total Sources of Funds</b>           | <b>\$ 8,387,680</b> | <b>\$ 9,890,570</b> | <b>\$ 8,707,492</b> | <b>\$10,706,851</b> | <b>\$11,202,647</b> | <b>\$10,509,647</b> |
| <b>USES OF FUNDS</b>                    |                     |                     |                     |                     |                     |                     |
| <b>Public Safety</b>                    |                     |                     |                     |                     |                     |                     |
| Building Department Fund                | \$ 684,848          | \$ 748,968          | \$ 786,458          | \$ 808,674          | \$ 767,080          | \$ 891,398          |
| <b>Transportation</b>                   |                     |                     |                     |                     |                     |                     |
| Transportation Fund                     | 2,094,163           | 2,148,272           | 3,134,687           | 4,006,638           | 3,909,918           | 3,414,196           |
| Road Impact Fee Fund                    | -                   | -                   | -                   | -                   | -                   | -                   |
| Shell Harbor Dredging Fund              | 43,749              | 2,263               | 1,000               | 1,000               | 49,169              | 1,200               |
| Sanibel Estates Canal Trimming          | 7,288               | 10,077              | 10,500              | 10,500              | 10,000              | 10,000              |
| Dredging-Sanibel Isles/Water Shado      | 239                 | 231                 | 250                 | 250                 | 35,090              | 240                 |
| Total Transportation                    | 2,145,439           | 2,160,843           | 3,146,437           | 4,018,388           | 4,004,177           | 3,425,636           |
| <b>Human Services</b>                   |                     |                     |                     |                     |                     |                     |
| Father Madden Estate Fund               | 1,000               | 1,000               | 1,000               | 25,579              | 24,579              | -                   |
| <b>Culture/Recreation</b>               |                     |                     |                     |                     |                     |                     |
| Historical Village & Museum Fund        | -                   | -                   | -                   | 147,309             | 147,309             | -                   |
| Community Park Impact Fee Fund          | -                   | -                   | -                   | -                   | -                   | -                   |
| Recreation Fund                         | 2,140,918           | 2,313,728           | 2,398,599           | 2,398,599           | 2,260,856           | 2,369,555           |
| School - Ball Park Maintenance          | 291,204             | 271,433             | 315,776             | 310,113             | 289,644             | 617,508             |
| Total Culture/Recreation                | 2,432,122           | 2,585,161           | 2,714,375           | 2,856,021           | 2,697,809           | 2,987,063           |
| <b>Total Operating Expenditures</b>     | <b>5,263,409</b>    | <b>5,495,972</b>    | <b>6,648,270</b>    | <b>7,708,662</b>    | <b>7,493,645</b>    | <b>7,304,097</b>    |
| <b>Non-Operating Expenditures</b>       |                     |                     |                     |                     |                     |                     |
| Reserve for Resurfacing                 | -                   | -                   | -                   | -                   | -                   | 400,000             |
| Compensation Adjustment Reserve         | -                   | -                   | -                   | -                   | -                   | 63,600              |
| Transfer to Other Funds                 | 13,081              | 4,000               | 400,000             | 400,000             | 400,000             | 450,000             |
| <b>Total Non-Operating Expenditures</b> | <b>13,081</b>       | <b>4,000</b>        | <b>400,000</b>      | <b>400,000</b>      | <b>400,000</b>      | <b>913,600</b>      |
| <b>Total Appropriations</b>             | <b>5,276,490</b>    | <b>5,499,972</b>    | <b>7,048,270</b>    | <b>8,108,662</b>    | <b>7,893,645</b>    | <b>8,217,697</b>    |
| <b>Ending Fund Balance</b>              | <b>3,111,190</b>    | <b>4,390,598</b>    | <b>1,659,222</b>    | <b>2,598,189</b>    | <b>3,309,002</b>    | <b>2,291,950</b>    |
| <b>Total Uses of Funds</b>              | <b>\$ 8,387,680</b> | <b>\$ 9,890,570</b> | <b>\$ 8,707,492</b> | <b>\$10,706,851</b> | <b>\$11,202,647</b> | <b>\$10,509,647</b> |

## TRANSPORTATION FUND – SPECIAL REVENUE FUND

|   | Fiscal Year         | Fiscal Year         | Fiscal Year 2016    |                     |                     | FY17<br>Budget      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | 2014<br>Actual      | 2015<br>Actual      | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| Beginning Fund Balance                  | \$ 797,362          | \$ 1,123,451        | \$ 700,817          | \$ 2,309,355        | \$ 2,309,355        | \$ 1,341,924        |
| <b>Revenue</b>                          |                     |                     |                     |                     |                     |                     |
| Taxes                                   | 1,534,406           | 1,660,529           | 1,475,000           | 1,475,000           | 1,661,000           | 1,665,000           |
| Intergovernmental                       | 460,405             | 1,659,463           | 1,545,000           | 1,545,000           | 1,663,487           | 1,677,000           |
| Investment Earnings                     | 16,121              | 16,184              | 12,000              | 12,000              | 18,000              | 18,000              |
| Miscellaneous                           | 1,295               | 2,000               | -                   | -                   | -                   | -                   |
| Total Revenue                           | 2,012,227           | 3,338,176           | 3,032,000           | 3,032,000           | 3,342,487           | 3,360,000           |
| <b>Other Financing Sources</b>          |                     |                     |                     |                     |                     |                     |
| Transfers In                            | 408,025             | -                   | -                   | -                   | -                   | -                   |
| <b>Total Sources of Funds</b>           | <u>\$ 3,217,614</u> | <u>\$ 4,461,627</u> | <u>\$ 3,732,817</u> | <u>\$ 5,341,355</u> | <u>\$ 5,651,842</u> | <u>\$ 4,701,924</u> |
| <b>Appropriations</b>                   |                     |                     |                     |                     |                     |                     |
| <b>Transportation</b>                   |                     |                     |                     |                     |                     |                     |
| Personnel Services                      | \$ 763,817          | \$ 748,691          | \$ 895,408          | \$ 895,408          | \$ 880,695          | \$ 894,428          |
| Operating Expense                       | 1,330,346           | 1,394,251           | 2,239,279           | 3,111,230           | 3,025,393           | 2,519,768           |
| Capital Outlay                          | -                   | 5,330               | -                   | -                   | 3,830               | -                   |
| Grants and Aids                         | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Operating Expenditures</b>     | 2,094,163           | 2,148,272           | 3,134,687           | 4,006,638           | 3,909,918           | 3,414,196           |
| <b>Non-Operating Expenditures</b>       |                     |                     |                     |                     |                     |                     |
| Reserve for Resurfacing                 | -                   | -                   | -                   | -                   | -                   | 400,000             |
| Compensation Adjustment Reserve         | -                   | -                   | -                   | -                   | -                   | 15,600              |
| Transfer to Other Funds                 | -                   | 4,000               | 400,000             | 400,000             | 400,000             | 450,000             |
| <b>Total Non-Operating Expenditures</b> | -                   | 4,000               | 400,000             | 400,000             | 400,000             | 865,600             |
| <b>Total Appropriations</b>             | 2,094,163           | 2,152,272           | 3,534,687           | 4,406,638           | 4,309,918           | 4,279,796           |
| <b>Ending Fund Balance</b>              | 1,123,451           | 2,309,355           | 198,130             | 934,717             | 1,341,924           | 422,128             |
| <b>Total Uses of Funds</b>              | <u>\$ 3,217,614</u> | <u>\$ 4,461,627</u> | <u>\$ 3,732,817</u> | <u>\$ 5,341,355</u> | <u>\$ 5,651,842</u> | <u>\$ 4,701,924</u> |

### Budget Notes:

- Budget assumes a beginning fund balance of \$1.3 million from fiscal year 2016;
- Fiscal year 2017 gas tax and Sanibel Causeway toll revenue consistent with prior year;
- Operating expenditures down 16.7% due to reduced funding requested for annual street maintenance program;
- Fund reserves of \$400,000 are budgeted for future projects;
- \$450,000 is budgeted to transfer to the Transportation Capital Projects fund to fund fiscal year 2017 projects;
- See schedule on next page for historical chart of revenues available for transportation expenditures.

Revenue Sources Available for Transportation Expenditures  
 Prepared by the Finance Department  
 Data as of June 1, 2016

|                                   | AUDITED ACTUAL      |                     |                     |                     |                     |                     |                     |                     |                     |                     | YTD                 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                   | 2006                | 2007                | 2008                | 2009                | 2010*               | 2011                | 2012                | 2013                | 2014                | 2015                | 2016                |
| <b>Causeway Surplus Tolls</b>     | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ 956,291          | \$ 1,601,620        | \$ 1,113,274        |
| <b>Local Option Gas Tax</b>       | 953,422             | 937,714             | 880,800             | 846,898             | 826,958             | 814,189             | 809,310             | 849,325             | 847,870             | 955,680             | 594,564             |
| <b>\$.05 Local Option Gas Tax</b> | 685,727             | 694,856             | 643,391             | 633,562             | 606,731             | 604,144             | 599,132             | 629,440             | 634,721             | 704,859             | 442,730             |
| <b>% of State Revenue Sharing</b> | 40,272              | 41,382              | 32,255              | 30,281              | 41,035              | 41,752              | 41,679              | 37,790              | 37,878              | 50,676              | 24,718              |
| <b>Motor Fuel Tax Rebate</b>      | 13,366              | 5,562               | 11,931              | 9,879               | 9,068               | 6,533               | 8,908               | 7,910               | 6,178               | 7,077               | 4,983               |
| <b>Weight Permits</b>             | 443,317             | 217,567             | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Road Impact Fees</b>           | 100,000             | 112,090             | 96,273              | 150,990             | 107,712             | 112,138             | 127,319             | 87,113              | 100,515             | 274,078             | 96,329              |
| <b>TOTAL REVENUE SOURCES</b>      | <b>\$ 2,238,110</b> | <b>\$ 2,011,178</b> | <b>\$ 1,666,658</b> | <b>\$ 1,673,619</b> | <b>\$ 1,591,504</b> | <b>\$ 1,580,767</b> | <b>\$ 1,588,360</b> | <b>\$ 1,613,591</b> | <b>\$ 2,585,467</b> | <b>\$ 3,596,005</b> | <b>\$ 2,278,614</b> |

These revenue sources are available to fund transportation expenditures in accordance with Florida statutes (for gas taxes, revenue sharing, and rebates) and an interlocal agreement with Lee Count (for toll revenue). Generally, this relates to expenditures that are reasonable and necessary for current operation, maintenance and repair and capital improvements of streets and roads within the City limits. Impact fees are restricted for capital improvements that increase capacity (such as widening or adding roads).

\* NOTE: Prior to fiscal year 2010, transportation revenues and expenditures were accounted for in the City's general fund. Beginning in fiscal year 2010, a special revenue fund was established in accordance with governmental accounting standards and revenues and expenditures are segregated and accounted for separately from the General Fund.

## HISTORICAL MUSEUM AND VILLAGE – SPECIAL REVENUE FUND

|                                      | Fiscal Year       | Fiscal Year       | Fiscal Year 2016  |                   |                     | FY17<br>Budget |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
|                                      | 2014<br>Actual    | 2015<br>Actual    | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                |
| Beginning Fund Balance               | \$ 142,907        | \$ 145,330        | \$ 146,830        | \$ 147,309        | \$ 147,309          | \$ -           |
| <b>Revenue</b>                       |                   |                   |                   |                   |                     |                |
| Licenses & Permits                   | -                 | -                 | -                 | -                 | -                   | -              |
| Intergovernmental                    | -                 | -                 | -                 | -                 | -                   | -              |
| Charges for Services                 | -                 | -                 | -                 | -                 | -                   | -              |
| Fines & Forfeitures                  | -                 | -                 | -                 | -                 | -                   | -              |
| Investment Earnings                  | 2,423             | 1,979             | 1,500             | 1,500             | -                   | -              |
| Miscellaneous                        | -                 | -                 | -                 | -                 | -                   | -              |
| <b>Total Revenue</b>                 | <u>2,423</u>      | <u>1,979</u>      | <u>1,500</u>      | <u>1,500</u>      | <u>-</u>            | <u>-</u>       |
| <b>Other Financing Sources</b>       |                   |                   |                   |                   |                     |                |
| Transfers In                         | -                 | -                 | -                 | -                 | -                   | -              |
| Reserve for Undercollection          | -                 | -                 | -                 | -                 | -                   | -              |
| <b>Total Other Financing Sources</b> | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>            | <u>-</u>       |
| <b>Total Sources of Funds</b>        | <u>\$ 145,330</u> | <u>\$ 147,309</u> | <u>\$ 148,330</u> | <u>\$ 148,809</u> | <u>\$ 147,309</u>   | <u>\$ -</u>    |
| <b>Appropriations</b>                |                   |                   |                   |                   |                     |                |
| <b>Culture/Recreation</b>            |                   |                   |                   |                   |                     |                |
| Personnel Services                   | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                | \$ -           |
| Operating Expense                    | -                 | -                 | -                 | -                 | -                   | -              |
| Capital Outlay                       | -                 | -                 | -                 | -                 | -                   | -              |
| Grants and Aids                      | -                 | -                 | -                 | 147,309           | 147,309             | -              |
| <b>Total Operating Expenditures</b>  | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>147,309</u>    | <u>147,309</u>      | <u>-</u>       |
| <b>Non-Operating Expenditures</b>    |                   |                   |                   |                   |                     |                |
| Transfer to Other Funds              | -                 | -                 | -                 | -                 | -                   | -              |
| <b>Total Appropriations</b>          | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>147,309</u>    | <u>147,309</u>      | <u>-</u>       |
| <b>Ending Fund Balance</b>           | <u>145,330</u>    | <u>147,309</u>    | <u>148,330</u>    | <u>1,500</u>      | <u>-</u>            | <u>-</u>       |
| <b>Total Uses of Funds</b>           | <u>\$ 145,330</u> | <u>\$ 147,309</u> | <u>\$ 148,330</u> | <u>\$ 148,809</u> | <u>\$ 147,309</u>   | <u>\$ -</u>    |

### Budget Notes:

- Fund closed at the end of fiscal year 2016.

## ROAD IMPACT FEE FUND – SPECIAL REVENUE FUND

|                                     | Fiscal Year       | Fiscal Year       | Fiscal Year 2016  |                   |                     | FY17<br>Budget    |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
|                                     | 2014<br>Actual    | 2015<br>Actual    | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| Beginning Fund Balance              | \$ 140,953        | \$ 264,895        | \$ 168,345        | \$ 541,793        | \$ 541,793          | \$ 690,653        |
| <b>Revenue</b>                      |                   |                   |                   |                   |                     |                   |
| Licenses & Permits                  | -                 | -                 | -                 | -                 | -                   | -                 |
| Intergovernmental                   | -                 | -                 | -                 | -                 | -                   | -                 |
| Charges for Services                | -                 | -                 | -                 | -                 | -                   | -                 |
| Fines & Forfeitures                 | -                 | -                 | -                 | -                 | -                   | -                 |
| Investment Earnings                 | 3,324             | 2,821             | 2,000             | 2,000             | 7,325               | 5,000             |
| Impact Fees                         | 120,618           | 274,077           | 100,000           | 100,000           | 141,535             | 140,000           |
| Total Revenue                       | 123,942           | 276,898           | 102,000           | 102,000           | 148,860             | 145,000           |
| <b>Other Financing Sources</b>      |                   |                   |                   |                   |                     |                   |
| Transfers In                        | -                 | -                 | -                 | -                 | -                   | -                 |
| Reserve for Undercollection         | -                 | -                 | -                 | -                 | -                   | -                 |
| Total Other Financing Sources       | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Total Sources of Funds</b>       | <u>\$ 264,895</u> | <u>\$ 541,793</u> | <u>\$ 270,345</u> | <u>\$ 643,793</u> | <u>\$ 690,653</u>   | <u>\$ 835,653</u> |
| <b>Appropriations</b>               |                   |                   |                   |                   |                     |                   |
| <b>Transportation</b>               |                   |                   |                   |                   |                     |                   |
| Personnel Services                  | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                | \$ -              |
| Operating Expense                   | -                 | -                 | -                 | -                 | -                   | -                 |
| Capital Outlay                      | -                 | -                 | -                 | -                 | -                   | -                 |
| Grants and Aids                     | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Total Operating Expenditures</b> | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Non-Operating Expenditures</b>   |                   |                   |                   |                   |                     |                   |
| Transfer to Other Funds             | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Total Appropriations</b>         | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Ending Fund Balance</b>          | <u>264,895</u>    | <u>541,793</u>    | <u>270,345</u>    | <u>643,793</u>    | <u>690,653</u>      | <u>835,653</u>    |
| <b>Total Uses of Funds</b>          | <u>\$ 264,895</u> | <u>\$ 541,793</u> | <u>\$ 270,345</u> | <u>\$ 643,793</u> | <u>\$ 690,653</u>   | <u>\$ 835,653</u> |

### Budget Notes:

- No expenditures planned in fiscal year 2017.

## COMMUNITY PARK IMPACT FEE – SPECIAL REVENUE FUND

|                                     | Fiscal Year      | Fiscal Year       | Fiscal Year 2016  |                   |                     | FY17<br>Budget    |
|-------------------------------------|------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
|                                     | 2014<br>Actual   | 2015<br>Actual    | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| Beginning Fund Balance              | \$ 73,469        | \$ 88,863         | \$ 96,513         | \$ 107,241        | \$ 107,241          | \$ 123,591        |
| <b>Revenue</b>                      |                  |                   |                   |                   |                     |                   |
| Licenses & Permits                  | -                | -                 | -                 | -                 | -                   | -                 |
| Intergovernmental                   | -                | -                 | -                 | -                 | -                   | -                 |
| Charges for Services                | -                | -                 | -                 | -                 | -                   | -                 |
| Fines & Forfeitures                 | -                | -                 | -                 | -                 | -                   | -                 |
| Investment Earnings                 | 1,354            | 1,218             | 750               | 750               | 750                 | 750               |
| Impact Fees                         | 14,040           | 17,160            | 10,000            | 10,000            | 15,600              | 15,000            |
| Total Revenue                       | 15,394           | 18,378            | 10,750            | 10,750            | 16,350              | 15,750            |
| <b>Other Financing Sources</b>      |                  |                   |                   |                   |                     |                   |
| Transfers In                        | -                | -                 | -                 | -                 | -                   | -                 |
| Reserve for Undercollection         | -                | -                 | -                 | -                 | -                   | -                 |
| Total Other Financing Sources       | -                | -                 | -                 | -                 | -                   | -                 |
| <b>Total Sources of Funds</b>       | <u>\$ 88,863</u> | <u>\$ 107,241</u> | <u>\$ 107,263</u> | <u>\$ 117,991</u> | <u>\$ 123,591</u>   | <u>\$ 139,341</u> |
| <b>Appropriations</b>               |                  |                   |                   |                   |                     |                   |
| <b>Culture/Recreation</b>           |                  |                   |                   |                   |                     |                   |
| Personnel Services                  | \$ -             | \$ -              | \$ -              | \$ -              | \$ -                | \$ -              |
| Operating Expense                   | -                | -                 | -                 | -                 | -                   | -                 |
| Capital Outlay                      | -                | -                 | -                 | -                 | -                   | -                 |
| Grants and Aids                     | -                | -                 | -                 | -                 | -                   | -                 |
| <b>Total Operating Expenditures</b> | -                | -                 | -                 | -                 | -                   | -                 |
| <b>Non-Operating Expenditures</b>   |                  |                   |                   |                   |                     |                   |
| Transfer to Other Funds             | -                | -                 | -                 | -                 | -                   | -                 |
| <b>Total Appropriations</b>         | -                | -                 | -                 | -                 | -                   | -                 |
| <b>Ending Fund Balance</b>          | 88,863           | 107,241           | 107,263           | 117,991           | 123,591             | 139,341           |
| <b>Total Uses of Funds</b>          | <u>\$ 88,863</u> | <u>\$ 107,241</u> | <u>\$ 107,263</u> | <u>\$ 117,991</u> | <u>\$ 123,591</u>   | <u>\$ 139,341</u> |

### Budget Notes:

- No expenditures planned in fiscal year 2017.

## FATHER MADDEN ESTATE FUND – SPECIAL REVENUE FUND

|                                     | Fiscal Year      | Fiscal Year      | Fiscal Year 2016  |                   |                     | FY17<br>Budget |
|-------------------------------------|------------------|------------------|-------------------|-------------------|---------------------|----------------|
|                                     | 2014<br>Actual   | 2015<br>Actual   | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                |
| Beginning Fund Balance              | \$ 25,810        | \$ 25,236        | \$ 24,636         | \$ 24,579         | \$ 24,579           | \$ -           |
| <b>Revenue</b>                      |                  |                  |                   |                   |                     |                |
| Licenses & Permits                  | -                | -                | -                 | -                 | -                   | -              |
| Intergovernmental                   | -                | -                | -                 | -                 | -                   | -              |
| Charges for Services                | -                | -                | -                 | -                 | -                   | -              |
| Fines & Forfeitures                 | -                | -                | -                 | -                 | -                   | -              |
| Investment Earnings                 | 426              | 343              | 400               | 400               | -                   | -              |
| Miscellaneous                       | -                | -                | -                 | -                 | -                   | -              |
| Total Revenue                       | 426              | 343              | 400               | 400               | -                   | -              |
| <b>Other Financing Sources</b>      |                  |                  |                   |                   |                     |                |
| Transfers In                        | -                | -                | -                 | -                 | -                   | -              |
| Reserve for Undercollection         | -                | -                | -                 | -                 | -                   | -              |
| Total Other Financing Sources       | -                | -                | -                 | -                 | -                   | -              |
| <b>Total Sources of Funds</b>       | <u>\$ 26,236</u> | <u>\$ 25,579</u> | <u>\$ 25,036</u>  | <u>\$ 24,979</u>  | <u>\$ 24,579</u>    | <u>\$ -</u>    |
| <b>Appropriations</b>               |                  |                  |                   |                   |                     |                |
| <b>Human Services</b>               |                  |                  |                   |                   |                     |                |
| Personnel Services                  | \$ -             | \$ -             | \$ -              | \$ -              | \$ -                | \$ -           |
| Operating Expense                   | -                | -                | -                 | -                 | -                   | -              |
| Capital Outlay                      | -                | -                | -                 | -                 | -                   | -              |
| Grants and Aids                     | 1,000            | 1,000            | 1,000             | 25,579            | 24,579              | -              |
| <b>Total Operating Expenditures</b> | 1,000            | 1,000            | 1,000             | 25,579            | 24,579              | -              |
| <b>Non-Operating Expenditures</b>   |                  |                  |                   |                   |                     |                |
| Transfer to Other Funds             | -                | -                | -                 | -                 | -                   | -              |
| <b>Total Appropriations</b>         | 1,000            | 1,000            | 1,000             | 25,579            | 24,579              | -              |
| <b>Ending Fund Balance</b>          | 25,236           | 24,579           | 24,036            | (600)             | -                   | -              |
| <b>Total Uses of Funds</b>          | <u>\$ 26,236</u> | <u>\$ 25,579</u> | <u>\$ 25,036</u>  | <u>\$ 24,979</u>  | <u>\$ 24,579</u>    | <u>\$ -</u>    |

### Budget Notes:

- Fund was closed at the end of fiscal year 2016.

## SHELL HARBOR CANAL DREDGING – SPECIAL REVENUE FUND

|                                     | Fiscal Year      | Fiscal Year      | Fiscal Year 2016  |                   |                     | FY17<br>Budget   |
|-------------------------------------|------------------|------------------|-------------------|-------------------|---------------------|------------------|
|                                     | 2014<br>Actual   | 2015<br>Actual   | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                  |
| Beginning Fund Balance              | \$ 13,042        | \$ 40,470        | \$ 62,941         | \$ 62,178         | \$ 62,178           | \$ 40,520        |
| <b>Revenue</b>                      |                  |                  |                   |                   |                     |                  |
| Licenses & Permits                  | -                | -                | -                 | -                 | -                   | -                |
| Intergovernmental                   | -                | -                | -                 | -                 | -                   | -                |
| Charges for Services                | 3,000            | -                | -                 | -                 | 3,000               | -                |
| Fines & Forfeitures                 | -                | -                | -                 | -                 | -                   | -                |
| Investment Earnings                 | 252              | 1,000            | 200               | 200               | 906                 | 500              |
| Assessments                         | 17,480           | 17,526           | 18,160            | 18,160            | 18,160              | 18,160           |
| Total Revenue                       | <u>20,732</u>    | <u>18,526</u>    | <u>18,360</u>     | <u>18,360</u>     | <u>22,066</u>       | <u>18,660</u>    |
| <b>Other Financing Sources</b>      |                  |                  |                   |                   |                     |                  |
| Transfers In                        | 50,445           | 5,445            | 5,445             | 5,445             | 5,445               | 5,445            |
| Reserve for Undercollection         | -                | -                | (726)             | (726)             | -                   | (726)            |
| Total Other Financing Sources       | <u>50,445</u>    | <u>5,445</u>     | <u>4,719</u>      | <u>4,719</u>      | <u>5,445</u>        | <u>4,719</u>     |
| <b>Total Sources of Funds</b>       | <u>\$ 84,219</u> | <u>\$ 64,441</u> | <u>\$ 86,020</u>  | <u>\$ 85,257</u>  | <u>\$ 89,689</u>    | <u>\$ 63,899</u> |
| <b>Appropriations</b>               |                  |                  |                   |                   |                     |                  |
| <b>Transportation</b>               |                  |                  |                   |                   |                     |                  |
| Personnel Services                  | \$ -             | \$ -             | \$ -              | \$ -              | \$ -                | \$ -             |
| Operating Expense                   | 43,749           | 2,263            | 1,000             | 1,000             | 49,169              | 1,200            |
| Capital Outlay                      | -                | -                | -                 | -                 | -                   | -                |
| Grants and Aids                     | -                | -                | -                 | -                 | -                   | -                |
| <b>Total Operating Expenditures</b> | <u>43,749</u>    | <u>2,263</u>     | <u>1,000</u>      | <u>1,000</u>      | <u>49,169</u>       | <u>1,200</u>     |
| <b>Non-Operating Expenditures</b>   |                  |                  |                   |                   |                     |                  |
| Transfer to Other Funds             | -                | -                | -                 | -                 | -                   | -                |
| <b>Total Appropriations</b>         | <u>43,749</u>    | <u>2,263</u>     | <u>1,000</u>      | <u>1,000</u>      | <u>49,169</u>       | <u>1,200</u>     |
| <b>Ending Fund Balance</b>          | <u>40,470</u>    | <u>62,178</u>    | <u>85,020</u>     | <u>84,257</u>     | <u>40,520</u>       | <u>62,699</u>    |
| <b>Total Uses of Funds</b>          | <u>\$ 84,219</u> | <u>\$ 64,441</u> | <u>\$ 86,020</u>  | <u>\$ 85,257</u>  | <u>\$ 89,689</u>    | <u>\$ 63,899</u> |

## SANIBEL ESTATES CANAL TRIMMING – SPECIAL REVENUE FUND

|                                     | Fiscal Year      | Fiscal Year      | Fiscal Year 2016  |                   |                     | FY17<br>Budget   |
|-------------------------------------|------------------|------------------|-------------------|-------------------|---------------------|------------------|
|                                     | 2014<br>Actual   | 2015<br>Actual   | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                  |
| Beginning Fund Balance              | \$ 15,740        | \$ 18,630        | \$ 18,733         | \$ 18,707         | \$ 18,707           | \$ 18,777        |
| <b>Revenue</b>                      |                  |                  |                   |                   |                     |                  |
| Licenses & Permits                  | -                | -                | -                 | -                 | -                   | -                |
| Intergovernmental                   | -                | -                | -                 | -                 | -                   | -                |
| Charges for Services                | -                | -                | -                 | -                 | -                   | -                |
| Fines & Forfeitures                 | -                | -                | -                 | -                 | -                   | -                |
| Investment Earnings                 | 427              | 401              | 400               | 400               | 300                 | 300              |
| Assessments                         | 6,751            | 6,753            | 7,000             | 7,000             | 6,770               | 7,000            |
| Total Revenue                       | <u>7,178</u>     | <u>7,154</u>     | <u>7,400</u>      | <u>7,400</u>      | <u>7,070</u>        | <u>7,300</u>     |
| <b>Other Financing Sources</b>      |                  |                  |                   |                   |                     |                  |
| Transfers In                        | 3,000            | 3,000            | 3,000             | 3,000             | 3,000               | 3,000            |
| Reserve for Undercollection         | -                | -                | (280)             | (280)             | -                   | (280)            |
| Total Other Financing Sources       | <u>3,000</u>     | <u>3,000</u>     | <u>2,720</u>      | <u>2,720</u>      | <u>3,000</u>        | <u>2,720</u>     |
| <b>Total Sources of Funds</b>       | <u>\$ 25,918</u> | <u>\$ 28,784</u> | <u>\$ 28,853</u>  | <u>\$ 28,827</u>  | <u>\$ 28,777</u>    | <u>\$ 28,797</u> |
| <b>Appropriations</b>               |                  |                  |                   |                   |                     |                  |
| <b>Transportation</b>               |                  |                  |                   |                   |                     |                  |
| Personnel Services                  | \$ -             | \$ -             | \$ -              | \$ -              | \$ -                | \$ -             |
| Operating Expense                   | 7,288            | 10,077           | 10,500            | 10,500            | 10,000              | 10,000           |
| Capital Outlay                      | -                | -                | -                 | -                 | -                   | -                |
| Grants and Aids                     | -                | -                | -                 | -                 | -                   | -                |
| <b>Total Operating Expenditures</b> | <u>7,288</u>     | <u>10,077</u>    | <u>10,500</u>     | <u>10,500</u>     | <u>10,000</u>       | <u>10,000</u>    |
| <b>Non-Operating Expenditures</b>   |                  |                  |                   |                   |                     |                  |
| Transfer to Other Funds             | -                | -                | -                 | -                 | -                   | -                |
| <b>Total Appropriations</b>         | <u>7,288</u>     | <u>10,077</u>    | <u>10,500</u>     | <u>10,500</u>     | <u>10,000</u>       | <u>10,000</u>    |
| <b>Ending Fund Balance</b>          | <u>18,630</u>    | <u>18,707</u>    | <u>18,353</u>     | <u>18,327</u>     | <u>18,777</u>       | <u>18,797</u>    |
| <b>Total Uses of Funds</b>          | <u>\$ 25,918</u> | <u>\$ 28,784</u> | <u>\$ 28,853</u>  | <u>\$ 28,827</u>  | <u>\$ 28,777</u>    | <u>\$ 28,797</u> |

## SANIBEL ISLES/WATER SHADOWS DREDGING – SPECIAL REVENUE FUND

|                                     | Fiscal Year      | Fiscal Year      | Fiscal Year 2016  |                   |                     | FY17<br>Budget   |
|-------------------------------------|------------------|------------------|-------------------|-------------------|---------------------|------------------|
|                                     | 2014<br>Actual   | 2015<br>Actual   | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                  |
| Beginning Fund Balance              | \$ 63,966        | \$ 79,751        | \$ 94,984         | \$ 95,526         | \$ 95,526           | \$ 75,876        |
| <b>Revenue</b>                      |                  |                  |                   |                   |                     |                  |
| Licenses & Permits                  | -                | -                | -                 | -                 | -                   | -                |
| Intergovernmental                   | -                | -                | -                 | -                 | -                   | -                |
| Charges for Services                | -                | -                | -                 | -                 | -                   | -                |
| Fines & Forfeitures                 | -                | -                | -                 | -                 | -                   | -                |
| Investment Earnings                 | 1,294            | 1,268            | 700               | 700               | 700                 | 700              |
| Assessments                         | 9,730            | 9,738            | 10,100            | 10,100            | 9,740               | 10,100           |
| Total Revenue                       | 11,024           | 11,006           | 10,800            | 10,800            | 10,440              | 10,800           |
| <b>Other Financing Sources</b>      |                  |                  |                   |                   |                     |                  |
| Transfers In                        | 5,000            | 5,000            | 5,000             | 5,000             | 5,000               | 5,000            |
| Reserve for Undercollection         | -                | -                | (400)             | (400)             | -                   | (404)            |
| Total Other Financing Sources       | 5,000            | 5,000            | 4,600             | 4,600             | 5,000               | 4,596            |
| <b>Total Sources of Funds</b>       | <u>\$ 79,990</u> | <u>\$ 95,757</u> | <u>\$ 110,384</u> | <u>\$ 110,926</u> | <u>\$ 110,966</u>   | <u>\$ 91,272</u> |
| <b>Appropriations</b>               |                  |                  |                   |                   |                     |                  |
| <b>Transportation</b>               |                  |                  |                   |                   |                     |                  |
| Personnel Services                  | \$ -             | \$ -             | \$ -              | \$ -              | \$ -                | \$ -             |
| Operating Expense                   | 239              | 231              | 250               | 250               | 35,090              | 240              |
| Capital Outlay                      | -                | -                | -                 | -                 | -                   | -                |
| Grants and Aids                     | -                | -                | -                 | -                 | -                   | -                |
| <b>Total Operating Expenditures</b> | 239              | 231              | 250               | 250               | 35,090              | 240              |
| <b>Non-Operating Expenditures</b>   |                  |                  |                   |                   |                     |                  |
| Transfer to Other Funds             | -                | -                | -                 | -                 | -                   | -                |
| <b>Total Appropriations</b>         | 239              | 231              | 250               | 250               | 35,090              | 240              |
| <b>Ending Fund Balance</b>          | <u>79,751</u>    | <u>95,526</u>    | <u>110,134</u>    | <u>110,676</u>    | <u>75,876</u>       | <u>91,032</u>    |
| <b>Total Uses of Funds</b>          | <u>\$ 79,990</u> | <u>\$ 95,757</u> | <u>\$ 110,384</u> | <u>\$ 110,926</u> | <u>\$ 110,966</u>   | <u>\$ 91,272</u> |

## BUILDING DEPARTMENT FUND – SPECIAL REVENUE FUND

|                                     | Fiscal Year         | Fiscal Year         | Fiscal Year 2016    |                     |                     | FY 2017<br>Budget   |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                     | 2014<br>Actual      | 2015<br>Actual      | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| Beginning Fund Balance              | \$ 874,688          | \$ 863,291          | \$ 736,311          | \$ 794,810          | \$ 794,810          | \$ 745,985          |
| <b>Revenue</b>                      |                     |                     |                     |                     |                     |                     |
| Licenses & Permits                  | 626,961             | 619,107             | 533,779             | 533,779             | 679,688             | 650,000             |
| Intergovernmental                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Charges for Services                | 9,808               | 10,925              | 10,000              | 10,000              | 10,000              | 10,000              |
| Fines & Forfeitures                 | 22,779              | 16,907              | 20,000              | 20,000              | 18,560              | 20,000              |
| Investment Earnings                 | 13,903              | 10,448              | 13,000              | 13,000              | 10,007              | 12,000              |
| Miscellaneous                       | -                   | -                   | -                   | -                   | -                   | -                   |
| Total Revenue                       | 673,451             | 657,387             | 576,779             | 576,779             | 718,255             | 692,000             |
| <b>Other Financing Sources</b>      |                     |                     |                     |                     |                     |                     |
| Transfers In                        | -                   | 23,100              | -                   | -                   | -                   | -                   |
| <b>Total Sources of Funds</b>       | <b>\$ 1,548,139</b> | <b>\$ 1,543,778</b> | <b>\$ 1,313,090</b> | <b>\$ 1,371,589</b> | <b>\$ 1,513,065</b> | <b>\$ 1,437,985</b> |
| <b>Appropriations</b>               |                     |                     |                     |                     |                     |                     |
| <b>Public Safety</b>                |                     |                     |                     |                     |                     |                     |
| Personnel Services                  | \$ 489,701          | \$ 496,167          | \$ 525,935          | \$ 525,935          | \$ 490,090          | \$ 583,082          |
| Operating Expense                   | 194,098             | 243,699             | 257,023             | 279,239             | 276,990             | 308,316             |
| Capital Outlay                      | 1,049               | 9,102               | 3,500               | 3,500               | -                   | -                   |
| Grants and Aids                     | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Operating Expenditures</b> | <b>684,848</b>      | <b>748,968</b>      | <b>786,458</b>      | <b>808,674</b>      | <b>767,080</b>      | <b>891,398</b>      |
| <b>Non-Operating Expenditures</b>   |                     |                     |                     |                     |                     |                     |
| Compensation Adjustment Reserve     | -                   | -                   | -                   | -                   | -                   | 12,000              |
| <b>Total Appropriations</b>         | <b>684,848</b>      | <b>748,968</b>      | <b>786,458</b>      | <b>808,674</b>      | <b>767,080</b>      | <b>903,398</b>      |
| <b>Ending Fund Balance</b>          | <b>863,291</b>      | <b>794,810</b>      | <b>526,632</b>      | <b>562,915</b>      | <b>745,985</b>      | <b>534,587</b>      |
| <b>Total Uses of Funds</b>          | <b>\$ 1,548,139</b> | <b>\$ 1,543,778</b> | <b>\$ 1,313,090</b> | <b>\$ 1,371,589</b> | <b>\$ 1,513,065</b> | <b>\$ 1,437,985</b> |

### Budget Notes:

- See "Budget Initiatives" section at the beginning of this document for discussion on fees and ending fund balance

## RECREATION FUND – SPECIAL REVENUE FUND

|   | Fiscal Year<br>2014<br>Actual | Fiscal Year<br>2015<br>Actual | Fiscal Year 2016    |                     |                     | FY 2017<br>Budget   |
|---|-------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
|   |                               |                               | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| Beginning Fund Balance                  | \$ 496,258                    | \$ 442,319                    | \$ 331,578          | \$ 288,866          | \$ 288,866          | \$ 254,943          |
| <b>Revenue</b>                          |                               |                               |                     |                     |                     |                     |
| Licenses & Permits                      | -                             | -                             | -                   | -                   | -                   | -                   |
| Intergovernmental                       | 30,797                        | 23,300                        | 25,000              | 25,000              | 25,000              | 26,000              |
| Charges for Services                    | 640,649                       | 705,956                       | 745,000             | 745,000             | 755,373             | 850,000             |
| Fines & Forfeitures                     | 55                            | -                             | -                   | -                   | -                   | -                   |
| Investment Earnings                     | 9,778                         | 6,961                         | 8,000               | 8,000               | 4,560               | 7,000               |
| Miscellaneous                           | 54,020                        | 27,544                        | 60,000              | 60,000              | 42,000              | 51,000              |
| Total Revenue                           | <u>735,299</u>                | <u>763,761</u>                | <u>838,000</u>      | <u>838,000</u>      | <u>826,933</u>      | <u>934,000</u>      |
| <b>Other Financing Sources</b>          |                               |                               |                     |                     |                     |                     |
| Transfers In                            | 1,364,761                     | 1,396,514                     | 1,400,000           | 1,400,000           | 1,400,000           | 1,400,000           |
| Reserve for Undercollection             | -                             | -                             | -                   | -                   | -                   | -                   |
| Total Other Financing Sources           | <u>1,364,761</u>              | <u>1,396,514</u>              | <u>1,400,000</u>    | <u>1,400,000</u>    | <u>1,400,000</u>    | <u>1,400,000</u>    |
| <b>Total Sources of Funds</b>           | <u>\$ 2,596,318</u>           | <u>\$ 2,602,594</u>           | <u>\$ 2,569,578</u> | <u>\$ 2,526,866</u> | <u>\$ 2,515,799</u> | <u>\$ 2,588,943</u> |
| <b>Appropriations</b>                   |                               |                               |                     |                     |                     |                     |
| <b>Culture/Recreation</b>               |                               |                               |                     |                     |                     |                     |
| Personnel Services                      | \$ 1,371,575                  | \$ 1,529,628                  | \$ 1,561,473        | \$ 1,561,473        | \$ 1,507,947        | \$ 1,556,709        |
| Operating Expense                       | 738,970                       | 748,774                       | 807,126             | 807,126             | 726,909             | 786,846             |
| Capital Outlay                          | 4,930                         | 8,193                         | 4,000               | 4,000               | -                   | -                   |
| Grants and Aids                         | 25,443                        | 27,133                        | 26,000              | 26,000              | 26,000              | 26,000              |
| <b>Total Operating Expenditures</b>     | 2,140,918                     | 2,313,728                     | 2,398,599           | 2,398,599           | 2,260,856           | 2,369,555           |
| <b>Other Uses of Funds</b>              |                               |                               |                     |                     |                     |                     |
| Compensation Adjustment Reserve         | -                             | -                             | -                   | -                   | -                   | 36,000              |
| Transfer to Other Funds                 | 13,081                        | -                             | -                   | -                   | -                   | -                   |
| <b>Total Non-Operating Expenditures</b> | <u>13,081</u>                 | <u>-</u>                      | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>36,000</u>       |
| <b>Total Appropriations</b>             | 2,153,999                     | 2,313,728                     | 2,398,599           | 2,398,599           | 2,260,856           | 2,405,555           |
| <b>Ending Fund Balance</b>              | <u>442,319</u>                | <u>288,866</u>                | <u>170,979</u>      | <u>128,267</u>      | <u>254,943</u>      | <u>183,388</u>      |
| <b>Total Uses of Funds</b>              | <u>\$ 2,596,318</u>           | <u>\$ 2,602,594</u>           | <u>\$ 2,569,578</u> | <u>\$ 2,526,866</u> | <u>\$ 2,515,799</u> | <u>\$ 2,588,943</u> |

### Budget Notes

- See "Budget Initiatives" section at the beginning of this document for discussion on fees for the Recreation Center programs.

## SCHOOL BALL PARK MAINTENANCE – SPECIAL REVENUE FUND

|                                     | Fiscal Year       | Fiscal Year       | Fiscal Year 2016  |                   |                     | FY17<br>Budget    |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
|                                     | 2014<br>Actual    | 2015<br>Actual    | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| Beginning Fund Balance              | \$ 3,618          | \$ 18,954         | \$ 3,888          | \$ 234            | \$ 234              | \$ 16,733         |
| <b>Revenue</b>                      |                   |                   |                   |                   |                     |                   |
| Licenses & Permits                  | -                 | -                 | -                 | -                 | -                   | -                 |
| Intergovernmental                   | 141,381           | 139,869           | 150,000           | 146,660           | 146,878             | 350,000           |
| Charges for Services                | -                 | -                 | -                 | -                 | -                   | -                 |
| Fines & Forfeitures                 | -                 | -                 | -                 | -                 | -                   | -                 |
| Investment Earnings                 | -                 | -                 | 500               | 500               | 50                  | 100               |
| Miscellaneous                       | -                 | 78                | -                 | -                 | 150                 | -                 |
| Total Revenue                       | 141,381           | 139,947           | 150,500           | 147,160           | 147,078             | 350,100           |
| <b>Other Financing Sources</b>      |                   |                   |                   |                   |                     |                   |
| Transfers In                        | 165,159           | 112,766           | 161,388           | 159,065           | 159,065             | 255,000           |
| Reserve for Undercollection         | -                 | -                 | -                 | -                 | -                   | -                 |
| Total Other Financing Sources       | 165,159           | 112,766           | 161,388           | 159,065           | 159,065             | 255,000           |
| <b>Total Sources of Funds</b>       | <u>\$ 310,158</u> | <u>\$ 271,667</u> | <u>\$ 315,776</u> | <u>\$ 306,459</u> | <u>\$ 306,377</u>   | <u>\$ 621,833</u> |
| <b>Appropriations</b>               |                   |                   |                   |                   |                     |                   |
| <b>Culture/Recreation</b>           |                   |                   |                   |                   |                     |                   |
| Personnel Services                  | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                | \$ -              |
| Operating Expense                   | 255,204           | 271,433           | 300,076           | 294,413           | 279,644             | 312,508           |
| Capital Outlay                      | 36,000            | -                 | 15,700            | 15,700            | 10,000              | 305,000           |
| Grants and Aids                     | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Total Operating Expenditures</b> | 291,204           | 271,433           | 315,776           | 310,113           | 289,644             | 617,508           |
| <b>Non-Operating Expenditures</b>   |                   |                   |                   |                   |                     |                   |
| Transfer to Other Funds             | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Total Appropriations</b>         | 291,204           | 271,433           | 315,776           | 310,113           | 289,644             | 617,508           |
| <b>Ending Fund Balance</b>          | 18,954            | 234               | -                 | (3,654)           | 16,733              | 4,325             |
| <b>Total Uses of Funds</b>          | <u>\$ 310,158</u> | <u>\$ 271,667</u> | <u>\$ 315,776</u> | <u>\$ 306,459</u> | <u>\$ 306,377</u>   | <u>\$ 621,833</u> |

### Budget Notes

- Intergovernmental revenue includes an additional \$200,000 from Lee County and Lee County Schools for their portion of a cost sharing project to install new lighting at the ballfield;
- Capital Outlay includes the full amount of the lighting project (\$305,000). The City's share of this project is \$100,000.

## DEBT SERVICE FUNDS SUMMARY

|                                     | Fiscal Year<br>2014<br>Actual | Fiscal Year<br>2015<br>Actual | Fiscal Year 2016    |                     |                     | FY17<br>Proposed    |
|-------------------------------------|-------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                     |                               |                               | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b><u>SOURCES OF FUNDS</u></b>      |                               |                               |                     |                     |                     |                     |
| Beginning Fund Balance              | \$ 325,086                    | \$ 352,105                    | \$ 355,025          | \$ 365,167          | \$ 365,167          | \$ 294,673          |
| <b>Revenue</b>                      |                               |                               |                     |                     |                     |                     |
| Ad Valorem Tax - Voted Debt         | 850,501                       | 839,254                       | 875,305             | 875,305             | 838,000             | 916,997             |
| Miscellaneous                       | 16,854                        | 10,848                        | 10,000              | 10,000              | 4,500               | 4,500               |
| Total Revenue                       | 867,355                       | 850,102                       | 885,305             | 885,305             | 842,500             | 921,497             |
| <b>Other Financing Sources</b>      |                               |                               |                     |                     |                     |                     |
| Debt Proceeds                       | -                             | -                             | -                   | 6,515,000           | 6,515,000           | -                   |
| Transfers In                        | -                             | -                             | -                   | -                   | -                   | -                   |
| Reserve for Undercollection         | -                             | -                             | (35,012)            | (35,012)            | -                   | (36,680)            |
| Total Other Financing Sources       | -                             | -                             | (35,012)            | 6,479,988           | 6,515,000           | (36,680)            |
| <b>Total Sources of Funds</b>       | <b>\$ 1,192,441</b>           | <b>\$ 1,202,207</b>           | <b>\$ 1,205,318</b> | <b>\$ 7,730,460</b> | <b>\$ 7,722,667</b> | <b>\$ 1,179,490</b> |
| <b><u>USES OF FUNDS</u></b>         |                               |                               |                     |                     |                     |                     |
| <b>Expenditures</b>                 |                               |                               |                     |                     |                     |                     |
| Operating                           | \$ -                          | \$ -                          | \$ -                | \$ 41,500           | \$ 39,000           | \$ -                |
| <b>Debt Service</b>                 |                               |                               |                     |                     |                     |                     |
| Principal                           | 480,000                       | 490,000                       | 505,000             | 7,020,000           | 7,020,000           | 690,000             |
| Interest                            | 359,403                       | 345,106                       | 330,386             | 330,386             | 366,494             | 189,547             |
| Other                               | 933                           | 1,934                         | 500                 | 500                 | 2,500               | 500                 |
| <b>Total Operating Expenditures</b> | <b>840,336</b>                | <b>837,040</b>                | <b>835,886</b>      | <b>7,392,386</b>    | <b>7,427,994</b>    | <b>880,047</b>      |
| <b>Non-Operating Expenditures</b>   |                               |                               |                     |                     |                     |                     |
| Transfer to Other Funds             | -                             | -                             | -                   | -                   | -                   | -                   |
| <b>Total Appropriations</b>         | <b>840,336</b>                | <b>837,040</b>                | <b>835,886</b>      | <b>7,392,386</b>    | <b>7,427,994</b>    | <b>880,047</b>      |
| <b>Ending Fund Balance</b>          | <b>352,105</b>                | <b>365,167</b>                | <b>369,432</b>      | <b>338,074</b>      | <b>294,673</b>      | <b>299,443</b>      |
| <b>Total Uses of Funds</b>          | <b>\$ 1,192,441</b>           | <b>\$ 1,202,207</b>           | <b>\$ 1,205,318</b> | <b>\$ 7,730,460</b> | <b>\$ 7,722,667</b> | <b>\$ 1,179,490</b> |

## 2012 \$2.97M GENERAL OBLIGATION REFUND BONDS – DEBT SERVICE FUND

|                                     | Fiscal Year       | Fiscal Year       | Fiscal Year 2016  |                   |                     | FY17<br>Budget    |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
|                                     | 2014<br>Actual    | 2015<br>Actual    | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| Approved Millage Rate - Voted Debt  | 0.0860            | 0.0800            | 0.0761            | N/A               | N/A                 | 0.0729            |
| Beginning Fund Balance              | \$ 260,145        | \$ 275,871        | \$ 278,096        | \$ 283,771        | \$ 283,771          | \$ 286,973        |
| <b>Revenue</b>                      |                   |                   |                   |                   |                     |                   |
| Taxes                               | 339,984           | 331,554           | 343,354           | 343,354           | 330,000             | 342,289           |
| Miscellaneous                       | 11,632            | 6,440             | 5,000             | 5,000             | 2,500               | 2,500             |
| Total Revenue                       | <u>351,616</u>    | <u>337,994</u>    | <u>348,354</u>    | <u>348,354</u>    | <u>332,500</u>      | <u>344,789</u>    |
| <b>Other Financing Sources</b>      |                   |                   |                   |                   |                     |                   |
| Transfers In                        | -                 | -                 | -                 | -                 | -                   | -                 |
| Reserve for Undercollection         | -                 | -                 | (13,734)          | (13,734)          | -                   | (13,692)          |
| Total Other Financing Sources       | <u>-</u>          | <u>-</u>          | <u>(13,734)</u>   | <u>(13,734)</u>   | <u>-</u>            | <u>(13,692)</u>   |
| <b>Total Sources of Funds</b>       | <u>\$ 611,761</u> | <u>\$ 613,865</u> | <u>\$ 612,716</u> | <u>\$ 618,391</u> | <u>\$ 616,271</u>   | <u>\$ 618,070</u> |
| <b>Appropriations</b>               |                   |                   |                   |                   |                     |                   |
| <b>Debt Service</b>                 |                   |                   |                   |                   |                     |                   |
| Principal                           | \$ 280,000        | \$ 280,000        | \$ 285,000        | \$ 285,000        | \$ 285,000          | \$ 290,000        |
| Interest                            | 55,890            | 50,094            | 44,298            | 44,298            | 44,298              | 38,399            |
| Other                               | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Total Operating Expenditures</b> | <u>335,890</u>    | <u>330,094</u>    | <u>329,298</u>    | <u>329,298</u>    | <u>329,298</u>      | <u>328,399</u>    |
| <b>Non-Operating Expenditures</b>   |                   |                   |                   |                   |                     |                   |
| Transfer to Other Funds             | -                 | -                 | -                 | -                 | -                   | -                 |
| <b>Total Appropriations</b>         | <u>335,890</u>    | <u>330,094</u>    | <u>329,298</u>    | <u>329,298</u>    | <u>329,298</u>      | <u>328,399</u>    |
| <b>Ending Fund Balance</b>          | <u>275,871</u>    | <u>283,771</u>    | <u>283,418</u>    | <u>289,093</u>    | <u>286,973</u>      | <u>289,671</u>    |
| <b>Total Uses of Funds</b>          | <u>\$ 611,761</u> | <u>\$ 613,865</u> | <u>\$ 612,716</u> | <u>\$ 618,391</u> | <u>\$ 616,271</u>   | <u>\$ 618,070</u> |

## 2016 \$6.515M GENERAL OBLIGATION REFUNDING BONDS- RECREATION CENTER FACILITY – DEBT SERVICE FUND

|   | Fiscal Year       | Fiscal Year       | Fiscal Year 2016  |                     |                     | FY17<br>Budget    |
|---|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
|   | 2014<br>Actual    | 2015<br>Actual    | Adopted<br>Budget | Amended<br>Budget   | Estimated<br>Actual |                   |
| Approved Millage Rate - Voted Debt      | 0.1291            | 0.1225            | 0.1179            | N/A                 | N/A                 | 0.1224            |
| Beginning Fund Balance                  | \$ 64,941         | \$ 76,234         | \$ 76,929         | \$ 81,396           | \$ 81,396           | \$ 7,700          |
| <b>Revenue</b>                          |                   |                   |                   |                     |                     |                   |
| Taxes                                   | 510,517           | 507,700           | 531,951           | 531,951             | 508,000             | 574,708           |
| Licenses & Permits                      | -                 | -                 | -                 | -                   | -                   | -                 |
| Intergovernmental                       | -                 | -                 | -                 | -                   | -                   | -                 |
| Charges for Services                    | -                 | -                 | -                 | -                   | -                   | -                 |
| Fines & Forfeitures                     | -                 | -                 | -                 | -                   | -                   | -                 |
| Miscellaneous                           | 5,222             | 4,408             | 5,000             | 5,000               | 2,000               | 2,000             |
| Total Revenue                           | 515,739           | 512,108           | 536,951           | 536,951             | 510,000             | 576,708           |
| <b>Other Financing Sources</b>          |                   |                   |                   |                     |                     |                   |
| Debt Proceeds                           | -                 | -                 | -                 | 6,515,000           | 6,515,000           | -                 |
| Transfers In                            | -                 | -                 | -                 | -                   | -                   | -                 |
| Reserve for Undercollection             | -                 | -                 | (21,278)          | (21,278)            | -                   | (22,988)          |
| Total Other Financing Sources           | -                 | -                 | (21,278)          | 6,493,722           | 6,515,000           | (22,988)          |
| <b>Total Sources of Funds</b>           | <u>\$ 580,680</u> | <u>\$ 588,342</u> | <u>\$ 592,602</u> | <u>\$ 7,112,069</u> | <u>\$ 7,106,396</u> | <u>\$ 561,420</u> |
| <b>Appropriations</b>                   |                   |                   |                   |                     |                     |                   |
| <b>Expenditures</b>                     |                   |                   |                   |                     |                     |                   |
| Operating                               | \$ -              | \$ -              | \$ -              | \$ 41,500           | \$ 39,000           | \$ -              |
| <b>Debt Service</b>                     |                   |                   |                   |                     |                     |                   |
| Principal                               | 200,000           | 210,000           | 220,000           | 6,735,000           | 6,735,000           | 400,000           |
| Interest                                | 303,513           | 295,012           | 286,088           | 286,088             | 322,196             | 151,148           |
| Other                                   | 933               | 1,934             | 500               | 500                 | 2,500               | 500               |
| <b>Total Operating Expenditures</b>     | 504,446           | 506,946           | 506,588           | 7,063,088           | 7,098,696           | 551,648           |
| <b>Non-Operating Expenditures</b>       |                   |                   |                   |                     |                     |                   |
| Transfer to Other Funds                 | -                 | -                 | -                 | -                   | -                   | -                 |
| <b>Total Non-Operating Expenditures</b> | -                 | -                 | -                 | -                   | -                   | -                 |
| <b>Total Appropriations</b>             | 504,446           | 506,946           | 506,588           | 7,063,088           | 7,098,696           | 551,648           |
| <b>Ending Fund Balance</b>              | 76,234            | 81,396            | 86,014            | 48,981              | 7,700               | 9,772             |
| <b>Total Uses of Funds</b>              | <u>\$ 580,680</u> | <u>\$ 588,342</u> | <u>\$ 592,602</u> | <u>\$ 7,112,069</u> | <u>\$ 7,106,396</u> | <u>\$ 561,420</u> |

## CAPITAL PROJECT FUNDS SUMMARY

|   | Fiscal Year<br>2014<br>Actual | Fiscal Year<br>2015<br>Actual | Fiscal Year 2016    |                     |                     | FY17<br>Budget      |
|---|-------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
|   |                               |                               | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b><u>SOURCES OF FUNDS</u></b>          |                               |                               |                     |                     |                     |                     |
| Beginning Fund Balance                  | \$ 1,465,810                  | \$ 2,216,038                  | \$ 1,804,526        | \$ 1,863,704        | \$ 1,863,704        | \$ 1,524,754        |
| <b>Revenue</b>                          |                               |                               |                     |                     |                     |                     |
| Intergovernmental                       | 1,070,675                     | 14,080                        | -                   | -                   | -                   | -                   |
| Miscellaneous                           | 223,616                       | 33,607                        | 30,000              | 30,000              | 27,521              | 30,500              |
| Total Revenue                           | 1,294,291                     | 47,687                        | 30,000              | 30,000              | 27,521              | 30,500              |
| <b>Other Financing Sources</b>          |                               |                               |                     |                     |                     |                     |
| Transfers In                            | 550,442                       | 918,736                       | 719,098             | 719,098             | 719,098             | 1,814,764           |
| Debt Proceeds                           | -                             | -                             | -                   | -                   | -                   | -                   |
| Total Other Financing Sources           | 550,442                       | 918,736                       | 719,098             | 719,098             | 719,098             | 1,814,764           |
| <b>Total Sources of Funds</b>           | <b>\$ 3,310,543</b>           | <b>\$ 3,182,461</b>           | <b>\$ 2,553,624</b> | <b>\$ 2,612,802</b> | <b>\$ 2,610,323</b> | <b>\$ 3,370,018</b> |
| <b><u>USES OF FUNDS</u></b>             |                               |                               |                     |                     |                     |                     |
| <b>General Government</b>               |                               |                               |                     |                     |                     |                     |
| Information Technology                  | \$ 112,546                    | \$ 162,707                    | \$ 235,000          | \$ 272,000          | \$ 158,000          | \$ 335,000          |
| <b>Public Safety</b>                    |                               |                               |                     |                     |                     |                     |
| Police Department                       | 37,010                        | 406,816                       | 180,000             | 221,895             | 159,501             | 155,000             |
| S.E.M.P.                                | 26,028                        | -                             | 36,000              | 36,000              | -                   | 36,000              |
| Total Public Safety                     | 63,038                        | 406,816                       | 216,000             | 257,895             | 159,501             | 191,000             |
| <b>Public Works</b>                     |                               |                               |                     |                     |                     |                     |
| Transportation                          | 365,118                       | 180,515                       | 708,000             | 708,000             | 303,920             | 575,000             |
| Public Works                            | -                             | 116,309                       | 123,000             | 123,000             | 109,348             | 475,000             |
| Total Public Works                      | 365,118                       | 296,824                       | 831,000             | 831,000             | 413,268             | 1,050,000           |
| <b>Culture/Recreation</b>               |                               |                               |                     |                     |                     |                     |
| Public Facilities                       | 112,038                       | 312,577                       | 451,920             | 590,830             | 285,000             | 537,000             |
| Recreation Center                       | 22,081                        | 110,915                       | 268,160             | 268,160             | 69,800              | 327,200             |
| Total Culture/Recreation                | 134,119                       | 423,492                       | 720,080             | 858,990             | 354,800             | 864,200             |
| <b>Total Expenditures</b>               | 674,821                       | 1,289,839                     | 2,002,080           | 2,219,885           | 1,085,569           | 2,440,200           |
| <b>Non-Operating Expenditures</b>       |                               |                               |                     |                     |                     |                     |
| Reserve for Major Capital               | -                             | -                             | -                   | -                   | -                   | 250,000             |
| Transfer to Other Funds                 | 470,000                       | 28,918                        | -                   | -                   | -                   | -                   |
| <b>Total Non-Operating Expenditures</b> | 470,000                       | 28,918                        | -                   | -                   | -                   | 250,000             |
| <b>Total Appropriations</b>             | 1,144,821                     | 1,318,757                     | 2,002,080           | 2,219,885           | 1,085,569           | 2,690,200           |
| <b>Ending Fund Balance</b>              | 2,165,722                     | 1,863,704                     | 551,544             | 392,917             | 1,524,754           | 679,818             |
| <b>Total Uses of Funds</b>              | <b>\$ 3,310,543</b>           | <b>\$ 3,182,461</b>           | <b>\$ 2,553,624</b> | <b>\$ 2,612,802</b> | <b>\$ 2,610,323</b> | <b>\$ 3,370,018</b> |

## CAPITAL PLANNING AND ASSET ACQUISITION FUND – CAPITAL PROJECT FUND

|                                   | Fiscal Year         | Fiscal Year         | Fiscal Year 2016    |                     |                     | FY17<br>Budget      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                   | 2014<br>Actual      | 2015<br>Actual      | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| Beginning Fund Balance            | \$ 759,646          | \$ 948,369          | \$ 591,322          | \$ 673,317          | \$ 673,317          | \$ 466,736          |
| <b>Revenue</b>                    |                     |                     |                     |                     |                     |                     |
| Intergovernmental                 | 2,799               | 14,080              | -                   | -                   | -                   | -                   |
| Miscellaneous                     | 15,277              | 15,541              | 13,500              | 13,500              | 11,170              | 13,500              |
| Total Revenue                     | 18,076              | 29,621              | 13,500              | 13,500              | 11,170              | 13,500              |
| <b>Other Financing Sources</b>    |                     |                     |                     |                     |                     |                     |
| Transfers In                      | 528,269             | 693,736             | 494,098             | 494,098             | 494,098             | 1,139,764           |
| <b>Total Sources of Funds</b>     | <u>\$ 1,305,991</u> | <u>\$ 1,671,726</u> | <u>\$ 1,098,920</u> | <u>\$ 1,180,915</u> | <u>\$ 1,178,585</u> | <u>\$ 1,620,000</u> |
| <b>Appropriations</b>             |                     |                     |                     |                     |                     |                     |
| <b>General Government</b>         |                     |                     |                     |                     |                     |                     |
| Information Technology            | \$ 112,546          | \$ 162,707          | \$ 235,000          | \$ 272,000          | \$ 158,000          | \$ 335,000          |
| <b>Public Safety</b>              |                     |                     |                     |                     |                     |                     |
| Police Department                 | 37,010              | 406,816             | 180,000             | 221,895             | 159,501             | 155,000             |
| S.E.M.P.                          | 26,028              | -                   | 36,000              | 36,000              | -                   | 36,000              |
| Total Public Safety               | 63,038              | 406,816             | 216,000             | 257,895             | 159,501             | 191,000             |
| <b>Public Works</b>               |                     |                     |                     |                     |                     |                     |
| Public Works                      | -                   | 116,309             | 123,000             | 123,000             | 109,348             | 475,000             |
| <b>Culture/Recreation</b>         |                     |                     |                     |                     |                     |                     |
| Public Facilities                 | 112,038             | 312,577             | 451,920             | 590,830             | 285,000             | 537,000             |
| <b>Total Expenditures</b>         | 287,622             | 998,409             | 1,025,920           | 1,243,725           | 711,849             | 1,538,000           |
| <b>Non-Operating Expenditures</b> |                     |                     |                     |                     |                     |                     |
| Transfer to Other Funds           | 70,000              | -                   | -                   | -                   | -                   | -                   |
| <b>Total Appropriations</b>       | 357,622             | 998,409             | 1,025,920           | 1,243,725           | 711,849             | 1,538,000           |
| <b>Ending Fund Balance</b>        | 948,369             | 673,317             | 73,000              | (62,810)            | 466,736             | 82,000              |
| <b>Total Uses of Funds</b>        | <u>\$ 1,305,991</u> | <u>\$ 1,671,726</u> | <u>\$ 1,098,920</u> | <u>\$ 1,180,915</u> | <u>\$ 1,178,585</u> | <u>\$ 1,620,000</u> |

## TRANSPORTATION CAPITAL PROJECTS FUND – CAPITAL PROJECT FUND

|                                   | Fiscal Year         | Fiscal Year       | Fiscal Year 2016  |                   |                     | FY17<br>Budget    |
|-----------------------------------|---------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
|                                   | 2014<br>Actual      | 2015<br>Actual    | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| Beginning Fund Balance            | \$ 262,424          | \$ 775,073        | \$ 711,024        | \$ 626,575        | \$ 626,575          | \$ 330,961        |
| <b>Revenue</b>                    |                     |                   |                   |                   |                     |                   |
| Intergovernmental                 | 1,067,876           | -                 | -                 | -                 | -                   | -                 |
| Miscellaneous                     | 200,799             | 9,787             | 10,000            | 10,000            | 8,306               | 9,000             |
| Total Revenue                     | 1,268,675           | 9,787             | 10,000            | 10,000            | 8,306               | 9,000             |
| <b>Other Financing Sources</b>    |                     |                   |                   |                   |                     |                   |
| Transfers In                      | 9,092               | -                 | -                 | -                 | -                   | 450,000           |
| <b>Total Sources of Funds</b>     | <u>\$ 1,540,191</u> | <u>\$ 784,860</u> | <u>\$ 721,024</u> | <u>\$ 636,575</u> | <u>\$ 634,881</u>   | <u>\$ 789,961</u> |
| <b>Appropriations</b>             |                     |                   |                   |                   |                     |                   |
| <b>Transportation</b>             |                     |                   |                   |                   |                     |                   |
| Operating Expense                 | \$ 168,128          | \$ 158,285        | \$ -              | \$ -              | \$ -                | \$ -              |
| Capital Outlay                    | 196,990             | -                 | 708,000           | 708,000           | 303,920             | 575,000           |
| <b>Total Expenditures</b>         | 365,118             | 158,285           | 708,000           | 708,000           | 303,920             | 575,000           |
| <b>Non-Operating Expenditures</b> |                     |                   |                   |                   |                     |                   |
| Transfer to Other Funds           | 400,000             | -                 | -                 | -                 | -                   | -                 |
| <b>Total Appropriations</b>       | 765,118             | 158,285           | 708,000           | 708,000           | 303,920             | 575,000           |
| <b>Ending Fund Balance</b>        | <u>775,073</u>      | <u>626,575</u>    | <u>13,024</u>     | <u>(71,425)</u>   | <u>330,961</u>      | <u>214,961</u>    |
| <b>Total Uses of Funds</b>        | <u>\$ 1,540,191</u> | <u>\$ 784,860</u> | <u>\$ 721,024</u> | <u>\$ 636,575</u> | <u>\$ 634,881</u>   | <u>\$ 789,961</u> |

### Budget Briefs:

- A transfer of \$450,000 from the Transportation Special Revenue fund is budgeted to support planned expenditures of \$575,000 in fiscal year 2017.

## RECREATION FACILITY SINKING FUND – CAPITAL PROJECT FUND

|                                   | Fiscal Year       | Fiscal Year       | Fiscal Year 2016  |                   |                     | FY17<br>Budget    |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
|                                   | 2014<br>Actual    | 2015<br>Actual    | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| Beginning Fund Balance            | \$ 443,740        | \$ 442,280        | \$ 502,180        | \$ 563,812        | \$ 563,812          | \$ 727,057        |
| <b>Revenue</b>                    |                   |                   |                   |                   |                     |                   |
| Miscellaneous                     | 7,540             | 7,447             | 6,500             | 6,500             | 8,045               | 8,000             |
| Total Revenue                     | 7,540             | 7,447             | 6,500             | 6,500             | 8,045               | 8,000             |
| <b>Other Financing Sources</b>    |                   |                   |                   |                   |                     |                   |
| Transfers In                      | 13,081            | 225,000           | 225,000           | 225,000           | 225,000             | 225,000           |
| <b>Total Sources of Funds</b>     | <u>\$ 464,361</u> | <u>\$ 674,727</u> | <u>\$ 733,680</u> | <u>\$ 795,312</u> | <u>\$ 796,857</u>   | <u>\$ 960,057</u> |
| <b>Appropriations</b>             |                   |                   |                   |                   |                     |                   |
| <b>Culture/Recreation</b>         |                   |                   |                   |                   |                     |                   |
| Operating Expense                 | \$ 13,561         | \$ 100,963        | \$ -              | \$ -              | \$ -                | \$ -              |
| Capital Outlay                    | 8,520             | 9,952             | 268,160           | 268,160           | 69,800              | 327,200           |
| <b>Total Expenditures</b>         | 22,081            | 110,915           | 268,160           | 268,160           | 69,800              | 327,200           |
| <b>Non-Operating Expenditures</b> |                   |                   |                   |                   |                     |                   |
| Reserve for Major Capital         | -                 | -                 | -                 | -                 | -                   | 250,000           |
| <b>Total Appropriations</b>       | 22,081            | 110,915           | 268,160           | 268,160           | 69,800              | 577,200           |
| <b>Ending Fund Balance</b>        | 442,280           | 563,812           | 465,520           | 527,152           | 727,057             | 382,857           |
| <b>Total Uses of Funds</b>        | <u>\$ 464,361</u> | <u>\$ 674,727</u> | <u>\$ 733,680</u> | <u>\$ 795,312</u> | <u>\$ 796,857</u>   | <u>\$ 960,057</u> |

## PROPRIETARY FUNDS BUDGET

Proprietary funds are used to account for the business-type (enterprise) activities of the government. The City's two enterprise funds are the Sanibel Sewer System Fund and the Beach Parking Fund.

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises; where the intent of the government's council is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

Fees or charges are the primary revenue source for proprietary funds. However, the sewer system enterprise fund also receives tax revenue from a voter-approved tax levy to pay debt service related to the capital expansion projects to construct the system.



## ENTERPRISE FUNDS SUMMARY – SOURCES OF FUNDS

|                                       | GAAP Basis          |                     | Non-GAAP Basis    |                   |                     | FY17<br>Budget |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|---------------------|----------------|
|                                       | Fiscal Year<br>2014 | Fiscal Year<br>2015 | Fiscal Year 2016  |                   |                     |                |
|                                       | Actual              | Actual              | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                |
| <b>SOURCES OF FUNDS</b>               |                     |                     |                   |                   |                     |                |
| Unrestricted Net Position/Funds       | \$ 4,353,893        | \$ 4,555,122        | \$ 7,254,702      | \$ 7,129,486      | \$ 7,129,486        | \$ 7,263,757   |
| <b>Revenues</b>                       |                     |                     |                   |                   |                     |                |
| <b>Taxes</b>                          |                     |                     |                   |                   |                     |                |
| Ad Valorem Taxes - Voted Debt         | 907,735             | 880,713             | 914,107           | 914,107           | 881,214             | 914,180        |
| <b>Licenses &amp; Permits</b>         |                     |                     |                   |                   |                     |                |
| Beach Parking Permits                 | 106,702             | 126,290             | 134,000           | 134,000           | 145,000             | 134,000        |
| <b>Intergovernmental</b>              |                     |                     |                   |                   |                     |                |
| Grants From Other Governments         | 1,083,325           | 1,337,995           | 1,270,922         | 3,306,805         | 2,366,904           | 2,685,750      |
| <b>Charges for Services</b>           |                     |                     |                   |                   |                     |                |
| User Fees                             | 5,916,726           | 6,145,718           | 6,320,153         | 6,320,153         | 6,207,354           | 6,393,575      |
| Sale of Treated Effluent              | 271,451             | 265,829             | 308,894           | 308,894           | 272,900             | 281,087        |
| Parking Fees                          | 1,612,428           | 2,366,248           | 2,520,777         | 2,520,777         | 2,830,000           | 2,830,000      |
| Total Charges for Services            | 7,800,605           | 8,777,795           | 9,149,824         | 9,149,824         | 9,310,254           | 9,504,662      |
| <b>Fines and Forfeitures</b>          |                     |                     |                   |                   |                     |                |
| Fines, Forfeitures, and Penalties     | 122,747             | 130,123             | 134,238           | 134,238           | 133,006             | 134,238        |
| <b>Miscellaneous</b>                  |                     |                     |                   |                   |                     |                |
| Disposition of Capital Assets         | (4,290)             | -                   | -                 | -                 | -                   | -              |
| Interest Earnings/Gains & Losses      | (12,726)            | 23,950              | 15,000            | 15,000            | 12,000              | 15,000         |
| Special Assessment                    | 246,013             | 214,775             | 640,562           | 640,562           | 850,000             | 850,000        |
| Other Miscellaneous Revenue           | 214,201             | 225,651             | 128,820           | 128,820           | 215,778             | 220,000        |
| Total Miscellaneous                   | 443,198             | 464,376             | 784,382           | 784,382           | 1,077,778           | 1,085,000      |
| <b>Total Revenue</b>                  | 10,464,312          | 11,717,292          | 12,387,473        | 14,423,356        | 13,914,156          | 14,457,830     |
| <b>Other Financing Sources</b>        |                     |                     |                   |                   |                     |                |
| Transfers From Other Funds            | 135,000             | -                   | -                 | -                 | -                   | -              |
| Capital Contributions                 | 174,830             | 1,019,340           | 125,000           | 125,000           | 100,000             | 125,000        |
| Reserve for Undercollection           | -                   | -                   | (36,564)          | (36,564)          | -                   | (36,567)       |
| State Sales Tax                       | -                   | -                   | (151,247)         | (151,247)         | (169,547)           | (169,800)      |
| Total Other Financing Sources         | 309,830             | 1,019,340           | (62,811)          | (62,811)          | (69,547)            | (81,367)       |
| <b>Total Revenue/Sources of Funds</b> | \$ 15,128,035       | \$ 17,291,754       | \$ 19,579,364     | \$ 21,490,031     | \$ 20,974,095       | \$ 21,640,220  |

## ENTERPRISE FUNDS SUMMARY – USES OF FUNDS

|                                     | GAAP Basis           |                      | Non-GAAP Basis       |                      |                      | FY17<br>Budget       |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                     | Fiscal Year<br>2014  | Fiscal Year<br>2015  | Fiscal Year 2016     |                      |                      |                      |
|                                     | Actual               | Actual               | Adopted<br>Budget    | Amended<br>Budget    | Estimated<br>Actual  |                      |
| <b>USES OF FUNDS</b>                |                      |                      |                      |                      |                      |                      |
| <b>Public Safety</b>                |                      |                      |                      |                      |                      |                      |
| Personnel Services                  | 483,587              | 566,584              | 975,117              | 975,117              | 836,705              | 945,906              |
| Operating Expense                   | 488,104              | 588,506              | 579,360              | 588,677              | 561,507              | 661,027              |
| Capital Outlay                      | -                    | -                    | 310,000              | 331,045              | 258,894              | 275,000              |
| <b>Total Public Safety</b>          | <b>971,691</b>       | <b>1,155,090</b>     | <b>1,864,477</b>     | <b>1,894,839</b>     | <b>1,657,106</b>     | <b>1,881,933</b>     |
| <b>Physical Environment</b>         |                      |                      |                      |                      |                      |                      |
| Personnel Services                  | 1,386,779            | 1,439,386            | 1,869,532            | 1,869,532            | 1,685,439            | 1,870,223            |
| Operating Expense                   | 2,442,755            | 2,505,302            | 3,232,075            | 3,831,393            | 3,296,126            | 3,518,490            |
| Capital Outlay                      | -                    | -                    | 2,894,000            | 2,988,930            | 162,000              | 5,190,930            |
| <b>Total Physical Environment</b>   | <b>3,829,534</b>     | <b>3,944,688</b>     | <b>7,995,607</b>     | <b>8,689,855</b>     | <b>5,143,565</b>     | <b>10,579,643</b>    |
| <b>Public Works</b>                 |                      |                      |                      |                      |                      |                      |
| Personnel Services                  | 530,302              | 630,099              | 725,842              | 725,842              | 656,252              | 716,154              |
| Operating Expense                   | 588,629              | 1,065,036            | 1,036,257            | 1,154,430            | 1,025,276            | 1,148,577            |
| Capital Outlay                      | -                    | -                    | 1,828,851            | 2,027,851            | 1,439,315            | 1,332,895            |
| <b>Total Public Works</b>           | <b>1,118,931</b>     | <b>1,695,135</b>     | <b>3,590,950</b>     | <b>3,908,123</b>     | <b>3,120,843</b>     | <b>3,197,626</b>     |
| <b>Total Expenses</b>               | <b>5,920,156</b>     | <b>6,794,913</b>     | <b>13,451,034</b>    | <b>14,492,817</b>    | <b>9,921,514</b>     | <b>15,659,202</b>    |
| <b>Non-Operating Expenses</b>       |                      |                      |                      |                      |                      |                      |
| Reserve for Disasters               | -                    | -                    | 100,000              | 100,000              | -                    | 100,000              |
| Reserve for Compensation Adjustme   | -                    | -                    | -                    | -                    | -                    | 68,500               |
| Transfer to Other Funds             | 8,025                | -                    | -                    | -                    | -                    | -                    |
| Depreciation and Amortization       | 2,673,701            | 2,714,817            | -                    | -                    | -                    | -                    |
| Contributions                       | -                    | 14,000               | -                    | -                    | -                    | -                    |
| Payment in Lieu of Taxes            | 7,500                | 7,500                | 7,500                | 385,617              | 432,000              | 432,000              |
| Debt Service                        | 733,046              | 571,762              | 3,356,820            | 3,356,820            | 3,356,824            | 3,356,820            |
| <b>Total Non-Operating Expenses</b> | <b>3,422,272</b>     | <b>3,308,079</b>     | <b>3,464,320</b>     | <b>3,842,437</b>     | <b>3,788,824</b>     | <b>3,957,320</b>     |
| <b>Total Appropriations</b>         | <b>9,342,428</b>     | <b>10,102,992</b>    | <b>16,915,354</b>    | <b>18,335,254</b>    | <b>13,710,338</b>    | <b>19,616,522</b>    |
| <b>Change in Net Position</b>       | <b>1,431,714</b>     | <b>2,633,640</b>     | <b>N/A</b>           | <b>N/A</b>           | <b>N/A</b>           | <b>N/A</b>           |
| Beginning Net Position              | 32,774,538           | 34,206,252           | N/A                  | N/A                  | N/A                  | N/A                  |
| Ending Net Position                 | <u>\$ 34,206,252</u> | <u>\$ 36,839,892</u> | N/A                  | N/A                  | N/A                  | N/A                  |
| Restricted Net Position             | \$ 29,651,130        | \$ 29,710,406        | N/A                  | N/A                  | N/A                  | N/A                  |
| Unrestricted Net Position / Funds   | \$ 4,555,122         | \$ 7,129,486         | 2,664,010            | 3,154,777            | 7,263,757            | 2,023,698            |
| <b>Total Uses of Funds</b>          | <b>N/A</b>           | <b>N/A</b>           | <b>\$ 19,579,364</b> | <b>\$ 21,490,031</b> | <b>\$ 20,974,095</b> | <b>\$ 21,640,220</b> |

## SANIBEL SEWER SYSTEM – ENTERPRISE FUND

|   | GAAP Basis           |                      | Non-GAAP Basis       |                           |                      | FY17<br>Budget       |
|---|----------------------|----------------------|----------------------|---------------------------|----------------------|----------------------|
|   | Fiscal Year          | Fiscal Year          | Fiscal Year 2016     |                           |                      |                      |
|   | 2014<br>Actual       | 2015<br>Actual       | Adopted<br>Budget    | Amended<br>Budget         | Estimated<br>Actual  |                      |
| Millage Rate - Voted Debt               | 0.2407               | 0.2125               | 0.2026               | N/A                       | N/A                  | 0.1947               |
| <b>Sources of Funds</b>                 |                      |                      |                      |                           |                      |                      |
| Unrestricted Net Position / Funds       | \$ 3,167,304         | \$ 3,740,795         | \$ 6,046,248         | \$ 5,796,087 <sup>1</sup> | \$ 5,796,087         | \$ 6,360,991         |
| <b>Revenues</b>                         |                      |                      |                      |                           |                      |                      |
| Ad Valorem Taxes - Voted Debt           | 907,735              | 880,713              | 914,107              | 914,107                   | 881,214              | 914,180              |
| User Fees                               | 5,916,726            | 6,145,718            | 6,320,153            | 6,320,153                 | 6,207,354            | 6,393,575            |
| Sale of Treated Effluent                | 271,451              | 265,829              | 308,894              | 308,894                   | 272,900              | 281,087              |
| Fines and Forfeitures                   | 19,238               | 13,862               | 19,238               | 19,238                    | 18,006               | 19,238               |
| Miscellaneous                           | 214,201              | 225,651              | 128,820              | 128,820                   | 215,778              | 220,000              |
| Special Assessment Interest             | 246,013              | 214,775              | 640,562              | 640,562                   | 850,000              | 850,000              |
| <b>Other Financing Sources</b>          |                      |                      |                      |                           |                      |                      |
| Capital Contributions                   | 130,751              | 220,271              | 125,000              | 125,000                   | 100,000              | 125,000              |
| Reserve for Undercollection             | -                    | -                    | (36,564)             | (36,564)                  | -                    | (36,567)             |
| Gains/Losses                            | (28,000)             | (479)                | -                    | -                         | -                    | -                    |
| <b>Total Revenue/Sources of Funds</b>   | <b>10,845,419</b>    | <b>11,707,135</b>    | <b>\$ 14,466,458</b> | <b>\$ 14,216,297</b>      | <b>\$ 14,341,339</b> | <b>\$ 15,127,504</b> |
| <b>Appropriations</b>                   |                      |                      |                      |                           |                      |                      |
| <b>Physical Environment</b>             |                      |                      |                      |                           |                      |                      |
| Personnel Services                      | 1,262,949            | 1,342,410            | \$ 1,680,917         | \$ 1,680,917              | \$ 1,517,618         | \$ 1,684,811         |
| Operating Expense                       | 2,168,697            | 2,343,669            | 3,003,015            | 3,417,288                 | 2,936,406            | 2,947,430            |
| Capital Outlay                          | -                    | -                    | 2,894,000            | 2,988,930                 | 162,000              | 4,990,930            |
| <b>Total Expenses</b>                   | <b>3,431,646</b>     | <b>3,686,079</b>     | <b>7,577,932</b>     | <b>8,087,135</b>          | <b>4,616,024</b>     | <b>9,623,171</b>     |
| <b>Non-Operating Expenditures</b>       |                      |                      |                      |                           |                      |                      |
| Depreciation and Amortization           | 2,479,349            | 2,463,943            | -                    | -                         | -                    | -                    |
| Payment In Lieu of Taxes                | 7,500                | 7,500                | 7,500                | 7,500                     | 7,500                | 7,500                |
| Reserve for Disasters                   | -                    | -                    | 100,000              | 100,000                   | -                    | 100,000              |
| Reserve for Compensation Adjustme       | -                    | -                    | -                    | -                         | -                    | 31,000               |
| Debt Service                            | 733,046              | 571,762              | 3,356,820            | 3,356,820                 | 3,356,824            | 3,356,820            |
| <b>Total Non-Operating Expenditures</b> | <b>3,219,895</b>     | <b>3,043,205</b>     | <b>3,456,820</b>     | <b>3,464,320</b>          | <b>3,364,324</b>     | <b>3,495,320</b>     |
| <b>Total Appropriations</b>             | <b>6,651,541</b>     | <b>6,729,284</b>     | <b>11,034,752</b>    | <b>11,551,455</b>         | <b>7,980,348</b>     | <b>13,118,491</b>    |
| <b>Change in Net Position</b>           | <b>1,026,574</b>     | <b>1,237,056</b>     | <b>N/A</b>           | <b>N/A</b>                | <b>N/A</b>           | <b>N/A</b>           |
| Beginning Net Position                  | 29,691,079           | 30,717,653           | N/A                  | N/A                       | N/A                  | N/A                  |
| Ending Net Position                     | <u>\$ 30,717,653</u> | <u>\$ 31,954,709</u> | N/A                  | N/A                       | N/A                  | N/A                  |
| Restricted Net Position                 | \$ 26,976,858        | \$ 26,158,622        | N/A                  | -                         | -                    | -                    |
| Unrestricted Net Position / Funds       | \$ 3,740,795         | \$ 5,796,087         | 3,431,706            | 2,664,842                 | 6,360,991            | 2,009,013            |
| <b>Total Uses of Funds</b>              | <b>N/A</b>           | <b>N/A</b>           | <b>\$ 14,466,458</b> | <b>\$ 14,216,297</b>      | <b>\$ 14,341,339</b> | <b>\$ 15,127,504</b> |

<sup>1</sup> The budget for special assessments includes principal and interest; however, the actuals from previous years only include interest as principal amounts are recorded to the balance sheet.

## BEACH PARKING FUND – ENTERPRISE FUND

|                                   | GAAP Basis          |                     | Non-GAAP Basis      |                     |                     | FY17<br>Budget      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                   | Fiscal Year<br>2014 | Fiscal Year<br>2015 | Fiscal Year 2016    |                     |                     |                     |
|                                   | Actual              | Actual              | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>Sources of Funds</b>           |                     |                     |                     |                     |                     |                     |
| Unrestricted Net Position / Funds | 1,186,589           | 814,327             | \$ 1,208,454        | \$ 1,333,399        | \$ 1,333,399        | \$ 902,766          |
| <b>Revenues</b>                   |                     |                     |                     |                     |                     |                     |
| Licenses and Permits              | 106,702             | 126,290             | 134,000             | 134,000             | 145,000             | 134,000             |
| Intergovernmental Revenue         | 1,083,325           | 1,337,995           | 1,270,922           | 3,306,805           | 2,366,904           | 2,685,750           |
| Charges for Services              | 1,612,428           | 2,366,248           | 2,520,777           | 2,520,777           | 2,830,000           | 2,830,000           |
| Fines and Forfeitures             | 103,509             | 116,261             | 115,000             | 115,000             | 115,000             | 115,000             |
| Interest Earnings                 | 15,274              | 24,429              | 15,000              | 15,000              | 12,000              | 15,000              |
| <b>Non-Operating Revenues</b>     |                     |                     |                     |                     |                     |                     |
| Transfers In                      | 135,000             | -                   | -                   | -                   | -                   | -                   |
| Capital Contributions             | 44,079              | 799,069             | -                   | -                   | -                   | -                   |
| Disposition of Capital Assets     | (4,290)             | -                   | -                   | -                   | -                   | -                   |
| State Sales Tax <sup>1</sup>      | -                   | -                   | (151,247)           | (151,247)           | (169,547)           | (169,800)           |
| <b>Total Sources of Funds</b>     | <b>\$ 4,282,616</b> | <b>\$ 5,584,619</b> | <b>\$ 5,112,906</b> | <b>\$ 7,273,734</b> | <b>\$ 6,632,756</b> | <b>\$ 6,512,716</b> |
| <b>Expenses/Appropriations</b>    |                     |                     |                     |                     |                     |                     |
| <b>Public Safety</b>              |                     |                     |                     |                     |                     |                     |
| Personnel Services                | 483,587             | 566,584             | 975,117             | 975,117             | 836,705             | 945,906             |
| Operating Expense                 | 488,104             | 588,506             | 579,360             | 588,677             | 561,507             | 661,027             |
| Capital Outlay                    | -                   | -                   | 310,000             | 331,045             | 258,894             | 275,000             |
| Total Public Safety               | 971,691             | 1,155,090           | 1,864,477           | 1,894,839           | 1,657,106           | 1,881,933           |
| <b>Physical Environment</b>       |                     |                     |                     |                     |                     |                     |
| Personnel Services                | 123,830             | 96,976              | 188,615             | 188,615             | 167,821             | 185,412             |
| Operating Expense                 | 274,058             | 161,633             | 229,060             | 414,105             | 359,720             | 571,060             |
| Capital Outlay                    | -                   | -                   | -                   | -                   | -                   | 200,000             |
| Total Physical Environment        | 397,888             | 258,609             | 417,675             | 602,720             | 527,541             | 956,472             |
| <b>Public Works</b>               |                     |                     |                     |                     |                     |                     |
| Personnel Services                | 530,302             | 630,099             | 725,842             | 725,842             | 656,252             | 716,154             |
| Operating Expense                 | 588,629             | 1,065,036           | 1,036,257           | 1,154,430           | 1,025,276           | 1,148,577           |
| Capital Outlay                    | -                   | -                   | 1,828,851           | 2,027,851           | 1,439,315           | 1,332,895           |
| Total Public Works                | 1,118,931           | 1,695,135           | 3,590,950           | 3,908,123           | 3,120,843           | 3,197,626           |
| <b>Total Expenses</b>             | <b>2,488,510</b>    | <b>3,108,834</b>    | <b>5,873,102</b>    | <b>6,405,682</b>    | <b>5,305,490</b>    | <b>6,036,031</b>    |
| <b>Non-Operating Expenses</b>     |                     |                     |                     |                     |                     |                     |
| Depreciation                      | 194,352             | 250,874             | -                   | -                   | -                   | -                   |
| Interfund Transfers               | 8,025               | -                   | -                   | -                   | -                   | -                   |
| Contributions                     | -                   | 14,000              | -                   | -                   | -                   | -                   |
| Reserve for Compensation Adjustme | -                   | -                   | -                   | -                   | -                   | 37,500              |
| Payment In Lieu of Taxes          | -                   | -                   | -                   | 378,117             | 424,500             | 424,500             |
| <b>Non-Operating Expenses</b>     | <b>202,377</b>      | <b>264,874</b>      | <b>-</b>            | <b>378,117</b>      | <b>424,500</b>      | <b>462,000</b>      |
| <b>Total Appropriations</b>       | <b>2,690,887</b>    | <b>3,373,708</b>    | <b>5,873,102</b>    | <b>6,783,799</b>    | <b>5,729,990</b>    | <b>6,498,031</b>    |
| <b>Change in Net Position</b>     | <b>405,140</b>      | <b>1,396,584</b>    | <b>N/A</b>          | <b>N/A</b>          | <b>N/A</b>          | <b>N/A</b>          |
| Beginning Net Position            | 3,083,459           | 3,488,599           | N/A                 | N/A                 | N/A                 | N/A                 |
| Ending Net Position               | <u>\$ 3,488,599</u> | <u>\$ 4,885,183</u> | N/A                 | N/A                 | N/A                 | N/A                 |
| Restricted Net Position           | \$ 2,674,272        | \$ 3,551,784        | N/A                 | N/A                 | N/A                 | N/A                 |
| Unrestricted Net Position / Funds | \$ 814,327          | \$ 1,333,399        | (760,196)           | 489,935             | 902,766             | 14,685              |
| <b>Total Uses of Funds</b>        | <b>N/A</b>          | <b>N/A</b>          | <b>\$ 5,112,906</b> | <b>\$ 7,273,734</b> | <b>\$ 6,632,756</b> | <b>\$ 6,512,716</b> |

<sup>1</sup>6% sales tax reduces budgeted and adopted fees

NOTE: See discussion in "Executive Summary" on change in budgetary methodology for beach parking intergovernmental revenues in fiscal year 2017.

## SUPPLEMENTAL SCHEDULES

This section contains the following subsections:

- ◆ City Manager
- ◆ Departmental Line-item Budgets by Function
  - General Government
  - Public Safety
  - Physical Environment
  - Public Works, Transportation and Utility
  - Economic Environment
  - Culture/Recreation
- ◆ Classification and Pay Plan
- ◆ Manpower Allocations by Department
- ◆ Schedule of Personnel Services
- ◆ Summary of Changes to Authorized Positions
- ◆ 5 year Capital Improvement Plan

## JUDITH ANN ZIMOMRA – CITY MANAGER

Judith Ann Zimomra has served as City Manager of Sanibel since September 2001. Her academic credentials include a Juris Doctorate degree from Capital University and a Master's Degree in Public Administration from Ohio State University with specialization in Fiscal Administration. She also is an alumnus of Harvard University JFK School of Government Program for Senior State and Local Officials.



In 2012, Judie was honored with the 30-year Service to Local Government Award from the International City Manager's Association (ICMA). Among the challenges Zimomra has dealt with during her tenure as Sanibel City Manager includes the recovery from Hurricanes Charley and Wilma. The City of Sanibel Management Team was recognized by the Governor and nationally for their performance before and after the 2004 and 2005 hurricane seasons. While serving as Manager the City of Sanibel has reduced the tax burden on local property owners by obtaining more than \$35 million dollars in grants over the past 13 years, as well as developing a user fee system to recover costs for municipal services.

Since 2001 the City of Sanibel has received two Program Excellence Awards from the Florida City and County Managers Association (FCCMA). *Florida Weekly* named the City of Sanibel as "Best Managed City" in southwest Florida. FCCMA selected the construction of the City's Recreation Center in the category of Community Sustainability and restoration of the Historical Old Schoolhouse at the Village in the category of Community Partnership, for recognition. The Recreation Center also received the Southeast Construction Best Sports Recreation Project Award for the southeast region of the entire United States. Zimomra has been a speaker at the national conference of the Government Finance Officers Association.

She has served as an adjunct college professor at Cleveland State University where she taught graduate students in Public Administration and as an adjunct professor at Edison State College School of Law and Public Safety. Zimomra has been named a "Power Women of Lee County" by *Florida Weekly*. Zimomra has been selected as the 2012 Commencement Speaker for Newton Falls (Ohio) High School, her alma mater.

During her tenure, the City of Sanibel has been recognized by the American Planning Association (APA) with the National Planning Landmark Award, the Government Finance Officer's Certificate of Achievement for Excellence in Financial Reporting and Budgeting, the National Hurricane Conference, and the Governor's Hurricane Conference.

She also has been named Citizen of the Year by the Sanibel & Captiva Islands Chamber of Commerce, and Citizen of the Year by the Committee of the Islands (COTI). She serves on the United Way of Lee, Hendry & Glades Counties Board of Directors. In 2011, the Ohio State Alumni Association named Zimomra among, "100 Buckeyes You Should Know."

Her publications include articles on *Clostridium Perfringens* and Pulmonary Hemosiderosis in C.D.C. publications, as well as articles in *American Public Works Reporter* and *Cities & Villages*.

## **GENERAL GOVERNMENT FUNCTION**

**Legislative Department**  
**Administrative Department**  
**Information Technology Department**  
**Finance Department**  
**Legal Department**  
**Planning Department**  
**Other General Government Services**

**General Fund  
Legislative Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed          |
|--|--|--|-------------------|-------------------|---------------------|---------------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                           |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                           |
| Wages  |  |  |                   |                   |                     |                           |
| Full-time  | \$ 89,384                                  | \$ 211,298                                 | \$ 218,114        | \$ 223,567        | \$ 208,234          | \$ 216,757                |
| Part-time  | 5,000                                      | 296  | -                 | -                 | -                   | -                         |
| Wage Adjustments                                     | -  | -  | 5,453             | -                 | -                   | -                         |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                         |
| Overtime   | 1,302                                      | 4,314                                      | 6,000             | 6,000             | 2,437               | 5,000                     |
| Special Pay  | 125  | 101  | 250               | 250               | 364                 | 250                       |
| Payroll Taxes  | 7,223                                      | 16,153                                     | 17,581            | 17,581            | 16,144              | 16,984                    |
| Retirement   | 34,645                                     | 39,333                                     | 38,027            | 38,027            | 35,608              | 39,972                    |
| Cafeteria Benefits                                   | 27,487                                     | 60,869                                     | 77,814            | 77,814            | 57,609              | 66,847                    |
| Unemployment/Work Comp                               | 117  | 132  | 113               | 113               | 133                 | 136                       |
| <b>SUB-TOTAL</b>                                     | <b>165,283</b>                             | <b>332,496</b>                             | <b>363,352</b>    | <b>363,352</b>    | <b>320,529</b>      | <b>345,946</b>            |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                           |
| Professional Services                                | 7,619                                      | 29,773                                     | 33,000            | 33,000            | 30,000              | 33,000                    |
| Other Contractual Services                           | 85,808                                     | 7,996                                      | 7,000             | 7,000             | 3,500               | 32,000                    |
| Travel & Per Diem                                    | 22,128                                     | 25,321                                     | 22,170            | 22,170            | 20,000              | 24,470                    |
| Communications                                       | 8,225                                      | 9,451                                      | 13,260            | 13,260            | 11,000              | 13,260                    |
| Postage/Transportation                               | 569  | 147  | -                 | -                 | 100                 | -                         |
| Utilities  | -  | -  | -                 | -                 | -                   | -                         |
| Rentals & Leases                                     | -  | 406  | -                 | -                 | -                   | -                         |
| Insurance  | -  | -  | -                 | -                 | -                   | -                         |
| Repair & Maintenance                                 | 120  | 60   | -                 | -                 | -                   | -                         |
| Printing   | 1,010                                      | 783  | 1,000             | 1,000             | 2,000               | 2,000                     |
| Promotional Activities                               | 15,232                                     | 10,540                                     | 9,500             | 9,500             | 9,500               | 9,500                     |
| Other Current Charges                                | 10,573                                     | 24,456                                     | 7,000             | 7,000             | 7,000               | 7,000                     |
| Office Supplies                                      | 1,885                                      | 2,935                                      | 3,000             | 3,000             | 4,000               | 4,000                     |
| Operating Supplies                                   | 594  | 1,819                                      | 300               | 300               | 1,000               | 300                       |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                         |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                         |
| Books, Subscriptions, etc.                           | 9,470                                      | 7,511                                      | 7,500             | 7,500             | 12,000              | 11,777                    |
| Training and Education                               | -  | 1,641                                      | 2,520             | 2,520             | -                   | 4,245                     |
| <b>SUB-TOTAL</b>                                     | <b>163,233</b>                             | <b>122,839</b>                             | <b>106,250</b>    | <b>106,250</b>    | <b>100,100</b>      | <b>141,552</b>            |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                           |
| Land   | -  | -  | -                 | -                 | -                   | -                         |
| Building   | -  | -  | -                 | -                 | -                   | -                         |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                         |
| Machinery & Equipment                                | 2,415                                      | -  | -                 | -                 | -                   | -                         |
| <b>SUB-TOTAL</b>                                     | <b>2,415</b>                               | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>                  |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                   |                     |                           |
|  | -  | 7,500                                      | 7,500             | 7,500             | -                   | -                         |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 330,931</b>                          | <b>\$ 462,835</b>                          | <b>\$ 477,102</b> | <b>\$ 477,102</b> | <b>\$ 420,629</b>   | <b>\$ 487,498</b>         |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>(12.26%)</b>                            | <b>39.86%</b>                              | <b>3.08%</b>      | <b>3.08%</b>      | <b>(9.12%)</b>      | <b>127,252<br/>15.90%</b> |

**General Fund  
Administrative Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ 341,454                                 | \$ 295,944                                 | \$ 292,279        | \$ 299,586        | \$ 295,732          | \$ 293,099        |
| Part-time  | 101,770                                    | 97,585                                     | 104,557           | 107,171           | 89,699              | 106,893           |
| Wage Adjustments                                     | -  | -  | 9,921             | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | 1,718                                      | 662  | 500               | 500               | 500                 | 500               |
| Special Pay  | 22,093                                     | 22,713                                     | 23,283            | 23,283            | 23,563              | 22,661            |
| Payroll Taxes  | 29,602                                     | 26,078                                     | 26,716            | 26,716            | 31,326              | 26,584            |
| Retirement   | 159,527                                    | 156,700                                    | 145,921           | 145,921           | 143,281             | 157,388           |
| Cafeteria Benefits                                   | 30,922                                     | 27,524                                     | 27,149            | 27,149            | 28,766              | 28,024            |
| Unemployment/Work Comp                               | 745  | 607  | 622               | 622               | 605                 | 729               |
| <b>SUB-TOTAL</b>                                     | <b>687,831</b>                             | <b>627,813</b>                             | <b>630,948</b>    | <b>630,948</b>    | <b>613,472</b>      | <b>635,878</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | 45,710                                     | 60,254                                     | 50,000            | 50,000            | 50,000              |                   |
| Other Contractual Services                           | 11,199                                     | -  | -                 | -                 | -                   | 8,000             |
| Travel & Per Diem                                    | 44,656                                     | 41,654                                     | 48,612            | 48,612            | 43,512              | 53,612            |
| Communications                                       | 10,370                                     | 10,974                                     | 11,500            | 11,500            | 11,500              | 11,500            |
| Postage/Transportation                               | 135  | 30   | 100               | 100               | 122                 | 100               |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | -  | -  | -                 | -                 | -                   | -                 |
| Insurance  | -  | -  | -                 | -                 | -                   | -                 |
| Repair & Maintenance                                 | 120  | 60   | 100               | 100               | 100                 | 100               |
| Printing   | 1  | 574  | 500               | 500               | 500                 | 500               |
| Promotional Activities                               | -  | 205  | -                 | -                 | -                   | -                 |
| Other Current Charges                                | 860  | 25   | 1,000             | 1,000             | 1,000               | 1,000             |
| Office Supplies                                      | 3,493                                      | 1,708                                      | 3,000             | 3,000             | 3,000               | 3,000             |
| Operating Supplies                                   | 1,023                                      | 855  | 1,500             | 1,500             | 1,500               | 1,500             |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | 2,862                                      | 3,165                                      | 4,000             | 4,000             | 4,000               | 4,000             |
| Training and Education                               | -  | 2,813                                      | 2,000             | 2,000             | 2,000               | 3,750             |
| <b>SUB-TOTAL</b>                                     | <b>120,429</b>                             | <b>122,317</b>                             | <b>122,312</b>    | <b>122,312</b>    | <b>117,234</b>      | <b>87,062</b>     |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                   |                     |                   |
|  | -  | -  | -                 | -                 | -                   | -                 |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 808,260</b>                          | <b>\$ 750,130</b>                          | <b>\$ 753,260</b> | <b>\$ 753,260</b> | <b>\$ 730,706</b>   | <b>\$ 722,940</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>7.76%</b>                               | <b>(7.19%)</b>                             | <b>0.42%</b>      | <b>0.42%</b>      | <b>(2.59%)</b>      | <b>(1.06%)</b>    |

**General Fund  
Information Technology Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016    |                     |                     | FY17<br>Proposed    |
|--|--|--|---------------------|---------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                            |  |  |                     |                     |                     |                     |
| Wages  |  |  |                     |                     |                     |                     |
| Full-time  | \$ 242,474                                 | \$ 258,016                                 | \$ 249,558          | \$ 255,797          | \$ 262,648          | \$ 257,746          |
| Part-time  | -  | -  | -                   | -                   | -                   | 28,080              |
| Wage Adjustments                                     | -  | -  | 6,239               | -                   | -                   | -                   |
| Requested Positions                                  | -  | -  | -                   | -                   | -                   | -                   |
| Overtime   | 20,577                                     | 20,211                                     | 20,000              | 20,000              | 16,911              | 18,700              |
| Special Pay  | 1,418                                      | 1,297                                      | 5,700               | 5,700               | 1,200               | 2,500               |
| Payroll Taxes  | 20,139                                     | 21,239                                     | 21,535              | 21,535              | 21,478              | 23,487              |
| Retirement   | 58,305                                     | 59,984                                     | 55,050              | 55,050              | 54,928              | 59,948              |
| Cafeteria Benefits                                   | 45,453                                     | 47,340                                     | 48,353              | 48,353              | 51,838              | 51,836              |
| Unemployment/Work Comp                               | 380  | 428  | 364                 | 364                 | 430                 | 441                 |
| <b>SUB-TOTAL</b>                                     | <b>388,746</b>                             | <b>408,515</b>                             | <b>406,799</b>      | <b>406,799</b>      | <b>409,433</b>      | <b>442,738</b>      |
| <b>OPERATING EXPENSES</b>                            |  |  |                     |                     |                     |                     |
| Professional Services                                | 18,769                                     | 194,745                                    | 221,896             | 221,896             | 193,600             | 270,584             |
| Other Contractual Services                           | 65,142                                     | 14,038                                     | 6,000               | 6,000               | 6,000               | 6,000               |
| Travel & Per Diem                                    | 20,116                                     | 11,883                                     | 14,500              | 14,500              | 12,000              | 16,500              |
| Communications                                       | 140,804                                    | 154,542                                    | 148,952             | 148,952             | 107,000             | 127,556             |
| Postage/Transportation                               | 1,327                                      | 1,829                                      | 1,000               | 1,000               | 1,000               | 1,000               |
| Utilities  | 777  | 744  | 550                 | 550                 | -                   | 550                 |
| Rentals & Leases                                     | 21,932                                     | 23,890                                     | 18,540              | 18,540              | 18,540              | 18,540              |
| Insurance  | -  | -  | -                   | -                   | -                   | -                   |
| Repair & Maintenance                                 | 122,254                                    | 114,241                                    | 218,424             | 218,424             | 190,000             | 206,324             |
| Printing   | 23   | 20   | -                   | -                   | -                   | -                   |
| Promotional Activities                               | -  | -  | -                   | -                   | -                   | -                   |
| Other Current Charges                                | 1,058                                      | 940  | -                   | -                   | -                   | -                   |
| Office Supplies                                      | 325  | 348  | 2,000               | 2,000               | 500                 | 2,000               |
| Operating Supplies                                   | 52,956                                     | 101,941                                    | 43,000              | 43,000              | 46,000              | 73,000              |
| Fuels, Oils, Lubricants                              | -  | -  | -                   | -                   | -                   | -                   |
| Road Materials & Supplies                            | -  | -  | -                   | -                   | -                   | -                   |
| Books, Subscriptions, etc.                           | 334  | 71   | 1,775               | 1,775               | 500                 | 1,775               |
| Training and Education                               | 7,504                                      | 2,179                                      | 1,000               | 1,000               | 1,000               | 1,000               |
| <b>SUB-TOTAL</b>                                     | <b>453,321</b>                             | <b>621,411</b>                             | <b>677,637</b>      | <b>677,637</b>      | <b>576,140</b>      | <b>724,829</b>      |
| <b>CAPITAL OUTLAY</b>                                |  |  |                     |                     |                     |                     |
| Land   | -  | -  | -                   | -                   | -                   | -                   |
| Building   | -  | -  | -                   | -                   | -                   | -                   |
| Improve Other Than Bldgs                             | -  | -  | -                   | -                   | -                   | -                   |
| Machinery & Equipment                                | 1,454                                      | -  | -                   | -                   | -                   | -                   |
| <b>SUB-TOTAL</b>                                     | <b>1,454</b>                               | <b>-</b>                                   | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                     |                     |                     |                     |
|  | -  | -  | -                   | -                   | -                   | -                   |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 843,521</b>                          | <b>\$ 1,029,926</b>                        | <b>\$ 1,084,436</b> | <b>\$ 1,084,436</b> | <b>\$ 985,573</b>   | <b>\$ 1,167,567</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>3.14%</b>                               | <b>22.10%</b>                              | <b>5.29%</b>        | <b>5.29%</b>        | <b>(4.31%)</b>      | <b>18.47%</b>       |

**General Fund  
Finance Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed    |
|--|--|--|-------------------|-------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                     |
| Wages  |  |  |                   |                   |                     |                     |
| Full-time  | \$ 501,513                                 | \$ 500,003                                 | \$ 504,131        | 516,734           | \$ 521,188          | \$ 514,653          |
| Part-time  | 182  | 12,897                                     | -                 | -                 | 2,340               | -                   |
| Wage Adjustments                                     | -  | -  | 12,603            | -                 | -                   | -                   |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                   |
| Overtime   | 2,443                                      | 8,954                                      | 2,500             | 2,500             | 8,724               | 3,500               |
| Special Pay  | 605  | 1,133                                      | 2,000             | 2,000             | 500                 | 1,000               |
| Payroll Taxes  | 38,132                                     | 39,395                                     | 39,874            | 39,874            | 40,756              | 39,715              |
| Retirement   | 161,735                                    | 160,636                                    | 145,858           | 145,858           | 148,876             | 152,747             |
| Cafeteria Benefits                                   | 97,935                                     | 98,480                                     | 109,440           | 109,440           | 105,865             | 118,006             |
| Unemployment/Work Comp                               | 813  | 1,033                                      | 780               | 780               | 922                 | 945                 |
| <b>SUB-TOTAL</b>                                     | <b>803,358</b>                             | <b>822,531</b>                             | <b>817,186</b>    | <b>817,186</b>    | <b>829,171</b>      | <b>830,566</b>      |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                     |
| Professional Services                                | 58,833                                     | 75,825                                     | 71,300            | 71,300            | 75,051              | 133,300             |
| Other Contractual Services                           | 850  | 4,312                                      | 960               | 960               | 1,197               | 1,280               |
| Travel & Per Diem                                    | 11,857                                     | 15,396                                     | 19,890            | 19,890            | 11,200              | 13,894              |
| Communications                                       | 9,092                                      | 10,237                                     | 12,840            | 12,840            | 17,947              | 12,280              |
| Postage/Transportation                               | 1,601                                      | 126  | 660               | 660               | 250                 | 1,900               |
| Utilities  | -  | -  | -                 | -                 | -                   | -                   |
| Rentals & Leases                                     | 4,543                                      | 3,770                                      | 5,527             | 5,527             | 6,625               | 4,527               |
| Insurance  | -  | -  | -                 | -                 | -                   | -                   |
| Repair & Maintenance                                 | 163  | 120  | 250               | 250               | 120                 | 150                 |
| Printing   | 2,737                                      | 2,175                                      | 5,250             | 5,250             | 250                 | 300                 |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                   |
| Other Current Charges                                | 4,423                                      | 1,946                                      | 2,825             | 2,825             | 1,700               | 12,120              |
| Office Supplies                                      | 4,690                                      | 4,336                                      | 5,100             | 5,100             | 5,000               | 5,100               |
| Operating Supplies                                   | 2,100                                      | 3,096                                      | 3,200             | 3,200             | 3,700               | 3,200               |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                   |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                   |
| Books, Subscriptions, etc.                           | 1,738                                      | 2,024                                      | 1,550             | 1,550             | 800                 | 1,895               |
| Training and Education                               | -  | 4,402                                      | 4,350             | 4,350             | 2,400               | 3,915               |
| <b>SUB-TOTAL</b>                                     | <b>102,627</b>                             | <b>127,765</b>                             | <b>133,702</b>    | <b>133,702</b>    | <b>126,240</b>      | <b>193,861</b>      |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                     |
| Land   | -  | -  | -                 | -                 | -                   | -                   |
| Building   | -  | -  | -                 | -                 | -                   | -                   |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                   |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                   |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>            |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                   |                     |                     |
|  | -  | -  | -                 | -                 | -                   | -                   |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 905,985</b>                          | <b>\$ 950,296</b>                          | <b>\$ 950,888</b> | <b>\$ 950,888</b> | <b>\$ 955,411</b>   | <b>\$ 1,024,427</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>11.55%</b>                              | <b>4.89%</b>                               | <b>0.06%</b>      | <b>0.06%</b>      | <b>0.54%</b>        | <b>7.22%</b>        |

**General Fund  
Legal Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ 233,385                                 | \$ 237,384                                 | \$ 236,041        | \$ 241,942        | \$ 237,144          | \$ 235,893        |
| Part-time  | -  | -  | -                 | -                 | -                   | -                 |
| Wage Adjustments                                     | -  | -  | 5,901             | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | -  | -  | -                 | -                 | -                   | -                 |
| Special Pay  | 20,927                                     | 21,668                                     | 22,051            | 22,051            | 20,184              | 21,461            |
| Payroll Taxes  | 13,849                                     | 14,618                                     | 14,679            | 14,679            | 19,686              | 14,582            |
| Retirement   | 104,669                                    | 102,170                                    | 96,114            | 96,114            | 93,576              | 103,493           |
| Cafeteria Benefits                                   | 35,671                                     | 32,967                                     | 34,072            | 34,072            | 32,685              | 27,242            |
| Unemployment/Work Comp                               | 289  | 326  | 277               | 277               | 327                 | 335               |
| <b>SUB-TOTAL</b>                                     | <b>408,790</b>                             | <b>409,133</b>                             | <b>409,135</b>    | <b>409,135</b>    | <b>403,602</b>      | <b>403,006</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | 117,639                                    | 156,991                                    | 110,000           | 110,000           | 110,000             | 110,000           |
| Other Contractual Services                           | -  | -  | 5,500             | 5,500             | 5,500               | 5,500             |
| Travel & Per Diem                                    | 34,386                                     | 36,253                                     | 39,622            | 39,622            | 39,622              | 39,622            |
| Communications                                       | 2,655                                      | 2,820                                      | 2,808             | 2,808             | 2,808               | 2,808             |
| Postage/Transportation                               | 1  | 55   | 400               | 400               | 400                 | 400               |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | 626  | 808  | 856               | 856               | 504                 | 504               |
| Insurance  | -  | -  | -                 | -                 | -                   | -                 |
| Repair & Maintenance                                 | -  | -  | -                 | -                 | -                   | -                 |
| Printing   | -  | -  | 300               | 300               | 300                 | 300               |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                 |
| Other Current Charges                                | 1,904                                      | 1,886                                      | 1,900             | 1,900             | 1,900               | 1,900             |
| Office Supplies                                      | 353  | 439  | 500               | 500               | 500                 | 500               |
| Operating Supplies                                   | 74   | -  | 100               | 100               | 100                 | 100               |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | 2,878                                      | 2,732                                      | 3,568             | 3,568             | 3,568               | 3,664             |
| Training and Education                               | -  | 460  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>160,516</b>                             | <b>202,444</b>                             | <b>165,554</b>    | <b>165,554</b>    | <b>165,202</b>      | <b>165,298</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                   |                     |                   |
|  | -  | -  | -                 | -                 | -                   | -                 |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 569,306</b>                          | <b>\$ 611,577</b>                          | <b>\$ 574,689</b> | <b>\$ 574,689</b> | <b>\$ 568,804</b>   | <b>\$ 568,304</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>2.34%</b>                               | <b>7.43%</b>                               | <b>(6.03%)</b>    | <b>(6.03%)</b>    | <b>(6.99%)</b>      | <b>(0.09%)</b>    |

**General Fund  
Planning Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                     |                     | FY17<br>Proposed    |
|--|--|--|-------------------|---------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                     |                     |                     |
| Wages  |  |  |                   |                     |                     |                     |
| Full-time  | \$ 359,864                                 | \$ 407,688                                 | \$ 448,741        | \$ 495,320          | \$ 460,528          | \$ 496,745          |
| Part-time  | 56,188                                     | 74,910                                     | 35,738            | 36,631              | 74,723              | 33,500              |
| Wage Adjustments                                     | -  | -  | 12,112            | -                   | -                   | -                   |
| Requested Positions                                  | -  | -  | -                 | -                   | -                   | -                   |
| Overtime   | 828  | 9,586                                      | 5,000             | 5,000               | 1,364               | 5,000               |
| Special Pay  | 374  | 1,009                                      | 750               | 750                 | 1,305               | 1,200               |
| Payroll Taxes  | 31,818                                     | 37,431                                     | 38,429            | 41,134              | 41,151              | 41,038              |
| Retirement   | 170,010                                    | 168,136                                    | 157,447           | 160,099             | 154,300             | 173,789             |
| Cafeteria Benefits                                   | 75,528                                     | 90,000                                     | 113,300           | 134,052             | 93,428              | 135,126             |
| Unemployment/Work Comp                               | 13,821                                     | 15,601                                     | 13,258            | 13,258              | 15,667              | 16,059              |
| <b>SUB-TOTAL</b>                                     | <b>708,431</b>                             | <b>804,361</b>                             | <b>824,775</b>    | <b>886,244</b>      | <b>842,466</b>      | <b>902,457</b>      |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                     |                     |                     |
| Professional Services                                | 30,904                                     | 38,752                                     | 81,270            | 81,270              | 17,000              | 81,270              |
| Other Contractual Services                           | 44,405                                     | 52,811                                     | 20,000            | 20,000              | 60,693              | 20,000              |
| Travel & Per Diem                                    | 16,094                                     | 14,773                                     | 16,000            | 16,000              | 14,500              | 19,000              |
| Communications                                       | 8,375                                      | 9,523                                      | 10,160            | 10,160              | 10,000              | 10,000              |
| Postage/Transportation                               | 1,603                                      | -  | -                 | -                   | -                   | -                   |
| Utilities  | -  | -  | -                 | -                   | -                   | -                   |
| Rentals & Leases                                     | -  | 1,512                                      | 3,672             | 3,672               | 3,672               | 3,672               |
| Insurance  | -  | -  | -                 | -                   | -                   | -                   |
| Repair & Maintenance                                 | 182  | 307  | 1,000             | 1,000               | 1,000               | 1,000               |
| Printing   | 48   | 406  | 2,500             | 2,500               | 1,000               | 2,500               |
| Promotional Activities                               | -  | -  | -                 | -                   | -                   | -                   |
| Other Current Charges                                | 10,256                                     | 8,761                                      | 12,000            | 12,000              | 10,000              | 12,000              |
| Office Supplies                                      | 4,798                                      | 5,709                                      | 4,000             | 4,000               | 6,000               | 4,000               |
| Operating Supplies                                   | 812  | 261  | 3,000             | 3,000               | 3,000               | 3,000               |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                   | -                   | -                   |
| Road Materials & Supplies                            | -  | -  | -                 | -                   | -                   | -                   |
| Books, Subscriptions, etc.                           | 1,415                                      | 469  | 2,000             | 2,000               | 1,000               | 2,000               |
| Training and Education                               | -  | 30   | -                 | -                   | 900                 | -                   |
| <b>SUB-TOTAL</b>                                     | <b>118,892</b>                             | <b>133,314</b>                             | <b>155,602</b>    | <b>155,602</b>      | <b>128,765</b>      | <b>158,442</b>      |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                     |                     |                     |
| Land   | -  | -  | -                 | -                   | -                   | -                   |
| Building   | -  | -  | -                 | -                   | -                   | -                   |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                   | -                   | -                   |
| Machinery & Equipment                                | -  | 3,893                                      | -                 | -                   | -                   | -                   |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>3,893</b>                               | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                     |                     |                     |
|  | -  | -  | -                 | -                   | -                   | -                   |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 827,323</b>                          | <b>\$ 941,568</b>                          | <b>\$ 980,377</b> | <b>\$ 1,041,846</b> | <b>\$ 971,231</b>   | <b>\$ 1,060,899</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>9.16%</b>                               | <b>13.81%</b>                              | <b>4.12%</b>      | <b>10.65%</b>       | <b>3.15%</b>        | <b>9.23%</b>        |

**General Fund  
General Government Services**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ -                                       | \$ -                                       | \$ -              | \$ -              | \$ -                | \$ -              |
| Part-time  | -  | -  | -                 | -                 | -                   | -                 |
| Wage Adjustments                                     | -  | -  | -                 | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | -  | -  | -                 | -                 | -                   | -                 |
| Retirement Health Savings                            | 50,960                                     | 73,873                                     | 75,000            | 75,000            | 73,875              | 79,800            |
| Payroll Taxes  | 86   | -  | -                 | -                 | -                   | -                 |
| Retirement   | -  | 333,121                                    | -                 | -                 | -                   | -                 |
| Cafeteria Benefits                                   | -  | -  | -                 | -                 | -                   | -                 |
| Unemployment/Work Comp                               | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>51,046</b>                              | <b>406,994</b>                             | <b>75,000</b>     | <b>75,000</b>     | <b>73,875</b>       | <b>79,800</b>     |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | 106,067                                    | 87,246                                     | 103,500           | 103,500           | 69,150              | 76,000            |
| Other Contractual Services                           | 26,782                                     | 22,892                                     | 26,600            | 26,600            | 24,500              | 19,000            |
| Travel & Per Diem                                    | 11,711                                     | 7,661                                      | 25,000            | 25,000            | 6,300               | 10,000            |
| Communications                                       | -  | -  | -                 | -                 | -                   | -                 |
| Postage/Transportation                               | 16,978                                     | 21,665                                     | 18,600            | 18,600            | 15,000              | 15,000            |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | 22,920                                     | 20,461                                     | 22,800            | 22,800            | 20,000              | 22,800            |
| Insurance  | 299,373                                    | 312,578                                    | 356,300           | 356,300           | 337,693             | 356,000           |
| Repair & Maintenance                                 | 764  | -  | 8,200             | 8,200             | 3,000               | 8,200             |
| Printing   | -  | -  | -                 | -                 | 750                 | -                 |
| Promotional Activities                               | -  | 3,342                                      | 4,000             | 4,000             | 13,000              | 4,000             |
| Other Current Charges                                | 124,523                                    | 36,872                                     | 42,000            | 42,000            | 103,000             | 23,000            |
| Office Supplies                                      | -  | -  | -                 | -                 | -                   | -                 |
| Operating Supplies                                   | 13,362                                     | 2,546                                      | 3,000             | 3,000             | 1,000               | 3,000             |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | -  | 250  | 300               | 300               | 300                 | 300               |
| Training and Education                               | -  | 50,574                                     | 52,000            | 52,000            | 25,000              | 50,000            |
| <b>SUB-TOTAL</b>                                     | <b>622,480</b>                             | <b>566,087</b>                             | <b>662,300</b>    | <b>662,300</b>    | <b>618,693</b>      | <b>587,300</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>2,017</b>                               | <b>17,593</b>                              | <b>2,500</b>      | <b>2,500</b>      | <b>18,000</b>       | <b>2,500</b>      |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 675,543</b>                          | <b>\$ 990,674</b>                          | <b>\$ 739,800</b> | <b>\$ 739,800</b> | <b>\$ 710,568</b>   | <b>\$ 669,600</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>(60.59%)</b>                            | <b>46.65%</b>                              | <b>(25.32%)</b>   | <b>(25.32%)</b>   | <b>(28.27%)</b>     | <b>(5.77%)</b>    |

## **PUBLIC SAFETY FUNCTION**

**Police Department  
Sanibel Emergency Management Program (S.E.M.P.)  
Building Department**

**General Fund  
Police Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016    |                     |                     | FY17<br>Proposed    |
|--|--|--|---------------------|---------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                            |  |  |                     |                     |                     |                     |
| Wages  |  |  |                     |                     |                     |                     |
| Full-time  | \$ 1,625,192                               | \$ 1,437,149                               | \$ 1,488,884        | 1,526,106           | \$ 1,551,157        | \$ 1,593,350        |
| Part-time  | 197,896                                    | 203,333                                    | 98,258              | 100,715             | 103,118             | 100,670             |
| Wage Adjustments                                     | -  | -  | 39,679              | -                   | -                   | -                   |
| Requested Positions                                  | -  | -  | -                   | -                   | -                   | -                   |
| Overtime   | 80,838                                     | 107,196                                    | 80,000              | 80,000              | 94,179              | 80,000              |
| Special Pay  | 154,733                                    | 137,156                                    | 148,875             | 148,875             | 157,296             | 150,875             |
| Payroll Taxes  | 163,493                                    | 148,799                                    | 140,950             | 140,950             | 145,790             | 143,894             |
| Retirement   | 1,133,726                                  | 1,144,043                                  | 1,033,228           | 1,033,228           | 1,033,228           | 1,004,838           |
| Cafeteria Benefits                                   | 523,656                                    | 482,658                                    | 585,159             | 585,159             | 536,342             | 566,522             |
| Unemployment/Work Comp                               | 29,994                                     | 34,133                                     | 28,774              | 28,774              | 34,000              | 34,850              |
| <b>SUB-TOTAL</b>                                     | <b>3,909,528</b>                           | <b>3,694,467</b>                           | <b>3,643,807</b>    | <b>3,643,807</b>    | <b>3,655,110</b>    | <b>3,674,999</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                     |                     |                     |                     |
| Professional Services                                | -  | -  | 1,600               | 1,600               | 1,600               | 1,600               |
| Other Contractual Services                           | -  | 3,066                                      | -                   | -                   | -                   | -                   |
| Travel & Per Diem                                    | 94,487                                     | 90,027                                     | 98,000              | 98,000              | 98,000              | 98,000              |
| Communications                                       | 51,580                                     | 34,864                                     | 46,360              | 46,360              | 46,360              | 56,980              |
| Postage/Transportation                               | 263  | 59   | 1,260               | 1,260               | 1,260               | 1,260               |
| Utilities  | -  | -  | -                   | -                   | -                   | -                   |
| Rentals & Leases                                     | 1,815                                      | 1,436                                      | 15,460              | 15,460              | 15,460              | 15,460              |
| Insurance  | -  | -  | -                   | -                   | -                   | -                   |
| Repair & Maintenance                                 | 30,014                                     | 11,269                                     | 36,966              | 64,856              | 40,000              | 45,000              |
| Printing   | 443  | 930  | 1,575               | 1,575               | 1,575               | 1,575               |
| Promotional Activities                               | -  | -  | -                   | -                   | -                   | -                   |
| Other Current Charges                                | 698  | 3,434                                      | 3,302               | 3,302               | 3,302               | 3,302               |
| Office Supplies                                      | 5,460                                      | 4,188                                      | 5,000               | 5,000               | 5,000               | 5,000               |
| Operating Supplies                                   | 114,110                                    | 47,581                                     | 42,000              | 42,000              | 42,000              | 42,000              |
| Fuels, Oils, Lubricants                              | 44   | 46,037                                     | 68,120              | 68,120              | 68,120              | 68,120              |
| Road Materials & Supplies                            | -  | -  | -                   | -                   | -                   | -                   |
| Books, Subscriptions, etc.                           | 1,093                                      | 806  | 5,074               | 5,074               | 5,074               | 5,074               |
| Training and Education                               | 1,098                                      | 8,583                                      | 7,500               | 7,500               | 7,500               | 7,500               |
| <b>SUB-TOTAL</b>                                     | <b>301,105</b>                             | <b>252,280</b>                             | <b>332,217</b>      | <b>360,107</b>      | <b>335,251</b>      | <b>350,871</b>      |
| <b>CAPITAL OUTLAY</b>                                |  |  |                     |                     |                     |                     |
| Land   | -  | -  | -                   | -                   | -                   | -                   |
| Building   | -  | -  | -                   | -                   | -                   | -                   |
| Improve Other Than Bldgs                             | -  | -  | -                   | -                   | -                   | -                   |
| Machinery & Equipment                                | -  | -  | -                   | -                   | -                   | -                   |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                     |                     |                     |                     |
|  | -  | -  | -                   | -                   | -                   | -                   |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 4,210,633</b>                        | <b>\$ 3,946,747</b>                        | <b>\$ 3,976,024</b> | <b>\$ 4,003,914</b> | <b>\$ 3,990,361</b> | <b>\$ 4,025,870</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>5.11%</b>                               | <b>(6.27%)</b>                             | <b>0.74%</b>        | <b>1.45%</b>        | <b>1.11%</b>        | <b>0.89%</b>        |

**General Fund  
Sanibel Emergency Management Program (S.E.M.P.)**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ -                                       | \$ 117,302                                 | \$ 128,202        | \$ 131,407        | \$ 129,459          | \$ 131,065        |
| Part-time  | -  | -  | -                 | -                 | -                   | -                 |
| Wage Adjustments                                     | -  | -  | 3,205             | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | -  | -  | -                 | -                 | -                   | -                 |
| Special Pay  | -  | -  | -                 | -                 | -                   | -                 |
| Payroll Taxes  | 9  | 9,330                                      | 10,053            | 10,053            | 9,904               | 10,026            |
| Retirement   | -  | 4,151                                      | 47,629            | 47,629            | 47,622              | 43,645            |
| Cafeteria Benefits                                   | -  | 20,021                                     | 29,507            | 29,507            | 29,756              | 29,552            |
| Unemployment/Work Comp                               | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>9</b>                                   | <b>150,804</b>                             | <b>218,596</b>    | <b>218,596</b>    | <b>216,741</b>      | <b>214,288</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | -  | -  | -                 | -                 | -                   | -                 |
| Other Contractual Services                           | 6,000                                      | 6,000                                      | 6,000             | 6,000             | 62,000              | 6,000             |
| Travel & Per Diem                                    | 1,348                                      | 591  | 2,800             | 2,800             | 2,800               | 2,800             |
| Communications                                       | 3,397                                      | 2,035                                      | 2,000             | 2,000             | 2,000               | 2,000             |
| Postage/Transportation                               | 3  | -  | 500               | 500               | 500                 | 500               |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | -  | -  | -                 | -                 | -                   | -                 |
| Insurance  | -  | -  | -                 | -                 | -                   | -                 |
| Repair & Maintenance                                 | 163  | 242  | 900               | 8,435             | 8,435               | 900               |
| Printing   | -  | 1,010                                      | 6,500             | 13,500            | 13,500              | 6,500             |
| Promotional Activities                               | -  | -  | 700               | 700               | 700                 | 700               |
| Other Current Charges                                | -  | 621  | -                 | -                 | -                   | -                 |
| Office Supplies                                      | 512  | -  | 600               | 600               | 600                 | 600               |
| Operating Supplies                                   | 610  | 1,293                                      | 4,000             | 4,000             | 4,000               | 4,000             |
| Fuels, Oils, Lubricants                              | -  | 958  | 1,000             | 1,000             | 1,000               | 1,000             |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | 99   | 100  | 200               | 200               | 200                 | 200               |
| Training and Education                               | -  | -  | -                 | 1,100             | 1,100               | 1,100             |
| <b>SUB-TOTAL</b>                                     | <b>12,132</b>                              | <b>12,850</b>                              | <b>25,200</b>     | <b>40,835</b>     | <b>96,835</b>       | <b>26,300</b>     |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>-</b>                                   | <b>-</b>                                   | <b>500</b>        | <b>500</b>        | <b>-</b>            | <b>-</b>          |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 12,141</b>                           | <b>\$ 163,654</b>                          | <b>\$ 244,296</b> | <b>\$ 259,931</b> | <b>\$ 313,576</b>   | <b>\$ 240,588</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>(87.30%)</b>                            | <b>1247.94%</b>                            | <b>49.28%</b>     | <b>58.83%</b>     | <b>91.61%</b>       | <b>(23.28%)</b>   |

**Special Revenue Fund  
Building Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ 248,626                                 | \$ 248,626                                 | \$ 256,436        | \$ 262,847        | \$ 265,955          | \$ 299,910        |
| Part-time  | 38,161                                     | 38,161                                     | 64,573            | 66,187            | 22,243              | 47,192            |
| Wage Adjustments                                     | -  | -  | 8,025             | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | 11,520                                     | 11,520                                     | 10,000            | 10,000            | 12,570              | 10,000            |
| Special Pay  | -  | -  | -                 | -                 | -                   | -                 |
| Payroll Taxes  | 22,295                                     | 22,295                                     | 25,936            | 25,936            | 23,009              | 27,318            |
| Retirement   | 109,957                                    | 109,957                                    | 98,046            | 98,046            | 96,980              | 108,680           |
| Cafeteria Benefits                                   | 54,378                                     | 54,378                                     | 58,349            | 58,349            | 63,933              | 84,447            |
| Unemployment/Work Comp                               | 4,764                                      | 4,764                                      | 4,570             | 4,570             | 5,400               | 5,535             |
| <b>SUB-TOTAL<sup>1</sup></b>                         | <b>489,701</b>                             | <b>489,701</b>                             | <b>525,935</b>    | <b>525,935</b>    | <b>490,090</b>      | <b>583,082</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | -  | -  | 51,065            | 80,230            | 80,004              | 112,065           |
| Other Contractual Services                           | 6,792                                      | 6,792                                      | 4,189             | 4,189             | 4,150               | 4,189             |
| Travel & Per Diem                                    | 12,527                                     | 12,527                                     | 15,307            | 15,307            | 15,284              | 13,600            |
| Communications                                       | 4,683                                      | 4,683                                      | 5,904             | 5,904             | 5,544               | 5,904             |
| Postage/Transportation                               | 900  | 900  | 900               | 900               | 697                 | 600               |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | 952  | 952  | 1,104             | 1,104             | 1,106               | 1,203             |
| Insurance  | -  | -  | 259               | 259               | -                   | 259               |
| Repair & Maintenance                                 | -  | -  | 150               | 150               | -                   | 150               |
| Printing   | 578  | 578  | 1,500             | 1,500             | 1,300               | 800               |
| Promotional Activities                               | 495  | 495  | 400               | 400               | -                   | 300               |
| Other Current Charges                                | 162,107                                    | 162,107                                    | 168,495           | 161,546           | 161,515             | 161,546           |
| Office Supplies                                      | 2,604                                      | 2,604                                      | 2,300             | 2,300             | 2,211               | 2,100             |
| Operating Supplies                                   | 1,252                                      | 1,252                                      | 1,200             | 1,200             | 1,131               | 1,100             |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | 325  | 325  | 1,000             | 1,000             | 798                 | 500               |
| Training and Education                               | 883  | 883  | 3,250             | 3,250             | 3,250               | 4,000             |
| <b>SUB-TOTAL</b>                                     | <b>194,098</b>                             | <b>194,098</b>                             | <b>257,023</b>    | <b>279,239</b>    | <b>276,990</b>      | <b>308,316</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | 1,049                                      | 1,049                                      | 3,500             | 3,500             | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>1,049</b>                               | <b>1,049</b>                               | <b>3,500</b>      | <b>3,500</b>      | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                   |                     |                   |
|  | -  | -  | -                 | -                 | -                   | -                 |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 684,848</b>                          | <b>\$ 684,848</b>                          | <b>\$ 786,458</b> | <b>\$ 808,674</b> | <b>\$ 767,080</b>   | <b>\$ 891,398</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>46.22%</b>                              | <b>0.00%</b>                               | <b>14.84%</b>     | <b>18.08%</b>     | <b>12.01%</b>       | <b>16.21%</b>     |

## **PHYSICAL ENVIRONMENT FUNCTION**

**Natural Resources Department  
Recycling Center**

**General Fund  
Natural Resources Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ 108,640                                 | \$ 153,086                                 | \$ 128,798        | \$ 132,018        | \$ 132,132          | \$ 126,815        |
| Part-time  | 11,311                                     | -  | -                 | -                 | -                   | -                 |
| Wage Adjustments                                     | -  | -  | 3,220             | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | -  | 577  | -                 | -                 | -                   | -                 |
| Special Pay  | -  | -  | -                 | -                 | -                   | -                 |
| Payroll Taxes  | 9,490                                      | 12,052                                     | 10,099            | 10,099            | 10,108              | 9,701             |
| Retirement   | 58,375                                     | 59,092                                     | 52,433            | 52,433            | 53,724              | 57,236            |
| Cafeteria Benefits                                   | 16,783                                     | 23,007                                     | 23,456            | 23,456            | 23,334              | 22,390            |
| Unemployment/Work Comp                               | 6,072                                      | 6,854                                      | 5,825             | 5,825             | 6,884               | 7,056             |
| <b>SUB-TOTAL</b>                                     | <b>210,671</b>                             | <b>254,668</b>                             | <b>223,831</b>    | <b>223,831</b>    | <b>226,182</b>      | <b>223,198</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | 550  | 50   | -                 | -                 | -                   | -                 |
| Other Contractual Services                           | 215,113                                    | 253,749                                    | 215,000           | 257,391           | 247,000             | 210,000           |
| Travel & Per Diem                                    | 9,494                                      | 9,241                                      | 13,550            | 13,550            | 12,500              | 14,550            |
| Communications                                       | 4,556                                      | 4,666                                      | 5,880             | 5,880             | 6,360               | 6,360             |
| Postage/Transportation                               | 105  | 10   | 200               | 200               | 100                 | 200               |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | -  | -  | -                 | -                 | -                   | -                 |
| Insurance  | -  | -  | -                 | -                 | -                   | -                 |
| Repair & Maintenance                                 | -  | -  | -                 | -                 | -                   | -                 |
| Printing   | 23   | 1,586                                      | 3,200             | 3,200             | 2,000               | 2,200             |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                 |
| Other Current Charges                                | 1,340                                      | 1,841                                      | 2,220             | 2,220             | 2,000               | 1,950             |
| Office Supplies                                      | 603  | 884  | 1,200             | 1,200             | 800                 | 1,000             |
| Operating Supplies                                   | 16,732                                     | 23,454                                     | 20,000            | 20,000            | 18,000              | 18,000            |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | 155  | 100  | 200               | 200               | 200                 | 200               |
| Training and Education                               | -  | 257  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>248,671</b>                             | <b>295,838</b>                             | <b>261,450</b>    | <b>303,841</b>    | <b>288,960</b>      | <b>254,460</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | 1,678                                      | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>1,678</b>                               | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>37,000</b>                              | <b>3,436</b>                               | <b>-</b>          | <b>-</b>          | <b>3,436</b>        | <b>-</b>          |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 498,020</b>                          | <b>\$ 553,942</b>                          | <b>\$ 485,281</b> | <b>\$ 527,672</b> | <b>\$ 518,578</b>   | <b>\$ 477,658</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>(16.79%)</b>                            | <b>11.23%</b>                              | <b>(12.39%)</b>   | <b>(4.74%)</b>    | <b>(6.38%)</b>      | <b>(7.89%)</b>    |

**General Fund  
Recycling Center**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed |
|--|--|--|-------------------|-------------------|---------------------|------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                  |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                  |
| Wages  |  |  |                   |                   |                     |                  |
| Full-time  | \$ -                                       | \$ -                                       | \$ -              | \$ -              | \$ -                | \$ -             |
| Part-time  | -  | -  | -                 | -                 | -                   | -                |
| Wage Adjustments                                     | -  | -  | -                 | -                 | -                   | -                |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                |
| Overtime   | -  | -  | -                 | -                 | -                   | -                |
| Special Pay  | -  | -  | -                 | -                 | -                   | -                |
| Payroll Taxes  | -  | -  | -                 | -                 | -                   | -                |
| Retirement   | -  | -  | -                 | -                 | -                   | -                |
| Cafeteria Benefits                                   | -  | -  | -                 | -                 | -                   | -                |
| Unemployment/Work Comp                               | -  | -  | -                 | -                 | -                   | -                |
| <b>SUB-TOTAL</b>                                     | -  | -  | -                 | -                 | -                   | -                |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                  |
| Professional Services                                | -  | -  | -                 | -                 | -                   | -                |
| Other Contractual Services                           | 40,899                                     | 44,534                                     | 37,200            | 37,200            | 37,200              | 37,200           |
| Travel & Per Diem                                    | -  | -  | -                 | -                 | -                   | -                |
| Communications                                       | -  | -  | -                 | -                 | -                   | -                |
| Postage/Transportation                               | -  | -  | -                 | -                 | -                   | -                |
| Utilities  | -  | -  | -                 | -                 | -                   | -                |
| Rentals & Leases                                     | -  | -  | -                 | -                 | -                   | -                |
| Insurance  | -  | -  | -                 | -                 | -                   | -                |
| Repair & Maintenance                                 | 8,155                                      | -  | -                 | -                 | -                   | 10,000           |
| Printing   | -  | -  | -                 | -                 | -                   | -                |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                |
| Other Current Charges                                | 10,800                                     | 9,264                                      | 11,640            | 11,640            | 11,640              | 11,640           |
| Office Supplies                                      | -  | -  | -                 | -                 | -                   | -                |
| Operating Supplies                                   | 3,700                                      | 3,950                                      | 4,000             | 4,000             | 3,950               | 4,000            |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                |
| Books, Subscriptions, etc.                           | -  | -  | -                 | -                 | -                   | -                |
| Training and Education                               | -  | -  | -                 | -                 | -                   | -                |
| <b>SUB-TOTAL</b>                                     | <b>63,554</b>                              | <b>57,748</b>                              | <b>52,840</b>     | <b>52,840</b>     | <b>52,790</b>       | <b>62,840</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                  |
| Land   | -  | -  | -                 | -                 | -                   | -                |
| Building   | -  | -  | -                 | -                 | -                   | -                |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                |
| <b>SUB-TOTAL</b>                                     | -  | -  | -                 | -                 | -                   | -                |
| <b>GRANTS &amp; ASSISTANCE</b>                       | -  | -  | -                 | -                 | -                   | -                |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 63,554</b>                           | <b>\$ 57,748</b>                           | <b>\$ 52,840</b>  | <b>\$ 52,840</b>  | <b>\$ 52,790</b>    | <b>\$ 62,840</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>24.31%</b>                              | <b>(9.14%)</b>                             | <b>(8.50%)</b>    | <b>(8.50%)</b>    | <b>(8.59%)</b>      | <b>19.04%</b>    |

## **PUBLIC WORKS, TRANSPORTATION, UTILITY FUNCTION**

**Public Works Department  
Transportation Division  
Public Facilities  
Sewer System Division  
Beach Parking Enterprise Fund**

**General Fund  
Public Works Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ 383,814                                 | \$ 363,755                                 | \$ 344,074        | 352,676           | \$ 376,164          | \$ 350,454        |
| Part-time  | 25,140                                     | 27,295                                     | -                 | -                 | 209                 | -                 |
| Wage Adjustments                                     | -  | -  | 8,602             | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | 16,452                                     | 21,135                                     | 25,000            | 25,000            | 25,000              | 25,000            |
| Special Pay  | 1,121                                      | 1,770                                      | 2,000             | 2,000             | 2,000               | 2,000             |
| Payroll Taxes  | 33,993                                     | 33,059                                     | 28,583            | 28,583            | 30,858              | 27,655            |
| Retirement   | 166,454                                    | 164,759                                    | 149,513           | 149,513           | 149,002             | 164,392           |
| Cafeteria Benefits                                   | 94,881                                     | 105,811                                    | 87,452            | 87,452            | 88,000              | 87,722            |
| Unemployment/Work Comp                               | 7,871                                      | 8,885                                      | 7,551             | 7,551             | 8,977               | 9,201             |
| <b>SUB-TOTAL</b>                                     | <b>729,726</b>                             | <b>726,469</b>                             | <b>652,775</b>    | <b>652,775</b>    | <b>680,210</b>      | <b>666,424</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | 33,756                                     | 28,702                                     | 46,000            | 65,310            | 45,000              | 71,000            |
| Other Contractual Services                           | 1,508                                      | 1,201                                      | 1,900             | 21,900            | 21,500              | 1,900             |
| Travel & Per Diem                                    | 16,384                                     | 21,145                                     | 23,560            | 23,560            | 21,000              | 21,398            |
| Communications                                       | 11,179                                     | 12,810                                     | 15,210            | 15,210            | 15,210              | 16,770            |
| Postage/Transportation                               | 127  | -  | 500               | 500               | 250                 | 500               |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | -  | -  | 80                | 80                | -                   | 80                |
| Insurance  | -  | -  | -                 | -                 | -                   | -                 |
| Repair & Maintenance                                 | 22,209                                     | 5,130                                      | 8,700             | 8,700             | 8,700               | 8,700             |
| Printing   | 237  | 404  | 1,200             | 1,200             | 800                 | 1,200             |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                 |
| Other Current Charges                                | 84   | 25   | 600               | 600               | 400                 | 600               |
| Office Supplies                                      | 6,537                                      | 6,353                                      | 7,950             | 7,950             | 6,000               | 7,950             |
| Operating Supplies                                   | 6,919                                      | 5,172                                      | 6,800             | 6,800             | 6,800               | 6,900             |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | 6,330                                      | 5,399                                      | 10,330            | 10,330            | 8,000               | 10,330            |
| Training and Education                               | -  | 400  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>105,270</b>                             | <b>86,741</b>                              | <b>122,830</b>    | <b>162,140</b>    | <b>133,660</b>      | <b>147,328</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | 2,610                                      | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>2,610</b>                               | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                   |                     |                   |
|  | -  | -  | -                 | -                 | -                   | -                 |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 837,606</b>                          | <b>\$ 813,210</b>                          | <b>\$ 775,605</b> | <b>\$ 814,915</b> | <b>\$ 813,870</b>   | <b>\$ 813,752</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>5.95%</b>                               | <b>(2.91%)</b>                             | <b>(4.62%)</b>    | <b>0.21%</b>      | <b>0.08%</b>        | <b>(0.01%)</b>    |

**Special Revenue Fund  
Public Works Department - Transportation Division**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016    |                     |                     | FY17<br>Proposed    |
|--|--|--|---------------------|---------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                            |  |  |                     |                     |                     |                     |
| Wages  |  |  |                     |                     |                     |                     |
| Full-time  | \$ 360,886                                 | \$ 367,288                                 | \$ 444,951          | 456,075             | \$ 462,716          | \$ 457,381          |
| Part-time  | -  | -  | -                   | -                   | -                   | -                   |
| Wage Adjustments                                     | -  | -  | 11,124              | -                   | -                   | -                   |
| Requested Positions                                  | -  | -  | -                   | -                   | -                   | -                   |
| Overtime   | 126,158                                    | 106,239                                    | 100,000             | 100,000             | 111,195             | 100,000             |
| Special Pay  | 5,740                                      | 7,427                                      | 12,000              | 12,000              | 8,278               | 12,000              |
| Payroll Taxes  | 37,268                                     | 36,663                                     | 43,458              | 43,458              | 44,537              | 43,558              |
| Retirement   | 114,760                                    | 111,083                                    | 107,349             | 107,349             | 105,945             | 116,859             |
| Cafeteria Benefits                                   | 96,758                                     | 94,879                                     | 155,184             | 155,184             | 122,807             | 138,783             |
| Unemployment/Work Comp                               | 22,246                                     | 25,112                                     | 21,342              | 21,342              | 25,217              | 25,847              |
| <b>SUB-TOTAL</b>                                     | <b>763,816</b>                             | <b>748,691</b>                             | <b>895,408</b>      | <b>895,408</b>      | <b>880,695</b>      | <b>894,428</b>      |
| <b>OPERATING EXPENSES</b>                            |  |  |                     |                     |                     |                     |
| Professional Services                                | 146,005                                    | 134,652                                    | 188,370             | 288,470             | 264,815             | 431,470             |
| Other Contractual Services                           | 214,244                                    | 294,942                                    | 317,100             | 376,863             | 361,925             | 357,100             |
| Travel & Per Diem                                    | 3,882                                      | 5,432                                      | 4,408               | 4,408               | 4,408               | 5,880               |
| Communications                                       | 880  | 2,840                                      | 3,840               | 3,840               | 3,840               | 4,800               |
| Postage/Transportation                               | 22   | -  | -                   | -                   | -                   | -                   |
| Utilities  | -  | -  | -                   | -                   | -                   | -                   |
| Rentals & Leases                                     | 11,055                                     | 11,675                                     | 13,693              | 13,693              | 21,174              | 13,713              |
| Insurance  | -  | -  | -                   | -                   | -                   | -                   |
| Repair & Maintenance                                 | 801,949                                    | 803,025                                    | 1,064,500           | 1,775,976           | 1,745,976           | 1,074,500           |
| Printing   | -  | -  | -                   | -                   | 8,000               | 10,000              |
| Promotional Activities                               | 102  | -  | 500                 | 500                 | -                   | 500                 |
| Other Current Charges                                | 2,660                                      | 1,901                                      | 490,468             | 465,405             | 464,255             | 465,405             |
| Office Supplies                                      | -  | -  | -                   | -                   | -                   | -                   |
| Operating Supplies                                   | 96,581                                     | 23,106                                     | 19,300              | 19,975              | 25,000              | 19,300              |
| Fuels, Oils, Lubricants                              | -  | 41,387                                     | 52,100              | 52,100              | 41,000              | 52,100              |
| Road Materials & Supplies                            | 52,967                                     | 59,091                                     | 85,000              | 110,000             | 85,000              | 85,000              |
| Books, Subscriptions, etc.                           | -  | -  | -                   | -                   | -                   | -                   |
| Training and Education                               | -  | -  | -                   | -                   | -                   | -                   |
| <b>SUB-TOTAL</b>                                     | <b>1,330,347</b>                           | <b>1,378,051</b>                           | <b>2,239,279</b>    | <b>3,111,230</b>    | <b>3,025,393</b>    | <b>2,519,768</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                     |                     |                     |                     |
| Land   | -  | 1,500                                      | -                   | -                   | -                   | -                   |
| Building   | -  | 3,830                                      | -                   | -                   | -                   | -                   |
| Improve Other Than Bldgs                             | -  | -  | -                   | -                   | -                   | -                   |
| Machinery & Equipment                                | -  | -  | -                   | -                   | 3,830               | -                   |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>5,330</b>                               | <b>-</b>            | <b>-</b>            | <b>3,830</b>        | <b>-</b>            |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>-</b>                                   | <b>16,200</b>                              | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 2,094,163</b>                        | <b>\$ 2,148,272</b>                        | <b>\$ 3,134,687</b> | <b>\$ 4,006,638</b> | <b>\$ 3,909,918</b> | <b>\$ 3,414,196</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>(21.96%)</b>                            | <b>2.58%</b>                               | <b>45.92%</b>       | <b>86.51%</b>       | <b>82.00%</b>       | <b>(12.68%)</b>     |

**General Fund**  
**Public Works Department - Public Facilities Division**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ 107,350                                 | \$ 108,945                                 | \$ 120,214        | 123,219           | \$ 111,870          | \$ 123,112        |
| Part-time  | -  | -  | 3,005             | -                 | -                   | -                 |
| Wage Adjustments                                     | -  | -  | -                 | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | 44,400                                     | 35,903                                     | 30,000            | 30,000            | 28,736              | 30,000            |
| Special Pay  | 1,455                                      | 1,466                                      | 2,000             | 2,000             | 1,782               | 2,000             |
| Payroll Taxes  | 11,803                                     | 11,533                                     | 11,874            | 11,874            | 10,893              | 11,866            |
| Retirement   | 33,175                                     | 32,467                                     | 30,689            | 30,689            | 29,977              | 33,436            |
| Cafeteria Benefits                                   | 30,081                                     | 25,451                                     | 31,317            | 31,317            | 31,319              | 31,317            |
| Unemployment/Work Comp                               | 4,743                                      | 5,354                                      | 4,550             | 4,550             | 5,377               | 5,511             |
| <b>SUB-TOTAL</b>                                     | <b>233,007</b>                             | <b>221,119</b>                             | <b>233,649</b>    | <b>233,649</b>    | <b>219,954</b>      | <b>237,242</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | 30   | 40   | 100               | 100               | -                   | 100               |
| Other Contractual Services                           | 37,143                                     | 37,922                                     | 47,266            | 47,266            | 45,886              | 48,310            |
| Travel & Per Diem                                    | 1,206                                      | 1,200                                      | 1,418             | 1,418             | 1,218               | 1,418             |
| Communications                                       | 1,160                                      | 1,140                                      | 2,400             | 2,400             | 1,440               | 2,400             |
| Postage/Transportation                               | -  | -  | 100               | 100               | -                   | 100               |
| Utilities  | 114,481                                    | 115,646                                    | 118,240           | 118,240           | 109,000             | 118,240           |
| Rentals & Leases                                     | -  | -  | 400               | 400               | -                   | 400               |
| Insurance  | -  | -  | -                 | -                 | -                   | -                 |
| Repair & Maintenance                                 | 98,562                                     | 105,216                                    | 263,190           | 278,190           | 205,580             | 238,690           |
| Printing   | -  | -  | -                 | -                 | -                   | -                 |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                 |
| Other Current Charges                                | 125  | 223  | 3,550             | 3,550             | 1,605               | 3,550             |
| Office Supplies                                      | -  | -  | -                 | -                 | -                   | -                 |
| Operating Supplies                                   | 27,012                                     | 26,833                                     | 41,050            | 41,050            | 35,000              | 41,200            |
| Fuels, Oils, Lubricants                              | -  | 6,710                                      | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | 6,000             | 6,000             | 6,000               | 6,000             |
| Books, Subscriptions, etc.                           | -  | -  | -                 | -                 | -                   | -                 |
| Training and Education                               | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>279,719</b>                             | <b>294,930</b>                             | <b>483,714</b>    | <b>498,714</b>    | <b>405,729</b>      | <b>460,408</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                   |                     |                   |
|  | -  | -  | -                 | -                 | -                   | -                 |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 512,726</b>                          | <b>\$ 516,049</b>                          | <b>\$ 717,363</b> | <b>\$ 732,363</b> | <b>\$ 625,683</b>   | <b>\$ 697,650</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>(14.37%)</b>                            | <b>0.65%</b>                               | <b>39.01%</b>     | <b>41.92%</b>     | <b>21.24%</b>       | <b>11.50%</b>     |

**Enterprise Fund  
Sanibel Sewer System**

|  | GAAP Basis                  |                             | Non-GAAP Basis       |                      |                     | FY17<br>Proposed     |
|--|-----------------------------|-----------------------------|----------------------|----------------------|---------------------|----------------------|
|  | Fiscal Year                 | Fiscal Year                 | Fiscal Year 2016     |                      |                     |                      |
|  | 2014 Actual<br>Expenditures | 2015 Actual<br>Expenditures | Adopted<br>Budget    | Amended<br>Budget    | Estimated<br>Actual |                      |
| <b>PERSONNEL SERVICES</b>                            |                             |                             |                      |                      |                     |                      |
| Wages  |                             |                             |                      |                      |                     |                      |
| Full-time  | \$ 784,802                  | \$ 789,364                  | \$ 880,413           | \$ 902,423           | \$ 821,613          | \$ 902,344           |
| Part-time  | 33,413                      | 31,424                      | 55,321               | 56,704               | 26,142              | 56,557               |
| Wage Adjustments                                     | -                           | -                           | 23,393               | -                    | -                   | -                    |
| Requested Positions                                  | -                           | -                           | -                    | -                    | -                   | -                    |
| Overtime   | 69,098                      | 107,721                     | 90,000               | 90,000               | 136,600             | 90,000               |
| Special Pay  | 28,869                      | 30,020                      | 25,000               | 25,000               | 22,390              | 25,000               |
| Payroll Taxes  | 66,759                      | 70,484                      | 81,986               | 81,986               | 77,016              | 81,475               |
| Retirement   | 81,957                      | 125,959                     | 242,836              | 242,836              | 238,522             | 265,507              |
| Cafeteria Benefits                                   | 179,947                     | 175,096                     | 264,077              | 264,077              | 178,216             | 246,381              |
| Unemployment/Work Comp                               | 18,104                      | 12,342                      | 17,891               | 17,891               | 17,119              | 17,547               |
| <b>SUB-TOTAL</b>                                     | <b>1,262,949</b>            | <b>1,342,410</b>            | <b>1,680,917</b>     | <b>1,680,917</b>     | <b>1,517,618</b>    | <b>1,684,811</b>     |
| <b>OPERATING EXPENSES</b>                            |                             |                             |                      |                      |                     |                      |
| Professional Services                                | 87,165                      | 32,967                      | 234,000              | 625,705              | 501,929             | 153,000              |
| Other Contractual Services                           | 290,303                     | 290,620                     | 390,687              | 390,687              | 350,000             | 390,687              |
| Travel & Per Diem                                    | 10,111                      | 14,056                      | 18,016               | 18,016               | 14,800              | 18,266               |
| Communications                                       | 15,333                      | 16,236                      | 25,200               | 25,200               | 26,800              | 25,200               |
| Postage/Transportation                               | 10,221                      | 7,709                       | 7,500                | 7,500                | 7,500               | 7,500                |
| Utilities  | 315,083                     | 326,334                     | 355,320              | 355,320              | 325,000             | 355,320              |
| Rentals & Leases                                     | 9,197                       | 8,448                       | 11,060               | 11,060               | 15,690              | 11,060               |
| Insurance  | 19,121                      | 18,667                      | 23,148               | 23,148               | 26,630              | 27,731               |
| Repair & Maintenance                                 | 729,661                     | 938,685                     | 1,152,500            | 1,232,500            | 1,000,000           | 1,222,500            |
| Printing   | 815                         | 41                          | 3,500                | 3,500                | 3,000               | 3,500                |
| Promotional Activities                               | 492                         | -                           | 2,000                | 2,000                | -                   | 2,000                |
| Other Current Charges                                | 458,994                     | 480,972                     | 468,134              | 410,702              | 426,057             | 410,702              |
| Office Supplies                                      | 4,397                       | 3,091                       | 4,400                | 4,400                | 4,000               | 4,400                |
| Operating Supplies                                   | 224,572                     | 198,558                     | 240,600              | 240,600              | 210,000             | 240,600              |
| Fuels, Oils, Lubricants                              | -                           | 13,376                      | 51,350               | 51,350               | 16,000              | 51,350               |
| Road Materials & Supplies                            | -                           | -                           | 4,000                | 4,000                | 1,000               | 4,000                |
| Books, Subscriptions, etc.                           | 732                         | 1,409                       | 11,600               | 11,600               | 8,000               | 19,614               |
| Training and Education                               | -                           | -                           | -                    | -                    | -                   | -                    |
| <b>SUB-TOTAL</b>                                     | <b>2,176,197</b>            | <b>2,351,169</b>            | <b>3,003,015</b>     | <b>3,417,288</b>     | <b>2,936,406</b>    | <b>2,947,430</b>     |
| <b>CAPITAL OUTLAY</b>                                |                             |                             |                      |                      |                     |                      |
| Land   | -                           | -                           | -                    | -                    | -                   | -                    |
| Building   | -                           | -                           | 50,000               | 50,000               | -                   | 50,000               |
| Improve Other Than Bldgs                             | -                           | -                           | 2,579,500            | 2,634,930            | 30,000              | 4,691,430            |
| Machinery & Equipment                                | -                           | -                           | 264,500              | 304,000              | 132,000             | 249,500              |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                    | <b>-</b>                    | <b>2,894,000</b>     | <b>2,988,930</b>     | <b>162,000</b>      | <b>4,990,930</b>     |
| <b>NON-OPERATING EXPENSES</b>                        |                             |                             |                      |                      |                     |                      |
| Reserve for Disasters                                | -                           | -                           | 100,000              | 100,000              | -                   | 100,000              |
| Depreciation & Amortization                          | 2,479,349                   | 2,463,943                   | -                    | -                    | -                   | -                    |
| Debt Service   | 733,046                     | 571,762                     | 3,356,820            | 3,356,820            | 3,356,824           | 3,356,820            |
| <b>SUB-TOTAL</b>                                     | <b>3,212,395</b>            | <b>3,035,705</b>            | <b>3,456,820</b>     | <b>3,456,820</b>     | <b>3,356,824</b>    | <b>3,456,820</b>     |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 6,651,541</b>         | <b>\$ 6,729,284</b>         | <b>\$ 11,034,752</b> | <b>\$ 11,543,955</b> | <b>\$ 7,972,848</b> | <b>\$ 13,079,991</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>(6.03%)</b>              | <b>1.17%</b>                | <b>63.98%</b>        | <b>71.55%</b>        | <b>18.48%</b>       | <b>64.06%</b>        |

**Beach Parking Fund**  
**Total Beach Parking Departments**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016    |                     |                     | FY17<br>Proposed    |
|--|--|--|---------------------|---------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                            |  |  |                     |                     |                     |                     |
| Wages  |  |  |                     |                     |                     |                     |
| Full-time  | \$ 663,955                                 | \$ 682,634                                 | \$ 880,206          | \$ 908,501          | \$ 893,313          | \$ 936,004          |
| Part-time  | 57,483                                     | 62,963                                     | 251,616             | 251,616             | 183,806             | 183,826             |
| Wage Adjustments                                     | -  | -  | 28,295              | -                   | -                   | -                   |
| Requested Positions                                  | -  | -  | -                   | -                   | -                   | -                   |
| Overtime   | 67,734                                     | 74,563                                     | 85,000              | 85,009              | 72,073              | 85,000              |
| Special Pay  | 18,964                                     | 18,943                                     | 21,500              | 21,500              | 18,939              | 21,500              |
| Payroll Taxes  | 63,412                                     | 65,064                                     | 96,342              | 96,333              | 72,384              | 93,093              |
| Retirement   | 98,506                                     | 118,876                                    | 223,201             | 223,201             | 86,968              | 227,784             |
| Cafeteria Benefits                                   | 150,228                                    | 152,763                                    | 288,292             | 288,292             | 188,434             | 282,204             |
| Unemployment/Work Comp                               | 17,439                                     | 18,056                                     | 15,122              | 15,122              | 16,000              | 18,061              |
| <b>SUB-TOTAL</b>                                     | <b>1,137,721</b>                           | <b>1,193,862</b>                           | <b>1,889,574</b>    | <b>1,889,574</b>    | <b>1,531,917</b>    | <b>1,847,472</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                     |                     |                     |                     |
| Professional Services                                | 80,305                                     | 80,250                                     | 118,200             | 168,200             | 110,700             | 127,700             |
| Other Contractual Services                           | 367,008                                    | 254,613                                    | 334,500             | 519,545             | 478,160             | 702,450             |
| Travel & Per Diem                                    | 39,793                                     | 22,982                                     | 47,443              | 47,443              | 35,513              | 48,023              |
| Communications                                       | 12,949                                     | 9,681                                      | 61,440              | 61,440              | 58,580              | 61,640              |
| Postage/Transportation                               | 1,143                                      | 1,366                                      | 6,800               | 6,800               | 5,300               | 5,200               |
| Utilities  | 68,083                                     | 68,018                                     | 80,514              | 80,514              | 80,514              | 85,250              |
| Rentals & Leases                                     | -  | 968  | 900                 | 900                 | 8,600               | 900                 |
| Insurance  | 26,730                                     | 26,730                                     | 28,072              | 28,072              | 32,523              | 32,523              |
| Repair & Maintenance                                 | 144,114                                    | 177,145                                    | 415,480             | 445,480             | 337,013             | 492,060             |
| Printing   | 221  | 3,992                                      | 5,500               | 5,500               | 2,500               | 5,500               |
| Promotional Activities                               | -  | -  | 500                 | 500                 | 250                 | 20,500              |
| Other Current Charges                                | 476,705                                    | 534,937                                    | 489,528             | 537,018             | 537,018             | 536,918             |
| Office Supplies                                      | 662  | 1,450                                      | 500                 | 500                 | 1,000               | 500                 |
| Operating Supplies                                   | 132,745                                    | 122,653                                    | 155,200             | 155,200             | 168,832             | 155,400             |
| Fuels, Oils, Lubricants                              | -  | 29,718                                     | 67,100              | 67,100              | 59,500              | 72,100              |
| Road Materials & Supplies                            | -  | -  | 20,000              | 20,000              | 20,000              | 20,000              |
| Books, Subscriptions, etc.                           | 334  | 2,834                                      | 3,000               | 3,000               | 500                 | 4,000               |
| Training and Education                               | -  | 1,431                                      | -                   | -                   | -                   | -                   |
| <b>SUB-TOTAL</b>                                     | <b>1,350,792</b>                           | <b>1,338,768</b>                           | <b>1,834,677</b>    | <b>2,147,212</b>    | <b>1,936,503</b>    | <b>2,370,664</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                     |                     |                     |                     |
| Land   | -  | -  | -                   | -                   | -                   | -                   |
| Building   | -  | -  | 621,506             | 651,506             | -                   | -                   |
| Improve Other Than Bldgs                             | -  | -  | 1,000,700           | 1,169,700           | 1,251,273           | 1,444,000           |
| Machinery & Equipment                                | -  | -  | 516,645             | 537,690             | 446,936             | 363,895             |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>2,138,851</b>    | <b>2,358,896</b>    | <b>1,698,209</b>    | <b>1,807,895</b>    |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                     |                     |                     |                     |
|  | -  | 14,000                                     | 10,000              | 10,000              | 10,000              | 10,000              |
| <b>FUND TOTAL</b>                                    | <b>\$ 2,488,513</b>                        | <b>\$ 2,546,630</b>                        | <b>\$ 5,873,102</b> | <b>\$ 6,405,682</b> | <b>\$ 5,176,629</b> | <b>\$ 6,036,031</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>3.06%</b>                               | <b>2.34%</b>                               | <b>130.62%</b>      | <b>151.54%</b>      | <b>103.27%</b>      | <b>16.60%</b>       |

**Beach Parking Fund  
Public Safety**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016    |                     |                     | FY17<br>Proposed    |
|--|--|--|---------------------|---------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                            |  |  |                     |                     |                     |                     |
| Wages  |  |  |                     |                     |                     |                     |
| Full-time  | \$ 247,193                                 | \$ 287,719                                 | \$ 349,346          | \$ 364,370          | \$ 376,004          | \$ 403,541          |
| Part-time  | 54,653                                     | 60,133                                     | 251,616             | 251,616             | 181,884             | 183,826             |
| Wage Adjustments                                     | -  | -  | 15,024              | -                   | -                   | -                   |
| Requested Positions                                  | -  | -  | -                   | -                   | -                   | -                   |
| Overtime   | 10,709                                     | 17,538                                     | 15,000              | 15,009              | 14,432              | 15,000              |
| Special Pay  | 13,021                                     | 13,000                                     | 15,000              | 15,000              | 12,171              | 15,000              |
| Payroll Taxes  | 26,326                                     | 29,496                                     | 49,418              | 49,409              | 27,736              | 47,229              |
| Retirement   | 62,744                                     | 84,084                                     | 127,251             | 127,251             | 128,861             | 121,828             |
| Cafeteria Benefits                                   | 61,596                                     | 66,361                                     | 145,455             | 145,455             | 88,781              | 150,973             |
| Unemployment/Work Comp                               | 7,346                                      | 8,253                                      | 7,007               | 7,007               | 6,836               | 8,509               |
| <b>SUB-TOTAL</b>                                     | <b>483,588</b>                             | <b>566,584</b>                             | <b>975,117</b>      | <b>975,117</b>      | <b>836,705</b>      | <b>945,906</b>      |
| <b>OPERATING EXPENSES</b>                            |  |  |                     |                     |                     |                     |
| Professional Services                                | 55   | -  | -                   | -                   | -                   | -                   |
| Other Contractual Services                           | 37,752                                     | 27,563                                     | 38,500              | 38,500              | 38,000              | 89,450              |
| Travel & Per Diem                                    | 20,303                                     | 18,266                                     | 26,820              | 26,820              | 20,000              | 26,820              |
| Communications                                       | 9,015                                      | 5,859                                      | 52,660              | 52,660              | 50,000              | 52,660              |
| Postage/Transportation                               | 443  | 666  | -                   | -                   | 1,000               | 400                 |
| Utilities  | 589  | 524  | 750                 | 750                 | 750                 | 750                 |
| Rentals & Leases                                     | -  | 968  | 500                 | 500                 | 8,200               | 500                 |
| Insurance  | -  | -  | -                   | -                   | -                   | -                   |
| Repair & Maintenance                                 | 22,445                                     | 55,476                                     | 53,540              | 53,540              | 25,000              | 53,540              |
| Printing   | 198  | 2,783                                      | 500                 | 500                 | 500                 | 500                 |
| Promotional Activities                               | -  | -  | 250                 | 250                 | -                   | 250                 |
| Other Current Charges                                | 343,184                                    | 401,416                                    | 347,740             | 357,057             | 357,057             | 357,057             |
| Office Supplies                                      | 662  | 1,450                                      | 500                 | 500                 | 1,000               | 500                 |
| Operating Supplies                                   | 53,459                                     | 42,386                                     | 20,000              | 20,000              | 30,000              | 41,000              |
| Fuels, Oils, Lubricants                              | -  | 29,718                                     | 37,600              | 37,600              | 30,000              | 37,600              |
| Road Materials & Supplies                            | -  | -  | -                   | -                   | -                   | -                   |
| Books, Subscriptions, etc.                           | -  | -  | -                   | -                   | -                   | -                   |
| Training and Education                               | -  | 1,431                                      | -                   | -                   | -                   | -                   |
| <b>SUB-TOTAL</b>                                     | <b>488,105</b>                             | <b>588,506</b>                             | <b>579,360</b>      | <b>588,677</b>      | <b>561,507</b>      | <b>661,027</b>      |
| <b>CAPITAL OUTLAY</b>                                |  |  |                     |                     |                     |                     |
| Land   | -  | -  | -                   | -                   | -                   | -                   |
| Building   | -  | -  | -                   | -                   | -                   | -                   |
| Improve Other Than Bldgs                             | -  | -  | -                   | -                   | -                   | -                   |
| Machinery & Equipment                                | -  | -  | 310,000             | 331,045             | 258,894             | 275,000             |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>310,000</b>      | <b>331,045</b>      | <b>258,894</b>      | <b>275,000</b>      |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                     |                     |                     |                     |
|  | -  | -  | -                   | -                   | -                   | -                   |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 971,693</b>                          | <b>\$ 1,155,090</b>                        | <b>\$ 1,864,477</b> | <b>\$ 1,894,839</b> | <b>\$ 1,657,106</b> | <b>\$ 1,881,933</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>(3.34%)</b>                             | <b>18.87%</b>                              | <b>61.41%</b>       | <b>64.04%</b>       | <b>43.46%</b>       | <b>13.57%</b>       |

**Beach Parking Fund  
Natural Resources**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ 98,477                                  | \$ 76,630                                  | \$ 134,855        | 138,226           | \$ 133,745          | \$ 138,678        |
| Part-time  | -  | -  | -                 | -                 | -                   | -                 |
| Wage Adjustments                                     | -  | -  | 3,371             | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | -  | -  | -                 | -                 | -                   | -                 |
| Special Pay  | -  | -  | -                 | -                 | -                   | -                 |
| Payroll Taxes  | 7,396                                      | 5,878                                      | 10,297            | 10,297            | 10,231              | 10,248            |
| Retirement   | 6,574                                      | 5,604                                      | 10,431            | 10,431            | 7,229               | 9,904             |
| Cafeteria Benefits                                   | 9,899                                      | 7,669                                      | 28,612            | 28,612            | 15,476              | 25,413            |
| Unemployment/Work Comp                               | 1,485                                      | 1,195                                      | 1,049             | 1,049             | 1,140               | 1,169             |
| <b>SUB-TOTAL</b>                                     | <b>123,831</b>                             | <b>96,976</b>                              | <b>188,615</b>    | <b>188,615</b>    | <b>167,821</b>      | <b>185,412</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | -  | -  | -                 | -                 | -                   | -                 |
| Other Contractual Services                           | 257,596                                    | 155,390                                    | 197,000           | 382,045           | 341,160             | 519,000           |
| Travel & Per Diem <sup>1</sup>                       | 15,472                                     | 698  | 10,000            | 10,000            | 5,000               | 10,000            |
| Communications                                       | 990  | 878  | 1,560             | 1,560             | 1,560               | 1,560             |
| Postage/Transportation                               | -  | -  | 2,000             | 2,000             | -                   | 2,000             |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | -  | -  | -                 | -                 | -                   | -                 |
| Insurance  | -  | -  | -                 | -                 | -                   | -                 |
| Repair & Maintenance                                 | -  | -  | -                 | -                 | -                   | -                 |
| Printing   | -  | 1,186                                      | 5,000             | 5,000             | 2,000               | 5,000             |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | 20,000            |
| Other Current Charges                                | -  | -  | -                 | -                 | -                   | -                 |
| Office Supplies                                      | -  | -  | -                 | -                 | -                   | -                 |
| Operating Supplies                                   | -  | 981  | 1,000             | 1,000             | -                   | 1,000             |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | -  | 2,500                                      | 2,500             | 2,500             | -                   | 2,500             |
| Training and Education                               | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>274,058</b>                             | <b>161,633</b>                             | <b>219,060</b>    | <b>404,105</b>    | <b>349,720</b>      | <b>561,060</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | 200,000           |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>200,000</b>    |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>-</b>                                   | <b>14,000</b>                              | <b>10,000</b>     | <b>10,000</b>     | <b>10,000</b>       | <b>10,000</b>     |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 397,889</b>                          | <b>\$ 272,609</b>                          | <b>\$ 417,675</b> | <b>\$ 602,720</b> | <b>\$ 527,541</b>   | <b>\$ 956,472</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>65.64%</b>                              | <b>(31.49%)</b>                            | <b>53.21%</b>     | <b>121.09%</b>    | <b>93.52%</b>       | <b>81.31%</b>     |

**Beach Parking Fund  
Public Works Department**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016    |                     |                     | FY17<br>Proposed    |
|--|--|--|---------------------|---------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                        |  |  |                     |                     |                     |                     |
| Wages  |  |  |                     |                     |                     |                     |
| Full-time  | \$ 318,285                                 | \$ 318,285                                 | \$ 396,005          | \$ 405,905          | \$ 383,564          | \$ 393,785          |
| Part-time  | 2,830                                      | 2,830                                      | -                   | -                   | 1,922               | -                   |
| Wage Adjustments                                 | -  | -  | 9,900               | -                   | -                   | -                   |
| Requested Positions                              | -  | -  | -                   | -                   | -                   | -                   |
| Overtime   | 57,025                                     | 57,025                                     | 70,000              | 70,000              | 57,641              | 70,000              |
| Special Pay                                      | 5,943                                      | 5,943                                      | 6,500               | 6,500               | 6,768               | 6,500               |
| Payroll Taxes                                    | 29,690                                     | 29,690                                     | 36,627              | 36,627              | 34,417              | 35,616              |
| Retirement                                       | 29,188                                     | 29,188                                     | 85,519              | 85,519              | 79,739              | 96,052              |
| Cafeteria Benefits                               | 78,733                                     | 78,733                                     | 114,225             | 114,225             | 84,177              | 105,818             |
| Unemployment/Work Comp                           | 8,608                                      | 8,608                                      | 7,066               | 7,066               | 8,024               | 8,383               |
| <b>SUB-TOTAL</b>                                 | <b>530,302</b>                             | <b>530,302</b>                             | <b>725,842</b>      | <b>725,842</b>      | <b>656,252</b>      | <b>716,154</b>      |
| <b>OPERATING EXPENSES</b>                        |  |  |                     |                     |                     |                     |
| Professional Services                            | 80,250                                     | 80,250                                     | 118,200             | 168,200             | 110,700             | 127,700             |
| Other Contractual Services                       | 71,660                                     | 71,660                                     | 99,000              | 99,000              | 99,000              | 94,000              |
| Travel & Per Diem                                | 4,018                                      | 4,018                                      | 10,623              | 10,623              | 10,513              | 11,203              |
| Communications                                   | 2,944                                      | 2,944                                      | 7,220               | 7,220               | 7,020               | 7,420               |
| Postage/Transportation                           | 700  | 700  | 4,800               | 4,800               | 4,300               | 2,800               |
| Utilities  | 67,494                                     | 67,494                                     | 79,764              | 79,764              | 79,764              | 84,500              |
| Rentals & Leases                                 | -  | -  | 400                 | 400                 | 400                 | 400                 |
| Insurance  | 26,730                                     | 26,730                                     | 28,072              | 28,072              | 32,523              | 32,523              |
| Repair & Maintenance                             | 121,669                                    | 121,669                                    | 361,940             | 391,940             | 312,013             | 438,520             |
| Printing   | 23   | 23   | -                   | -                   | -                   | -                   |
| Promotional Activities                           | -  | -  | 250                 | 250                 | 250                 | 250                 |
| Other Current Charges                            | 133,521                                    | 133,521                                    | 141,788             | 179,961             | 179,961             | 179,861             |
| Office Supplies                                  | -  | -  | -                   | -                   | -                   | -                   |
| Operating Supplies                               | 79,286                                     | 79,286                                     | 134,200             | 134,200             | 138,832             | 113,400             |
| Fuels, Oils, Lubricants                          | -  | -  | 29,500              | 29,500              | 29,500              | 34,500              |
| Road Materials & Supplies                        | -  | -  | 20,000              | 20,000              | 20,000              | 20,000              |
| Books, Subscriptions, etc.                       | 334  | 334  | 500                 | 500                 | 500                 | 1,500               |
| Training and Education                           | -  | -  | -                   | -                   | -                   | -                   |
| <b>SUB-TOTAL</b>                                 | <b>588,629</b>                             | <b>588,629</b>                             | <b>1,036,257</b>    | <b>1,154,430</b>    | <b>1,025,276</b>    | <b>1,148,577</b>    |
| <b>CAPITAL OUTLAY</b>                            |  |  |                     |                     |                     |                     |
| Land   | -  | -  | -                   | -                   | -                   | -                   |
| Building   | -  | -  | 621,506             | 651,506             | -                   | -                   |
| Improve Other Than Bldgs                         | -  | -  | 1,000,700           | 1,169,700           | 1,251,273           | 1,244,000           |
| Machinery & Equipment                            | -  | -  | 206,645             | 206,645             | 188,042             | 88,895              |
| <b>SUB-TOTAL</b>                                 | <b>-</b>                                   | <b>-</b>                                   | <b>1,828,851</b>    | <b>2,027,851</b>    | <b>1,439,315</b>    | <b>1,332,895</b>    |
| <b>GRANTS &amp; ASSISTANCE</b>                   |  |  |                     |                     |                     |                     |
|  | -  | -  | -                   | -                   | -                   | -                   |
| <b>DEPARTMENTAL TOTAL</b>                        | <b>\$ 1,118,931</b>                        | <b>\$ 1,118,931</b>                        | <b>\$ 3,590,950</b> | <b>\$ 3,908,123</b> | <b>\$ 3,120,843</b> | <b>\$ 3,197,626</b> |
| <b>% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL</b> |  |  |                     |                     |                     |                     |
|  | 4.63%                                      | 0.00%                                      | 220.93%             | 249.27%             | 178.91%             | 2.46%               |

## **ECONOMIC ENVIRONMENT FUNCTION**

### **Below Market Rate Housing Program**

**General Fund  
Below Market Rate Housing Program**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ -                                       | \$ -                                       | \$ -              | \$ -              | \$ -                | \$ -              |
| Part-time  | -  | -  | -                 | -                 | -                   | -                 |
| Wage Adjustments                                     | -  | -  | -                 | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | -  | -  | -                 | -                 | -                   | -                 |
| Special Pay  | -  | -  | -                 | -                 | -                   | -                 |
| Payroll Taxes  | -  | -  | -                 | -                 | -                   | -                 |
| Retirement   | -  | -  | -                 | -                 | -                   | -                 |
| Cafeteria Benefits                                   | -  | -  | -                 | -                 | -                   | -                 |
| Unemployment/Work Comp                               | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | -  | -  | -                 | -                 | -                   | -                 |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | -  | -  | -                 | -                 | -                   | -                 |
| Other Contractual Services                           | -  | -  | -                 | -                 | -                   | -                 |
| Travel & Per Diem                                    | -  | -  | -                 | -                 | -                   | -                 |
| Communications                                       | 1,302                                      | 1,770                                      | 2,500             | 2,500             | 2,775               | 2,500             |
| Postage/Transportation                               | -  | -  | -                 | -                 | -                   | -                 |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | -  | -  | -                 | -                 | -                   | -                 |
| Insurance  | -  | -  | -                 | -                 | -                   | -                 |
| Repair & Maintenance                                 | -  | -  | -                 | -                 | -                   | -                 |
| Printing   | -  | -  | -                 | -                 | -                   | -                 |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                 |
| Other Current Charges                                | -  | -  | -                 | -                 | -                   | -                 |
| Office Supplies                                      | -  | -  | -                 | -                 | -                   | -                 |
| Operating Supplies                                   | -  | -  | -                 | -                 | -                   | -                 |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | -  | -  | -                 | -                 | -                   | -                 |
| Training and Education                               | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>1,302</b>                               | <b>1,770</b>                               | <b>2,500</b>      | <b>2,500</b>      | <b>2,775</b>        | <b>2,500</b>      |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | -  | -  | -                 | -                 | -                   | -                 |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>283,044</b>                             | <b>291,535</b>                             | <b>300,281</b>    | <b>342,332</b>    | <b>291,535</b>      | <b>300,281</b>    |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 284,346</b>                          | <b>\$ 293,305</b>                          | <b>\$ 302,781</b> | <b>\$ 344,832</b> | <b>\$ 294,310</b>   | <b>\$ 302,781</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>3.73%</b>                               | <b>3.15%</b>                               | <b>3.23%</b>      | <b>17.57%</b>     | <b>0.34%</b>        | <b>2.88%</b>      |

## **CULTURE/RECREATION FUNCTION**

**Recreation Complex  
Center 4 Life Program  
Sanibel School Ballpark Maintenance  
Performing Arts Facility  
Historical Village and Museum**

**Special Revenue Fund  
Parks & Recreation - Recreation Center Operations**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016    |                     |                     | FY17<br>Proposed    |
|--|--|--|---------------------|---------------------|---------------------|---------------------|
|  |  |  | Adopted<br>Budget   | Amended<br>Budget   | Estimated<br>Actual |                     |
| <b>PERSONNEL SERVICES</b>                            |  |  |                     |                     |                     |                     |
| Wages  |  |  |                     |                     |                     |                     |
| Full-time  | \$ 426,538                                 | \$ 536,063                                 | \$ 532,501          | \$ 545,814          | \$ 515,622          | \$ 529,955          |
| Part-time  | 465,969                                    | 393,934                                    | 395,175             | 405,054             | 404,179             | 415,272             |
| Wage Adjustments                                     | -  | -  | 23,192              | -                   | -                   | -                   |
| Requested Positions                                  | -  | -  | -                   | -                   | -                   | -                   |
| Overtime   | 15,044                                     | 25,217                                     | 20,000              | 20,000              | 20,000              | 20,000              |
| Special Pay  | 16,442                                     | 9,769                                      | 6,400               | 6,400               | 4,000               | 6,400               |
| Payroll Taxes  | 71,016                                     | 73,819                                     | 74,761              | 74,761              | 72,201              | 71,430              |
| Retirement   | 139,082                                    | 146,562                                    | 134,722             | 134,722             | 131,352             | 145,821             |
| Cafeteria Benefits                                   | 108,674                                    | 138,284                                    | 150,601             | 150,601             | 139,396             | 133,122             |
| Unemployment/Work Comp                               | 11,541                                     | 13,028                                     | 11,072              | 11,072              | 13,083              | 13,410              |
| <b>SUB-TOTAL</b>                                     | <b>1,254,306</b>                           | <b>1,336,676</b>                           | <b>1,348,424</b>    | <b>1,348,424</b>    | <b>1,299,833</b>    | <b>1,335,410</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                     |                     |                     |                     |
| Professional Services                                | 2,007                                      | 2,588                                      | 4,856               | 4,856               | 4,800               | 6,000               |
| Other Contractual Services                           | 153,768                                    | 165,074                                    | 197,256             | 197,256             | 158,128             | 200,491             |
| Travel & Per Diem                                    | 17,220                                     | 20,513                                     | 19,416              | 19,416              | 23,500              | 19,416              |
| Communications                                       | 11,482                                     | 12,365                                     | 18,334              | 18,334              | 17,500              | 18,334              |
| Postage/Transportation                               | 1,168                                      | 518  | 1,000               | 1,000               | 600                 | 1,000               |
| Utilities  | 137,400                                    | 136,227                                    | 159,360             | 159,360             | 134,750             | 159,360             |
| Rentals & Leases                                     | 39,972                                     | 39,186                                     | 30,284              | 30,284              | 29,780              | 21,284              |
| Insurance  | 5,431                                      | 19,358                                     | 7,469               | 7,469               | 7,469               | 7,469               |
| Repair & Maintenance                                 | 136,021                                    | 106,248                                    | 116,714             | 116,714             | 125,869             | 125,634             |
| Printing   | 2,687                                      | 1,661                                      | 5,760               | 5,760               | 2,250               | 5,760               |
| Promotional Activities                               | 8,008                                      | 8,082                                      | 12,250              | 12,250              | 11,750              | 12,250              |
| Other Current Charges                                | 12,148                                     | 17,675                                     | 10,375              | 10,375              | 10,950              | 11,575              |
| Office Supplies                                      | 11,612                                     | 9,824                                      | 15,000              | 15,000              | 7,000               | 10,000              |
| Operating Supplies                                   | 136,461                                    | 132,259                                    | 119,060             | 119,060             | 107,710             | 101,060             |
| Fuels, Oils, Lubricants                              | -  | 376  | 1,400               | 1,400               | 850                 | 850                 |
| Road Materials & Supplies                            | 2,363                                      | 5,988                                      | 8,200               | 8,200               | 4,000               | 3,700               |
| Books, Subscriptions, etc.                           | 5,069                                      | 814  | 1,928               | 1,928               | 1,543               | 1,928               |
| Training and Education                               | (169)                                      | 5,399                                      | 7,305               | 7,305               | 7,305               | 7,305               |
| <b>SUB-TOTAL</b>                                     | <b>682,648</b>                             | <b>684,155</b>                             | <b>735,967</b>      | <b>735,967</b>      | <b>655,754</b>      | <b>713,416</b>      |
| <b>CAPITAL OUTLAY</b>                                |  |  |                     |                     |                     |                     |
| Land   | -  | -  | -                   | -                   | -                   | -                   |
| Building   | -  | -  | -                   | -                   | -                   | -                   |
| Improve Other Than Bldgs                             | -  | 4,759                                      | -                   | -                   | -                   | -                   |
| Machinery & Equipment                                | 4,930                                      | 3,434                                      | 4,000               | 4,000               | -                   | -                   |
| <b>SUB-TOTAL</b>                                     | <b>4,930</b>                               | <b>8,193</b>                               | <b>4,000</b>        | <b>4,000</b>        | <b>-</b>            | <b>-</b>            |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>25,443</b>                              | <b>27,134</b>                              | <b>26,000</b>       | <b>26,000</b>       | <b>26,000</b>       | <b>26,000</b>       |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 1,967,327</b>                        | <b>\$ 2,056,158</b>                        | <b>\$ 2,114,391</b> | <b>\$ 2,114,391</b> | <b>\$ 1,981,587</b> | <b>\$ 2,074,826</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>7.92%</b>                               | <b>4.52%</b>                               | <b>2.83%</b>        | <b>2.83%</b>        | <b>(3.63%)</b>      | <b>4.71%</b>        |

**Special Revenue Fund  
Parks & Recreation - Center 4 Life Program**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ 62,480                                  | \$ 115,356                                 | \$ 114,015        | \$ 116,865        | \$ 121,351          | \$ 121,471        |
| Part-time  | 12,450                                     | 8,097                                      | 12,836            | 13,157            | 13,886              | 12,738            |
| Wage Adjustments                                     | -  | -  | 3,171             | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | 255  | 4,451                                      | 5,000             | 5,000             | 8,700               | 6,000             |
| Special Pay  | -  | 69   | -                 | -                 | -                   | -                 |
| Payroll Taxes  | 6,026                                      | 10,387                                     | 10,329            | 10,329            | 11,011              | 10,726            |
| Retirement   | 27,281                                     | 28,685                                     | 28,766            | 28,766            | 28,803              | 31,310            |
| Cafeteria Benefits                                   | 7,243                                      | 24,176                                     | 37,461            | 37,461            | 22,625              | 37,273            |
| Unemployment/Work Comp                               | 1,534                                      | 1,731                                      | 1,471             | 1,471             | 1,738               | 1,781             |
| <b>SUB-TOTAL</b>                                     | <b>117,269</b>                             | <b>192,952</b>                             | <b>213,049</b>    | <b>213,049</b>    | <b>208,114</b>      | <b>221,299</b>    |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | -  | 975  | 1,100             | 1,100             | 700                 | 1,100             |
| Other Contractual Services                           | 30,855                                     | 32,835                                     | 38,170            | 38,170            | 38,170              | 38,830            |
| Travel & Per Diem                                    | 499  | 1,716                                      | 2,161             | 2,161             | 2,161               | 2,161             |
| Communications                                       | 3,085                                      | 4,832                                      | 5,316             | 5,316             | 5,676               | 6,156             |
| Postage/Transportation                               | -  | -  | -                 | -                 | -                   | -                 |
| Utilities  | -  | -  | -                 | -                 | -                   | -                 |
| Rentals & Leases                                     | 1,157                                      | 1,526                                      | 1,674             | 1,674             | 1,700               | 1,800             |
| Insurance  | 18,674                                     | 20,615                                     | 17,997            | 17,997            | 17,997              | 17,997            |
| Repair & Maintenance                                 | -  | -  | -                 | -                 | -                   | -                 |
| Printing   | 260  | 245  | 500               | 500               | 300                 | 500               |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                 |
| Other Current Charges                                | -  | -  | -                 | -                 | -                   | -                 |
| Office Supplies                                      | 349  | 550  | 635               | 635               | 635                 | 635               |
| Operating Supplies                                   | 1,383                                      | 945  | 2,746             | 2,746             | 2,746               | 3,071             |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | 58   | 58   | 360               | 360               | 360                 | 360               |
| Training and Education                               | -  | 324  | 500               | 500               | 710                 | 820               |
| <b>SUB-TOTAL</b>                                     | <b>56,320</b>                              | <b>64,621</b>                              | <b>71,159</b>     | <b>71,159</b>     | <b>71,155</b>       | <b>73,430</b>     |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>GRANTS &amp; ASSISTANCE</b>                       |  |  |                   |                   |                     |                   |
|  | -  | -  | -                 | -                 | -                   | -                 |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 173,589</b>                          | <b>\$ 257,573</b>                          | <b>\$ 284,208</b> | <b>\$ 284,208</b> | <b>\$ 279,269</b>   | <b>\$ 294,729</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>19.28%</b>                              | <b>48.38%</b>                              | <b>10.34%</b>     | <b>10.34%</b>     | <b>8.42%</b>        | <b>5.54%</b>      |

**Special Revenue Fund  
Parks & Recreation - Sanibel School Ballpark Maintenance**

|  | Fiscal Year                 | Fiscal Year                 | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|-----------------------------|-----------------------------|-------------------|-------------------|---------------------|-------------------|
|  | 2014 Actual<br>Expenditures | 2015 Actual<br>Expenditures | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |                             |                             |                   |                   |                     |                   |
| Wages  |                             |                             |                   |                   |                     |                   |
| Full-time  | \$ -                        | \$ -                        | \$ -              | \$ -              | \$ -                | \$ -              |
| Part-time  | -                           | -                           | -                 | -                 | -                   | -                 |
| Wage Adjustments                                     | -                           | -                           | -                 | -                 | -                   | -                 |
| Requested Positions                                  | -                           | -                           | -                 | -                 | -                   | -                 |
| Overtime   | -                           | -                           | -                 | -                 | -                   | -                 |
| Special Pay  | -                           | -                           | -                 | -                 | -                   | -                 |
| Payroll Taxes  | -                           | -                           | -                 | -                 | -                   | -                 |
| Retirement   | -                           | -                           | -                 | -                 | -                   | -                 |
| Cafeteria Benefits                                   | -                           | -                           | -                 | -                 | -                   | -                 |
| Unemployment/Work Comp                               | -                           | -                           | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>-</b>                    | <b>-</b>                    | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>OPERATING EXPENSES</b>                            |                             |                             |                   |                   |                     |                   |
| Professional Services                                | -                           | -                           | -                 | -                 | -                   | -                 |
| Other Contractual Services                           | 63,739                      | 66,874                      | 79,571            | 79,571            | 73,441              | 73,441            |
| Travel & Per Diem                                    | -                           | -                           | -                 | -                 | -                   | -                 |
| Communications                                       | -                           | -                           | -                 | -                 | -                   | -                 |
| Postage/Transportation                               | -                           | -                           | -                 | -                 | -                   | -                 |
| Utilities  | 12,228                      | 10,230                      | 12,000            | 12,000            | 10,250              | 12,000            |
| Rentals & Leases                                     | -                           | 1,268                       | 1,300             | 1,300             | -                   | 1,300             |
| Insurance  | 8,305                       | 6,771                       | 10,000            | 10,000            | 10,000              | 10,000            |
| Repair & Maintenance                                 | 46,784                      | 41,493                      | 44,900            | 44,900            | 40,000              | 70,170            |
| Printing   | -                           | -                           | -                 | -                 | -                   | -                 |
| Promotional Activities                               | -                           | -                           | -                 | -                 | -                   | -                 |
| Other Current Charges                                | 113,920                     | 139,294                     | 138,935           | 133,272           | 133,272             | 133,272           |
| Office Supplies                                      | -                           | -                           | -                 | -                 | -                   | -                 |
| Operating Supplies                                   | 9,032                       | 5,502                       | 12,620            | 12,620            | 12,181              | 11,575            |
| Fuels, Oils, Lubricants                              | -                           | -                           | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | 1,195                       | -                           | 750               | 750               | 500                 | 750               |
| Books, Subscriptions, etc.                           | -                           | -                           | -                 | -                 | -                   | -                 |
| Training and Education                               | -                           | -                           | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>255,203</b>              | <b>271,432</b>              | <b>300,076</b>    | <b>294,413</b>    | <b>279,644</b>      | <b>312,508</b>    |
| <b>CAPITAL OUTLAY</b>                                |                             |                             |                   |                   |                     |                   |
| Land   | -                           | -                           | -                 | -                 | -                   | -                 |
| Building   | -                           | -                           | 15,700            | 15,700            | 10,000              | -                 |
| Improve Other Than Bldgs                             | -                           | -                           | -                 | -                 | -                   | 305,000           |
| Machinery & Equipment                                | 36,000                      | -                           | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>36,000</b>               | <b>-</b>                    | <b>15,700</b>     | <b>15,700</b>     | <b>10,000</b>       | <b>305,000</b>    |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>-</b>                    | <b>-</b>                    | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 291,203</b>           | <b>\$ 271,432</b>           | <b>\$ 315,776</b> | <b>\$ 310,113</b> | <b>\$ 289,644</b>   | <b>\$ 617,508</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>26.90%</b>               | <b>(6.79%)</b>              | <b>16.34%</b>     | <b>14.25%</b>     | <b>6.71%</b>        | <b>113.20%</b>    |

**General Fund  
Parks & Recreation - Performing Arts**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed |
|--|--|--|-------------------|-------------------|---------------------|------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                  |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                  |
| Wages  |  |  |                   |                   |                     |                  |
| Full-time  | \$ -                                       | \$ -                                       | \$ -              | \$ -              | \$ -                | \$ -             |
| Part-time  | -  | -  | -                 | -                 | -                   | -                |
| Wage Adjustments                                     | -  | -  | -                 | -                 | -                   | -                |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                |
| Overtime   | -  | -  | -                 | -                 | -                   | -                |
| Special Pay  | -  | -  | -                 | -                 | -                   | -                |
| Payroll Taxes  | -  | -  | -                 | -                 | -                   | -                |
| Retirement   | -  | -  | -                 | -                 | -                   | -                |
| Cafeteria Benefits                                   | -  | -  | -                 | -                 | -                   | -                |
| Unemployment/Work Comp                               | -  | -  | -                 | -                 | -                   | -                |
| <b>SUB-TOTAL</b>                                     | -  | -  | -                 | -                 | -                   | -                |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                  |
| Professional Services                                | -  | -  | -                 | -                 | -                   | -                |
| Other Contractual Services                           | -  | -  | -                 | -                 | -                   | -                |
| Travel & Per Diem                                    | -  | -  | -                 | -                 | -                   | -                |
| Communications                                       | -  | -  | -                 | -                 | -                   | -                |
| Postage/Transportation                               | -  | -  | -                 | -                 | -                   | -                |
| Utilities  | -  | -  | -                 | -                 | -                   | -                |
| Rentals & Leases                                     | -  | -  | -                 | -                 | -                   | -                |
| Insurance  | 12,181                                     | 13,770                                     | 14,000            | 14,000            | 16,338              | 16,338           |
| Repair & Maintenance                                 | -  | -  | -                 | -                 | -                   | -                |
| Printing   | -  | -  | -                 | -                 | -                   | -                |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                |
| Other Current Charges                                | -  | -  | -                 | -                 | -                   | -                |
| Office Supplies                                      | -  | -  | -                 | -                 | -                   | -                |
| Operating Supplies                                   | -  | -  | -                 | -                 | -                   | -                |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                |
| Road Materials & Supplies                            | -  | -  | 300               | 300               | 300                 | 300              |
| Books, Subscriptions, etc.                           | -  | -  | -                 | -                 | -                   | -                |
| Training and Education                               | -  | -  | -                 | -                 | -                   | -                |
| <b>SUB-TOTAL</b>                                     | <b>12,181</b>                              | <b>13,770</b>                              | <b>14,300</b>     | <b>14,300</b>     | <b>16,638</b>       | <b>16,638</b>    |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                  |
| Land   | -  | -  | -                 | -                 | -                   | -                |
| Building   | -  | -  | -                 | -                 | -                   | -                |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                |
| <b>SUB-TOTAL</b>                                     | -  | -  | -                 | -                 | -                   | -                |
| <b>GRANTS &amp; ASSISTANCE</b>                       | -  | -  | -                 | -                 | -                   | -                |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 12,181</b>                           | <b>\$ 13,770</b>                           | <b>\$ 14,300</b>  | <b>\$ 14,300</b>  | <b>\$ 16,638</b>    | <b>\$ 16,638</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | <b>7.45%</b>                               | <b>13.04%</b>                              | <b>3.85%</b>      | <b>3.85%</b>      | <b>20.83%</b>       | <b>0.00%</b>     |

**General Fund  
Historical Village and Museum**

|  | Fiscal Year<br>2014 Actual<br>Expenditures | Fiscal Year<br>2015 Actual<br>Expenditures | Fiscal Year 2016  |                   |                     | FY17<br>Proposed  |
|--|--|--|-------------------|-------------------|---------------------|-------------------|
|  |  |  | Adopted<br>Budget | Amended<br>Budget | Estimated<br>Actual |                   |
| <b>PERSONNEL SERVICES</b>                            |  |  |                   |                   |                     |                   |
| Wages  |  |  |                   |                   |                     |                   |
| Full-time  | \$ -                                       | \$ -                                       | \$ -              | \$ -              | \$ -                | \$ -              |
| Part-time  | -  | -  | -                 | -                 | -                   | -                 |
| Wage Adjustments                                     | -  | -  | -                 | -                 | -                   | -                 |
| Requested Positions                                  | -  | -  | -                 | -                 | -                   | -                 |
| Overtime   | -  | -  | -                 | -                 | -                   | -                 |
| Special Pay  | -  | -  | -                 | -                 | -                   | -                 |
| Payroll Taxes  | -  | -  | -                 | -                 | -                   | -                 |
| Retirement   | -  | -  | -                 | -                 | -                   | -                 |
| Cafeteria Benefits                                   | -  | -  | -                 | -                 | -                   | -                 |
| Unemployment/Work Comp                               | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | -  | -  | -                 | -                 | -                   | -                 |
| <b>OPERATING EXPENSES</b>                            |  |  |                   |                   |                     |                   |
| Professional Services                                | -  | -  | -                 | -                 | -                   | -                 |
| Other Contractual Services                           | 2,852                                      | 4,290                                      | 5,000             | 5,000             | 6,957               | 5,000             |
| Travel & Per Diem                                    | -  | -  | -                 | -                 | -                   | -                 |
| Communications                                       | 2,935                                      | 3,217                                      | 1,660             | 1,660             | 6,387               | 1,660             |
| Postage/Transportation                               | -  | -  | -                 | -                 | -                   | -                 |
| Utilities  | 8,427                                      | 10,069                                     | 5,250             | 5,250             | 8,000               | 5,250             |
| Rentals & Leases                                     | -  | -  | -                 | -                 | -                   | -                 |
| Insurance  | 51,658                                     | 54,308                                     | 48,737            | 48,737            | 54,673              | 54,673            |
| Repair & Maintenance                                 | 41,141                                     | 16,324                                     | 17,397            | 17,397            | 17,397              | 17,397            |
| Printing   | -  | -  | -                 | -                 | -                   | -                 |
| Promotional Activities                               | -  | -  | -                 | -                 | -                   | -                 |
| Other Current Charges                                | -  | -  | -                 | -                 | -                   | -                 |
| Office Supplies                                      | -  | -  | -                 | -                 | -                   | -                 |
| Operating Supplies                                   | -  | -  | -                 | -                 | -                   | -                 |
| Fuels, Oils, Lubricants                              | -  | -  | -                 | -                 | -                   | -                 |
| Road Materials & Supplies                            | -  | -  | -                 | -                 | -                   | -                 |
| Books, Subscriptions, etc.                           | -  | -  | -                 | -                 | -                   | -                 |
| Training and Education                               | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | <b>107,013</b>                             | <b>88,208</b>                              | <b>78,044</b>     | <b>78,044</b>     | <b>93,414</b>       | <b>83,980</b>     |
| <b>CAPITAL OUTLAY</b>                                |  |  |                   |                   |                     |                   |
| Land   | -  | -  | -                 | -                 | -                   | -                 |
| Building   | -  | -  | -                 | -                 | -                   | -                 |
| Improve Other Than Bldgs                             | -  | -  | -                 | -                 | -                   | -                 |
| Machinery & Equipment                                | -  | -  | -                 | -                 | -                   | -                 |
| <b>SUB-TOTAL</b>                                     | -  | -  | -                 | -                 | -                   | -                 |
| <b>GRANTS &amp; ASSISTANCE</b>                       | <b>67,230</b>                              | <b>97,608</b>                              | <b>54,457</b>     | <b>54,457</b>     | <b>54,457</b>       | <b>49,012</b>     |
| <b>DEPARTMENTAL TOTAL</b>                            | <b>\$ 174,243</b>                          | <b>\$ 185,816</b>                          | <b>\$ 132,501</b> | <b>\$ 132,501</b> | <b>\$ 147,871</b>   | <b>\$ 132,992</b> |
| <b>% CHANGE COMPARED TO<br/>PREVIOUS YEAR ACTUAL</b> | 0.88%                                      | 6.64%                                      | (28.69%)          | (28.69%)          | (20.42%)            | (10.06%)          |

# PERSONNEL SERVICES INFORMATION



# PERSONNEL ALLOCATIONS BY DEPARTMENT

| Department                    | Grade    | Job Title   | FULL-TIME    |              |              | PART-TIME FTE |             |             |
|-------------------------------|----------|---|--------------|--------------|--------------|---------------|-------------|-------------|
|                               |          |   | Approved     |              | Budgeted     | Approved      |             | Budgeted    |
|                               |          |   | 2015         | 2016         | 2017         | 2015          | 2016        | 2017        |
| <b>Legislative</b>            | 24       | City Clerk  | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 19       | Deputy City Clerk   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 17       | Support Services Assistant  | 1.00         | 2.00         | 2.00         | -             | -           | -           |
|                               | 16       | Recording Secretary   | 1.00         | -            | -            | -             | -           | -           |
|                               | 15       | Administrative Receptionist   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               |          | <b>LEGISLATIVE TOTALS</b>   | <b>5.00</b>  | <b>5.00</b>  | <b>5.00</b>  | <b>-</b>      | <b>-</b>    | <b>-</b>    |
| <b>Administration</b>         | 26       | Administrative Services Director                                      | -            | -            | -            | 0.75          | 0.75        | 0.75        |
|                               | 20       | Executive Assistant to City Manager                                   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 20       | Administrative Services Technician                                    | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | Contract | City Manager  | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               |          | <b>ADMINISTRATION TOTALS</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>0.75</b>   | <b>0.75</b> | <b>0.75</b> |
| <b>Information Technology</b> | 23       | IT Director   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 21       | Network Administrator   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 19       | Computer Support Specialist   | 2.00         | 2.00         | 2.00         | -             | -           | -           |
|                               | 15       | Administrative/Receptionist   | -            | -            | -            | 0.40          | 0.40        | 0.40        |
|                               |          | <b>IT TOTALS</b>  | <b>4.00</b>  | <b>4.00</b>  | <b>4.00</b>  | <b>0.40</b>   | <b>0.40</b> | <b>0.40</b> |
| <b>Finance</b>                | 26       | Finance Director  | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 24       | Accounting Operations Manager   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 23       | Accounting Systems-Revenue Manager                                    | 0.875        | 0.875        | 1.00         | -             | -           | -           |
|                               | 22       | Accounts Payable-Cashiering Supervisor                                | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 22       | Senior Accountant   | 0.625        | 0.625        | 0.75         | -             | -           | -           |
|                               | 20       | Benefits and Payroll Specialist                                       | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 18       | Fiscal Assistant  | 2.00         | 2.00         | 2.00         | -             | -           | -           |
|                               |          | <b>FINANCE TOTALS</b>   | <b>7.50</b>  | <b>7.50</b>  | <b>7.75</b>  | <b>-</b>      | <b>-</b>    | <b>-</b>    |
| <b>Legal</b>                  | 19       | Paralegal   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | Contract | City Attorney   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               |          | <b>LEGAL TOTALS</b>   | <b>2.00</b>  | <b>2.00</b>  | <b>2.00</b>  | <b>-</b>      | <b>-</b>    | <b>-</b>    |
| <b>Planning</b>               | 26       | Planning Director   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 22       | Senior Planner  | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 21       | Planner   | 3.00         | 4.00         | 4.00         | 0.95          | -           | -           |
|                               | 19       | Senior Code Enforcement Officer                                       | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 19       | Planning Technician   | -            | -            | -            | 0.95          | 0.95        | 0.95        |
|                               | 18       | Senior Administrative Assistant                                       | -            | 1.00         | 1.00         | -             | -           | -           |
|                               | 17       | Support Services Assistant  | -            | 1.00 *       | 1.00         | -             | -           | -           |
|                               | 17       | Administrative Assistant  | 1.00         | -            | -            | -             | -           | -           |
|                               |          | <b>PLANNING TOTALS</b>  | <b>7.00</b>  | <b>9.00</b>  | <b>9.00</b>  | <b>1.90</b>   | <b>0.95</b> | <b>0.95</b> |
|                               |          | * One full-time with benefits approved mid-year FY16.                 |              |              |              |               |             |             |
| <b>Police</b>                 | 26       | Police Chief  | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 24       | Police Major  | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 23       | Police Lieutenant   | 3.00         | 3.00         | 3.00         | -             | -           | -           |
|                               | 22       | Sergeant  | 4.50         | 4.50         | 4.50         | -             | -           | -           |
|                               | 19       | Police Officer  | 11.50        | 12.00        | 12.00        | 1.75          | 1.75        | 1.75        |
|                               | 19       | Computer Support Specialist   | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 19       | Emergency Management Specialist                                       | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 19       | Facility Maintenance Supervisor                                       | -            | 0.20         | 0.20         | -             | -           | -           |
|                               | 18       | Senior Administrative Assistant                                       | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 18       | Senior Dispatcher   | -            | 5.00         | 5.00         | 0.50          | 0.50        | 0.50        |
|                               | 18       | Police Records Specialist   | -            | 1.00         | 1.00         | -             | -           | -           |
|                               | 17       | Dispatcher Trainee  | 5.00         | -            | -            | -             | -           | -           |
|                               | 16       | Police Records Coordinator  | 1.00         | -            | -            | -             | -           | -           |
|                               | 15       | Police Aide   | -            | -            | -            | 2.87          | -           | -           |
|                               |          | <b>POLICE TOTALS</b>  | <b>30.00</b> | <b>30.70</b> | <b>30.70</b> | <b>5.12</b>   | <b>2.25</b> | <b>2.25</b> |
|                               |          | * Full-time position allocated between Police and Recreation in FY16. |              |              |              |               |             |             |
| <b>Natural Resources</b>      | 26       | Natural Resources Director  | 1.00         | 0.25         | 0.25         | -             | -           | -           |
|                               | 22       | Environmental Biologist   | 1.00         | 0.75         | 0.75         | -             | -           | -           |
|                               | 20       | Environmental Specialist  | 1.00         | 0.75         | 0.75         | -             | -           | -           |
|                               | 19       | Conservation Officer  | -            | 0.25         | 0.25         | -             | -           | -           |
|                               |          | <b>NATURAL RESOURCES TOTALS</b>                                       | <b>3.00</b>  | <b>2.00</b>  | <b>2.00</b>  | <b>-</b>      | <b>-</b>    | <b>-</b>    |
| <b>Public Works</b>           | 27       | Public Works Director/City Engineer                                   | 0.54         | 0.54         | 0.54         | -             | -           | -           |
|                               | 25       | Deputy Public Works Director  | 0.75         | 0.75         | 0.75         | -             | -           | -           |
|                               | 24       | Assistant City Engineer   | 0.40         | 0.40         | 0.40         | -             | -           | -           |
|                               | 21       | Public Works Operations Manager                                       | 0.95         | 0.95         | 0.95         | -             | -           | -           |
|                               | 19       | Garage Supervisor   | 0.96         | 0.96         | 0.96         | -             | -           | -           |
|                               | 19       | Engineering Technician  | 1.00         | 1.00         | 1.00         | -             | -           | -           |
|                               | 17       | Mechanic  | 0.98         | 0.98         | 0.98         | -             | -           | -           |
|                               | 17       | Tradesworker  | 3.00         | 3.00         | 3.00         | -             | -           | -           |
|                               |          | <b>PUBLIC WORKS TOTALS</b>  | <b>8.58</b>  | <b>8.58</b>  | <b>8.58</b>  | <b>-</b>      | <b>-</b>    | <b>-</b>    |
|                               |          | <b>GENERAL FUND TOTALS</b>  | <b>70.08</b> | <b>71.78</b> | <b>72.03</b> | <b>8.17</b>   | <b>4.35</b> | <b>4.35</b> |

# PERSONNEL ALLOCATIONS BY DEPARTMENT

| Department   | Grade           | Job Title                             | FULL-TIME     |               |               | PART-TIME FTE |              |              |
|--|-----------------|---------------------------------------|---------------|---------------|---------------|---------------|--------------|--------------|
|  |                 |                                       | Approved      |               | Budgeted      | Approved      |              | Budgeted     |
|  |                 |                                       | 2015          | 2016          | 2017          | 2015          | 2016         | 2017         |
| Transportation/Streets   | 21              | Streets Superintendent                | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 19              | Lead Operator/Assistant Streets Super | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 19              | Engineering Technician                | -             | 0.50          | 0.50          | -             | -            | -            |
|  | 18              | Equipment Operator-Crew Leader        | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 17              | Tradesworker                          | 5.00          | 7.00          | 7.00          | -             | -            | -            |
| <b>TRANSPORTATION TOTALS</b>   |                 |                                       | <b>8.00</b>   | <b>10.50</b>  | <b>10.50</b>  | <b>-</b>      | <b>-</b>     | <b>-</b>     |
| Building   | 24              | Building Official                     | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 23              | Deputy Building Official              | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 19              | Building Inspector                    | -             | 1.00 *        | 1.00          | 0.50          | 0.80         | 0.80         |
|  | 17              | Licensing and Permit Technician       | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 16              | Permit Technician                     | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 16              | Administrative Secretary              | -             | -             | -             | -             | 0.75         | 0.75         |
| <b>BUILDING TOTALS</b>   |                 |                                       | <b>4.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>0.50</b>   | <b>1.55</b>  | <b>1.55</b>  |
| <i>* One full-time with benefits approved mid-year 2016. In 2017, position may be filled by a contract employee.</i>                   |                 |                                       |               |               |               |               |              |              |
| Recreation   | 24              | Recreation Director                   | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 23              | Accounting Systems-Revenue Manager    | 0.125         | 0.125         | -             | -             | -            | -            |
|  | 22              | Senior Accountant                     | 0.125         | 0.125         | -             | -             | -            | -            |
|  | 19              | Facility Maintenance Supervisor       | 1.00          | 0.80 **       | 0.80          | -             | -            | -            |
|  | 19              | Seniors Program Manager               | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 19              | Seniors Program Administrator         | 1.00          | -             | -             | -             | -            | -            |
|  | 19              | Recreation Programs Specialist        | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 19              | Recreation Services Supervisor*       | -             | 1.00          | 1.00          | -             | -            | -            |
|  | 19              | Aquatics Manager*                     | -             | 1.00          | 1.00          | -             | -            | -            |
|  | 18              | Aquatics Supervisor                   | 1.00          | -             | -             | -             | -            | -            |
|  | 18              | Recreation Program Coordinator        | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 18              | Senior Administrative Assistant       | 1.00          | -             | -             | -             | -            | -            |
|  | 18              | Fitness Contracts Coordinator         | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 17              | Recreation Assistant                  | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 17              | Seniors Program Recreation Assistant  | -             | 1.00          | 1.00          | -             | -            | -            |
|  | 17              | Lead Recreation Services Assistant*   | -             | 1.00          | 1.00          | -             | -            | -            |
|  | 17              | Tradesworker                          | -             | 1.00 ***      | 1.00          | -             | -            | -            |
|  | 15              | Service Worker                        | 2.00          | 1.00 ***      | 1.00          | -             | -            | -            |
|  | 15              | Senior Lifeguard/Instructor           | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 15              | Recreation Services Assistant*        | -             | -             | -             | 5.20          | 5.20         | 5.20         |
|  | 15              | Administrative Receptionist           | 1.00          | -             | -             | -             | -            | -            |
|  | 15              | Lead Recreation Aide                  | -             | -             | -             | -             | 0.75         | 0.75         |
|  | 13              | Lifeguard                             | -             | -             | -             | 4.25          | 4.25         | 4.25         |
| 13   | Recreation Aide | -                                     | -             | -             | 5.15          | 4.40          | 4.40         |              |
| <b>RECREATION TOTALS</b>   |                 |                                       | <b>14.25</b>  | <b>14.05</b>  | <b>13.80</b>  | <b>14.60</b>  | <b>14.60</b> | <b>14.60</b> |
| <i>* Position description approved mid-year FY 15</i>  |                 |                                       |               |               |               |               |              |              |
| <i>** Full-time position allocated between Police and Recreation in FY16.</i>  |                 |                                       |               |               |               |               |              |              |
| <i>*** One full-time tradesworker with benefits approved and one full-timer service worker with benefits eliminated mid-year FY16.</i> |                 |                                       |               |               |               |               |              |              |
| <b>TOTAL GOVERNMENTAL FUNDS</b>  |                 |                                       | <b>96.33</b>  | <b>101.33</b> | <b>101.33</b> | <b>23.27</b>  | <b>20.50</b> | <b>20.50</b> |
| Utility  | 27              | Public Works Director/City Engineer   | 0.30          | 0.30          | 0.30          | -             | -            | -            |
|  | 25              | Deputy Public Works Director          | 0.10          | 0.10          | 0.10          | -             | -            | -            |
|  | 24              | Assistant City Engineer               | 0.60          | 0.60          | 0.60          | -             | -            | -            |
|  | 22              | Senior Accountant                     | 0.25          | 0.25          | 0.25          | -             | -            | -            |
|  | 22              | Utility Maintenance Supervisor/Elec   | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 22              | Chief, Wastewater Plant Operator      | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 21              | Public Works Operations Manager       | 0.03          | 0.03          | 0.03          | -             | -            | -            |
|  | 21              | Lead Wastewater Plant Operator        | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 21              | Accountant                            | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 19              | Administrative Support Specialist     | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 19              | Garage Supervisor                     | 0.02          | 0.02          | 0.02          | -             | -            | -            |
|  | 18,19, 20       | Utility Maintenance Technician        | 5.00          | 5.00          | 5.00          | 1.00          | 1.00         | 1.00         |
|  | 18, 19, 20      | Wastewater Plant Operator             | 5.00          | 5.00          | 5.00          | -             | -            | -            |
|  | 17              | Tradesworker                          | 1.00          | 1.00          | 1.00          | -             | -            | -            |
| <b>UTILITY TOTALS</b>  |                 |                                       | <b>17.30</b>  | <b>17.30</b>  | <b>17.30</b>  | <b>1.00</b>   | <b>1.00</b>  | <b>1.00</b>  |
| Beach Parking  | 27              | Public Works Director/City Engineer   | 0.16          | 0.16          | 0.16          | -             | -            | -            |
|  | 26              | Natural Resources Director            | -             | 0.75          | 0.75          | -             | -            | -            |
|  | 25              | Deputy Public Works Director          | 0.15          | 0.15          | 0.15          | -             | -            | -            |
|  | 20              | Environmental Biologist               | -             | 0.25          | 0.25          | -             | -            | -            |
|  | 22              | Sergeant                              | 0.50          | 0.50          | 0.50          | -             | -            | -            |
|  | 21              | Public Works Operations Manager       | 0.02          | 0.02          | 0.02          | -             | -            | -            |
|  | 21              | Parks Maintenance Manager             | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 20              | Environment Specialist                | -             | 0.25          | 0.25          | -             | -            | -            |
|  | 19              | Police Officer                        | 4.00          | 4.00          | 4.00          | 0.88          | 0.88         | 0.88         |
|  | 19              | Garage Supervisor                     | 0.02          | 0.02          | 0.02          | -             | -            | -            |
|  | 19              | Engineering Technician                | -             | 0.50          | 0.50          | -             | -            | -            |
|  | 19              | Conservation Officer                  | -             | 0.75          | 0.75          | -             | -            | -            |
|  | 18              | Lead Tradesworker                     | 1.00          | 1.00          | 1.00          | -             | -            | -            |
|  | 18              | Fiscal Assistant                      | -             | -             | -             | 0.49          | 0.49         | 0.49         |
|  | 17              | Tradesworker                          | 6.00          | 6.00          | 6.00          | -             | -            | -            |
|  | 17              | Mechanic                              | 0.02          | 0.02          | 0.02          | -             | -            | -            |
| 15   | Police Aide     | 4.00                                  | 6.00          | 6.00          | 2.00          | 5.00          | 5.00         |              |
| <b>BEACH PARKING TOTALS</b>  |                 |                                       | <b>16.87</b>  | <b>21.37</b>  | <b>21.37</b>  | <b>3.37</b>   | <b>6.37</b>  | <b>6.37</b>  |
| <b>TOTAL ENTERPRISE FUNDS</b>  |                 |                                       | <b>34.17</b>  | <b>38.67</b>  | <b>38.67</b>  | <b>4.37</b>   | <b>7.37</b>  | <b>7.37</b>  |
| <b>CITY WIDE TOTALS</b>  |                 |                                       | <b>130.50</b> | <b>140.00</b> | <b>140.00</b> | <b>27.64</b>  | <b>27.87</b> | <b>27.87</b> |

FTE equates to a full-time equivalent employee, 40 hours per week, 2,080 hours per year. A fractional FTE works less than full-time and does not accrue benefits.

# DEPARTMENTAL PERSONNEL BUDGET

| Fund/Function/Department        | Compensation        |                   |                   | Fringe Benefits   |                     |                     |                               |                       | Total                |
|---------------------------------|---------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------------------|-----------------------|----------------------|
|                                 | Current Positions   | Overtime          | Special Pay       | Payroll Taxes     | Retirement          | Cafeteria Benefits  | Dependent Coverage Supplement | Worker's Compensation |                      |
| <b>GOVERNMENTAL FUNDS</b>       |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| <b>General Fund</b>             |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| General Government Function     |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Legislative                     | \$ 216,757          | \$ 5,000          | \$ 250            | \$ 16,984         | \$ 39,972           | \$ 41,757           | \$ 25,090                     | \$ 136                | \$ 345,946           |
| Administrative                  | 399,992             | 500               | 22,661            | 26,584            | 157,388             | 10,439              | 17,585                        | 729                   | 635,878              |
| Information Technology          | 285,826             | 18,700            | 2,500             | 23,487            | 59,948              | 41,757              | 10,079                        | 441                   | 442,738              |
| Finance                         | 514,653             | 3,500             | 1,000             | 39,715            | 152,747             | 80,903              | 37,103                        | 945                   | 830,566              |
| Legal                           | 235,893             | -                 | 21,461            | 14,582            | 103,493             | 20,878              | 6,364                         | 335                   | 403,006              |
| Planning                        | 530,245             | 5,000             | 1,200             | 41,038            | 173,789             | 83,513              | 51,613                        | 16,059                | 902,457              |
| Gen'l Government Services       | -                   | -                 | 79,800            | -                 | -                   | -                   | -                             | -                     | 79,800               |
| Public Safety Function          |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Police                          | 1,694,020           | 80,000            | 150,875           | 143,894           | 1,004,838           | 279,248             | 287,274                       | 34,850                | 3,674,999            |
| S.E.M.P.                        | 131,065             | -                 | -                 | 10,026            | 43,645              | 9,917               | 19,635                        | -                     | 214,288              |
| Physical Environment Function   |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Natural Resources               | 126,815             | -                 | -                 | 9,701             | 57,236              | 20,878              | 1,512                         | 7,056                 | 223,198              |
| Public Works Function           |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Public Works Department         | 350,454             | 25,000            | 2,000             | 27,655            | 164,392             | 58,251              | 29,471                        | 9,201                 | 666,424              |
| Public Facilities               | 123,112             | 30,000            | 2,000             | 11,866            | 33,436              | 31,317              | -                             | 5,511                 | 237,242              |
| <b>Total General Fund</b>       | <b>4,608,832</b>    | <b>167,700</b>    | <b>283,747</b>    | <b>365,532</b>    | <b>1,990,884</b>    | <b>678,858</b>      | <b>485,726</b>                | <b>75,263</b>         | <b>8,656,542</b>     |
| <b>Transportation Fund</b>      |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Transportation Function         |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Streets Division                | 457,381             | 100,000           | 12,000            | 43,558            | 116,859             | 109,611             | 29,172                        | 25,847                | 894,428              |
| <b>Building Department Fund</b> |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Public Safety Function          |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Building Department             | 347,102             | 10,000            | -                 | 27,318            | 108,680             | 52,196              | 32,251                        | 5,535                 | 583,082              |
| <b>Recreation Fund</b>          |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Center 4 Life Seniors Program   | 134,209             | 6,000             | -                 | 10,726            | 31,310              | 20,878              | 16,395                        | 1,781                 | 221,299              |
| Recreation Department           | 945,227             | 20,000            | 6,400             | 71,430            | 145,821             | 102,304             | 30,818                        | 13,410                | 1,335,410            |
| <b>Total Recreation Fund</b>    | <b>1,079,436</b>    | <b>26,000</b>     | <b>6,400</b>      | <b>82,156</b>     | <b>177,131</b>      | <b>123,182</b>      | <b>47,213</b>                 | <b>15,191</b>         | <b>1,556,709</b>     |
| <b>TOTAL GOVERNMENTAL FUNDS</b> | <b>\$ 6,492,751</b> | <b>\$ 303,700</b> | <b>\$ 302,147</b> | <b>\$ 518,564</b> | <b>\$ 2,393,554</b> | <b>\$ 963,847</b>   | <b>\$ 594,362</b>             | <b>\$ 121,836</b>     | <b>11,690,761</b>    |
| <b>ENTERPRISE FUNDS</b>         |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| <b>Sanibel Sewer System</b>     |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Operations & Projects           | 958,901             | \$ 90,000         | \$ 25,000         | 81,475            | \$ 265,507          | 169,845             | 76,536                        | 17,547                | \$ 1,684,811         |
| <b>Beach Parking Fund</b>       |                     |                   |                   |                   |                     |                     |                               |                       |                      |
| Public Safety                   | 587,367             | 15,000            | 15,000            | 47,229            | 121,828             | 99,172              | 51,801                        | 8,509                 | 945,906              |
| Physical Environment            | 138,678             | -                 | -                 | 10,248            | 9,904               | 20,878              | 4,535                         | 1,169                 | 185,412              |
| Public Works                    | 393,785             | 70,000            | 6,500             | 35,616            | 96,052              | 61,069              | 44,749                        | 8,383                 | 716,154              |
| <b>Total Beach Parking Fund</b> | <b>1,119,830</b>    | <b>85,000</b>     | <b>21,500</b>     | <b>93,093</b>     | <b>227,784</b>      | <b>181,119</b>      | <b>101,085</b>                | <b>18,061</b>         | <b>1,847,472</b>     |
| <b>TOTAL ENTERPRISE FUNDS</b>   | <b>\$ 2,078,731</b> | <b>\$ 175,000</b> | <b>\$ 46,500</b>  | <b>\$ 174,568</b> | <b>\$ 493,291</b>   | <b>\$ 350,964</b>   | <b>\$ 177,621</b>             | <b>\$ 35,608</b>      | <b>\$ 3,532,283</b>  |
| <b>CITY-WIDE GRAND TOTAL</b>    | <b>\$ 8,571,482</b> | <b>\$ 478,700</b> | <b>\$ 348,647</b> | <b>\$ 693,132</b> | <b>\$ 2,886,845</b> | <b>\$ 1,314,811</b> | <b>\$ 771,983</b>             | <b>\$ 157,444</b>     | <b>\$ 15,223,044</b> |

# 5 YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEAR JUSTIFICATIONS

5-YEAR CAPITAL IMPROVEMENT PLAN - FISCAL YEARS 2017 THRU 2021

| Fund                         | Dept.          |      | FY 2016  |                |                  | FY 2017                  |                      |                      | FY 2018    | FY 2019    | FY 2020    | FY 2021    | Total 5 Year CIP Plan |            |
|------------------------------|----------------|------|--|----------------|------------------|--------------------------|----------------------|----------------------|------------|------------|------------|------------|-----------------------|------------|
|                              |                |      | Adopted Budget   | Amended Budget | Estimated Actual | Carry Forward From Prior | New Funding Required | Total Budget FY 2017 |            |            |            |            |                       |            |
| INFORMATION TECHNOLOGY       | 300            | 1290 | End-User equipment upgrades (moved to operating in FY17)   | \$ 25,000      | \$ 25,000        | \$ 25,000                | \$ -                 | \$ -                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                  |            |
|                              | 300            | 1290 | Phase 4 of government-wide software upgrade  | 35,000         | 35,000           | -                        | 35,000               | -                    | -          | -          | -          | -          | 35,000                |            |
|                              | 300            | 1290 | Offsite redundant storage servers ("cloud computing")  | 25,000         | 25,000           | 25,000                   | -                    | 25,000               | 25,000     | 20,000     | 15,000     | 15,000     | 15,000                | 90,000     |
|                              | 300            | 1290 | Backup high-speed internet connectivity  | 20,000         | 37,000           | 37,000                   | -                    | 20,000               | 20,000     | 10,000     | 10,000     | 5,000      | 5,000                 | 50,000     |
|                              | 300            | 1290 | Upgrade/replace core network components  | 10,000         | 10,000           | 10,000                   | -                    | 34,000               | 34,000     | 10,000     | 10,000     | 10,000     | 10,000                | 74,000     |
|                              | 300            | 1290 | Replace City servers   | 8,000          | 8,000            | 8,000                    | -                    | 8,000                | 8,000      | 8,000      | 8,000      | 8,000      | 8,000                 | 40,000     |
|                              | 300            | 1290 | Departmental printer replacement   | 3,000          | 3,000            | 3,000                    | -                    | -                    | -          | -          | -          | -          | -                     | -          |
|                              | 300            | 1290 | City network wireless upgrade for users (802.11)   | 30,000         | 30,000           | 30,000                   | -                    | 10,000               | 10,000     | 10,000     | 10,000     | -          | -                     | 30,000     |
|                              | 300            | 1290 | Virtual server backup and recovery software  | 16,000         | 16,000           | -                        | 16,000               | -                    | -          | -          | -          | -          | -                     | 16,000     |
|                              | 300            | 1290 | Upgrades to City internet website location   | 63,000         | 63,000           | -                        | 63,000               | -                    | -          | -          | -          | -          | -                     | 63,000     |
|                              | 300            | 1290 | Office 365 Migration   | -              | 20,000           | 20,000                   | -                    | -                    | -          | -          | -          | -          | -                     | -          |
|                              | 300            | 1290 | End of life replacement of Web Content Filter ("Barracuda")  | -              | -                | -                        | -                    | 24,000               | 24,000     | -          | -          | -          | -                     | 24,000     |
|                              | 300            | 1290 | Technical Upgrades to MacKenzie Hall   | -              | -                | -                        | -                    | 100,000              | 100,000    | -          | -          | -          | -                     | 100,000    |
| TOTAL INFORMATION TECHNOLOGY |                |      | \$ 235,000   | \$ 272,000     | \$ 158,000       | \$ 114,000               | \$ 221,000           | \$ 335,000           | \$ 58,000  | \$ 53,000  | \$ 38,000  | \$ 38,000  | \$ 522,000            |            |
| POLICE                       | 300            | 2100 | Patrol Cars (3-yr replacement)   | \$ -           | \$ 25,860        | \$ 5,570                 | \$ -                 | \$ -                 | \$ -       | \$ 120,000 |            | \$ -       | \$ -                  | \$ 120,000 |
|                              | 300            | 2100 | Traffic Program (8-yr replacement)   | 20,000         | 20,000           | 19,246                   | -                    | -                    | -          | -          | -          | -          | -                     | -          |
|                              | 300            | 2100 | Supervisor (5-yr replacement)  | 30,000         | 30,000           | 26,825                   | -                    | 30,000               | 30,000     | -          | -          | -          | -                     | 30,000     |
|                              | 300            | 2100 | Admin SUV (4-yr replacement)   | -              | -                | -                        | -                    | 25,000               | 25,000     | -          | -          | 50,000     | -                     | 75,000     |
|                              | 300            | 2100 | Vehicle (5-year replacement)   | 25,000         | 25,000           | 26,825                   | -                    | -                    | -          | -          | -          | -          | 25,000                | 25,000     |
|                              | 300            | 2100 | PD laptops for in-car & field reporting  | 40,000         | 40,000           | 20,000                   | 20,000               | 20,000               | 40,000     | 40,000     | -          | -          | 40,000                | 120,000    |
|                              | 300            | 2100 | Records management & dispatch software   | 20,000         | 20,000           | -                        | 20,000               | -                    | 20,000     | 20,000     | 20,000     | 20,000     | 20,000                | 100,000    |
|                              | 300            | 2100 | Security video access system   | 45,000         | 61,035           | 61,035                   | -                    | 40,000               | 40,000     | 45,000     | 45,000     | 45,000     | 45,000                | 220,000    |
| TOTAL POLICE                 |                |      | \$ 180,000   | \$ 221,895     | \$ 159,501       | \$ 40,000                | \$ 115,000           | \$ 155,000           | \$ 225,000 | \$ 65,000  | \$ 115,000 | \$ 130,000 | \$ 690,000            |            |
| S.E.M.P.                     | 300            | 2500 | Windows tablets for field teams performing door to door notifications to electronically track status. (20 x 800) | \$ 16,000      | \$ 16,000        | \$ -                     | \$ 16,000            | \$ -                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ 16,000             |            |
|                              | 300            | 2500 | VHF radio system upgrades for emergencies  | 20,000         | 20,000           | -                        | 20,000               | -                    | -          | -          | -          | -          | 20,000                |            |
|                              | TOTAL S.E.M.P. |      |  | \$ 36,000      | \$ 36,000        | \$ -                     | \$ 36,000            | \$ -                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ 36,000             |            |

5-YEAR CAPITAL IMPROVEMENT PLAN - FISCAL YEARS 2017 THRU 2021

| Fund Dept.                 | FY 2016  |                |                  | FY 2017                  |                      |                      | FY 2018      | FY 2019    | FY 2020    | FY 2021    | Total 5 Year CIP Plan |              |
|----------------------------|--|----------------|------------------|--------------------------|----------------------|----------------------|--------------|------------|------------|------------|-----------------------|--------------|
|                            | Adopted Budget   | Amended Budget | Estimated Actual | Carry Forward From Prior | New Funding Required | Total Budget FY 2017 |              |            |            |            |                       |              |
| <i>Public Facilities</i>   |  |                |                  |                          |                      |                      |              |            |            |            |                       |              |
| 300 7250                   | Replace A/C units                                      | \$ 170,000     | \$ 308,910       | \$ 170,000               | \$ -                 | \$ 150,000           | \$ 150,000   | \$ -       | \$ -       | \$ -       | \$ -                  | \$ 150,000   |
| 300 7250                   | Server/Ethernet/Network upgrades                       | 9,500          | 9,500            | -                        | 9,500                | -                    | 9,500        | -          | -          | -          | -                     | 9,500        |
| 300 7250                   | Additional City Hall generator                         | -              | -                | -                        | -                    | -                    | -            | -          | 25,000     | 175,000    | -                     | 200,000      |
| 300 7250                   | Energy improvements for City Hall                      | -              | -                | -                        | -                    | -                    | -            | -          | 300,000    | -          | -                     | 300,000      |
| 300 7250                   | City Hall shutters                                     | 65,000         | 65,000           | 65,000                   | -                    | -                    | -            | -          | -          | -          | 65,000                | 65,000       |
| 300 7250                   | Mackenzie Hall improvements                            | -              | -                | -                        | -                    | -                    | -            | 50,000     | -          | -          | -                     | 50,000       |
| 300 7250                   | City Hall water line                                   | -              | -                | -                        | -                    | -                    | -            | 50,000     | -          | -          | -                     | 50,000       |
| 300 7250                   | Senior Center redevelopment                            | 200,000        | 200,000          | 50,000                   | 150,000              | 50,000               | 200,000      | -          | -          | -          | -                     | 200,000      |
| 300 7250                   | Community Park playground improvements                 | 7,420          | 7,420            | -                        | -                    | -                    | -            | -          | -          | -          | -                     | -            |
| 300 7250                   | Mowers and mower trailers - replacements               | -              | -                | -                        | -                    | 20,000               | 20,000       | -          | -          | -          | -                     | 20,000       |
| 300 7250                   | Public Works Facility - security project               | -              | -                | -                        | -                    | 40,000               | 40,000       | -          | -          | -          | -                     | 40,000       |
| 300 7250                   | Public Works plotter replacement                       | -              | -                | -                        | -                    | 30,000               | 30,000       | -          | -          | -          | -                     | 30,000       |
| 300 7250                   | Public Works GPS/GIS                                   | -              | -                | -                        | -                    | 15,000               | 15,000       | -          | -          | -          | -                     | 15,000       |
| 300 7250                   | Fuel depot - gasboy hardware/software replacements     | -              | -                | -                        | -                    | 35,000               | 35,000       | -          | -          | -          | -                     | 35,000       |
| 300 7250                   | Building and Planning department improvements (TBD)    | -              | -                | -                        | -                    | -                    | -            | -          | -          | -          | -                     | -            |
| 300 7250                   | IT and Natural Resources department improvements (TBD) | -              | -                | -                        | -                    | -                    | -            | -          | -          | -          | -                     | -            |
| 300 7250                   | City Hall facility repairs                             | -              | -                | -                        | -                    | 37,500               | 37,500       | -          | -          | -          | -                     | 37,500       |
| Subtotal Public Facilities |  | 451,920        | 590,830          | 285,000                  | 159,500              | 377,500              | 537,000      | 100,000    | 325,000    | 175,000    | 65,000                | 1,202,000    |
| <i>Public Works</i>        |  |                |                  |                          |                      |                      |              |            |            |            |                       |              |
| 300 4100                   | Storage garage   | -              | -                | -                        | -                    | 300,000              | 300,000      | -          | -          | -          | -                     | 300,000      |
| 300 4100                   | Traffic management initiatives                         | -              | -                | -                        | -                    | 50,000               | 50,000       | -          | -          | -          | -                     | 50,000       |
| 300 4100                   | Water truck  | -              | -                | -                        | -                    | -                    | -            | -          | -          | -          | 95,000                | 95,000       |
| 300 4100                   | Trucks   | 123,000        | 123,000          | 109,348                  | -                    | 125,000              | 125,000      | -          | -          | -          | 72,000                | 197,000      |
| 300 4100                   | Flail Axe  | -              | -                | -                        | -                    | -                    | -            | -          | 45,000     | -          | -                     | 45,000       |
| 300 4100                   | Tractor  | -              | -                | -                        | -                    | -                    | -            | -          | 140,000    | -          | -                     | 140,000      |
| 300 4100                   | Backhoe  | -              | -                | -                        | -                    | -                    | -            | 120,000    | -          | -          | -                     | 120,000      |
| 300 4100                   | Grader   | -              | -                | -                        | -                    | -                    | -            | -          | -          | 175,000    | -                     | 175,000      |
| 300 4100                   | Loader   | -              | -                | -                        | -                    | -                    | -            | -          | -          | -          | 90,000                | 90,000       |
| Subtotal Public Works      |  | 123,000        | 123,000          | 109,348                  | -                    | 475,000              | 475,000      | 120,000    | 185,000    | 175,000    | 257,000               | 1,212,000    |
| TOTAL PUBLIC WORKS         |  | \$ 574,920     | \$ 713,830       | \$ 394,348               | \$ 159,500           | \$ 852,500           | \$ 1,012,000 | \$ 220,000 | \$ 510,000 | \$ 350,000 | \$ 322,000            | \$ 2,414,000 |
| TOTAL GENERAL FUND         |  | \$ 1,025,920   | \$ 1,243,725     | \$ 711,849               | \$ 349,500           | \$ 1,188,500         | \$ 1,538,000 | \$ 503,000 | \$ 628,000 | \$ 503,000 | \$ 490,000            | \$ 3,662,000 |

5-YEAR CAPITAL IMPROVEMENT PLAN - FISCAL YEARS 2017 THRU 2021

| Fund                           | Dept. |                                      | FY 2016   |                   |                  | FY 2017                  |                      |                      | FY 2018           | FY 2019           | FY 2020           | FY 2021          | Total 5 Year CIP Plan |
|--------------------------------|-------|--------------------------------------|---|-------------------|------------------|--------------------------|----------------------|----------------------|-------------------|-------------------|-------------------|------------------|-----------------------|
|                                |       |                                      | Adopted Budget                                    | Amended Budget    | Estimated Actual | Carry Forward From Prior | New Funding Required | Total Budget FY 2017 |                   |                   |                   |                  |                       |
| BUILDING                       | 169   | 2400                                 | Ruggedized Damage Assessment Computers            | \$ 3,500          | \$ 3,500         | \$ 3,200                 | \$ -                 | \$ -                 | \$ -              | \$ -              | \$ -              | \$ -             | \$ -                  |
|                                |       |                                      |   | -                 | -                | -                        | -                    | -                    | -                 | -                 | -                 | -                | -                     |
|                                |       |                                      |   | -                 | -                | -                        | -                    | -                    | -                 | -                 | -                 | -                | -                     |
|                                |       |                                      | <b>TOTAL BUILDING FUND</b>                        | <b>\$ 3,500</b>   | <b>\$ 3,500</b>  | <b>\$ 3,200</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>           |
| RECREATION CENTER SINKING FUND | 370   | 7200                                 | Gymnasium /Aerobics Sound System                  | \$ 3,600          | \$ 3,600         | \$ -                     | \$ 3,600             | \$ 5,400             | \$ 9,000          | \$ -              | \$ -              | \$ -             | \$ 9,000              |
|                                | 370   | 7200                                 | Replace HVAC Chiller Coils                        | -                 | -                | -                        | -                    | 25,000               | 25,000            | 25,000            | -                 | -                | 50,000                |
|                                | 370   | 7200                                 | Facility Water Heater                             | -                 | -                | -                        | -                    | -                    | -                 | 5,000             | -                 | -                | 5,000                 |
|                                | 370   | 7200                                 | Resurfacing Gym Floor                             | -                 | -                | -                        | -                    | -                    | -                 | 30,000            | -                 | -                | 30,000                |
|                                | 370   | 7200                                 | Resurfacing Egret Room Floor                      | -                 | -                | -                        | -                    | -                    | -                 | 5,000             | -                 | -                | 5,000                 |
|                                | 370   | 7200                                 | Gymnasium Wall Pads                               | 20,000            | 20,000           | 9,000                    | 11,000               | 10,000               | 21,000            | -                 | -                 | -                | 21,000                |
|                                | 370   | 7200                                 | Tennis Court Resurfacing                          | 20,000            | 20,000           | -                        | 20,000               | -                    | 20,000            | -                 | 20,000            | -                | 40,000                |
|                                | 370   | 7200                                 | Turtle Top (15 Passenger Van)                     | -                 | -                | -                        | -                    | 46,200               | 46,200            | -                 | -                 | -                | 46,200                |
|                                | 370   | 7200                                 | Camera & Video Security System Upgrades           | -                 | -                | -                        | -                    | 50,000               | 50,000            | -                 | -                 | -                | 50,000                |
|                                | 370   | 7200                                 | Server/Ethernet/Network Upgrades                  | 33,000            | 33,000           | 33,000                   | -                    | -                    | -                 | -                 | -                 | -                | -                     |
|                                | 370   | 7200                                 | Replace Cybex Weight Equipment                    | -                 | -                | -                        | -                    | -                    | -                 | 90,000            | -                 | -                | 90,000                |
|                                | 370   | 7200                                 | Replace Cardio Equipment                          | 7,000             | 7,000            | 5,000                    | 2,000                | 3,500                | 5,500             | 5,500             | 5,500             | 5,500            | 27,500                |
|                                | 370   | 7200                                 | Replace Spin Bikes                                | 10,400            | 10,400           | -                        | -                    | -                    | -                 | 53,000            | -                 | -                | 53,000                |
|                                | 370   | 7200                                 | Replace Pool Safety Fence                         | 33,000            | 33,000           | -                        | -                    | -                    | -                 | -                 | -                 | -                | -                     |
|                                | 370   | 7200                                 | Thorguard System (LG, Tennis, BF)                 | -                 | -                | -                        | -                    | 28,000               | 28,000            | -                 | -                 | -                | 28,000                |
|                                | 370   | 7200                                 | Pool Heaters/Chillers                             | 120,000           | 120,000          | -                        | 120,000              | -                    | 120,000           | -                 | -                 | -                | 120,000               |
|                                | 370   | 7200                                 | Sand Filters (4 -2 Lap, 1 Features, 1 Splash Pad) | -                 | -                | -                        | -                    | -                    | -                 | -                 | 70,000            | -                | 70,000                |
|                                | 370   | 7200                                 | Pool Motors/Pumps                                 | -                 | -                | -                        | -                    | -                    | -                 | -                 | 25,000            | -                | 25,000                |
|                                | 370   | 7200                                 | Chemical Controllers                              | -                 | -                | -                        | -                    | -                    | -                 | -                 | -                 | 15,000           | 15,000                |
|                                | 370   | 7200                                 | Disabled Person Chair Lift                        | -                 | -                | 6,200                    | -                    | -                    | -                 | -                 | 6,200             | -                | 6,200                 |
|                                | 370   | 7200                                 | Pool Stainless Steel                              | -                 | -                | -                        | -                    | -                    | -                 | 8,000             | -                 | -                | 8,000                 |
|                                | 370   | 7200                                 | Starting Blocks                                   | -                 | -                | -                        | -                    | -                    | -                 | 24,000            | -                 | -                | 24,000                |
|                                | 370   | 7200                                 | Lap Pool Cover                                    | 15,000            | 15,000           | 8,000                    | -                    | -                    | -                 | -                 | -                 | 15,000           | 15,000                |
|                                | 370   | 7200                                 | Pool Lane Lines                                   | -                 | -                | 5,000                    | -                    | -                    | -                 | 5,000             | -                 | -                | 5,000                 |
|                                | 370   | 7200                                 | Pool Lane Line Reel                               | 2,000             | 2,000            | -                        | 2,000                | 500                  | 2,500             | -                 | -                 | -                | 2,500                 |
|                                | 370   | 7200                                 | Pool Recycled Material Lounge Chairs              | 4,160             | 4,160            | 3,600                    | -                    | -                    | -                 | 5,000             | 5,000             | -                | 10,000                |
| 370                            | 7200  | Lifeguard Chair                      | -   | -                 | -                | -                        | -                    | -                    | 2,000             | 2,000             | -                 | 4,000            |                       |
|                                |       | <b>TOTAL RECREATION SINKING FUND</b> | <b>\$ 268,160</b>                                 | <b>\$ 268,160</b> | <b>\$ 69,800</b> | <b>\$ 158,600</b>        | <b>\$ 168,600</b>    | <b>\$ 327,200</b>    | <b>\$ 150,500</b> | <b>\$ 112,500</b> | <b>\$ 133,700</b> | <b>\$ 35,500</b> | <b>\$ 759,400</b>     |
| RECREATION                     | 170   | 7200                                 | Phase II of additional cubby installation         | \$ -              | \$ -             | \$ -                     | \$ -                 | \$ -                 | \$ -              | \$ 4,025          | \$ -              | \$ -             | \$ 4,025              |
|                                | 170   | 7200                                 | Pelican Room ceiling mount Projector/screen/sound | 4,000             | 4,000            | -                        | -                    | -                    | -                 | 13,000            | -                 | -                | 13,000                |
|                                |       |                                      | Subtotal Recreation Center Fund                   | 4,000             | 4,000            | -                        | -                    | -                    | -                 | 17,025            | -                 | -                | 17,025                |
|                                | 173   | 7250                                 | Ballfield lighting (1/3 cost share)               | -                 | -                | -                        | -                    | 305,000              | 305,000           | -                 | -                 | -                | 305,000               |
|                                | 173   | 7250                                 | Storage/Electrical building (1/3 cost share)      | 15,700            | 15,700           | 10,000                   | -                    | -                    | -                 | -                 | -                 | -                | -                     |
|                                |       |                                      | Subtotal Ballfield Maintenance Fund               | 15,700            | 15,700           | 10,000                   | -                    | 305,000              | 305,000           | -                 | -                 | -                | 305,000               |
|                                |       |                                      | <b>TOTAL RECREATION</b>                           | <b>\$ 19,700</b>  | <b>\$ 19,700</b> | <b>\$ 10,000</b>         | <b>\$ -</b>          | <b>\$ 305,000</b>    | <b>\$ 305,000</b> | <b>\$ 17,025</b>  | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>           |

5-YEAR CAPITAL IMPROVEMENT PLAN - FISCAL YEARS 2017 THRU 2021

| Fund                     | Dept. |      | FY 2016  |                |                  | FY 2017                  |                      |                      | FY 2018      | FY 2019      | FY 2020      | FY 2021      | Total 5 Year CIP Plan |           |
|--------------------------|-------|------|--|----------------|------------------|--------------------------|----------------------|----------------------|--------------|--------------|--------------|--------------|-----------------------|-----------|
|                          |       |      | Adopted Budget   | Amended Budget | Estimated Actual | Carry Forward From Prior | New Funding Required | Total Budget FY 2017 |              |              |              |              |                       |           |
| TRANSPORTATION           | 301   | 4100 | Litter Vacuum - replacement                                    | -              | -                | -                        | -                    | -                    | -            | 38,000       | -            | -            | 38,000                |           |
|                          | 301   | 4100 | Litter Vacuum - new purchase                                   | 38,000         | 38,000           | 34,165                   | -                    | -                    | -            | -            | -            | -            | -                     |           |
|                          | 301   | 4100 | Utility vehicle  | 15,000         | 15,000           | 14,755                   | -                    | -                    | 15,000       | -            | -            | -            | 15,000                |           |
|                          | 301   | 4100 | Small Tractor with boom mower                                  | -              | -                | -                        | -                    | 55,000               | 55,000       | -            | -            | -            | 55,000                |           |
|                          | 301   | 4100 | Palm Ridge Road improvements                                   | 50,000         | 50,000           | 50,000                   | -                    | 300,000              | 300,000      | -            | -            | -            | 300,000               |           |
|                          | 301   | 4100 | Middle Gulf Path and roadway relocation                        | 50,000         | 50,000           | -                        | 50,000               | -                    | 50,000       | 450,000      | -            | -            | -                     | 500,000   |
|                          | 301   | 4100 | Periwinkle Way box culvert repairs                             | 200,000        | 200,000          | 30,000                   | 170,000              | -                    | 170,000      | -            | -            | 450,000      | 2,000,000             | 2,620,000 |
|                          | 301   | 4100 | Wulfert/Wildlife shared use path                               | 180,000        | 180,000          | -                        | -                    | -                    | -            | -            | -            | 180,000      | -                     | 180,000   |
|                          | 301   | 4100 | Donax Street resurfacing                                       | -              | -                | -                        | -                    | -                    | 50,000       | 400,000      | -            | -            | -                     | 450,000   |
|                          | 301   | 4100 | Casa Ybel/Periwinkle Way & Island Inn/Tarpon Bay intersections | 175,000        | 175,000          | 175,000                  | -                    | -                    | -            | -            | -            | -            | -                     | -         |
|                          | 301   | 4100 | East Gulf Drive SUP widening project                           | -              | -                | -                        | -                    | -                    | -            | -            | -            | 500,000      | -                     | 500,000   |
|                          | 301   | 4100 | Periwinkle/Causeway Blvd/Lindgren intersection improvements    | -              | -                | -                        | -                    | -                    | 60,000       | 650,000      | -            | -            | -                     | 710,000   |
|                          | 301   | 4100 | Periwinkle north side shared use path                          | -              | -                | -                        | -                    | -                    | -            | 50,000       | 200,000      | -            | -                     | 250,000   |
| TOTAL TRANSPORTATION     |       |      | \$ 708,000   | \$ 708,000     | \$ 303,920       | \$ 220,000               | \$ 355,000           | \$ 575,000           | \$ 575,000   | \$ 1,138,000 | \$ 650,000   | \$ 2,680,000 | \$ 5,618,000          |           |
| TOTAL GOVERNMENTAL FUNDS |       |      | \$ 2,025,280   | \$ 2,243,085   | \$ 1,098,769     | \$ 728,100               | \$ 2,017,100         | \$ 2,745,200         | \$ 1,245,525 | \$ 1,878,500 | \$ 1,286,700 | \$ 3,205,500 | \$ 10,361,425         |           |

5-YEAR CAPITAL IMPROVEMENT PLAN - FISCAL YEARS 2017 THRU 2021

| Fund Dept.                                | FY 2016  |                     |                     | FY 2017                  |                      | FY 2018             | FY 2019             | FY 2020           | FY 2021             | Total 5 Year CIP Plan |
|---|--|---------------------|---------------------|--------------------------|----------------------|---------------------|---------------------|-------------------|---------------------|-----------------------|
|   | Adopted Budget                                       | Amended Budget      | Estimated Actual    | Carry Forward From Prior | New Funding Required |                     |                     |                   |                     |                       |
| <i>System Improvements</i>                |  |                     |                     |                          |                      |                     |                     |                   |                     |                       |
| 450 3500                                  | Paint Donax facility                                 | \$ 20,000           | \$ 20,000           | \$ 20,000                | \$ -                 | \$ -                | \$ -                | \$ -              | \$ -                | \$ -                  |
| 450 3500                                  | Pipeline relocations                                 | 5,000               | 5,000               | -                        | -                    | 5,000               | 5,000               | 5,000             | 5,000               | 25,000                |
| 450 3500                                  | New service laterals                                 | 5,000               | 5,000               | -                        | -                    | 5,000               | 5,000               | 5,000             | 5,000               | 25,000                |
| 450 3500                                  | Lift station improvements (including odor control)   | 36,000              | 36,000              | -                        | -                    | 25,000              | 25,000              | 25,000            | 25,000              | 125,000               |
| 450 3500                                  | Generator storage building                           | 50,000              | 50,000              | -                        | -                    | 50,000              | -                   | -                 | -                   | 50,000                |
| 450 3500                                  | Donax plant improvements (grit removal)              | 25,000              | 25,000              | 10,000                   | 15,000               | 70,000              | 85,000              | -                 | -                   | 85,000                |
| 450 3500                                  | Insertion valves for forcemains                      | 30,000              | 30,000              | -                        | -                    | 30,000              | 30,000              | -                 | -                   | 30,000                |
| 450 3500                                  | Force main upgrades                                  | 80,000              | 80,000              | -                        | -                    | 80,000              | 80,000              | 80,000            | 80,000              | 400,000               |
| 450 3500                                  | Nitrate reduction                                    | -                   | -                   | -                        | -                    | 1,800,000           | 1,800,000           | -                 | -                   | 1,800,000             |
| 450 3500                                  | Phosphorous reduction                                | -                   | -                   | -                        | -                    | -                   | -                   | 125,000           | -                   | 125,000               |
| 450 3500                                  | Sludge process                                       | -                   | -                   | -                        | -                    | -                   | -                   | -                 | 65,000              | 915,000               |
| 450 3500                                  | Plant One upgrade MLE (ZENON)                        | 1,800,000           | 1,800,000           | -                        | 1,800,000            | -                   | 1,800,000           | -                 | -                   | 1,800,000             |
| 450 3500                                  | Phase Four Sewer                                     | 688,500             | 713,930             | -                        | 713,930              | 147,500             | 861,430             | -                 | 886,000             | 1,747,430             |
| 450 3500                                  | Metal Tank Replacements                              | -                   | -                   | -                        | -                    | -                   | -                   | 500,000           | -                   | 1,000,000             |
| Subtotal Existing System Improvements     |  | 2,739,500           | 2,764,930           | 30,000                   | 2,528,930            | 2,212,500           | 4,741,430           | 740,000           | 1,066,000           | 8,127,430             |
| <i>Machinery/Vehicles/Equipment</i>       |  |                     |                     |                          |                      |                     |                     |                   |                     |                       |
| 450 3500                                  | Ethernet Routing Switch/Server                       | 30,000              | 30,000              | -                        | 30,000               | -                   | 30,000              | -                 | -                   | 30,000                |
| 450 3500                                  | Master Station Replacement Pump                      | 30,000              | 30,000              | -                        | -                    | 30,000              | 30,000              | 30,000            | 30,000              | 150,000               |
| 450 3500                                  | Replacement vacuum trucks - 748 & 757                | -                   | -                   | -                        | -                    | -                   | -                   | -                 | 120,000             | 120,000               |
| 450 3500                                  | Replacement crane truck - 746                        | -                   | -                   | -                        | -                    | -                   | -                   | 90,000            | -                   | 90,000                |
| 450 3500                                  | Replacement crane truck (3/4 ton) - 747              | -                   | -                   | -                        | -                    | -                   | -                   | -                 | 90,000              | 90,000                |
| 450 3500                                  | Donax WRF HVAC system replacements                   | -                   | -                   | -                        | 25,000               | -                   | 25,000              | -                 | -                   | 25,000                |
| 450 3500                                  | Replacement maintenance pick-up (1/2 ton) - 758      | -                   | -                   | -                        | -                    | -                   | -                   | 28,000            | -                   | 28,000                |
| 450 3500                                  | Replacement operations pick-up truck (1/2 ton) - 900 | -                   | -                   | -                        | -                    | -                   | -                   | 28,000            | -                   | 28,000                |
| 450 3500                                  | Wulfert emergency generator replacement              | -                   | -                   | -                        | 95,000               | -                   | 95,000              | -                 | -                   | 95,000                |
| 450 3500                                  | Replacement portable generators                      | -                   | -                   | -                        | -                    | 45,000              | 45,000              | 45,000            | -                   | 90,000                |
| 450 3500                                  | Vacuum Excavator                                     | 35,000              | 35,000              | 35,000                   | -                    | -                   | -                   | -                 | -                   | -                     |
| 450 3500                                  | Replacement Cl <sub>2</sub> Pumps                    | 7,500               | 7,500               | -                        | -                    | 7,500               | 7,500               | 7,500             | 7,500               | 37,500                |
| 450 3500                                  | Public Works GPS/GIS                                 | -                   | -                   | -                        | 15,000               | -                   | 15,000              | -                 | -                   | 15,000                |
| 450 3500                                  | Emergency chart recorder replacement                 | 2,000               | 2,000               | -                        | -                    | 2,000               | 2,000               | 2,000             | 2,000               | 10,000                |
| 450 3500                                  | Replace US Filter, Wulfert and DIW Controls          | 50,000              | 50,000              | 50,000                   | -                    | -                   | -                   | -                 | -                   | -                     |
| 450 3500                                  | Upgrade Wonderware and Online Monitoring Equipment   | -                   | 69,500              | 47,000                   | -                    | -                   | -                   | -                 | -                   | -                     |
| Subtotal Machinery/Vehicles/Equipment     |  | 154,500             | 224,000             | 132,000                  | 165,000              | 84,500              | 249,500             | 112,500           | 157,500             | 808,500               |
| <b>TOTAL SEWER SYSTEM ENTERPRISE FUND</b> |  | <b>\$ 2,894,000</b> | <b>\$ 2,988,930</b> | <b>\$ 162,000</b>        | <b>\$ 2,693,930</b>  | <b>\$ 2,297,000</b> | <b>\$ 4,990,930</b> | <b>\$ 852,500</b> | <b>\$ 1,223,500</b> | <b>\$ 8,935,930</b>   |

5-YEAR CAPITAL IMPROVEMENT PLAN - FISCAL YEARS 2017 THRU 2021

| Fund Dept.                                  | FY 2016   |                     |                     | FY 2017                  |                      | FY 2018             | FY 2019             | FY 2020             | FY 2021             | Total 5 Year CIP Plan |                      |                      |
|---|---|---------------------|---------------------|--------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|----------------------|
|   | Adopted Budget  | Amended Budget      | Estimated Actual    | Carry Forward From Prior | New Funding Required |                     |                     |                     |                     |                       | Total Budget FY 2017 |                      |
| <i>Public Safety</i>                        |   |                     |                     |                          |                      |                     |                     |                     |                     |                       |                      |                      |
| 470 2100                                    | Watercraft  | \$ 60,000           | \$ 60,000           | \$ 61,839                | \$ -                 | \$ -                | \$ -                | \$ -                | \$ 60,000           | \$ -                  | \$ -                 | \$ 60,000            |
| 470 2100                                    | Traffic Program (8 year replacement cycle)                  | -                   | -                   | -                        | -                    | -                   | -                   | 25,000              | -                   | -                     | \$ 25,000            | 50,000               |
| 470 2100                                    | ATV Replacements  | 25,000              | 25,000              | 22,472                   | -                    | 25,000              | 25,000              | 25,000              | 25,000              | 25,000                | 25,000               | 125,000              |
| 470 2100                                    | Van (3 vans 3 year replacement cycle)                       | 20,000              | 20,000              | 19,246                   | -                    | 20,000              | 20,000              | 20,000              | 20,000              | 20,000                | 25,000               | 105,000              |
| 470 2100                                    | Pick-up Truck   | 30,000              | 30,000              | 29,766                   | -                    | -                   | -                   | -                   | -                   | 30,000                | -                    | 30,000               |
| 470 2100                                    | Security video access system - beach parking lots           | 140,000             | 161,045             | 90,571                   | -                    | 75,000              | 75,000              | 75,000              | 50,000              | 50,000                | 50,000               | 300,000              |
| 470 2100                                    | Ethernet routing switches for network access                | 35,000              | 35,000              | 35,000                   | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 2100                                    | Parking Meter Replacement (11 meters)                       | -                   | -                   | -                        | -                    | 155,000             | 155,000             | -                   | -                   | -                     | -                    | 155,000              |
| Subtotal Public Safety                      |   | 310,000             | 331,045             | 258,894                  | -                    | 275,000             | 275,000             | 145,000             | 155,000             | 125,000               | 125,000              | 825,000              |
| <i>Public Works (Maintenance)</i>           |   |                     |                     |                          |                      |                     |                     |                     |                     |                       |                      |                      |
| 470 4100                                    | Utility vehicle/Gator (TDC funded)                          | 13,750              | 13,750              | 13,227                   | -                    | 13,750              | 13,750              | -                   | -                   | -                     | 13,750               | 27,500               |
| 470 4100                                    | Pick-up truck(s) (TDC funded)                               | 27,500              | 27,500              | 26,890                   | -                    | 35,000              | 35,000              | 84,000              | 28,000              | 28,000                | 28,000               | 203,000              |
| 470 4100                                    | Mower (TDC funded)  | 13,750              | 13,750              | 8,586                    | -                    | 10,000              | 10,000              | -                   | -                   | -                     | 10,000               | 20,000               |
| 470 4100                                    | Small dump truck (TDC funded)                               | 35,000              | 35,000              | 35,533                   | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 4100                                    | Dump body for pick-up (TDC funded)                          | 8,000               | 8,000               | -                        | -                    | 4,000               | 4,000               | 4,000               | 4,000               | 4,000                 | 4,000                | 20,000               |
| 470 4100                                    | Tractor (TDC funded)  | -                   | -                   | -                        | -                    | -                   | -                   | -                   | 45,000              | 30,000                | -                    | 75,000               |
| 470 4100                                    | Kubota (TDC funded)   | 40,000              | 40,000              | 39,215                   | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 4100                                    | Trash/recycling bins (TDC funded)                           | 15,500              | 15,500              | 14,591                   | -                    | 8,000               | 8,000               | -                   | 8,000               | -                     | 8,000                | 24,000               |
| 470 4100                                    | Water fountain for beaches (TDC funded)                     | 3,145               | 3,145               | -                        | 3,145                | -                   | 3,145               | -                   | -                   | -                     | 4,000                | 7,145                |
| 470 4100                                    | ADA accessibility equipment                                 | 50,000              | 50,000              | 50,000                   | -                    | 15,000              | 15,000              | -                   | 15,000              | -                     | 15,000               | 45,000               |
| Subtotal Public Works                       |   | 206,645             | 206,645             | 188,042                  | 3,145                | 85,750              | 88,895              | 88,000              | 100,000             | 62,000                | 82,750               | 421,645              |
| <i>Improvements</i>                         |   |                     |                     |                          |                      |                     |                     |                     |                     |                       |                      |                      |
| 470 3731                                    | Jordon Marsh Water Quality Treatment Park                   | -                   | -                   | -                        | -                    | 200,000             | 200,000             | 200,000             | -                   | -                     | -                    | 400,000              |
| 470 4100                                    | Lighthouse restrooms (TDC grant # 401816)                   | 91,506              | 91,506              | -                        | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 4100                                    | Bowman's Beach shared use path                              | -                   | 169,000             | -                        | 169,000              | -                   | 169,000             | -                   | -                   | -                     | -                    | 169,000              |
| 470 4100                                    | Tarpon Bay restroom (TDC grant #41918)                      | 530,000             | 530,000             | 530,000                  | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 4100                                    | Gulfside City park beach shade structure (TDC grant #41919) | -                   | 30,000              | 29,273                   | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 4100                                    | Bowman's Beach ADA gulf lookout shade structure (TDC)       | 20,000              | 20,000              | 7,000                    | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 4100                                    | Bowman's Beach wildlife boardwalk lookout (TDC #401928)     | 200,000             | 200,000             | -                        | 200,000              | -                   | 200,000             | -                   | -                   | -                     | -                    | 200,000              |
| 470 4100                                    | Lighthouse Fishing Pier Repairs (TDC)                       | 245,700             | 245,700             | 200,000                  | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 4100                                    | Lighthouse Beach Park Access Boardwalk Replace (TDC)        | 250,000             | 250,000             | 200,000                  | 50,000               | 225,000             | 275,000             | -                   | -                   | -                     | -                    | 275,000              |
| 470 4100                                    | Lighthouse cottage interior rehabilitation                  | 285,000             | 285,000             | 285,000                  | -                    | -                   | -                   | -                   | -                   | -                     | -                    | -                    |
| 470 4100                                    | Bowman's Beach Bridge Replacement (TDC + City Match)        | -                   | -                   | -                        | -                    | 600,000             | 600,000             | -                   | -                   | -                     | -                    | 600,000              |
| Subtotal Improvements                       |   | 1,622,206           | 1,821,206           | 1,251,273                | 419,000              | 1,025,000           | 1,444,000           | 200,000             | -                   | -                     | -                    | 1,644,000            |
| <b>TOTAL BEACH PARKING ENTERPRISE FUND</b>  |   | <b>\$ 2,138,851</b> | <b>\$ 2,358,896</b> | <b>\$ 1,698,209</b>      | <b>\$ 422,145</b>    | <b>\$ 1,385,750</b> | <b>\$ 1,807,895</b> | <b>\$ 433,000</b>   | <b>\$ 255,000</b>   | <b>\$ 187,000</b>     | <b>\$ 207,750</b>    | <b>\$ 2,890,645</b>  |
| <b>TOTAL ENTERPRISE FUNDS</b>               |   | <b>\$ 5,032,851</b> | <b>\$ 5,347,826</b> | <b>\$ 1,860,209</b>      | <b>\$ 3,116,075</b>  | <b>\$ 3,682,750</b> | <b>\$ 6,798,825</b> | <b>\$ 1,285,500</b> | <b>\$ 1,478,500</b> | <b>\$ 1,811,500</b>   | <b>\$ 452,250</b>    | <b>\$ 11,826,575</b> |
| <b>CITY WIDE TOTAL CAPITAL IMPROVEMENTS</b> |   | <b>\$ 7,058,131</b> | <b>\$ 7,590,911</b> | <b>\$ 2,958,978</b>      | <b>\$ 3,844,175</b>  | <b>\$ 5,699,850</b> | <b>\$ 9,544,025</b> | <b>\$ 2,531,025</b> | <b>\$ 3,357,000</b> | <b>\$ 3,098,200</b>   | <b>\$ 3,657,750</b>  | <b>\$ 22,188,000</b> |

**CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016 DETAIL**

|                                     | Fund | Dept. | Project   | FY 2017           | Description of Project  | Impact on Operating Costs  |
|-------------------------------------|------|-------|---|-------------------|---|--|
| <b>INFORMATION TECHNOLOGY</b>       | 300  | 1290  | Phase 4 of government software upgrade                | \$ 35,000         | Modules for transparency project, timekeeping, inventory system, and employee expense reimbursement automation.   | Inventory \$4,300 annual; timekeeping system approximately \$3.50 PEPM                                     |
|                                     | 300  | 1290  | Offsite redundant storage servers ("cloud computing") | \$ 25,000         | This is continued work on City plan to transition most city servers to the Cloud. This will reduce annual hardware costs, staff time to monitor server backups and annual electrical power costs. This technology will provide enhanced disaster recovery capabilities as there will be constant connectivity to City servers where there is an internet connection. The utilization of cloud technology significantly reduces the amount of staff time needed and makes available city data. | Annual subscription costs for services as servers are transitioned to the Cloud of approximately \$10,000. |
|                                     | 300  | 1290  | Backup high-speed Internet connectivity               | \$ 20,000         | As the City becomes more dependent on access to the Cloud, there is an increased need to provide more reliable and redundant network connectivity.  | This will be an annual expense of \$40,000   |
|                                     | 300  | 1290  | Upgrade/replace core network components               | \$ 34,000         | Annual funding for the City's core network devices. Each year, equipment needs to be replaced due to either having failed or going off warranty.  | None recurring.  |
|                                     | 300  | 1290  | Replace City servers                                  | \$ 8,000          | Server replacement project which allows the City to effectively plan for the end of life of its servers. This project allows the replacement of 1 - 2 servers per year.   | None recurring.  |
|                                     | 300  | 1290  | City network wireless upgrade for users (802.11)      | \$ 10,000         | The current City wireless system was installed using low cost home type technology. The demand for wireless by City devices cannot be met reliable with current technology.   | None recurring.  |
|                                     | 300  | 1290  | Virtual server backup/recovery software               | \$ 16,000         | The majority of the City's servers are virtual and there is now improved software for backup and restore capabilities.  | Net reduction to City's communication expenses.  |
|                                     | 300  | 1290  | Upgrades to City internet website location            | \$ 63,000         | The City's website needs to be upgraded from the current system that is near end of life. Additionally, the design of the site needs to be modernized.  | None recurring.  |
|                                     | 300  | 1290  | Replace Web Content Filter (Barracuda)                | \$ 24,000         | This device is end of life and it is a critical security device that protects city user's web access. Also, the City has redundant internet connectivity so two are needed.   | None recurring.  |
|                                     | 300  | 1290  | Technical Upgrades to MacKenzie Hall                  | \$ 100,000        | Technical upgrades to MacKenzie hall which will increase the functionality and enhance the presentation of information to the general public during council meetings. Potential upgrades include cameras, monitors, docking stations, PTZ controller, audio processor and mics.   | Annual increase in overhead expenditures for council chambers.   |
| <b>TOTAL INFORMATION TECHNOLOGY</b> |      |       |   | <b>\$ 335,000</b> |   |  |

|               |                                |      |  |           |  |                 |
|---------------|--------------------------------|------|--|-----------|--|-----------------|
| <b>POLICE</b> | 300                            | 2100 | Supervisor vehicle (5-yr replacement cycle)                          | \$ 30,000 | Annual cost for replacement of vehicles. These vehicles are on a 5 year replacement cycle.   | None recurring. |
|               | 300                            | 2100 | Admin SUV (4-yr replacement cycle)                                   | \$ 25,000 | Annual cost for replacement of vehicles. These vehicles are on a 5 year replacement cycle.   | None recurring. |
|               | 300                            | 2100 | PD laptops for in-car & field reporting                              | \$ 40,000 | Annual cost for replacement technology equipment in vehicles.  | None recurring. |
|               | 300                            | 2100 | Computer programs for records management and computer-aided dispatch | \$ 20,000 | The cost to update is approximately the same as the cost to take advantage of the new system the Lee County Sheriff is installing. The new system will have greater statistical analysis capabilities and enhanced patrol functions, such as in-car traffic citation and accident reporting. | None recurring. |
|               | 300                            | 2100 | Security video access system   | \$ 40,000 | Continued installation of security hardware and software at various public locations for public safety.  | None recurring. |
|               | <b>TOTAL POLICE DEPARTMENT</b> |      |  |           | <b>\$ 155,000</b>  |                 |

**CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016 DETAIL**

|                                       | Fund                               | Dept. | Project   | FY 2017           | Description of Project  | Impact on Operating Costs |
|---------------------------------------|------------------------------------|-------|---|-------------------|---|---------------------------|
| <b>S.E.M.P.</b>                       | 300                                | 2500  | Windows tablet to assist with EOC operations during emergencies | \$ 16,000         | The City uses the County's damage assessment program (ARM360) during emergencies. ARM360 has added the capability to track the door to door notification process the City uses during the evacuation preparation phase. iPads are not compatible with ARM360, so Windows tables are needed. | None recurring.           |
|                                       | 300                                | 2500  | VHF radio system upgrades for emergencies                       | \$ 20,000         | In the event that a significant hurricane destroy cell and public safety radios, the City's backup VHR system will also lose it's City antenna. This is to obtain backup, quick deploy antenna systems for the VHF system.  | None recurring.           |
|                                       | <b>TOTAL S.E.M.P.</b>              |       |   | <b>\$ 36,000</b>  |   |                           |
| <b>RECREATION CENTER SINKING FUND</b> | 370                                | 7200  | Gymnasium /Aerobics Sound System                                | \$ 9,000          | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Replace HVAC Chiller Coils                                      | \$ 25,000         | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Gymnasium Wall Pads   | \$ 21,000         | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Tennis Court Resurfacing  | \$ 20,000         | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Turtle Top (15 Passenger Van)                                   | \$ 46,200         | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Camera & Video Security System Upgrades                         | \$ 50,000         | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Replace Cardio Equipment  | \$ 5,500          | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Thorguard System (LG, Tennis, BF)                               | \$ 28,000         | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Pool heaters/chillers   | \$ 120,000        | Sinking Fund Asset Replacement Schedule   | None recurring.           |
|                                       | 370                                | 7200  | Pool Lane Line Reel   | \$ 2,500          | Sinking Fund Asset Replacement Schedule   | None recurring.           |
| <b>TOTAL RECREATION SINKING FUND</b>  |                                    |       | <b>\$ 327,200</b>   |                   |   |                           |
| <b>REC</b>                            | 173                                | 7250  | Ballfield lighting (1/3 cost share)                             | \$ 305,000        | Current system not meeting safety standards. This is a cost share project with Lee County and The Lee County School Board. First year of two year project.  | None recurring.           |
|                                       | <b>TOTAL RECREATION DEPARTMENT</b> |       |   | <b>\$ 305,000</b> |   |                           |

**CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016 DETAIL**

|                           | Fund | Dept. | Project  | FY 2017             | Description of Project  | Impact on Operating Costs  |
|---------------------------|------|-------|--|---------------------|---|--|
| <b>PUBLIC WORKS</b>       | 300  | 7250  | Replace A/C units                                      | \$ 150,000          | All HVAC systems at City Hall have been replaced over the past 10 years. With a life expectancy of 10 years on Sanibel, the HVAC compressors (and air handlers) will need to be replaced on a rotating schedule.  | None recurring.  |
|                           | 300  | 7250  | Server/Ethernet/Network Upgrades                       | \$ 9,500            | Project for installation of equipment for network access  | None recurring.  |
|                           | 300  | 7250  | Senior Center redevelopment                            | \$ 200,000          | Planning and design work for the Senior Center redevelopment project  | None recurring.  |
|                           | 300  | 7250  | Mowers and mower trailers - replacements               | \$ 20,000           | Replacement of a 2012 mower, 2006 mower and a mower trailer. The 2012 mower is utilized at the non-beach parks and the 2006 model is used at City Hall, the Historic Village and Center 4 Life. The parks mower is used more frequently and therefore needs to be replaced sooner than the mower used around City Hall.                           | None recurring.  |
|                           | 300  | 7250  | Public Works Facility - Security Project               | \$ 40,000           | Install a security gate and camera at the entrance of the Public Works Facility to prevent illegal dumping and comply with City security policy.  | None recurring.  |
|                           | 300  | 7250  | Public Works plotter replacement                       | \$ 30,000           | Replacement of full size plotter that is used for daily engineering work and design. The proposed plotter will be capable of scanning and printing documents which will increase operational efficiency.  |  |
|                           | 300  | 7250  | Public Works GPS/GIS                                   | \$ 15,000           | Purchase a global positioning system (GPS) to locate and store locations of City Infrastructure such as storm drain catch basins, signs and sewer collection system valves. Some of this information is required by regulatory agencies. The total cost of the hardware and software is \$30,000 (proposed 50% paid by streets and 50% by sewer). | Annual subscription fee of \$3,400 which will be split evenly between streets and sewer (two users). |
|                           | 300  | 7250  | Fuel depot -Gasboy hardware/software replacement       | \$ 35,000           | Replace Gasboy hardware/software which is used to operate the fuel depot. The current system is out of date and requires an upgrade to maintain operational efficiency.   |  |
|                           | 300  | 7250  | Building and Planning department improvements (TBD)    | \$ -                |   |  |
|                           | 300  | 7250  | IT and Natural Resources department improvements (TBD) | \$ -                |   |  |
|                           | 300  | 4100  | City Hall facility repairs                             | \$ 37,500           | Renovation of Administrative wing restrooms and replacement of ceiling fans in all wings.   | None recurring.  |
|                           | 300  | 4100  | Storage Garage   | \$ 300,000          | Construction of a 1,000 square foot storage garage to house various City equipment and supplies on a day-to-day and emergency basis. Equipment life is extended by protecting it on a day-to-day basis and by protecting equipment during an emergency, storm cleanup can be initiated sooner.  | No recurring operating costs in the short term.  |
|                           | 300  | 4100  | Traffic Management Initiatives                         | \$ 50,000           | Purchase of a system that will satisfy the need to monitor traffic flow and distribution throughout the island.   | None recurring.  |
|                           | 300  | 4100  | Trucks   | \$ 125,000          | Replacement of a 2001 model year dump truck (unit 208) that has frame corrosion issues and a 3/4 ton 4x4 pickup truck.  | None recurring.  |
| <b>TOTAL PUBLIC WORKS</b> |      |       |  | <b>\$ 1,012,000</b> |   |  |

**CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016 DETAIL**

|                       | Fund                        | Dept. | Project                                 | FY 2017    | Description of Project  | Impact on Operating Costs    |
|-----------------------|-----------------------------|-------|---|------------|---|------------------------------|
| <b>TRANSPORTATION</b> | 301                         | 4100  | Small tractor with boom mower           | \$ 55,000  | Purchase of a small tractor with boom mower that will be utilized to aid with the increased trimming demands due to additional roadside and SUP plantings. Small tractor will be utilized to trim brush, hedges and mow around ditches and embankments. This more compact machine can be utilized in certain areas without blocking roadway traffic.  | Approximately \$500 per year |
|                       | 301                         | 4100  | Palm Ridge Road improvements            | \$ 300,000 | This project involves roadway, shared use path, access and landscaping improvements in accordance with recommendations of the Periwinkle Corridor Study. The purpose of the project are to improve roadway aesthetics and shared use path safety. Survey and design phase in FY-16 with construction phase in FY-17.  | None recurring.              |
|                       | 301                         | 4100  | Middle Gulf path and roadway relocation | \$ 50,000  | The purpose of this project is to improve shared use path safety and drainage, by shifting Middle Gulf Drive between Fulgur Street and Beach Road south to increase separation between the roadway and the shared use path and allow for widening of this section of heavily used path to 8'. Phase 1 to include survey, design and relocation of SUP section at Nerita St. Phase 2 would complete the construction.  | None recurring.              |
|                       | 301                         | 4100  | Periwinkle Way box culvert repairs      | \$ 170,000 | Replacement due to current condition and estimated life. A larger opening is proposed to allow more flushing for the Shell Harbor and Sanibel Harbor canals, resulting in improved water quality in the canals. The replacement box culvert will be deeper to accommodate the homeowners along the canals with boats. The Periwinkle Bridge is scheduled for replacement in 2019, based upon current condition and estimated life. The project proposed for 2016 is design and permitting for both the bridge and box culvert replacement. The proposed construction for both structures is tentatively planned for 2017. | None recurring.              |
|                       | <b>TOTAL TRANSPORTATION</b> |       |   |            | <b>\$ 575,000</b>   |                              |

**CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016 DETAIL**

|                     | Fund | Dept.                          | Project                                 | FY 2017   | Description of Project  | Impact on Operating Costs |
|---------------------|------|--------------------------------|---|---|---|---------------------------|
| <b>SEWER SYSTEM</b> | 450  | 3500                           | Paint Donax Facility                    | \$ -  | The plant structures are painted on a 7-year schedule, with the new painting schedule for 2016. Keeping the plant clean and painted regularly is necessary to remain aesthetically pleasing to the neighbors.   | None recurring.           |
|                     | 450  | 3500                           | Pipeline Relocations                    | \$ 5,000  | If a sewage force main is in conflict with a proposed roadway or drainage project, this project provides funding for the relocation.  | None recurring.           |
|                     | 450  | 3500                           | New Service Laterals                    | \$ 5,000  | This project is to install sewer laterals for locations where sewer laterals were not installed during mainline construction or couldn't be found.  | None recurring.           |
|                     | 450  | 3500                           | Lift Station Improvements               | \$ 25,000   | This project involves enhancements to lift stations such as larger pumps, monitoring equipment, new control panels, odor control, etc.  | None recurring.           |
|                     | 450  | 3500                           | Generator storage building              | \$ 50,000   | The City has 9 Portable Generators that are Utilized to enable lift stations to be operated during power outages to prevent wastewater from backing up into houses or on the ground. This project will provide covered storage for these generators at the Donax Plant to prolong generator lifespan.   | None recurring.           |
|                     | 450  | 3500                           | Donax plant improvements (grit removal) | \$ 85,000   | Retrofit new grit removal system at Donax Plant.  | None recurring.           |
|                     | 450  | 3500                           | Insertion Valves for Forcemains         | \$ 30,000   | When a force main breaks, it is critical to be able to shut off the wastewater flow to protect public health and the environment. This project involves the installation of valves into the force mains under pressure. The valves can then be used to isolate sections of force mains.   | None recurring.           |
|                     | 450  | 3500                           | Force main upgrades                     | \$ 80,000   | The project involves construction of a 6" force main from L/S # 6 located at the Sand Castle / Sand Castle Intersection along Sand Castle Road and Bailey Road to L/S # 17, located on Bailey Road north of Periwinkle Way. The proposed force main will replace an old existing force main located in an easement in the backyards of the Greenwood Court residents making access difficult. The existing force main has broken several times, causing damage to the landscaping and raw sewage in peoples yards.  | None recurring.           |
|                     | 450  | 3500                           | Nitrate reduction                       | \$ 1,800,000  | There is an overall Citywide effort to improve water quality, which includes reducing nitrogen and phosphorus in inland and adjacent water bodies. The Donax Water Reclamation Facility produces an effluent which is used to irrigate the 3 golf courses on the island and condominium along Middle and West Gulf Drives which contain nitrogen and phosphorus. Although the levels are well within the Florida Dept. of Environmental Protection permit, as a steward of the land, the City could reduce the amount of nitrogen and phosphorus in the effluent. The simplest modification would be to retrofit the existing sand filters to de-nitrification filters. This would result in the removal of nitrogen to approximately 1.5 mg/L and have the lowest capital investment. It should be noted however, that these improvements will likely NOT result in effluent which meets the strict requirements of the Numeric Nutrient Criteria rule. The plant does not directly discharge to State and Federal inland water bodies or estuaries and is not required. | None recurring.           |
|                     | 450  | 3500                           | Plant One upgrade MLE (ZENON)           | \$ 1,800,000  | Plant one is the oldest of the 3 plants at Donax and is the least efficient in reducing nutrients. Although this plant is not utilized year round, upgrading this plant would improve the overall reuse quality.  | None recurring.           |
| 450                 | 3500 | Phase Four Sewer Expansion     | \$ 861,430                              | This project involves the construction of sewer in remaining unsewered areas. Central sewer and advanced on-site sewer systems will be considered. Water quality improvement through the elimination of old septic systems is the goal of this project. | None recurring.   |                           |
| 450                 | 3500 | Ethernet Routing Switch/Server | \$ 30,000                               | Equipment for network access at Donax   | None recurring.   |                           |

**CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016 DETAIL**

|                           | Fund | Dept. | Project                                 | FY 2017             | Description of Project  | Impact on Operating Costs  |
|---------------------------|------|-------|---|---------------------|---|--|
| <b>SEWER SYSTEM</b>       | 450  | 3500  | Master Station Replacement Pump         | \$ 30,000           | The master pump station at the Donax plant receives all flow from the entire island and pumps it to the headworks to begin the treatment process. If this station's pumps failed, wastewater will quickly spill onto the ground, potentially contaminating ground water and the Sanibel River.  | None recurring.  |
|                           | 450  | 3500  | Donax WRF HVAC system replacements      | \$ 25,000           | Replace aging HVAC systems in the operations building and Mechanical Control Room 2.  | None recurring.  |
|                           | 450  | 3500  | Wulfert emergency generator replacement | \$ 95,000           | Current stationary generator has failed due to age. This project replaces stationary generator in accordance with FDEP permit requirements.   | None recurring.  |
|                           | 450  | 3500  | Replacement portable generators         | \$ 45,000           | The city has 9 portable emergency generators that are on a 10 year replacement schedule. The largest, a 1998-100kw generator was replaced in 2012 (4 years beyond its scheduled replacement). In 2015, three of the smaller generators are planned for replacement. In 2017, another 3 of the smaller generators are planned for replacement, with the last 2 generators scheduled for replacement in 2018. These Generators are utilized to enable lift stations to be operated during power outages to prevent wastewater from backing up into houses or onto the ground. | None recurring.  |
|                           | 450  | 3500  | Replacement Cl <sub>2</sub> Pumps       | \$ 7,500            | The Donax Water Reclamation Facility utilizes liquid chlorine to disinfect the wastewater effluent. The chlorine feed pumps have a relatively short life due to the corrosive nature of the chlorine. Frequent pump replacement is necessary to keep the plant effluent in compliance with DEP regulations.   | None recurring.  |
|                           | 450  | 3500  | Public Works GPS/GIS                    | \$ 15,000           | Purchase a global positioning system (GPS) to locate and store locations of City Infrastructure such as storm drain catch basins, signs and sewer collection system valves. Some of this information is required by regulatory agencies. The total cost of the hardware and software is \$30,000 (proposed 50% paid by streets and 50% by sewer).   | Annual subscription fee of \$3,400 which will be split evenly between streets and sewer (two users). |
|                           | 450  | 3500  | Emergency chart recorder replacement    | \$ 2,000            | Chart recorders are utilized at the Donax facility to monitor several critical parameters including flow, ph, chlorine residual, and NTU's. These parameters need to be monitored for the roper plant operation and permit compliance. Keeping theses parameters within DEP permit limits is necessary to keep the plant in compliance. The purchase of these recorders in advance guarantees the immediate replacement of failed recorders.  | None recurring.  |
| <b>TOTAL SEWER SYSTEM</b> |      |       |   | <b>\$ 4,990,930</b> |   |  |

**CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016 DETAIL**

|                                       | Fund | Dept.                             | Project   | FY 2017  | Description of Project  | Impact on Operating Costs |
|---------------------------------------|------|-----------------------------------|---|--|---|---------------------------|
| <b>BEACH PARKING</b>                  | 470  | 2100                              | ATV Replacements  | \$ 25,000  | ATV vehicles for beach patrol purposes are on a regular replacement recycle due to wear and tear.   | None recurring.           |
|                                       | 470  | 2100                              | Van (3 Vans/3 yr. replacement cycle)                    | \$ 20,000  | The parking enforcement vans are used to patrol the beach parking lots and transport the parking money. The 3 vans are on a 3-year replacement schedule since they are high usage vehicles. These vans are an essential part of the beach parking program.  | None recurring.           |
|                                       | 470  | 2100                              | Security Video Access System for Beach Parking Lots     | \$ 75,000  | The purpose of installing video cameras in the various beach parking lots is to deter theft of personal property from vehicles. These cameras have been effective in the Trost parking lot and at Lighthouse Park and are recommended for Bowman's and Algiers. Crime reduction on Sanibel benefits residents and visitors alike.   | None recurring.           |
|                                       | 470  | 2100                              | Parking Meters  | \$ 155,000   | End of life replacement of eleven parking meters at. The casings of the current meters are starting to rust out. Ugraded software in the new meters will allow patrons to use an ap on their phones to add additional time to the meter and don't need to walk back to the meter.   | None recurring.           |
|                                       | 470  | 3731                              | Jordan Marsh Water Quality Treatment Park               | \$ 200,000   | City match for construction of treatment park. Design and engineering funded in FY17 budget. Total project cost is estimated at \$400,000, but will have a more firm estimate when design is complete. If grants are not secured to fund at least 50% of project, the City would need to fund entire project. Thus, \$200,000 is entered into the FY2108 projection in the event grant funds are not secured.   | None recurring.           |
|                                       | 470  | 4100                              | Utility vehicle/Gator                                   | \$ 13,750  | Public Works has two utility vehicles (small John Deere gators on a 5 year replacement schedule), one is a 2009 model and the other is a 2010 model. These vehicles have proven invaluable in performing minor maintenance in the parks and for vegetation maintenance along the paths, as well as, litter pickup on the beaches. The 2010 model at Bowman's Beach is utilized more on a day to day basis due to the size of the park and is in need of replacement. The timely replacement of vehicles is necessary to prevent excessive downtime and thus improve operational efficiency. | None recurring.           |
|                                       | 470  | 4100                              | Pickup truck(s)   | \$ 35,000  | There are currently eight pickup trucks (on a 7-year replacement cycle) assigned to beach maintenance. These pickups are necessary to transport personnel to the beach parks to perform necessary maintenance. The timely replacement of trucks is necessary to prevent excessive downtime and thus improve efficiency.   | None recurring.           |
|                                       | 470  | 4100                              | Mower   | \$ 10,000  | Public Works has two mowers that are used for beach park maintenance and are on a 5-year replacement schedule. The timely replacement of equipment is necessary to prevent excessive downtime and thus improve operational efficiency.  | None recurring.           |
|                                       | 470  | 4100                              | Dump Body for Pickup Truck                              | \$ 4,000   | Parks maintenance personnel trim vegetation at the various parks. The vegetation is loaded into the back of pickup trucks for disposal. Dump bodies fit into the bed of the pickup truck to allow the load to be mechanically dumped rather than removed manually. This equipment makes the workers more productive.  | None recurring.           |
|                                       | 470  | 4100                              | Trash/Recycling Bins                                    | \$ 8,000   | Annual replacement for wear and tear of trash receptacles   | None recurring.           |
|                                       | 470  | 4100                              | Water Fountain for Beaches                              | \$ 3,145   | Installation of facilities for beaches  | None recurring.           |
|                                       | 470  | 4100                              | ADA accessible equipment                                | \$ 15,000  | Improve ADA accessibility at all beach parks and repair existing ADA equipment.   | None recurring.           |
|                                       | 470  | 4100                              | Bowman's Beach shared use path                          | \$ 169,000   | Many of the City's shared use paths are utilized by beach park users. Wider paths are safer and more enjoyable to use.  |                           |
|                                       | 470  | 4100                              | Bowman's Beach wildlife boardwalk lookout               | \$ 200,000   | Construct a Boardwalk Lookout over Clam Bayou.  | None recurring.           |
|                                       | 470  | 4100                              | Lighthouse Beach Park Main Access Boardwalk Replacement | \$ 275,000   | The existing structure has outlived its life and needs to be repaired for safety. Replace the existing structure for ADA accessibility and install Tandeck composite material for longevity.  | None recurring.           |
| 470                                   | 4100 | Bowman's Beach bridge replacement | \$ 600,000  | The existing structure has outlived its life and needs to be repaired for safety. Replace the existing structure for ADA accessibility and install Tandeck composite material for longevity. | None recurring.   |                           |
| <b>TOTAL BEACH PARKING</b>            |      |                                   |   | <b>\$ 1,807,895</b>  |   |                           |
| <b>CITY WIDE TOTAL CAPITAL OUTLAY</b> |      |                                   |   | <b>\$ 9,544,025</b>  |   |                           |

## SUPPLEMENTAL SCHEDULES

This section contains the following subsections:

- ⦿ Financial Policies
- ⦿ Glossary

## FINANCIAL POLICIES

### General Budget Policy

- A. The City of Sanibel, as a local government within the state of Florida, adopts its budget pursuant to Chapter 200, Florida Statutes, which mandates adoption of a balanced budget; that is sources of funds must equal uses of funds
- B. The finance director, on behalf of the city manager, is responsible for the preparation of the City's budget. Each spring, department directors submit their proposed budgets for the coming fiscal year to the finance director. Proposed budgets identify increases and decreases in spending from the current year, along with the reason for the change. They also include a list of initiatives that are not included in the department's budget but are requested by individual departments. A proposed budget is ready for City Council to consider, for the first time, in July.
- C. The annual budget is adopted by City Council after an extensive review and evaluation of budget proposals from the various City departments to determine the funding level necessary to provide municipal services. After adoption, the budget is posted on the City's website.
- D. The operating budget is adopted annually at the fund level by the City Council. In accordance with state law, a proposed millage rate, which may be reduced but may not be increased, is set in July, followed by two public hearings in September. The budget and final millage rate are approved by separate resolutions at the second public hearing.
- E. The budget is adopted on a modified accrual basis for all fund types, governmental and enterprise. Under the modified accrual basis of accounting, revenues and other financial resources are recognized when they become both measurable and available to finance expenditures of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred with certain exceptions. The modified accrual basis is the same basis of accounting used for the City's audited financial statements of its governmental funds. Enterprise funds are accounted for and reported on the audited financial statements using the accrual basis. Under the accrual basis of accounting, most transactions are recorded when they occur, regardless of when cash is received or disbursed. Generally Accepted Accounting Principles (GAAP) requires the use of accrual basis accounting for enterprise funds for audit purposes.
- F. By resolution, a reserve equal to 17% of projected expenditures is included in the budget, in order to ensure sufficient cash is available for operations until tax receipts are forwarded to the City by the Lee County Tax Collector.
- G. Budgetary control throughout the fiscal year is maintained through monitoring encumbrances of estimated purchase amounts. Encumbrances for goods or services not received by year-end lapse and must be re-budgeted in the following year.
- H. Any increase, decrease or transfer between funds within the annual budget must be approved by a budget amendment approved by resolution of the City Council.
- I. The City Manager may approve intradepartmental transfers as is deemed necessary.
- J. The finance department prepares a quarterly budget variance report for the City Council, noting any deviations of 5% or greater against the budget and explains the reason for the variance.
- K. The Capital Improvement Budget (CIP) estimates costs for all capital projects for a five year period.

## FINANCIAL POLICIES

- L. The City has an indirect cost allocation plan prepared annually. The plan conforms to federal guidelines for grant reimbursement of administrative costs and is used to bill and collect indirect charges from funds.

### Fund Balance Policy

A Fund Balance Policy is adopted in order to secure and maintain investment-grade credit ratings, meet seasonal shortfalls in cash flow, and reduce susceptibility to emergency or unanticipated expenditures and/or revenue shortfalls. Fund balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones, or enhance the financial position of the City, in accordance with policies established by the City Council.

The City's Fund Balance Policy establishes:

- a) Fund balance policy for the general fund;
- b) Reservations of fund balance for the general fund;
- c) The method of budgeting the amount of estimated unrestricted fund balance (also known as *estimated beginning fund balance*) available for appropriation during the annual budget adoption process (prior to the actual, audited fund balance being known) and what actions may need to be taken if the actual fund balance is significantly different than the budgeted fund balance; and
- d) The spending order of fund balances

### General Fund

#### 1. Restricted Fund Balance

There is no restricted fund balance in the General Fund. Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation will be budgeted and reported in special revenue funds, capital project funds or debt service funds.

#### 2. Committed Fund Balance

Commitment of fund balance may be made for such purposes including, but not limited to, a) major maintenance and repair projects; b) meeting future obligations resulting from a natural disaster; c) accumulating resources pursuant to stabilization arrangements; d) establishing reserves for disasters; and/or e) for setting aside amounts for specific projects. Commitment of fund balance may be made from time-to-time by resolution of the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally (resolution). The use (appropriation) of committed fund balances will be considered in conjunction with the annual budget adoption process or by budget amendment approved by resolution of City Council during the fiscal year.

#### 3. Assigned Fund Balance

Assignment of fund balance may be a) made for a specific purpose that is narrower than the general purposes of the government itself; and/or b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

## FINANCIAL POLICIES

Assigned fund balance shall reflect management's intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned.

### 4. Non-Spendable Fund Balance

Non-spendable fund balance is established to report items that are not expected to be converted to cash such as inventory and prepaid items; items not currently in cash form such as the long-term amount of loans and notes receivable as well as property acquired for resale; and, items legally or contractually required to be maintained intact such as the corpus (or principal) of a permanent fund.

### 5. Minimum Level of Unassigned Fund Balance

Unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the general fund.

If, after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below 17% of general fund operating expenditures, the City Manager will so advise City Council in order for the necessary action to be taken to restore the unassigned fund balance to 17% of General Fund operating expenditures.

The City Manager will prepare and submit a plan for committed and/or assigned fund balance reduction, expenditure reductions and/or revenue increases to City Council. The City shall take action necessary to restore the unassigned fund balance to acceptable levels within two years.

### Reservations of Fund Balance (General Fund)

#### 1. Committed Fund Balance

The City Council hereby establishes the following committed fund balance reserves in the General Fund:

- a) Disaster Reserve – The disaster reserve fund balance is committed by the City Council as set forth in the annual budget (and any amendments thereto) to ensure the maintenance of services to the public during disaster situations such as, but not limited to, hurricanes.
- b) Environmental Initiatives Reserve – The environmental initiative fund balance is committed by the City Council as set forth in the annual budget (and any amendments thereto) to ensure services are available to address environmental damage, litigation and other related costs from disasters such as, but not limited to, algae bloom, fish kills, or oil.
- c) Insurance Deductible Reserve – The insurance deductible reserve fund balance is committed by the City Council as set forth in the annual budget (and any amendments thereto) to ensure coverage of the City's insurance deductible on its insured properties and equipment.

#### 2. Assigned Fund Balance

The City hereby establishes the following assigned fund balance reserves in the General Fund:

- a) Assignment to Subsequent Year's Budget – The subsequent year's budget fund balance reserve is assigned by City management as set forth in the annual budget (and any amendments thereto) to appropriate a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

## FINANCIAL POLICIES

### Budgeting

#### 1. Appropriation of Unrestricted Fund Balance

The actual amount of unrestricted fund balance (total of *committed fund balance, assigned fund balance and unassigned fund balance*) is not known until the completion of the annual audit which takes place between three to six months after the end of the fiscal year being audited. However, an estimate of unrestricted fund balance (also called *estimated beginning fund balance*) must be made during the annual budget adoption process (July through September) which is prior to the end of the fiscal year, September 30<sup>th</sup>.

#### 2. Estimated Beginning Fund Balance

In order to achieve the most accurate estimate possible, the City Manager or designee shall project both Sources of Funds (revenues, prior years unrestricted fund balances carried forward and other financing sources) and Uses of Funds (operating and non-operating expenditures), including accruals, for each department in each governmental fund through September 30<sup>th</sup> of the then current fiscal year. These projections will be shown in a separate column entitled "Estimated Actual" for each fund in the proposed, tentative and final budget documents. The difference between the estimated actual sources of funds and estimated actual uses of funds is the calculated estimated beginning fund balance for the subsequent fiscal year. If planned for use in the subsequent fiscal year, committed and assigned fund balance may be included in the estimated beginning fund balance.

#### 3. Estimated Ending Fund Balance

For the year being budgeted, a calculation of estimated ending fund balance shall also be made. This calculation shall be the difference between the budgeted sources of funds and the budgeted uses of funds as described above.

Since the uses of funds are restricted, committed or assigned in all other governmental fund types there is no policy to the amount of ending fund balance unless the project is completed and the fund should be closed. In this situation, a residual equity transfer will be made to zero-out any remaining fund balance.

If, after the annual audit, the actual general fund unassigned fund balance is greater than 20 percent of operating expenditures in the general fund, the excess may be used in one or a combination of the following ways:

- a) Left in the general fund to earn interest and roll forward into the subsequent year's beginning fund balance;
- b) Appropriated by resolution of City Council for a one-time expenditure or opportunity that does not increase recurring operating costs;
- c) Committed to establish or increase a formal stabilization arrangement or reserve (including but not limited to economic stabilization, contingency reserves or disaster reserves); or
- d) Appropriated for start-up expenditures of new programs undertaken at mid-year, provided that such action is considered in the context of council-approved multiyear projections of revenues and expenditures.

## FINANCIAL POLICIES

### Spending Order of Fund Balances

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

### **Revenue Policy**

- A. The City will maintain a revenue manual which describes revenue sources that are available to support City expenditures.
- B. Ad valorem tax revenue is budgeted at 100% of the approved millage rate levy. However, because taxpayers take advantage of the discount afforded by paying their taxes in the months of November through February, the City never collects 100% of the levied revenue. Recognizing this, the state permits up to 5% of the tax levy to be reserved for under-collection.
- C. The use of ad valorem tax revenues is limited to the general fund unless it is required in other funds by bond indenture agreements.
- D. Revenues that have been pledged to bondholders will conform to bond covenants which commit those revenues.
- E. The City will prepare periodic cost studies on services for which user fees are imposed and the proposed adjustments will be presented for Council authorization.
- F. The City will actively pursue grant-funding opportunities.
- G. Revenue which is estimated to be unexpended at year-end will be budgeted as estimated ending fund balance and be available for appropriation in the new year.

### **Debt Policy**

Due to the City's current status with the Internal Revenue Service (IRS) as a Small Issuer, that is, the City issues less than \$10 million of debt in any given calendar year, the City is considered to be "Bank Qualified". This bank qualified status allows banks to offer the City interest rates much lower than market rates since the interest the bank earns from the City is tax exempt to the bank. Therefore, whenever practical, the City issues bank qualified debt in order to finance projects or capital acquisitions which need to be funded from debt issuance. Additionally, the use of pre-negotiated lines of credit with stated interest rate and expense terms are utilized when practical in order to reduce debt issuance costs.

When it is necessary to issue debt in an amount greater than \$10 million, the City first seeks financing from a source which offers below market rate interest rates, such as the State Revolving Loan Fund. However, if sources of this type are not available or not applicable due to the nature of the project being funded, bond issuance may be used. The services of underwriters and financial advisors are engaged using the Request for Proposal (RFP) process outlined in the City's administrative policy on the Procurement of Professional Services and the relative Consultants' Competitive Negotiation Act (CCNA) contained in Section 287.055, Florida Statutes.

## FINANCIAL POLICIES

The term of the debt is matched with the life of the asset being financed. The City of Sanibel does not have a maximum debt limit.

All debt service requirements are fully funded each year.

### **Purchasing Policy**

- A. All purchasing for the City of Sanibel will be conducted in a manner that promotes competition and secures the best value.
- B. All purchasing shall be conducted in a manner that prompts vendors to value City business and make every effort to furnish City requirements on the basis of quality, service and price.
- C. Purchasing will be from suppliers who have adequate financial strength, and a good record of adhering to specifications, maintaining shipping promises, and giving a full measure of service to the City.
- D. All bidders will be afforded equal opportunities to quote and are to compete on equal terms.
- E. Vendors hired by the City to provide goods and services shall have obtained a City business tax receipt (per Code of Ordinances, Sections 18 and 62) prior to authorization of the purchase.
- F. Competitive sealed bids are required for purchases of commodities and services that cost \$25,000 or more. The competitive sealed bid or proposal procurement method is regulated by Florida Statutes. Competitive sealed bids are subject to public legal notice requirements.
- G. Sole Source – Occasionally, products or services are determined to be available from only one source or must match a product or service that is already in place. These are rare occurrences and must be fully documented and submitted to the Finance Department for review and for City Manager approval where the cost exceeds \$1,500.
- H. Emergency Procurements – When there is an immediate danger to persons or property or the threat of substantial economic loss to the City, an emergency procurement may be made. All emergency procurements should be made with as much competition as is practical under the emergency circumstances.

## GLOSSARY

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

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

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

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

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

**Capital Expenditures** – Expenditures used to purchase fixed assets such as furniture and equipment with a life expectancy of more than one year and a unit cost of \$1,000 or more.

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

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

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

**Encumbrance** – The commitment of budgeted funds for the purchase of an item or service. All encumbrances lapse at fiscal year-end.

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

**Enterprise Fund** – A fund in which the services provided are financed and operated like those of a private business. These funds pay for all or most of their cost of operation from user fees.

**Fiscal Year** - A time period designated for recording financial transactions. The City of Sanibel’s fiscal year runs from October 1 through September 30.

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

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

## GLOSSARY

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

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

**General Fund** – The principal fund of the City used to account for resources traditionally associated with government, which are not legally or by sound financial management to be accounted for in another fund. General Fund activities are funded principally by property taxes, intergovernmental revenue, licenses and permits, charges for services and miscellaneous revenues. Operating services for this fund include police protection, general government administration, and public works.

**General Obligation Bonds** – Voter approved bonds used to finance a project through a millage increase in ad valorem taxes for a specified period of time.

**Grants and Aids** – An agreement made by a government or private organizations to provide financial contributions for specified purposes.

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

**Infrastructure** – Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.

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

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

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

**Non-Ad Valorem Assessment** – A fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. It is sometimes called a special assessment.

**Objective** – A specific, measurable action that will be taken to achieve a goal.

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

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

## GLOSSARY

**Proprietary Fund** – A fund in which the services provided are financed and operated similar to those of a private business. Funds pay for operating costs primarily through user fees, receiving little or no tax support. (See Enterprise Funds).

**Reserve** – An amount set aside for a specific purpose or for emergencies or unforeseen expenditures not otherwise budgeted. Authorization to expend reserves is made by the City Council.

**Revenues** – Funds that the government receives as income.

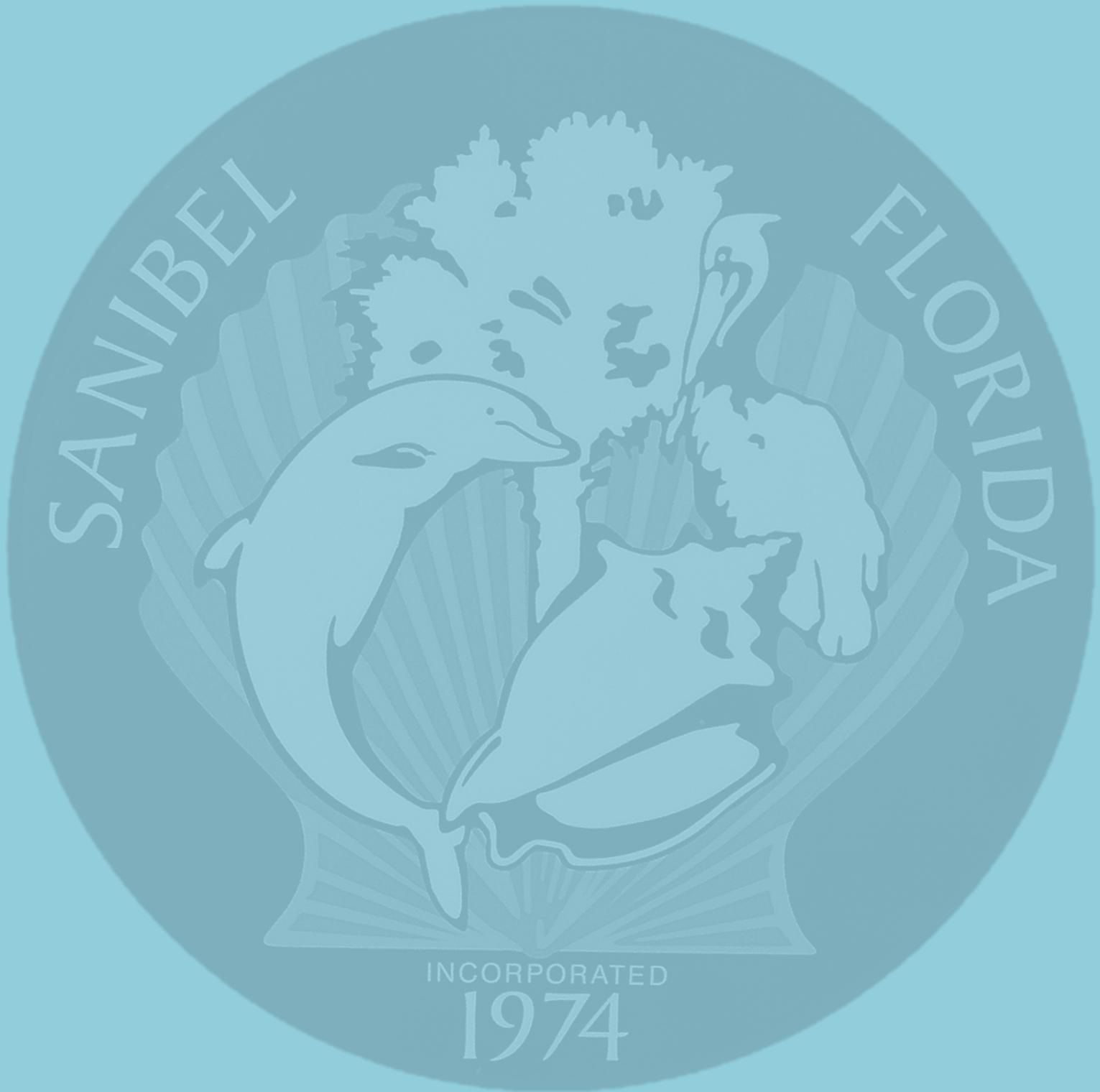
**Rolled-back millage rate** – The millage rate necessary to produce the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

**Special Assessment** – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. This is another name for a non ad valorem assessment.

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

**TRIM Notice** - TRIM (Truth in Millage) establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements. The Notice of Proposed Property Taxes (TRIM notice) enables the taxpayer to compare the prior year assessed value and taxes with the present year assessed value and proposed taxes. It also lets taxpayers compare the amount of taxes if there is no budget change for the upcoming year. The notice lists the date, time, and location of the first budget hearing at which the taxing authorities will hear from the public. At the public hearings, the taxing authorities establish the millage to be levied against the parcel of land shown on the TRIM notice. The notice also shows the deadline for filing a petition to protest the assessment and any denial of exemption.

**User Fees** – Charges for specific services rendered only to those using such services, e.g. sewer service charge, building permits, dog licenses.



## CITY OF SANIBEL

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