

CITY OF SANIBEL

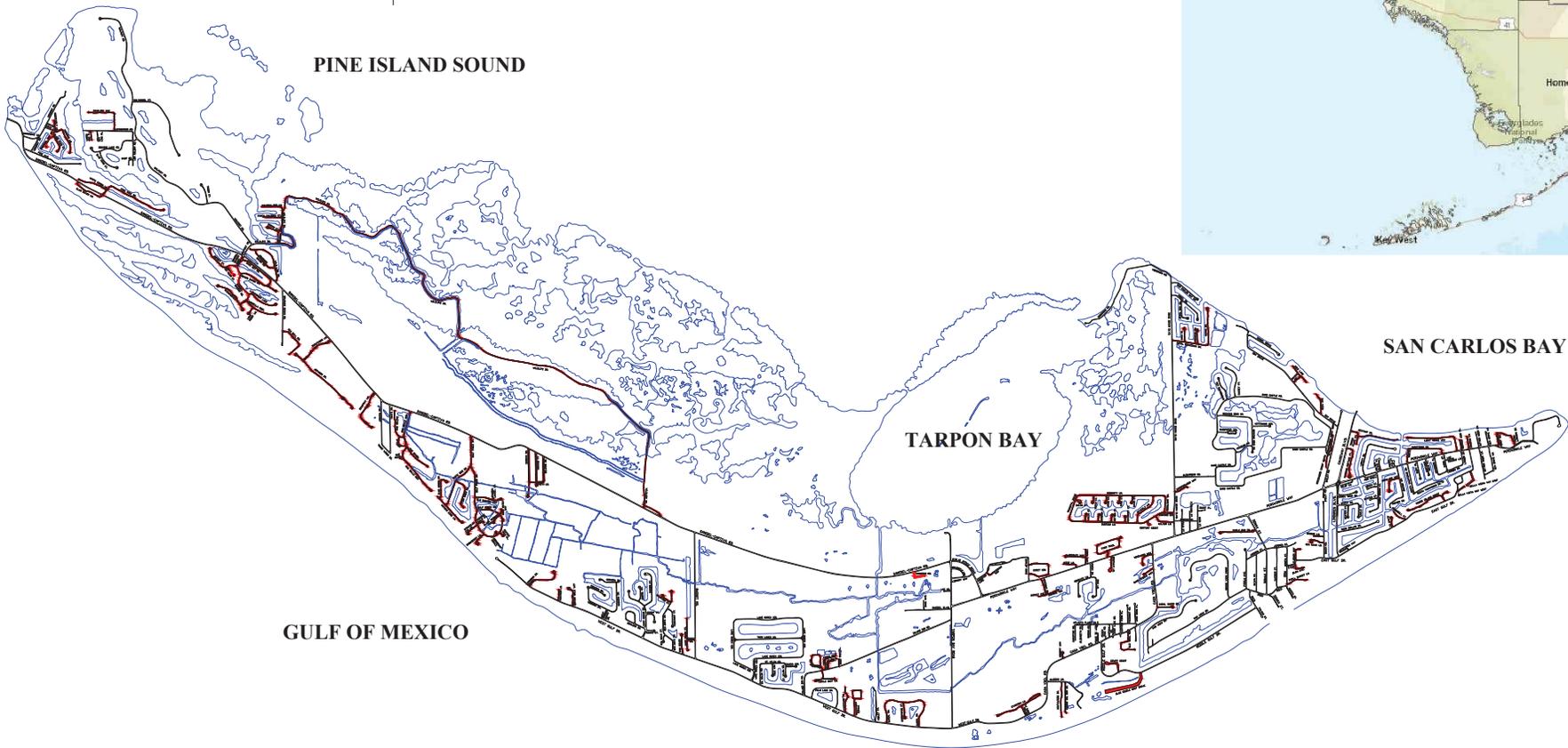


DRAFT BUDGET
JULY 9, 2018
FISCAL YEAR 2019



Sanibel Island

Lee County, Florida



PINE ISLAND SOUND

TARPON BAY

SAN CARLOS BAY

GULF OF MEXICO

HOW TO USE THIS DOCUMENT

The City of Sanibel's annual budget is divided into various sections. To better understand the information that is provided, please refer to the descriptions of each section below. To navigate to that section, **simply tap or click on the box.**

INTRODUCTORY SECTION

This section contains the introductory budget message, which provides an overview and analysis of the annual budget. The truth-in-millage (TRIM) for the year is also included here. Finally, information about future issues and trends can be located in this section.

CITY STRUCTURE

This section provides information on the City Council, City Manager, and the City's overall structure. Also included in this section is the fund and department structure of the City.

GENERAL BUDGET INFORMATION

Included in this section is the budget calendar, budget resolutions authorizing the budget and the City's budget and significant financial policies.

FINANCIAL SECTION

This section presents a summary of the City-wide financial activity for the prior, current and subsequent years, along with graphs showing where the City's money comes from and where it goes. Included in the section are the individual fund budgets for the City's governmental and proprietary funds.

DEPARTMENT INFORMATION

This section of the budget document contains detailed information about the operating budgets of each City department. The detailed department section includes staffing authorizations, goals and accomplishments and performance metrics.

SUPPLEMENTAL SCHEDULES

This section presents personnel information that includes the classification and pay plan, authorized manpower allocations by department, the detailed staffing budget. Also included in this section is the detailed 5-year capital improvement plan, with detailed justifications for current year requests.

APPENDIX

This section contains statistical and demographic information for the City and a glossary of terms to help in understanding the terminology in the budget



Additionally, all sections of this document are bookmarked for ease of navigation. When viewing this document electronically, activate the bookmark view to utilize a detailed point-and-click menu.

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CITY OF SANIBEL

OPERATING AND CAPITAL BUDGET

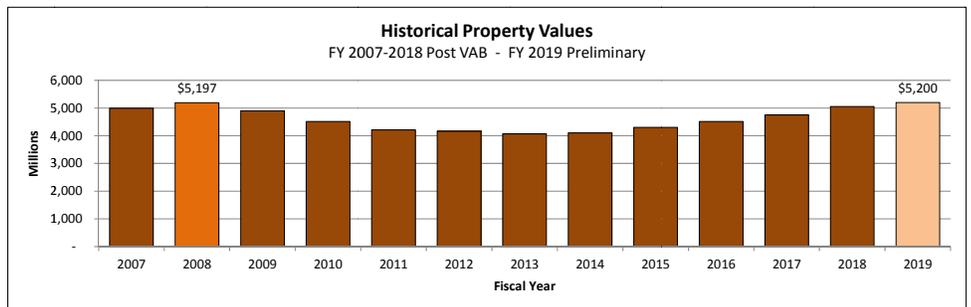
FISCAL YEAR 2018-2018

July 9, 2018

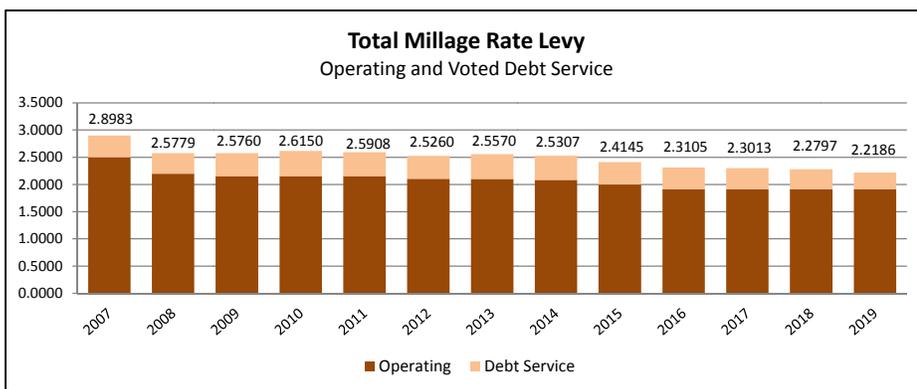
Citizens of Sanibel
Honorable Mayor and City Councilmembers

Presented for your consideration is the **draft** budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019, which is a balanced budget as required by Florida Statutes. The attached document proposes a budget of \$65,908,821, which includes the general fund, all special revenue funds, all capital project funds, the enterprise funds, interfund transfers, all reserves and the beginning fund balances. The draft budget is prepared with an operating millage rate of 1.9139, which is the same tax rate that was assessed to taxpayers in the FY2018 budget year.

The City of Sanibel's taxable property value for fiscal year 2019 (calendar/tax year 2018) has been preliminarily assessed by the Lee County Property Appraiser at \$5,200,016,953. This is 2.96% higher than the fiscal year 2018 final post value adjustment board value of \$5,050,576,425. As shown in the chart to the right, property values on Sanibel have now reached an all-time historical high, which was previously set in fiscal year 2008.



As property values have increased, the City Council has continued to focus on setting an appropriate millage rate to deliver maximum efficiency in service to the citizens of Sanibel, while reducing pressure on the tax burden to property owners. Total tax rates levied by the City have decreased from 2.8983 mills in fiscal year 2007 to a proposed 2.2186 in fiscal year 2019, a decrease of 23.5%.



While the focus of lowering the overall tax burden to its citizens continues to be a priority for the City, challenges such as increased public safety expenditures, disaster preparedness and stressed revenue streams need to be addressed.

EXECUTIVE SUMMARY

- The July 1st real and personal property value for the City of Sanibel was preliminarily assessed at a historical high of \$5.2 billion by the Lee County Property Appraiser. This represents a 2.96% increase in value from the fiscal year 2018 final valuation;
- The budget includes a total millage rate of 2.2186, which represents the lowest tax rate assessed to citizens since fiscal year 2007. An operating millage rate of 1.9139 was used to calculate the ad valorem tax levy in the General Fund. This is the same millage rate that was adopted by the City Council for the fiscal year 2018 budget;
- All reserves excluding the disaster reserve have been restored to fiscal year 2018 levels. Disaster reserves are budgeted at \$1.0 million. The City is currently in the application process for reimbursement of approximately \$3.8 million for Hurricane Irma related recovery expenditures from the State of Florida and the Federal Emergency Management Agency (FEMA). Reimbursement is expected to occur during fiscal year 2019. In the interim, the City is in the process of securing a \$5.0 million line of credit with a local financial institution to replace the disaster reserve should the need arise;
- To assist in recruiting and retaining staff, as a result of a local market rate study, entry wages for sworn police officers were increased to match other local municipal organizations 2018 salary levels. Additionally, a rank of corporal was added to the ranks of sworn officers – four officer positions were converted to corporal positions and one sergeant position was eliminated to fund a new command structure;
- The budget includes expanded insurance coverage for protection against cyber-crimes and includes continued coverage for terrorism related crimes and mold remediation. See page 134 for coverage details;
- The budget for the Sanibel Recreation Center is consistent with the City Council authorized cap previously established at \$1.4 million. Programs and operations are reduced to operate within the cap established in fiscal year 2016 in order to balance the budget. See additional discussion beginning on page 10;
- 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. The sinking fund has \$700,000 reserved to fund the roof replacement at the Recreation Center, which is currently scheduled for fiscal year 2032 and estimated to cost \$1.5 million. This reserve is expected to increase each year until full funding is reached;
- Funding for the City's supported non-profits is budgeted per contractual agreements. Community Housing Resources funding support increased 5.0% to \$340,991 from fiscal year 2018 and the Historical Village and Museum support increased to \$50,000 from \$49,000 in fiscal year 2018;
- The City continues to reduce its total debt, through annual debt service payments and opportunities for refinancing at more favorable interest rates. See the charts on pages 22 and 23 for historical debt information for both governmental and enterprise related debt;

EXECUTIVE SUMMARY (CONTINUED)

- The budget includes reserves in each fund for future personnel expenditures and a 6% estimated increase in health insurance subsidies to employees;
- During 2018, two full-time positions were eliminated, both from the Recreation Fund – one senior lifeguard and a fitness contracts coordinator. These positions are again not budgeted in the fiscal year 2019 budget;
- The combined unfunded pension liability from the City's two defined benefit plans has been reduced 47.3% from the high in fiscal year 2010 of \$18.9 million to \$9.9 million at the end of fiscal year 2017. For fiscal year 2019, total pension costs are budgeted to remain at the same levels as fiscal year 2018 (0.60% increase), primarily due to above average performance in the General Employee Pension Plan investment program. The City's annual contribution to the existing GE pension plan will decrease 13.9% and the contribution to the Municipal Police Officers' pension plan will increase 30.5% in fiscal year 2019, based on current estimates. Both plans had actuarial studies completed to determine the required funding levels. The City Defined Contribution Plan expenditures are budgeted to increase 2.8% in fiscal year 2019;
- A 4% increase in sewer and reclaimed water fees is included in the Sewer Fund budget based on the completed Revenue Sufficiency Study to provide funds for operating expenses and approved sewer related capital projects;
- The Sewer Fund is budgeted to transfer the last of a ten year annual \$275,000 repayment to the General Fund for its effluent expansion loan;
- In the Transportation fund, the budget includes \$1.65 million in causeway tolls to be received pursuant to the interlocal agreement with Lee County for the Sanibel causeway. Additionally, an expected \$1.67 million in gas taxes are expected to be received. It is important to note that the current interlocal agreement between the City and Lee County related to the receipt of gas taxes expires in August 2019. Therefore, only 11 months of gas taxes are reflected in the budget until such time as another agreement is finalized. These two major revenue sources will fund budgeted transportation expenditures fully in fiscal year 2019, requiring no transfer from the General fund;
- The Transportation fund budget includes \$100,000 to continue to expand the traffic mitigation and education initiatives in fiscal year 2019;
- \$2.5 million is included for capital projects in the governmental funds. This includes certain special revenue funds and the capital project funds. The total includes \$840,000 that is budgeted to rollover from unfinished projects in fiscal year 2018 and approximately \$1.6 million is new funding requested;
- \$6.9 million is included for capital projects in the Sewer Fund. Of this total, \$5.0 million is projected to rollover from fiscal year 2018 and \$1.9 million is new funding requested. Included in these amounts is \$6.3 million in funding for the previously approved sewer plant renovation project. The City has received funding in the State of Florida's fiscal year 2019 budget for these projects as a reimbursement grant for a total of \$2.0 million and is projecting that a debt issuance of \$4.5 million will be required as additional funding – these funding sources are included in the sewer revenue budget. Additional discussion on the sewer plant project is included in the Sewer Fund narrative beginning on page 90;
- \$1.8 million is included for capital projects in the Beach Parking Fund, of which approximately \$1.3 million will be reimbursed by the Tourism Development Council. Of the total capital project total, \$940,000 is projected to rollover from fiscal year 2018 and \$858,000 is new funding requested.

INITIATIVES & REQUESTS NOT FUNDED IN BUDGET

The items listed below have been requested by Department Directors for funding in the fiscal year 2019 budget; however no funds were available for allocation. These items have not been included in the budget, or in some cases, moved to future years for consideration.

General Fund

- The budget does not include any funding for improvements related to the modernization of the City's police department facility – estimated cost \$1.4 million. See additional discussion on page 25
- The budget does not include any funding for options related to the renovation or relocation of the Center 4 Life, pending a City Council workshop discussion – cost yet to be determined;
- Technology solutions to assist in the management and enforcement of the City's short-term rental ordinance – estimated cost \$75,000;
- City staff is recommending several technology projects that would increase efficiency and productivity that are currently not funded in fiscal year 2019:
 - Upgrades to City website (\$63,000)
 - Geographic Information Systems (GIS) evaluation, planning, development and implementation (\$50,000)
 - Update to City legacy phone system to Voice Over Internet Protocol (VOIP) system (\$76,000)
 - City wireless network upgrade (\$10,000);
- Digitization of historical residential paper records stored off island – estimated cost \$300,000;

Transportation Fund

- Hydraulic arm and cutting head for tractor for roadside trimming – estimated cost \$45,000;
- One transportation fleet vehicle scheduled for replacement in fiscal year 2019 – estimated cost \$35,000;
- Public Works facility security project – estimated cost \$40,000;
- Public Works equipment storage facility – estimated cost \$325,000

Beach Parking Fund

- Planned renovations to the Lighthouse Caretaker's cottages at Lighthouse Beach – estimated cost \$452,250;
- Shared use path repairs at various locations – estimated cost \$75,000;
- Bowman's Beach playground equipment – estimated cost \$15,000.

BUDGET CHALLENGES

A municipal budget reflects the priorities and values of a community. During the development process of the fiscal year 2019 budget it was noted that several important projects and initiatives warrant additional deliberation by the City Council as the process proceeds. This section of the document discusses these issues and presents alternatives for solutions as appropriate.

Environmental Concerns

Water is the lifeblood of Sanibel Island. It regulates the types of plants that grow on our island, it supports the diverse populations of wildlife that make Sanibel their home, it provides recreational opportunities for residents and visitors alike, and it is the basis for our local economy.

Water is an integral part of daily life on Sanibel, and therefore, it is critical as stewards of this sanctuary island that we protect this important resource that defines our community. Sanibel has embraced an ecological vision that puts the natural environment at the top of its hierarchy of values. Our citizens recognize the connection between the natural environment and our quality of life and have supported policies and programs that protect and improve water quality in our own back yards. While the community has made protecting our water resources a top priority, there are influences outside of the boundaries of Sanibel that can impact the quality of our coastal waters. Decisions made as far away as Orlando, in the headwaters of the Kissimmee watershed, can affect the quality of Sanibel's waters. Our community must remain vigilant and work closely with our State and Federal legislators to ensure that projects and policies that protect and improve Sanibel's water quality are implemented in a timely manner. This budget includes funds to continue our efforts to pursue implementation by our State and Federal legislators.

Our experience proves that our community's economy is intrinsically linked to our water quality on and off our Island. Specifically in the City's Beach Parking enterprise fund, stagnant or declining revenue will have a significant impact on the City's ability to maintain service at the current levels and could potentially harm all tourism related business. Water quality at and around the City's beaches directly affects the revenue collected in beach parking as well possible impacts on Tourism Development Council revenue. All of these issues have a trickle down affect to the local business economy, which is heavily invested in tourism.

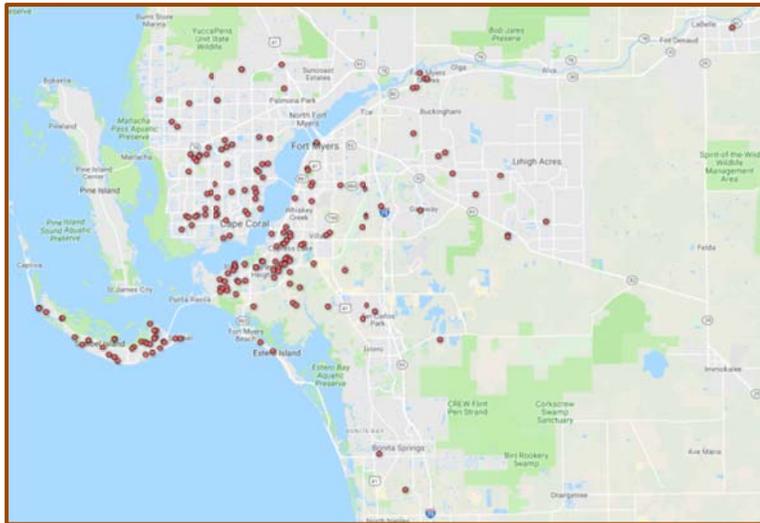
Negative environmental issues can have a devastating effect on property values within the city limits, and property taxes are the single largest revenue source for the City. As mentioned above, Sanibel citizens place a high priority on the natural environment and ecological concerns can drive away potential residents and visitors.

We do not anticipate the need for diligence and effort in this arena to lessen over time, to the contrary all signs indicate the water issues will increase in effort and intensity over the foreseeable future.

BUDGET CHALLENGES

Staffing and Employment

As discussed during the last two budget cycles, improvements in the local economy and the close to historical low unemployment rate in Lee County (3.2% in April 2018 according to the U.S. Bureau of Labor Statistics) are continuing to make it more difficult to attract, obtain and retain qualified employees across all departments generally, but particularly so in the Police Department. 75% of the City's workforce resides off the island –

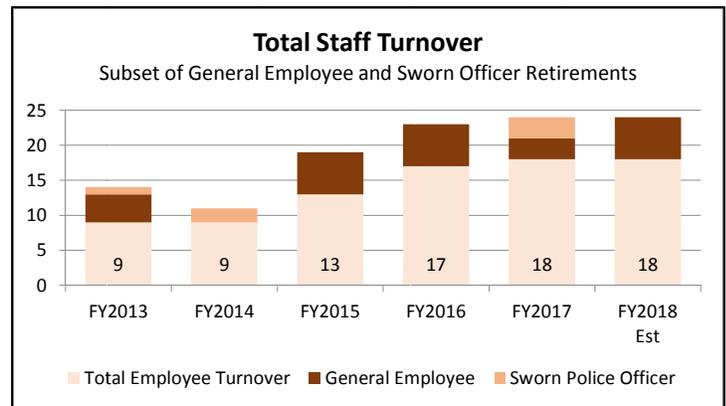


spread throughout Lee County from Labelle to Estero as shown on the map to the right. As a result, the City is in competition with other governmental entities, and increasingly the private sector, for a small group of available applicants. Significant barriers to attracting and hiring qualified employees include commuting times, total salary and benefit packages, and scheduling concerns.

In the past 5 years, the City is currently experiencing a significant increase in employee turnover, as shown in the chart below. Additionally, with a relatively small workforce the demands on already limited personnel resources

are significantly increased as turnover increases.

Part of the turnover being experienced by the City is related to retirements and an aging workforce. In fact, 51.4% of the City's current workforce is over the age of 50. As these workers age and retire, the City must be able to obtain competent and dependable employees to replace them. While the City has experienced an increase in retiring employees over the past five years, a growing number of employees are leaving the City to obtain similar positions off island that provide similar or higher pay, benefits packages and shorter commuting times. As the local economy continues to improve, it is reasonable to expect this trend to continue.



Healthcare costs remain a significant component of the City budget. Benefit packages are frequently mentioned when employees seek other employment. The City continues to be challenged with balancing the need to provide these critical benefits to attract and retain talented employees with the costs associated with providing them.

The City's contributions to its three retirement plans are the most significant personnel cost beyond wages. While overall contributions to all retirement plans are budgeted to remain relatively stable in fiscal year 2019 (an increase of 0.55%), the costs of providing these plans is certain to increase in the years ahead. The City continues to be in a transitional 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 this expenditure; however, this expense will continue to increase each year until all GE employees have retired.

BUDGET CHALLENGES

Staffing and Employment (continued)

Another undesirable effect of mandatory 401(a) participation is the high portability of this benefit, making it easier for employees to make a transition to another employer.

The City staff is committed to delivering quality and timely service in response to citizens' needs. However, in the current economic climate, maintaining competitive pay and benefits will directly impact the ability to attract and retain qualified employees.

Recreation Center Operations

The Recreation Facility programs and the Center 4 Life Senior programs are combined into the Recreation Fund. The fund receives revenues from three sources: 1) membership and user fees, 2) intergovernmental grants for shared operations, and 3) the City's General fund.

In fiscal year 2016, the City Council established a \$1.4 million cap was placed on the General expenditures to support Recreation operations. After budget discussions during the adoption of the fiscal year 2018 budget, expenses were decreased by \$167,121 from the fiscal year 2017 adopted budget and revenue assumptions (based on fee increases) were projected to increase \$191,000. These adjustments were made in order to keep within the \$1.4 million General fund allocation. Additional expenditure reductions were made in January and February 2018, when two full time positions were eliminated from the Recreation Department. To date in fiscal year 2018, revenue projections are not on track to meet budgeted amounts.

During the preparation of the fiscal year 2019 budget, Staff determined (based on estimated fiscal year 2018 numbers and projected fiscal year 2019 numbers) that the budget forecast for fiscal year 2019 had an estimated shortfall of \$151,000. This shortfall is mainly the result of increases in repair and maintenance costs associated with an aging facility, personnel related expenses as well as revenue assumptions not being fully realized after implementation. In order to present a balanced Recreation Center budget, certain changes to operations were made as detailed below.

- Adjustments to operating hours of the Recreation Center
 - Close on Sundays
 - Close at 6:30 p.m. Monday to Friday
 - Reduce Saturday hours to 10 a.m. – 2 p.m. (from current 8 a.m. – 5 p.m.)
- 5% across the board membership fee increases (recognizing the negative elasticity of memberships with higher fees)
- Eliminate after school snack program
- Reduce Summer Camp program by 50%, eliminate program charter buses and eliminate t-shirts
- Add costs of Summer Camp field trips to program fees (currently included)
- Reduction of 70/30 program contracts (will negatively impact membership revenue)
- Eliminate Teen programming
- Eliminate staff uniforms
- Remove annual facility repair and maintenance closure projects

Detailed revenue reports and expenditure reduction schedules are also provided to Council as separate attachments to assist in discussion.

BUDGET CHALLENGES

Recreation Center Operations (continued)

Listed below are options to assist Recreation Center operations without affecting operating hours.

- A) Transfer \$151,000 from General fund to the Recreation fund in fiscal year 2019 to close the gap and balance the Recreation budget;
- B) Offer personal training services as a fee based program;
- C) Add a Consumer Price Index (CPI) escalator annually to the transfer from the General fund to the Recreation fund to address the annual increases in personnel and operating costs;
- D) Adjust the fiscal year 2019 transfer to account for CPI increases since fiscal year 2016 (the year the maximum \$1.4 million transfer was mandated). See table below for adjusted transfer amounts:

	Base Transfer	CPI*	Adjusted Transfer	Catchup Amount
FY 2016	\$ 1,400,000	0.0%	\$ -	\$ -
FY 2017	\$ 1,400,000	0.9%	\$ 1,412,600	\$ 12,600
FY 2018	\$ 1,412,600	2.1%	\$ 1,442,265	\$ 29,665
FY 2019	\$ 1,442,265	2.3%	\$ 1,475,437	\$ 33,172
				<u>\$ 75,437</u>

* CPI - All Urban Consumers (Current Series) - Using Half1 Tables for each year (Jan-Jun)

Recreation Financial Assistance Program

The Recreation Financial Assistance Program (Program) has been successful in providing needed support to island families and workers seeking to send children to various Recreation programs that do not have the full economic resources to do so. The funds for the Program are raised from the community and collected for the sole purpose of providing the aforementioned aid.

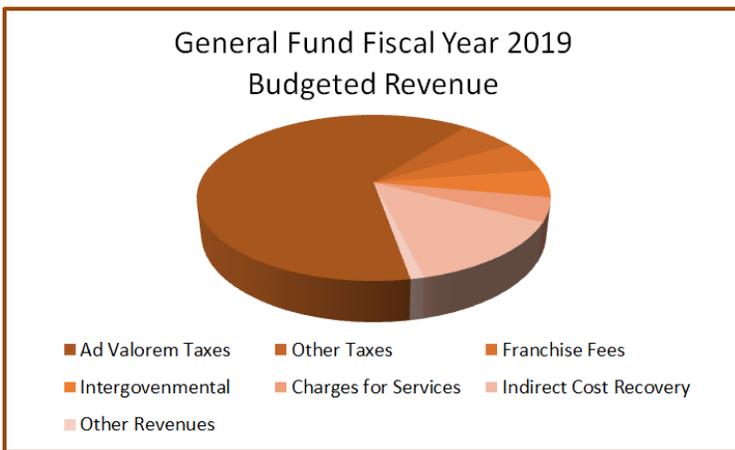
Historically, these funds have been included in the Recreation Operations fund, including the donation revenue and the expenditure portion of the grant to families. Additionally, funds that carry over from year to year have been included in the Recreation Operations ending fund balance. These funds are restricted to the Program and cannot be used for any other purpose.

The inclusion of these restricted funds in the otherwise non-restricted Recreation Fund has caused confusion in the past for some budget document and financial statement users. To alleviate this confusion, these funds have been segregated into a separate Special Revenue Fund. See page XX for more information.

BUDGET CHALLENGES

General Fund Revenue Diversification

The City continues to be challenged by growing demand for services and stresses on the ad valorem tax base and diversification of sustainable and dependable revenue sources. The vast majority of revenue the City received is from ad valorem taxes, and with the City at near full buildout, there is little or no incremental growth in the tax base on an annual basis. To the contrary, for excellent environmental reasons, the community has chosen to divert 8,284 acres of land from potential residential development to conservation lands over the past 73 years, long before the City incorporated. This transition has reduced the outstanding buildable lots by over 10,000 parcels. The City's ad valorem tax revenue is almost fully dependent on existing increases in property values each year.



Diversification of the revenue streams available to the General Fund generally benefit the overall tax burden to taxpayers by shifting responsibility to specifically affected parties as opposed to the full tax base. For example, planning and development fees are paid by the individuals benefitting from the service.

As the main operating fund of the City the General fund can benefit from an extensive analysis of the various revenue streams available.

The framework for this analysis should include the following elements:

- *Timeframe:* As property values are closing in on their historical high levels, the City will enter a period of slowing revenue growth. Alternative revenue sources should be analyzed as to their fundamental long term characteristics, sustainability, and future growth potential.
- *Historical Context:* As the City's tax base declined during the recession, annual adjustments to revenue flows from ad valorem taxes were made that decreased overall revenue sources to the General fund. Alternative revenue options should be evaluated with respect to their ability to meet immediate budgetary shortfalls, such as when property values decline.
- *Independency:* Each alternative revenue source should be evaluated on its own merit to derive a proper mix of total revenue to the General fund. Certain revenue streams can increase while others decrease. True revenue diversity takes into account these differences and can sustain the General fund through periods of declining tax revenues.

Adjustments to Current Revenue Sources:

- Adjustments to Planning and Development Fees (see further information on the next page)
- Adjustments to Special Event Permits (provided to Council under separate cover)
- Adjustments to Business Tax Receipts and Registrations
 - Last adjustment in fiscal year 2007
 - Up to 5% adjustment permitted by State Statute Section 205.0535(4)
 - Based on current revenue estimates, an additional \$14,500 in revenue could be realized in the first year of an increase

BUDGET CHALLENGES

General Fund Revenue Diversification (continued)

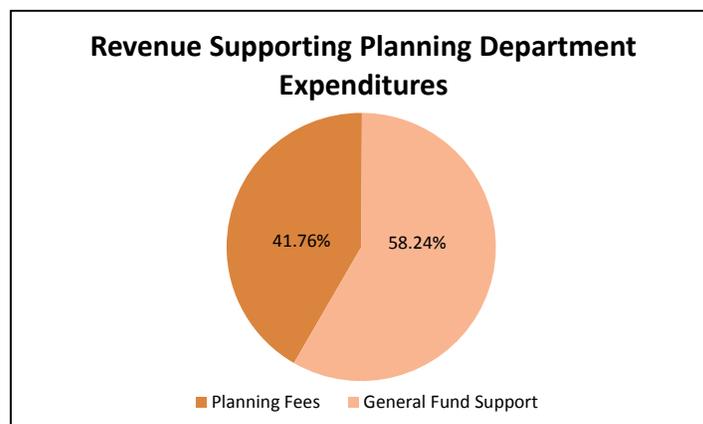
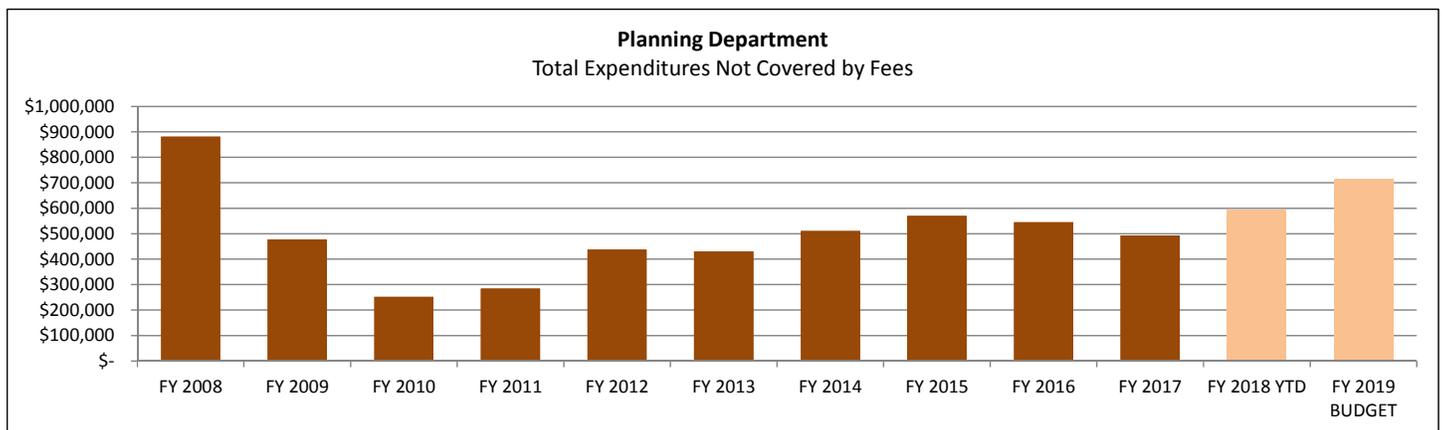
- Adjustment to Payment in Lieu of Taxes (PILOT) from Sewer fund to General fund
 - Currently flat rate of \$7,500 per year

Other Revenue Alternatives:

- Stormwater Utility Assessment
- Utility Service Taxes
- Natural Gas Franchise Fees
- Cell tower land lease buyouts – in exchange for perpetual easement interest
 - One-time payments up to \$500,000 for each tower
 - Installment plan to lengthen cash flow

Planning Department Analysis

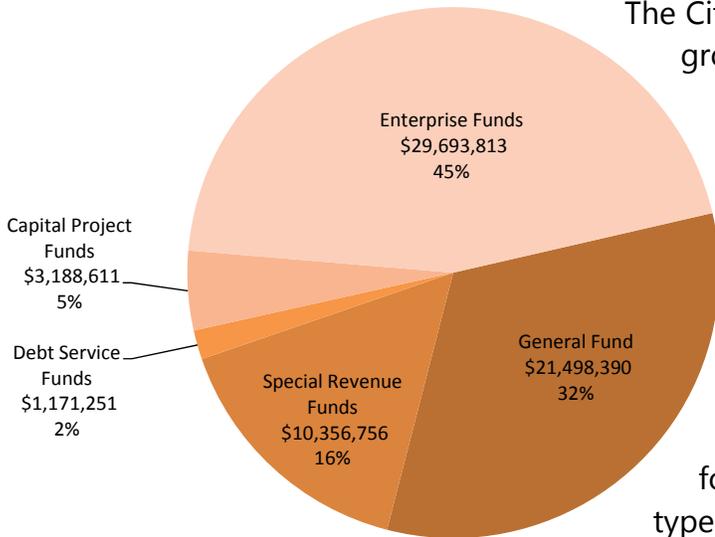
The Planning Department is a revenue generating department that is responsible for guidance and interpretation to residents and businesses on the [Sanibel Plan](#). In 2005 and then again in 2008, fees were decreased in response to the recession and local economy. Fees were restored to their pre-2008 amounts in fiscal year 2016; however, fees collected have not sufficiently covered expenditures in the past several years. As noted on the chart below, the amount of expenditures unsupported by fees has continued to increase since fiscal year 2017.



BUDGET OVERVIEW

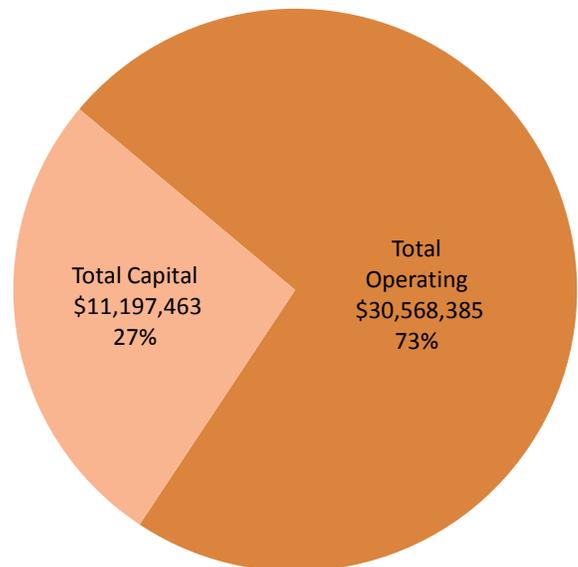
Fiscal Year 2019 Total City Budget

The City's total budget is comprised of five separate fund groups. The General Fund is the City's primary operating fund. The Special Revenue Funds are used to account for revenues that are restricted to a specific purpose. The Debt Service Funds are used to account for proceeds of City issued debt and repayments of principal and interest (non-sewer related). The Capital Project Funds are governmental funds used to account for the acquisition and construction of the City's capital assets. The Enterprise Funds are used to account for revenues and expenses of the City's business-type functions.



The City's total Operating Budget for Fiscal Year 2019: **\$30,568,385**

The City's total Capital Budget for Fiscal Year 2019: **\$11,197,463**
with **\$4,348,4044** newly requested



BUDGET OVERVIEW

The fiscal year 2019 budget totals \$65.9 million as detailed in the following table:

Uses of Funds	FY 2019	FY 2018	
		as Adopted	as Amended
Governmental Funds			
Operating	\$ 21,358,988	\$ 20,981,779	\$ 25,005,269
Capital	2,469,215	1,810,168	1,892,854
Transfers to Other Funds	2,198,445	2,010,445	2,603,762
Debt Service	881,158	881,764	881,764
Reserves/Ending Fund Balance	9,307,202	12,207,194	10,276,173
Total Governmental Funds	36,215,008	37,891,350	40,659,822
Enterprise Funds			
Operating	9,209,397	8,717,268	9,934,508
Capital	8,728,248	7,713,358	8,808,094
Debt Service	3,293,825	3,356,820	3,356,820
Transfers to Other Funds	472,914	421,950	421,950
Reserves/Ending Fund Balance	7,989,429	1,932,850	3,406,342
Total Enterprise Funds	29,693,813	22,142,246	25,927,714
Total Budget	\$ 65,908,821	\$ 60,033,596	\$ 66,587,536
		9.79%	Compared to FY2017 adopted budget
		(1.02%)	Compared to FY2017 amended budget

Comparison to Fiscal Year 2018 Adopted Budget

The fiscal year 2019 City-wide operating budget is 2.9% higher than the fiscal year 2018 adopted budget. The most significant component of the operating budget is personnel costs, which are budgeted to increase approximately 3.5% in fiscal year 2019. This increase from the previous year adopted budget is primarily due to negotiated wage increases between the City and our three unions. A third bargaining unit with Police Sergeants was recognized in FY2018. Wage increases are typically negotiated during budget preparation and placed in reserves until after the year begins. The budget is then amended to include the reserves in each department.

The fiscal year 2019 City-wide capital budget is 17.6% higher than the fiscal year 2018 adopted capital budget. The primary driver for this increase is the budget for the previously approved sewer plant renovation project. See additional discussion for this project on page 90.

City-wide issued debt obligations are budgeted to remain consistent in fiscal year 2019 at \$4.2 million. These payments are for regularly scheduled debt service. The budget includes a projected debt issuance of \$4.5 million in the Sewer fund to partially fund the renovation project mentioned above. This issuance is expected toward the end of fiscal year 2019 and as such no debt service payments are included in the budget. The actual amount of the debt issuance could be adjusted as estimates are refined throughout the year.

The fiscal year 2019 budget includes City-wide budgeted reserves of \$4.4 million. See detail on page 24 for more information.

BUDGET OVERVIEW

Comparison to Fiscal Year 2018 Amended Budget

The fiscal year 2019 City-wide budget is 12.5% lower than the fiscal year 2018 amended budget. The significant amendments to the fiscal year 2018 budget include the annual rollforward of projects that did not fully complete in fiscal year 2017 and grants that were added to the budget during 2018 (as they were not fully approved when the budget was adopted). The most significant grantor to the City is the Lee County Tourist Development Council (TDC), which granted approximately \$1.6 million in various projects during fiscal year 2018. The City has received tentative approval of approximately \$1.9 million in grant funding for fiscal year 2019 from the TDC. These grants are not included in the Beach Parking Fund budget as they have not been fully executed by all parties.

TRUTH IN MILLAGE (TRIM)

The budget is prepared by City staff and presented to City Council for deliberation at two public hearings held in accordance with the state-defined Truth In Millage (T.R.I.M.) calendar.

Monday	July 9, 2018	Regular Council Meeting – Draft budget is distributed to Council. Adoption of Resolution to Set Proposed Tax (millage) Rate for 2018 and date, time and place of first public hearing
Monday	September 10, 2018	5:01 p.m. First Budget Public Hearing – Discussion and adoption of tentative 2018 millage and tentative FY 2019 budget
Monday	September 24, 2018	5:01 p.m. Second and Final Budget Public Hearing - Discussion and adoption of final 2018 millage rate and FY 2019 budget

In accordance with Florida Statute, the City is required to calculate four millage rates: the rolled-back rate, the adjusted rolled-back rate, the majority vote maximum millage rate allowed, and the two-thirds vote maximum millage rate allowed.

The fiscal year 2019 draft operating millage rate of 1.9139 is equal to the fiscal year 2018 adopted operating millage rate. The rolled-back rate is 1.8721. The rolled-back rate is defined as the millage rate that will bring in the same amount of dollars as the current year millage after adjusting for new construction. The dollar value of tax collections does not increase or decrease – except that taxes are collected on new construction.

The adjusted rolled-back rate is calculated by using the prior year's majority vote maximum millage rate and dollars the Council could have levied, not the rate it actually levied. In fiscal year 2019 this rate is 2.7888. Taxes levied at this millage rate would generate \$14,501,807 before discounts.

The majority vote maximum millage rate allowed is the adjusted rolled-back rate plus the adjustment for growth in Florida's per capita personal income. For fiscal year 2019 Florida's per capita personal income increased 1.01% and the majority vote millage rate is 2.8298. Taxes levied at this millage rate would generate \$14,715,008 before discounts.

The two-thirds vote maximum millage rate allowed is the majority vote rate increased by ten (10%) percent. In fiscal year 2019 this rate is 3.1128. Taxes levied at this millage rate would generate \$16,186,613 before discounts.

TRUTH IN MILLAGE (TRIM)

The following table identifies the minimum vote of Council required to levy a tax (millage) rate for tax year 2018 based on the July 1, 2018 certification of taxable value of \$5.2 billion:

Vote Required	Millage Rate Description	Maximum Millage Rate
Majority vote of Council (3/5)	Rolled-back rate	1.8721
Majority vote of Council (3/5)	Majority vote maximum rate	2.7888
Two-thirds vote of Council (4/5)	2/3 vote maximum rate	3.1128
Unanimous vote of Council (5/5)	Maximum millage rate	10.0000
Referendum	Limited to 2 years	>10.0000

In addition to the operating millage rate discussed above, the three (3) previously voter approved debt service millage rates required to meet fiscal year 2019 debt service obligations continued to decrease as shown below:

Debt Service Obligation	Millage Rate	
	2018	2019
Sewer Voted Debt Service	0.1813	0.1394
Land Acquisition Voted Debt Service	0.0690	0.0598
Recreation Center Voted Debt Service	0.1155	0.1055
Total Voter Approved Debt Millage	0.3658	0.3047

CITY WIDE BUDGET

Revenues

A table showing a historical perspective of all external revenue sources, reduced by the amounts of the internal City department revenue (indirect cost recovery and payments in lieu of taxes that are paid from one fund to another) is shown below:

Revenue Sources	Audited			Estimated FY2018	Budgeted FY2019
	FY2015	FY2016	FY2017		
Taxes (net)	\$ 12,590,357	\$ 12,707,475	\$ 13,267,995	\$ 13,850,198	\$ 13,788,410
Licenses/Permits	1,701,592	1,928,584	2,126,935	2,204,836	2,132,000
Intergovernmental	3,969,469	4,092,254	4,590,879	5,457,312	6,060,150
Charges for Services	11,399,115	12,527,112	13,216,921	13,479,665	13,773,183
Fines & Forfeitures	175,171	267,390	563,169	264,727	263,500
Miscellaneous	1,418,606	1,011,509	801,133	1,482,024	1,302,251
Other External Sources	1,019,340	506,152	236,047	276,016	181,000
Indirect Cost Charges	(1,224,707)	(1,638,020)	(1,849,668)	(2,054,994)	(2,075,811)
Total External Revenue	\$ 31,048,943	\$ 31,402,456	\$ 32,953,411	\$ 34,959,784	\$ 35,424,683

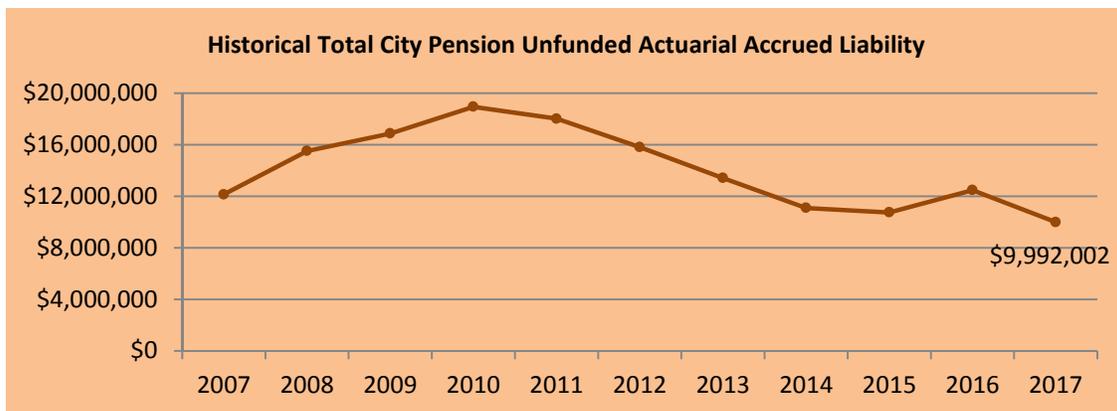
In fiscal year 2016, the City refinanced the outstanding Recreation Center bonds, which resulted in debt proceeds of \$6,515,000, as well as a debt principal payment of \$6,515,000 for the new loan. For purposes of comparative analysis, this transaction was not included in the table above.

CITY WIDE BUDGET

Expenditures/Expenses

As with most organizations, the City’s investment in personnel and related expenditures is the largest usage of funds in the City budget.

The City’s total contributions to its employees’ retirement plans are budgeted to remain consistent with the prior year, \$3.2 million (a 0.60% increase), primarily due to above average performance in the General Employee Pension Plan investment program. The City’s annual contribution to the existing GE pension plan will decrease 13.9% and the contribution to the Municipal Police Officers’ pension plan will increase 30.5% in fiscal year 2019, based on current estimates. Both plans had actuarial studies completed to determine the required funding levels. The combined unfunded pension liability from the City’s two defined benefit plans has been reduced 47.3% from the high in fiscal year 2010 of \$18.9 million to \$9.9 million at the end of fiscal year 2017.



The estimated cost for the defined contribution plan for fiscal year 2019 is budgeted at \$363,374, a 2.8% increase from fiscal year 2018. The City matches the first 5% of base pay contributed by the participants at 100% and the next 5% of base pay contributed by the participants at 50%. A mandatory 5% contribution of base pay is required by the participants. Employees have the option of making additional voluntary contributions up to a maximum of 15% of base pay. The City continues to be in a transitional 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 this expenditure; however, this expense will continue to increase each year until all GE employees have retired.

The budget also includes reserves for future personnel expenditures in each fund and an estimated 6.0% increase in the subsidy provided to employees to purchase healthcare.

CITY WIDE BUDGET

A table showing the historical perspective of City wide expenditure outlays is shown below. This table is reduced by the amount of indirect cost recovery amounts that certain funds pay other funds within the City. This presentation is designed to give the reader a more accurate expenditure total. Additionally, non-expended reserves are not included in the totals below.

City Wide Expenditures	Audited			Estimated FY2018	Budgeted FY2019
	FY2015	FY2016	FY2017		
General Government	\$ 5,733,113	\$ 5,583,761	\$ 5,996,604	\$ 6,437,679	\$ 6,460,099
Public Safety	6,005,357	6,714,126	7,718,455	7,750,611	8,192,332
Physical Environment	4,556,378	5,026,632	4,981,917	5,859,369	5,924,766
Public Works	3,024,394	3,294,933	3,781,094	5,712,059	3,293,380
Transportation	2,155,513	3,740,117	3,452,119	4,691,294	3,815,954
Economic Environment	293,305	322,064	328,461	356,754	357,991
Human Services	1,000	-	-	-	-
Culture/Recreation	2,776,554	2,765,198	3,170,623	2,760,026	2,523,863
Debt Service	1,408,801	1,388,540	(5,177,464)	4,238,588	4,174,983
Capital Outlay	1,316,357	307,263	1,381,255	3,239,400	11,197,463
Indirect Cost Charges	(1,224,707)	(1,638,020)	(1,849,668)	(2,054,994)	(2,075,811)
Total Outlay	\$ 26,046,065	\$ 27,504,614	\$ 23,783,396	\$ 38,990,786	\$ 43,865,020

Beginning and ending fund balances are important aspects of governmental budget accounting. Shortfalls in revenues as well as higher expenditure amounts are balanced by using ending fund balances as appropriate. See the schedule on page 50 for more information.



FUNDS BUDGET

Fund accounting separates transactions into their own accounting entity. Fund accounting is used to demonstrate legal compliance (where money is required to be segregated for a specific purpose, such as gas taxes which must be used for transportation expenses) and to aid financial management. The budget includes projections for each of the two fund groups, governmental and enterprise. Within the governmental group, there are four types of funds. These four fund types are the General, special revenue, debt service and capital project funds.

Governmental Funds

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 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.

The General Fund's fiscal year 2019 budget totals \$21,498,390 and is summarized in the following table:

Sources of Funds	FY 2019	FY 2018	
		as Adopted	as Amended
Beginning Fund Balance	\$ 5,739,722	\$ 7,665,388	\$ 8,390,932
Operating Revenues	15,285,754	14,756,356	14,961,582
Other Financing Sources	472,914	671,950	671,950
Total Budget	\$ 21,498,390	\$ 23,093,694	\$ 24,024,464

Uses of Funds	FY 2019	FY 2018	
		as Adopted	as Amended
Operating Expenditures	\$ 14,106,572	\$ 13,450,451	\$ 16,193,245
Non-operating Expenditures	4,303,445	6,987,445	4,483,062
Ending Fund Balance	3,088,373	2,655,798	3,348,157
Total Budget	\$ 21,498,390	\$ 23,093,694	\$ 24,024,464

Sources of Funds – The City is required by Florida Statute to report estimated beginning fund balance as an available use of funds. Based on the estimates for fiscal year 2018, the City expects the General fund to report a beginning fund balance of approximately \$5.7 million, which is 25.1% lower than the fiscal year 2018 adopted budget, attributable almost entirely to the usage of reserve funds in fiscal year 2018 for recovery efforts related to Hurricane Irma.

The General Fund's operating revenues are budgeted to increase 3.6% in fiscal year 2019. This increase is mainly attributable to higher ad valorem taxes collected due to a 2.9% increase in property values. Additionally, revenue collected from other funds for internal cost recovery is budgeted to increase in fiscal year 2019 based on a third party analysis conducted in fiscal year 2018.

Other financing sources are primarily transfers from other funds. The fiscal year 2019 budget is 29.6% lower than the previous year due to a one-time transfer in from the Capital Acquisition fund in fiscal year 2018 that was not repeated in fiscal year 2019.

FUNDS BUDGET

Uses of Funds – Operating expenditures in the General Fund are budgeted to increase 4.9% from the fiscal year 2018 adopted budget. This increase is mainly attributable to the previously mentioned increases in personnel expenditures and miscellaneous other operating expenditures.

Non-operating expenditures are budgeted to reduce by 38.4% mainly due to the reduction in reserves mentioned previously. Ending fund balance is budgeted to increase 16.3% based on the results noted previously.

Special Revenue Funds - Special revenue funds are legally restricted to the use for which the revenue is granted or contributed to the City. The following tables provide an overview of the combined budget:

Sources of Funds	FY 2019	FY 2018	
		as Adopted	as Amended
Beginning Fund Balance	\$ 3,329,981	\$ 3,303,537	\$ 4,361,009
Operating Revenues	5,503,330	5,633,560	5,632,447
Other Financing Sources	1,523,445	1,535,445	1,959,762
Total Budget	\$ 10,356,756	\$ 10,472,542	\$ 11,953,218

Uses of Funds	FY 2019	FY 2018	
		as Adopted	as Amended
Operating Expenditures	\$ 7,252,416	\$ 7,531,328	\$ 8,812,024
Capital Expenditures	40,000	25,000	25,000
Non-operating Expenditures	508,800	814,200	921,000
Ending Fund Balance	2,555,540	2,102,014	2,195,194
Total Budget	\$ 10,356,756	\$ 10,472,542	\$ 11,953,218

The budget for the special revenue funds is expected to remain relatively consistent with the previous year's adopted budget, decreasing 1.1%.

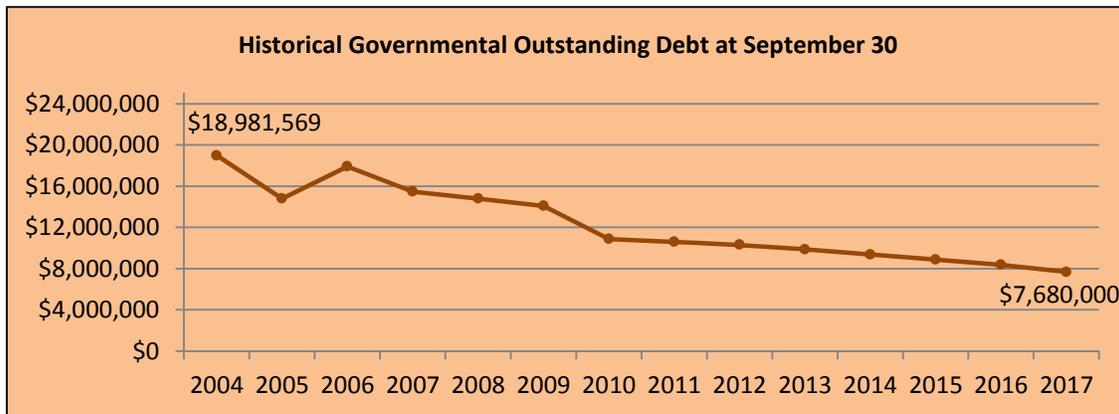
Operating expenditures are budgeted to decrease approximately 3.7%, primarily due to decreases in expenditures in the Recreation Operations fund. See discussion on page 10 for more information.

Ending fund balance and reserves are budgeted to increase from the fiscal year 2018 adopted budget by 21.6%, primarily due to expected performance in the Road Impact fee fund (see page 66) and the Building Department fund (see page 72).

FUNDS BUDGET

Debt Service Funds - Debt service funds are used to account for the accumulation of funds and the payment of principal and interest on long-term governmental (non-sewer) debt. Fiscal year required debt service is \$881,000, consistent with the fiscal year 2018 adopted budget.

The City continues to reduce its long-term debt balances and as of September 30, 2017, the governmental funds' outstanding debt was \$7.7 million, the historical low. A historical summary of outstanding governmental debt is presented in the following graph:



The City is currently in the process of securing a \$5.0 million line of credit with a local financial institution to fund potential disaster related emergencies until such time as reimbursements from FEMA and the State of Florida are received for expenditures related to Hurricane Irma, which affected the City at the end of fiscal year 2017.

Capital Project Funds – Capital project funds account for all resources used for the acquisition and/or construction of major capital assets, facilities or projects that are non-enterprise related (i.e. not related to the Sewer or Beach Parking fund). Capital project expenditures are budgeted at \$2.4 million. Significant projects budgeted in fiscal year 2019 include the following:

- Air conditioner replacements at City Hall
- Public Safety vehicle replacements
- City Hall facility repairs

The Capital Acquisition fund is completely funded by beginning fund balance and is not receiving any transfer from the General fund. The beginning balance reflects carryovers from the previous year for projects that were not completed and remaining unused funds from projects completed in fiscal year 2018.

The Transportation Capital Projects fund is partially funded by beginning fund balance and a transfer from the Transportation Special Revenue fund of \$450,000.

The Recreation Sinking fund is partially funded by beginning fund balance and a scheduled \$225,000 transfer from the General fund.

A detailed 5-year capital improvement plan (CIP) is included in this document and begins on page 200.

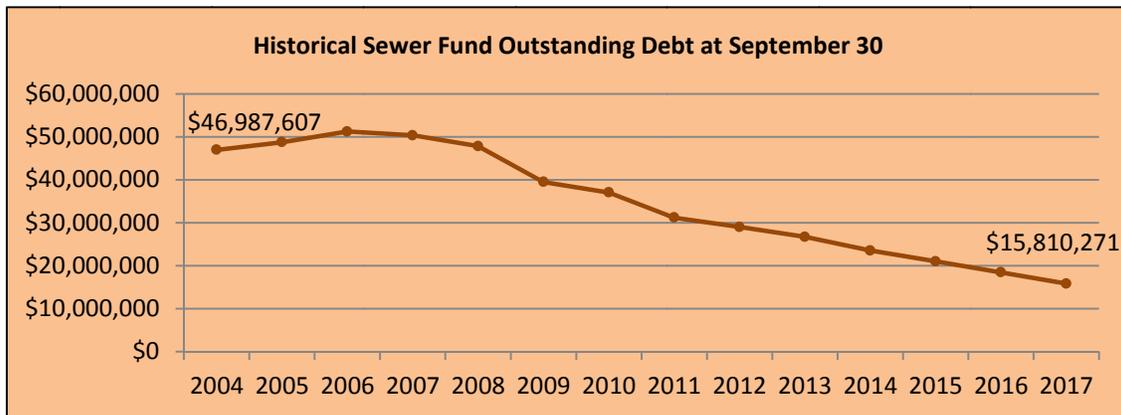
FUNDS BUDGET

Enterprise Funds

Sanibel Sewer System Fund – The fiscal year 2019 budget includes a planned beginning unrestricted net position of \$9.0 million, compared to a prior year adopted balance of \$7.3 million. Additionally, to support planned upgrades and maintenance on the system, a 4% increase in sewer and reclaimed water rates charged to customers is being budgeted, based on a rate feasibility study completed in fiscal year 2018.

The Sewer Fund’s total appropriations budget is estimated to increase approximately 8.3% from the prior year adopted budget to \$15.0 million. This increase is primarily driven by the previously approved sewer plant renovation project. Refer to the 5-year Capital Improvement Plan on page 200 for more information on timing of these renovations.

As of September 30, 2017, the Sewer Fund’s outstanding debt was \$15.8 million. A historical summary of outstanding debt is presented in the following graph:



The fiscal year 2019 budget includes a potential debt issuance of \$4.5 million to assist in partially funding the previously mentioned sewer plant renovation. This debt is not expected to be issued until the end of fiscal year 2019; therefore no debt service is currently included in the budget.



FUNDS BUDGET

Beach Parking Fund – The Beach Parking fund is primarily supported by revenues from parking charges and permits and intergovernmental grants. Current revenues are sufficient to support planned expenses; however, it should be noted the main revenue streams are subject to significant volatility from adverse conditions such as water quality or weather events.

Beginning unrestricted funds in the Beach Parking Fund are expected to decrease 65.5% from the prior year's adopted budget. Total net revenues are budgeted to increase 23.1% to \$4.8 million in fiscal year 2019 from the fiscal year 2018 adopted budget of \$3.9 million, mainly due higher than expected intergovernmental grants being received. Most of these grants are received from the Lee County TDC and include some previously approved grants for projects completed in fiscal year 2018. Fiscal year 2019 tentatively approved grants are not included in the budget. Once grants are fully executed, the budget will be amended to include the final amounts of the grants.

Total personnel services are budgeted to increase 5.2% in fiscal year 2019 from the fiscal year 2018 amended budget, mainly driven by the previously mentioned increases in negotiated wage amounts. Total operating expenses are budget to decrease approximately 24.6% from the fiscal year 2018 amended budget, primarily due to the completion of previous year projects in the Natural Resources department

Capital projects in the fiscal year 2019 budget total \$1.8 million. The most significant projects include the construction of a restroom at Tarpon Bay, shoreline stabilization at Turner Beach and a bridge replacement at Bowman's Beach. See the detailed CIP plan for more information.

The Beach Parking fund budget includes the payment the fund makes to the General fund in lieu of paying taxes. This amount represents a portion of the lost tax revenue the City does not receive since the beach parking lots are not subject to property taxes. In fiscal year 2019, this amount is budgeted to be \$465,000, which represents 15% of the gross revenues the beach parking lots earn. There is no increase budgeted for overall parking revenues.

RESERVES

The fiscal year 2019 budget continues to provide for reserve funds for various purposes to address unforeseen future events and personnel reserves. A detail of City-wide established reserves is presented in the table below:

Total City	FY 2019	FY 2018		
		Adopted	Amended	Estimated Usage
Contingencies	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Environmental Initiatives	1,000,000	1,000,000	1,000,000	-
Insurance Deductibles	215,000	215,000	170,000	45,000
Disaster (General)	1,000,000	3,700,000	1,105,300	2,594,700
Disaster (Sewer)	1,000,000	1,000,000	1,000,000	-
Personnel Services	295,800	248,700	-	248,700
Dunes Resurfacing	-	600,000	600,000	500,000
Recreation Roof	700,000	600,000	600,000	-
Total Reserves	\$ 4,385,800	\$ 7,538,700	\$ 4,650,300	\$ 3,388,400

LONG TERM ISSUES

It is foreseeable that there are several noteworthy long-term issues on the horizon which may impact our municipal budget. Among these issues are infrastructure needs; environmental priorities, quality of life issues and the rapid changes in the hospitality and retail industries.

Capital Projects

Police Department

The need to modernize the Police Department facilities is becoming critical. The Sanibel Police Department is housed in the western wing of City Hall. Since this area was constructed, policing has changed significantly. When this area was built, the Sanibel Police Department, as typical for Police Departments at the time, was a male dominated field. The gender diversity of our Police Department has increased dramatically in all divisions and all ranks. We are currently meeting the needs for female public safety staff locker and restrooms with temporary facilities with a need for permanent facilities to meet current standards for a gender diverse department. Additionally, technology has evolved dramatically, including opportunities for more on-site training and meetings, for which the facility has not been modernized. The amount of equipment issued to each officer has also greatly increased. The amount of space required to safely store equipment is currently inadequate. Finally, several functions of our Police Department, specifically Beach Patrol and Parking Control, have grown in staff, equipment and technology needs and require efficient and modernized space to maximize performance. The fiscal year 2019 budget includes funds to rent additional temporary space for the Parking Control staff.

Bridge Sinking Fund

As the City's on-Island bridges age, it is certain that these bridges will need to be replaced at the end of useful life. These bridges are regularly inspected and are repaired as warranted to insure safety and to prudently extend the life. A dedicated long-term fund, such as the successful sinking fund established for our Recreation Center, should be considered as a method to be certain the funds will be in place as the on-Island bridges need to be replaced.

Quality of Life

Second only to their concerns with water quality, the citizens of Sanibel have long identified the impact of traffic congestion as the challenge which most significantly impacts the quality of life in our community. Over the past several years our elected leaders have directed staff to pursue strategies to mitigate or manage the peak season traffic congestion.

It is anticipated that as the residential growth in our region continues, the demand from the pressures of day visitors to our City will continue for the foreseeable future.

LONG TERM ISSUES (CONTINUED)

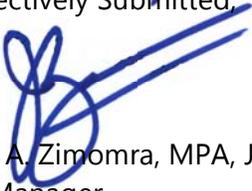
Evolution of the Hospitality and Retail Industries

Fueled by technology and society's drive to embrace the Shared Economy, the hospitality and retail industries are both rapidly evolving into new economic models. As a world-class destination that places the highest priority on our natural environment it is clear that it is in the best long-term economic interest to remain diligent in monitoring, evaluating, predicting and proactively addressing the changes in these areas that will impact the economics that have been the basis of our past financial success. It is foreseeable that in the future the City's past lazier fare approach to economic development may warrant a more engaged approach by the City, particularly in our retail economy.

CONCLUSION

We have presented a budget which continues to provide our City's basic services, while providing for appropriate reserves. City Council's decisions and direction will determine the final approved budget. As always, Staff stands prepared to assist the City Council as we collectively address the fiscal year 2019 budget.

Respectively Submitted,



Judie A. Zimomra, MPA, JD
City Manager



Steven C. Chaipel, CPA, CPFO
Finance Director



CITY COUNCIL MEMBERS

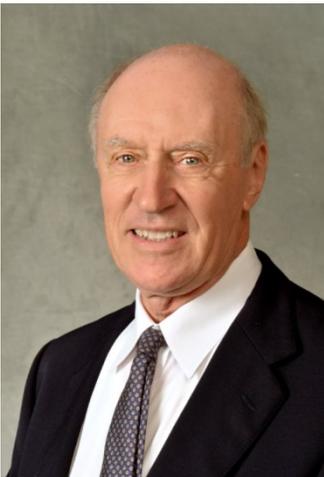


Mayor Kevin Ruane

Term of Office: March 2017 – March 2021

Mayor Ruane has served the citizens of Sanibel on the Council since 2007, and has served as Mayor since 2010. Mayor Ruane serves as the liaison to the Traffic Work Group, the Sanibel Seniors group, the Audit Committee (currently sunset), the Lee County Mayor's Council, and the Metropolitan Planning Organization Executive Committee. He serves on the board of the Florida League of Mayors, is a voting delegate for the Florida League of Cities, and serves on the League's Legislative Policy and Resolutions Committees and received the 2017 Florida League of Cities Home Rule Hero Award.

He is an intense advocate for the City in the area of water quality, having been appointed by Governor Scott to serve on the South Florida Ecosystem Restoration Task Force and is the recipient of the 2016 National Everglades Coalition James D. Webb award.



Vice Mayor Mick Denham

Term of Office: March 2017 – March 2021

Vice-Mayor Denham has served the citizens of Sanibel as a Council member since 2005, and has held the position of Mayor or Vice-Mayor since 2006. He is the City's liaison to B.I.G. Arts, the Regional Planning Council, the Metropolitan Planning Organization and serves on several committees for the Florida League of Cities. He also serves on the J.N. "Ding" Darling Wildlife Society Advocacy Committee.

As a strong advocate for local and state water quality, Vice Mayor Denham has worked with various local entities to achieve significant water quality improvements for Sanibel and the surrounding region. He has also served as the City's liaison to Lee County and the local municipalities working in concert to educate the public on water quality issues, particularly the use of fertilizer. In 2012 and 2018 he was awarded the Florida League of Cities Hometown Hero Award and was the recipient of the 2008 Conservationist of the Year award from the Southwest Florida Audubon Society.



Councilmember Chauncey Goss

Term of Office: March 2015 – March 2019

Councilmember Goss has served on the City Council since 2015 and is the liaison to the Historical Preservation Committee, Historical Museum and Village, Inc., Recreation Financial Assistance Committee, the Sanibel Captiva Chamber Governmental Affairs Committee and the Employee Dependent Scholarship Committee. He also was appointed to the Florida League of Cities Land Use & Economic Development Committee and serves as liaison to the Lee County Horizon Council.

CITY COUNCIL MEMBERS



Councilmember Jason Maughan

Term of Office: March 2017 – March 2021

Councilman Maughan was elected to the City Council in March 2017. Councilman Maughan currently serves as City Council's liaison to the General Employees' Pension Board of Trustees, the Sanibel Municipal Police Officers' Board of Trustees and Community Housing Resources, Inc., (CHR), the Florida League of Cities Legislative Committee on Finance, Taxation and Personnel and the Lee County School District.

Councilman Maughan previously has been recognized as the 2006 National Republican Congressional Committee (NRCC) Businessman of the Year and is the recipient of the 2006 Congressional Medal of Distinction and three separate Sanibel Independence Day parade float awards.



Councilmember Holly Smith

Term of Office: March 2018 – March 2019

Councilwoman Smith was appointed to the Sanibel City Council to serve an interim position for a vacant seat in December 2017. Councilwoman Smith has served as Vice Chairwoman of the Sanibel Planning Commission for two years and has been a member of the commission since 2009. Councilwoman Smith currently serves as Council's liaison to the Planning Commission, the Contractor Review Board and the Sanibel Bike Club.

She is presently serving in her second term as a member of the F.I.S.H. (Food Programs, Island Based, Social Services and Helping Hands) Board of Directors Councilwoman Smith has been appointed to serve as a member of the Lee County Tourist Development Council (TDC), and was also recently appointed to serve on the Municipal Administration Legislative Policy Committee for the Florida League of Cities. In 2018 Councilwoman Smith was awarded the esteemed Florida League of Cities Home Rule Hero Award.



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 DaltonChief of Police
Pamela Smith, MMC.....City Clerk
Steven C. Chaipel, CPA, CPFOFinance Director
Albert Smith, Jr.Information Systems Director
James T. Evans III, MS.....Natural Resources Director
James C. Jordan.....Planning Director
Keith L. Williams II, PEPublic 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

JUDITH ANN ZIMOMRA – CITY MANAGER

Judie Zimomra serves as the City Manager of Sanibel. In 2016 Judie received the Local Government Service Award from the International City/County Management Association (ICMA). The Local Government Service Award recognizes and honors a City Manager's dedication to public service and professional management at the local level. Zimomra received the award before her peers in Kansas City at the Annual ICMA Conference.



When Zimomra started her career 36 years ago, very few women were in the profession. Today, approximately 20 percent of all professional local government managers are women. The average tenure for professional managers is less than seven and half years. Zimomra has been the City Manager of Sanibel for 16.5 years. During the years, the City of Sanibel has secured **\$47.8 million dollars in grants**.

Prior to joining the City of Sanibel staff, Zimomra worked two decades for local governments in Ohio. She is a past recipient of Committee of the Islands Citizen of the Year, the Sanibel-Captiva Rotary Club Citizen of the Year, and the Sanibel and Captiva Islands Chamber of Commerce Citizen of the Year. She has also been named a "Power Woman of Lee County" by Florida Weekly, "Public Official of the Year" by the Fort Myers News-Press, Outstanding Alumnus of the Ohio State University John Glen School of Public Administration, and named as one of, "100 Buckeyes You Should Know", of Ohio State University.

During her tenure the City completed the award winning \$14.5 million recreation center as well as the \$73 million sanitary sewer system and effluent reuse system.

During her tenure, the City has been recognized by the American Planning Association (APA) with the National Planning Landmark Award, the Government Finance Officer's Certificate of Achievement for Excellent in Financial Reporting and Budgeting, the National Hurricane Conference, the Governor's Hurricane Conference and has been designated as a "Silver Level" Bike Friendly Community by the League of American Bicyclists.

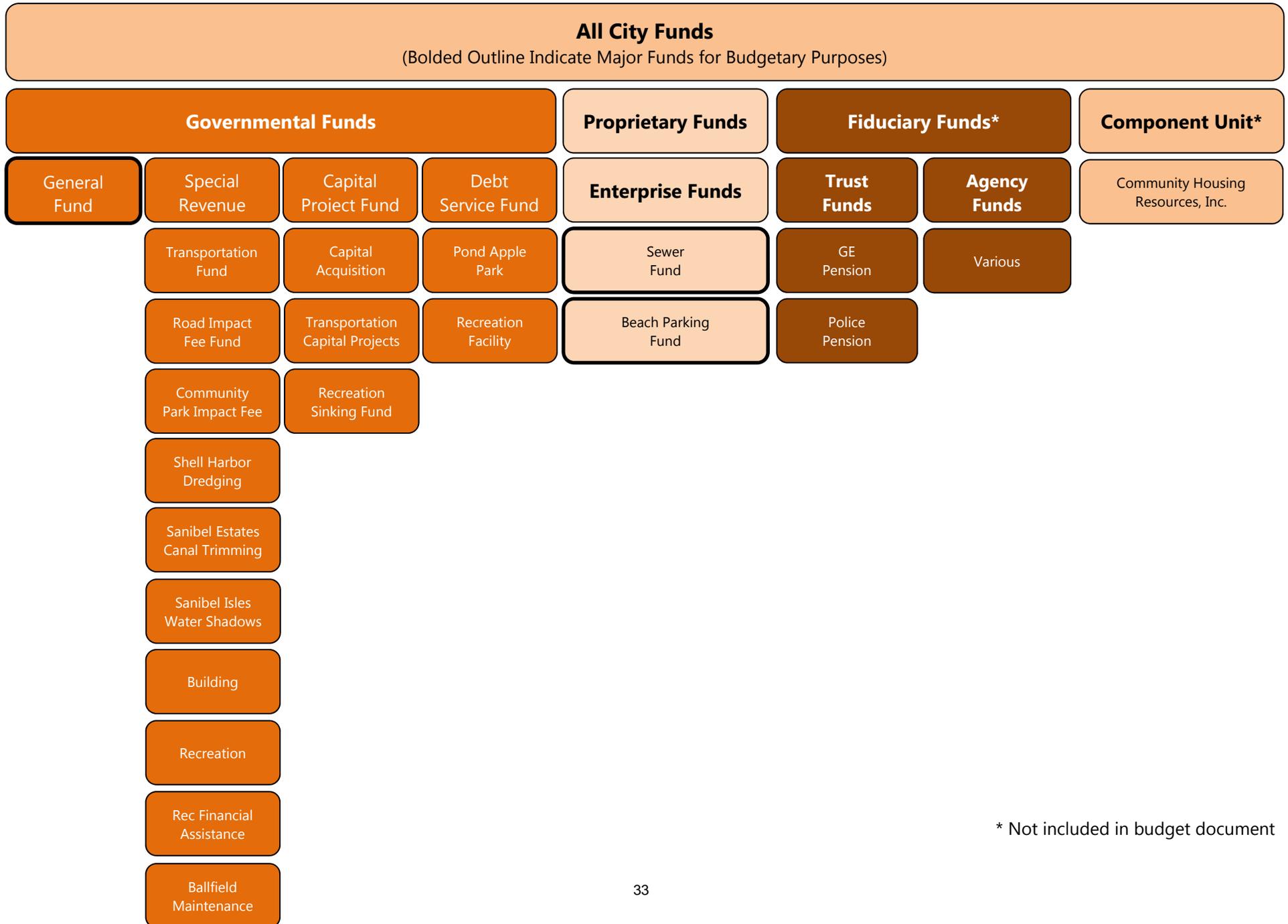
Zimomra has made presentations before the Duke Energy Hurricane Preparedness Seminar, the National Conference of the Government Finance Officers Association, the National Hurricane Conference, Florida Governor's Hurricane Conference and the Barrier Islands Governmental Council. She was previously selected as the commencement speaker for her alma mater Newton Falls (Ohio) High School.

Zimomra earned her Bachelor of Arts Degree from Kent State University, her Master's Degree in Public Administration from the Ohio State University, and her Juris Doctorate Degree from Capital University. She is also a graduate of the Harvard University John F. Kennedy School of Government Senior Executives in State and Local Government Program.

FUNCTIONAL ORGANIZATIONAL CHART



CITY FUND STRUCTURE



* Not included in budget document

DEPARTMENT/FUND RELATIONSHIPS

The table below shows the relationship of each of the City’s departments to the City’s funds. The departments are shown in the left hand column of the table and the funds are displayed across the top row. An “X” represents that the corresponding department may have received appropriations from the fund for fiscal year 2019.

	GEN	TRN	RIF	COM	SHD	SET	SWD	BLD	REC	FIN	BMF	PDS	RDS	CAP	TCP	RSF	SSS	BPF
Legislative	X																	
Administrative	X																	
Information Systems	X													X		X		X
Finance	X											X	X				X	
Legal	X																	
Planning	X																	
General Government	X																	
Police	X													X				X
Emergency Management	X													X				
Building								X						X				
Natural Resources	X																	X
Recycling	X																	
Sewer System																	X	
Public Works	X		X	X	X	X	X							X				X
Transportation		X													X			
Public Facilities	X													X				
Below Rate Housing	X																	
Recreation Center									X	X				X		X		
Center 4 Life									X									
Performing Arts Support	X																	
Historical Village & Museum	X																	
Ballfield Maintenance											X			X				

Fund Abbreviations

- GEN General Fund
- TRN Transportation Fund
- RIF Road Impact Fee
- COM Community Park Impact Fee
- SHD Shell Harbor Dredging
- SET Sanibel Estates Canal Trimming
- SWD Sanibel Isles/Water Shadows Dredging
- BLD Building Department Fund
- REC Recreation Fund
- FIN Recreation Financial Assistance Fund
- BMF Ballfield Maintenance Fund
- PDS Pond Apple Park Debt Service Fund
- RDS Recreation Facility Debt Service Fund
- CAP Capital Projects & Acquisitions Fund
- TCP Transportation Capital Projects
- RSF Recreation Sinking Fund
- SSS Sanibel Sewer System
- BPF Beach Parking Fund

BUDGET CALENDAR

Month of:	April 2018	Finance prepares departmental information for FY 2019 budget process.
Month of:	May 2018	Departments prepare expenditure requests and enter into budget system.
Friday	June 1, 2018	Departments complete initial FY 2019 budgets reflecting department expenditure requests.
Friday	June 1, 2018	Draft Departmental budget narratives due to the City Manager.
Weeks of:	June 4 and 11, 2018	Individual department meetings with City Manager and Finance Director to discuss budget requests.
Month of:	June 2018	Finance aligns departmental expenditure requests with projected revenue.
Tuesday	June 5, 2018	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Preliminary budget (Discussion) - Budget issues for upcoming discussions.
By Sunday	July 1, 2018*	Property appraiser certifies preliminary tax roll and Finance calculates proposed millage rates based on taxable valuation.
Monday	July 9, 2018	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Staff presents draft FY 2019 budget and introduction of the resolution to set the proposed tax (calendar) year 2018 millage rates and date of first public hearing.
By Saturday	August 4, 2018*	Finance advises property appraiser of proposed millage rates; rolled-back rate and date, time and place of first public hearing.
Tuesday	August 7, 2018	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Continued discussion of FY 2019 budget
By Friday	August 24, 2018*	Property appraiser mails notices of proposed property taxes and advertises the date, time and place of the first public hearing for all taxing authorities.
Monday	September 10, 2018*	9:00 a.m. - REGULAR CITY COUNCIL MEETING - Continued discussion of FY 2019 budget
Monday	September 10, 2018*	5:01 p.m. - CITY COUNCIL FIRST PUBLIC HEARING - Discussion and adoption of tentative millage rate and tentative FY 2019 budget.
Wednesday	September 19, 2018*	City advertises second and final public hearing in News-Press.
Monday	September 24, 2018*	5:01 p.m. - CITY COUNCIL SECOND AND FINAL PUBLIC HEARING - Discussion and adoption of final millage rate and final FY 2019 budget.
By Thursday	September 27, 2018*	Within 3 days of final adoption submit resolution to DOR, property appraiser and tax collector
* Dates mandated by state Truth In Millage (T.R.I.M.) legislation		

BUDGET RESOLUTIONS

[THIS SECTION WILL BE INSERTED IN THE FINAL BUDGET DOCUMENT]

BUDGET POLICY

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 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. 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.
- G. 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.
- H. The City Manager may approve intradepartmental transfers as is deemed necessary.
- I. 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.
- J. The Capital Improvement Budget (CIP) estimates costs for all capital projects for a five year period.
- K. 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.

SIGNIFICANT FINANCIAL POLICIES

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.

SIGNIFICANT 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.

SIGNIFICANT 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 30th.

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 30th 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.

SIGNIFICANT 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.

SIGNIFICANT 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.

GFOA BUDGET AWARD



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, 2017. 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.

As the City approaches buildout, greater emphasis will need to be placed on redevelopment initiatives to ensure that properties improve in a manner consistent with the Sanibel Plan and protection of property values.

The specter of rampant development has diminished as the community has matured. Nevertheless, 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.

CITY COUNCIL GOALS

[THIS SECTION WILL BE INSERTED IN THE FINAL BUDGET DOCUMENT]

TAXES PAID BY TAXING AUTHORITY

[THIS SECTION WILL BE INSERTED IN THE FINAL BUDGET DOCUMENT]

CITY WIDE BUDGET SUMMARY COMPARISON GOVERNMENTAL AND ENTERPRISE FUNDS

	FY 2017 Actual	FY 2018 Estimated	FY 2018 Adopted	FY 2019 Budget	Change from FY 2018 Adopted Budget	
Beginning Fund Balance	\$ 25,929,167	\$ 25,517,970	\$ 22,291,773	\$ 21,236,968	\$ (1,054,805)	(4.73%)
Revenues						
Ad Valorem Taxes, net	10,536,894	11,084,092	11,158,235	11,190,493	32,258	0.29%
Other Taxes	2,731,101	2,766,106	2,730,000	2,597,917	(132,083)	(4.84%)
Licenses & Permits	2,126,935	2,204,836	1,942,000	2,132,000	190,000	9.78%
Intergovernmental Revenue	4,590,879	5,457,312	4,251,110	6,060,150	1,809,040	42.55%
Charges for Services	13,216,921	13,665,831	13,389,812	13,959,349	569,537	4.25%
Fines & Forfeitures	563,169	264,727	229,000	263,500	34,500	15.07%
Miscellaneous Revenue	801,133	1,482,024	1,599,051	1,302,251	(296,800)	(18.56%)
Total Revenues	34,567,032	36,924,928	35,299,208	37,505,660	2,206,452	5.98%
Other Financing Sources						
Transfers In	4,213,846	2,828,304	2,432,395	2,671,359	238,964	9.82%
Non-Operating Revenue	251,391	267,516	175,000	175,000	-	0.00%
Gains/Losses	(15,344)	8,500	1,000	6,000	5,000	500.00%
Debt Proceeds	-	-	-	4,500,000	4,500,000	-
State Sales Tax	-	(186,166)	(165,780)	(186,166)	(20,386)	12.30%
Total Other Financing	4,449,893	2,918,154	2,442,615	7,166,193	4,723,578	161.87%
Total Sources of Funds	\$ 64,946,092	\$ 65,361,052	\$ 60,033,596	\$ 65,908,821	\$ 5,875,225	9.79%
Expenditures						
General Government	\$ 5,981,496	\$ 6,437,679	\$ 6,256,961	\$ 6,460,099	\$ 203,138	3.25%
Public Safety	7,363,128	7,750,611	7,568,101	8,192,332	624,231	8.25%
Physical Environment	4,981,917	5,859,369	5,756,647	5,924,766	168,119	2.92%
Public Works	3,781,094	5,712,059	3,230,743	3,293,380	62,637	1.94%
Transportation	3,274,352	4,691,294	3,889,980	3,815,954	(74,026)	(1.90%)
Economic Environment	328,461	356,754	311,789	357,991	46,202	14.82%
Culture/Recreation	2,661,103	2,760,026	2,684,826	2,523,863	(160,963)	(6.00%)
Total Operating	28,371,551	33,567,792	29,699,047	30,568,385	869,338	2.93%
Capital Outlay	1,381,255	3,239,400	9,523,526	11,197,463	1,673,937	17.58%
Other Uses of Funds						
Transfers Out	3,763,846	3,078,304	2,432,395	2,671,359	238,964	9.82%
Debt Service	1,337,536	4,238,588	4,238,584	4,174,983	(63,601)	(1.50%)
Non-Expended Reserves	-	-	6,799,700	4,385,800	(2,413,900)	-
Total Other Uses	5,101,382	7,316,892	13,470,679	11,232,142	(2,238,537)	(30.59%)
Ending Fund Balance	30,091,904	21,236,968	7,340,344	12,910,831	5,570,487	75.89%
Total Uses of Funds	\$ 64,946,092	\$ 65,361,052	\$ 60,033,596	\$ 65,908,821	\$ 5,875,225	9.79%

BUDGET SUMMARY BY FUND TYPE GOVERNMENTAL AND ENTERPRISE FUNDS

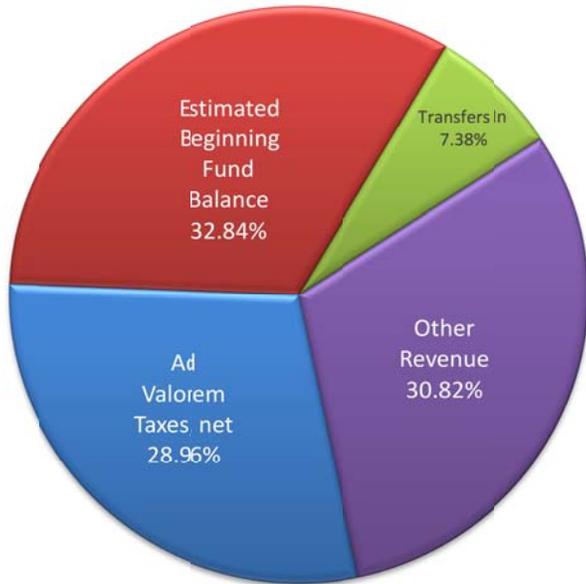
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total Budget
Beginning Fund Balance	\$ 5,739,722	\$ 3,329,981	\$ 332,575	\$ 2,491,111	\$ 9,343,579	\$ 21,236,968
Revenues						
Ad Valorem Taxes, net	9,653,743	-	833,776	-	702,974	11,190,493
Other Taxes	925,000	1,672,917	-	-	-	2,597,917
Licenses & Permits	942,000	1,000,000	-	-	190,000	2,132,000
Intergovernmental Revenue	824,200	1,874,927	-	-	3,361,023	6,060,150
Charges for Services	2,795,811	700,836	-	-	10,462,702	13,959,349
Fines & Forfeitures	45,000	28,500	-	-	190,000	263,500
Miscellaneous Revenue	100,000	226,150	4,900	22,500	948,701	1,302,251
Total Revenue	15,285,754	5,503,330	838,676	22,500	15,855,400	37,505,660
Other Financing Sources						
Transfers From Other Funds	472,914	1,523,445	-	675,000	-	2,671,359
Capital Contributions	-	-	-	-	175,000	175,000
Gains/Losses	-	-	-	-	6,000	6,000
Debt Proceeds	-	-	-	-	4,500,000	4,500,000
State Sales Tax	-	-	-	-	(186,166)	(186,166)
Total Other Financing Sources	472,914	1,523,445	-	675,000	4,494,834	7,166,193
Total Sources of Funds	\$ 21,498,390	\$ 10,356,756	\$ 1,171,251	\$ 3,188,611	\$ 29,693,813	\$ 65,908,821
Expenditures						
Operating Expenditures						
General Government	\$ 6,460,099	\$ -	\$ -	\$ -	\$ -	\$ 6,460,099
Public Safety	4,985,911	1,100,281	-	-	2,106,140	8,192,332
Physical Environment	558,197	-	-	-	5,366,569	5,924,766
Public Works	1,556,692	-	-	-	1,736,688	3,293,380
Transportation	-	3,815,954	-	-	-	3,815,954
Economic Environment	357,991	-	-	-	-	357,991
Culture/Recreation	187,682	2,336,181	-	-	-	2,523,863
Total Operating	14,106,572	7,252,416	-	-	9,209,397	30,568,385
Capital Outlay	-	40,000	-	2,429,215	8,728,248	11,197,463
Non-Operating Expenditures						
Non-expended Reserves	2,555,000	58,800	-	700,000	1,072,000	4,385,800
Transfers to Other Funds	1,748,445	450,000	-	-	472,914	2,671,359
Debt Service	-	-	881,158	-	3,293,825	4,174,983
Total Non-Operating	4,303,445	508,800	881,158	700,000	4,838,739	11,232,142
Ending Fund Balance	3,088,373	2,555,540	290,093	59,396	6,917,429	12,910,831
Total Uses of Funds	\$ 21,498,390	\$ 10,356,756	\$ 1,171,251	\$ 3,188,611	\$ 29,693,813	\$ 65,908,821

BUDGET SUMMARY CHANGES IN FUND BALANCE GOVERNMENTAL AND ENTERPRISE FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total Budget
Revenues						
Ad Valorem Taxes, net	\$ 9,653,743	\$ -	\$ 833,776	\$ -	\$ 702,974	\$ 11,190,493
Other Taxes	925,000	1,672,917	-	-	-	2,597,917
Licenses & Permits	942,000	1,000,000	-	-	190,000	2,132,000
Intergovernmental Revenue	824,200	1,874,927	-	-	3,361,023	6,060,150
Charges for Services	2,795,811	700,836	-	-	10,462,702	13,959,349
Fines & Forfeitures	45,000	28,500	-	-	190,000	263,500
Miscellaneous Revenue	100,000	226,150	4,900	22,500	948,701	1,302,251
Total Revenue	<u>15,285,754</u>	<u>5,503,330</u>	<u>838,676</u>	<u>22,500</u>	<u>15,855,400</u>	<u>37,505,660</u>
Other Financing Sources						
Transfers From Other Funds	472,914	1,523,445	-	675,000	-	2,671,359
Capital Contributions	-	-	-	-	175,000	175,000
Gains/Losses	-	-	-	-	6,000	6,000
Debt Proceeds	-	-	-	-	4,500,000	4,500,000
State Sales Tax	-	-	-	-	(186,166)	(186,166)
Total Other Financing Sources	<u>472,914</u>	<u>1,523,445</u>	<u>-</u>	<u>675,000</u>	<u>4,494,834</u>	<u>7,166,193</u>
Total Revenue/Other Sources	<u>15,758,668</u>	<u>7,026,775</u>	<u>838,676</u>	<u>697,500</u>	<u>20,350,234</u>	<u>44,671,853</u>
Expenditures						
Operating Expenditures						
General Government	6,460,099	-	-	-	-	6,460,099
Public Safety	4,985,911	1,100,281	-	-	2,106,140	8,192,332
Physical Environment	558,197	-	-	-	5,366,569	5,924,766
Public Works	1,556,692	-	-	-	1,736,688	3,293,380
Transportation	-	3,815,954	-	-	-	3,815,954
Economic Environment	357,991	-	-	-	-	357,991
Culture/Recreation	187,682	2,336,181	-	-	-	2,523,863
Total Operating	<u>14,106,572</u>	<u>7,252,416</u>	<u>-</u>	<u>-</u>	<u>9,209,397</u>	<u>30,568,385</u>
Capital Outlay	-	40,000	-	2,429,215	8,728,248	11,197,463
Non-Operating Expenditures						
Transfers to Other Funds	1,748,445	450,000	-	-	472,914	2,671,359
Debt Service	-	-	881,158	-	3,293,825	4,174,983
Total Non-Operating	<u>1,748,445</u>	<u>450,000</u>	<u>881,158</u>	<u>-</u>	<u>3,766,739</u>	<u>6,846,342</u>
Total Expenditures	<u>15,855,017</u>	<u>7,742,416</u>	<u>881,158</u>	<u>2,429,215</u>	<u>21,704,384</u>	<u>48,612,190</u>
Change Before Reserves	(96,349)	(715,641)	(42,482)	(1,731,715)	(1,354,150)	(3,940,337)
Reserves	2,555,000	58,800	-	700,000	1,072,000	4,385,800
Change in Fund Balance	(2,651,349)	(774,441)	(42,482)	(2,431,715)	(2,426,150)	(8,326,137)
Beginning Fund Balance	<u>5,739,722</u>	<u>3,329,981</u>	<u>332,575</u>	<u>2,491,111</u>	<u>9,343,579</u>	<u>21,236,968</u>
Ending Fund Balance	<u>\$ 3,088,373</u>	<u>\$ 2,555,540</u>	<u>\$ 290,093</u>	<u>\$ 59,396</u>	<u>\$ 6,917,429</u>	<u>\$ 12,910,831</u>

SOURCES AND USES OF GOVERNMENTAL FUNDS

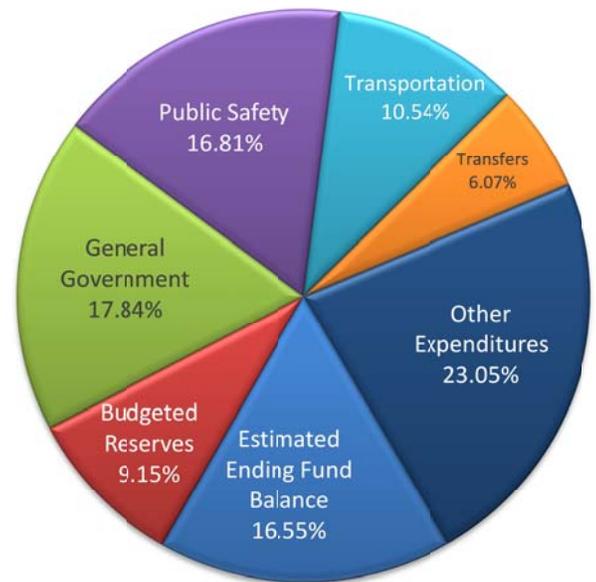
The following table presents information on the City's governmental revenue sources and the percentage of each to the total governmental funds budget:



GOVERNMENTAL FUNDS		
Sources of Funds	Amount	% Total
Est . Beginning Fund Balance	\$ 11,893,389	32.84%
Revenue		
Ad Valorem Taxes, net		
Operating	9,653,743	26.66%
Voted Debt Service	833,776	2.30%
Other Taxes	2,597,917	7.17%
Licenses & Permits	1,942,000	5.36%
Intergovernmental Revenue	2,699,127	7.45%
Charges for Services	3,496,647	9.66%
Fines & Forfeitures	73,500	0.20%
Miscellaneous Revenue	353,550	0.98%
Transfers from Other Funds	2,671,359	7.38%
Total Revenue	24,321,619	100.00%
Total Sources of Fund	\$ 36,215,008	

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
Operating Expenses		
General Government	\$ 6,460,099	17.84%
Public Safety	6,086,192	16.81%
Physical Environment	558,197	1.54%
Public Works	1,556,692	4.30%
Transportation	3,815,954	10.54%
Economic Environment	357,991	0.99%
Culture & Recreation	2,523,863	6.97%
Total	21,358,988	58.98%
Capital Outlay	2,469,215	6.82%
Budgeted Reserves	3,313,800	9.15%
Debt Service	881,158	2.43%
Transfers to Other Funds	2,198,445	6.07%
Estimated Ending Fund Balance	5,993,402	16.55%
Total Uses of Funds	\$ 36,215,008	100.00%



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.

Transfers Out	Transfers In				
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Total City
General Fund	\$ -	\$ 1,523,445	\$ 225,000	\$ -	\$ 1,748,445
Transportation Fund	-	-	450,000	-	450,000
Sewer Fund	7,500	-	-	-	7,500
Beach Parking Fund	465,414	-	-	-	465,414
	<u>\$ 472,914</u>	<u>\$ 1,523,445</u>	<u>\$ 675,000</u>	<u>\$ -</u>	<u>\$ 2,671,359</u>

Source	Transfer to	Amount	Purpose
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	110,000	Operations and capital projects
General Fund	Recreation Facility Capital Projects	225,000	Sinking fund capital projects
Transportation Fund	Transportation Capital Projects Fund	450,000	Transfer for capital projects
Sewer Fund	General Fund	7,500	Payment in lieu of taxes
Beach Parking Fund	General Fund	465,414	Payment in lieu of taxes
		<u>\$ 2,671,359</u>	





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

The General Fund is the main operating fund of the City and supports public safety, general government operations, parks & recreation, economic development programs and other non-enterprise related operations. Revenues such as property taxes, sales tax, electric franchise fees, utilities services taxes, communication services taxes, charges for services rendered and other revenues are used to pay for these programs.

Sources of Funds

Beginning Fund Balance – The first available source of funds at the beginning of each fiscal year is the carry-forward of the previous year’s available fund balance. Fund balance is the accumulation of prior year’s revenues, minus expenditures. According to the City’s adopted fund balance policy, portions of fund balance are earmarked or “reserved” for a specific purpose. The unrestricted portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year.

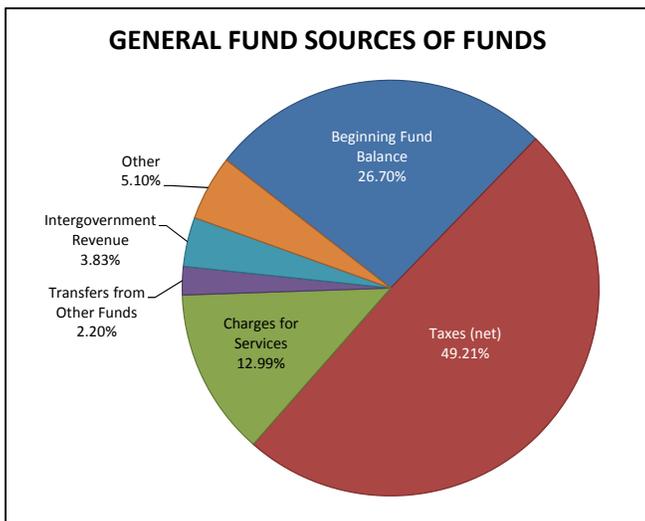
It is estimated that approximately \$5.7 million of fund balance will be available at the end of fiscal year 2018 to carry-forward to fiscal year 2019.

Taxes – Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City’s primary revenue source providing an estimated \$9.7 million (net of estimated discount for taxpayers who take advantage of discount afforded to them by paying taxes in the months of November through February), which is 44.9% of general fund revenue sources. This amount of tax revenue is calculated based on a levy of a 1.9139 operating millage rate on the City’s calendar year 2018 assessed \$5.2 billion taxable value, which is the same tax rate the City levied in FY2018.

Other taxes in the General fund include the communications services tax, business tax and casualty insurance premium tax, estimated to generate approximately \$925,000.

Revenue projections for other taxes in the general fund are based on trend analysis of prior years’ activity compared to year-to-date actual revenues. Projections are adjusted to reflect any deviation from the trend based on current revenues, estimates from the state of Florida’s Department of Revenue, and staff’s estimates concerning expected economic conditions in the current and future years.

Licenses and Permits – Franchise fees are collected from contractors that serve the City for electric and solid waste collection and are expected to provide \$925,000 or 4.3% of General fund total sources of funds. Special permits and City issued licenses are expected to provide approximately \$17,000.



Intergovernmental Revenue – Revenues that the City receives from any other governmental agency are considered intergovernmental revenues. These revenue types include state-shared revenues such as state revenue sharing, alcoholic beverage licenses, half-cent sales tax, etc. and are collected by federal, state, and local authorities and re-distributed to the cities and counties based on state-mandated formulas. Intergovernmental revenue is estimated to generate approximately \$824,200 or 3.8% of the General fund’s source of funds.

GENERAL FUND

Charges for Services – These sources include planning-type (development) permits, solid waste tipping fees, police services, and indirect costs charged to certain other funds for central services provided by the General Fund to those self-supporting funds. Charges for services are estimated to provide approximately \$2.8 million of the general fund total funding sources.

Planning and development fees are established by ordinance and reviewed annually for potential adjustment. Solid waste tipping fees are collected pursuant to the terms of an interlocal agreement with Lee County. Indirect costs are collected based on an independent indirect cost study conducted annually to calculate the allocated costs of the central services provided to each program activity of the City.

Other Revenues – Fines and forfeitures, including court fines, parking and other ordinance violations, are estimated to contribute \$45,000 of General fund sources. Projections are based on trend analysis of prior year's activity. Miscellaneous revenue includes interest earnings, rents and contributions. This revenue source is estimated at \$100,000 of General fund total sources. Projections for interest earnings are based on the City's fixed income investment program and market rates of return.

Other Financing Sources – Payment in Lieu of Taxes (PILOT) is a transfer from the Beach Parking fund and Sewer fund to the General fund to compensate the City for property tax revenue it loses because of the nature of the ownership of the piece of property. In fiscal year 2019, PILOT is estimated to provide \$473,000 of the general fund total funding sources.

In fiscal year 2018 the capital acquisition fund returned \$250,000 in unused funding to the General fund.

Uses of Funds

Uses of funds are broken down by functional classification, as required to be reported to the state of Florida each year. Although the City's budget is legally adopted at the fund level, each of the departments included in the functional classification has a respective line-item detail budget included in the supplemental schedule section of this document. Under the direction of a Department Director, each department has also included an organization chart and department narrative describing its mission, activities and goals for the budget year.

Total budgeted operating expenditures for FY19 are \$14.1 million, a 4.9% increase from the fiscal year 2018 adopted budget. Personnel expenditures are 3.5% higher than fiscal year 2018 adopted budgeted, operating expenditures are 7.8% higher and grant expenditures are 9.2% higher.

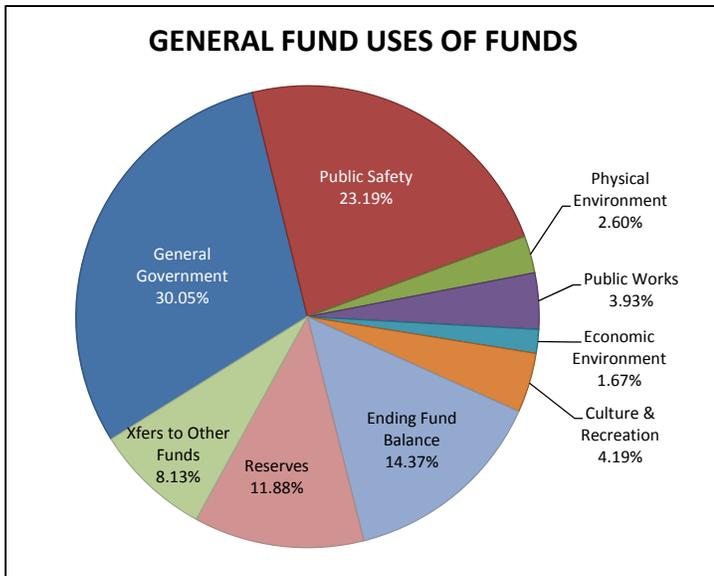
Overall personnel costs increased from the fiscal year 2018 adopted budget primarily due to a wage increase for city employees and an increase in contributions to the police department pension which was partially offset by a decrease in contributions to the general employee pension.

GENERAL FUND

The following section summarizes each department’s budget by its functional classification:

General Government

This classification represents expenditures required to operate the administrative, legal, planning, technology operations and financial obligations of the City. General Government expenditures are budgeted at approximately \$6.5 million, 45.8%, of total operating expenditures and represent the largest category of expenditures. General Government operating expenditures are 3.2% higher than the fiscal year 2018 adopted budget. All departments had an increase in personnel expenses due to wage increases approved in fiscal year 2018.



Other operating expenses not related to personnel increased primarily in Information Technology due to increases in cloud backup services as more of the stored information moves to the cloud, additional network and servers audit security testing which was recommended by the external auditors, and increases in monthly communications fees. Other general government expenditures increased primarily due to the addition of cyber insurance, insurance premium increases, and wind insurance now included with property insurance. The City’s umbrella property and liability insurance includes wind and environmental coverage and is allocated out to all departments during the annual indirect cost process.

General Government fiscal year 2019 operating expenditures remain consistent compared to the fiscal year 2018 amended budget, a 0.1% increase.

The supplemental section of this document includes of detail budget for each department, with comparisons to prior year information.

Public Safety

The City’s Police department is included in the General fund and budgeted at approximately \$4.7 million, or 33.6% of the total General fund operating expenses. Also included in public safety is the Sanibel Emergency Management Program (S.E.M.P.). This department is budgeted at approximately \$245,000.

Fiscal year 2019 expenditures in Public Safety increased 7.6% compared to the fiscal year 2018 adopted budget primarily due to an increase in budgeted retirement expenditures. The actuaries estimated unfunded liability in the police pension grew due to additional staffing levels in 2018. See additional discussion of pension and related liability information on page 18.

GENERAL FUND

Physical Environment

The main focus in the physical environment function is the City's Natural Resources department, which is tasked with the protection and maintenance of the City's natural environment. The budget for Natural Resources is expected to be approximately \$487,000. This function also includes the recycling department, budgeted at \$71,000.

Physical Environment's fiscal year 2019 budgeted expenditures are flat compared to fiscal year 2018 adopted budget (0.5% higher) and the fiscal year 2018 amended budget (0.9% lower).

Public Works

The Public Works department is responsible for maintenance of the City's infrastructure, public facilities, and parks. Transportation expenses related to roads and bridges are accounted for in the Transportation Fund, a special revenue fund. The Public Works budget for the budget year is expected to be approximately \$844,000 of the General fund operating expenses.

Public Work's fiscal year 2019 budgeted expenditures are 1.1% lower than the fiscal year 2018 adopted budget primarily due to reductions in repairs and maintenance. Budgeted expenditures are 72.3% lower than the amended budget primarily due to hurricane Irma debris removal in fiscal year 2018. The budget was amended to fund the recovery costs from the hurricane.

Economic Environment

The City has an agreement with a nonprofit organization, Community Housing and Resources, Inc. (CHR), to aid in the provision of below income and affordable housing. Current year assistance is budgeted at approximately \$358,000, which is 4.6% higher than the amended fiscal year 2018 budget and 14.8% higher than fiscal year 2018 adopted budget. This support is based on a new agreement between the City and CHR that was effective October 1, 2017. This agreement provides for City reimbursement of reasonable expenses for auditor fees (up to \$15,000 annually) and payments of \$234,753 in fiscal year 2018 with a 5% increase annually for the five year agreement for administrative expenses.

Culture/Recreation

The City is committed to supporting local art and culture events and facilities. Through various operating agreements, the City assists local cultural and artistic entities in their operations by providing funds to assist with expenses. The City's contribution to the Barrier Island Group Arts Center (BIG Arts) is expected to be \$27,410 which is 37.8% higher than fiscal year 21018 adopted budget and 17.2% higher than fiscal year 2018 amended budget. The increase in budgeted expenditures is primarily due to utility expenses being allocated to BIG Arts rather than included in the City's public facilities department expenses. The City's financial support to the Historical Museum and Village is budgeted at \$160,272, which is a 14.3% increase from fiscal year 2018 adopted and amended budget. Negotiations are currently ongoing between the City and the Historical Museum; however the fiscal year 2019 budget includes an increase in operating expenditures which were capped in the previous agreement.

The majority of the budget in this category is in the maintenance of public facilities, which is budgeted at approximately \$712,000 in fiscal year 2019. Public facilities fiscal year 2019 budgeted operating expenditures are 5.0% higher than the adopted budget due to an increase in estimated repair and maintenance expenditures.

GENERAL FUND

Other Financing Uses

Other financing uses of funds include the City's various reserves and transfers to other funds (interfund transfers). Interfund transfers represent revenue that is collected in one fund but is used in another fund. For example, the City transfers funds from the General fund to the special revenue recreation center fund each year to support the recreation facility and the Center 4 Life.

Transfers to other funds are budgeted to be approximately \$1.7 million, a 14.0% decrease from the amended fiscal year 2018 budget. The main reason for the decrease is that the Capital Acquisition Fund, which is General Fund supported, is transferring slightly less to the Ballfield fund due to a reduction in cost share repair and maintenance projects in fiscal year 2019.

A detailed schedule of interfund transfers is included on page 52 of this document.

General Fund Reserves

Reserves are maintained for specific circumstances and are budgeted in each year. The City has established a budget for reserves for specific circumstances as detailed below.

General Fund Reserves	FY 2019	FY 2018		
		Adopted	Amended	Estimated Usage
Contingencies	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Environmental Initiatives	1,000,000	1,000,000	1,000,000	-
Insurance Deductibles	215,000	215,000	170,000	45,000
Disasters	1,000,000	3,700,000	1,105,300	2,594,700
Personnel Services	165,000	137,000	-	137,000
Total Reserves	\$ 2,555,000	\$ 5,227,000	\$ 2,450,300	\$ 2,776,700

In September 2017 Hurricane Irma had a significant impact on the City. In fiscal year 2019 disaster reserve are budgeted at \$1.0 million, from a previous \$4.5 million due to Hurricane Irma recovery expenses. The City is expecting reimbursement from Federal and State agencies for approximately \$3.9 million in fiscal year 2019. To assist in funding for potential new storms, the City is in the process of securing a \$5.0 million line of credit, which will be paid down from the reimbursements received from FEMA and the State of Florida.

Ending Fund Balance

The fiscal year 2019 ending fund includes two components. The first is a cash flow reserve dictated by the City's fund balance policy and based on a percentage of operating expenses, currently 17%. This \$2.4 million cash flow reserve will provide operational cash for October and November until the City receives its first distribution of ad valorem tax revenue from the Lee County tax collector in early December.

The remainder of ending fund balance is the amount budgeted to be available for appropriation in the subsequent fiscal year as beginning fund balance and is projected to be approximately \$690,000 for fiscal year 2019.

GENERAL FUND – SOURCES OF FUNDS

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Millage Rate	1.9139	1.9139	1.9139	N/A	N/A	1.9139
SOURCES OF FUNDS						
Beginning Fund Balance ¹	\$ 10,516,877	\$ 10,366,378	\$ 7,665,388	\$ 8,390,932	\$ 8,390,932	\$ 5,739,722
Revenue						
Taxes						
Ad Valorem Taxes, net of allowable discounts	8,321,949	8,763,435	9,367,788	9,367,788	9,305,429	9,653,743
Communications Services Tax	538,068	564,302	540,000	540,000	558,843	550,000
Business Tax Receipts	283,506	291,040	285,000	285,000	285,000	290,000
Casualty Insurance Premium Tax	85,154	82,263	80,000	80,000	80,000	85,000
Total Taxes	9,228,677	9,701,040	10,272,788	10,272,788	10,229,272	10,578,743
Licenses and Permits						
Franchise Fees	954,017	936,146	955,000	955,000	920,728	925,000
Special Events Permits/Licenses	14,665	16,747	17,000	17,000	17,000	17,000
Total Licenses and Permits	968,682	952,893	972,000	972,000	937,728	942,000
Intergovernmental Revenue						
Federal & State Grants	31,458	29,696	11,000	11,000	13,000	13,000
State Revenue Sharing Proceeds	134,903	140,497	135,000	135,000	138,343	145,000
Licenses & Rebates	24,317	25,919	24,600	24,600	25,000	25,000
Half-cent Sales Tax	551,193	553,327	570,000	570,000	573,471	575,000
Municipal Solid Waste	23,062	29,702	25,000	25,000	25,000	25,000
Grants from Other Local Units	56,200	41,200	41,200	41,200	41,200	41,200
Total Intergovernmental Revenues	821,133	820,341	806,800	806,800	816,014	824,200
Charges for Services						
General Government						
Development Permit Fees	328,492	359,027	325,000	325,000	375,000	335,000
Misc Development Code Actions	81,806	95,881	75,000	75,000	50,000	55,000
Indirect Cost Recovery	1,638,020	1,849,668	1,849,768	2,054,994	2,054,994	2,075,811
Other Miscellaneous Fees/Charges	39,987	57,268	45,000	45,000	45,000	45,000
Total General Government	2,088,305	2,361,844	2,294,768	2,499,994	2,524,994	2,510,811
Public Safety						
Police Services	61,773	62,649	55,000	55,000	61,669	60,000
Solid Waste Tipping Fees	219,789	224,130	225,000	225,000	221,194	225,000
Total Public Safety	281,562	286,779	280,000	280,000	282,863	285,000
Total Charges for Services	2,369,867	2,648,623	2,574,768	2,779,994	2,807,857	2,795,811
Fines and Forfeitures	55,588	327,599	45,000	45,000	35,000	45,000
Miscellaneous Revenues						
Investment & Interest Earnings	16,039	(9,854)	20,000	20,000	25,000	25,000
Rents & Royalties	4,019	6,726	5,000	5,000	7,500	7,500
Contributions	5,920	17,700	5,000	5,000	7,500	7,500
Sale of Capital Assets	106,769	20	20,000	20,000	18,252	20,000
Other Miscellaneous Revenues	56,354	42,107	35,000	35,000	45,694	40,000
Total Miscellaneous Revenue	189,101	56,699	85,000	85,000	103,946	100,000
Total Revenue	13,633,048	14,507,195	14,756,356	14,961,582	14,929,817	15,285,754
Other Financing Sources						
Transfers In	855,467	476,792	671,950	671,950	472,914	472,914
Total Sources of Funds	\$ 25,005,392	\$ 25,350,365	\$ 23,093,694	\$ 24,024,464	\$ 23,793,663	\$ 21,498,390

GENERAL FUND – USES OF FUNDS

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
USES OF FUNDS						
General Government						
Legislative	\$ 434,523	\$ 554,945	\$ 538,183	\$ 615,030	\$ 616,367	\$ 578,065
Administrative	754,685	781,494	768,755	795,273	813,912	764,355
Information Technology	1,091,876	1,235,229	1,339,409	1,358,538	1,353,082	1,411,355
Finance	996,340	1,106,307	1,111,629	1,161,811	1,138,768	1,130,841
Legal	555,109	533,761	603,164	609,987	674,925	597,865
Planning	944,994	938,172	1,127,255	1,143,715	1,017,840	1,105,902
Other General Government	<u>765,168</u>	<u>831,588</u>	<u>768,566</u>	<u>768,566</u>	<u>822,785</u>	<u>871,716</u>
Total General Government	5,542,695	5,981,496	6,256,961	6,452,920	6,437,679	6,460,099
Public Safety						
Police	4,066,795	4,472,078	4,405,801	4,608,571	4,471,006	4,740,663
S.E.M.P.	<u>287,549</u>	<u>208,225</u>	<u>227,773</u>	<u>306,459</u>	<u>307,080</u>	<u>245,248</u>
Total Public Safety	4,354,344	4,680,303	4,633,574	4,915,030	4,778,086	4,985,911
Physical Environment						
Recycling Center	51,729	65,117	70,699	74,299	72,271	70,699
Natural Resources	<u>504,597</u>	<u>484,308</u>	<u>484,951</u>	<u>488,744</u>	<u>489,293</u>	<u>487,498</u>
Total Physical Environment	556,326	549,425	555,650	563,043	561,564	558,197
Public Works						
	828,119	1,402,737	854,073	3,049,857	3,073,319	844,265
Economic Environment						
Below Market Rate Housing	322,064	328,461	311,789	342,254	356,754	357,991
Culture/Recreation						
Public Facilities	574,776	559,166	678,325	706,562	629,787	712,427
Museum	152,744	152,013	140,194	140,194	153,739	160,272
Performing Arts Facility	<u>16,338</u>	<u>18,778</u>	<u>19,885</u>	<u>23,385</u>	<u>30,251</u>	<u>27,410</u>
Total Culture/Recreation	<u>743,858</u>	<u>729,957</u>	<u>838,404</u>	<u>870,141</u>	<u>813,777</u>	<u>900,109</u>
Total Operating Expenditures	12,347,406	13,672,379	13,450,451	16,193,245	16,021,179	14,106,572
Other Financing Uses						
Reserve for Disasters	-	-	3,700,000	1,105,300	-	1,000,000
Reserve for Environmental Initiatives	-	-	1,000,000	1,000,000	-	1,000,000
Reserve for Insurance Deductibles	-	-	215,000	170,000	-	215,000
Reserve for Contingencies	-	-	175,000	175,000	-	175,000
Reserve for Personnel Services	-	-	137,000	-	-	165,000
Transfer to other funds	<u>2,291,608</u>	<u>3,287,054</u>	<u>1,760,445</u>	<u>2,032,762</u>	<u>2,032,762</u>	<u>1,748,445</u>
Total Other Financing Uses	<u>2,291,608</u>	<u>3,287,054</u>	<u>6,987,445</u>	<u>4,483,062</u>	<u>2,032,762</u>	<u>4,303,445</u>
Total Appropriations	14,639,014	16,959,433	20,437,896	20,676,307	18,053,941	18,410,017
Ending Fund Balance						
17% Cash Flow Reserve per Policy	-	-	2,286,577	2,286,577	2,723,600	2,398,117
Restricted Fund Balance	897,127	682,980	275,000	275,000	275,000	-
Available for Appropriation in subsequent fiscal year	<u>9,469,251</u>	<u>7,707,952</u>	<u>94,221</u>	<u>786,580</u>	<u>2,741,122</u>	<u>690,256</u>
Total Ending Fund Balance	<u>10,366,378</u>	<u>8,390,932</u>	<u>2,655,798</u>	<u>3,348,157</u>	<u>5,739,722</u>	<u>3,088,373</u>
Total Uses of Funds	<u>\$ 25,005,392</u>	<u>\$ 25,350,365</u>	<u>\$ 23,093,694</u>	<u>\$ 24,024,464</u>	<u>\$ 23,793,663</u>	<u>\$ 21,498,390</u>

¹ FY 2016 beginning fund balance includes an adjustment for a related party receivable - see the FY 2016 Comprehensive Annual Financial report for details

² Payments in lieu of taxes from the Sewer and Beach Parking funds reclassified as interfund transfers beginning in FY 2016



SPECIAL REVENUE FUNDS SUMMARY

Special Revenue funds are governmental-type funds that are legally restricted to the use for which the revenue is granted or contributed to the City.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	\$ 4,218,710	\$ 4,069,560	\$ 3,303,537	\$ 4,361,009	\$ 4,361,009	\$ 3,329,981
Revenue						
Taxes	1,754,319	1,793,496	1,825,000	1,825,000	1,842,263	1,672,917
Licenses & Permits	817,667	1,011,226	825,000	825,000	1,076,850	1,000,000
Intergovernmental	1,924,955	2,067,840	1,750,310	1,749,197	1,844,701	1,874,927
Charges for Services	730,684	680,946	926,000	926,000	678,347	700,836
Fines & Forfeitures	44,847	43,545	40,000	15,000	36,944	28,500
Investment Earnings	52,663	48,470	63,400	63,400	24,713	28,325
Assessments	34,083	34,144	33,850	33,850	34,121	34,125
Impact Fees	229,515	139,202	165,000	165,000	182,908	140,000
Miscellaneous	2,496	18,790	5,000	30,000	26,200	23,700
Total Revenue	5,591,229	5,837,659	5,633,560	5,632,447	5,747,047	5,503,330
Other Financing Sources						
Transfers In	1,572,510	1,841,090	1,535,445	1,959,762	1,961,390	1,523,445
Total Sources of Funds	<u>\$ 11,382,449</u>	<u>\$ 11,748,309</u>	<u>\$ 10,472,542</u>	<u>\$ 11,953,218</u>	<u>\$ 12,069,446</u>	<u>\$ 10,356,756</u>
<u>USES OF FUNDS</u>						
Public Safety						
Building Department Fund	\$ 764,826	\$ 866,523	\$ 1,141,601	\$ 1,180,105	\$ 1,149,507	\$ 1,140,281
Transportation						
Transportation Fund	3,521,996	3,171,403	3,878,240	5,003,937	4,679,418	3,804,504
Road Impact Fee Fund	-	-	-	-	-	-
Shell Harbor Dredging Fund	49,169	63,868	1,000	1,000	1,179	1,200
Sanibel Estates Canal Trimming	10,362	1,627	10,500	10,500	10,455	10,000
Dredging-Sanibel Isles/Water Shadow:	240	37,454	240	240	242	250
Total Transportation	3,581,767	3,274,352	3,889,980	5,015,677	4,691,294	3,815,954
Culture/Recreation						
Community Park Impact Fee Fund	-	-	-	-	-	-
Recreation Fund	2,282,899	2,232,459	2,214,750	2,325,189	2,299,661	2,035,319
Recreation Financial Assistance Fund	-	-	-	22,000	22,000	22,000
School - Ball Park Maintenance	283,397	563,965	309,997	294,053	254,375	278,862
Total Culture/Recreation	2,566,296	2,796,424	2,524,747	2,641,242	2,576,036	2,336,181
Total Operating Expenditures	6,912,889	6,937,299	7,556,328	8,837,024	8,416,837	7,292,416
Non-Operating Expenditures						
Reserves	-	-	814,200	600,000	-	58,800
Transfer to Other Funds	400,000	-	-	321,000	322,628	450,000
Total Non-Operating Expenditures	400,000	-	814,200	921,000	322,628	508,800
Total Appropriations	7,312,889	6,937,299	8,370,528	9,758,024	8,739,465	7,801,216
Ending Fund Balance	4,069,560	4,811,010	2,102,014	2,195,194	3,329,981	2,555,540
Total Uses of Funds	<u>\$ 11,382,449</u>	<u>\$ 11,748,309</u>	<u>\$ 10,472,542</u>	<u>\$ 11,953,218</u>	<u>\$ 12,069,446</u>	<u>\$ 10,356,756</u>

TRANSPORTATION FUND – SPECIAL REVENUE FUND

Sources of Funds

The Transportation Fund has an expected beginning fund balance of \$908,000. The main revenue sources are comprised of the collection of gas taxes (which are expected to be \$1.67 million in FY2019) and the receipt of surplus toll revenue from Lee County from the Sanibel Causeway, which are expected to be approximately \$1.65 million in fiscal year 2019. The decrease in budgeted FY2019 gas tax revenue is due to the interlocal agreement between the City and Lee County expiring at the end of August 2019. Therefore, only eleven months of gas tax receipts are budgeted. The City is currently reviewing renewal options. Both of these revenue sources are restricted for transportation related expenditures.

In addition, the City expects to collect \$45,000 in state shared revenues, \$10,000 in motor fuel tax rebates, and \$10,000 in interest earnings.

Uses of Funds

This fund is used to clearly align transportation expenditures with gas tax revenue, as required by Florida statute, and toll revenue, as required by an interlocal agreement with Lee County. Additionally this fund records repair and maintenance, operating supplies and road materials supplies related to transportation.

Operating expenditures (which include employee expenses) in fiscal year 2019 are budgeted to be approximately \$3.80 million.

Non-Operating Expenditures include \$13,000 personnel services reserve and a transfer of \$450,000 to the transportation capital fund (fund 301) for capital projects budgeted in FY2019.

BUDGET BRIEFS

- ◆ Eleven months of gas tax revenue was budgeted in FY2019 due to the expiration of the interlocal agreement between the City and Lee County in August 2019.
- ◆ The FY2018 budget for operating expenses was amended to include the remainder of the 2017 Streets Resurfacing and Shared Use Path Repair Program and that was not completed. In addition, the budget was amended to include the watershed management plan and hurricane related expenditures.
- ◆ In FY2019 operating budget decreased 1.9% compared to FY2018 adopted budget primarily due to the repair and maintenance and other contractual services budgeted slightly lower than last year.
- ◆ FY2019 non-operating budgeted expenditures increased due to the transfer to the capital projects fund.
- ◆ The reserve for the Dunes resurfacing project is not budgeted in FY2019 since the project is anticipated to be completed in FY2018.
- ◆ The fund balance at the end of FY2018 is expected to be approximately \$27,000.

TRANSPORTATION FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 2,309,355	\$ 1,904,264	\$ 1,106,453	\$ 1,836,951	\$ 1,836,951	\$ 908,442
Revenue						
Taxes	1,754,319	1,793,496	1,825,000	1,825,000	1,842,263	1,672,917
Intergovernmental	1,735,714	1,724,875	1,575,310	1,575,310	1,691,269	1,705,000
Investment Earnings	25,579	19,426	25,000	25,000	9,229	10,000
Miscellaneous	1,293	16,293	-	-	5,000	-
Total Revenue	<u>3,516,905</u>	<u>3,554,090</u>	<u>3,425,310</u>	<u>3,425,310</u>	<u>3,547,761</u>	<u>3,387,917</u>
Other Financing Sources						
Transfers In	-	-	-	203,148	203,148	-
Total Sources of Funds	<u>\$ 5,826,260</u>	<u>\$ 5,458,354</u>	<u>\$ 4,531,763</u>	<u>\$ 5,465,409</u>	<u>\$ 5,587,860</u>	<u>\$ 4,296,359</u>
Appropriations						
Transportation						
Personnel Services	\$ 907,023	\$ 1,018,141	\$ 869,112	\$ 898,260	\$ 886,310	\$ 883,863
Operating Expense	2,614,473	2,153,262	3,009,128	4,105,677	3,793,108	2,920,641
Capital Outlay	500	-	-	-	-	-
Total Operating Expenditures	3,521,996	3,171,403	3,878,240	5,003,937	4,679,418	3,804,504
Non-Operating Expenditures						
Reserve for Dunes Resurfacing	-	-	600,000	600,000	-	-
Personnel Services Reserve	-	-	13,000	-	-	14,500
Transfer to Other Funds	400,000	-	-	-	-	450,000
Total Non-Operating Expenditures	<u>400,000</u>	<u>-</u>	<u>613,000</u>	<u>600,000</u>	<u>-</u>	<u>464,500</u>
Total Appropriations	3,921,996	3,171,403	4,491,240	5,603,937	4,679,418	4,269,004
Ending Fund Balance	<u>1,904,264</u>	<u>2,286,951</u>	<u>40,523</u>	<u>(138,528)</u>	<u>908,442</u>	<u>27,355</u>
Total Uses of Funds	<u>\$ 5,826,260</u>	<u>\$ 5,458,354</u>	<u>\$ 4,531,763</u>	<u>\$ 5,465,409</u>	<u>\$ 5,587,860</u>	<u>\$ 4,296,359</u>

ROAD IMPACT FEE FUND – SPECIAL REVENUE FUND

Sources of Funds

This fund was established in fiscal year 1990 to account for the collection of funds generated by road impact fees pursuant to an interlocal agreement between the City and Lee County. The fund is budgeted to have a beginning fund balance of \$1,066,476 for fiscal year 2019.

It is anticipated that \$125,000 is to be collected and available for appropriation in fiscal year 2019. In addition, \$7,500 in interest earnings is budgeted.

Uses of Funds

Pursuant to the interlocal agreement, road impact fees are retained by the City and can be used only for improvements made to Sanibel-Captiva Road, Palm Ridge Road, Tarpon Bay Road, Periwinkle Way, Causeway Boulevard, Lindgren Boulevard, East Gulf Drive, Middle Gulf Drive, West Gulf Drive and Rabbit Road.

There are no expenditures planned from this fund for fiscal year 2019.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 541,793	\$ 756,253	\$ 920,486	\$ 891,424	\$ 891,424	\$ 1,066,476
Revenue						
Investment Earnings	8,345	10,789	15,000	15,000	5,944	7,500
Impact Fees	206,115	124,382	150,000	150,000	169,108	125,000
Total Revenue	214,460	135,171	165,000	165,000	175,052	132,500
Total Sources of Funds	<u>\$ 756,253</u>	<u>\$ 891,424</u>	<u>\$ 1,085,486</u>	<u>\$ 1,056,424</u>	<u>\$ 1,066,476</u>	<u>\$ 1,198,976</u>
Appropriations						
Transportation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriations	-	-	-	-	-	-
Ending Fund Balance	<u>756,253</u>	<u>891,424</u>	<u>1,085,486</u>	<u>1,056,424</u>	<u>1,066,476</u>	<u>1,198,976</u>
Total Uses of Funds	<u>\$ 756,253</u>	<u>\$ 891,424</u>	<u>\$ 1,085,486</u>	<u>\$ 1,056,424</u>	<u>\$ 1,066,476</u>	<u>\$ 1,198,976</u>

COMMUNITY PARK IMPACT FEE – SPECIAL REVENUE FUND

Sources of Funds

This fund was established in fiscal year 1990 to account for the collection of funds generated by community park impact fees pursuant to an interlocal agreement between the City and Lee County.

The fund is budgeted to have a beginning fund balance of \$3,618 available in fiscal year 2019.

The City expects to receive \$15,000 in impact fees from the County in fiscal year 2018. In addition, \$100 in interest earnings is budgeted.

Uses of Funds

Pursuant to the interlocal agreement, community park impact fees are retained by the City and can be used only for capital improvements to community parks.

In fiscal year 2018, \$160,000 in impact fee capital expenditures are budgeted to be transferred to the Beach Parking fund to partially fund the estimated \$650,000 cost of construction for the Jordan Marsh Water Quality Treatment Park. The project will provide unique wildlife viewing opportunities, and educate visitors to the park about water quality and the types of wildlife that will inhabit the park.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 107,241	\$ 132,203	\$ 150,772	\$ 148,873	\$ 148,873	\$ 3,613
Revenue						
Investment Earnings	1,562	1,850	750	750	940	100
Impact Fees	<u>23,400</u>	<u>14,820</u>	<u>15,000</u>	<u>15,000</u>	<u>13,800</u>	<u>15,000</u>
Total Revenue	<u>24,962</u>	<u>16,670</u>	<u>15,750</u>	<u>15,750</u>	<u>14,740</u>	<u>15,100</u>
Total Sources of Funds	<u>\$ 132,203</u>	<u>\$ 148,873</u>	<u>\$ 166,522</u>	<u>\$ 164,623</u>	<u>\$ 163,613</u>	<u>\$ 18,713</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	160,000	160,000	-
Total Appropriations	-	-	-	160,000	160,000	-
Ending Fund Balance	<u>132,203</u>	<u>148,873</u>	<u>166,522</u>	<u>4,623</u>	<u>3,613</u>	<u>18,713</u>
Total Uses of Funds	<u>\$ 132,203</u>	<u>\$ 148,873</u>	<u>\$ 166,522</u>	<u>\$ 164,623</u>	<u>\$ 163,613</u>	<u>\$ 18,713</u>

SHELL HARBOR CANAL DREDGING – SPECIAL REVENUE FUND

Sources of Funds

On July 19, 2011, City Council Resolution No. 11-057 created an assessment district for canal dredging. The district was divided into an East and West district. Shell Harbor is the West District. This fund was established at the request of the Shell Harbor homeowners for the purpose of tracking revenues and expenditures related to the canal dredging project. The project involves dredging of the entrance channel to the canal system on an as-needed basis. The assessment does not include funding for dredging of the internal canal system, which last occurred in the early 1990's.

Funding for this project is received from the City, property owners, and the Sanibel Marina. The assessment is collected annually and historically dredging occurred approximately every two years as needed. However, the entrance channel was dredged in both 2016 and 2017 which depleted the fund balance. Estimated FY2019 ending fund balance is \$44,570

Uses of Funds

Miscellaneous operating expenses of \$1,200 are budgeted in the fiscal year.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 62,178	\$ 39,974	\$ 83	\$ (465)	\$ (465)	\$ 21,450
Revenue						
Charges for Services	3,000	-	-	-	-	-
Investment Earnings	926	375	150	150	50	75
Assessments	17,594	17,609	17,434	17,434	17,599	17,600
Total Revenue	21,520	17,984	17,584	17,584	17,649	17,675
Other Financing Sources						
Transfers In	5,445	5,445	5,445	5,445	5,445	5,445
Total Sources of Funds	<u>\$ 89,143</u>	<u>\$ 63,403</u>	<u>\$ 23,112</u>	<u>\$ 22,564</u>	<u>\$ 22,629</u>	<u>\$ 44,570</u>
Appropriations						
Transportation						
Operating Expense	\$ 49,169	\$ 63,868	\$ 1,000	\$ 1,000	\$ 1,179	\$ 1,200
Total Appropriations	49,169	63,868	1,000	1,000	1,179	1,200
Ending Fund Balance	39,974	(465)	22,112	21,564	21,450	43,370
Total Uses of Funds	<u>\$ 89,143</u>	<u>\$ 63,403</u>	<u>\$ 23,112</u>	<u>\$ 22,564</u>	<u>\$ 22,629</u>	<u>\$ 44,570</u>

SANIBEL ESTATES CANAL TRIMMING – SPECIAL REVENUE FUND

Sources of Funds

On July 20, 2004, City Council Resolution No. 04-067 created a special assessment district to finance Sanibel Estates canal area vegetation trimming. This fund was established to provide for the annual trimming of mangroves and other vegetation adjacent to and within the canals of the Sanibel Estates Canal Area in order to provide for navigability by owners and the general public through the canals and protect the health, safety and welfare of the adjacent owners and public in general.

The estimated cost is currently \$10,000 per year. 1/3 of the cost of the project will be paid by the City and 2/3 of the cost for the project will be paid by the property owners.

Uses of Funds

Dredging in the current budget year is expected to be approximately \$10,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 18,707	\$ 18,507	\$ 18,265	\$ 27,048	\$ 27,048	\$ 26,514
Revenue						
Investment Earnings	402	394	400	400	150	150
Assessment Collections, net	<u>6,760</u>	<u>6,774</u>	<u>6,720</u>	<u>6,720</u>	<u>6,771</u>	<u>6,775</u>
Total Revenue	7,162	7,168	7,120	7,120	6,921	6,925
Other Financing Sources						
Transfers In	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Sources of Funds	<u>\$ 28,869</u>	<u>\$ 28,675</u>	<u>\$ 28,385</u>	<u>\$ 37,168</u>	<u>\$ 36,969</u>	<u>\$ 36,439</u>
Appropriations						
Transportation						
Operating Expense	<u>\$ 10,362</u>	<u>\$ 1,627</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 10,455</u>	<u>\$ 10,000</u>
Total Appropriations	10,362	1,627	10,500	10,500	10,455	10,000
Ending Fund Balance	<u>18,507</u>	<u>27,048</u>	<u>17,885</u>	<u>26,668</u>	<u>26,514</u>	<u>26,439</u>
Total Uses of Funds	<u>\$ 28,869</u>	<u>\$ 28,675</u>	<u>\$ 28,385</u>	<u>\$ 37,168</u>	<u>\$ 36,969</u>	<u>\$ 36,439</u>

SANIBEL ISLES/WATER SHADOWS DREDGING – SPECIAL REVENUE FUND

Sources of Funds

This fund was established pursuant to City Council Resolution No. 07-104, adopted on August 21, 2007. Funds are used to dredge the entrance to the canals of the Sanibel Isles-Water Shadows Area on an as-needed basis (not anticipated to be annually).

The project shall provide for navigability by owners and the general public through the canals and to protect the health, safety and welfare of the adjacent owners and public in general.

Uses of Funds

Annual funding for the Sanibel Isles-Water Shadows area is \$15,000 per year. 1/3 of the cost for the project will be paid by the City and 2/3 of the cost for the project will be paid by the property owners.

This entrance channel was dredged in fiscal year 2010 at a cost of \$14,400 and in 2017 at a cost of \$37,459.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 95,526	\$ 111,486	\$ 90,357	\$ 90,085	\$ 90,085	\$ 105,094
Revenue						
Investment Earnings	1,471	1,292	1,000	1,000	500	500
Assessment Collections, net	9,729	9,761	9,696	9,696	9,751	9,750
Total Revenue	11,200	11,053	10,696	10,696	10,251	10,250
Other Financing Sources						
Transfers In	5,000	5,000	5,000	5,000	5,000	5,000
Total Sources of Funds	<u>\$ 111,726</u>	<u>\$ 127,539</u>	<u>\$ 106,053</u>	<u>\$ 105,781</u>	<u>\$ 105,336</u>	<u>\$ 120,344</u>
Appropriations						
Transportation						
Operating Expense	\$ 240	\$ 37,454	\$ 240	\$ 240	\$ 242	\$ 250
Total Appropriations	240	37,454	240	240	242	250
Ending Fund Balance	<u>111,486</u>	<u>90,085</u>	<u>105,813</u>	<u>105,541</u>	<u>105,094</u>	<u>120,094</u>
Total Uses of Funds	<u>\$ 111,726</u>	<u>\$ 127,539</u>	<u>\$ 106,053</u>	<u>\$ 105,781</u>	<u>\$ 105,336</u>	<u>\$ 120,344</u>



BUILDING DEPARTMENT FUND – SPECIAL REVENUE FUND

Sources of Funds

This fund was established pursuant to Florida statute, which requires that building permit-type fees be expended solely for building department inspections, plan review, fee collection and other building-related expenditures. Beginning available fund balance in the fiscal year is expected to approximate \$1,062,000. Permit fees are budgeted at \$1,000,000. A comparison of actual, estimated and budgeted fees is presented below:

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Estimated	FY19 Budget
Building Permits	\$ 298,052	\$ 451,321	\$ 599,691	\$ 661,896	\$ 614,659
Temporary Certification of Occupancy	-	500	1,000	-	-
Shutters/Windows/Doors	29,900	28,382	40,791	46,002	42,719
Electrical Permits	30,667	32,771	45,813	45,364	42,127
Plumbing & Sprinkler Permits	26,699	31,018	37,071	39,024	36,239
HVAC Permits	85,186	100,631	102,865	118,914	110,428
Roofing Permits	21,497	28,903	50,242	51,234	47,578
Plan Review-Residential	53,754	54,585	54,683	55,578	51,612
Plan Review-Nonresidential	35,337	43,393	52,032	46,642	43,313
LP Gas	1,163	1,988	1,667	1,423	1,321
Contractor Competency	3,973	3,205	3,538	4,423	4,107
Contractor Licensing	32,879	40,970	21,833	6,350	5,897
Total	\$ 619,107	\$ 817,667	\$ 1,011,226	\$ 1,076,850	\$ 1,000,000

Uses of Funds

The cost to operate the Building Department is budgeted at \$1.1 million for direct and indirect costs. Of this amount, \$582,000 is for personnel services and \$518,000 for operating expenses. A personnel services reserve of \$11,000 is included in the budget.

The fiscal year 2018 ending fund balance is estimated to be approximately \$950,000.



BUILDING DEPARTMENT FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 794,810	\$ 892,459	\$ 937,585	\$ 1,082,994	\$ 1,082,994	\$ 1,061,527
Revenue						
Licenses & Permits	817,667	1,011,226	825,000	825,000	1,076,850	1,000,000
Intergovernmental	-	-	-	-	-	-
Charges for Services	13,124	13,896	10,000	10,000	11,297	12,000
Fines & Forfeitures	20,946	19,080	15,000	15,000	32,993	20,000
Investment Earnings	10,738	12,776	16,000	16,000	6,900	7,500
Miscellaneous	-	81	-	-	-	-
Total Revenue	<u>862,475</u>	<u>1,057,059</u>	<u>866,000</u>	<u>866,000</u>	<u>1,128,040</u>	<u>1,039,500</u>
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Total Sources of Funds	<u>\$ 1,657,285</u>	<u>\$ 1,949,518</u>	<u>\$ 1,803,585</u>	<u>\$ 1,948,994</u>	<u>\$ 2,211,034</u>	<u>\$ 2,101,027</u>
Appropriations						
Public Safety						
Personnel Services	\$ 493,868	\$ 509,123	\$ 603,312	\$ 612,512	\$ 566,332	\$ 582,322
Operating Expense	270,958	357,400	513,289	542,593	544,763	517,959
Capital Outlay	-	-	25,000	25,000	38,412	40,000
Grants and Aids	-	-	-	-	-	-
Total Operating Expenditures	<u>764,826</u>	<u>866,523</u>	<u>1,141,601</u>	<u>1,180,105</u>	<u>1,149,507</u>	<u>1,140,281</u>
Non-Operating Expenditures						
Personnel Services Reserve	-	-	9,200	-	-	12,500
Total Appropriations	<u>764,826</u>	<u>866,523</u>	<u>1,150,801</u>	<u>1,180,105</u>	<u>1,149,507</u>	<u>1,152,781</u>
Ending Fund Balance	<u>892,459</u>	<u>1,082,995</u>	<u>652,784</u>	<u>768,889</u>	<u>1,061,527</u>	<u>948,246</u>
Total Uses of Funds	<u>\$ 1,657,285</u>	<u>\$ 1,949,518</u>	<u>\$ 1,803,585</u>	<u>\$ 1,948,994</u>	<u>\$ 2,211,034</u>	<u>\$ 2,101,027</u>

RECREATION FUND – SPECIAL REVENUE FUND

Sources of Funds

This fund was established to separately collect revenue and expense associated with the City’s recreation facility. This fund includes the Recreation Center facility and the Center4Life seniors program.

Beginning available fund balance is budgeted at a deficit of \$61,936, which is budgeted to be corrected in fiscal year 2019. Budgeted revenues include \$26,000 in intergovernmental revenue from the Lee County School Board, representing a 20% reimbursement for electric costs and \$16,000 in contributions, investment earnings, and miscellaneous revenue

Charges for services provided by the recreation center and its programs are budgeted at \$688,836 for the fiscal year. Charges for services by type of charge are estimated in the chart below.

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Estimated	FY19 Budget
Membership Fees	\$ 441,157	\$ 471,214	\$ 441,188	\$ 450,000	\$ 471,786
Summer Recreation Fees	122,499	76,067	84,612	73,250	73,250
After School Program Fees	53,083	67,607	69,595	70,000	70,000
Holiday Programs	9,658	15,474	12,472	13,000	13,000
Fun Days	8,424	8,654	7,146	5,800	5,800
Other Charges for Services	71,135	75,544	52,037	55,000	55,000
Total	\$ 705,956	\$ 714,560	\$ 667,050	\$ 667,050	\$ 688,836

In fiscal year 2016, the City Council addressed the rising costs to the General Fund in supporting the Recreation Center and its various programs. In response to this, the Council mandated a maximum support cost of \$1.4 million would be provided to the Recreation Center on an annual basis. As discussed previously in the budget challenges section, increases in repair and maintenance costs associated with an aging facility, personnel related expenses (such as rising healthcare) and revenue assumptions not being fully realized in FY2018 made it necessary to make some adjustments to balance the FY2019 budget. In FY2018, two full-time positions were eliminated through attrition and not included in this year’s budget. In addition, the FY2019 budget includes a 5% across the board membership fee increase, reduced hours of operation, removal of annual facility maintenance, and cuts in programming. See page 10 for more information regarding the changes in operations.

Uses of Funds

The adjusted personnel and operating costs of the Recreation Fund based on the reduction of operations noted in the Budget Initiatives section is budgeted at approximately \$2.0 million, a decrease of 7.2% compared to fiscal year 2018 adopted budget.



RECREATION FUND – SPECIAL REVENUE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 288,866	\$ 172,914	\$ 40,592	\$ 225,852	\$ 225,852	\$ (61,936)
Revenue						
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	23,643	20,589	25,000	25,000	25,000	26,000
Charges for Services	714,560	667,050	916,000	916,000	667,050	688,836
Contributions & Donations	23,901	24,465	25,000	-	3,951	8,500
Investment Earnings	3,640	877	5,000	5,000	1,000	2,500
Miscellaneous	1,203	2,416	5,000	5,000	2,500	5,000
Total Revenue	766,947	715,397	976,000	951,000	699,501	730,836
Other Financing Sources						
Transfers In	1,400,000	1,570,000	1,400,000	1,475,000	1,475,000	1,400,000
Total Sources of Funds	\$ 2,455,813	\$ 2,458,311	\$ 2,416,592	\$ 2,651,852	\$ 2,400,353	\$ 2,068,900
Appropriations						
Culture/Recreation						
Personnel Services	\$ 1,501,444	\$ 1,520,650	\$ 1,503,783	\$ 1,534,783	\$ 1,538,246	\$ 1,460,020
Operating Expense	757,091	686,105	688,967	790,406	761,415	575,299
Capital Outlay	1,878	1,849	-	-	-	-
Grants and Aids	22,486	23,855	22,000	-	-	-
Total Operating Expenditures	2,282,899	2,232,459	2,214,750	2,325,189	2,299,661	2,035,319
Other Uses of Funds						
Personnel Services Reserve	-	-	31,000	-	-	31,800
Reserves for Financial Assistance*	-	-	161,000	-	-	-
Transfer to Other Funds*	-	-	-	161,000	162,628	-
Total Non-Operating Expenditures	-	-	192,000	161,000	162,628	31,800
Total Appropriations	2,282,899	2,232,459	2,406,750	2,486,189	2,462,289	2,067,119
Ending Fund Balance	172,914	225,852	9,842	165,663	(61,936)	1,781
Total Uses of Funds	\$ 2,455,813	\$ 2,458,311	\$ 2,416,592	\$ 2,651,852	\$ 2,400,353	\$ 2,068,900

RECREATION FINANCIAL ASSISTANCE – SPECIAL REVENUE FUND

Sources of Funds

The City's Financial Assistance Program assists financially eligible island (Sanibel / Captiva) residents' and island workers' children to attend youth programs at the recreation center in a supervised, safe, friendly environment. The program is fully funded by contributions and donations. To increase the visibility of the program and enhance tracking of revenue and expenditures a financial assistance fund was created in FY2018.

In FY2018 an estimated \$162,628 will be transferred from the Recreation Fund to create the Financial Assistance fund. The FY2019 budget beginning balance is approximately \$159,000. Revenue of \$17,500 in contributions and donations and \$1,200 in investment revenue are budgeted in FY2019.

Uses of Funds

In FY2019, programming assistance to families is budgeted at \$22,000 and the ending fund balance is approximately \$178,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,328
Revenue						
Contributions & Donations	-	-	-	25,000	17,500	17,500
Investment Earnings	-	-	-	-	1,200	1,200
Miscellaneous	-	-	-	-	-	-
Total Revenue	-	-	-	25,000	18,700	18,700
Other Financing Sources						
Transfers In	-	-	-	161,000	162,628	-
Total Sources of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,000</u>	<u>\$ 181,328</u>	<u>\$ 178,028</u>
Appropriations						
Culture/Recreation						
Grants and Aids	\$ -	\$ -	\$ -	22,000	22,000	22,000
Ending Fund Balance	-	-	-	164,000	159,328	156,028
Total Uses of Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,000</u>	<u>\$ 181,328</u>	<u>\$ 178,028</u>

BALL FIELD MAINTENANCE – SPECIAL REVENUE FUND

Sources of Funds

The funding for maintenance for the shared use ball field located at the Sanibel School is received from three sources: Lee County, the Lee County School Board and the City, pursuant to existing interlocal agreements for operating expenses, exclusive of capital outlays.

Intergovernmental revenue is budgeted approximately \$144,000 for the fiscal year, which includes operating and capital revenues received from Lee County and the Lee County School Board.

A transfer of \$110,000 is expected to be made from the general fund to fund the City's portion of operating and capital expenditures.



Uses of Funds

Operating costs of maintaining the ball fields adjacent to the Sanibel School expected to be approximately \$279,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 234	\$ 41,500	\$ 38,944	\$ 58,247	\$ 58,247	\$ 39,473
Revenue						
Intergovernmental	165,598	322,376	150,000	148,887	128,432	143,927
Investment Earnings	-	691	100	100	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	<u>165,598</u>	<u>323,067</u>	<u>150,100</u>	<u>148,987</u>	<u>128,432</u>	<u>143,927</u>
Other Financing Sources						
Transfers In	<u>159,065</u>	<u>257,645</u>	<u>122,000</u>	<u>107,169</u>	<u>107,169</u>	<u>110,000</u>
Total Sources of Funds	<u>\$ 324,897</u>	<u>\$ 622,212</u>	<u>\$ 311,044</u>	<u>\$ 314,403</u>	<u>\$ 293,848</u>	<u>\$ 293,400</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ 283,397	\$ 259,702	\$ 309,997	\$ 294,053	\$ 254,375	\$ 278,862
Capital Outlay	-	<u>304,263</u>	-	-	-	-
Total Appropriations	<u>283,397</u>	<u>563,965</u>	<u>309,997</u>	<u>294,053</u>	<u>254,375</u>	<u>278,862</u>
Ending Fund Balance	<u>41,500</u>	<u>58,247</u>	<u>1,047</u>	<u>20,350</u>	<u>39,473</u>	<u>14,538</u>
Total Uses of Funds	<u>\$ 324,897</u>	<u>\$ 622,212</u>	<u>\$ 311,044</u>	<u>\$ 314,403</u>	<u>\$ 293,848</u>	<u>\$ 293,400</u>



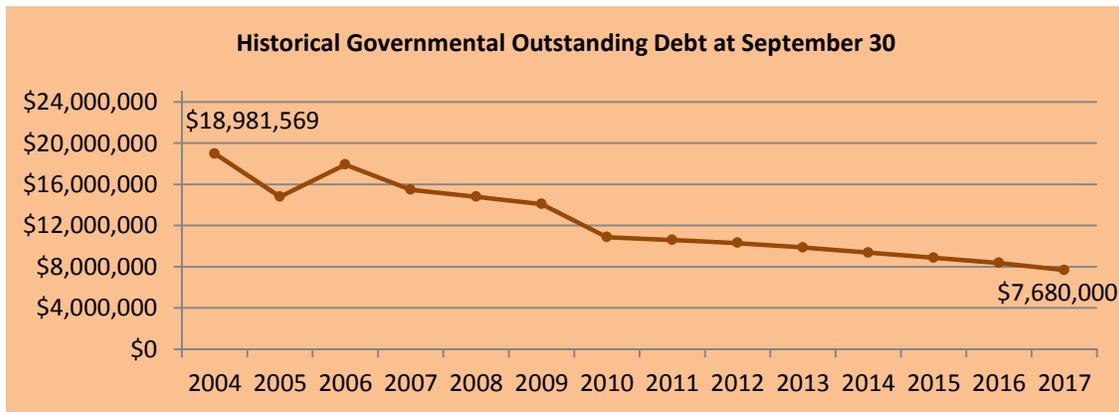
GOVERNMENT FUNDS DEBT SERVICE

The City has issued general long-term debt for certain projects that have been deemed to be in the public interest. These debt issuances are accounted for in the governmental debt service funds and are secured by the full faith and credit of the City of Sanibel. The debt service for governmental issuances are paid by levying ad valorem taxes on an annual basis.

Currently, the City has two outstanding issues:

- \$2.97M General Obligation Bonds for the purchase of environmentally sensitive land at Pond Apple Park. First authorized by the citizens of Sanibel in 2001, the debt was refinanced in 2012 to take advantage of better interest rates
- \$6.52M General Obligation Bonds for the construction of the City's Recreation Center facility. First authorized by the citizens of Sanibel in 2006, the debt was refinanced in 2016 to take advantage of better interest rates

The City has taken a strong position on reducing all outstanding debt. The schedule below shows the history of the outstanding governmental debt as of September 30, 2017:



In response to the reduction of the disaster reserves due to expenses related to Hurricane Irma recovery in fiscal year 2018, the City is currently in the process of securing a \$5.0 line of credit to be used in the event of another disaster.

DEBT SERVICE FUNDS SUMMARY

Debt service funds account for the receipt of debt proceeds and the payment of principal and interest for governmental activities (non-sewer) related loans and other long-term debt issuances.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Proposed
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
SOURCES OF FUNDS						
Beginning Fund Balance	\$ 365,167	\$ 304,374	\$ 308,676	\$ 312,031	\$ 312,031	\$ 332,575
Revenue						
Ad valorem taxes, net - Voted Debt	843,545	882,153	903,055	903,055	897,504	833,776
Miscellaneous	9,998	8,901	10,000	10,000	4,804	4,900
Total Revenue	853,543	891,054	913,055	913,055	902,308	838,676
Other Financing Sources						
Debt Proceeds	6,515,000	-	-	-	-	-
Total Sources of Funds	\$ 7,733,710	\$ 1,195,428	\$ 1,221,731	\$ 1,225,086	\$ 1,214,339	\$ 1,171,251
USES OF FUNDS						
Expenditures						
Operating	\$ 39,503	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service						
Principal	7,020,000	690,000	705,000	705,000	705,000	720,000
Interest	369,833	193,397	174,264	174,264	174,264	158,658
Other	-	-	2,500	2,500	2,500	2,500
Total Appropriations	7,429,336	883,397	881,764	881,764	881,764	881,158
Ending Fund Balance	304,374	312,031	339,967	343,322	332,575	290,093
Total Uses of Funds	\$ 7,733,710	\$ 1,195,428	\$ 1,221,731	\$ 1,225,086	\$ 1,214,339	\$ 1,171,251

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

Sources of Funds

A referendum held in November 2001 approved the purchase of land at Pond Apple Park authorized a debt issuance of \$3.825 million in General Obligation Bonds. In 2012, \$2.97 million in General Obligation bonds were issued to refund the 2002 bonds. Ad valorem taxes are levied on an annual basis to repay the principal and interest on this debt obligation.

Uses of Funds

The bonds have a fixed interest rate of 2.07% due semiannually and mature in August 2022. The repayment schedule for the bonds is shown below:

Fiscal Year	Principal	Interest	Total Payment
FY 2020	315,000	19,872	334,872
FY 2021	320,000	13,352	333,352
FY 2022	325,000	6,728	331,728
	\$ 960,000	\$ 39,952	\$ 999,952

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Approved Millage Rate - Voted Debt	0.0761	0.0720	0.0690	N/A	N/A	0.0598
Beginning Fund Balance	\$ 283,771	\$ 292,272	\$ 298,611	\$ 298,944	\$ 298,944	\$ 305,442
Revenue						
Ad valorem taxes, net	330,896	329,605	337,728	337,728	335,790	301,632
Miscellaneous	6,903	5,466	7,000	7,000	3,104	3,200
Total Revenue	<u>337,799</u>	<u>335,071</u>	<u>344,728</u>	<u>344,728</u>	<u>338,894</u>	<u>304,832</u>
Total Sources of Funds	<u>\$ 621,570</u>	<u>\$ 627,343</u>	<u>\$ 643,339</u>	<u>\$ 643,672</u>	<u>\$ 637,838</u>	<u>\$ 610,274</u>
Appropriations						
Debt Service						
Principal	\$ 285,000	\$ 290,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 305,000
Interest	<u>44,298</u>	<u>38,399</u>	<u>32,396</u>	<u>32,396</u>	<u>32,396</u>	<u>26,186</u>
Total Appropriations	<u>329,298</u>	<u>328,399</u>	<u>332,396</u>	<u>332,396</u>	<u>332,396</u>	<u>331,186</u>
Ending Fund Balance	<u>292,272</u>	<u>298,944</u>	<u>310,943</u>	<u>311,276</u>	<u>305,442</u>	<u>279,088</u>
Total Uses of Funds	<u>\$ 621,570</u>	<u>\$ 627,343</u>	<u>\$ 643,339</u>	<u>\$ 643,672</u>	<u>\$ 637,838</u>	<u>\$ 610,274</u>

2016 \$6.52M G.O. REFUNDING BONDS-RECREATION CENTER FACILITY –DEBT SERVICE FUND

Sources of Funds

A referendum held April 4, 2006 approved the June 20, 2006 issuance of \$8,350,000 of general obligation bonds to build a new recreation center. In FY2016, \$6.515 million was refinanced at more favorable interest rates and a 15 year maturity. Ad valorem taxes are pledged to repay the principal and interest on this debt through the final maturity in FY2030.

In current fiscal year \$548,602 in taxes will be levied on a millage rate of 0.1055. An allowance for under collection of \$16,458 in tax is budgeted to recognize the discount taken by those paying their taxes between November and February. Interest earnings are budgeted at \$1,700.

Uses of Funds

The original bonds maturing in 2036 with interest rates from 4% to 4.35% were refunded in 2016 with a fixed rate bank loan of 2.32% maturing in 2030, which resulted in a net present value savings of \$1.2 million to the City's taxpayers.

The repayment schedule for the bank loan is as follows:

Fiscal Year	Principal	Interest	Total Payment
FY 2020	\$ 425,000	\$ 122,844	\$ 547,844
FY 2021	435,000	112,984	547,984
FY 2022	445,000	102,892	547,892
FY 2023	460,000	92,568	552,568
FY 2024	470,000	81,896	551,896
FY 2025	480,000	70,992	550,992
FY 2026	495,000	59,856	554,856
FY 2027	500,000	48,372	548,372
FY 2028	515,000	36,772	551,772
FY 2029	530,000	24,824	554,824
FY 2030	540,000	12,528	552,528
	\$ 5,295,000	\$ 766,528	\$ 6,061,528

2016 \$6.52M G.O. REFUNDING BONDS-RECREATION CENTER FACILITY –DEBT SERVICE FUND

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Approved Millage Rate - Voted Debt	0.1179	0.1207	0.1155	N/A	N/A	0.1055
Beginning Fund Balance	\$ 81,396	\$ 12,102	\$ 10,065	\$ 13,087	\$ 13,087	\$ 27,133
Revenue						
Ad valorem taxes, net	512,649	552,548	565,327	565,327	561,714	532,144
Miscellaneous	3,095	3,435	3,000	3,000	1,700	1,700
Total Revenue	515,744	555,983	568,327	568,327	563,414	533,844
Other Financing Sources						
Debt Proceeds	6,515,000	-	-	-	-	-
Total Sources of Funds	<u>\$ 7,112,140</u>	<u>\$ 568,085</u>	<u>\$ 578,392</u>	<u>\$ 581,414</u>	<u>\$ 576,501</u>	<u>\$ 560,977</u>
Appropriations						
Expenditures						
Operating	\$ 39,503	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service						
Principal	6,735,000	400,000	405,000	405,000	405,000	415,000
Interest and fiscal charges	325,535	154,998	141,868	141,868	141,868	132,472
Other	-	-	2,500	2,500	2,500	2,500
Total Appropriations	7,100,038	554,998	549,368	549,368	549,368	549,972
Ending Fund Balance	<u>12,102</u>	<u>13,087</u>	<u>29,024</u>	<u>32,046</u>	<u>27,133</u>	<u>11,005</u>
Total Uses of Funds	<u>\$ 7,112,140</u>	<u>\$ 568,085</u>	<u>\$ 578,392</u>	<u>\$ 581,414</u>	<u>\$ 576,501</u>	<u>\$ 560,977</u>

CAPITAL PROJECT FUNDS SUMMARY

Capital Project funds are used to account for revenues and expenditures related to the acquisition or construction of capital assets (items typically with a useful life of more than one year and cost more than \$1,000).

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	\$ 1,863,704	\$ 2,323,943	\$ 2,846,883	\$ 3,200,554	\$ 3,200,554	\$ 2,491,111
Revenue						
Intergovernmental	-	-	-	-	-	-
Miscellaneous	27,463	38,369	31,500	31,500	18,993	22,500
Total Revenue	27,463	38,369	31,500	31,500	18,993	22,500
Other Financing Sources						
Transfers In	719,098	1,895,964	225,000	225,000	225,000	675,000
Debt Proceeds	-	-	-	-	-	-
Total Other Financing Sources	719,098	1,895,964	225,000	225,000	225,000	675,000
Total Sources of Funds	<u>\$ 2,610,265</u>	<u>\$ 4,258,276</u>	<u>\$ 3,103,383</u>	<u>\$ 3,457,054</u>	<u>\$ 3,444,547</u>	<u>\$ 3,188,611</u>
<u>USES OF FUNDS</u>						
General Government						
Information Technology	\$ 11,836	\$ 15,108	\$ 125,000	\$ 125,000	\$ 64,000	\$ 184,000
Public Safety						
Police Department	83,938	350,075	145,000	145,000	96,674	210,000
S.E.M.P.	-	5,252	31,510	31,510	10,000	20,000
Total Public Safety	83,938	355,327	176,510	176,510	106,674	230,000
Public Works						
Transportation	48,918	64,959	527,343	536,113	64,571	1,383,000
Public Works	109,932	112,808	-	-	-	-
Total Public Works	158,850	177,767	527,343	536,113	64,571	1,383,000
Culture/Recreation						
Public Facilities	-	419,989	485,315	550,997	110,682	355,315
Recreation Center	31,698	89,531	471,000	479,234	357,509	276,900
Total Culture/Recreation	31,698	509,520	956,315	1,030,231	468,191	632,215
Total Expenditures	286,322	1,057,722	1,785,168	1,867,854	703,436	2,429,215
Non-Operating Expenditures						
Reserves	-	-	600,000	600,000	-	700,000
Transfer to Other Funds	-	-	250,000	250,000	250,000	-
Total Non-Operating Expenditures	-	-	850,000	850,000	250,000	700,000
Total Appropriations	286,322	1,057,722	2,635,168	2,717,854	953,436	3,129,215
Ending Fund Balance	<u>2,323,943</u>	<u>3,200,554</u>	<u>468,215</u>	<u>739,200</u>	<u>2,491,111</u>	<u>59,396</u>
Total Uses of Funds	<u>\$ 2,610,265</u>	<u>\$ 4,258,276</u>	<u>\$ 3,103,383</u>	<u>\$ 3,457,054</u>	<u>\$ 3,444,547</u>	<u>\$ 3,188,611</u>

CAPITAL PLANNING AND ASSET ACQUISITION FUND – CAPITAL PROJECT FUND

Sources of Funds

The City uses a capital project fund to account for its acquisitions of general governmental capital assets. These projects are funded in current fiscal year by a beginning fund balance of approximately \$784,000 and miscellaneous revenues of \$10,000.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document. In the CIP, each of the projects is listed by department and then identified in the left hand column as Fund # 300. Total appropriations for the fiscal year are budgeted to be approximately \$769,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 673,317	\$ 973,064	\$ 1,038,415	\$ 1,308,156	\$ 1,308,156	\$ 783,792
Revenue						
Intergovernmental	-	-	-	-	-	-
Miscellaneous	11,355	17,360	13,500	13,500	6,992	10,000
Total Revenue	11,355	17,360	13,500	13,500	6,992	10,000
Other Financing Sources						
Transfers In	494,098	1,220,964	-	-	-	-
Total Sources of Funds	<u>\$ 1,178,770</u>	<u>\$ 2,211,388</u>	<u>\$ 1,051,915</u>	<u>\$ 1,321,656</u>	<u>\$ 1,315,148</u>	<u>\$ 793,792</u>
Appropriations						
General Government						
Information Technology	\$ 11,836	\$ 15,108	\$ 125,000	\$ 125,000	\$ 64,000	\$ 184,000
Public Safety						
Police Department	83,938	350,075	145,000	145,000	96,674	210,000
S.E.M.P.	-	5,252	31,510	31,510	10,000	20,000
Total Public Safety	83,938	355,327	176,510	176,510	106,674	230,000
Public Works						
Public Works	109,932	112,808	-	-	-	-
Culture/Recreation						
Public Facilities	-	419,989	485,315	550,997	110,682	355,315
Total Expenditures	205,706	903,232	786,825	852,507	281,356	769,315
Non-Operating Expenditures						
Transfer to Other Funds	-	-	250,000	250,000	250,000	-
Total Appropriations	205,706	903,232	1,036,825	1,102,507	531,356	769,315
Ending Fund Balance	973,064	1,308,156	15,090	219,149	783,792	24,477
Total Uses of Funds	<u>\$ 1,178,770</u>	<u>\$ 2,211,388</u>	<u>\$ 1,051,915</u>	<u>\$ 1,321,656</u>	<u>\$ 1,315,148</u>	<u>\$ 793,792</u>

TRANSPORTATION CAPITAL PROJECTS FUND – CAPITAL PROJECT FUND

Sources of Funds

This fund is used to account for major transportation related capital projects. The transportation capital project fund is expected to have a beginning budgeted fund balance of approximately \$971,000.

The major source of revenue for this fund is transfers from the Transportation Special Revenue Fund, which receives gas taxes and Causeway tolls for transportation purposes.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document. In the CIP, each of the projects is listed by department and then identified in the left hand column as Fund # 301.

Total capital outlays for the fiscal year are budgeted to be \$1,383,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 626,575	\$ 584,716	\$ 903,593	\$ 979,508	\$ 979,508	\$ 970,798
Revenue						
Miscellaneous	7,059	9,751	10,000	10,000	5,861	6,000
Other Financing Sources						
Transfers In	-	450,000	-	-	-	450,000
Total Sources of Funds	<u>\$ 633,634</u>	<u>\$ 1,044,467</u>	<u>\$ 913,593</u>	<u>\$ 989,508</u>	<u>\$ 985,369</u>	<u>\$ 1,426,798</u>
Appropriations						
Transportation						
Operating Expense	\$ -	\$ 23,263	\$ -	\$ -	\$ -	\$ -
Capital Outlay	48,918	41,696	527,343	536,113	14,571	1,383,000
Total Expenditures	48,918	64,959	527,343	536,113	14,571	1,383,000
Non-Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Appropriations	48,918	64,959	527,343	536,113	14,571	1,383,000
Ending Fund Balance	<u>584,716</u>	<u>979,508</u>	<u>386,250</u>	<u>453,395</u>	<u>970,798</u>	<u>43,798</u>
Total Uses of Funds	<u>\$ 633,634</u>	<u>\$ 1,044,467</u>	<u>\$ 913,593</u>	<u>\$ 989,508</u>	<u>\$ 985,369</u>	<u>\$ 1,426,798</u>

RECREATION FACILITY SINKING FUND – CAPITAL PROJECT FUND

Sources of Funds

The City Council approved the establishment of a sinking fund on September 18, 2012 for the rehabilitation and replacement of components and equipment at the Recreation Center Complex.

This fund is funded in the current fiscal year by the carry-forward of \$786,521 in available beginning fund balance, interest earnings of \$6,500, and a transfer from the General Fund of \$225,000.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document. In the CIP, each of the projects is listed by department and then identified in the left hand column as Fund # 370.

Total outlays for the fiscal year are budgeted to be \$276,900 in accordance with the rehabilitation and replacement schedule. The schedule is updated annually. Other non-operating expenditures include a reserve of \$700,000 for roof replacement.

Estimated ending fund balance that is scheduled to be utilized in subsequent years is \$41,121.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	\$ 563,812	\$ 766,163	\$ 904,875	\$ 912,890	\$ 912,890	\$ 786,521
Revenue						
Miscellaneous	9,049	11,258	8,000	8,000	6,140	6,500
Total Revenue	9,049	11,258	8,000	8,000	6,140	6,500
Other Financing Sources						
Transfers In	225,000	225,000	225,000	225,000	225,000	225,000
Total Sources of Funds	<u>\$ 797,861</u>	<u>\$ 1,002,421</u>	<u>\$ 1,137,875</u>	<u>\$ 1,145,890</u>	<u>\$ 1,144,030</u>	<u>\$ 1,018,021</u>
Appropriations						
Culture/Recreation						
Operating Expense	\$ -	\$ 37,262	\$ -	\$ -	\$ -	\$ -
Capital Outlay	31,698	52,269	471,000	479,234	357,509	276,900
Total Expenditures	31,698	89,531	471,000	479,234	357,509	276,900
Non-Operating Expenditures						
Reserve for Roof Replacement	-	-	600,000	600,000	-	700,000
Total Appropriations	31,698	89,531	1,071,000	1,079,234	357,509	976,900
Ending Fund Balance	766,163	912,890	66,875	66,656	786,521	41,121
Total Uses of Funds	<u>\$ 797,861</u>	<u>\$ 1,002,421</u>	<u>\$ 1,137,875</u>	<u>\$ 1,145,890</u>	<u>\$ 1,144,030</u>	<u>\$ 1,018,021</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 like private business enterprises; where the intent 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.

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			
	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
SOURCES OF FUNDS						
Unrestricted Net Position/Funds	\$ 7,129,486	\$ 8,864,912	\$ 8,167,289	\$ 9,253,444	\$ 9,253,444	\$ 9,343,579
Revenues						
Ad valorem taxes, net - Voted Debt	880,934	891,306	887,392	887,392	881,159	702,974
Beach Parking Permits	142,238	162,816	145,000	145,000	190,258	190,000
Intergovernmental Revenue	1,346,166	1,702,698	1,694,000	4,149,313	2,796,597	3,361,023
Sewer User Fees	6,609,161	6,932,341	7,126,044	7,126,044	7,076,865	7,359,940
Beach Parking Fees	2,817,400	2,955,011	2,763,000	2,763,000	3,102,762	3,102,762
Fines and Forfeitures	166,955	192,025	144,000	144,000	192,783	190,000
Interest Earnings	144,700	166,247	131,600	131,600	90,949	115,000
Special Assessment Collections ¹	183,318	157,639	898,701	898,701	716,575	658,701
Miscellaneous Revenue	138,169	132,672	175,000	250,000	278,815	175,000
Total Revenues	12,429,041	13,292,755	13,964,737	16,495,050	15,326,763	15,855,400
Non-Operating Sources						
Transfers From Other Funds	-	-	-	169,000	169,000	-
Capital Contributions	532,492	251,391	175,000	175,000	267,516	175,000
Gains/Losses	(26,340)	(15,344)	1,000	1,000	8,500	6,000
Debt Proceeds	-	-	-	-	-	4,500,000
State Sales Tax	-	-	(165,780)	(165,780)	(186,166)	(186,166)
Total Non-Operating Sources	506,152	236,047	10,220	179,220	258,850	4,494,834
Total Sources of Funds	20,064,679	22,393,714	\$ 22,142,246	\$ 25,927,714	\$ 24,839,057	\$ 29,693,813

ENTERPRISE FUNDS SUMMARY – USES OF FUNDS

	GAAP Basis		Non-GAAP Basis			FY 2019 Budget
	Fiscal Year	Fiscal Year	Fiscal Year 2018			
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
USES OF FUNDS						
Public Safety						
Personnel Services	\$ 886,981	\$ 1,002,021	\$ 1,020,235	\$ 1,060,098	\$ 945,340	\$ 1,155,799
Operating Expense	624,037	814,281	797,691	850,754	916,090	950,341
Capital Outlay	-	-	121,000	121,000	30,970	158,000
Total Public Safety	1,511,018	1,816,302	1,938,926	2,031,852	1,892,400	2,264,140
Physical Environment						
Personnel Services	1,828,719	1,801,230	1,889,796	1,919,945	1,820,644	1,920,374
Operating Expense	2,641,587	2,643,153	3,311,201	3,912,339	3,477,161	3,446,195
Capital Outlay	-	-	6,151,069	6,513,782	1,452,038	6,929,900
Total Physical Environment	4,470,306	4,444,383	11,352,066	12,346,066	6,749,843	12,296,469
Public Works						
Personnel Services	764,421	738,443	722,310	733,548	725,820	734,432
Operating Expense	1,135,907	1,086,278	976,035	1,457,824	1,283,133	1,002,256
Capital Outlay	-	-	1,441,289	2,173,312	854,544	1,640,348
Total Public Works	1,900,328	1,824,721	3,139,634	4,364,684	2,863,497	3,377,036
Total Expenses	7,881,652	8,085,406	16,430,626	18,742,602	11,505,740	17,937,645
Non-Operating Expenses						
Reserve for Disasters	-	-	100,000	100,000	-	-
Personnel Services Reserve	-	-	58,500	-	-	64,000
Transfer to Other Funds	455,467	476,792	421,950	421,950	472,914	472,914
Depreciation and Amortization	2,774,190	2,832,950	-	-	-	-
Contributions	13,000	-	-	-	-	-
Debt Service	513,707	454,139	3,356,820	3,356,820	3,356,824	3,293,825
Total Non-Operating Expenses	3,756,364	3,763,881	3,937,270	3,878,770	3,829,738	3,830,739
Total Appropriations	11,638,016	11,849,287	20,367,896	22,621,372	15,335,478	21,768,384
Change in Net Position	1,297,177	1,679,515	N/A	N/A	N/A	N/A
Beginning Net Position	36,839,892	38,137,069	N/A	N/A	N/A	N/A
Ending Net Position	\$ 38,137,069	\$ 39,816,584	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 29,272,157	\$ 30,047,606	N/A	N/A	N/A	N/A
Reserve for Disasters	\$ -	\$ -	-	-	-	1,000,000
Unrestricted Net Position / Funds	\$ 8,864,912	\$ 9,768,978	1,774,350	3,146,342	9,343,579	6,925,429
Total Uses of Funds	N/A	N/A	\$ 22,142,246	\$ 25,767,714	\$ 24,679,057	\$ 29,693,813

SANIBEL SEWER SYSTEM – ENTERPRISE FUND

The sewer system's main treatment plant is on Donax Street and a secondary plant is on the west end of the island, the Wulfert Plant. The system has a total treatment capacity of 2.5 million gallons per day (mgd), 2.375 mgd at the Donax Plant and 0.125 mgd at the Wulfert Plant. The Wulfert Plant has been offline since 2007 and is currently only used for reclaimed water storage.



Beginning in 1995, a wastewater master plan was developed in conformance with the Sanibel Plan, which provided for a phased expansion to provide sewer service to the entire island. To date the following phases have been completed: Phase 1 which included South Capers, Sanibel Highlands, Sabal Sands, Lagoon Estates, Sanibel Place, Sanibel Lake Estates, Periwinkle Partners, Sanibel Pines, Dixie Beach, Sanibel Shores and Area U; Phase 2A on Rabbit Road; Phase 2B on the east

end of the island; Phase 2C on the southwest end of the island; Phase 3A included Gulf Pines and the San-Cap Commercial district and Phase 3B on the northwest end of the island and Phase 5 for the Sanibel Bayous. The expansion for Phase 4 is currently underway.

The City also provides reclaimed water to certain customers. Reclaimed water is a nutrient rich by-product of a biological treatment process. Due to its origin and composition, federal, state, and local ordinances regulate the use of reclaimed water. Reclaimed water is produced at the City's Donax Water Reclamation Facility. It flows from an advanced treatment process that cleans wastewater to a very high quality. The quality is monitored continuously by the City and the State. Reclaimed water has been used to irrigate the golf courses on the island for many years. In order to conserve drinking water and assist in reducing customer bills, it is now available to homes and condominiums located adjacent to the reclaimed water transmission line.

The cost of the expansion projects has been funded by state revolving (SRF) loans granted by the state of Florida's Department of Environmental Protection. The low-interest rate, 20-year loans are being repaid from three sources; ad valorem taxes, special assessments and system operating revenue.

A special voted debt service ad valorem tax levy was adopted by voters at referendum in 1998. The levy provides an additional SRF repayment source so that assessments on benefiting properties could be reduced.

For the current fiscal year, this sewer voted debt service tax rate has been levied at 0.1400 mills which will cost a taxpayer \$14.00 per \$100,000 of taxable property valuation.

The current year budgeted capital improvement plan includes \$5.3 million for the Donax Process Improvement project which will improve effluent quality by reducing nutrient loadings, increasing the current permitted design capacity, and extending the useful life of the facility. It is anticipated that the Sewer Fund will borrow \$4.5 million in fiscal year 2019 for construction of this project, but debt service payments are not anticipated to begin until fiscal year 2020. In addition, the City of Sanibel was awarded a grant for \$2 million which will also assist in funding the Donax Process Improvement project.

SANIBEL SEWER SYSTEM – ENTERPRISE FUND

Sources of Funds

In addition to the roll-forward of prior year balances, ad valorem tax revenue of \$724,715 (less a reserve of \$21,741) is budgeted from the levy of the 0.1394 millage rate. Residential and commercial user fees for wastewater and effluent fees are budgeted at \$7.1 million and effluent fees at \$0.3 million, both which reflect a 4% increase in rates charged to general customers.

A reimbursement grant in the amount of \$2,000,000 was awarded from the State of Florida for the Donax Plant Improvement project which includes denitrification modifications and plant upgrades. .

Fines from the delinquent payment of sewer bills are included in other sources of revenue and are budgeted at \$20,000. Interest earnings and miscellaneous revenue which includes Wulfert and Donax tower rental receipts is budgeted at \$275,000.

Special assessment principal and interest collections from benefitted customers are budgeted at approximately \$659,000. In FY2018 two additional assessed areas were added as part of Phase IV which includes West Gulf Drive and Woodring Road. As some of the homeowners located in the Phase IV area paid their assessments in full in FY2018, FY2019 is assessment revenue is budgeted lower than FY2018.

Non-operating sources of revenue include \$4,500,000 in debt proceeds for the Donax Improvement project, \$175,000 in capital contribution fees related to new customers entering the system and \$1,000 in gains on sale of assets.

Uses of Funds

Operating expenses including sludge removal, laboratory services, utilities, repair and maintenance, insurance, indirect (central services) costs and other contractual services are budgeted to be approximately \$3.0 million. Sixteen (16.3) full-time positions and one part-time position manage, operate and provide engineering services to the system at a cost for salaries and fringe benefits of approximately \$1.7 million.

Capital projects are budgeted at \$6.9 million in FY2019 of which \$5.3 million is budgeted for the Donax Water Reclamation Facility process improvement project (the City has received a reimbursement grant for \$2,000,000 from the State of Florida for this project which is included in the sewer revenue budget). As mentioned above, the City is pursuing treatment improvements to improve effluent quality to reduce nutrient loadings, increase the overall permitted capacity of the plant, and extend the useful life of the facility. The detail of each project accounted for in this fund is included in the 5-Year capital improvement plan (the CIP), which is located in the Supplemental section of this document.

The principal and interest budgeted for debt service is \$3.3 million, including the 2014 Series Bonds, the SRF loans and a repayment to the general fund for a long-term interfund loan. However, the final payment to the general fund is in FY2019. Debt service expenses are not included in the budget since the first debt service payment is not anticipated until FY2020.

The system also budgeted \$7,500 for payment in lieu of taxes (which is paid to the General Fund), \$32,000 for personnel services reserves, and \$1,000,000 in disaster reserves.

SANIBEL SEWER SYSTEM – ENTERPRISE FUND

	GAAP Basis		Non-GAAP Basis			FY 2019 Budget
	Fiscal Year	Fiscal Year	Fiscal Year 2018			
	2016 Actual	2017 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Millage Rate - Voted Debt	0.2026	0.1947	0.1813	N/A	N/A	0.1394
Sources of Funds						
Unrestricted Net Position / Funds	\$ 5,796,087	\$ 7,338,636	\$ 7,262,164	\$ 7,614,377	\$ 7,614,377	\$ 9,031,691
Revenues						
Ad Valorem Taxes, net - Voted Debt	880,934	891,306	887,392	887,392	881,159	702,974
User Fees	6,609,161	6,932,341	7,126,044	7,126,044	7,076,865	7,359,940
Grant from State of Florida	-	130,810	825,000	825,000	694,190	2,000,000
Fines and Forfeitures	17,190	24,900	19,000	19,000	19,922	20,000
Interest Earnings	116,926	130,384	101,600	101,600	79,422	100,000
Miscellaneous	138,169	132,672	175,000	250,000	278,815	175,000
Special Assessment Collections ¹	183,318	157,639	898,701	898,701	716,575	658,701
Total Revenues	7,945,698	8,400,052	10,032,737	10,107,737	9,746,948	11,016,615
Non-Operating Sources						
Capital Contributions	159,097	187,644	175,000	175,000	267,516	175,000
Gains/Losses	2,513	817	-	-	1,000	1,000
Debt Proceeds	-	-	-	-	-	4,500,000
Transfers From Other Funds	-	-	-	9,000	9,000	-
Total Non-Operating Sources	161,610	188,461	175,000	184,000	277,516	4,676,000
Total Sources of Funds	13,903,395	15,927,149	17,469,901	17,906,114	17,638,841	24,724,306
Expenses						
Physical Environment						
Personnel Services	1,653,424	1,597,288	\$ 1,695,435	\$ 1,721,435	\$ 1,614,593	\$ 1,714,960
Operating Expense	2,423,209	2,200,620	2,832,683	3,053,881	2,661,164	2,999,885
Capital Outlay	-	-	5,816,100	6,028,813	967,069	6,929,900
Total Expenses	4,076,633	3,797,908	10,344,218	10,804,129	5,242,826	11,644,745
Non-Operating Expenses						
Depreciation and Amortization	2,460,783	2,491,938	-	-	-	-
Interfund Transfers	7,500	7,500	7,500	7,500	7,500	7,500
Reserve for Disasters	-	-	100,000	100,000	-	-
Personel Services Reserve	-	-	26,000	-	-	32,000
Debt Service ¹	513,707	454,139	3,356,820	3,356,820	3,356,824	3,293,825
Total Non-Operating Expenses	2,981,990	2,953,577	3,490,320	3,464,320	3,364,324	3,333,325
Total Appropriations	7,058,623	6,751,485	13,834,538	14,268,449	8,607,150	14,978,070
Change in Net Position	1,048,685	1,837,028	N/A	N/A	N/A	N/A
Beginning Net Position	31,954,709	33,003,394	N/A	N/A	N/A	N/A
Ending Net Position	\$ 33,003,394	\$ 34,840,422	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 25,664,758	\$ 26,418,036	N/A	-	-	-
Reserve for Disasters	\$ -	\$ -	N/A	-	-	1,000,000
Unrestricted Net Position / Funds	\$ 7,338,636	\$ 8,422,386	3,635,363	3,637,665	9,031,691	8,746,236
Total Uses of Funds	N/A	N/A	\$ 17,469,901	\$ 17,906,114	\$ 17,638,841	\$ 24,724,306

¹ The budgeted amount 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

Sources of Funds

Pursuant to ordinance, parking fees are charged at \$5.00 per hour at the City's seven (7) beach parking locations: Lighthouse, Gulfside City Park, Tarpon Bay, Bowman's, Blind Pass, Boat Ramp and Turner Beach. Per hour parking rates are budgeted to remain at \$5.00 per hour. Revenues from this source are budgeted at \$2.9 million for fiscal year 2019; net of the 6% sales tax remitted to the state department of revenue.

Revenue from parking permits is budgeted at \$190,000 and parking violation revenue is estimated to be \$170,000. The majority of intergovernmental revenues are received from the Lee County Tourist Development Council and more fully explained below.

Uses of Funds

In addition to the enforcement of the ordinance, user fee revenues are used to maintain the beach facilities as well as provide shared-use path access to the beaches. An operating line-item budget is included by function in the supplemental schedules section of this document and the 5-year capital improvement plan is detailed at the end of this document.

An operating grant in the amount of approximately \$1.4 million from the Lee County Tourist Development Council (TDC) has been applied for and tentatively approved to augment beach maintenance. In addition to the operating grant, \$470,000 in capital grants was tentatively approved. However, the \$1.9 million in tentatively approved TDC grant revenue is not included in the fiscal year 2019 budget. When signed contracts are received by the City, the budget will be amended to reflect the grant revenue.

In the unlikely event a grant that has been tentatively approved does not receive final approval from the Lee County Commission; the City's budget will be adjusted accordingly.



BEACH PARKING FUND – ENTERPRISE FUND

	GAAP Basis		Non-GAAP Basis			FY 2019 Budget
	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018			
			Adopted Budget	Amended Budget	Estimated Actual	
Sources of Funds						
Unrestricted Net Position / Funds	1,333,399	1,526,276	\$ 905,125	\$ 1,639,067	\$ 1,639,067	\$ 311,888
Revenues						
Licenses and Permits	142,238	162,816	145,000	145,000	190,258	190,000
Intergovernmental Revenue	1,346,166	1,571,888	869,000	3,324,313	2,102,407	1,361,023
Charges for Services	2,817,400	2,955,011	2,763,000	2,763,000	3,102,762	3,102,762
Fines and Forfeitures	149,765	167,125	125,000	125,000	172,861	170,000
Interest Earnings	27,774	35,863	30,000	30,000	11,527	15,000
Total Revenues	4,483,343	4,892,703	3,932,000	6,387,313	5,579,815	4,838,785
Non-Operating Sources						
Transfers In	-	-	-	160,000	160,000	-
Capital Contributions	373,395	63,747	-	-	-	-
Gains/Losses	(28,853)	(16,161)	1,000	1,000	7,500	5,000
State Sales Tax ¹	-	-	(165,780)	(165,780)	(186,166)	(186,166)
Total Non-Operating Sources	344,542	47,586	(164,780)	(4,780)	(18,666)	(181,166)
Total Sources of Funds	6,161,284	6,466,565	4,672,345	8,021,600	7,200,216	4,969,507
Expenses						
Public Safety						
Personnel Services	886,981	1,002,021	1,020,235	1,060,098	945,340	1,155,799
Operating Expense	624,037	814,281	797,691	850,754	916,090	950,341
Capital Outlay	-	-	121,000	121,000	30,970	158,000
Total Public Safety	1,511,018	1,816,302	1,938,926	2,031,852	1,892,400	2,264,140
Physical Environment						
Personnel Services	175,295	203,942	194,361	198,510	206,051	205,414
Operating Expense	218,378	442,533	478,518	858,458	815,997	446,310
Capital Outlay	-	-	334,969	484,969	644,969	-
Total Physical Environment	393,673	646,475	1,007,848	1,541,937	1,667,017	651,724
Public Works						
Personnel Services	764,421	738,443	722,310	733,548	725,820	734,432
Operating Expense	1,135,907	1,086,278	976,035	1,457,824	1,283,133	1,002,256
Capital Outlay	-	-	1,441,289	2,173,312	854,544	1,640,348
Total Public Works	1,900,328	1,824,721	3,139,634	4,364,684	2,863,497	3,377,036
Total Expenses	3,805,019	4,287,498	6,086,408	7,938,473	6,422,914	6,292,900
Non-Operating Expenses						
Depreciation	313,407	341,012	-	-	-	-
Interfund Transfers	447,967	469,292	414,450	414,450	465,414	465,414
Contributions	13,000	-	-	-	-	-
Personnel Services Reserve	-	-	32,500	-	-	40,000
Total Non-Operating Expenses	774,374	810,304	446,950	414,450	465,414	505,414
Total Appropriations	4,579,393	5,097,802	6,533,358	8,352,923	6,888,328	6,798,314
Change in Net Position	248,492	(157,513)	N/A	N/A	N/A	N/A
Beginning Net Position	4,885,183	5,133,675	N/A	N/A	N/A	N/A
Ending Net Position	<u>\$ 5,133,675</u>	<u>\$ 4,976,162</u>	N/A	N/A	N/A	N/A
Restricted Net Position	\$ 3,607,399	\$ 3,629,570	N/A	N/A	N/A	N/A
Unrestricted Net Position / Funds	\$ 1,526,276	\$ 1,346,592	(1,861,013)	(331,323)	311,888	(1,828,807)
Total Uses of Funds	N/A	N/A	\$ 4,672,345	\$ 8,021,600	\$ 7,200,216	\$ 4,969,507

¹ 6% sales tax reduces budgeted and adopted fees

SUPPLEMENTAL SCHEDULES

This section contains the following subsections:

- ◇ Summary of Personnel Expenditures by Function/Department
- ◇ Departmental Line-item Budgets by Function
 - General Government
 - Public Safety
 - Physical Environment
 - Public Works, Transportation and Utility
 - Economic Environment
 - Culture/Recreation
- ◇ Personnel Services Information
 - Classification and Pay Plan
 - Manpower Allocations by Department
 - 5 year Capital Improvement Plan

PERSONNEL ALLOCATIONS BY DEPARTMENT

The following table is a summary of the personnel expenditures that are detailed in each fund and department budget.

Fund/Function/Department	Compensation				Fringe Benefits					Total
	Full-time Positions	Part-time Positions	Overtime	Special Pay	Payroll Taxes	Retirement	Employee Insurance Coverage	Dependent Insurance Coverage	Worker's Compensation	
GOVERNMENTAL FUNDS										
General Fund										
General Government Function										
Legislative	\$ 258,166	\$ -	\$ 5,000	\$ 250	\$ 20,151	\$ 62,232	\$ 49,273	\$ 30,628	\$ 391	\$ 426,091
Administrative	302,306	126,008	500	22,661	29,569	153,859	11,198	30,613	579	677,293
Information Technology	292,503	35,700	20,000	2,500	26,829	69,199	44,793	11,231	495	503,250
Finance	560,949	12,900	7,500	1,000	44,550	177,383	86,787	36,955	838	928,862
Legal	239,647	-	-	21,461	15,687	111,140	11,198	32,864	282	432,279
Planning	538,403	49,717	5,000	1,200	45,465	189,325	82,868	38,088	6,164	956,230
Gen'l Government Services	-	-	-	80,000	-	-	-	-	-	80,000
Public Safety Function										
Police	1,837,753	76,832	150,000	238,000	176,148	1,168,454	333,151	287,463	48,295	4,316,096
S.E.M.P.	136,621	-	-	-	10,452	45,537	10,638	13,944	1,756	218,948
Physical Environment Function										
Natural Resources	136,726	-	-	-	10,460	62,373	22,397	2,808	1,984	236,748
Public Works Function										
Public Works Department	374,118	-	25,000	2,000	4,828	165,408	62,487	8,728	9,010	651,579
Public Facilities	117,838	-	30,000	2,000	11,463	36,027	33,595	7,035	4,493	242,451
Total General Fund	4,795,030	301,157	243,000	371,072	395,602	2,240,937	748,385	500,357	74,287	9,669,827
Streets Division										
Transportation Fund	434,638	-	100,000	12,000	41,818	131,326	106,384	21,154	36,543	883,863
Building Department Fund										
Public Safety Function										
Building Department Fund	342,665	28,105	10,000	-	29,129	107,409	47,033	15,526	2,455	582,322
Recreation Fund										
Center 4 Life Seniors Program	125,075	15,600	6,000	-	11,221	33,622	33,595	11,231	4,416	240,760
Recreation Department	493,167	348,660	20,000	6,400	66,419	149,149	98,546	19,978	16,941	1,219,260
Total Recreation Fund	618,242	364,260	26,000	6,400	77,640	182,771	132,141	31,209	21,357	1,460,020
TOTAL GOVERNMENTAL FUNDS	\$ 6,190,575	\$ 693,522	\$ 379,000	\$ 389,472	\$ 544,189	\$ 2,662,443	\$ 1,033,943	\$ 568,246	\$ 134,642	12,596,032
ENTERPRISE FUNDS										
Sanibel Sewer System	917,808	60,322	90,000	25,000	69,258	276,950	182,533	69,131	23,958	\$ 1,714,960
Beach Parking Fund										
Public Safety	481,040	192,602	20,000	44,500	56,468	193,381	117,583	30,893	19,332	1,155,799
Physical Environment	149,283	-	1,000	-	11,497	10,661	22,397	8,423	2,153	205,414
Public Works	407,465	-	70,000	6,500	29,361	94,596	76,933	29,660	19,917	734,432
Total Beach Parking Fund	1,037,788	192,602	91,000	51,000	97,326	298,638	216,913	68,976	41,402	2,095,645
TOTAL ENTERPRISE FUNDS	\$ 1,955,596	\$ 252,924	\$ 181,000	\$ 76,000	\$ 166,584	\$ 575,588	\$ 399,446	\$ 138,107	\$ 65,360	\$ 3,810,605
CITY-WIDE GRAND TOTAL	\$ 8,146,171	\$ 946,446	\$ 560,000	\$ 465,472	\$ 710,773	\$ 3,238,031	\$ 1,433,389	\$ 706,353	\$ 200,002	\$ 16,406,637

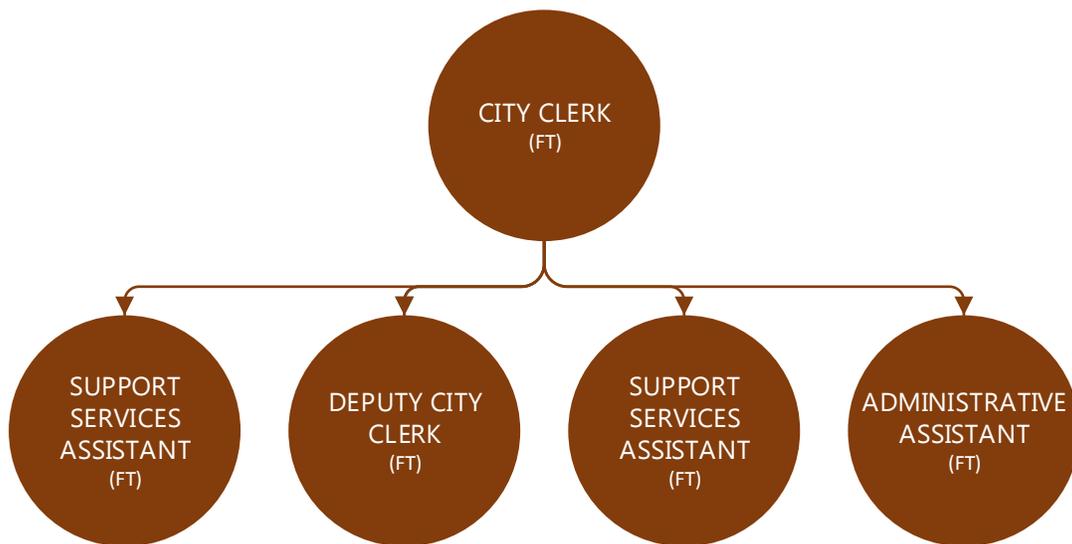
LEGISLATIVE DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

CITY CLERK

Pamela Smith, MMC served as Deputy City Clerk for the City of Sanibel from December 01, 1999 until March 2005, at which time a charter amendment passed and she was sworn in March 15, 2005 as the City of Sanibel’s first City Clerk. She also held the position of Emergency Management Coordinator from 1999 to 2002 where she worked closely with the Lee County Emergency Operations Center. In her capacity as Emergency Management Coordinator she belonged to the Florida Emergency Preparedness Association (FEPA) and Lee County Emergency Management Committee. She represented the City as the Lee County Emergency Operation Center liaison until 2012. She was the President of the Florida Association of City Clerks (FACC) in 2009/2010. She is the current International Institute of Municipal Clerks (IIMC) Region III Director which encompasses Alabama, Georgia, Florida, North Carolina and South Carolina. She graduated in 2014 with an Associate’s Degree in Criminal Justice from Southwest Florida College and earned her Bachelor of Science in Public Service Administration in June 2016 from Southwest Florida College. She has over 30 years of County and Municipal experience.

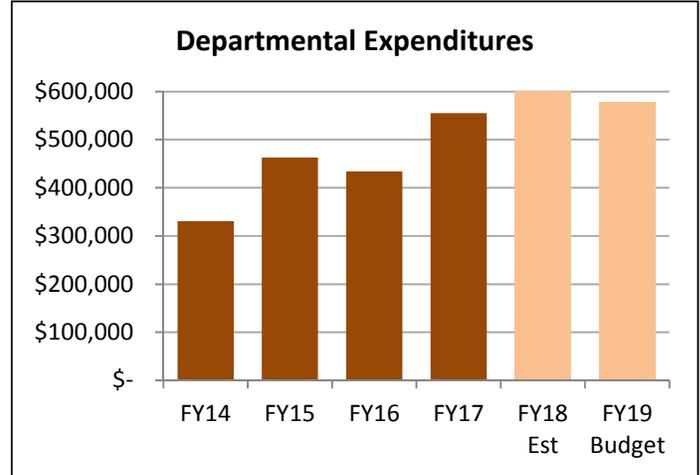
DEPARTMENT STRUCTURE



LEGISLATIVE DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

Provide accountability, stewardship and accessibility to all forms of City public records. Create and protect the transparency of government and provide an impartial, independent voice regarding the business of government. Provide exceptional clerical and administrative support to City Council members; accurate and responsive recording and transcription services of City Council meetings, as well as specific services to City Committees and Boards. Manage the use of Council Chambers (MacKenzie Hall). Prompt and accurate distribution of City Council and Departmental mail; prompt and accurate responses to the needs of the general public, which include either e-mails, walk-in visitors, and/or phone calls to City Hall.



FIVE YEAR CHALLENGES

- Between FY17 and FY18 the retrieval cost of the City's 1,000 boxes of historical residential paper records stored off-island has increased by 50%. These paper records were previously microfilmed but the film has disintegrated and cannot be used for the digitization process. Digitization of the historical residential records would reduce the off-site storage and retrieval costs. The project cost to digitize these historical paper records is estimated to be up to \$300,000
- Continue to provide support to City staff converting current City paper records to a digitized format in accordance with the State Retention Schedule in an effort to create a paperless organization
- Continuity of the City's Automated Agenda Software for public use and training of employees
- Upgrade the City's Document Imaging software in accordance with best practices and train employees

CURRENT YEAR ACCOMPLISHMENTS

- Accommodated 21,427 incoming calls and 4,674 walk-ins
- Responded to 97,422 emails
- 100% of City Council legislation prepared for authentication and digitized within same day of adoption
- Responded to ___ public records requests
- All staff cross trained to provide improved service to the public and City departments
- Continued training with City on-line vendors (Fred Pryor & Florida League of Cities)

LEGISLATIVE DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Provide information to the public for City Council and Planning Commission meetings relative to the City's Redevelopment Work Plan and other Council projects
- Provide water quality information to citizens and other elected officials to increase public awareness
- Continue to update website information within 1 day of updated information
- Continue to control overtime expenditures as needed to meet City Council's schedule
- Continue to reduce promotional activity expenses

To Support Departmental Objectives:

- Continue to control overtime
- Continue to update work process book to reflect software integration and work duties
- Utilize Automated Agenda process for an accurate accounting and transparency for City Council, Planning Commission, Committees and Boards
- Produce meeting audio to the website within 1 day to ensure transparency to residents and visitors
- Utilize training opportunities for employees
- Continue to enhance cross-training employees

RESPONSIBILITIES

- Provide administrative services to City Council and other departments as necessary
- Assist City Council with meeting schedules and registrations at Local, State, Regional and Federal events without error
- Post all City public meeting notices via bulletin board
- Coordinate City Council support material for committees and boards for which councilmembers participate
- Process City Council and Departmental incoming and outgoing mail
- Coordinate and utilize automated agenda process and meeting audio streaming for City Council, Planning Commission, City Committees and Boards
- Take and transcribe summary minutes for City Council, Planning Commission, City Committees and Boards as necessary
- Assist employees with continued training regarding the automated agenda process, minutes and audio streaming
- Provide assistance/attendance for Planning Commission meetings and Code Enforcement hearings as necessary
- Coordinate City Council travel schedule and reimbursement for expenditures
- Complete departmental and City Council Purchase card statements each month
- Provide telephonic, email and person-to-person information relative to City services

LEGISLATIVE DEPARTMENT – GENERAL FUND RESPONSIBILITIES (CONTINUED)

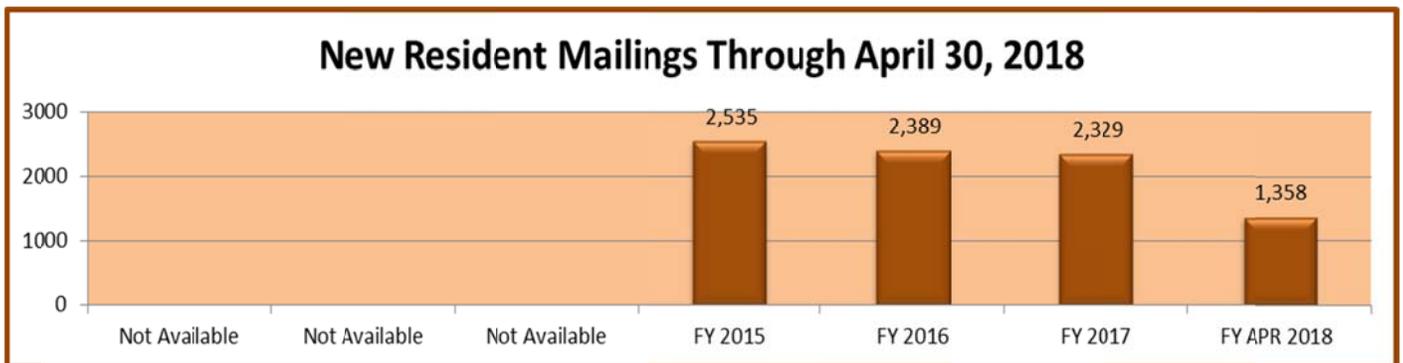
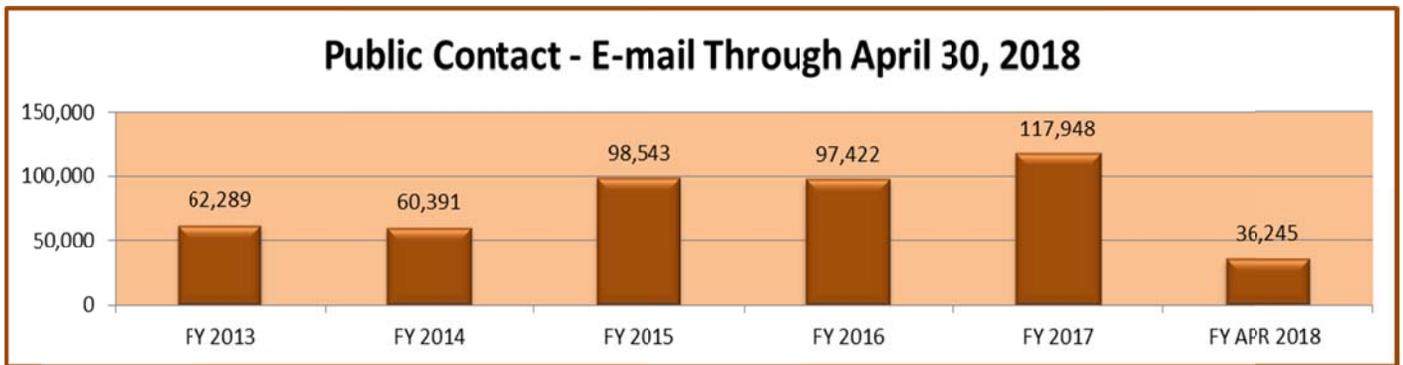
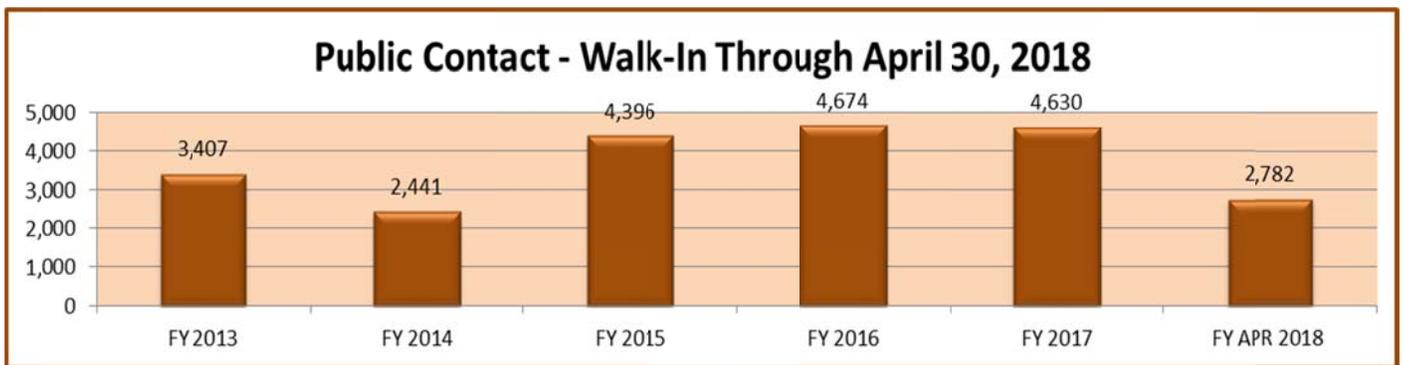
- Coordinate message for after-hours pertinent to City business relating to City Hall closures, road work, traffic advisories and other related information
- Digitize and maintain records and documents for City Council, Planning Commission, City Committees and Board meetings
- Train other employees regarding the City's digitizing program
- Digitize and maintain all legislation and meeting minutes off-island in perpetuity
- Maintain the City-wide telephone listing
- Maintain inventory of committee, J. N. "Ding" Darling National Wildlife Refuge, and Sanibel Captiva Conservation Foundation brochures
- Prepare invoices for payment
- Maintain a listing of Home Owner Associations as made available by community and other departments
- Coordinate all legislation for codification in a timely fashion
- Provide accurate and timely responses to the public and other governmental agencies
- Update monthly City meetings and newly adopted legislation to website
- Coordinate Special Events such as Student Government Day and the City's 45th Anniversary of Incorporation, New Resident Reception as well as City co-sponsored events
- Post and E-mail press releases and other special information releases to the public and community leaders

TREND ANALYSIS/PERFORMANCE INDICATORS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD FY 2017
Total Phone Calls	22,986	24,044	21,427	20,853	10,548
Total Walk-Ins	2,441	4,396	4,674	5,402	2,782
Total E-Mails	60,391	98,543	97,422	117,662	36,245
Public Records Requests	482	500	520	815	1,100
New Resident Mailings	-	520	373	383	245

LEGISLATIVE DEPARTMENT – GENERAL FUND

TREND ANALYSIS/PERFORMANCE INDICATORS



**General Fund
Legislative Department**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 206,884	\$ 262,987	\$ 245,234	251,365	\$ 267,341	\$ 258,166
Part-time	396	-	-	-	-	-
Overtime	3,166	5,237	5,000	5,000	4,500	5,000
Special Pay	263	72	250	250	72	250
Payroll Taxes	16,465	20,351	19,162	19,631	20,801	20,151
Retirement	35,799	41,032	69,459	69,706	68,560	62,232
Cafeteria Benefits	58,760	66,963	70,949	70,949	73,876	79,901
Unemployment/Work Comp	1,508	155	4,239	4,239	3,377	391
SUB-TOTAL	323,241	396,797	414,293	421,140	438,527	426,091
OPERATING EXPENDITURES						
Professional Services	30,000	31,312	33,000	33,000	31,068	33,000
Other Contractual Services	5,065	39,471	8,000	33,000	11,000	36,000
Travel & Per Diem	29,040	35,733	24,850	24,850	31,050	25,525
Communications	10,279	9,864	14,460	14,460	14,460	14,160
Postage/Transportation	400	439	100	100	100	100
Utilities	-	-	-	-	-	-
Rentals & Leases	-	391	-	-	1,682	1,684
Insurance	-	-	-	-	-	-
Repair & Maintenance	60	-	-	-	-	-
Printing	3,401	671	3,000	3,000	3,000	3,000
Promotional Activities	9,794	14,466	9,500	9,500	9,500	9,500
Other Current Charges	5,578	6,355	7,000	52,000	52,000	7,000
Office Supplies	3,231	2,355	4,000	4,000	4,000	4,000
Operating Supplies	419	344	200	200	200	200
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	12,267	13,922	10,780	10,780	10,780	10,780
Training and Education	1,748	2,825	9,000	9,000	9,000	7,025
SUB-TOTAL	111,282	158,148	123,890	193,890	177,840	151,974
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 434,523	\$ 554,945	\$ 538,183	\$ 615,030	\$ 616,367	\$ 578,065
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(12.26%)	27.71%	(3.02%)	10.83%	11.07%	(6.21%)



ADMINISTRATIVE DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

DIRECTOR

James R. Isom has been employed with the City of Sanibel since June 2002. Jim earned a Bachelor of Arts degree in Liberal Studies from the University of Oklahoma. His experience in Human Resources includes 35 years with the Department of Army with his last assignment as Deputy Chief of Staff for Personnel, U.S. Army Depot System Command (retired 1994), Human Resources Manager and Regional Human Resources Manager for Envirotec Inc. in Harrisburg, Pennsylvania, and Human Resources Manager for Harrisburg International Airport in Pennsylvania and for the City of Fernandina Beach, Florida prior to assuming his position with the City of Sanibel.

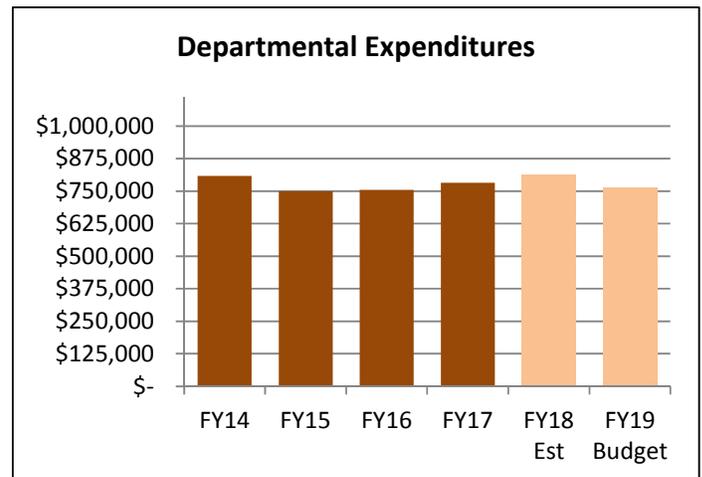
DEPARTMENT STRUCTURE



ADMINISTRATIVE DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

To provide the highest level of dedication and service to Sanibel citizens, City Council and City employees by providing, quality, timely, and appropriate draft legislation; processing requests for special events permits; providing quality, efficient and responsive personnel and labor management services consistent with modern organizational principles; attracting and retaining a highly trained, qualified, diverse and effective work force; promptly addressing and responding to the risk management needs of the City.



FIVE YEAR CHALLENGES

- Rising costs of employee healthcare
- Competing financially in a dynamic job market for quality personnel
- Attracting part-time and seasonal personnel considering low unemployment rate
- Continuing to provide quality employee training while minimizing impact on productivity
- Turnover occurring since the economic rebound affecting productivity, recruitment costs and new hire training

CURRENT YEAR ACCOMPLISHMENTS

- Negotiated agreement with the Fraternal Order of Police representing Police Sergeants
- Reduced training costs through employee accounts with Fred Pryor Training
- Negotiated re-openers with the American Federation of State, County and Municipal Employees
- Negotiated re-openers with the Fraternal Order of Police representing Police Officers/Dispatchers
- Provided on-site influenza and pneumonia vaccine for employees
- Arranged for CDBG funding for Community Housing Resources to rehabilitate below market rate housing
- Updated the Personnel Rules and Regulations Manual
- Initiated conversion of terminated employee personnel files from paper to digital copies
- Initiated LocalgovU on-line training program through Florida League of Cities
- Fully functional as an E-Verify employer

ADMINISTRATIVE DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Monitor workhours of part-time employees based on Affordable Care Act requirements
- Reduce employment advertising costs

To Support Departmental Objectives:

- Assist Finance department in implementing an automated time and attendance process
- Develop master introduction and training plan for all employees to comply with Neogov On-Boarding
- Assist in implementing an automated citizen self-service and complaint process
- Continue to improve employee professional and administrative skills through on-site training, webinars and other low-cost training opportunities

RESPONSIBILITIES

City Manager

- City Administrator
- Monitors development of City Council agendas
- Carries out City Council policies
- Implements administrative policies and procedures
- Directs day-to-day City operations
- Proposes annual budget
- Executes approved City budget
- Responds to resident requests, complaints and needs
- Meets with citizens and resident groups

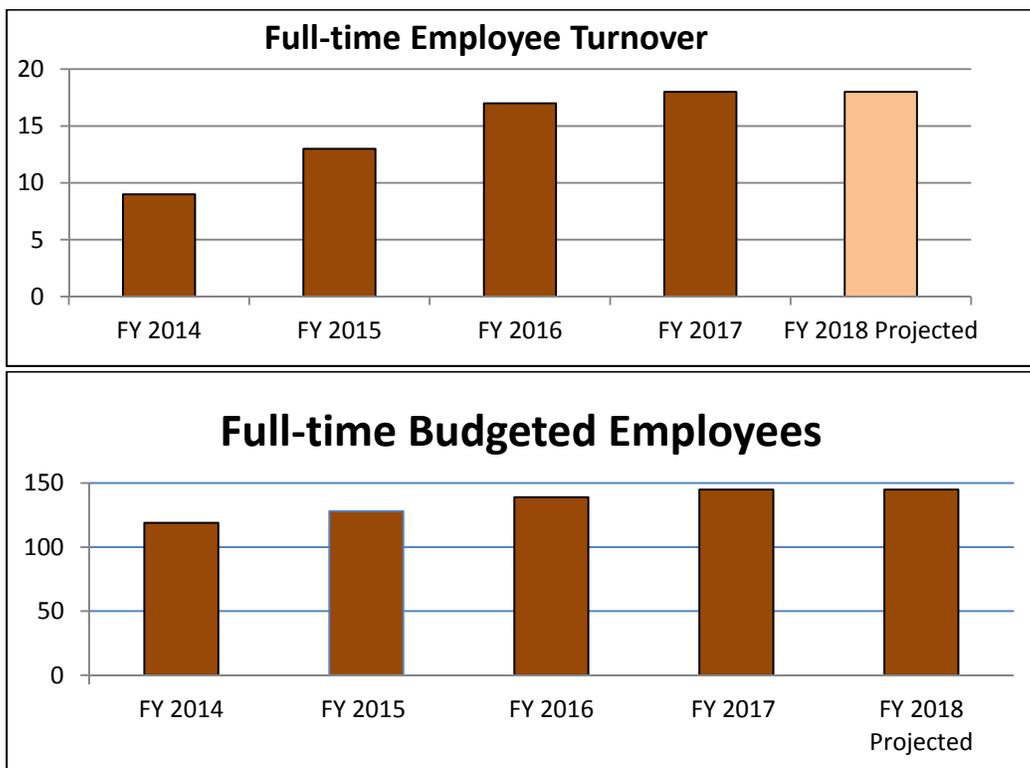
Admin Services Director

- Human Resources
- Benefit Administration
- Employee Relations
- Labor Relations
- Position Classification
- Employee Training
- Risk Management
- Liaison with CHR

ADMINISTRATIVE DEPARTMENT – GENERAL FUND TREND ANALYSIS

Description	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 Projection
Employees-Full-Time					
20+ Years of Service	28	29	28	21	17
Age 50 and Over	67	68	66	66	64
Workers' Compensation (WC)					
Reportable Injuries	5	11	13	18	7
Total WC Payments	\$42,351.37	\$4,735.38	\$43,725.71	\$530,326.74	\$55,000
Total Active City Retirees					
Police Officer Pension Plan	24	25	27	27	27
General Employees' Pension Plan	68	68	72	78	81

PERFORMANCE INDICATORS



**General Fund
Administrative Department**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 307,612	\$ 344,086	\$ 296,774	\$ 304,133	\$ 357,269	\$ 302,306
Part-time	102,769	129,433	124,570	141,370	112,540	126,008
Overtime	241	2,493	500	500	120	500
Special Pay	24,338	24,283	22,661	22,661	22,208	22,661
Payroll Taxes	26,782	30,697	28,943	31,302	35,950	29,569
Retirement	141,692	155,883	172,947	172,947	169,604	153,859
Cafeteria Benefits	28,764	28,258	28,717	28,717	30,522	41,811
Unemployment/Work Comp	986	837	6,581	6,581	5,487	579
SUB-TOTAL	633,184	715,970	681,693	708,211	733,700	677,293
OPERATING EXPENDITURES						
Professional Services	60,075	-	-	-	-	-
Other Contractual Services	-	3,648	8,000	8,000	8,000	8,000
Travel & Per Diem	42,051	41,187	53,612	53,612	48,512	53,612
Communications	9,992	12,206	11,500	11,500	11,500	11,500
Postage/Transportation	314	155	100	100	100	100
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	60	25	100	100	100	100
Printing	82	325	500	500	500	500
Promotional Activities	1,196	1,192	-	-	-	-
Other Current Charges	282	340	1,000	1,000	1,000	1,000
Office Supplies	2,333	871	3,000	3,000	3,000	3,000
Operating Supplies	782	128	1,500	1,500	1,500	1,500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	4,234	3,428	4,000	4,000	3,500	4,000
Training and Education	100	2,019	3,750	3,750	2,500	3,750
SUB-TOTAL	121,501	65,524	87,062	87,062	80,212	87,062
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 754,685	\$ 781,494	\$ 768,755	\$ 795,273	\$ 813,912	\$ 764,355
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	7.76%	3.55%	(1.63%)	1.76%	4.15%	(6.09%)

FINANCE DEPARTMENT – GENERAL FUND

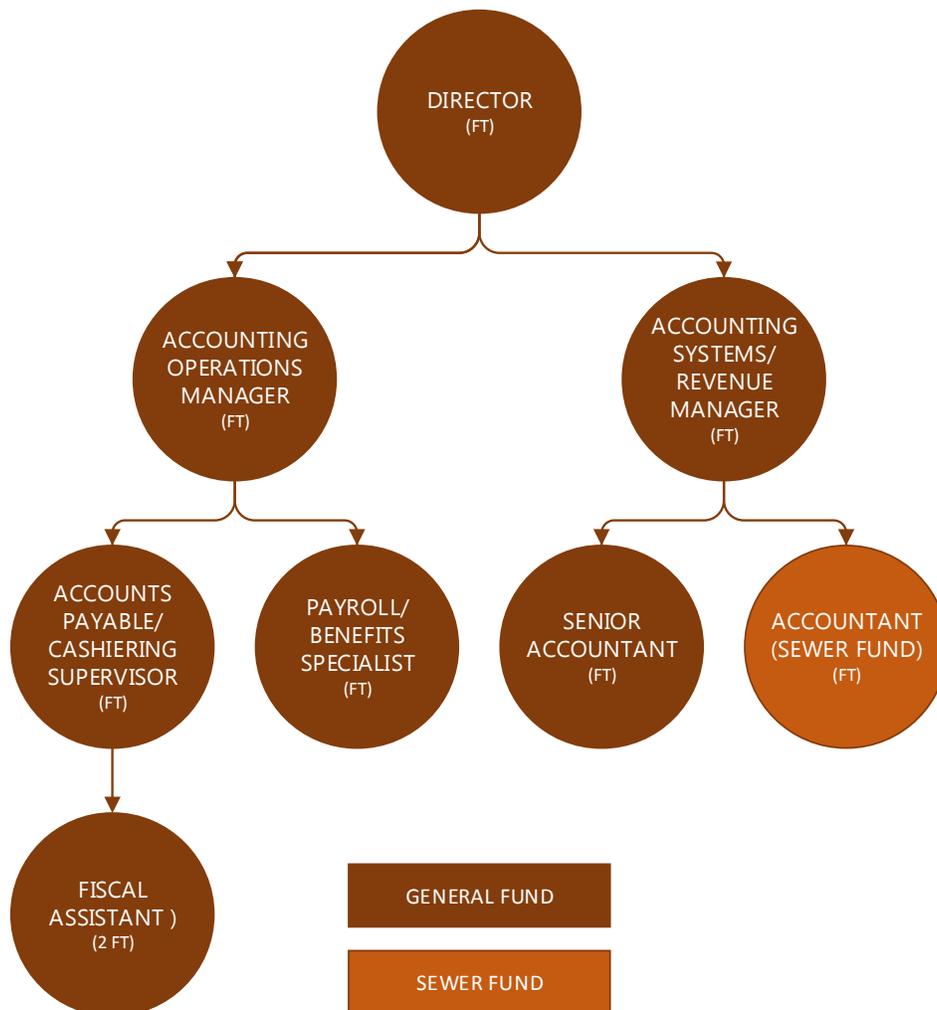
GENERAL GOVERNMENT FUNCTION

DIRECTOR

Steven C. Chaipel has been employed with the City of Sanibel for five years and was promoted to Finance Director in 2016. He has over 10 years of experience in governmental accounting and finance and more than 25 years of management experience in the governmental and private sectors. He earned a Master of Science in Accounting and Taxation from Florida Gulf Coast University, where he also completed his undergrad in Accounting. He is fully licensed as a Certified Public Accountant by the State of Florida and has earned the designation as a Certified Public Finance Officer from the Government Finance Officer’s Association.

Steve leads an 8-member team to manage the City’s financial and budgeting operations, purchasing, utility billing, collections and customer service. His department oversees preparation of the budget, financial analyses and reports, staff payroll and accounting of all municipal duties. He is a member in good standing of the Government Finance Officers’ Association of the United States and Canada (GFOA), the Florida Government Finance Officers’ Association (FGFOA), the Florida Institute of Certified Public Accountants (FICPA), and the Florida Association of Business Tax Officials (FABTO).

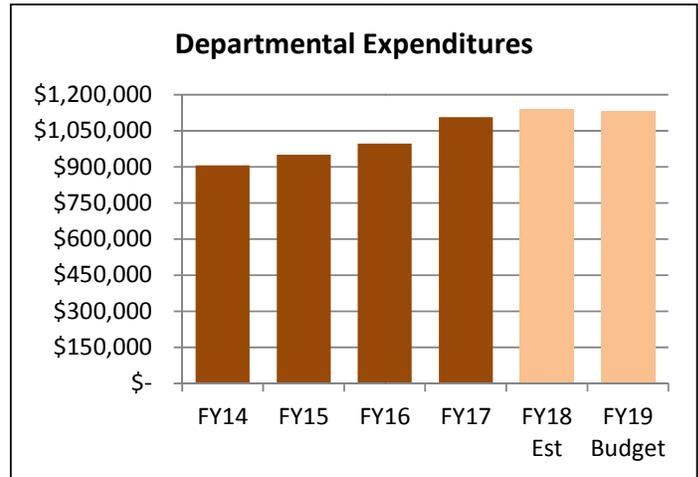
DEPARTMENT STRUCTURE



FINANCE DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

To safeguard and accurately account for City assets, bill and collect funds due to the City, process payment of payroll and other expenses owed by the City, collect business receipt taxes, prepare the annual [City budget](#) and [Comprehensive Annual Financial Report](#), complete special financial projects, such as bond issuance, ensure compliance with municipal finance and taxation regulations defined by Florida statute and provide timely budgetary and financial data to management, Council and Sanibel citizens.



FIVE YEAR CHALLENGES

- The Department has experienced over 50% turnover in the last 5 years, primarily due to retirement. Additionally, the Department expects several additional retirements within the next 5 years. The challenge is to ensure that the institutional knowledge is transferred as appropriate; however, with new employees come opportunities to reexamine policies and procedures for possible streamlining and improved productivity and efficiency.
- Project management and oversight responsibilities in the continued implementation of new software for permitting, business tax collection, code enforcement, internal and external work orders, fleet and facilities maintenance, capital asset tracking, citizen’s request tracking, and citizen financial transparency initiatives.
- Developing specific financial policies to provide long-range guidance and direction for sound fiscal management and to provide efficient and effective financial support services to all City departments.

CURRENT YEAR ACCOMPLISHMENTS

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for fiscal year 2018 and received the Excellence in Financial Reporting award for fiscal year 2017.
- Developed monthly reporting of key metrics, budget and financial information for dissemination to Executive Staff and Management.
- Successfully completed fiscal year 2017 audit with no comments for financial improvement from the City’s independent auditors.



FINANCE DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- To continue to enhance financial communication tools (i.e. budget document, quarterly reports) for the general public and City Council members
- Analyze revenue collection policies and procedures to determine where improved efficiencies and cost-savings can be realized
- To implement web-hosted government transparency software which allows citizens to browse interactive graphs and charts, to view spending trends year-over-year and to drill down to transactional details

To Support Departmental Objectives:

- Implement an employee timekeeping collection solution to reduce processing time of bi-weekly payroll
- Automate employee expense record keeping and reimbursement procedures
- Develop and follow sound financial strategies and provide needed financial information to make informed decisions for the City and its citizens

RESPONSIBILITIES

Accounting

Budget

Cash receipts

Capital assets

Payroll

Debt management

Accounts payable

Cash management

Investment management

Financial reporting

General billing

Annual tax rolls

Grant management

Business Tax

Applications

Annual renewals

Utility – Sewer

Billing

Customer service

Rate feasibility studies

Debt issuance

Debt compliance

Assessment management

Collections

Utility payments

Cash receipts

Delinquencies

Collection reporting

Business taxes

Grants receipts

Accounting System

Coordinate new software implementation

Conduct system design operations

Test system functionality

Resolve operational issues and problems

Conduct staff training on system enhancements

Accounting system upgrades and updates

Maintain security access to accounting system

FINANCE DEPARTMENT – GENERAL FUND

KEY PERFORMANCE INDICATORS (CITY WIDE/DEPARTMENT)

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	FYTD May 2018
Financial Operations/Ratios				
Total Citywide personnel cost	\$14,269,927	\$15,049,463	\$15,718,596	\$10,641,897
Citywide personnel cost to operating cost	47.58%	46.81%	55.38%	52.60%
Investments weighted average to maturity	1.1 years	1.1 years	1.3 years	0.84 years
Rate of return on investment portfolio	1.25%	1.34%	0.84%	0.56%
Earnings on investment portfolio	\$206,550	\$224,535	\$196,691	\$123,665
General Fund unrestricted fund balance %	91.0%	91.0%	91.9%	TBD
Accounts Payable & Purchasing				
Number of procurement cards issued	N/A	105	105	117
Average procurement card purchase	\$152	\$159	\$197	\$190
Purchasing card annual rebate	\$5,112	\$5,754	\$6,608	\$6,504
Vendor checks issued	3,525	3,654	3,772	2,330
Purchase orders issued	1,130	1,138	1,106	830
Budget				
Budget amendments prepared	46	31	25	16
Utility Financial Operations				
Utility customers	4,279	4,300	4,333	4,342
Utility customers % on ACH	33.8%	34.1%	35%	35.1%
Utility customers % on e-bill	7.7%	10.3%	15%	14.6%
Revenue				
Ad valorem tax collected to budget %	96.4%	96.4%	96.1%	95.0%
General fund millage rate levied	1.9995	1.9139	1.9139	TBD
Business tax receipts issued	2,900	2,944	2,857	2,816
Business tax registrations issued	775	842	975	996
Grant revenue managed	\$3,731,974	\$3,630,781	\$5,477,657	\$5,309,718
Charges for services (total City)	\$11,399,704	\$12,527,114	\$12,611,328	\$8,093,106
Debt				
Total City long term debt	\$29,892,121	\$26,813,264	23,490,271	TBD
Total City net pension liability	\$12,063,985	\$12,322,551	N/A	TBD

**General Fund
Finance Department**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 543,196	\$ 533,083	\$ 537,313	582,746	\$ 553,399	\$ 560,949
Part-time	2,452	5,782	-	-	2,234	12,900
Overtime	8,428	27,458	3,500	3,500	14,566	7,500
Special Pay	35	-	1,000	1,000	-	1,000
Payroll Taxes	41,400	41,455	41,449	44,925	43,620	44,550
Retirement	149,436	153,850	199,095	200,368	199,182	177,383
Cafeteria Benefits	109,017	108,462	113,341	113,341	113,804	123,742
Unemployment/Work Comp	922	1,075	8,876	8,876	7,383	838
SUB-TOTAL	854,886	871,165	904,574	954,756	934,188	928,862
OPERATING EXPENDITURES						
Professional Services	93,688	158,741	143,075	143,075	152,030	147,300
Other Contractual Services	2,977	2,800	3,005	3,005	2,999	2,640
Travel & Per Diem	11,131	11,999	12,778	12,778	11,575	13,634
Communications	11,548	12,083	12,880	12,880	10,450	11,112
Postage/Transportation	512	775	1,000	1,000	750	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	4,335	3,767	4,552	4,552	4,990	5,068
Insurance	-	-	-	-	-	-
Repair & Maintenance	133	120	120	120	165	150
Printing	2,016	1,962	300	300	1,858	1,860
Promotional Activities	-	-	-	-	-	-
Other Current Charges	2,158	28,330	15,325	15,325	9,203	6,690
Office Supplies	4,258	8,383	-	-	-	-
Operating Supplies	4,177	2,675	8,250	8,250	7,360	7,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,931	1,152	2,245	2,245	1,000	2,000
Training and Education	950	2,355	3,525	3,525	2,200	3,525
SUB-TOTAL	139,814	235,142	207,055	207,055	204,580	201,979
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	1,640	-	-	-	-	-
SUB-TOTAL	1,640	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL						
	<u>\$ 996,340</u>	<u>\$ 1,106,307</u>	<u>\$ 1,111,629</u>	<u>\$ 1,161,811</u>	<u>\$ 1,138,768</u>	<u>\$ 1,130,841</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL						
	11.55%	11.04%	0.48%	5.02%	2.93%	(0.70%)

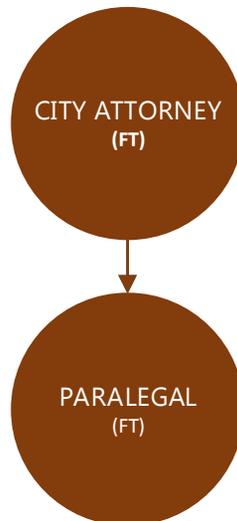
LEGAL DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

CITY ATTORNEY

Kenneth B. Cuyler, Sanibel City Attorney, graduated from the University of Florida with a Bachelor of Science in Business Administration, earned Major in Accounting, and received his Juris Doctorate degree from Stetson Law School. After serving for approximately 2 ½ years with the State Attorney's Office in Naples, Mr. Cuyler was offered a position with the County Attorney's Office. At the age of 33, Mr. Cuyler became the Collier County Attorney and served in that position for approximately 10 years, ultimately supervising a staff of 10 attorneys, 4 paralegals, a total staff of 25, and serving as chief legal advisor to Collier County general government and the Collier County Utilities District, both entities with \$100,000,000 plus budgets.

In 1995, Mr. Cuyler left the County Attorney's Office to pursue a legal career in the private sector and from 1995 until 2002 served with two prominent law firms in the City of Naples. In 1997, Mr. Cuyler was retained by the City of Naples to serve as legal counsel and was retained by the new city of Marco Island in the fall of 1997, serving as its first City Attorney after incorporation and during the City's formation of its governmental structure. Mr. Cuyler has also represented various districts, boards, private clients, etc. Mr. Cuyler joined the City of Sanibel as its City Attorney in 2002.

DEPARTMENT STRUCTURE

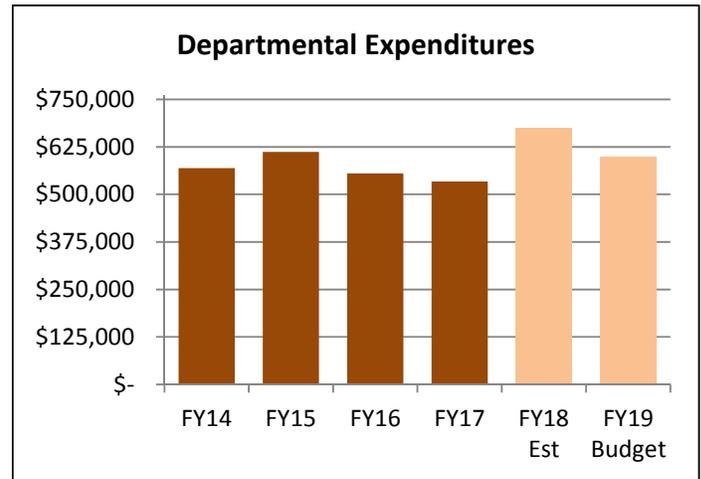


LEGAL DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

The City Attorney's Office provides high quality legal services on a cost-effective basis to the City Council, Planning Commission, City Manager, City Staff and the Advisory Boards. This includes preparation or review of City Ordinances and Resolutions for Council consideration, preparation of accurate and timely legal opinions, preparation or review of Contracts and Interlocal Agreements, review of documentation provided by City Departments for legal form and sufficiency, legal research, the filing of lawsuits and administrative proceedings when necessary, and the defense of lawsuits and administrative proceedings when necessary. Additional legal services also include,

but are not limited to, recordation of documents, Council and Advisory Boards and Committee orientations on Sunshine Law, and advice to Council and City Staff with regard to current and updated laws and legislation.



FIVE YEAR CHALLENGES

- Emerging Issues during Fiscal Year 2018-2019 will include mechanisms by which the City can provide and address core municipal services, review options for redevelopment regulations, address water quality issues affecting the City, and address those enhanced services desired by City residents and approved by City Council, within the constraints of the budget determined appropriate by City Council.
- As the City continues to serve the public, the challenge of the City Attorney's office is to stay abreast of ever-changing and complex federal, state and regional laws, rules, regulations and procedures in order to effectively advise and assist City Council, the City Manager, Department Directors and Staff, and Advisory Committees and Commissions so that the best interests of the public can be served and protected. Cost-effective legal services provided at the highest possible level is a continuing goal and challenge, particularly as the Council addresses increasingly complex issues regarding the environment, land use, budget and public projects and services.

CURRENT YEAR ACCOMPLISHMENTS

- Thorough, timely, high quality and cost-effective legal services provided to the City Council, Planning Commission, City Advisory and quasi-judicial Boards and Committees and City Staff in order to provide legal guidance and protection of the City's interests from the legal perspective while the City provided core municipal services and pursued the timely completion of City goals established by City Council.

LEGAL DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- The City Attorney's Office continues to provide thorough, timely, high quality and cost effective legal services to support and further the Council's goals including, but not limited to, sustaining and strengthening the City financial stability, continuing the City's redevelopment work plan and improvement of water quality.

To Support Departmental Objectives:

- With the City operating on reduced budget and staffing for the past several years, the City Attorney's office will concentrate on core services to the City Council, Planning Commission, City Advisory and quasi-judicial Boards and Committees, and Staff, in order to assist all facets of City government to provide core municipal services to the public. The City Attorney will concentrate on providing such legal services in the most efficient and cost effective manner possible, while maintaining the high quality and effective legal services required by the City and the public. The City Attorney's office best serves the community by effective, pro-active legal services and advice to the City Council, City Manager, Department Directors and Staff, and Advisory Committees and Commissions. This allows the City to operate effectively and efficiently within the bounds of all applicable laws and serve the interests of the public in the best ways possible.

RESPONSIBILITIES

Operational Responsibilities:

- Legal advice to the Council, City Boards, City Manager and Staff relating to the City's Charter, Code, Comprehensive Plan and other City regulations, policies and procedures
- Legal Opinions, both written and oral, as necessary
- Document Review for legal form and sufficiency
- Legal Research and analysis
- Advice on enacted Legislation and recently proposed Legislation for Council and Staff
- Attendance at meetings of Council, Planning Commission, quasi-judicial boards and hearings, committees and staff, as necessary
- Preparation and/or review of City Ordinances
- Preparation and/or review of City Resolutions
- Preparation and/or review of Contracts and Agreements
- Preparation and/or review of Interlocal Agreements
- Council and Advisory Boards and Committees Sunshine Law Orientations
- Legal Budget Preparation and Implementation
- Recordation of Documents

LEGAL DEPARTMENT – GENERAL FUND RESPONSIBILITIES (CONTINUED)

- Police Tape Transcriptions to assist Police Department
- Advice on filing of Lawsuits and Administrative proceedings when necessary. Defense of Lawsuits and Administrative proceedings when necessary

TREND ANALYSIS

- The City Council continues to develop and implement its redevelopment work plan, which will incorporate the review of current and any proposed zoning and land use regulations.
- The City of Sanibel and its citizens continue to be increasingly aware of the extreme threat to our environment, including the bays and estuaries nearby, from the nutrient laden freshwater releases from Lake Okeechobee during and after major storm events, as well as contributing causes (nitrogen from fertilizer, septic systems, sewage treatment plants, stormwater runoff, etc.) from the Caloosahatchee Basin. There will be an increased emphasis on coordination and cooperation among Southwest Florida cities and counties on the issue of water quality in recognition of the fact that it is an issue of great regional significance.

**General Fund
Legal Department**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 248,277	\$ 239,351	\$ 237,021	\$ 242,947	\$ 305,487	\$ 239,647
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	23,269	21,460	21,461	21,461	21,119	21,461
Payroll Taxes	14,819	15,275	15,393	15,846	23,370	15,687
Retirement	92,724	100,463	124,938	125,382	121,460	111,140
Cafeteria Benefits	32,681	34,571	35,054	35,054	37,350	44,062
Unemployment/Work Comp	328	382	3,891	3,891	3,109	282
SUB-TOTAL	412,098	411,502	437,758	444,581	511,895	432,279
OPERATING EXPENDITURES						
Professional Services	98,341	76,185	110,000	110,000	110,000	110,000
Other Contractual Services	319	278	5,500	5,500	5,500	5,500
Travel & Per Diem	36,169	36,602	39,622	39,622	37,246	39,622
Communications	2,676	2,726	2,808	2,808	2,808	2,808
Postage/Transportation	-	22	400	400	400	400
Utilities	-	-	-	-	-	-
Rentals & Leases	756	866	504	504	504	504
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	-	-	300	300	300	300
Promotional Activities	-	-	-	-	-	-
Other Current Charges	1,011	1,329	1,900	1,900	1,900	1,900
Office Supplies	118	518	500	500	500	500
Operating Supplies	-	-	100	100	100	100
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	3,621	3,733	3,772	3,772	3,772	3,952
Training and Education	-	-	-	-	-	-
SUB-TOTAL	143,011	122,259	165,406	165,406	163,030	165,586
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 555,109	\$ 533,761	\$ 603,164	\$ 609,987	\$ 674,925	\$ 597,865
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	2.34%	(3.85%)	13.00%	14.28%	26.45%	(11.42%)

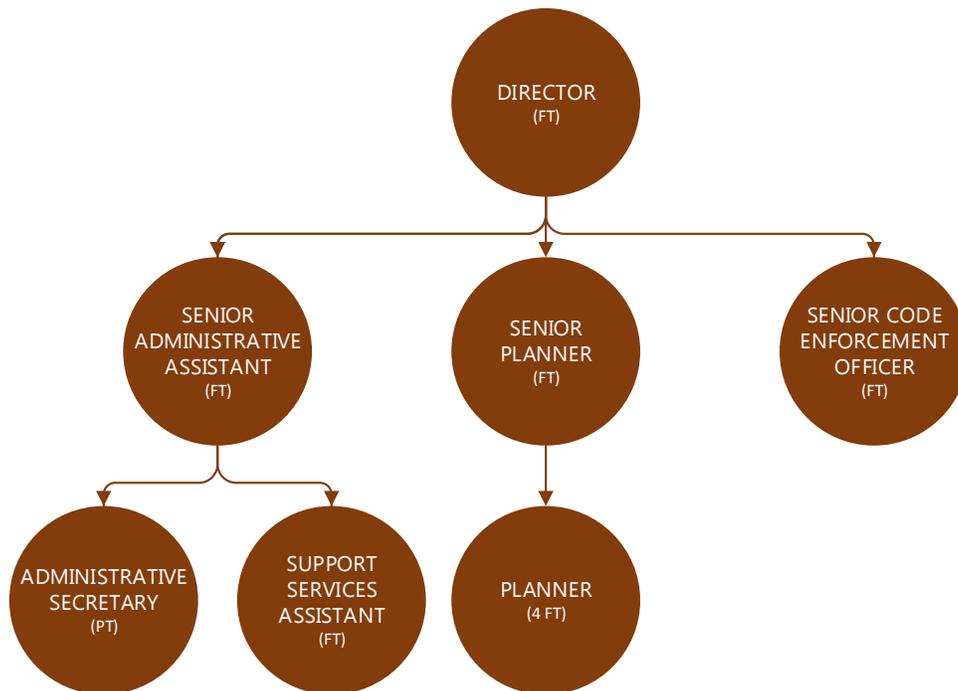
PLANNING DEPARTMENT – GENERAL FUND

GENERAL GOVERNMENT FUNCTION

DIRECTOR

James C. Jordan joined the City of Sanibel in 1985 as a planning technician with the Department of Planning and Code Enforcement and was later appointed to the position of planner. He received his Bachelor of Science degree from the University of Florida with emphasis in political science, public administration and urban planning. Mr. Jordan became the City’s planning director in 2009. During his tenure with the City, Director Jordan accomplishments include assisting with the preparation of an ordinance establishing medical marijuana dispensing businesses as a prohibited use under the Land Development Code; prepared the Ordinance amending the Land Development Codes Architectural Design Standards for structures devoted to Resort Housing, Commercial, and Institutional uses to allow for exceptions to the height limit of multi-family structures to allow for the installation of pitched roofs; drafted mandated State model Floodplain Ordinance to amend Chapter 94 of the Sanibel Code of Ordinances for consistency with the Florida Building Code and Federal Emergency Management Agency (FEMA) regulations; prepared the Ordinance amending the Land Development Code Alcoholic Beverages standards to allow the sale and consumption of alcohol on-premises and performing arts and live theaters in the City.

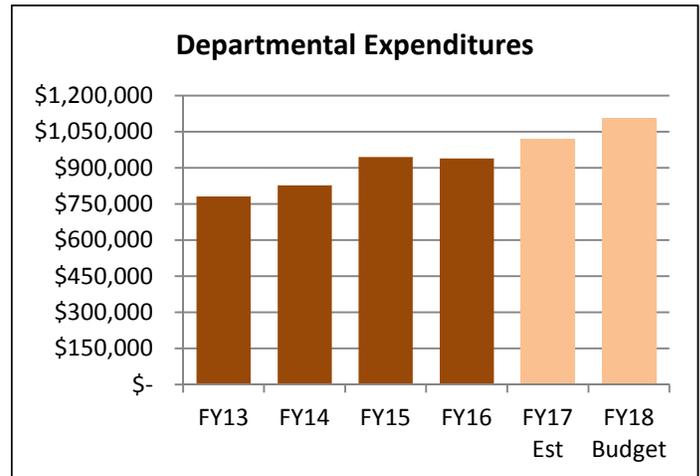
DEPARTMENT STRUCTURE



PLANNING DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

Provide effective and efficient Planning and Code Enforcement services to implement the best land use management practices required to address the City's future growth and redevelopment needs in a manner that is consistent with the [Sanibel Plan](#) and the community's unique character; continue to offer appropriate educational and sound compliance measures necessary to administer the Land Development Code and Sanibel Plan; conserve and protect all environmental and historical resources; and deliver the highest possible level of responsive public service and transparency.



FIVE YEAR CHALLENGES

- To ensure that Sanibel continues to remain a vibrant and unique community for both residents and visitors alike, continued department resources must be committed in support of City Council's goals and plans for:
 - ❖ Redevelopment and rehabilitation work plan for the Non-Resort Housing District;
 - ❖ Assess impact of the growing number of guided tour operations and, in conjunction with the ongoing update of the City's Beach Management Plan, explore best practices for protecting Sanibel's environment;
 - ❖ Update Land Development Code as needed, including update of Sign Ordinance to ensure compliance with recent Supreme Court decision;
 - ❖ Development of reasonable sound solutions to help manage and reduce the high seasonal traffic volumes;
 - ❖ Complete implementation of new permitting and zoning software and assess impact of electronic plan submission;
 - ❖ Review and assessment of digital mapping and GIS capabilities ;
 - ❖ Ongoing efforts to digitize of all historical public records and permits stored off-island; and
 - ❖ Conduct all necessary reviews required for the Evaluation and Appraisal Report and prepare the update to the Sanibel Plan.
- Continue to preserve the Island's rural character and sense of community by providing for a centralized place where island residents and visitors can gather within a unique setting designed for civic, cultural, educational and social events.
- Addressing the unintended zoning consequences of the growing number of web-based "sharing economy" and "peer-to-peer sites that offer services including, but not limited to, ride sharing and short-term vacation rentals of homes within established residential neighborhoods.

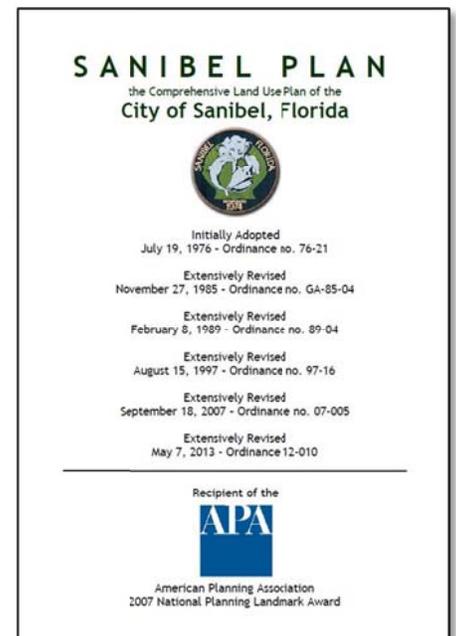
PLANNING DEPARTMENT – GENERAL FUND

FIVE YEAR CHALLENGES (CONTINUED)

- Conversion, from paper to a digital format, 40 years of historical public records and permit files that are currently stored off-island. Once these records and files are converted, this will eliminate all associated storage cost and improved the retrieval time of these records and files, which are routinely requested by the public and the department and other City staff.
- Implementation of the public education and outreach program pertaining to the City's Outdoor Lighting standards and requirements.
- Provide effective and responsive zoning and code enforcement action that will continue to encourage property owners to improve, maintain, and reinvest in their properties so as to protect the values of properties throughout the City.
- Implementation of new planning and code enforcement software designed to enhance the Department's operation and improve timely responsiveness to citizen requests for assistance and information; Whereby citizens and contractors will be able to apply for permits online, follow a permit's progress, request inspections and access historical records, zoning and land use information.
- Increase training demands for the current and future implementation of new software purchased by the City for purposes of improving the management and retrieval of public records, including, but not limited to, meeting agendas, permits, ordinances, resolution, correspondence, and staff reports, while delivering the same level of responsive customer service without reducing staffing levels.

CURRENT YEAR ACCOMPLISHMENTS

- Drafted Land Development Code amendments and conducted public hearings associated with the adoption of new legislation designed to:
 - ❖ Amend Height Limitation of Architectural Standards for multi-story dwellings in the Resort Housing District to allow for pitched roofs
 - ❖ Amend Land Development Code to allow certain Elevated Swimming pools to proceed as a non-long form application
 - ❖ Amend Land Development Code of to include Definition of Fill
 - ❖ Amend Land Development Code to allow for service of alcoholic beverages at performing arts and live theaters
 - ❖ Amend Land Development Code to adopt Florida's Model Floodplain Management Ordinance
 - ❖ Amend Land Development Code to establish medical marijuana dispensaries as a prohibited use
- Intake and processing of 737 permits for Fiscal Year 2016-2017 and 373 permits for Fiscal Year 2017-2018 (through March 31, 2018).
- Work with Building Department to ensure that the City receives as many points as possible to maintain its current community rating point within the flood program.



PLANNING DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Continue the city-wide Redevelopment Plan and develop strategies for:
 - ❖ The Non-Resort Housing District Redevelopment Plan
- Continue to provide educational support and develop enforcement measures to improve and enhance water quality
- Continue to implement internal cost saving strategies to ensure the City's continued economic stability including the ongoing evaluation of the permitting fee structure

To Support Departmental Objectives:

- Complete, for consideration and adoption by City Council, appropriate zoning regulations that will assist with the implementation of the Redevelopment Plan for the Non-Resort Housing District.
- Complete the digital conversion of the hand-drawn development intensity and ecological zone maps into a geographic information system (GIS) base format for implementation.
- Complete the implementation of a newly integrated zoning, permitting and code enforcement software program that will enhance and maximize the operational efficiency of the Department and allow contractors and citizen to apply for and track the status of any active permit or Code violations.

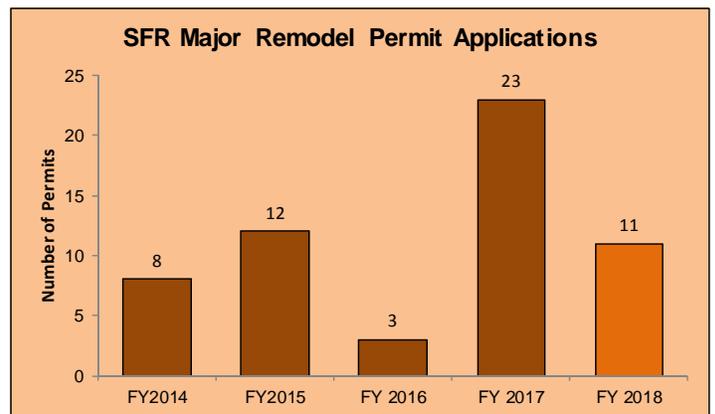
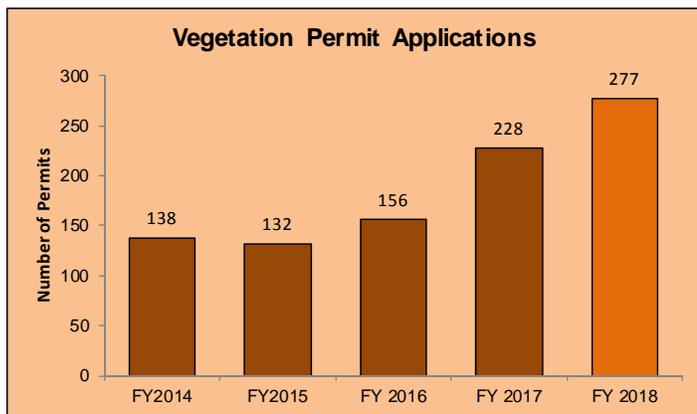
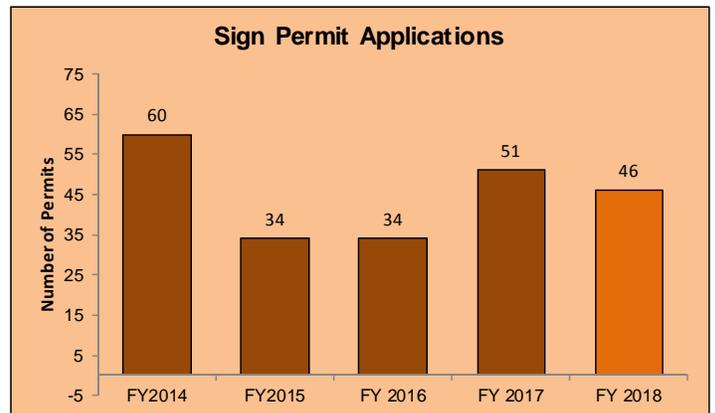
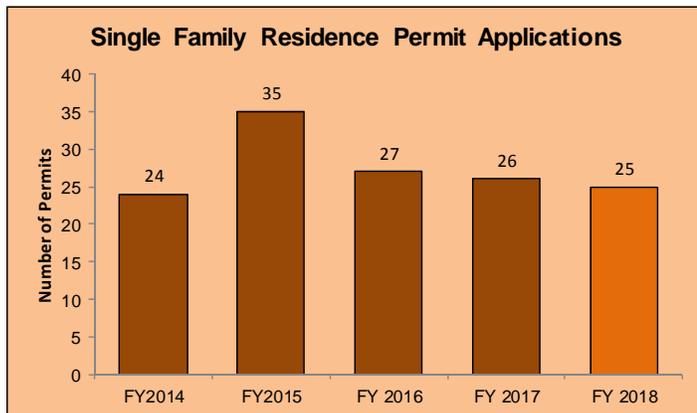
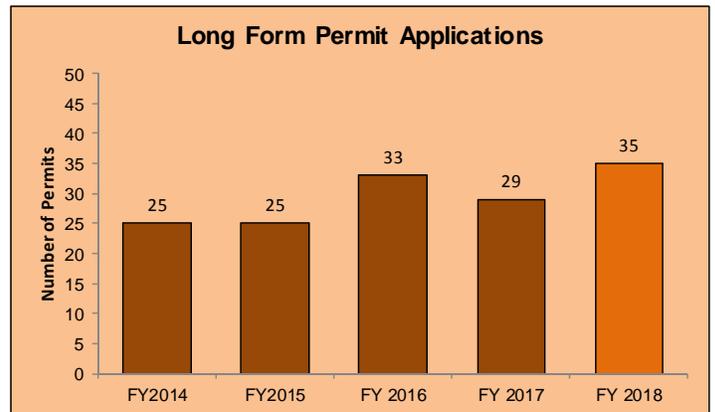
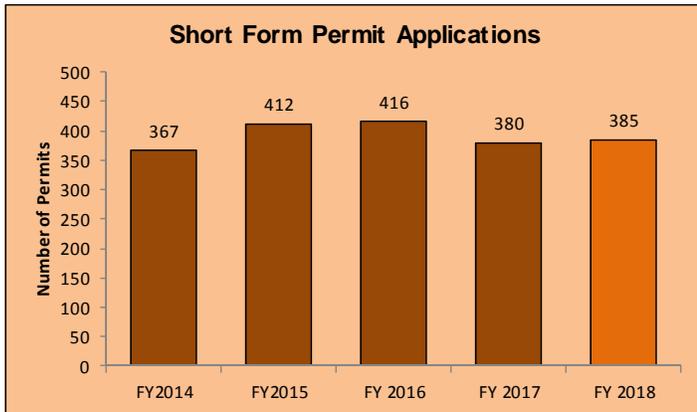
PERFORMANCE INDICATORS

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual YTD March 2018
City Council Redevelopment Work Project Goals	September 2014	September 2015	September 2016	September 2017
Permits Processed	650	669	583	373
Planning Commission Hearings	25	17	17	7
Code Enforcement Cases and Hearings	543	480	576	328
Retrieval Requests for Off-island Records	851	1,162	1,360	1673

PLANNING DEPARTMENT – GENERAL FUND RESPONSIBILITIES

- Provide professional and proactive planning services to City Council, the Planning Commission, appointed committees, the City Manager, City Departments and the community.
- Review and act on development and land use permit applications in an efficient, timely, uniform and thorough manner.
- Administer the Land Development Code through consistent and effective education and enforcement.
- Facilitate timely and accurate public notices, open communication, transparent planning and regulatory processes and procedures, effective citizen participation and innovation in service delivery.
- Maintain, update and implement the Sanibel Plan.
- Manage the City's redevelopment planning program consistent with goals established by City Council.
- Manage public records, consistent with the Florida State Statutes, the Sanibel Code and the City's policies and procedures.
- Provide planning and related services to support and retain local Island-serving businesses and to sustain an environmentally sensitive based economy.
- Provide natural hazard mitigation planning services and, in the event of an emergency, provide administrative, permitting, inspection and support services.
- Increase and improve the public and citizen of Sanibel ability to access and obtain online planning, zoning and other related land management information

PLANNING DEPARTMENT – GENERAL FUND TREND ANALYSIS



**General Fund
Planning Department**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 466,872	\$ 476,731	\$ 528,435	\$ 541,602	\$ 508,766	\$ 538,403
Part-time	38,827	27,726	48,260	49,510	26,586	49,717
Overtime	790	16,801	5,000	5,000	5,825	5,000
Special Pay	1,128	184	1,200	1,200	303	1,200
Payroll Taxes	38,611	39,238	44,591	45,694	41,423	45,465
Retirement	155,124	169,479	212,025	212,965	206,616	189,325
Cafeteria Benefits	94,502	103,342	125,909	125,909	106,521	120,956
Unemployment/Work Comp	18,967	18,265	9,663	9,663	15,128	6,164
SUB-TOTAL	814,821	851,766	975,083	991,543	911,168	956,230
OPERATING EXPENDITURES						
Professional Services	19,091	12,544	45,000	45,000	15,000	45,000
Other Contractual Services	54,282	5,583	50,000	50,000	30,000	45,000
Travel & Per Diem	18,189	18,072	19,000	19,000	22,000	24,500
Communications	9,619	9,676	10,000	10,000	10,000	10,000
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	3,628	3,628	3,672	3,672	3,672	3,672
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	1,000	1,000	1,000	1,000
Printing	70	20	2,500	2,500	1,000	500
Promotional Activities	-	-	-	-	-	-
Other Current Charges	9,413	26,800	12,000	12,000	10,000	10,000
Office Supplies	11,533	8,077	4,000	4,000	8,500	8,500
Operating Supplies	2,357	254	3,000	3,000	4,500	500
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	681	787	2,000	2,000	1,000	1,000
Training and Education	1,310	965	-	-	-	-
SUB-TOTAL	130,173	86,406	152,172	152,172	106,672	149,672
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 944,994	\$ 938,172	\$ 1,127,255	\$ 1,143,715	\$ 1,017,840	\$ 1,105,902
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	9.16%	(0.72%)	20.15%	21.91%	8.49%	8.65%



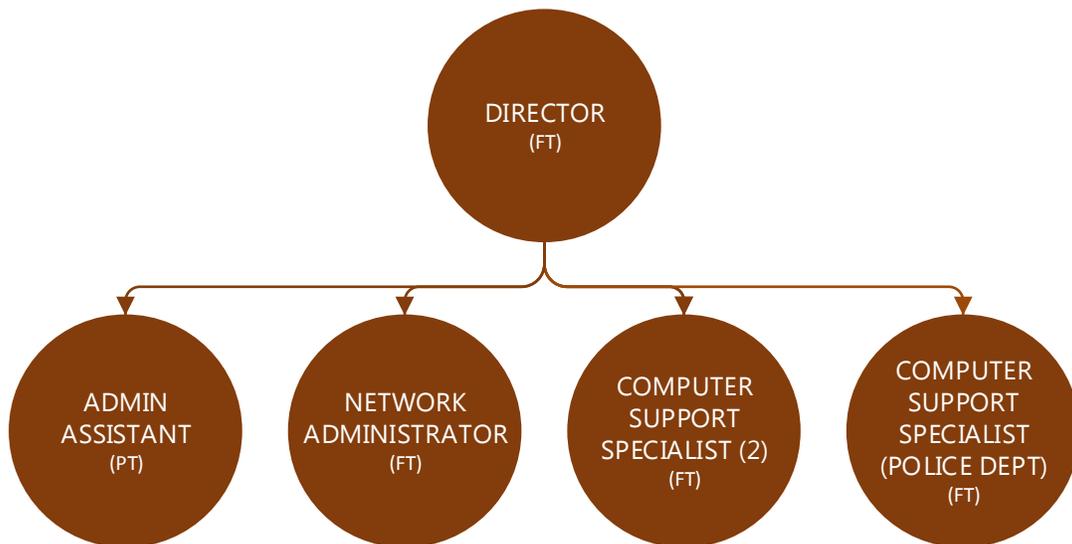
INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

DIRECTOR

Director Albert Smith, Jr. was hired in 1998. He has 20 years of service with the City and over 29 years in the IT field.

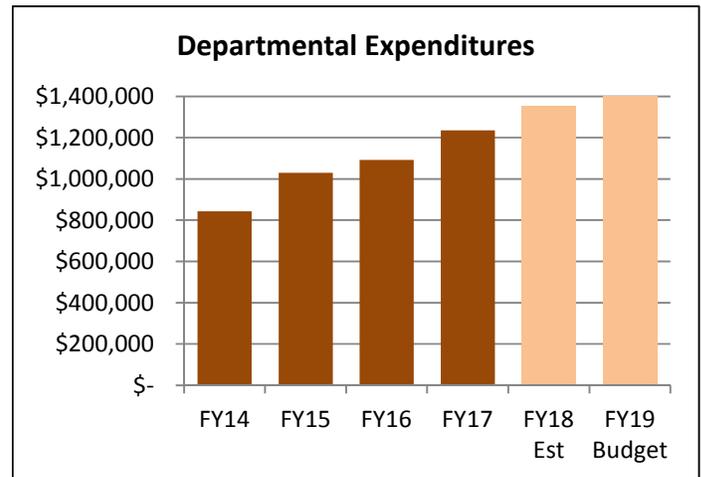
The Director earned a Bachelor of Science degree from Towson State University. He also earned the designation of Certified Government Chief Information Officer Florida through a partnership with the John Scott Dailey Florida Institute of Government and the Florida Local Government Information Systems Association. Director Smith earned SANS Institute certifications in Security and Firewall.

DEPARTMENT STRUCTURE



INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND DEPARTMENT FUNCTION

Provide after hours and routine support of City's mission critical, network security and other systems. This includes Public Safety, Utilities, enhanced web and internet capabilities, 109 computers, 15 laptops, iPads, Windows tablets and significant system security areas. Identify and implement new technology to increase City services and transparency. Maintain appropriate levels of Staff training for technology. Develop and implement and maintain disaster technology capabilities.



FIVE YEAR CHALLENGES

The City has implemented significant new technology over the past several years that is expected to continue over the next several years. As the City increases its reliance on technology throughout its business functions, there are issues and challenges specifically related to information technology that should be addressed:

- Public records requests, particularly for email data, have become a significant challenge. To comply with Florida statutes, the City must prioritize resources to produce the data "in a timely fashion". This frequently causes other IT tasks to be put on hold to process the Request.
- The City has implemented several new technologies as significant upgrades, such as Tyler's Munis (financials, HR/payroll), Office 365, Spillman (PD dispatching and reporting), expansion of security and traffic cameras. There have also been completely new solutions such as Granicus/Legistar (meeting agendas and recordings), ARM360 (County damage assessment software), publicly accessible online elevation certificates, and the City's traffic app. Most of these systems were migrated to Cloud and Hosted solutions which decreased City maintenance resource needs and increases their availability during emergencies. But they have extensive additional technical capabilities and are relied upon 24 x 7 by both staff and the public: the demand for IT resources continues to compound. We have reached the point where typically the IT department resources are fully allocated leaving little in house capacity for new projects.
- Law enforcement investigations now require significant technology assistance: more businesses have video systems; processing evidence collections from subpoenas; digital forensics; significant online federal and state law enforcement tools, and social media tools.
- Increasing network capabilities and security complexity to appropriately support systems in the Cloud and hosted off site.
- Maintaining the IT staff knowledge and training with new technology and software;
- Redesigning the City's web site and new online services to improve navigation and searching. The City already has a significant volume of data on the web and significant additional data will be added each year;
- Adopting new industry standard technologies quickly enough to still be viable. The issue is balancing the emergence of technology with the time it takes to validate and implement the new technology;

INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND

FIVE YEAR CHALLENGES (CONTINUED)

- Maintaining access to technology knowing that Sanibel is highly susceptible to natural disaster. Since this means applications and data will be located outside of the City's network, connectivity to the internet must be ensured. Additionally, the City will need to increase connectivity speed as demand increases;
- Maintaining secure and reliable systems in an era of increasing security threats. The IT department participates in annual audits from the City's financial auditor and the Florida Department of Law Enforcement. The resources and costs for security are increasing each year;
- Most new technology projects provide efficient, transparent, and public access to the City's operations, but typically increase the demand for IT resources. This increase in resource demand leads to longer times to complete new projects. To address this issue, the IT department is looking to external expert resources.

Other General Issues and Challenges:

- During the period that the City transitions between its legacy and new platform for its core application suite, it will incur costs for both systems;
- The migration of the City's video systems from several different separate systems to a single integrated enterprise quality solution comes with initial investment expenses;
- Managing digitized City documents and the process to digitize documents. It is very important to appropriately index digital data so that it can be easily located without having to have specific information about the data being retrieved. The City continues to evolve its understanding of how complicated indexing of its digital data is. Locating the best outside resource to assist the City to digitize data is also an issue.

CURRENT YEAR ACCOMPLISHMENTS

- Expansion of City's integrated video and security systems to additional areas.
- Increased use of Amazon Web Services for cloud applications and long term storage of City critical data.
- Upgrading City core network to support higher demands of current and future audio, video, VoIP and Cloud services.
- Designed, migrated and managed all technology implementations that took the City from 25 stand alone computers with dial up Internet to today's capabilities.
- City's publicly accessible traffic cameras.
- Upgrading the City's Sanibel Traffic Cams app with additional capabilities, a new design and additional camera locations.
- The City's video system that monitors City Hall, Lighthouse Park, the boat ramp, the Recreation Center and patrol cars.
- Transitioned the City's web site from a static system that was updated solely by IT to the current content managed system updated by all City departments.
- Migration of the City's Recreation Management System to a host cloud solution with a Cloud based antispam system
- Implemented dual and redundant connectivity to the Internet.
- Migrated 50% of City's backups to Amazon's Cloud.

INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Implemented a cloud based Agenda management system.
- Migrated the City's email system from local Microsoft Exchange servers to Office 365 Government
- Implementation of the City's Community Notification Emergency Alert system
- Implementation of County damage assessment program for Police Department and Building Department damage assessment team
- Migration of integrated Police Department dispatching and reporting system to the shared Lee County Sheriff's system
- The migration and upgrade of the City's financial, building and planning software from HTE to Munis.
- Online access to City's flood elevation certificates

To Support Council Goals:

- Use technology to enhance transparency and public access to City information.

To Support Departmental Objectives:

- Respond to critical City requests for service within 10 minutes
- Maintain a secure and reliable network infrastructure including essential system and security patches
- Identify and develop plan to match current IT skill sets to future technology projects
- Develop plan to move City's core data and applications to Cloud based technology
- Maintain City's backups
- Keep City FCC licenses current

PERFORMANCE INDICATORS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	FY 2018 YTD
Systems - Internal	66%	57%	51%	38%	TBD
Systems - External/Cloud	34%	43%	49%	62%	TBD
After Hours Support Calls	100	51	77	102	TBD
All Emails Through City	720,449	791,933	416,782	412,370	309,645
Staff Email Requests for Service To IT Support	2,187	2,498	2,908	2,110	TBD

* In September 2015, the City migrated to a new anti-spam system that likely was responsible for the significant change in email counts.

INFORMATION TECHNOLOGY DEPARTMENT – GENERAL FUND RESPONSIBILITIES

- Secure, redundant, and reliable network with remote access.
- Routine maintenance, upgrades and backups for servers and user computers.
- Administration and advanced technical support for City's web site.
- Mackenzie Hall audio, video and digital recording systems.
- City email subscriber system used for press releases.
- Disaster planning and business continuity technology planning and implementation.
- Technology research, purchasing and processing of a significant number of monthly invoices, voice and data processing.
- Telephone system.
- Security and video systems.
- Public traffic cameras.
- Police department Dispatching and Reporting systems.
- City wide core application suite (Munis and "HTE").
- In house application development and custom reporting

TREND ANALYSIS

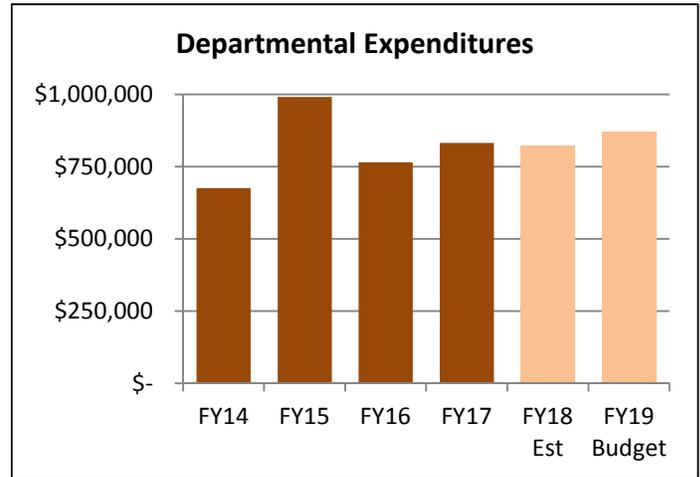
Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	FY 2018 YTD
Press releases	434	374	513	537	329
City website page views	566,994	558,014	704,355	1,634,986	TBD
City Website pages per visit	2.41	2.31	2.05	1.72	TBD
City Website unique visitors	141,518	144,545	191,858	496,889	TBD
City website percentage new visitors	57.9%	58.6%	55.16%	51.67%	TBD
FTE	4.00	4.00	4.00	4.75	4.75

**General Fund
Information Technology Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 264,764	\$ 305,877	\$ 267,458	\$ 274,145	\$ 298,849	\$ 292,503
Part-time	-	17,632	34,654	35,520	28,724	35,700
Overtime	19,403	35,700	18,700	18,700	18,454	20,000
Special Pay	968	772	2,500	2,500	-	2,500
Payroll Taxes	21,287	26,587	24,733	25,311	26,471	26,829
Retirement	55,224	60,190	77,046	77,338	77,882	69,199
Cafeteria Benefits	51,835	51,961	53,344	53,344	52,717	56,024
Unemployment/Work Comp	430	502	5,292	5,292	4,344	495
SUB-TOTAL	413,911	499,221	483,727	492,150	507,441	503,250
OPERATING EXPENDITURES						
Professional Services	212,433	310,106	357,098	366,364	366,364	477,039
Other Contractual Services	21,703	27,610	-	-	-	6,000
Travel & Per Diem	12,065	16,024	21,120	21,120	22,043	24,950
Communications	186,246	159,384	147,619	147,619	147,619	160,154
Postage/Transportation	975	1,648	1,500	1,500	1,200	1,500
Utilities	106	-	-	-	-	550
Rentals & Leases	23,098	23,162	20,440	20,440	20,365	22,124
Insurance	-	-	-	-	-	-
Repair & Maintenance	134,953	102,623	228,122	229,562	210,000	150,288
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	1	10,022	-	-	450	-
Office Supplies	25	723	3,000	3,000	2,000	3,000
Operating Supplies	74,585	82,556	73,000	73,000	73,000	59,900
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	308	315	1,775	1,775	1,600	1,600
Training and Education	2,834	1,835	2,008	2,008	1,000	1,000
SUB-TOTAL	669,332	736,008	855,682	866,388	845,641	908,105
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	8,633	-	-	-	-	-
SUB-TOTAL	8,633	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 1,091,876	\$ 1,235,229	\$ 1,339,409	\$ 1,358,538	\$ 1,353,082	\$ 1,411,355
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.14%	13.13%	8.43%	9.98%	9.54%	4.31%

GENERAL GOVERNMENT DEPARTMENT – GENERAL FUND GENERAL GOVERNMENT FUNCTION

The General Government department is jointly managed between the Administrative Services and Finance Departments. The expenditures in this department generally relate to City-wide projects, services, goods, etc. and are difficult to assign to one department. The major expenditures in this department are payments to employees under the Retirement Health Savings Plan, City insurance, and employee education reimbursements.



General/Liability Insurance Coverage Information

The City of Sanibel is a member of the Florida League of Cities, Florida Municipal Insurance Trust (FMIT), which provides insurance services to over 600 public entities in Florida. Deductibles by type are listed below:

Coverage Type	FY 2017	FY 2018	FY 2019
General/Professional Liability	\$50,000	\$50,000	\$50,000
Automobile Liability	\$50,000	\$50,000	\$50,000
Automobile Comp/Damage	\$1,000 / \$2,000	\$1,000 / \$2,000	\$1,000 / \$2,000
Property	\$100,000	\$100,000	\$100,000

Detailed insurance information is presented below. Premiums shown below include amounts allocated to the various funds where insurance is required. Previously the amounts shown below included the amounts allocated to the general fund.

Type	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget
Property/Liability/Auto/Windstorm	\$ 491,952	\$ 548,000	\$ 580,500
Flood	92,662	154,445	(included in above)
Pollution Liability	4,233	6,235	6,000
Position Fidelity	3,259	3,000	3,000
Storage Tank Liability	2,000	3,000	3,000
Law Enforcement Death Benefit	1,500	2,000	2,000
Cyber Crime	-	-	15,000
	\$ 595,606	\$716,680	\$609,500

Worker’s Compensation insurance is allocated to each department and fund that the employees work and is budgeted at \$200,000 in fiscal year 2019.

**General Fund
General Government Services**

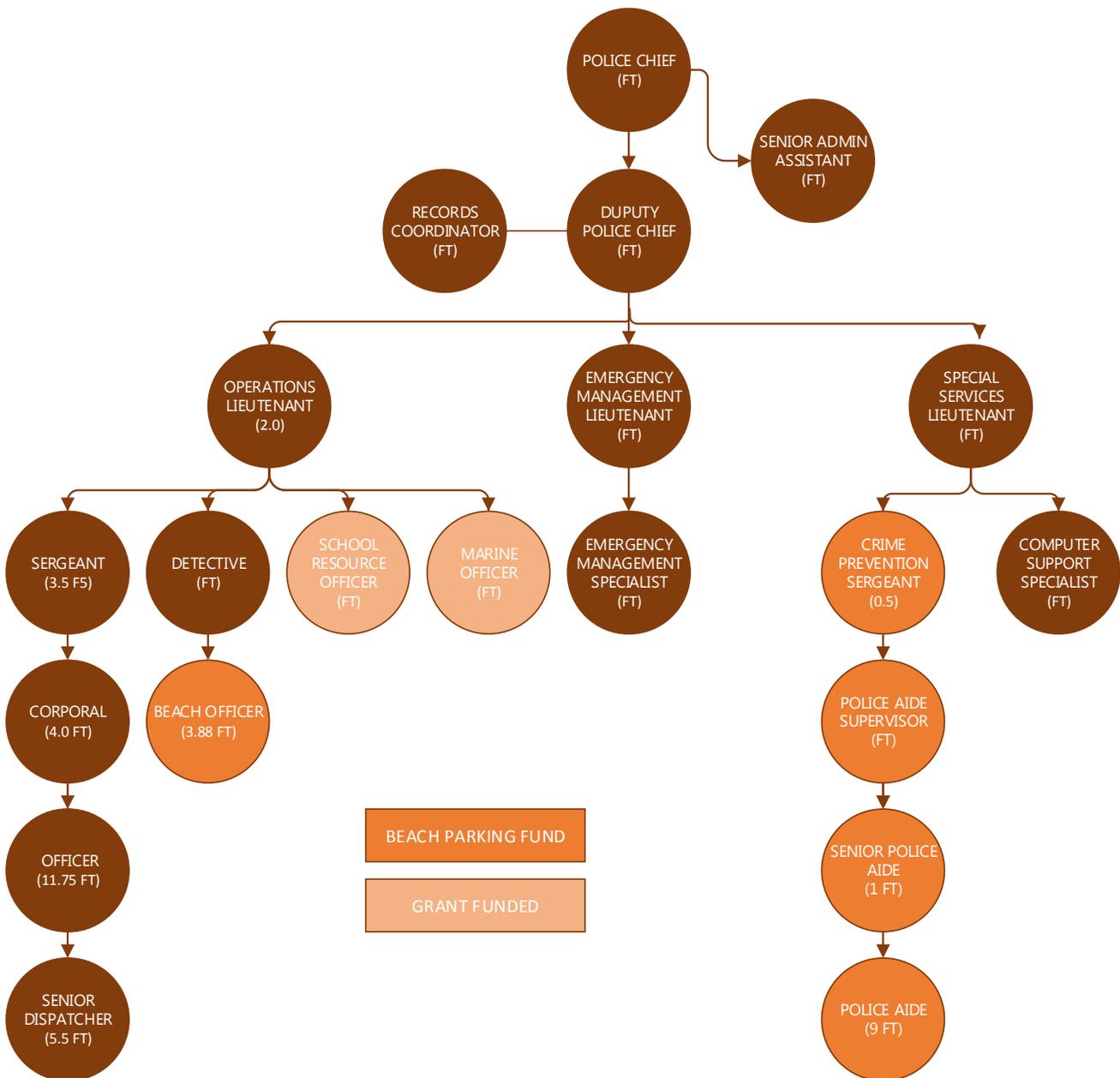
	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ 44,836	\$ -	\$ -	\$ -	\$ -
Part-time	-	27,431	-	-	-	-
Overtime	-	14,691	-	-	-	-
Retirement Health Savings	73,269	108,344	80,000	80,000	95,737	90,000
Payroll Taxes	-	6,368	-	-	-	-
Retirement	-	(22,393)	-	-	(1,650)	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	73,269	179,277	80,000	80,000	94,087	90,000
OPERATING EXPENDITURES						
Professional Services	69,264	19,626	7,500	7,500	5,000	7,650
Other Contractual Services	40,586	16,492	15,550	15,550	10,000	15,550
Travel & Per Diem	9,840	3,412	2,000	2,000	1,500	2,000
Communications	-	-	-	-	-	-
Postage/Transportation	21,782	19,923	21,000	21,000	21,000	21,000
Utilities	-	-	-	-	-	-
Rentals & Leases	18,496	19,569	20,416	20,416	19,000	20,416
Insurance	345,173	415,389	522,000	522,000	587,864	609,500
Repair & Maintenance	62	10	1,000	1,000	750	1,000
Printing	733	-	-	-	1,100	1,100
Promotional Activities	11,585	6,512	4,000	4,000	3,000	4,000
Other Current Charges	110,309	112,746	40,000	40,000	41,784	43,000
Office Supplies	-	-	-	-	-	-
Operating Supplies	1,494	916	1,500	1,500	1,000	3,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	500	600	600	600	-	-
Training and Education	54,627	33,573	50,000	50,000	33,000	50,000
SUB-TOTAL	684,451	648,768	685,566	685,566	724,998	778,216
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	7,448	3,543	3,000	3,000	3,700	3,500
DEPARTMENTAL TOTAL	\$ 765,168	\$ 831,588	\$ 768,566	\$ 768,566	\$ 822,785	\$ 871,716
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(60.59%)	8.68%	(7.58%)	(7.58%)	(1.06%)	5.95%

POLICE DEPARTMENT – GENERAL FUND PUBLIC SAFETY FUNCTION

CHIEF OF POLICE

Chief William Dalton was hired in May of 2004 and promoted to Chief of Police in 2017. He has a total of 23 years of service with the department. He has served in the following positions: chief of police, interim chief of police, major, lieutenant, sergeant and officer. The Chief has earned a Bachelor’s Degree in Criminal Justice from the University of South Florida and a Master of Business Administration degree from Florida Gulf Coast University.

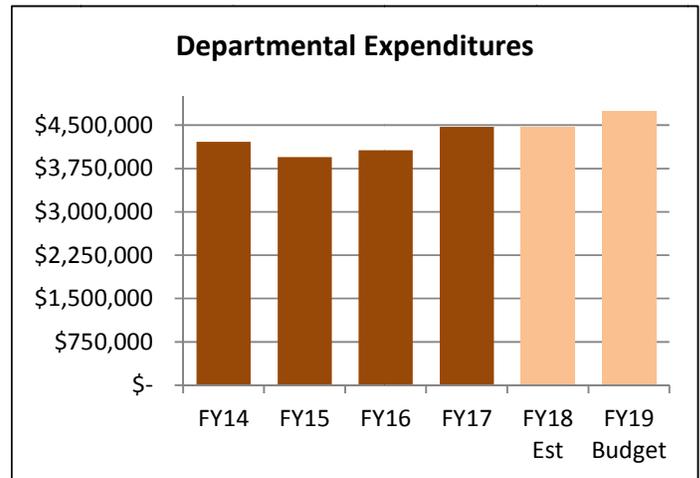
DEPARTMENT STRUCTURE



POLICE DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

The City of Sanibel Police Department proactively patrols all roadways, waterways and beaches with its available resources and enforces all Local, State and Federal laws and ordinances. The Sanibel Police Department proactively communicates crimes that target Sanibel residents and trends derived from analysis of crime statistics alerts the public through press releases and other crime prevention strategies. The Sanibel Police Department maintains and protects the ecosystem for all inhabitants of Sanibel, including residents, workers, visitors and wildlife in the natural environment. In accordance with the Department’s community policing philosophy, officers respond 100% of the time for any and all requests for service and investigation of every criminal act.



FIVE YEAR CHALLENGES

- The City of Sanibel is facing a significant challenge in expanding the Police and Emergency Management facility. Our current Police Department is being used beyond original capacity and in order to provide basic public safety services an addition to the facility is imperative.
- We currently have no training room or locker room facilities for personnel. This is inadequate and fails to meet the needs of the current gender diverse workforce.
An additional challenge of the Sanibel Police Department will be to recruit and retain high quality police officers at a time when there is an acute shortage of such throughout Lee County as well as the state.
- This expansion will enhance our capacity to perform Emergency Management. The need for which was exemplified last year during Hurricane Irma
- Traffic increases, impact of congestion and beach parking capacity limitations causing increased need for traffic control personnel.
- Upgrading and updating the functionality of communications. This would include redesign of the Communications Room to be more ergonomically correct.
- Documenting interaction between the human population and coyotes
- Maintain service levels and determine methods to reduce motorized vehicles from accessing remote trails.
- Use of new technologies and video systems in crime prevention
- Maintaining staff training and proficiency by deploying new technologies regarding officer safety and call documentation.



POLICE DEPARTMENT – GENERAL FUND CURRENT YEAR ACCOMPLISHMENTS

- Maintain Staff Training Certifications through in house training (CPR, AED, Mandatory continuing L.E. education)
- Received a West Coast Inland Navigation District (WCIND) grant that funds one marine patrol officer
- Completed Active Shooter Awareness training at identified public and private businesses and institutions
- Upgraded the video monitoring technologies

DEPARTMENT OBJECTIVES

To Support Council Goals:

Support Council goal of the development of a long-term sustainable retirement plan through fiscal constraints to stay within the authorized budget and obtain grants to defer costs.

PERFORMANCE INDICATORS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY2017	YTD Apr 2018
Document Code Enforcement violations. Take corrective action against violators through citation or education. Measurement is ordinance violations documented.	423	379	354	300	122
Maintain safe community through Community Policing and maintain a low crime rate. Measurement to be utilized is total Federally reportable Crimes (UCR) committed on Sanibel	125	112	105	82	56
Maintain response time at the previous year’s rates. Measurement is the average police response time to a call.	4.32	4.40	4.40	4.40	4.06

RESPONSIBILITIES

PATROL DIVISION - OPERATIONAL RESPONSIBILITIES

- Proactively Patrol All Roadways
- Patrol the Beach and Waterway
- Respond to All Emergency Calls
- Respond to All Criminal Complaints
- Respond to All Calls For Service
- Perform Arrests
- Issue Traffic Citations.
- Respond to Traffic Crashes
- Animal Control
- Special Patrol Details
- Environmental Patrol Details
- Alligator Complaints
- Traffic Enforcement
- Report Writing
- Case Preparation
- Traffic Court
- Bureau of Driver Improvement Hearings
- Criminal Court
- Code Enforcement
- Correction Reports

- Criminal Investigation
- Property/Evidence
- Traffic Control
- Collect Mail Dropped for Utility Payment
Deliver City deposits
- Deliver City Council packets
- City Mail Collection
- Department Scheduling
- Business Checks
- Residential Dark House Program

- Maintain and Implement Re-entry
- Maintain and Implement Recovery Plans
- Implement Disaster Security Plan
- Implement Emergency Communication Plan
- Alert Radio Program
- Implement Special Needs Program
- Maintain Emergency Contracts
- Participate in Lee County Disaster Council
- Participate in Lee County Medical Society
- Mobile Emergency Response Vehicle (MERV)

SPECIAL SERVICES - OPERATIONAL RESPONSIBILITIES

- Follow-up Investigations
- Property Validations
- Crime Scene Investigation
- Analysis and disposition of evidence
- City Council Security
- Participate in the Lee County Marine Advisory
- Liaison for City of Sanibel Marine Advisory
- Participate in the Gulf Coast Intelligence Com.
- Participate in the Lee County Public Safety Coordinating Council
- Participate in the Domestic Security Task Force
- West Coast Inland Navigation District Program
- Implement D.A.R.E. Program
- School Resource Officer Program
- Neighborhood Watch
- Complete New Hire Background Investigations
- Human Smuggling Task Force
- Gang Task Force
- Crime Prevention Program
- Police Auxiliary Program

EMERGENCY MANAGEMENT DIVISION - OPERATIONAL RESPONSIBILITIES

- Emergency Management Planning
- Maintain Contact with Weather Consultant
- Coordinate Emergency Planning with Outside Agencies
- Implement Hurricane Pass Program
- Hurricane and Disaster Preparedness Education.
- Maintain and Implement Emergency Evacuation Plans

DISPATCH - OPERATIONAL RESPONSIBILITIES

- Primary Emergency 9-1-1 Answering Point (PSAP)
- Answer All Police Department Phone Calls
- Dispatch All Department Calls
- Officer Safety
- Monitor National and Florida Crimes Information networks
- Disseminate and Update Information Through National and Florida Information Networks
- Monitor Daily Weather Conditions
- Alert Radio Messages

PARKING ENFORCEMENT- OPERATIONAL RESPONSIBILITIES

- Parking Enforcement.
- Collect & Deposit Parking Revenues
- Track Parking Vacancies
- Parking Program Management

RECORDS DIVISION- OPERATIONAL RESPONSIBILITIES

- Maintain Official Records
- Dissemination of Public Records
- Public Records Disposal
- Processing Criminal and Civil Actions
- Maintain Department Subpoena Data-base
- Prepare Court Affidavit
- Florida Department of Law Enforcement Reporting
- Track State Issued Citations
- City Employee Identification Data-base
- Maintain 9-1-1 and Incoming Phone Recordings
- Maintain All In-Car Patrol Vehicle
- Maintain State and City Approved Reports

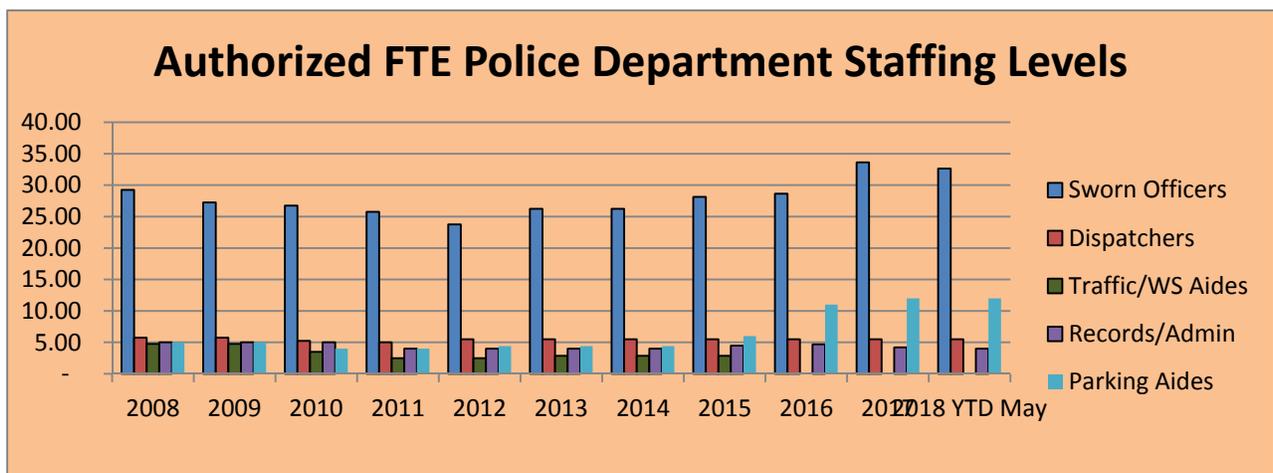
- False Burglary Alarm Program
- Neighborhood Crime Reports
- Department Computers & Software Programs
- Maintain Personnel Training Files
- Automated Training Management System
- Recommend and Schedule Personnel to Training
- Coordinate Hiring Department Personnel
- Regional Training Council
- Electronic Booking
- Electronic Finger Printing

- Prepare and Submit Payroll
- Track Department Human Resources
- Employee Performance Evaluations
- Internal Affairs Investigations
- Track Crime Statistics and Trends
- Fleet Management
- Attend Weekly Executive Staff meetings
- Attend Annual Homeowner’s Association Mtgs.
- The Sanibel Municipal Police Officer’s Pension Trust Fund
- Participate in Southwest Florida Police Chief’s Association
- Special Event Planning
- Union Relations and Negotiation
- Mutual Aid Agreements
- Liaison with Outside Law Enforcement Agencies
- City Safety Committee
- Community Service

ADMINISTRATION DIVISION- OPERATIONAL RESPONSIBILITIES

- Develop and Implement Department Policy
- Prepare and track Department Budget
- Public Information Officer
- Purchase Department Supplies and Equipment.
- Department Inventory Control
- Liquidate Department Property

TREND ANALYSIS



POLICE DEPARTMENT – GENERAL FUND TREND ANALYSIS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD April 2018
Call for Service	21,606	28,346	28,772	26,146	19,152
Federally Reportable Crimes UCR:	125	112	101	80	56
Burglary	32	24	43	21	5
Theft	74	56	41	43	35
Assault	17	27	15	15	8
Vehicle Theft	1	3	2	0	0
Robbery	0	0	0	0	0
Rape	1	2	0	1	2
Murder	0	0	0	0	0
Tickets (Civil & Criminal)	1,031	1,203	1,468	937	445
Crimes	559	514	624	387	344
Accidents	197	228	243	172	165
Arrests (incl. Violation City Ord & Notice to Appear)	137	133	106	74	68
City ordinance Violations	423	379	354	277	122
Residency Demographics for Arrestees:					
Out of State	12%	11%	20%	8%	15%
Florida	15%	7%	13%	15%	18%
Lee County	54%	57%	48%	49%	41%
Sanibel	19%	25%	19%	28%	26%
DUI'S	16	18	22	16	13
Drugs (Narcotics)	16	18	31	22	21



**General Fund
Police Department**

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 1,534,341	\$ 1,653,593	\$ 1,752,227	\$ 1,800,854	\$ 1,706,116	\$ 1,837,753
Part-time	103,305	83,648	104,845	107,645	98,276	76,832
Overtime	104,016	253,537	100,000	100,000	173,132	150,000
Special Pay	153,344	149,462	238,375	238,375	222,652	238,000
Payroll Taxes	148,487	164,511	167,932	171,866	168,313	176,148
Retirement	1,160,336	1,237,599	960,237	1,107,646	1,106,262	1,168,454
Cafeteria Benefits	525,011	514,447	637,236	637,236	540,925	620,614
Unemployment/Work Comp	34,000	40,464	37,786	37,786	45,973	48,295
SUB-TOTAL	3,762,840	4,097,261	3,998,638	4,201,408	4,061,649	4,316,096
OPERATING EXPENDITURES						
Professional Services	5,000	10,350	43,100	43,100	43,100	43,100
Other Contractual Services	51	259	-	-	-	-
Travel & Per Diem	99,462	96,833	124,120	124,120	124,120	124,120
Communications	34,777	41,033	58,271	58,271	58,271	58,271
Postage/Transportation	128	382	1,260	1,260	1,260	1,260
Utilities	-	-	-	-	-	-
Rentals & Leases	1,859	1,917	15,460	15,460	15,460	25,460
Insurance	-	-	-	-	-	-
Repair & Maintenance	54,990	51,284	42,001	42,001	42,000	42,000
Printing	629	1,065	1,575	1,575	1,575	1,575
Promotional Activities	-	614	-	-	-	-
Other Current Charges	393	6,971	3,302	3,302	997	3,302
Office Supplies	5,105	6,257	5,000	5,000	5,000	5,000
Operating Supplies	54,563	92,285	45,500	45,500	45,500	48,405
Fuels, Oils, Lubricants	39,556	47,627	55,000	55,000	55,000	55,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	478	642	5,074	5,074	5,074	5,074
Training and Education	6,964	17,298	7,500	7,500	12,000	12,000
SUB-TOTAL	303,955	374,817	407,163	407,163	409,357	424,567
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 4,066,795	\$ 4,472,078	\$ 4,405,801	\$ 4,608,571	\$ 4,471,006	\$ 4,740,663
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	5.11%	9.97%	(1.48%)	3.05%	(0.02%)	6.03%

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

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 128,788	\$ 109,606	\$ 131,759	\$ 135,053	\$ 135,730	\$ 136,621
Part-time	-	-	-	-	-	-
Overtime	-	4,453	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	10,486	9,895	10,080	10,332	10,383	10,452
Retirement	47,710	43,688	36,557	36,696	36,550	45,537
Cafeteria Benefits	29,753	28,013	23,077	23,078	23,117	24,582
Unemployment/Work Comp	-	-	-	-	-	1,756
SUB-TOTAL	216,737	195,655	201,473	205,159	205,780	218,948
OPERATING EXPENDITURES						
Professional Services	60	-	-	-	-	-
Other Contractual Services	40,644	6,000	6,000	81,000	6,000	6,000
Travel & Per Diem	-	1,667	3,800	3,800	3,800	3,800
Communications	2,069	1,246	2,000	2,000	2,000	2,000
Postage/Transportation	-	-	500	500	500	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	7,535	-	900	900	900	900
Printing	15,426	-	4,500	4,500	4,500	4,500
Promotional Activities	-	-	700	700	700	700
Other Current Charges	-	1,059	-	-	75,000	-
Office Supplies	983	556	600	600	600	600
Operating Supplies	1,774	864	4,000	4,000	4,000	4,000
Fuels, Oils, Lubricants	1,609	683	1,000	1,000	1,000	1,000
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	100	495	200	200	200	200
Training and Education	612	-	2,100	2,100	2,100	2,100
SUB-TOTAL	70,812	12,570	26,300	101,300	101,300	26,300
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 287,549	\$ 208,225	\$ 227,773	\$ 306,459	\$ 307,080	\$ 245,248
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(87.30%)	(27.59%)	9.39%	47.18%	47.48%	(20.14%)

BUILDING DEPARTMENT – SPECIAL REVENUE FUND

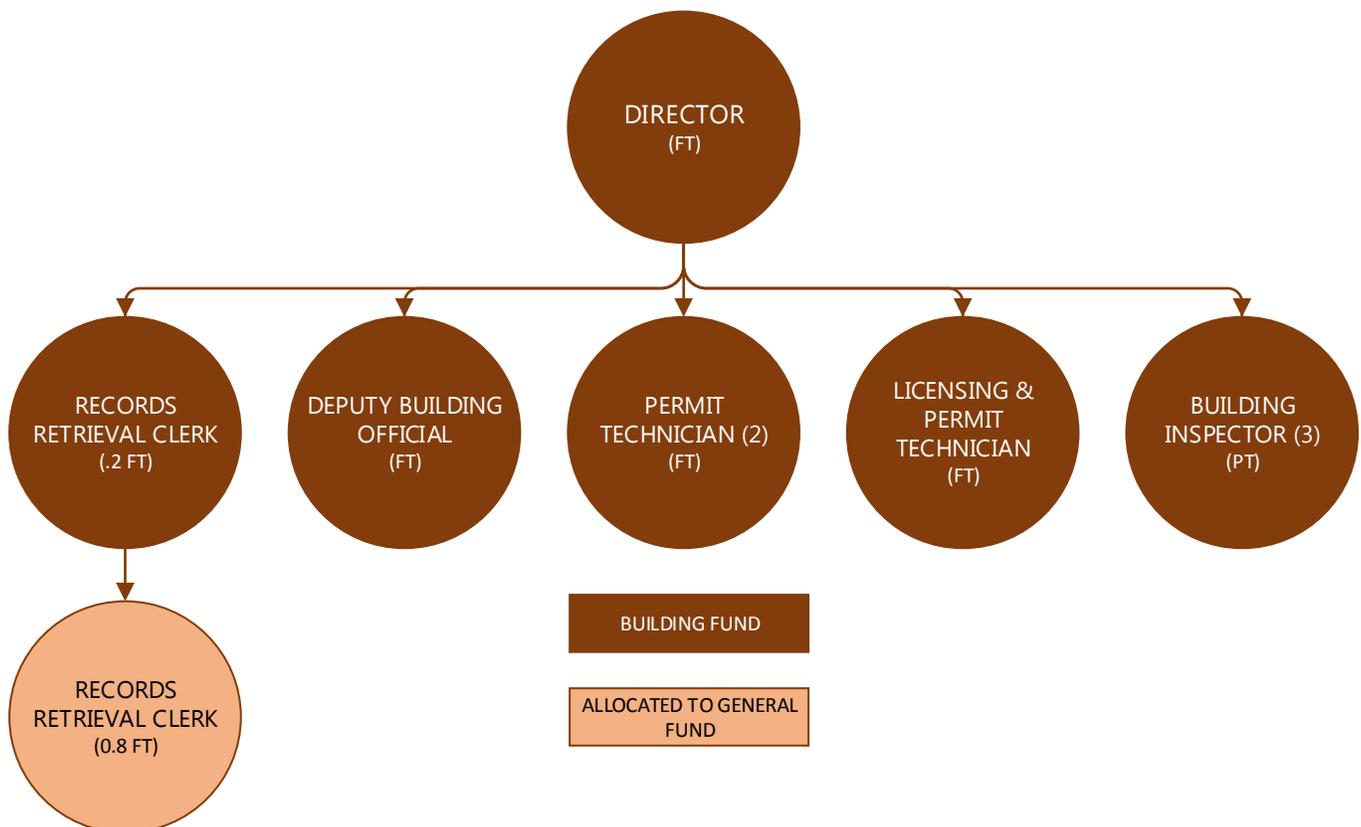
PUBLIC SAFETY FUNCTION

BUILDING OFFICIAL

R. Harold Law, Jr. has 39 years of experience as a building official/inspector in three states, within various municipalities. He obtained certification in 1985 as a Building Official and in 1992 as a Certified General Contractor. He earned an Associate’s in Science Degree in Architecture from Walter State College in 1979 and a Bachelor’s of Science Degree in Business Administration from Tusculum College in 1987.

Mr. Law is also a past president of the Building Officials Association of Florida (BOAF) and serves on numerous committees for the BOAF.

DEPARTMENT STRUCTURE

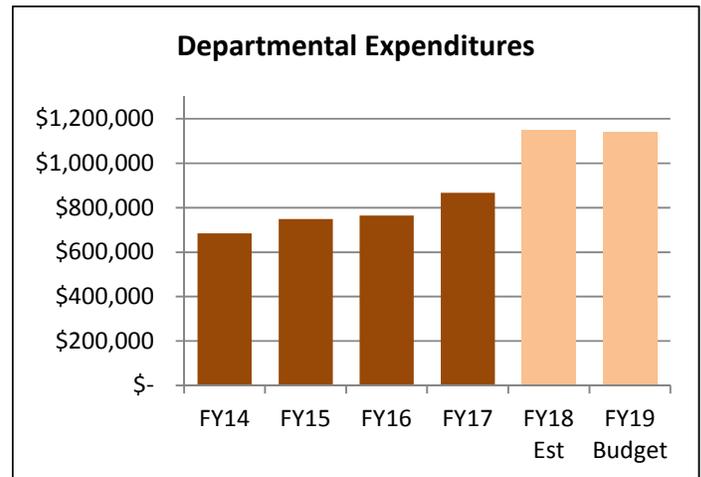


BUILDING DEPARTMENT – SPECIAL REVENUE FUND

DEPARTMENT FUNCTION

To build a safe, sustainable and resilient community, consistent with the Sanibel Plan through the enforcement of all Building Codes to ensure that all city requirements have been met concerning any new permitted work. All plans are reviewed to ensure they comply with State and Federal Standards.

The Department works in conjunction with the Contractor Review Board which issues contractor licenses, reviews cases and hears complaints against contractors. The Board makes recommendations to the Department of Business and Professional Regulations for penalties on State-Certified Contractors. The Board also imposes fines/penalties or suspends permitting privileges for locally licensed individuals. The Contractor Review Board has issued a total of 637 contractor licenses since 2005 when the Board was created.



The Contractor Review Board has issued a total of 637 contractor licenses since 2005 when the Board was created.

FIVE YEAR CHALLENGES

- A concerted effort is needed to inform the citizens of dangers that result by not using licensed contractors for work that typically requires a building permit. We intend on achieving this through awareness and education. We are able to provide by request a complete list of City Licensed Contractors. With the proper use of licensed contractors the citizen can be protected from:
 - dangerous non-code compliant work
 - Injury, insurance liability and monetary loss
 - prevention of violating Florida state laws
 - losing the opportunity to have a non-biased professional assess the work for Code compliance
- To increase staff participation in the Education on current Codes, Administration and Legal aspects. In order to maintain the high standard that the City has become accustomed to from the Building Department while keeping current service levels.
- Finding quality licensed personnel to fill positions in the department is becoming more difficult.
- Regaining a Building Code Effectiveness Grading Schedule rating of 3 from Insurance Services Office Inc. with limited staffing.
- To implement the new permitting and licensing computer program while keeping current service levels.
- To implement an inspection request IVR (automated touch tone phone) system. This system will be utilized for an undetermined time to “soften” the change to the contractors and citizens the Building Department serves. This will soften the transition from the current a phone accessible request line to the new permitting system which allows only on line access.
- To continually improve a training program and maintain training of our 41 Structural Safety Inspectors. This includes coordinating mock drills to prepare for a disaster using the latest technical advances available to the City.

BUILDING DEPARTMENT – SPECIAL REVENUE FUND

CURRENT YEAR ACCOMPLISHMENTS

- Completed application with the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program Community Rating System (NFIP-CRS).
- Coordinated all paper work and applications for the Contractor Review Board; updated Ordinance and procedures are changing
- The department has worked to build a strong, cohesive unit of highly trained professionals who are posed to address future events and concerns caused by the economy of the City.
- Work to gain Code Compliance through meeting with concerned parties to understand their discrepancies in the department before taking complaints to the Contractor Review Board.
- Developed an efficient and effective way to access off island historical documents for the public and staff.
- Implemented additional staffing by using the services of a private consulting firm in order that they provide a qualified State Licensed Building Inspector on an as needed basis to maintain current service levels.

DEPARTMENT OBJECTIVES

To Support Council Goals:

- Strengthen the Economic Health and Vitality of the City
- Promote water quality

To Support Departmental Objectives:

- To maintain active job site erosion control monitoring
- To reduce paper in the work place transitioning to the cloud which takes a greater skill level

PERFORMANCE INDICATORS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018
To maintain permit fees received and the associated costs of enforcing the Florida Building Code.	Completed	Completed	Completed	Completed	TBD

BUILDING DEPARTMENT – SPECIAL REVENUE FUND RESPONSIBILITIES

Pre-construction – Prior to commencement of construction, the Building Department must confirm that all city requirements have been met. The plans for construction must be reviewed to comply with the standards of the family of Florida Codes, (Building, Electric, Mechanical, Plumbing and Fuel Gas) along with compliance of Florida Department of Environmental Protection and Federal Emergency Management Agencies as well as the National Flood Insurance Program.

Construction – During the active construction phase the Building Department is responsible for receiving requests for inspections, distributing printed requests to proper departments for all departmental inspections within the city involved in construction; as well as the building inspectors in the Building Department. The inspectors are then charged with completing necessary inspections, notifying the permit holder of any inadequacies found on the job site during everyday inspection requests. At the close of the project, the Building Department is responsible for checking that all other city department requirements have been satisfied, before a Certificate of Occupancy or Completion is issued.



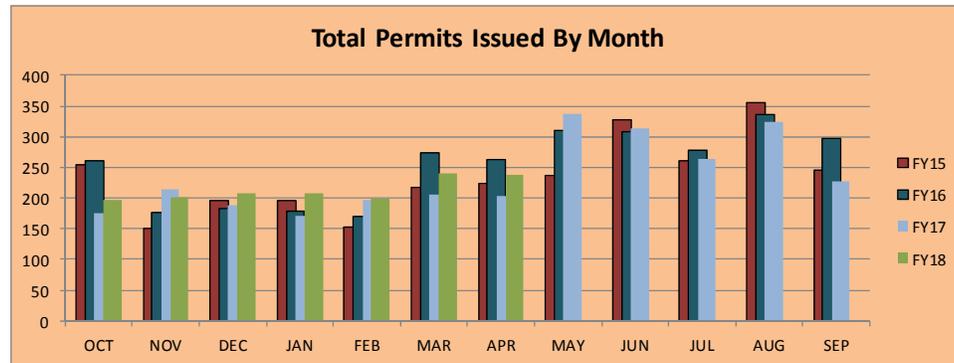
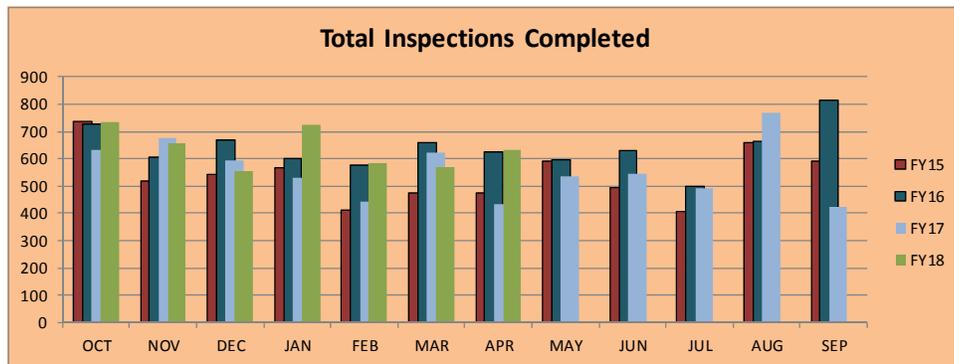
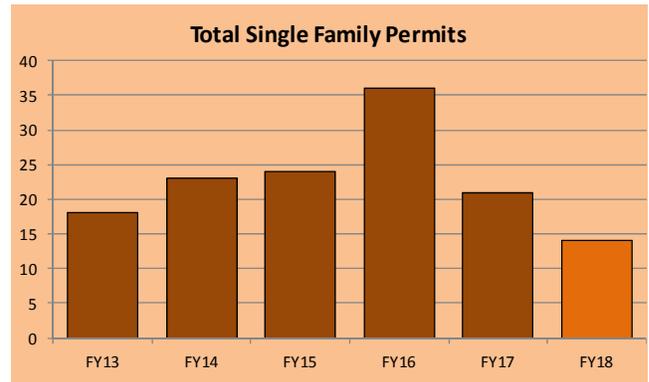
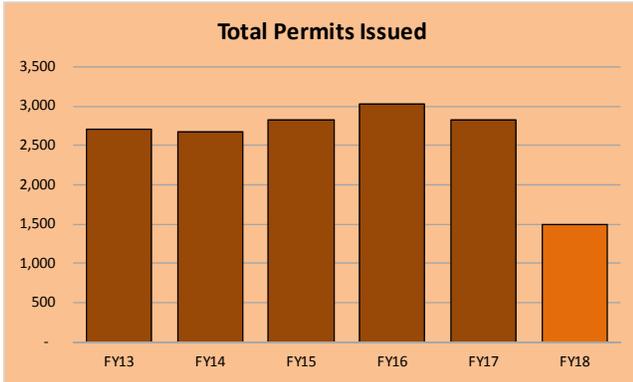
Contractor Licensing –The Contractor Review Board was established in 2005. The Board reviews cases, along with hearing complaints. The Board may then make recommendations to the Department of Business and Professional Regulations for penalties on State Certified Contractors or impose fines or penalties for locally licensed individuals, as well as suspension of permitting privileges.

TREND ANALYSIS

Key Observations:

- Construction industry is generally operating at a normal pace for when there is a typical solid economy.
- The increase of inspections that requested are requiring existing staff to work more efficiently.
- Hurricane Irma has caused a slight increase (approximately 10%) in the number of permits over the amount permitted in FY2017.
- There is a decrease in the number of new single family home permits possibly due to a sharp increase in construction materials.

BUILDING DEPARTMENT – SPECIAL REVENUE FUND RESPONSIBILITIES



**Special Revenue Fund
Building Department**

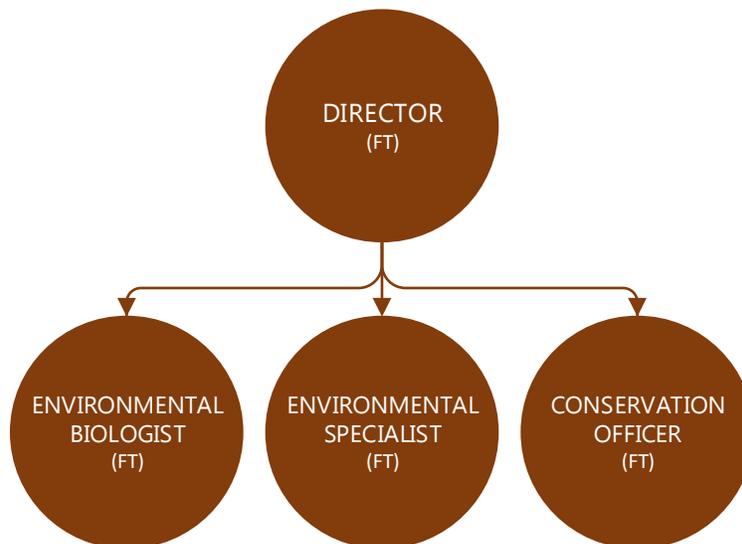
	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 266,101	\$ 290,104	\$ 319,904	\$ 327,577	\$ 347,060	\$ 342,665
Part-time	27,432	8,123	45,602	45,602	919	28,105
Overtime	12,153	20,510	10,000	10,000	14,171	10,000
Special Pay	-	-	-	-	-	-
Payroll Taxes	23,109	23,920	28,726	29,313	27,704	29,129
Retirement	97,423	106,365	118,601	119,541	118,489	107,409
Cafeteria Benefits	62,250	53,805	74,278	74,278	50,531	62,559
Unemployment/Work Comp	5,400	6,296	6,201	6,201	7,458	2,455
SUB-TOTAL¹	493,868	509,123	603,312	612,512	566,332	582,322
OPERATING EXPENDITURES						
Professional Services	79,642	144,843	293,065	293,065	293,065	266,694
Other Contractual Services	5,048	16,784	4,189	4,189	4,189	4,189
Travel & Per Diem	10,020	9,955	13,600	13,600	13,600	13,600
Communications	5,059	5,489	5,904	5,904	5,904	5,904
Postage/Transportation	823	1,072	600	600	1,600	1,600
Utilities	-	-	-	-	-	-
Rentals & Leases	1,183	1,458	1,728	1,728	1,728	1,728
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	500	150	150	150	150
Printing	285	139	800	800	897	897
Promotional Activities	-	-	4,000	4,000	4,000	4,000
Other Current Charges	163,275	170,743	169,303	198,607	196,107	198,607
Office Supplies	1,702	2,536	2,100	2,100	3,397	2,520
Operating Supplies	1,258	396	1,100	1,100	4,176	1,320
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	1,239	974	500	500	300	500
Training and Education	1,424	2,511	16,250	16,250	15,650	16,250
SUB-TOTAL	270,958	357,400	513,289	542,593	544,763	517,959
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	25,000	25,000	29,000	25,000
Machinery & Equipment	-	-	-	-	9,412	15,000
SUB-TOTAL	-	-	25,000	25,000	38,412	40,000
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 764,826	\$ 866,523	\$ 1,141,601	\$ 1,180,105	\$ 1,149,507	\$ 1,140,281
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	46.22%	13.30%	31.75%	36.19%	32.66%	(0.80%)

NATURAL RESOURCES DEPARTMENT – GENERAL FUND PHYSICAL ENVIRONMENT FUNCTION

DIRECTOR

James T. Evans has been employed with the City of Sanibel for more than 18 years and has over 21 years of experience in south Florida ecosystems and expertise in water quality, marine biology, estuarine ecology, coastal systems, environmental restoration, land management and grant acquisition and management. He has held several positions with the City including, Conservation Officer, Environmental Planner, and Environmental Health and Water Quality Specialist, before becoming Director of Natural Resources in 2012. He earned a Bachelor of Arts in Environmental Studies and a Master of Science in Environmental Science from Florida Gulf Coast University.

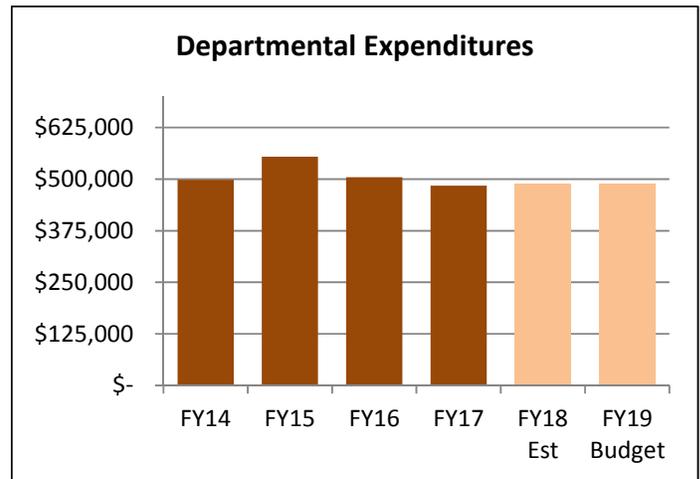
DEPARTMENT STRUCTURE



NATURAL RESOURCES DEPARTMENT – GENERAL FUND

DEPARTMENT FUNCTION

To coordinate, manage and implement special conservation and environmental projects and tasks as directed by City Council; to ensure that the City’s native vegetation and wildlife habitat protection standards are adhered to; and to oversee exotic plant control, habitat restoration and land management programs for the City. To monitor the island’s water quality and actively participate in improving water quality of the surrounding waters by addressing nutrient run-off, algae blooms, Caloosahatchee flows and Lake Okeechobee releases.



FIVE YEAR CHALLENGES

Continued impacts from the Caloosahatchee watershed and Lake Okeechobee regulatory discharges on coastal water quality resulting in increased frequency and duration of algal blooms that threaten Sanibel’s natural systems, economy, and resident’s quality of life.

- Building regional partnerships to obtain additional water storage within the Caloosahatchee basin to address high and low-flow impacts affecting Sanibel’s water quality.
- Meeting new federal and state-mandated water quality regulations within the Sanibel Slough and our coastal waters, including Total Maximum Daily Loads and Numeric Nutrient Criteria.
- The repeated attempts of the Florida legislature to limit the City’s ability to implement measures to protect local water quality, including fertilizer ordinances, require substantial staff time and threaten to limit the tools available to address State water quality mandates.
- Completing timely review/evaluation of new development and redevelopment projects and assessments of vacant parcels in light of complex environmental conditions (e.g., wetlands, gopher tortoises/coastal scrub, etc.) that are present on these remaining parcels.
- Continued management and compliance with the island-wide Brazilian Pepper Eradication Program.
- Management and treatment of existing and newly introduced invasive exotic species (e.g., vines, insects, reptiles).
- Management of native and non-native wildlife, including expanding range of coyotes on Sanibel and their impact on protected species.
- Beachfront lighting violations still occur each year causing sea turtle hatchling disorientations and deaths. A continuing focus on this issue, including both interior and exterior lighting, is essential as we work with our partners to protect both sea turtles and nesting shorebirds on Sanibel’s thirteen miles of beaches.
- Educating the public about the revised Dark Skies Ordinance and the more stringent requirements of the Beachfront Lighting standards for marine turtle protection.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

FIVE YEAR CHALLENGES (CONTINUED)

- The erosional impact of the rock groin on Captiva at Blind Pass continues unabated and results in the need for cooperative action between the City, Lee County and the Captiva Erosion Prevention District to protect Sanibel's beaches.
- Habitat management to prevent the gradual succession from open grassy habitats to hardwood forests that is steadily reducing gopher tortoise habitat throughout the island. Mowing, hardwood control, and prescribed fire must be used to maintain coastal scrub habitat critical for tortoises and other rare species. The use of prescribed fire is becoming more difficult during "season" with increasing number of visitors and relatively narrow burn window.
- Management of grassland savannah habitat in the interior freshwater wetlands through prescribed fire to protect critical habitat for the endangered Sanibel rice rat, wading birds and other wildlife.
- Increasing pressure to bring human recreation into natural areas and wildlife habitats, resulting in increased interactions between humans and wildlife. Intense promotion of Sanibel as a top destination continues to draw visitors to Sanibel, further increasing this pressure and the need for accommodating infrastructure and habitat mitigation.
- Public education of emerging issues through various media sources, including social, print, and web-based media. Challenges include seasonal fluctuations in population, diverse population, resident turnover, large number of visitors, changing media outlets.

CURRENT YEAR ACCOMPLISHMENTS

- Worked closely with the Mayor and City Council to raise awareness of regional water quality issues through local, state and federal leaders and pursued effective short and long-term solutions; completed a substantial revision to the Caloosahatchee Watershed Regional Water Management Issues white paper and received endorsements from all of the cities in Lee County and a number of other organizations;
- Worked with the Mayor, City Council and other City departments to obtain \$2 million in legislative funding for the Donax Water Reclamation Facility water quality upgrades;
- Since 1992 the Department has helped to obtain 164 grants totaling over \$16.9 million to fund needed environmental restoration hurricane recovery, and water quality projects, securing \$2,100,615 in grants in FY2017 (including grants received until 5/21/18);
- Implemented the Sanibel Communities for Clean Water Program, including updates to the interactive website and educational resources for property owners, and developed additional educational materials and incentives;
- Constructed two additional Floating Treatment Wetland islands (FTW) in the City's municipal reuse water ponds using grant funding provided by the Florida Lake Management Society. Installed additional educational signage about FTWs along the Pond Apple Park Trail;
- Completed a second year of Community Lakes water quality sampling and incorporated results into educational materials for Sanibel Communities for Clean Water Program;
- Completed design, engineering, and local, state, and federal permitting for the Woodring Point Living Shoreline Project (construction scheduled to be completed by October 2018);
- Completed TDC-funded annual beach park planting projects and maintenance;

NATURAL RESOURCES DEPARTMENT – GENERAL FUND ACCOMPLISHMENTS (CONTINUED)

- Completed 100% design of the Jordan Marsh Water Quality Treatment Park. Construction scheduled to be completed by October 2018 (\$150k in grant funding provided by the South Florida Water Management District for construction);
- Island-wide Beach Management Plan update is 60% complete as of 6/21/18 (Plan scheduled to be completed in July 2018);
- Completed Golf Course Fertilizer and Lake Management Annual Report Cards, with two of three golf courses in “Full Compliance” with the City’s Best Management Practices (BMP) recommendations;
- Continued re-inspections and code enforcement in all zones of the Brazilian Pepper Eradication Program and completed treatment in rights of way and on City-owned lands;
- Completed annual invasive exotic vegetation sweep throughout all City conservation and park lands;
- Assisted with the City’s environmental education efforts related to dark skies, coyotes, iguanas, alligator safety, and other topics, including preparation of new materials included with utility bill mailings and collaboration with the Vegetation Committee on the “Vegetation Matters” article series;
- Trained and certified 68 vegetation contractors and 33 fertilizer contractors through the City’s Contractor Competency Card Program (5 vegetation and 4 fertilizer classes through 5/21/18);
- Coordinated coyote monitoring efforts with the Sanibel Coyote Working Group;
- Participated in weekly calls and put together a weekly Caloosahatchee Conditions Report with our regional partnership including Sanibel-Captiva Conservation Foundation (SCCF), Lee County, the Town of Fort Myers Beach, Cape Coral, and US Fish and Wildlife Service (USFWS) to help guide US Army Corps and South Florida Water Management District (SFWMD) water management decisions;
- Continued promotion of the “After 9, it’s Turtle Time” Sea Turtle Lighting Campaign and education materials created with grant funding from the Sea Turtle License Plate Program;
- Participated in the Sanibel Prescribed Fire Task Force with other agency partners to coordinate implementation of prescribed fires on Sanibel;
- Continued the Exotic Lizard Management Program to manage increasing numbers of green iguanas and monitor for the presence of other exotic lizards on Sanibel (Nile monitors lizards; spiny-tailed iguanas);
- Completed the transfer of the Bowman’s Beach Park gopher tortoise recipient site from Lee County to the City of Sanibel;
- Participated on the Blind Pass Inlet Management Study with Lee County, the Captiva Erosion Prevention District (CEPD) and FDEP to evaluate various alternatives for managing the Blind Pass inlet (Study to be completed summer 2018);
- Assisted with City Hurricane IRMA preparation, monitoring, and recovery efforts, providing environmental and meteorological data throughout the storm;
- Monitored shoreline erosion along Sanibel’s beaches related to Hurricane Irma, prepared letters and other outreach material to keep public informed about the erosion occurring along Gulf Pines/Gulf Shores and West Gulf Drive, executed contract with coastal engineer to design and permit a beach renourishment project;
- Completed successful rescue of two manatees from Gulf Pines/Gulf Shores trapped in the Sanibel River following Hurricane Irma.
- Continued public environmental outreach —staff presented at more than 21 meetings, conferences, workshops and homeowners’ associations (as of 5/21/18).

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- To work closely with the South Florida Water Management District and the U.S. Army Corps of Engineers, and local, state, and federal leaders, to implement water storage and treatment projects within the Caloosahatchee basin to improve water quality and reduce ecological impacts associated with high and low-flow issues.
- To initiate priority projects and management measures identified in the Comprehensive Nutrient Management Plan for Sanibel, which includes a list of priority projects and management measures to effectively reduce stormwater runoff and nutrient pollution to the Sanibel River and coastal waters.
- To continue to work with island golf courses to implement the City's Fertilizer and Lake Management Guidelines, evaluate progress annually, and work to improve scores on annual report cards.
- To continue fertilizer education campaign on fertilizer Best Management Practices (BMP), and promote the Citizen's Fertilizer Education and Outreach Program, and Community Lakes BMP Program for island homeowners to address water quality in community lakes.
- To work closely with City Council and local legislative delegation to prevent preemption of local government's ability to implement measures to protect water quality.
- To assess environmental issues associated with commercial redevelopment and the Civic Core Master Plan and provide recommendations and alternatives to protect the island's natural resources and meet the goals of the Sanibel Plan.

To Support Departmental Goals:

- To build regional consensus on short- and long-term restoration strategies to reduce the harmful impacts of the freshwater releases from Lake Okeechobee and the Caloosahatchee watershed.
- To improve stormwater treatment from developed lands and roadways prior to discharge into the Sanibel Slough through completion of the Comprehensive Nutrient Management Plan, implementation of priority projects and increased retention time in stormwater swales prior to discharge.
- To continue to implement the island-wide Brazilian Pepper Eradication Program.
- To maintain all city-managed lands, including parks and conservation lands, free of invasive exotic plants and to manage these lands in a manner that maximizes the value of wildlife habitat.
- To minimize sea turtle hatchling disorientations by dedicating sufficient resources to achieve beach lighting compliance through enforcement of Sanibel's outdoor lighting standards.
- To educate the public on natural resources issues through various media sources, including social, print, and web-based media, recognizing the seasonality, diversity, and high turn-over of Sanibel's population.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND PERFORMANCE INDICATORS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Estimated FY 2018
To achieve "compliance" on Golf Course Fertilizer and Lake Management Guidelines at all island golf courses annually	66%	66%	66%	66%	TBD
To apply for grants annually to fund necessary environmental restoration projects	Yes	Yes	Yes	Yes	TBD
Conduct annual Brazilian pepper surveys for continued compliance with Brazilian Pepper Eradication Program	NA	Yes	Yes	Yes	TBD
To treat all City managed properties for invasive exotic plants annually	100%	100%	100%	100%	TBD
To prevent all sea turtle hatchling disorientations via lighting compliance efforts annually	99%	97%	100%	100%	TBD
To maintain sea turtle nest depredation rates by coyotes below 10%					TBD
To design, engineer, permit, fund, and construct the Jordan Marsh Water Quality Treatment Park project	NA	NA	30%	60%	TBD
To mow or burn all high quality coastal scrub habitat on City managed lands every 3 years	90%	90%	85%	80%	TBD
Implement the Community Lake Management BMP Program	NA	25%	75%	100%	TBD
To respond to requests for property inspections within 5 work days	90%	90%	95%	95%	TBD

NATURAL RESOURCES DEPARTMENT – GENERAL FUND RESPONSIBILITIES

Environmental Restoration

- Wetland restoration
- Initial exotic removal
- Hydrologic restoration
- Coastal scrub enhancement
- Dune establishment
- Tree and shrub planting

Habitat Management

- Exotic plant control
- Exotic animal control
- Prescribed fire
- Coastal scrub maintenance
- Dune and shoreline protection
- Erosion monitoring

Water Quality

- Agency coordination
- Project advocacy
- Management advocacy
- Stormwater management
- BMP implementation
- Water quality monitoring

Protected Species Management

- Sea turtles
- Nesting shorebirds
- Bald eagles
- Wading bird rookeries
- Gopher tortoises
- Rare species plantings
- New threat assessments (coyotes, iguanas, other)

Regulatory Review

- Permit applications
- Pre-application meetings
- Site inspections
- Dune protection
- Wetland and mangrove protection
- Native plant protection
- Listed species protection

Environmental Code Enforcement

- Brazilian pepper
- Other invasive exotics
- Mangrove trimming/removal
- Wetland filling
- Native tree trimming/removal
- Water pollution
- Dune trimming Coastal Construction Control Line

Public Education

- Fertilizer and lake management
- Water quality
- Vegetation codes
- Vegetation trimming and maintenance
- Contractor competency classes
- Exotic species management
- Sea turtle and shorebird protection
- Habitat restoration and maintenance
- Firewise Program/prescribed fire
- Dark Skies Ordinance/Outdoor Lighting Standards
- Alligator Safety
- Emerging Issues



NATURAL RESOURCES DEPARTMENT – GENERAL FUND TREND ANALYSIS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018 ^e
Acres Managed	660	660	660	660	TBD
Acres of Exotics Treated (all lands)	1,363 ^d	1,370 ^b	1,350 ^b	1,270 ^b	TBD
Gallons of Herbicide Used	165 ^d	170 ^d	175	160	TBD
Site Inspections	917	1,191	1,481	1,667	TBD
Telephone Inquiries Handled ^a	1,680	1,668	1,601	1,703	937 ^e
Public Education Staff Presentations	17	20	40	27	26 ^{ce}
Sea Turtle Lighting Violations	181 (6 surveys)	218 (6 surveys)	200 (7 surveys)	117 (6 surveys)	84 ^e (2 surveys)
Vegetation Contractors Trained	51	84 (4 classes)	62 (4 classes)	72 (4 classes)	68 ^e (4 classes)
Fertilizer Contractors Trained	53	48 (4 classes)	42 (4 classes)	47 (4 classes)	33 (3 classes)
Vegetation Permits Issued by DNR staff ^d	117	136	125	221	147 ^e

^a Total does not include walk-ins, emails, calls forwarded from departments other than Administration or direct calls received after business hours.

^b Includes treatment of exotics on State Botanical Site and other partner lands

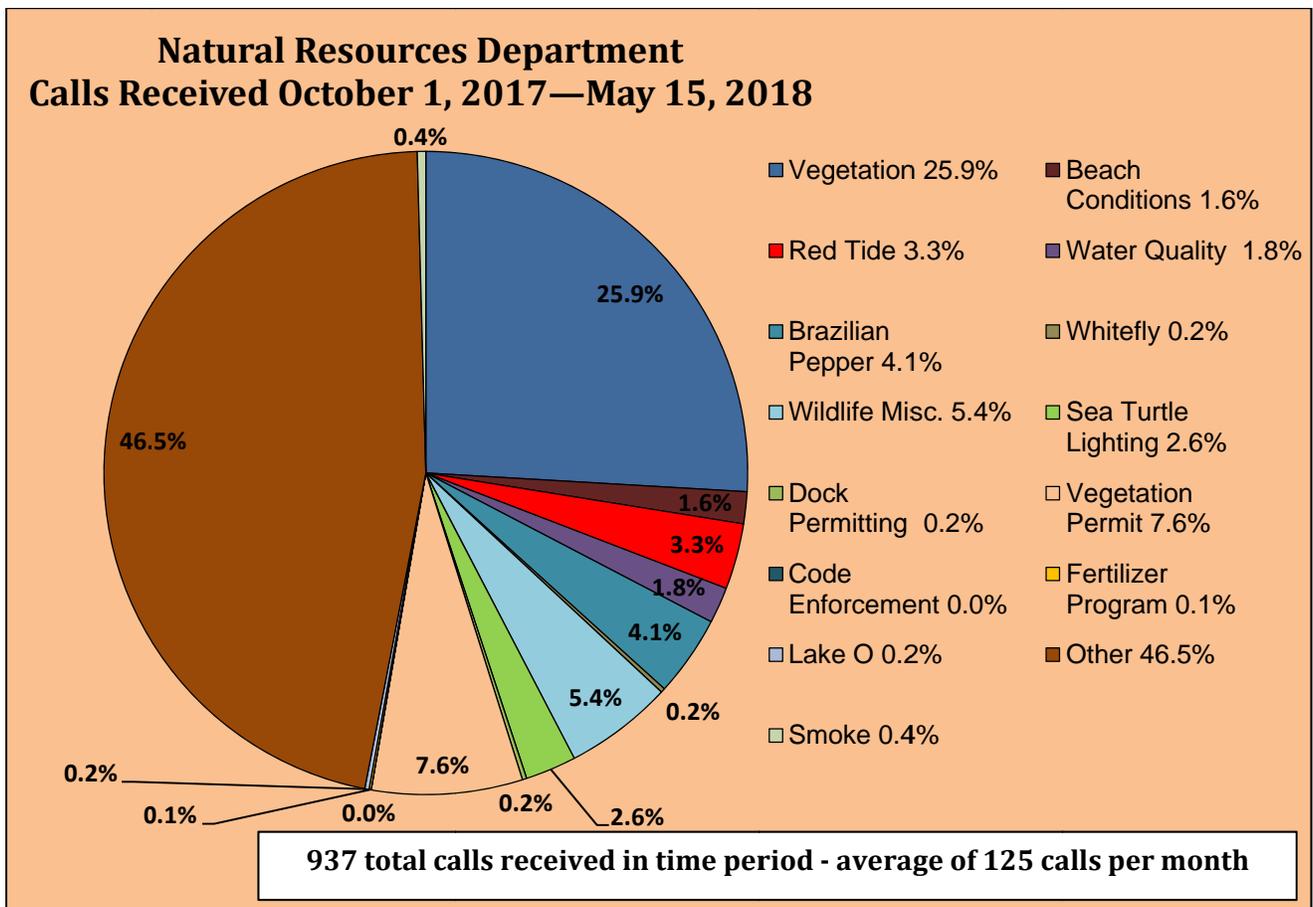
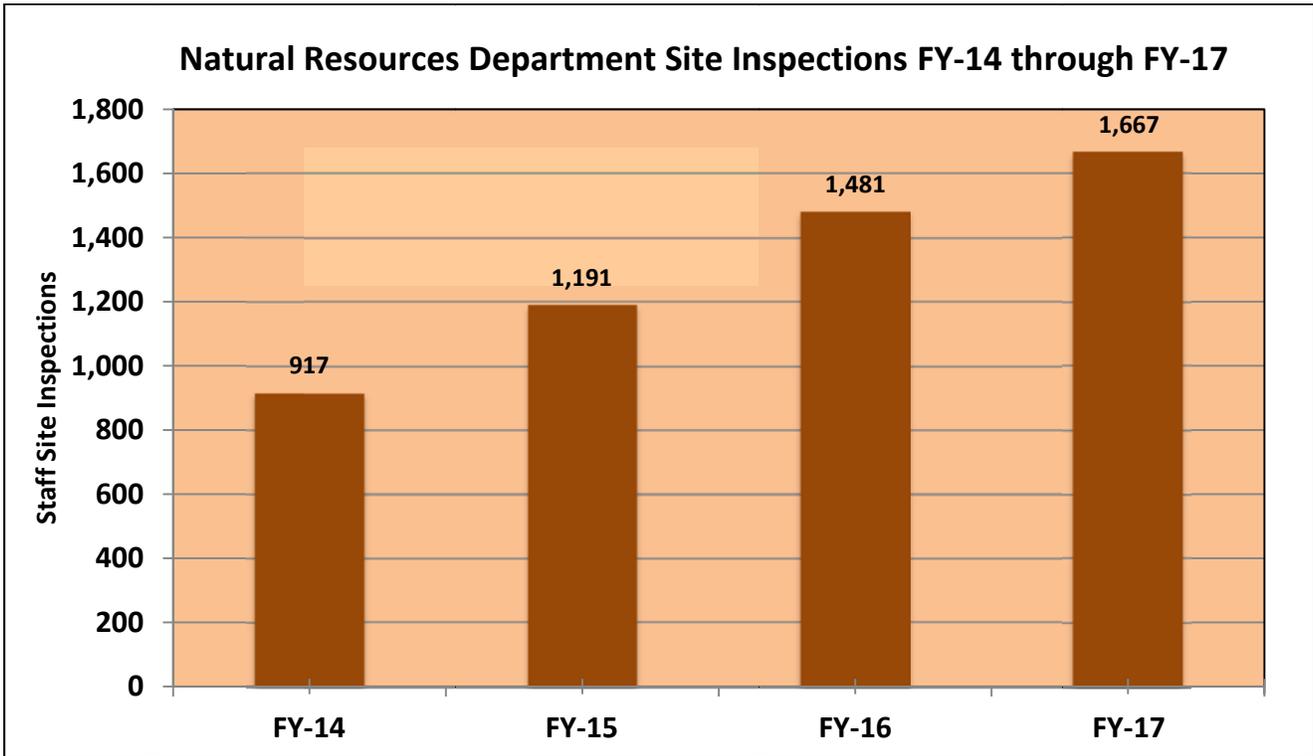
^c **Water Quality:** CROW Speaker Series, SCCF Conservation Forum, Chateau Sur Mer, Ding Darling Wildlife Society, Kiwanis, SCCF Conservation Forum, Sanibel Communities for Clean Water @ Council, Captiva Island Yacht Club, Sanibel PEO; **Wildlife/Habitat Restoration:** Sanibel Rec Gopher Tortoise Edu., SCCF Coastal Conservation Workshop for Resource Managers, Sanibel School 8th Grade STEM, Florida Coastal Program Annual Meeting; **Vegetation and Fertilizer:** City contractor classes (4), Planning Commission– Vegetation Buffers, Golf Course Report Cards; **HOA meetings:** Dunes, Shell Harbor, Hurricane Seminar; **Sea Level Rise:** Sea Level Rise Seminar, Current Events Group at SCA, Rauschenberg Foundation; **Misc.:** New Resident Reception

^d Does not include Vegetation Permits issued as part of a Development Permit

^e Includes date from October 1, 2017 through May 21, 2018.

NATURAL RESOURCES DEPARTMENT – GENERAL FUND

TREND ANALYSIS



**General Fund
Natural Resources Department**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 143,914	\$ 140,469	\$ 132,169	\$ 135,473	\$ 137,592	\$ 136,726
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	11,123	10,825	10,111	10,364	10,526	10,460
Retirement	53,335	57,302	70,468	70,704	70,496	62,373
Cafeteria Benefits	22,918	22,436	23,033	23,033	21,247	25,205
Unemployment/Work Comp	6,883	8,026	2,220	2,220	5,064	1,984
SUB-TOTAL	238,173	239,058	238,001	241,794	244,925	236,748
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	226,299	197,780	205,000	205,000	205,000	210,000
Travel & Per Diem	13,312	12,833	14,400	14,400	14,400	14,400
Communications	5,337	4,613	6,600	6,600	5,000	5,000
Postage/Transportation	-	-	200	200	200	200
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	79	-	-	-	300
Printing	1,130	-	2,000	2,000	2,000	2,000
Promotional Activities	-	-	-	-	-	-
Other Current Charges	1,412	2,874	1,500	1,500	518	1,500
Office Supplies	451	596	600	600	600	600
Operating Supplies	17,979	14,415	16,000	16,000	16,000	16,000
Fuels, Oils, Lubricants	-	-	-	-	-	100
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	195	169	200	200	200	200
Training and Education	309	-	450	450	450	450
SUB-TOTAL	266,424	233,359	246,950	246,950	244,368	250,750
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	11,891	-	-	-	-
SUB-TOTAL	-	11,891	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 504,597	\$ 484,308	\$ 484,951	\$ 488,744	\$ 489,293	\$ 487,498
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(16.79%)	(4.02%)	0.13%	0.92%	1.03%	(0.37%)

RECYCLING DEPARTMENT – GENERAL FUND

PHYSICAL ENVIRONMENT FUNCTION

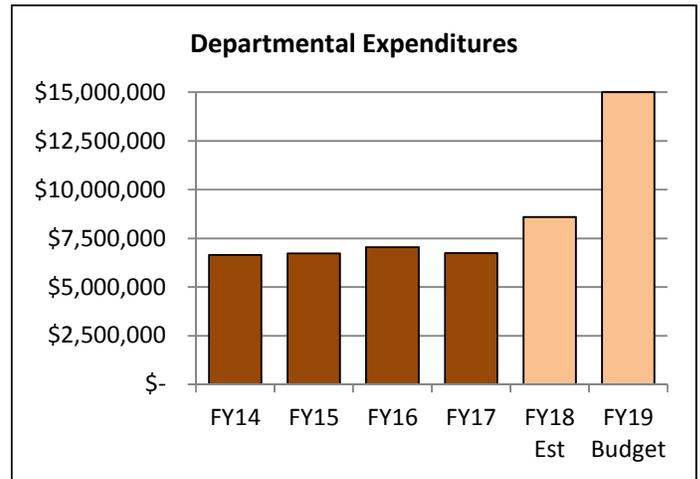
The City's recycling center is located on Dunlop Road across from the Sanibel Public Library.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	42,295	51,663	55,059	55,059	55,059	55,059
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	3,600	3,600	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	9,434	9,458	11,640	11,640	9,615	11,640
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	3,996	4,000	4,000	3,997	4,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	51,729	65,117	70,699	74,299	72,271	70,699
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 51,729	\$ 65,117	\$ 70,699	\$ 74,299	\$ 72,271	\$ 70,699
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	24.31%	25.88%	8.57%	14.10%	10.99%	(2.18%)

SEWER SYSTEM DIVISION – ENTERPRISE FUND

PHYSICAL ENVIRONMENT FUNCTION

To improve surface water quality; to provide reliable, high quality wastewater collection, treatment, and reuse services in a cost effective manner to residential and commercial customers at a reasonable cost; to provide maintenance on the City’s network of gravity sewer lines, sewer force main lines, 129 City-owned lift stations as well as the City network of reclaimed water distribution lines; to operate and maintain the Donax Wastewater Reclamation Facility in compliance with state and federal regulations.



FIVE YEAR CHALLENGES

- The utility division’s functions require technical proficiency. Even in the current economic market, there is difficulty hiring skilled employees such as wastewater plant operators.
- Efforts to ensure protection of the island and surface water quality go beyond the monitoring of only City infrastructure. The proliferation of poorly maintained privately owned lift stations and the challenge to be aware of those in addition to City infrastructure adds demand.
- Under design is the upgrade of the Modified Ludzack Ettinger (MLE) process to a 5-stage Bardenpho process coupled with adding the membrane biological reactor (MBR) process to improve effluent quality to reduce nutrient loadings. These treatment improvements will:
 - Improve effluent quality to reduce nutrient loadings.
 - Increase the current permitted design capacity.
 - Extend the useful life of the facility.

CURRENT YEAR ACCOMPLISHMENTS

SEWER SYSTEM DIVISION – ENTERPRISE FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- To minimize effluent violations and system overflows.
- To reduce nitrogen and phosphorus levels in the plant effluent.

To Support Departmental Objectives:

- To reduce flow to the plant due to inflow and infiltration by 10%.
- To achieve 100% effluent compliance.
- To achieve effluent nitrogen and phosphorus levels below 3.0 and 0.5 ppm respectively.

PERFORMANCE INDICATORS

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018
Annual Average Daily Flow (MGD)	1.39	1.45	1.50	TBD
Funds expended on I/I corrections (\$)	100,817	115,000	119,874	TBD
Funds expended to identify I/I sources (\$)	11,000	15,000	7,805	TBD
Number of effluent violations	2	1	1	TBD
Number of system overflows	1	1	0	TBD
Grease trap inspections performed	256	260	219	TBD
Grease trap violations	39	42	21	TBD

RESPONSIBILITIES

Utility Operations

- Operate plants
- Monitor plant operations
- Prepare reports
- Maintain facilities
- Assure safe operations
- Maintain records
- Emergency management

Utility Maintenance

- Repair facilities
- Inspect facilities
- Operate facilities
- Maintain facilities
- Construct facilities
- Emergency management

TREND ANALYSIS

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018
Sewer equivalent residential units (ERU)	9,392	9445	9,480	TBD
Average Daily Wastewater Flow (MGD)	1.39	1.45	1.50	TBD

**Enterprise Fund
Sanibel Sewer System**

	GAAP Basis		Non-GAAP Basis			FY 2019 Budget
	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 814,039	\$ 905,618	\$ 868,484	\$ 890,160	\$ 826,527	\$ 917,808
Part-time	27,013	36,749	58,553	60,053	25,270	60,322
Overtime	160,816	151,879	90,000	91,437	148,981	90,000
Special Pay	27,229	27,638	25,000	25,000	27,695	25,000
Payroll Taxes	76,266	81,835	79,716	80,052	78,678	69,258
Retirement	355,082	190,844	313,370	314,421	304,519	276,950
Cafeteria Benefits	175,861	181,416	242,579	242,579	180,786	251,664
Unemployment/Work Comp	17,118	21,309	17,733	17,733	22,137	23,958
SUB-TOTAL	1,653,424	1,597,288	1,695,435	1,721,435	1,614,593	1,714,960
OPERATING EXPENSES						
Professional Services	126,943	48,571	229,422	245,422	221,422	317,422
Other Contractual Services	293,962	340,245	408,939	408,939	350,000	408,939
Travel & Per Diem	14,603	14,278	18,016	18,016	15,800	18,266
Communications	14,476	29,329	28,804	28,804	28,804	29,538
Postage/Transportation	7,518	-	7,500	7,500	7,500	7,500
Utilities	325,684	316,002	355,320	355,320	325,000	355,320
Rentals & Leases	14,015	7,701	11,428	11,428	10,000	11,948
Insurance	20,456	20,449	28,769	28,769	28,769	13,640
Repair & Maintenance	941,516	702,726	972,500	1,105,000	912,000	972,500
Printing	604	7,855	3,500	3,500	-	3,500
Promotional Activities	-	242	2,000	2,000	2,000	2,000
Other Current Charges	423,825	481,940	457,446	530,144	532,469	550,273
Office Supplies	1,640	1,903	4,400	4,400	4,400	4,400
Operating Supplies	234,527	215,155	240,600	240,600	200,000	240,600
Fuels, Oils, Lubricants	2,379	11,598	40,425	40,425	18,000	40,425
Road Materials & Supplies	-	-	4,000	4,000	2,000	4,000
Books, Subscriptions, etc.	606	2,626	19,614	19,614	3,000	19,614
Training and Education	455	-	-	-	-	-
SUB-TOTAL	2,423,209	2,200,620	2,832,683	3,053,881	2,661,164	2,999,885
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	50,000	50,000	50,000	-
Improve Other Than Bldgs	-	-	5,556,600	5,699,313	767,693	6,587,400
Machinery & Equipment	-	-	209,500	279,500	149,376	342,500
SUB-TOTAL	-	-	5,816,100	6,028,813	967,069	6,929,900
NON-OPERATING EXPENDITURES						
Reserve for Disasters	-	-	100,000	100,000	-	-
Depreciation & Amortization	2,460,783	2,491,938	-	-	-	-
Debt Service	513,707	454,139	3,356,820	3,356,820	3,356,824	3,356,824
SUB-TOTAL	2,974,490	2,946,077	3,456,820	3,456,820	3,356,824	3,356,824
DEPARTMENTAL TOTAL	\$ 7,051,123	\$ 6,743,985	\$ 13,801,038	\$ 14,260,949	\$ 8,599,650	\$ 15,001,569
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(6.03%)	(4.36%)	104.64%	111.46%	27.52%	74.44%

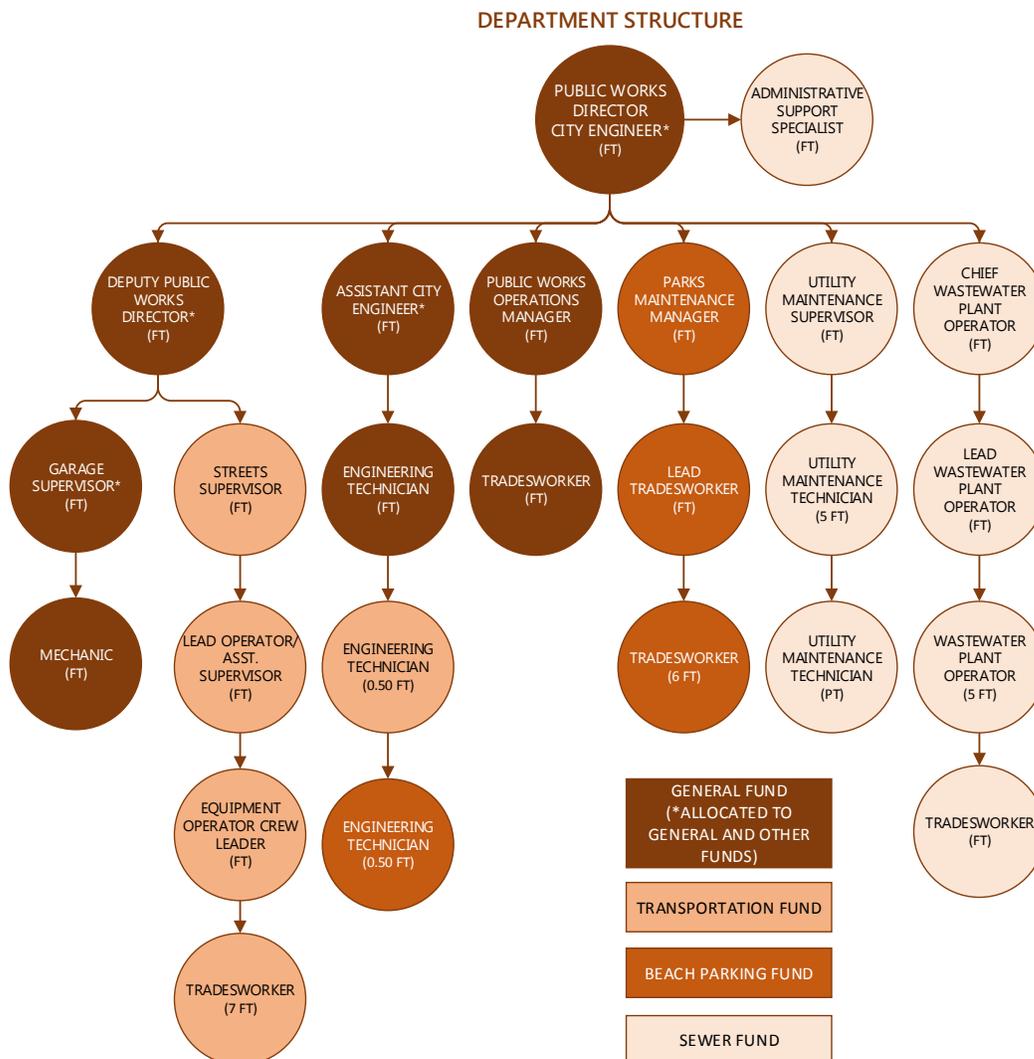
PUBLIC WORKS DEPARTMENT

PUBLIC WORKS, TRANSPORTATION, UTILITY FUNCTIONS

- PUBLIC WORKS ADMINISTRATION AND FLEET
- TRANSPORTATION DIVISION
- PUBLIC FACILITIES
- SEWER SYSTEM DIVISION

DIRECTOR

Keith L. Williams joined the City of Sanibel in 2012. Mr. Williams is a licensed professional engineer and prior to coming to Sanibel was the City Engineer for the City of Smyrna, Georgia. A member of the American Society of Civil Engineers as well as the American Public Works Association, Mr. Williams has over 10 years of experience in Public Works operations and municipal engineering in addition to over five years of private sector land development, utility and transportation engineering. Mr. Williams earned a bachelor’s degree in Civil and Environmental Engineering and a minor in Environmental Engineering with University Honors recognition from the University of Tennessee.



PUBLIC WORKS DEPARTMENT

DEPARTMENT FUNCTION

To economically provide safe, well-maintained and clean transportation facilities including roads, shared-use paths and public canals; to provide and maintain top quality parks, public buildings and public spaces; to operate and maintain a fleet of equipment and vehicles necessary for day-to-day City functions as well as emergency response; to operate and monitor a stormwater management system that is in compliance with regulatory requirements; and to administer, design, and maintain island-wide City infrastructure for the safety and enjoyment of island residents and visitors.

FIVE YEAR CHALLENGES

- As regulatory requirements continue to evolve and present greater demands, the department is faced with the challenge to continue to provide an excellent track record of compliance with NPDES rules and report preparation.
- Public Works' functions are labor intensive, involving technical, skilled, semi-skilled and unskilled labor. Many of the administration, engineering, streets, garage and public facilities personnel are long time City employees. As they reach retirement age, succession planning for division supervisor levels presents a challenge.
- The increased demands upon Public Works through the expansion of facilities including the addition of the Pond Apple Park Trail and Boardwalk, the Shipley Trail and Boardwalk, the Community Park Trail; the increased year round usage of facilities including shared use paths and public parks; as well as the increased labor needs resulting from the Department's role in community special events.
- Record shattering rainfall in January of 2016 resulted in a number of drainage challenges for the City's stormwater infrastructure. A series of surveys of specific areas has been conducted and will likely lead to multiple drainage improvement projects to be carried out by the Department, either by in-house efforts or through contractual work.

CURRENT YEAR ACCOMPLISHMENTS

PUBLIC WORKS DEPARTMENT ACCOMPLISHMENTS (CONTINUED)

- Carried out the first phase of improvements recommended by the Shared Use Path Intersection Improvement Report, including new signage, markings and vegetation management.
- Replaced the Colony Beach Access Dune Walkover.
- Carried out signage upgrade project for non-tourism development council (TDC) Beach Access locations.
- Responded to xx work orders or requests submitted by the public.

DEPARTMENT OBJECTIVES

To Support Council Goals:

- To economically maintain City's infrastructure
- To continue compliance with the City's National Pollutant Discharge Elimination System (NPDES) Permit

To Support Departmental Objectives:

- To expand the shared use path system
- To correct a selection of infrastructure drainage problems annually
- To perform timely maintenance on the City's infrastructure to prevent future major repairs

PERFORMANCE INDICATORS

Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018
Streets resurfaced/reconstructed (miles)	3.20	1.80	1.43	TBD
Shared use paths constructed (linear feet)	525	0	0	TBD
Road and shared use path miles swept	9 (hours)	278	61	TBD
Off right-of-way walking/biking trails maintained (linear feet)	12,382	12,382	12,382	TBD

PUBLIC WORKS DEPARTMENT RESPONSIBILITIES

Administration

- Stormwater Permit Management
- Solid Waste Program Contract
- Budget
- Goals
- Personnel
- Emergency Management
- Payroll
- Inventory
- Maintenance records
- Interdepartmental coordination
- Public Interaction
- Reports and Studies
- Grant requests

Streets

- Streets maintenance
- Shared use path maintenance
- Drainage construction
- Drainage Maintenance
- Litter control
- Vegetation maintenance
- Traffic control
- Emergency recovery

Engineering

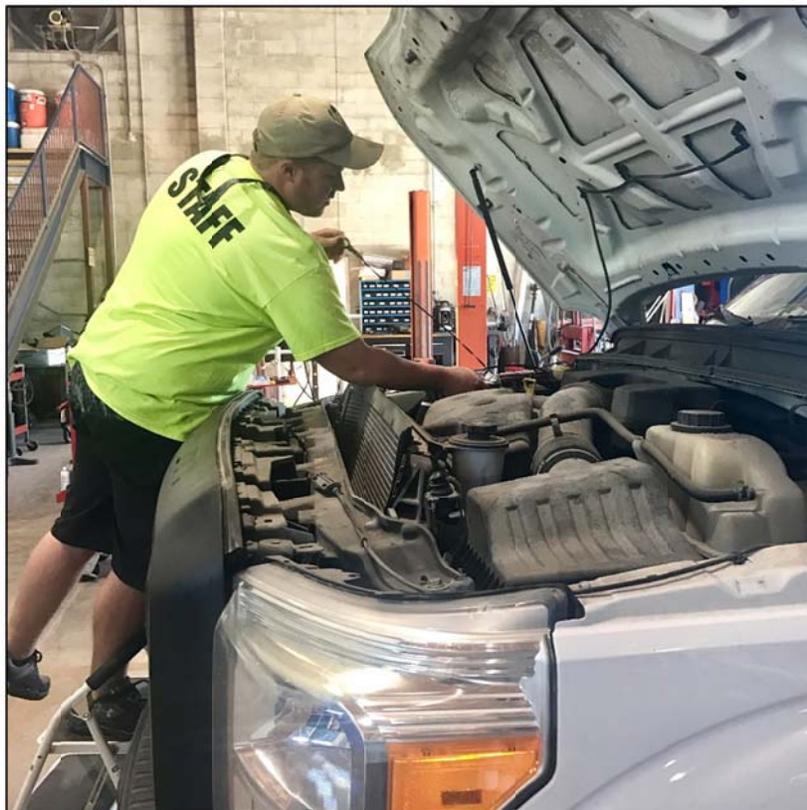
- Surveys
- Designs
- Construction contracts
- Project coordination
- Capital Improvement Program
- Inspections
- Permits
- Maintain maps
- Drainage infrastructure permitting and design

Public Facilities

- Maintain grounds
- Maintain buildings
- Make repairs
- Monitor contractors

Fleet Maintenance

- Vehicle maintenance
- Equipment maintenance
- Maintenance scheduling
- Parts inventory
- Safety inspections



**General Fund
Public Works Department**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 390,527	\$ 415,200	\$ 365,752	445,996	\$ 467,223	\$ 374,118
Part-time	209	-	-	-	-	-
Overtime	23,641	28,019	25,000	25,000	18,969	25,000
Special Pay	1,966	1,664	2,000	2,000	2,126	2,000
Payroll Taxes	32,998	35,877	30,046	36,185	37,356	4,828
Retirement	147,816	162,524	191,073	191,392	189,669	165,408
Cafeteria Benefits	92,696	83,163	78,076	78,076	81,000	71,215
Unemployment/Work Comp	10,134	10,447	6,540	6,540	9,452	9,010
SUB-TOTAL	699,987	736,894	698,487	785,189	805,795	651,579
OPERATING EXPENDITURES						
Professional Services	33,444	39,461	71,000	71,000	66,930	106,000
Other Contractual Services	28,958	20,744	11,900	2,120,982	2,132,674	11,900
Travel & Per Diem	21,176	20,752	22,236	22,236	21,000	22,236
Communications	13,165	20,505	14,190	14,190	14,190	14,190
Postage/Transportation	-	-	500	500	500	500
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	80	80	80	80
Insurance	-	-	-	-	-	-
Repair & Maintenance	5,765	6,866	8,700	8,700	7,700	8,700
Printing	44	1,769	1,200	1,200	-	1,200
Promotional Activities	-	-	-	-	-	-
Other Current Charges	510	538,569	600	600	600	600
Office Supplies	5,681	4,707	7,950	7,950	7,950	7,950
Operating Supplies	8,401	5,786	6,900	6,900	6,900	9,000
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	5,642	6,684	10,330	10,330	9,000	10,330
Training and Education	487	-	-	-	-	-
SUB-TOTAL	123,273	665,843	155,586	2,264,668	2,267,524	192,686
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	4,859	-	-	-	-	-
SUB-TOTAL	4,859	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL						
	<u>\$ 828,119</u>	<u>\$ 1,402,737</u>	<u>\$ 854,073</u>	<u>\$ 3,049,857</u>	<u>\$ 3,073,319</u>	<u>\$ 844,265</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL						
	5.95%	69.39%	(39.11%)	117.42%	119.09%	(72.53%)

Special Revenue Fund
Public Works Department - Streets Division

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 482,406	\$ 561,102	\$ 440,950	466,974	\$ 459,637	\$ 434,638
Part-time	-	-	-	-	-	-
Overtime	121,496	130,987	100,000	100,000	98,376	100,000
Special Pay	5,763	6,734	12,000	12,000	4,761	12,000
Payroll Taxes	46,690	53,660	42,301	44,292	43,052	41,818
Retirement	107,500	119,646	148,293	149,426	150,133	131,326
Cafeteria Benefits	117,950	116,613	116,261	116,261	110,884	127,538
Unemployment/Work Comp	25,218	29,399	9,307	9,307	19,467	36,543
SUB-TOTAL	907,023	1,018,141	869,112	898,260	886,310	883,863
OPERATING EXPENDITURES						
Professional Services	146,526	177,532	402,000	513,511	446,000	388,000
Other Contractual Services	382,103	503,183	613,500	616,800	479,800	549,636
Travel & Per Diem	8,799	8,585	5,626	5,626	5,908	5,626
Communications	4,210	4,360	5,880	5,880	4,960	29,880
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	16,856	17,551	20,130	20,130	17,500	20,969
Insurance	-	-	-	-	-	-
Repair & Maintenance	1,436,914	610,452	1,219,500	2,176,700	2,084,280	1,159,500
Printing	7,574	1,518	-	-	-	-
Promotional Activities	-	1,400	500	500	500	500
Other Current Charges	465,576	692,389	571,322	595,860	595,860	595,860
Office Supplies	-	-	-	-	-	-
Operating Supplies	21,880	21,924	19,300	19,300	35,300	19,300
Fuels, Oils, Lubricants	33,388	41,328	41,370	41,370	28,000	41,370
Road Materials & Supplies	90,647	72,952	110,000	110,000	95,000	110,000
Books, Subscriptions, etc.	-	88	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	2,614,473	2,153,262	3,009,128	4,105,677	3,793,108	2,920,641
CAPITAL OUTLAY						
Land	500	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	500	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 3,521,996	\$ 3,171,403	\$ 3,878,240	\$ 5,003,937	\$ 4,679,418	\$ 3,804,504
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(21.96%)	(9.95%)	22.29%	57.78%	47.55%	(18.70%)

General Fund
Public Works Department - Public Facilities Division

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 114,856	\$ 101,770	\$ 115,414	118,299	\$ 120,807	\$ 117,838
Part-time	-	-	-	-	-	-
Overtime	31,362	41,284	30,000	30,000	38,291	30,000
Special Pay	1,234	1,099	2,000	2,000	1,430	2,000
Payroll Taxes	11,546	11,225	11,277	11,498	12,280	11,463
Retirement	30,250	32,115	41,487	41,618	42,256	36,027
Cafeteria Benefits	29,238	29,552	32,062	32,062	42,961	40,630
Unemployment/Work Comp	5,376	6,268	2,595	2,595	4,628	4,493
SUB-TOTAL	223,862	223,313	234,835	238,072	262,653	242,451
OPERATING EXPENDITURES						
Professional Services	12,478	-	100	100	1,725	100
Other Contractual Services	34,511	43,848	58,782	58,782	54,486	64,268
Travel & Per Diem	844	2,709	2,078	2,078	1,878	2,078
Communications	1,320	960	2,400	2,400	2,400	2,400
Postage/Transportation	-	-	100	100	100	100
Utilities	104,449	90,979	118,240	118,240	91,500	108,240
Rentals & Leases	449	193	400	400	-	400
Insurance	-	-	-	-	-	-
Repair & Maintenance	155,978	150,384	211,690	236,690	168,050	238,690
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	25	1,975	2,500	2,500	2,000	2,500
Office Supplies	-	-	-	-	-	-
Operating Supplies	28,334	33,456	41,200	41,200	37,450	41,200
Fuels, Oils, Lubricants	4,098	5,819	-	-	2,760	4,000
Road Materials & Supplies	4,997	-	6,000	6,000	4,785	6,000
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	347,483	330,323	443,490	468,490	367,134	469,976
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	3,431	5,530	-	-	-	-
SUB-TOTAL	3,431	5,530	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 574,776	\$ 559,166	\$ 678,325	\$ 706,562	\$ 629,787	\$ 712,427
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	(14.37%)	(2.72%)	21.31%	26.36%	12.63%	13.12%



BEACH PARKING FUND – ENTERPRISE FUND DEPARTMENT FUNCTION

Public Works

The Public Works Beach Parks staff strives to economically provide a safe and enjoyable beach experience for park visitors while protecting the natural habitat. Staff strives to ensure that all beach park facilities are well-maintained and clean including restrooms, fishing pier, boat ramp, playground, shade pavilions, paths, trails and signage. Staff also assists beachgoers with information and history to enhance their visit.

Natural Resources

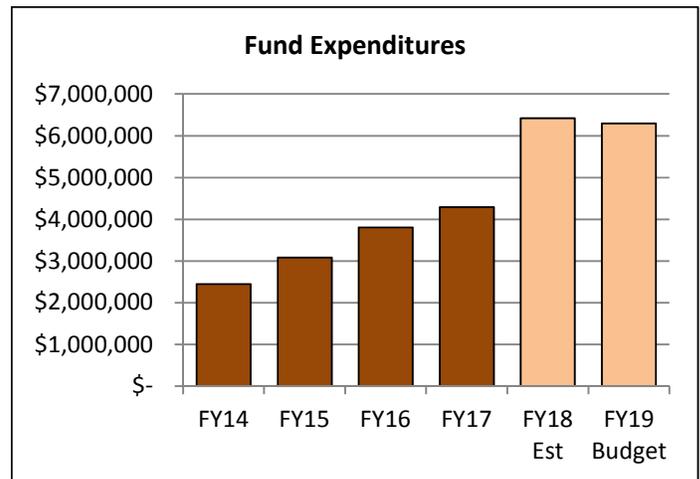
Staff works to protect and improve our coastal water quality in order to preserve the quality of our world-class beaches and wildlife habitat to provide a beach visitation experience that is sensitive to the environment, encourages non-motorized methods of travel and is in keeping with The Sanibel Plan.

Public Safety

The City of Sanibel Police Department proactively patrols all roadways, waterways and beaches with its available resources and enforces all Local, State and Federal laws and ordinances. The Sanibel Police Department proactively analyzes criminal activity and identifies trends derived from crime statistics and alerts the public through press releases and other crime prevention strategies. The Sanibel Police Department maintains and protects the ecosystem for all inhabitants of Sanibel, including residents, workers, visitors and wildlife in the natural environment. In accordance with the Department’s community policing philosophy, officers respond 100% of the time for any and all requests for service and investigation of every criminal act.

FIVE YEAR CHALLENGES

- Continued impacts from the Caloosahatchee watershed and Lake Okeechobee regulatory discharges on coastal water quality resulting in increased frequency and duration of algal blooms that threaten Sanibel’s beaches, natural systems, economy, and resident’s quality of life.
- Continue building regional partnerships to store, treat and convey more water south of Lake Okeechobee and obtain additional water storage within the Caloosahatchee basin to address high and low-flow impacts affecting Sanibel’s water quality.
- Improving water quality on Sanibel to meet state-mandated Total Maximum Daily Load (TMDL) for the Sanibel River and to further protect coastal waters and beaches.



BEACH PARKING FUND – ENTERPRISE FUND

FIVE YEAR CHALLENGES (CONTINUED)

- Working with our Federal representatives in Washington D.C. to appropriate federal funds needed to construct Everglades and Norther Estuaries Restoration Projects.
- Increasing demand from the public for information about current beach conditions and water quality.
- Increased pressures on the beach ecosystem and facilities as word of Sanibel's high ranking as a beach destination spreads.
- Increasing pressure to bring human recreation into natural areas and wildlife habitats. Increasing interaction between humans and wildlife in natural areas resulting in disruptions to wildlife.
- Increased demands on facilities and maintenance based heavy visitation of beach park facilities while maintaining recreational opportunities for beachgoers and protecting critical wildlife habitat.
- Providing ADA accessibility and improvements to all beach parks so that everyone can have an enjoyable beach experience.
- Traffic increases, impact of congestion and beach parking capacity limitations, causing increased need for traffic control personnel and increased hours of staffing to monitor parking lots.
- Managing bus and tour visits at public parking lots continues to require attention and ongoing education.
- Erosion Issues at Turner Beach Park, Blind Pass Beach Park, Gulf Shores/Gulf Pines and West Gulf Drive, and Lighthouse Beach Park.

CURRENT YEAR ACCOMPLISHMENTS

- Raised awareness of regional and local water quality/quantity issues impacting Sanibel. Executed several resolutions and letters to various State and Federal agencies and elected officials to raise awareness of Sanibel's water resource issues. Worked closely with Mayor and City Council to advocate for Comprehensive Everglades Restoration Plan projects and local initiatives to improve regional water quality. Worked with the SFWMD and other state and federal agencies to complete the planning process for the Everglades Agricultural Reservoir Project.
- Continue to protect beach and dune habitat by installing beach dune plantings at all City beach parks and public accesses to beautify the parks and protect shoreline from erosion. Completed annual beach park maintenance and habitat management. Installed more than 507 linear feet (as of 5/21/18) of dune vegetation at Sanibel Beach Parks and public beach accesses in 2017/18.
- Improved overall presentation of beach park picnic areas as well as increased focus on maintenance of "pocket parks" within the beach park system to provide habitat friendly gathering places for greater dispersion of visitor volumes.
- Maintained existing gopher tortoise habitat at Lighthouse Beach, Gulfside and Bowman's Beach parks through mowing of 20+ acres of coastal scrub to prevent encroachment of woody plant species. Completed critical wildlife habitat mapping in Geographic Information System (GIS) and updated shapefiles for Gulfside City Park, Lighthouse Beach Park, Bailey Beach Park, Bowman's Beach, and Silver Key.
- Surveyed and treated invasive exotic vegetation on approximately 150 acres of land (as of 5/21/18) at the City's beach parks.

BEACH PARKING FUND – ENTERPRISE FUND

CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Continue to protect beach and beach dune habitat by installing educational signage and installing and/or replacing more than 2,346 linear feet (as of 5/21/18) of the rope and bollard system at beach parks and beach accesses to protect the critical wildlife habitat.
- Continued promotion of the “After 9, it’s Turtle Time” Sea Turtle Lighting Campaign and education materials created with grant funding from the Sea Turtle License Plate Program for the 2017/18 season.
- Completed monthly nighttime sea turtle lighting code enforcement surveys and compliance.
- Participated in a Technical Advisory Committee with Lee County, the Captiva Erosion Prevention District (CEPD) and the FDEP to oversee and evaluate model alternatives for the Blind Pass Inlet Management Study (study to be completed summer 2018).
- Island-wide Beach Management Plan will be completed by July 2018. Project was 100% funded by TDC.
- Designed, engineered, and obtained local, state and federal permits for the Woodring Road living shoreline project. The project is scheduled to be completed in September 2018.
- Designed and reconstructed the existing shower areas at Tarpon Bay Road Beach Park, Turner Beach Park, Bowman’s Beach Park, Lighthouse Beach Park and Gulfside City Park to improve ADA accessibility and drainage.
- Designed, permitted and constructed a shade structure at Lighthouse Beach Park to provide shade and shelter from the sun and elements as well as improve the park facility for ADA accessibility.
- Designed the Bowman’s Beach Shared Use Path to provide safe access to this popular beach park for pedestrian and bicycle traffic. Applied for grant funding to expand the path beyond the original scope of the project and provide safer access for path users to the beach park.
- Improved all restroom facilities with new lighting, hand dryers and floors.
- Replaced boardwalk at Lighthouse Beach Park from fishing pier to main roadway the Emergency Access Trail to the gulfside parking lot.
- Upgraded the security monitoring system at Lighthouse Park, the Trost parking lot, and the Bowman’s Beach parking lot.
- Installed security monitoring system at Gulfside City Park (Algiers)
- Installed chickee hut shade structure over the ADA Gulf Lookout at Bowman’s Beach Park.
- Renovated the Fishing Pier to improve ADA accessibility and structural stability.
- Improved the main access walkways to the beach at Lighthouse Beach Park, Bowman’s Beach Park and Tarpon Bay Road Beach Park improving drainage issues and ADA issues.
- Installed ADA accessibility mats at Lighthouse Beach Park, Gulfside City Beach Park, Turner Beach Park and Tarpon Bay Road Beach Park
- Installed New Pay and display signage in result reduced the amount of signs at our public beach parks.
- Installed new information kiosks at all our beach parks.
- Renovated the boat ramp to allow better access to San Carlos Bay.
- Constructed a Living Shoreline at Lighthouse Beach Park to eliminate erosion issues.

BEACH PARKING FUND – ENTERPRISE FUND

DEPARTMENT OBJECTIVES

To Support Council Goals:

- To protect the beach environment;
- To protect coastal water quality;
- To maintain beach revenues through an enhanced beach experience for residents and visitors.

To Support Departmental Objectives:

- To protect wildlife and wildlife habitat;
- To make all beach parks safe for users;
- To maintain the beach park facilities to a level worthy of a world class destination;
- To protect and manage the beach and shoreline in a natural state

PERFORMANCE INDICATORS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	FYTD May 2018
Annual beach park dune plantings	100%	100%	100%	100%	100%
Annual exotic plant control at all beach parks	100%	100%	100%	100%	100%
Annual maintenance of beach park rope and bollard system	100%	100%	100%	100%	100%
Document parking enforcement violations. Take corrective action against violators through citation or education. Measurement is citations issued.	3,401	3,713	3,256	3,336	2,405

TREND ANALYSIS

Description	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual 2017	FYTD May 2018
Linear feet of shoreline newly vegetated or re-vegetated with dune species	2,800	4,100	3,500	4,500	507
Number of acres of exotic plants treated at beach parks	234	234	234	234	150
Linear feet of rope and bollards newly installed or reinstalled due to storm events	1,800	3,000	2,000	6,100	2,346
Parking permit revenue	\$106,702	\$126,290	\$142,238	\$162,816	\$181,908
Parking violation revenue	\$103,509	\$116,261	\$149,765	\$167,125	\$120,861

Beach Parking Fund
Total Beach Parking Departments

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 977,769	\$ 1,142,989	\$ 972,183	\$ 996,488	\$ 966,820	\$ 1,037,788
Part-time	162,814	134,546	186,011	190,661	147,815	192,602
Overtime	69,385	126,345	85,000	85,000	87,118	91,000
Special Pay	20,855	24,802	21,500	21,500	24,522	51,000
Payroll Taxes	90,361	105,896	96,749	99,222	93,810	97,326
Retirement	297,201	205,247	271,890	295,712	299,439	298,638
Cafeteria Benefits	179,300	183,831	282,297	282,297	233,978	285,889
Unemployment/Work Comp	17,770	20,750	21,276	21,276	23,709	41,402
SUB-TOTAL	1,815,455	1,944,406	1,936,906	1,992,156	1,877,211	2,095,645
OPERATING EXPENSES						
Professional Services	182,573	153,793	118,700	201,750	176,720	118,120
Other Contractual Services	297,313	524,650	649,978	1,026,488	981,440	682,770
Travel & Per Diem	37,281	32,696	50,583	50,583	46,881	52,443
Communications	29,352	63,062	65,570	65,570	70,910	65,690
Postage/Transportation	1,708	2,596	4,200	4,200	3,700	4,700
Utilities	71,038	77,836	90,250	90,250	91,500	80,000
Rentals & Leases	9,433	835	900	900	26,956	36,956
Insurance	32,523	42,137	33,880	33,880	33,880	33,880
Repair & Maintenance	534,699	515,950	377,560	728,162	600,245	339,020
Printing	2,497	3,826	3,000	3,000	2,500	3,000
Promotional Activities	520	509	10,500	10,500	5,500	10,500
Other Current Charges	580,887	630,979	621,633	716,263	719,255	716,263
Office Supplies	1,209	1,129	1,000	1,000	1,391	1,400
Operating Supplies	157,003	236,748	159,390	159,390	172,368	181,690
Fuels, Oils, Lubricants	29,307	30,417	53,100	53,100	60,325	60,325
Road Materials & Supplies	4,750	24,788	-	-	-	-
Books, Subscriptions, etc.	6,228	1,140	2,000	2,000	1,599	2,150
Training and Education	-	-	-	-	50	-
SUB-TOTAL	1,978,321	2,343,091	2,242,244	3,147,036	2,995,220	2,388,907
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	466,023	200,000	466,023
Improve Other Than Bldgs	-	-	1,661,219	2,062,219	1,207,799	1,040,000
Machinery & Equipment	-	-	236,039	251,039	122,684	292,325
SUB-TOTAL	-	-	1,897,258	2,779,281	1,530,483	1,798,348
GRANTS & ASSISTANCE	13,000	-	10,000	20,000	20,000	10,000
FUND TOTAL	\$ 3,806,776	\$ 4,287,497	\$ 6,086,408	\$ 7,938,473	\$ 6,422,914	\$ 6,292,900
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.06%	12.63%	41.96%	85.15%	49.81%	-2.02%

**Beach Parking Fund
Public Safety**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 416,801	\$ 535,678	\$ 442,343	\$ 453,402	\$ 415,427	\$ 481,040
Part-time	160,575	132,450	186,011	190,661	145,906	192,602
Overtime	16,254	60,297	15,000	15,000	18,684	20,000
Special Pay	12,770	13,151	15,000	15,000	12,820	44,500
Payroll Taxes	44,263	54,370	50,364	51,566	45,352	56,468
Retirement	154,520	116,868	156,129	179,081	182,361	193,381
Cafeteria Benefits	73,499	79,536	144,248	144,248	112,069	148,476
Unemployment/Work Comp	8,300	9,671	11,140	11,140	12,721	19,332
SUB-TOTAL	886,982	1,002,021	1,020,235	1,060,098	945,340	1,155,799
OPERATING EXPENSES						
Professional Services	3,816	12,409	-	-	2,920	2,920
Other Contractual Services	30,377	34,783	99,770	99,770	99,770	99,770
Travel & Per Diem	24,684	20,816	29,020	29,020	29,020	29,020
Communications	22,633	56,756	52,660	52,660	58,000	52,660
Postage/Transportation	1,272	846	400	400	400	400
Utilities	1,920	1,740	750	750	2,000	2,000
Rentals & Leases	9,433	835	500	500	26,556	36,556
Insurance	-	-	-	-	-	-
Repair & Maintenance	47,952	80,936	53,540	56,564	62,000	90,000
Printing	338	2,890	500	500	500	500
Promotional Activities	-	-	250	250	250	250
Other Current Charges	400,891	487,457	481,201	531,240	533,840	531,240
Office Supplies	1,209	1,129	500	500	891	900
Operating Supplies	52,576	93,620	41,000	41,000	55,068	59,300
Fuels, Oils, Lubricants	26,935	20,064	37,600	37,600	44,825	44,825
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	50	-
SUB-TOTAL	624,036	814,281	797,691	850,754	916,090	950,341
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	121,000	121,000	30,970	158,000
SUB-TOTAL	-	-	121,000	121,000	30,970	158,000
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL						
	<u>\$ 1,511,018</u>	<u>\$ 1,816,302</u>	<u>\$ 1,938,926</u>	<u>\$ 2,031,852</u>	<u>\$ 1,892,400</u>	<u>\$ 2,264,140</u>
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL						
	(3.34%)	20.20%	6.75%	11.87%	4.19%	19.64%

**Beach Parking Fund
Natural Resources**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 138,857	\$ 152,230	\$ 144,584	148,199	\$ 156,379	\$ 149,283
Part-time	-	-	-	-	-	-
Overtime	-	2,783	-	-	374	1,000
Special Pay	-	-	-	-	-	-
Payroll Taxes	9,102	11,713	11,061	11,595	11,992	11,497
Retirement	8,038	10,385	9,965	9,965	10,363	10,661
Cafeteria Benefits	18,157	25,469	26,352	26,352	24,517	30,820
Unemployment/Work Comp	1,141	1,362	2,399	2,399	2,426	2,153
SUB-TOTAL	175,295	203,942	194,361	198,510	206,051	205,414
OPERATING EXPENSES						
Professional Services	-	34,832	-	-	-	-
Other Contractual Services	200,097	402,852	444,208	814,148	782,295	412,000
Travel & Per Diem	3,160	1,408	10,000	10,000	5,000	10,000
Communications	1,050	1,080	810	810	810	810
Postage/Transportation	-	-	1,000	1,000	500	1,000
Utilities	-	-	-	-	-	-
Rentals & Leases	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Printing	1,071	936	2,500	2,500	2,000	2,500
Promotional Activities	-	-	10,000	10,000	5,000	10,000
Other Current Charges	-	1,425	-	-	392	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	205,378	442,533	468,518	838,458	795,997	436,310
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	334,969	484,969	644,969	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	334,969	484,969	644,969	-
GRANTS & ASSISTANCE	13,000	-	10,000	20,000	20,000	10,000
DEPARTMENTAL TOTAL	\$ 393,673	\$ 646,475	\$ 1,007,848	\$ 1,541,937	\$ 1,667,017	\$ 651,724
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	65.64%	64.22%	55.90%	138.51%	157.86%	(60.90%)

**Beach Parking Fund
Public Works Department**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 422,111	\$ 455,081	\$ 385,256	\$ 394,887	\$ 395,014	\$ 407,465
Part-time	2,239	2,096	-	-	1,909	-
Overtime	53,131	63,265	70,000	70,000	68,060	70,000
Special Pay	8,085	11,651	6,500	6,500	11,702	6,500
Payroll Taxes	36,996	39,813	35,324	36,061	36,466	29,361
Retirement	134,643	77,994	105,796	106,666	106,715	94,596
Cafeteria Benefits	87,644	78,826	111,697	111,697	97,392	106,593
Unemployment/Work Comp	8,329	9,717	7,737	7,737	8,562	19,917
SUB-TOTAL	753,178	738,443	722,310	733,548	725,820	734,432
OPERATING EXPENSES						
Professional Services	178,757	106,552	118,700	201,750	173,800	115,200
Other Contractual Services	66,839	87,015	106,000	112,570	99,375	171,000
Travel & Per Diem	9,437	10,472	11,563	11,563	12,861	13,423
Communications	5,669	5,226	12,100	12,100	12,100	12,220
Postage/Transportation	436	1,750	2,800	2,800	2,800	3,300
Utilities	69,118	76,096	89,500	89,500	89,500	78,000
Rentals & Leases	-	-	400	400	400	400
Insurance	32,523	42,137	33,880	33,880	33,880	33,880
Repair & Maintenance	486,747	435,014	324,020	671,598	538,245	249,020
Printing	1,088	-	-	-	-	-
Promotional Activities	520	509	250	250	250	250
Other Current Charges	179,996	142,097	140,432	185,023	185,023	185,023
Office Supplies	-	-	500	500	500	500
Operating Supplies	104,427	143,128	118,390	118,390	117,300	122,390
Fuels, Oils, Lubricants	2,372	10,353	15,500	15,500	15,500	15,500
Road Materials & Supplies	4,750	24,788	-	-	-	-
Books, Subscriptions, etc.	6,228	1,140	2,000	2,000	1,599	2,150
Training and Education	-	-	-	-	-	-
SUB-TOTAL	1,148,907	1,086,277	976,035	1,457,824	1,283,133	1,002,256
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	466,023	200,000	466,023
Improve Other Than Bldgs	-	-	1,326,250	1,577,250	562,830	1,040,000
Machinery & Equipment	-	-	115,039	130,039	91,714	134,325
SUB-TOTAL	-	-	1,441,289	2,173,312	854,544	1,640,348
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL						
	\$ 1,902,085	\$ 1,824,720	\$ 3,139,634	\$ 4,364,684	\$ 2,863,497	\$ 3,377,036
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL						
	4.63%	-4.07%	72.06%	139.20%	56.93%	17.93%

BELOW MARKET RATE HOUSING PROGRAM – GENERAL FUND ECONOMIC ENVIRONMENT FUNCTION

The City has an agreement with a nonprofit organization, Community Housing and Resources, Inc. (CHR) to aid in the provision of below market rate housing and housing assistance in the City of Sanibel. Current year contractual assistance is budgeted at approximately \$310,000.

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	15,000	15,000	15,000
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	1,804	2,389	2,500	2,500	2,000	2,000
Postage/Transportation	-	-	-	-	-	-
Utilities	-	16	-	-	-	-
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	-	-	-	-	-	-
SUB-TOTAL	1,804	2,405	2,500	17,500	17,000	17,000
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	320,260	326,056	309,289	324,754	339,754	340,991
DEPARTMENTAL TOTAL	\$ 322,064	\$ 328,461	\$ 311,789	\$ 342,254	\$ 356,754	\$ 357,991
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	3.73%	1.99%	(5.08%)	4.20%	8.61%	0.35%



RECREATION DEPARTMENT CULTURE/RECREATION FUNCTION

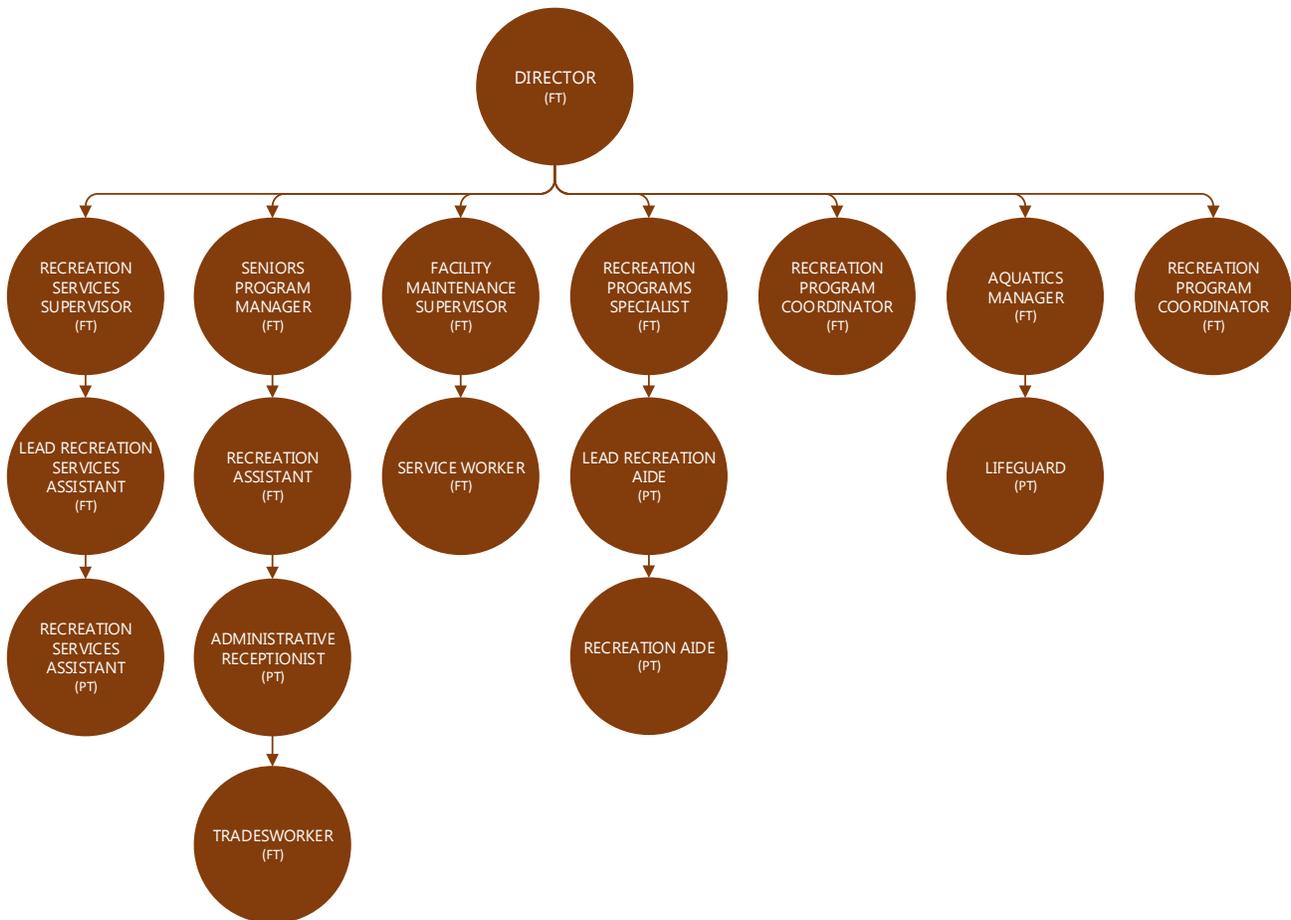
- RECREATION COMPLEX
- CENTER4LIFE
- PERFORMING ARTS FACILITY
- HISTORICAL VILLAGE AND MUSEUM PROGRAM
- BALL FIELD MAINTENANCE

DIRECTOR

Andrea Miller joined the City of Sanibel in 2007. She earned a Masters of Public Administration from Hodges University and a Bachelor of Science in Health & Physical Education (K-12) from Indiana University of Pennsylvania. She is a member of the Florida Recreation & Parks Association and National Recreation & Parks Association and is a Certified Parks & Recreation Professional (CPRP). She holds certifications in the National Incident Management System (NIMS); is a certified American Red Cross First Aid and CPR PR instructor and Lifeguard as well as a Certified Pool Operator (CPO) through the National Swimming Pool Foundation (NSPF).

She is also a certified water fitness instructor by the United States Water Fitness Association (USWFA) and a group fitness instructor by the Aerobics and Fitness Association of the America (AFAA).

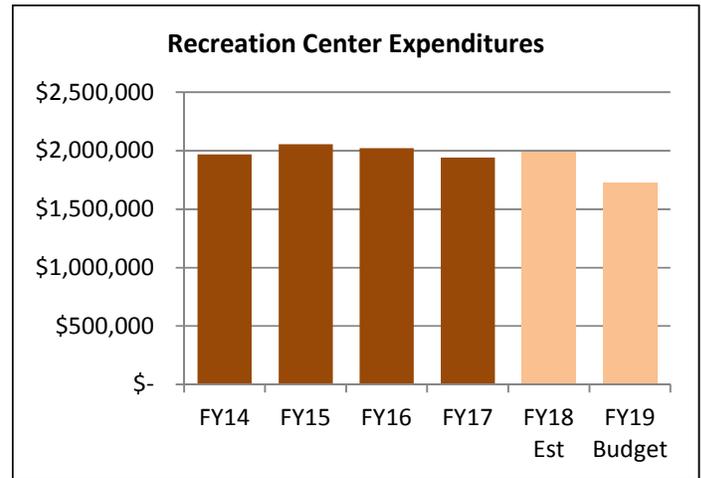
DEPARTMENT STRUCTURE



RECREATION DEPARTMENT – SPECIAL REVENUE FUND

DEPARTMENT FUNCTION

To develop and administer safe, well-rounded community programs and facilities that meets the needs of Sanibel residents and visitors of all ages at the Sanibel Recreation Center, Center 4 Life and Ball Field Complex. Facilities and program offerings strive to meet the physical, social, and emotional health needs of users who are living longer, healthier, more active lifestyles.



FIVE YEAR CHALLENGES

Increased demand for highly active programming by City's senior population

- Recreation Center available space is surpassed by demands during peak season
- The Shared Use Agreement between the Sanibel School and the Sanibel Recreation Center, regarding the gymnasium and tennis courts, at times limits the Recreation Center available class/programming space, creating crowding or cancellation of programs/classes
- Aging facilities requiring increased repair and maintenance which results in interruptions in service to users and increase in expenditures
- Identifying proper balance in fees between visitors and taxpayers who support the facility and operations

CURRENT YEAR ACCOMPLISHMENTS

- Recreation Center and Center4Life facilities served as Served as recovery centers following Hurricane Irma (cooling/charging stations, showering and sleeping facilities)
- Provided free child care for 161 children in grades K-8 while schools were closed following Hurricane Irma
- Geothermal Pool Heaters and Chillers replacing the existing electric units to increase efficiency and result in cost savings over time
- Continued to provide assistance to local families in need through the Financial Assistance Program
- Maximized use of recreation facilities through creative scheduling of class offerings and careful monitoring of attendance
- Continued growth of Adult Pickleball and Adult 3 on 3 Basketball Summer League programs
- Recreation program software upgrade and migration completed for enhanced customer service and efficiency
- High standard of facility maintenance with numerous projects completed in house resulting in cost savings

RECREATION DEPARTMENT – SPECIAL REVENUE FUND CURRENT YEAR ACCOMPLISHMENTS (CONTINUED)

- Continued scanning of all applications/programs and membership documentation in an effort to move towards a paperless front desk and more efficient operations
- Addition of revenue generating fee based programs
- Celebrated Ten Year Anniversary of the Sanibel Recreation Center on December 1, 2017



DEPARTMENT OBJECTIVES

To Support Council Goals:

- The Sanibel Recreation Department welcomes residents and visitors alike who are drawn by, and are respectful of, the City's goal to provide healthy and environmentally sensitive programming while promoting positive relationships and a sense of community
- To continue to maintain and develop a "Best Practices Green Technologies" in keeping with the City's goals

To Support Departmental Objectives:

- Retain current members and attract new members through positive programming and fitness classes
- Carefully monitor revenue and expenses finding ways to offset expenditures with increased revenues
- Evaluate and update current fitness/facility programs. Maximize use of recreation facilities through creative scheduling of class offerings
- Continue to develop new and creative programming at the Sanibel Recreation Center, Center 4 Life, and throughout the park system
- Continue to expand partnerships with island organizations to enhance educational opportunities



RECREATION DEPARTMENT – SPECIAL REVENUE FUND PERFORMANCE INDICATORS

Description	Actual FY 2014	Actual FY2015	Actual FY2016	Actual FY 2017	YTD 4-30-18 2018
Recreation Center Fitness Class Participation (Beginning 2010 fitness classes were expanded and included with membership)	18,560	18,023	19,211	18,360	13,593
Center 4 Life Fitness Class Participation	9,845	10,606	11,535	13,137	8,270
Weight Room Usage	39,513	40,446	37,460	33,516	21755
Aquatic Facility Usage	25,062	24,604	24,038	24,053	13,895
Youth Program Enrollment	814	870	953	976	593
Health Screening Events	16	33	27	26	16
Community Events	26	29	22	22	10



RECREATION DEPARTMENT – SPECIAL REVENUE FUND RESPONSIBILITIES

Administrative

- Capital projects
- Research trends
- Analyze statistics
- Prepare and manage annual budget
- Serve as liaison to Financial Assistance Committee and Island Seniors Inc.
- Prepare reports
- Emergency preparedness
- Manage staff
- Program and facility development

Customer Service

- Memberships and activity sales
- Beach Parking Permits
- Dog Licenses
- Segway Permits
- Facility rentals
- Items for resale
- Volunteer and Jr. Volunteer Programs
- Financial Assistance Program
- Contract Management

Facility Maintenance

- Warranties
- Preventative maintenance
- Repairs

Fitness Programs

- Class scheduling
- Instructor and contract management

Community Outreach

- Health screenings
- Marketing and social media
- Community special events
- Member Discounts

Youth Programs

- Summer Day Camp
- After School Program
- Holiday Camps
- Fun Days
- Teen Scene

Athletics

- Youth and Adult Basketball Program
- Adult Softball League
- Adult Pickleball Program
- Ball Field Coordination and Field Marshal
- Adult 3 on 3 and Pick Up Basketball
- Adult Pick Up Soccer & Softball

Aquatics

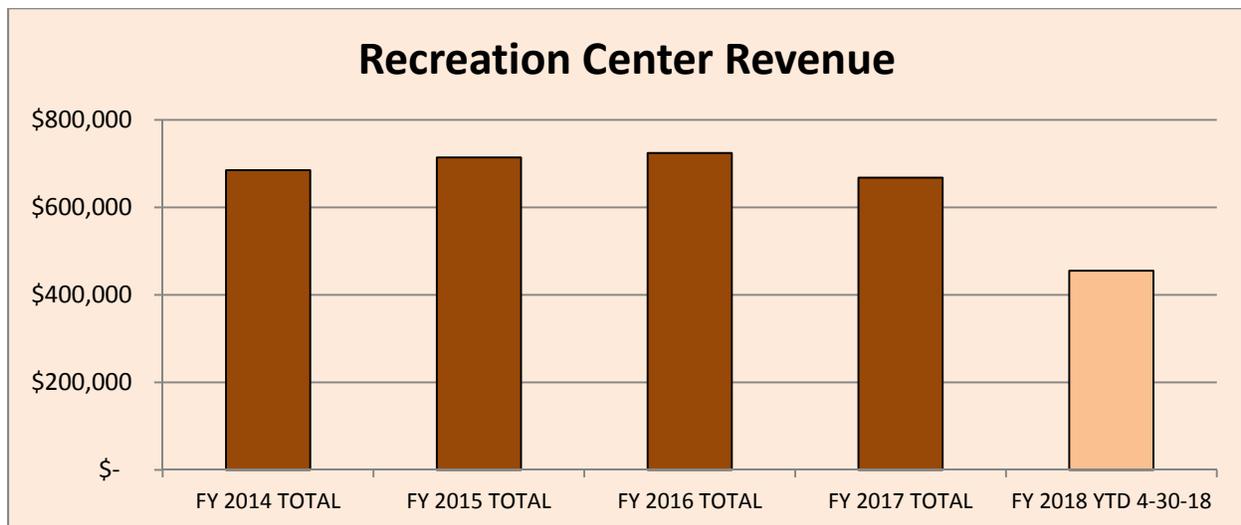
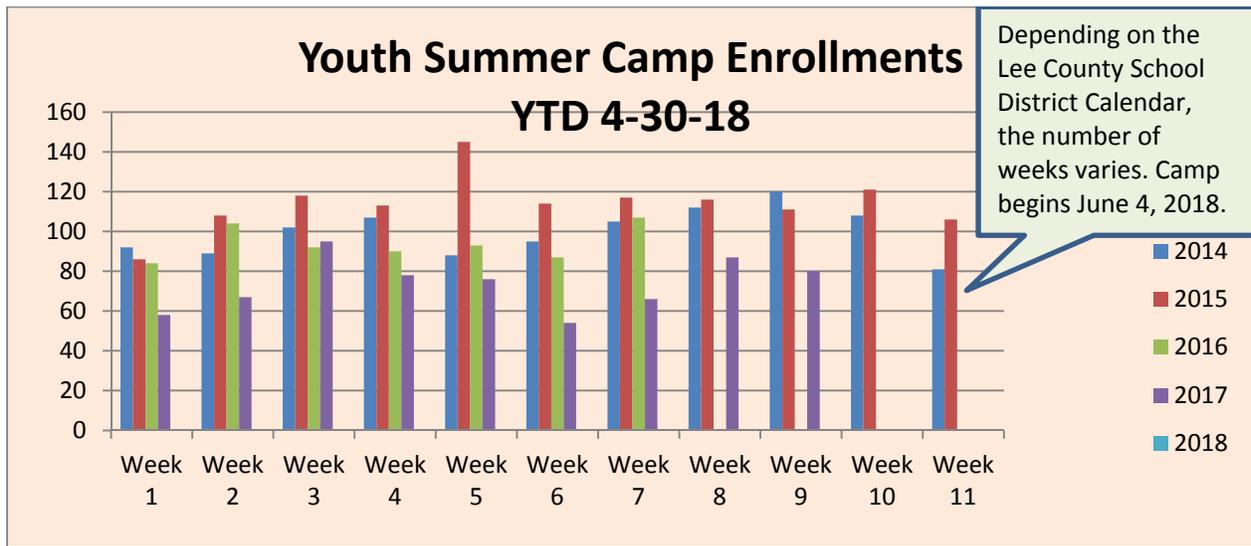
- Fitness classes
- Swim instruction
- Certification courses
- Patron safety
- Aquatic facility maintenance
- Youth Swim Team (SWAT)

Center 4 Life (Seniors) Programs

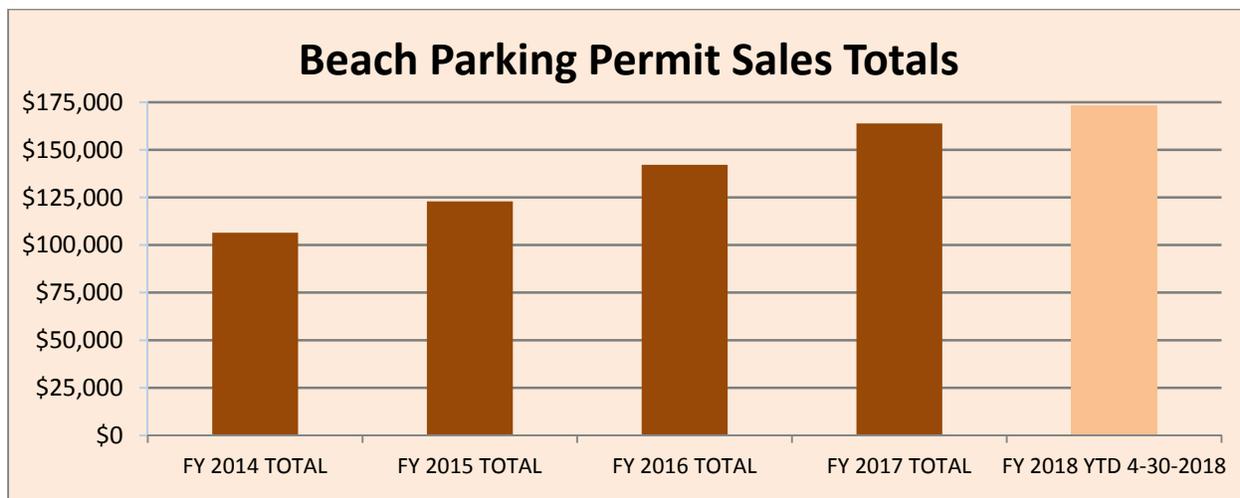
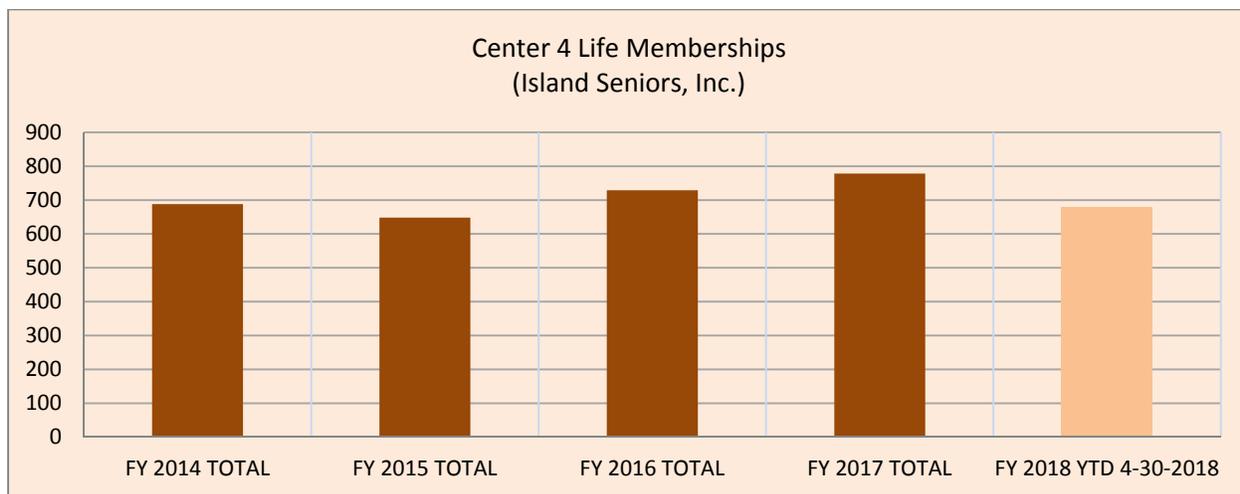
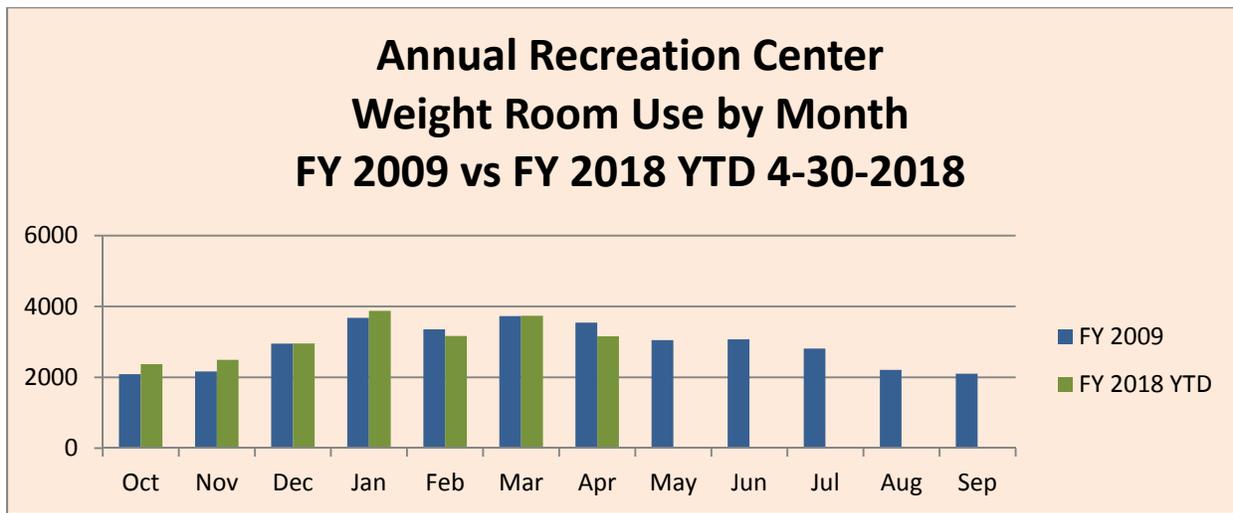
- Fitness classes
- Social activities
- Educational programs
- Group trips

RECREATION DEPARTMENT – SPECIAL REVENUE FUND

TREND ANALYSIS



RECREATION DEPARTMENT – SPECIAL REVENUE FUND TREND ANALYSIS (CONTINUED)



Special Revenue Fund
Parks & Recreation - Recreation Center Operations

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 505,982	\$ 473,868	\$ 536,977	\$ 553,704	\$ 514,212	\$ 493,167
Part-time	418,593	438,854	307,951	315,651	383,680	348,660
Overtime	20,433	35,106	20,000	20,000	15,000	20,000
Special Pay	2,132	3,190	6,400	6,400	8,098	6,400
Payroll Taxes	73,927	73,280	66,657	68,525	70,456	66,419
Retirement	131,915	141,865	173,656	174,446	170,869	149,149
Cafeteria Benefits	138,524	125,549	141,668	141,668	118,919	118,524
Unemployment/Work Comp	16,246	15,253	14,111	14,111	17,354	16,941
SUB-TOTAL	1,307,752	1,306,965	1,267,420	1,294,505	1,298,588	1,219,260
OPERATING EXPENDITURES						
Professional Services	3,560	3,050	4,000	4,000	2,500	4,000
Other Contractual Services	146,056	149,081	170,436	170,436	148,500	113,038
Travel & Per Diem	21,918	17,446	17,166	17,166	17,166	17,166
Communications	13,078	20,071	19,034	19,034	20,400	20,469
Postage/Transportation	248	95	250	250	100	250
Utilities	140,755	127,439	157,015	157,015	109,075	92,115
Rentals & Leases	29,591	23,207	22,840	22,840	19,840	23,290
Insurance	17,291	17,456	18,350	18,350	19,586	4,550
Repair & Maintenance	147,629	104,273	72,175	173,614	226,039	96,225
Printing	1,592	845	2,655	2,655	2,000	2,325
Promotional Activities	6,862	7,978	4,225	4,225	4,185	4,225
Other Current Charges	14,389	22,905	15,825	15,825	15,225	15,825
Office Supplies	3,902	6,779	5,000	5,000	4,700	5,000
Operating Supplies	121,895	98,849	87,240	87,240	90,000	93,440
Fuels, Oils, Lubricants	359	740	850	850	850	850
Road Materials & Supplies	13,952	2,510	3,700	3,700	1,500	3,700
Books, Subscriptions, etc.	713	317	1,835	1,835	660	1,835
Training and Education	7,033	6,228	7,305	7,305	5,600	7,305
SUB-TOTAL	690,823	609,269	609,901	711,340	687,926	505,608
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	1,878	1,849	-	-	-	-
SUB-TOTAL	1,878	1,849	-	-	-	-
GRANTS & ASSISTANCE	22,486	23,855	22,000	22,000	-	-
DEPARTMENTAL TOTAL	\$ 2,022,939	\$ 1,941,938	\$ 1,899,321	\$ 2,027,845	\$ 1,986,514	\$ 1,724,868
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	7.92%	(4.00%)	(2.19%)	4.42%	2.30%	(13.17%)

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

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ 114,660	\$ 116,293	\$ 121,409	\$ 124,444	\$ 125,247	\$ 125,075
Part-time	11,039	11,788	15,600	15,990	15,973	15,600
Overtime	5,469	9,053	6,000	6,000	4,500	6,000
Special Pay	-	-	-	-	-	-
Payroll Taxes	10,895	10,649	10,940	11,202	11,148	11,221
Retirement	28,315	30,470	37,226	37,454	37,319	33,622
Cafeteria Benefits	21,576	33,406	42,657	42,657	42,653	44,826
Unemployment/Work Comp	1,738	2,026	2,531	2,531	2,818	4,416
SUB-TOTAL	193,692	213,685	236,363	240,278	239,658	240,760
OPERATING EXPENDITURES						
Professional Services	-	-	1,100	1,100	240	1,100
Other Contractual Services	34,705	36,410	38,830	38,830	37,200	38,830
Travel & Per Diem	1,424	2,728	2,161	2,161	2,150	2,161
Communications	4,837	5,243	6,156	6,156	6,156	6,156
Postage/Transportation	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals & Leases	1,878	1,975	1,800	1,800	1,800	1,800
Insurance	22,235	28,736	23,633	23,633	23,633	14,258
Repair & Maintenance	-	-	-	-	-	-
Printing	223	150	500	500	100	500
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	386	-	-	-	-
Office Supplies	221	505	635	635	350	635
Operating Supplies	460	703	3,071	3,071	1,500	3,071
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	58	-	360	360	160	360
Training and Education	227	-	820	820	200	820
SUB-TOTAL	66,268	76,836	79,066	79,066	73,489	69,691
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 259,960	\$ 290,521	\$ 315,429	\$ 319,344	\$ 313,147	\$ 310,451
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	19.28%	11.76%	8.57%	9.92%	7.79%	(0.86%)

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

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	60	-	-	-	-	-
Other Contractual Services	73,326	73,379	73,440	73,440	73,440	73,500
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	9,920	11,569	12,000	12,000	12,000	12,462
Rentals & Leases	1,807	1,264	1,300	1,300	-	1,300
Insurance	8,288	8,915	8,288	8,288	9,515	3,727
Repair & Maintenance	42,915	23,143	66,545	66,545	32,400	49,605
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	133,272	136,099	136,099	120,155	120,155	125,943
Office Supplies	-	-	-	-	-	-
Operating Supplies	13,670	5,333	11,575	11,575	6,115	11,575
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	139	-	750	750	750	750
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	283,397	259,702	309,997	294,053	254,375	278,862
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	303,128	-	-	-	-
Machinery & Equipment	-	1,135	-	-	-	-
SUB-TOTAL	-	304,263	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 283,397	\$ 563,965	\$ 309,997	\$ 294,053	\$ 254,375	\$ 278,862
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	26.90%	99.00%	(45.03%)	(47.86%)	(54.90%)	9.63%

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

	Fiscal Year	Fiscal Year	Fiscal Year 2018			FY 2019 Budget
	2016 Actual Expenditures	2017 Actual Expenditures	Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Postage/Transportation	-	-	-	-	-	-
Utilities	-	4,380	-	-	12,341	13,000
Rentals & Leases	-	-	-	-	-	-
Insurance	16,338	14,398	19,885	19,885	14,410	4,825
Repair & Maintenance	-	-	-	3,500	3,500	-
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	9,585
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	16,338	18,778	19,885	23,385	30,251	27,410
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE						
	-	-	-	-	-	-
DEPARTMENTAL TOTAL	\$ 16,338	\$ 18,778	\$ 19,885	\$ 23,385	\$ 30,251	\$ 27,410
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	7.45%	14.93%	5.90%	24.53%	61.10%	(9.39%)

**General Fund
Historical Village and Museum**

	Fiscal Year 2016 Actual Expenditures	Fiscal Year 2017 Actual Expenditures	Fiscal Year 2018			FY 2019 Budget
			Adopted Budget	Amended Budget	Estimated Actual	
PERSONNEL SERVICES						
Wages						
Full-time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Special Pay	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Cafeteria Benefits	-	-	-	-	-	-
Unemployment/Work Comp	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OPERATING EXPENDITURES						
Professional Services	-	-	-	-	-	-
Other Contractual Services	6,166	5,664	5,000	5,000	7,200	7,200
Travel & Per Diem	-	-	-	-	-	-
Communications	3,403	3,517	1,660	1,660	3,464	3,500
Postage/Transportation	-	-	-	-	-	-
Utilities	11,084	8,793	5,250	5,250	11,275	11,275
Rentals & Leases	-	-	-	-	-	-
Insurance	61,924	70,101	61,875	61,875	71,300	46,425
Repair & Maintenance	15,710	14,926	17,397	17,397	10,500	17,397
Printing	-	-	-	-	-	-
Promotional Activities	-	-	-	-	-	-
Other Current Charges	-	-	-	-	-	24,475
Office Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Fuels, Oils, Lubricants	-	-	-	-	-	-
Road Materials & Supplies	-	-	-	-	-	-
Books, Subscriptions, etc.	-	-	-	-	-	-
Training and Education	-	-	-	-	-	-
SUB-TOTAL	98,287	103,001	91,182	91,182	103,739	110,272
CAPITAL OUTLAY						
Land	-	-	-	-	-	-
Building	-	-	-	-	-	-
Improve Other Than Bldgs	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
GRANTS & ASSISTANCE	54,457	49,012	49,012	49,012	50,000	50,000
DEPARTMENTAL TOTAL	\$ 152,744	\$ 152,013	\$ 140,194	\$ 140,194	\$ 153,739	\$ 160,272
% CHANGE COMPARED TO PREVIOUS YEAR ACTUAL	0.88%	(0.48%)	(7.77%)	(7.77%)	1.14%	4.25%



PERSONNEL SERVICES – CLASSIFICATION AND PAY PLAN

[THIS SECTION WILL BE INSERTED IN THE FINAL BUDGET DOCUMENT]

PERSONNEL ALLOCATIONS BY DEPARTMENT

Department	Grade	Job Title	FULL-TIME			PART-TIME FTE		
			Approved		Budgeted	Approved		Budgeted
			2017	2018	2019	2017	2018	2019
Legislative	24	City Clerk	1.00	1.00	1.00	-	-	-
	19	Deputy City Clerk	1.00	1.00	1.00	-	-	-
	17	Support Services Assistant	2.00	3.00	3.00	-	-	-
	15	Records Retrieval Clerk	0.40	0.40	0.40	-	-	-
	16	Administrative Secretary	1.00	-	-	-	-	-
LEGISLATIVE TOTALS			5.40	5.40	5.40	-	-	-
Administration	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	-	-	-
ADMINISTRATION TOTALS			3.00	3.00	3.00	0.75	0.75	0.75
Information Technology	24 *	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	-	-	-
	16	Administrative Secretary	-	-	-	0.75	0.75	0.75
INFORMATION TECHNOLOGY TOTALS			4.00	4.00	4.00	0.75	0.75	0.75
<i>* Pay grade increased from 23 to 24 in FY17.</i>								
Finance	26	Finance Director	1.00	1.00	1.00	-	-	-
	24	Accounting Operations Manager	1.00	1.00	1.00	-	-	-
	23	Accounting Systems-Revenue Manager	1.00	1.00	1.00	-	-	-
	22	Accounts Payable-Cashiering Supervisor	1.00	1.00	1.00	-	-	-
	22	Senior Accountant	0.75	0.75	0.75	-	-	-
	20	Benefits and Payroll Specialist	1.00	1.00	1.00	-	-	-
	18	Fiscal Assistant	2.00	2.00	2.00	-	-	-
FINANCE TOTALS			7.75	7.75	7.75	-	-	-
Legal	19	Paralegal	1.00	1.00	1.00	-	-	-
	Contract	City Attorney	1.00	1.00	1.00	-	-	-
LEGAL TOTALS			2.00	2.00	2.00	-	-	-
Planning	26	Planning Director	1.00	1.00	1.00	-	-	-
	22	Senior Planner	1.00	1.00	1.00	-	-	-
	21	Planner	4.00	4.00	4.00	-	-	-
	19	Senior Code Enforcement Officer	1.00	1.00	1.00	-	-	-
	19	Planning Technician	-	-	-	-	-	-
	18	Senior Administrative Assistant	1.00	1.00	1.00	-	-	-
	17	Support Services Assistant	1.00	1.00	1.00	-	-	-
	15	Records Retrieval Clerk	0.40	0.40	0.40	-	-	-
	15	Administrative Secretary	-	-	-	0.95	0.95	0.95
PLANNING TOTALS			9.40	9.40	9.40	0.95	0.95	0.95
<i>* One full-time with benefits approved mid-year FY16.</i>								
Police	26	Chief of Police	1.00	1.00	1.00	-	-	-
	24	Deputy Chief Of Police	-	1.00	1.00	-	-	-
	24	Major	1.00	-	-	-	-	-
	23	Lieutenant	4.00 *	4.00	4.00	-	-	-
	22	Sergeant	4.50	4.50	3.50 **	-	-	-
	20	Coporal	-	-	4.00 **	-	-	-
	19	Police Officer	16.00 *	16.00	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	0.20	-	-	-
	18	Senior Administrative Assistant	1.00	1.00	1.00	-	-	-
	18	Senior Dispatcher	5.00	5.00	5.00	0.50	0.50	0.50
	18	Police Records Specialist	1.00	1.00	1.00	-	-	-
POLICE TOTALS			35.70	35.70	34.70	2.25	2.25	2.25
<i>* One additional police lieutenant and four additional police officers with benefits authorized mid-year FY17.</i>								
<i>** One sergeant eliminated and new job classification (coporal) established.</i>								

PERSONNEL ALLOCATIONS BY DEPARTMENT

Department	Grade	Job Title	FULL-TIME			PART-TIME FTE		
			Approved		Budgeted	Approved		Budgeted
			2017	2018	2019	2017	2018	2019
Natural Resources	26	Natural Resources Director	0.25	0.25	0.25	-	-	-
	22	Environmental Biologist	0.75	0.75	0.75	-	-	-
	20	Environmental Specialist	0.75	0.75	0.75	-	-	-
	19	Conservation Officer	0.25	0.25	0.25	-	-	-
NATURAL RESOURCES TOTALS			2.00	2.00	2.00	-	-	-
Public Works	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	-	-	-
PUBLIC WORKS TOTALS			8.58	8.58	8.58	-	-	-
GENERAL FUND TOTALS			77.83	77.83	76.83	4.70	4.70	4.70
Transportation	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	0.50	-	-	-
	18	Equipment Operator-Crew Leader	1.00	1.00	1.00	-	-	-
	17	Tradesworker	7.00	7.00	7.00	-	-	-
TRANSPORTATION TOTALS			10.50	10.50	10.50	-	-	-
Building	24	Building Official	1.00	1.00	1.00	-	-	-
	23	Deputy Building Official	1.00	1.00	1.00	-	-	-
	19	Building Inspector *	-	-	-	0.80	0.80	0.80
	17	Licensing and Permit Technician	1.00	1.00	1.00	-	-	-
	16	Permit Technician	-	** 1.00	*** 1.00	-	-	-
	17	Senior Permit Technician	1.00	** 1.00	1.00	-	-	-
	15	Records Retrieval Clerk	0.20	0.20	0.20	-	-	-
	16	Administrative Secretary	-	-	-	-	-	-
BUILDING TOTALS			4.20	5.20	5.20	0.80	0.80	0.80
* One full-time approved mid-year FY16. FY17 & FY18, filled by a contract employee and may be filled with contract employee in FY19.								
** In FY17, reclassified one permit technician to a senior permit technician.								
*** In FY18, one full-time approved early in fiscal year.								
Recreation	24	Recreation Director	1.00	1.00	1.00	-	-	-
	23	Accounting Systems-Revenue Manager	-	-	-	-	-	-
	22	Senior Accountant	-	-	-	-	-	-
	19	Facility Maintenance Supervisor	0.80	0.80	0.80	-	-	-
	19	Seniors Program Manager	1.00	1.00	1.00	-	-	-
	19	Recreation Programs Specialist	1.00	1.00	1.00	-	-	-
	19	Recreation Services Supervisor	1.00	1.00	1.00	-	-	-
	19	Aquatics Manager	1.00	1.00	1.00	-	-	-
	18	Aquatics Supervisor	-	-	-	-	-	-
	18	Recreation Program Coordinator	1.00	1.00	1.00	-	-	-
	18	Fitness Contracts Coordinator	1.00	-	*	-	-	-
	17	Recreation Assistant	1.00	1.00	1.00	-	-	-
	17	Seniors Program Recreation Assistant	1.00	1.00	1.00	-	-	-
	17	Lead Recreation Services Assistant*	1.00	1.00	1.00	-	-	-
	17	Tradesworker	1.00	1.00	1.00	-	-	-
	15	Service Worker	1.00	1.00	1.00	-	-	-
	15	Senior Lifeguard/Instructor	1.00	-	*	-	-	-
	15	Recreation Services Assistant	-	-	-	5.20	5.70	** 5.70
15	Lead Recreation Aide	-	-	-	0.75	0.75	0.75	
13	Lifeguard	-	-	-	4.25	5.00	** 5.00	
13	Recreation Aide	-	-	-	4.40	4.40	4.40	
RECREATION TOTALS			13.80	11.80	11.80	14.60	15.85	15.85
* Fitness contracts coordinator and senior lifeguard positions eliminated mid-year FY18.								
** Increased mid-year FY18 due to elimination of the two full time positions.								
TOTAL GOVERNMENTAL FUNDS			106.33	105.33	104.33	20.10	21.35	21.35

PERSONNEL ALLOCATIONS BY DEPARTMENT

Department	Grade	Job Title	FULL-TIME			PART-TIME FTE		
			Approved		Budgeted	Approved		Budgeted
			2017	2018	2019	2017	2018	2019
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	4.00	4.00	4.00	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	-	-	-	
UTILITY TOTALS			16.30	16.30	16.30	1.00	1.00	1.00
Beach Parking	27	Public Works Director/City Engineer	0.16	0.16	0.16	-	-	-
	26	Natural Resources Director	0.75	0.75	0.75	-	-	-
	25	Deputy Public Works Director	0.15	0.15	0.15	-	-	-
	20	Environmental Biologist	0.25	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	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	0.50	-	-	-
	19	Conservation Officer	0.75	0.75	0.75	-	-	-
	18	Lead Tradesworker	1.00	1.00	1.00	-	-	-
	18	Fiscal Assistant	-	-	-	-	*	*
	18	Police Aide Supervisor	1.00	1.00	1.00	-	-	-
	17	Tradesworker	6.00	6.00	6.00	-	-	-
	17	Mechanic	0.02	0.02	0.02	-	-	-
16	Senior Police Aide	1.00	1.00	1.00	-	-	-	
15	Police Aide	5.00	5.00	5.00	5.00	5.00	5.00	
BEACH PARKING TOTALS			22.37	22.37	22.37	5.88	5.88	5.88
<i>* Reestablished full-time police aide supervisor position and eliminated part-time fiscal assistant mid-year FY17.</i>								
<i>** Reclassified one full-time police aide to a full-time senior police aide mid-year FY17</i>								
TOTAL ENTERPRISE FUNDS			38.67	38.67	38.67	6.88	6.88	6.88
CITY WIDE TOTALS			145.00	144.00	143.00	26.98	28.23	28.23

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.



CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

			FY 2018			FY 2019								
Fund	Dept.		Adopted Budget	Amended Budget	Estimated Actual	Carry Forward		New Funding Required	Total Budget FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Year CIP Plan
						From Prior								
INFORMATION TECHNOLOGY	300	1600	EnerGov Permitting & Planning Software	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
	300	1600	Offsite redundant storage servers ("cloud computing")	-	-	-	-	15,000	15,000	15,000	15,000	15,000	15,000	75,000
	300	1600	Backup high-speed internet connectivity	-	-	-	-	10,000	10,000	10,000	5,000	5,000	5,000	35,000
	300	1600	Upgrade/replace core network components	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	50,000
	300	1600	Replace City servers	-	-	-	-	8,000	8,000	8,000	8,000	8,000	8,000	40,000
	300	1600	City network wireless upgrade for users (802.11)	-	-	-	-	-	-	10,000	-	-	-	10,000
	300	1600	Virtual server backup and recovery software	6,000	6,000	-	6,000	-	6,000	-	-	-	-	6,000
	300	1600	Upgrades to City internet website location	-	-	-	-	-	-	63,000	-	-	-	63,000
	300	1600	End of life replacement of Web Content Filter ("Barracuda")	24,000	24,000	24,000	-	-	-	-	-	-	-	-
	300	1600	GIS Evaluation, Planning, Development and Implementation	-	-	-	-	-	-	50,000	-	-	-	50,000
	300	1600	Upgrade City PC's for Windows 10 (Hardware/Training)	55,000	55,000	-	-	-	-	-	-	-	-	-
	300	1600	Update City legacy phone system to VOIP	-	-	-	-	-	-	76,000	-	-	-	76,000
	300	1600	Network management and security management	-	-	-	-	80,000	80,000	-	-	-	-	80,000
	300	1600	Upgrade Police and Recreation Department Networking	-	-	-	-	15,000	15,000	-	-	-	-	15,000
TOTAL INFORMATION TECHNOLOGY			\$ 125,000	\$ 125,000	\$ 64,000	\$ 6,000	\$ 178,000	\$ 184,000	\$ 242,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 540,000	
POLICE	300	2100	Patrol Cars (3-yr replacement)	\$ 60,000	\$ 60,000	\$ 46,674	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 600,000
	300	2100	Admin SUV (4-yr replacement)	25,000	25,000	-	25,000	-	25,000	50,000	-	-	-	75,000
	300	2100	Administrative vehicle upgrades	40,000	40,000	30,000	-	-	-	-	-	-	-	-
	300	2100	Security video access system	-	-	-	-	45,000	45,000	45,000	45,000	45,000	45,000	225,000
	300	2100	PD laptops for in-car & field reporting	20,000	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	60,000
	300	2100	Records management & dispatch software	-	-	-	-	-	-	20,000	20,000	-	-	40,000
TOTAL POLICE			\$ 145,000	\$ 145,000	\$ 96,674	\$ 25,000	\$ 185,000	\$ 210,000	\$ 235,000	\$ 205,000	\$ 185,000	\$ 165,000	\$1,000,000	
S.E.M.P.	300	2500	Windows tablets for field teams performing door to door notifications to electronically track status. (20 x 800)	\$ 11,510	\$ 11,510	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	300	2500	VHF radio system upgrades for emergencies	20,000	20,000	-	20,000	-	20,000	-	-	-	-	20,000
TOTAL S.E.M.P.			\$ 31,510	\$ 31,510	\$ 10,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund Dept.			FY 2018			FY 2019			FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2019					
<i>Public Facilities</i>													
PUBLIC WORKS	300	7250	Replace A/C units	\$ 100,000	\$ 145,000	\$ 70,000	\$ 75,000	\$ 125,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
	300	7250	Additional City Hall generator	-	-	-	-	25,000	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	-	30,000	-	30,000	-	65,000	-	95,000
	300	7250	Mackenzie Hall improvements	-	-	-	-	-	-	-	70,000	-	70,000
	300	7250	City Hall water line	-	-	-	-	-	-	50,000	-	-	50,000
	300	7250	Center 4-Life Improvements	200,000	200,000	-	-	-	-	-	-	-	-
	300	7250	Pickup Trucks - Replacement	-	-	-	-	-	-	-	-	35,000	35,000
	300	7250	Police Department Security Fence Security Upgrade	-	20,682	20,682	-	-	-	-	-	-	-
	300	7250	City Hall facility repairs	120,315	120,315	20,000	100,315	-	100,315	-	-	100,000	200,315
Subtotal Public Facilities			\$ 485,315	\$ 550,997	\$ 110,682	\$ 205,315	\$ 150,000	\$ 355,315	\$ 525,000	\$ 65,000	\$ 70,000	\$ 135,000	\$1,150,315
<i>Public Works</i>													
300	4100	Storage garage (portion of allocation)	-	-	-	\$ -	\$ -	\$ -	75,000	-	-	-	75,000
300	4100	Truck 1/2 Ton Pickup Truck	-	-	-	-	-	-	-	-	35,000	-	35,000
300	4100	Survey Van	-	-	-	-	-	-	-	-	-	35,000	35,000
Subtotal Public Works			-	-	-	-	-	-	75,000	-	35,000	35,000	145,000
TOTAL PUBLIC WORKS			\$ 485,315	\$ 550,997	\$ 110,682	\$ 205,315	\$ 150,000	\$ 355,315	\$ 600,000	\$ 65,000	\$ 105,000	\$ 170,000	\$ 1,295,315
TOTAL GENERAL FUND			\$ 786,825	\$ 852,507	\$ 281,356	\$ 256,315	\$ 513,000	\$ 769,315	\$ 1,077,000	\$ 308,000	\$ 328,000	\$ 373,000	\$ 2,855,315
BUILDING	169	2400	Building software	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
	169	2400	Department space efficiency improvements	-	25,000	-	25,000	-	25,000	-	-	-	25,000
	TOTAL BUILDING FUND			\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PLAN FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund	Dept.		FY 2018			FY 2019					Total 5 Year CIP Plan		
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2019	FY 2020	FY 2021		FY 2022	FY 2023
370	7200	Gym Sound System Gym	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
370	7200	Gym Floor Resurfacing	23,500	23,500	3,000	20,500	-	20,500	-	-	-	-	20,500
370	7200	Gym Partition Cover (8')	21,000	21,000	-	21,000	-	21,000	-	-	-	-	21,000
370	7200	Gym Basketball Lift Motors	-	8,234	8,234	-	-	-	-	-	-	-	-
370	7200	HVAC Parts Replacement	50,000	50,000	50,000	-	-	-	-	-	-	-	-
370	7200	Water Heater	-	-	-	-	5,500	5,500	-	-	-	-	5,500
370	7200	Tennis Court Resurfacing	-	-	-	-	-	-	-	-	20,000	-	20,000
370	7200	Camera/Video Security System	50,000	50,000	25,000	25,000	-	25,000	-	-	-	-	25,000
370	7200	Server/Ethernet Upgrade	-	-	-	-	-	-	-	-	-	18,000	18,000
370	7200	Upgrade network equipment	-	-	-	-	15,000	15,000	-	-	-	15,000	30,000
370	7200	WT Equip	-	-	-	-	85,000	85,000	-	-	-	-	85,000
370	7200	WT Treadmills (7) Replace 1 every year	6,000	6,000	4,500	1,500	6,000	7,500	6,000	6,000	6,000	6,000	31,500
370	7200	WT Steppers (1)	6,000	6,000	-	6,000	-	6,000	-	-	-	-	6,000
370	7200	WT Elliptical Arms (4)	24,000	24,000	23,500	-	-	-	-	-	-	-	-
370	7200	Rower	6,000	6,000	1,100	4,900	-	4,900	-	-	-	6,000	10,900
370	7200	WT Rec Bikes (3)	-	-	-	-	-	-	-	12,000	-	-	12,000
370	7200	WT Spin Bikes	45,000	45,000	45,000	-	-	-	-	-	-	-	-
370	7200	Thorguard System	-	-	-	-	28,000	28,000	-	-	-	-	28,000
370	7200	Pool Heaters/Chillers (4)	179,000	179,000	179,000	-	-	-	-	-	-	-	-
370	7200	Pool Motors/Pumps	12,000	12,000	-	12,000	-	12,000	-	-	-	-	12,000
370	7200	Pool Sand Filters Lap Pool A	-	-	-	-	-	-	-	-	12,000	-	12,000
370	7200	Pool Sand Filters Leisure	-	-	-	-	-	-	-	-	12,000	-	12,000
370	7200	Pool Sand Filters Lap Pool B	-	-	-	-	-	-	-	-	12,000	-	12,000
370	7200	Pool Sand Filters Splash Pad	-	-	-	-	-	-	-	-	12,000	-	12,000
370	7200	Pool Handicap Lift-Lap	-	-	-	-	-	-	-	-	7,500	-	7,500
370	7200	Pool Stainless Steel	-	-	-	-	-	-	27,000	-	-	-	27,000
370	7200	Pool Starting Blocks	12,000	12,000	-	12,000	-	12,000	-	-	-	-	12,000
370	7200	Pool Lane Lines	-	-	-	-	-	-	5,000	-	-	-	5,000
370	7200	Pool Lounge Chairs (30) -Replace 4-5 per year	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500	2,500	2,500	12,500
370	7200	Pool Lifeguard Chair	-	-	-	-	5,000	5,000	-	-	5,000	-	10,000
370	7200	Pool Water Features	-	-	-	-	-	-	-	-	35,000	-	35,000
370	7200	Pool Water Slide	-	-	-	-	-	-	-	-	35,000	-	35,000
370	7200	Pool Solar Heating System	-	-	-	-	-	-	-	-	32,000	-	32,000
370	7200	Fire Alarm System Panel	6,000	6,000	-	6,000	-	6,000	-	-	-	-	6,000
370	7200	Reseal Block Walls	10,000	10,000	8,875	-	-	-	-	-	-	10,000	10,000
370	7200	HVAC VFD's	-	-	-	-	-	-	-	-	8,000	-	8,000
370	7200	HVAC Mini-Splits	5,000	5,000	2,800	-	-	-	-	-	-	-	-
370	7200	Osprey Room Equipment	5,000	5,000	3,000	2,000	-	2,000	-	-	-	-	2,000
370	7200	Recycle Centers (2)	8,000	8,000	1,000	-	-	-	-	-	-	-	-
370	7200	AEDs - Automated External Defibrillators (4)	-	-	-	-	10,000	10,000	-	-	-	-	10,000
370	7200	Exterior Recaulking	-	-	-	-	9,000	9,000	-	-	-	-	9,000
TOTAL RECREATION SINKING FUND			\$ 471,000	\$ 479,234	\$ 357,509	\$ 110,900	\$ 166,000	\$ 276,900	\$ 40,500	\$ 30,500	\$ 199,000	\$ 57,500	\$ 604,400

CAPITAL IMPROVEMENT PLAN

FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

			FY 2018			FY 2019							Total 5 Year
Fund	Dept.		Adopted	Amended	Estimated	Carry	New Funding	Total Budget	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Year
			Budget	Budget	Actual	Forward	Required	FY 2019					
301	4100	Storage garage (portion of allocation)	-	-	-	-	-	-	275,000	-	-	-	275,000
301	4100	Utility vehicle	17,000	17,000	14,571	2,429	14,571	17,000	-	-	17,000	-	34,000
301	4100	Water Truck	-	-	-	-	100,000	100,000	-	-	-	-	100,000
301	4100	Trucks	-	-	-	-	35,000	35,000	70,000	-	-	70,000	175,000
301	4100	Flail Axle	-	-	-	-	-	-	-	145,000	-	-	145,000
301	4100	Backhoe	-	-	-	-	-	-	140,000	-	-	-	140,000
301	4100	Grader	-	-	-	-	-	-	-	175,000	-	-	175,000
301	4100	Sweeper	-	-	-	-	-	-	-	-	-	90,000	90,000
301	4100	Public Works Security Project	40,000	40,000	-	-	-	-	-	-	-	-	-
301	4100	Palm Ridge Road improvements	250,000	250,000	-	250,000	-	250,000	-	-	-	-	250,000
301	4100	Middle Gulf Path and roadway relocation	75,000	75,000	-	75,000	-	75,000	-	-	400,000	-	475,000
301	4100	Periwinkle Way box culvert repairs	145,343	145,343	-	145,343	657	146,000	450,000	2,000,000	-	-	2,596,000
301	4100	Donax Street resurfacing	-	-	-	-	-	-	400,000	-	-	-	400,000
301	4100	East Gulf Drive SUP widening project	-	-	-	-	-	-	-	500,000	-	-	500,000
301	4100	Periwinkle north side shared use path	-	-	-	-	-	-	-	50,000	200,000	-	250,000
301	4100	Traffic management initiatives	-	8,770	-	-	-	-	-	-	-	-	-
301	4100	Clam Bayou box culvert repair	-	-	-	-	300,000	300,000	-	-	-	-	300,000
301	4100	Beach Road Water Control Structure Rehabilitation Project	-	-	-	-	350,000	350,000	-	-	-	-	350,000
301	4100	Bay Drive Box Culvert	-	-	-	-	110,000	110,000	-	-	-	-	110,000
301	4100	Dredget Sanibel Slough	-	-	-	-	-	-	125,000	500,000	-	-	625,000
TOTAL TRANSPORTATION			\$ 527,343	\$ 536,113	\$ 14,571	\$ 472,772	\$ 910,228	\$ 1,383,000	\$ 1,460,000	\$ 3,195,000	\$ 792,000	\$ 160,000	\$ 6,990,000
TOTAL GOVERNMENTAL FUNDS			\$ 1,785,168	\$ 1,867,854	\$ 653,436	\$ 839,987	\$ 1,604,228	\$ 2,469,215	\$ 2,577,500	\$ 3,533,500	\$ 1,319,000	\$ 590,500	\$ 10,489,715

CAPITAL IMPROVEMENT PLAN FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

Fund Dept.			FY 2018			FY 2019			FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Year CIP Plan
			Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2019					
<i>System Improvements</i>													
450	3500	Pipeline relocations	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 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	5,000	5,000	5,000	25,000
450	3500	Lift station improvements (including odor control)	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	125,000
450	3500	Generator storage building	50,000	50,000	50,000	-	-	-	-	-	-	-	-
450	3500	Donax plant improvements (grit removal)	85,000	85,000	66,980	-	-	-	-	-	-	-	-
450	3500	Insertion valves for force mains	30,000	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	150,000
450	3500	Force main upgrades	80,000	80,000	80,000	-	80,000	80,000	80,000	80,000	80,000	80,000	400,000
450	3500	Donax Process Improvement - engineering and design	643,000	643,000	413,000	230,000	200,000	430,000	400,000	160,000	-	-	990,000
450	3500	Donax Process Improvement - construction	3,618,600	3,618,600	-	3,618,600	1,293,800	4,912,400	4,558,400	1,529,200	-	-	11,000,000
450	3500	Donax Process Improvement - generator no. 1 replacement	915,000	915,000	-	915,000	35,000	950,000	-	-	-	-	950,000
450	3500	Phase Four Sewer	150,000	292,713	142,713	150,000	-	150,000	150,000	886,000	-	-	1,186,000
450	3500	Metal tank replacement - Wulfert plant	-	-	-	-	-	-	700,000	-	-	-	700,000
Subtotal Existing System Improvements			5,606,600	5,749,313	817,693	4,913,600	1,673,800	6,587,400	5,953,400	2,720,200	145,000	145,000	15,551,000
<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	24,876	5,124	24,876	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	-	-	-	-	-	-	98,000	-	-	-	98,000
450	3500	Replacement crane truck - 749	-	-	-	-	98,000	98,000	-	-	-	-	98,000
450	3500	Replacement crane truck (3/4 ton) - 747	-	-	-	-	-	-	98,000	-	-	-	98,000
450	3500	Replacement crane truck (1 1/2 ton) - 760	-	-	-	-	-	-	-	-	-	98,000	98,000
450	3500	Donax WRF HVAC system replacements	-	25,000	25,000	-	-	-	-	-	-	-	-
450	3500	Wulfert emergency generator replacement	95,000	95,000	-	95,000	30,000	125,000	-	-	-	-	125,000
450	3500	Replacement portable generators	45,000	90,000	90,000	-	50,000	50,000	50,000	50,000	50,000	50,000	250,000
450	3500	Replacement Cl ₂ Pumps	7,500	7,500	7,500	-	7,500	7,500	7,500	7,500	7,500	7,500	37,500
450	3500	Public Works GPS/GIS	-	-	-	-	-	-	-	-	-	-	-
450	3500	Emergency chart recorder replacement	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000	10,000
Subtotal Machinery/Vehicles/Equipment			209,500	279,500	149,376	130,124	212,376	342,500	187,500	187,500	89,500	307,500	1,114,500
TOTAL SEWER SYSTEM ENTERPRISE FUND			\$ 5,816,100	\$ 6,028,813	\$ 967,069	\$ 5,043,724	\$ 1,886,176	\$ 6,929,900	\$ 6,140,900	\$ 2,907,700	\$ 234,500	\$ 452,500	\$ 16,665,500

CAPITAL IMPROVEMENT PLAN FIVE YEAR SCHEDULE BY DEPARTMENT/FUND

		FY 2018			FY 2019							Total 5 Year CIP Plan
Fund Dept.		Adopted Budget	Amended Budget	Estimated Actual	Carry Forward From Prior	New Funding Required	Total Budget FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
<i>Public Safety</i>												
470	1600	\$ 50,000	\$ 50,000	\$ 8,300	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
470	2100				-	-	-	-		60,000	-	60,000
470	2100	-	-	-	-	25,000	25,000	25,000	25,000	-	-	75,000
470	2100	20,000	20,000	22,670	-	20,000	20,000	20,000	20,000	20,000	-	80,000
470	2100	25,000	25,000	-	-	25,000	25,000		25,000	25,000	-	75,000
470	2100	-	-	-	-	12,000	12,000	-	-	-	-	12,000
470	2100	26,000	26,000	-	26,000	-	26,000	-	-	-	-	26,000
Subtotal Public Safety		121,000	121,000	30,970	26,000	132,000	158,000	95,000	120,000	155,000	-	528,000
<i>Natural Resources</i>												
470	3700	334,969	644,969	644,969	-	-	-	-	-	-	-	-
Subtotal Natural Resources		334,969	644,969	644,969	-	-	-	-	-	-	-	-
<i>Public Works (Maintenance)</i>												
470	4100					-	-	15,000	-	-	-	15,000
470	4100	-	-	-	-	-	-	15,000	15,000	-	-	30,000
470	4100	89,189	89,189	84,000	5,189	30,000	35,189	30,000	30,000	-	30,000	125,189
470	4100	-	-	-	-	-	-	10,000	10,000	-	-	20,000
470	4100	4,000	4,000	-	4,000	-	4,000	4,000	4,000	4,000	4,000	20,000
470	4100	-	-	-	-	50,000	50,000	30,000	-	-	-	80,000
470	4100	-	-	-	-	8,000	8,000	-	-	-	-	8,000
470	4100	8,705	8,705	7,714	991	8,000	8,991	8,000	8,000	8,000	8,000	40,991
470	4100	3,145	3,145	-	3,145	-	3,145	4,000	4,000	4,000	4,000	19,145
470	4100	10,000	25,000	-	25,000	-	25,000	-	15,000	-	15,000	55,000
Subtotal Public Works		115,039	130,039	91,714	38,325	96,000	134,325	116,000	86,000	16,000	61,000	413,325
<i>Public Works (Improvements)</i>												
470	4100	75,000	75,000	75,000	-	-	-	75,000	75,000	75,000	75,000	300,000
470	4100	169,000	330,000	330,000	-	-	-	-	-	-	-	-
470	4100	-	466,023	200,000	266,023	200,000	466,023	-	-	-	-	466,023
470	4100	-	30,000	30,000	-	250,000	250,000	-	-	-	-	250,000
470	4100	-	60,000	57,830	-	-	-	-	-	-	-	-
470	4100	402,250	402,250	-	-	-	-	452,250	-	-	-	452,250
470	4100	600,000	600,000	-	600,000	-	600,000	-	-	-	-	600,000
470	4100	80,000	80,000	70,000	10,000	180,000	190,000	-	-	-	-	190,000
Subtotal Improvements		1,326,250	2,043,273	762,830	876,023	630,000	1,506,023	527,250	75,000	75,000	75,000	2,258,273
TOTAL BEACH PARKING ENTERPRISE FUND		\$ 1,897,258	\$ 2,939,281	\$ 1,530,483	\$ 940,348	\$ 858,000	\$ 1,798,348	\$ 738,250	\$ 281,000	\$ 246,000	\$ 136,000	\$ 3,199,598
TOTAL ENTERPRISE FUNDS		\$ 7,713,358	\$ 8,968,094	\$ 2,497,552	\$ 5,984,072	\$ 2,744,176	\$ 8,728,248	\$ 6,879,150	\$ 3,188,700	\$ 480,500	\$ 588,500	\$ 19,865,098
CITY WIDE TOTAL CAPITAL IMPROVEMENTS		\$ 9,498,526	\$ 10,835,948	\$ 3,150,988	\$ 6,824,059	\$ 4,348,404	\$ 11,197,463	\$ 9,456,650	\$ 6,722,200	\$ 1,799,500	\$ 1,179,000	\$ 30,354,813

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2018	Description of Project	Impact on Operating Costs
INFORMATION TECHNOLOGY	300	1600	EnerGov Permitting & Planning Software	\$ 40,000	EnerGov software from Tyler Technologies.	Annual maintenance fee of \$22,658.
	300	1600	Offsite redundant storage servers ("cloud computing")	\$ 15,000	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	1600	Backup high-speed Internet connectivity	\$ 10,000	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	1600	Upgrade/replace core network components	\$ 10,000	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	1600	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	1600	Virtual server backup/recovery software	\$ 6,000	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	1600	Network management and security management	\$ 80,000	The city needs to allocate additional resources to implement advanced cybersecurity. With the skill set needed in this area, it would be preferable to contract with top tier firm specializing in cybersecurity. An RFQ will be released to select a firm for a multiyear engagement to manage the City's advanced cybersecurity technology, develop an implementation plan, and procure the technology.	No additional costs.
	300	1600	Upgrade Police and Recreation Department Networking	\$ 15,000	Routine replacement for end of life network hardware	No additional costs.
TOTAL INFORMATION TECHNOLOGY				\$ 184,000		
POLICE	300	2100	Patrol Cars	\$ 120,000	Annual cost for replacement of vehicles. These vehicles are on a 3 year replacement cycle.	None recurring.
	300	2100	Admin SUV	\$ 25,000	Annual cost for replacement of vehicles. These vehicles are on a 4 year replacement cycle.	None recurring.
	300	2100	Security video access system	\$ 45,000	Continued installation of security hardware and software at various public locations for public safety.	None recurring.
	300	2100	PD laptops for in-car & field reporting	\$ 20,000	Annual cost for replacement technology equipment in vehicles.	None recurring.
	TOTAL POLICE DEPARTMENT				\$ 210,000	
S.E.M.P.	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.
	TOTAL S.E.M.P.				\$ 20,000	

CAPITAL IMPROVEMENT PLAN FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2018	Description of Project	Impact on Operating Costs
BUILDING	169	2400	Energov Building software	\$ 15,000	EnerGov software from Tyler Technologies.	Annual maintenance fee of \$15,100.
	169	2400	Department space efficiency improvements	\$ 25,000	These funds are being requested to improve the physical space in the department to enable staff to work more efficiently.	None recurring.
	TOTAL BUILDING DEPARTMENT			\$ 40,000		
PUBLIC WORKS	300	7250	Replace A/C units	\$ 200,000	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	Additional City Hall generator	\$ 25,000	The existing City Hall generator doesn't have sufficient capacity to power the City's needs during an extended power outage. This project would involve the installation of an additional emergency generator to supplement the existing generator. Power is essential to allowing the City government to function for the residents. Phase 1 in FY2019 would include evaluation and design with Phase 2 construction commencing in FY2020.	None recurring.
	300	7250	City Hall shutters	\$ 30,000	Install upgraded hurricane shutters at City Hall to better withstand winds. After Hurricane Charley, City applied to FEMA for a hazardous mitigation grant to reinforce the Administration wing of City Hall, including new shutters and roof reinforcement. The request in 2018 is for new shutters in the Legal, Police, and Mackenzie wings of City Hall. This project will complete the necessary replacement/upgrades of shutters within the City Hall complex.	None recurring.
	300	4100	City Hall facility repairs	\$ 100,315	The City Hall repair project proposes rehabilitation of main wood walkways, ceiling fan replacements in all wings, addition of a new entrance into the IT/Natural Resources Departments and modification to the entrance area of Building and Planning Departments wing. FY2017 work completed includes concrete column spall repairs, miscellaneous concrete walkway repairs, cupola wood repairs and Administrative wing restroom renovation.	None recurring.
	TOTAL PUBLIC WORKS			\$ 355,315		

CAPITAL IMPROVEMENT PLAN FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2018	Description of Project	Impact on Operating Costs
RECREATION CENTER SINKING FUND	370	7200	Gym Floor Resurfacing	\$ 20,500	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Gym Partition Cover (8')	\$ 21,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Water Heater	\$ 5,500	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Camera/Video Security System	\$ 25,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Upgrade network equipment	\$ 15,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	WT Equip	\$ 85,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	WT Treadmills (7) Replace 1 every year	\$ 7,500	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	WT Steppers (1)	\$ 6,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Rower	\$ 4,900	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Thorguard System	\$ 28,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Pool Motors/Pumps	\$ 12,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Pool Starting Blocks	\$ 12,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Pool Lounge Chairs (30) - Replace 4-5 per year	\$ 2,500	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Pool Lifeguard Chair	\$ 5,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Fire Alarm System Panel	\$ 6,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Osprey Room Equipment	\$ 2,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	AEDs - Automated External Defibrillators (4)	\$ 10,000	Sinking Fund Asset Replacement Schedule	None recurring.
	370	7200	Exterior Recaulking	\$ 9,000	Sinking Fund Asset Replacement Schedule	None recurring.
	TOTAL RECREATION SINKING FUND				\$ 276,900	

CAPITAL IMPROVEMENT PLAN FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2018	Description of Project	Impact on Operating Costs
TRANSPORTATION	301	4100	Utility vehicle	\$ 17,000	Public Works has two utility vehicles (small John Deere gators), one is a 2016 model and the other is a 2008 model. These vehicles have proven invaluable in performing minor maintenance in the non-beach parks and for vegetation maintenance along the major roadways. These vehicles are on a 8-year replacement schedule and the 2008 model will be two years overdue for replacement in 2018. The timely replacement of vehicles is necessary to prevent excessive downtime and thus improve operational efficiency.	Approximately \$300 per year
	301	4100	Water Truck	\$ 100,000	Utilized for watering of new plantings and sod as well as the watering of the City's eight miles of shellrock roads for dust control.	Approximately \$500 per year
	301	4100	Trucks	\$ 35,000	Replacement of pickup trucks	Approximately \$300 per year
	301	4100	Palm Ridge Road improvements	\$ 250,000	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-17 with construction phase in FY-18.	None recurring.
	301	4100	Middle Gulf path and roadway relocation	\$ 75,000	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	\$ 146,000	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 2021, based upon current condition and estimated life. The project proposed for 2020 is design and permitting for both the bridge and box culvert replacement. The proposed construction for both structures is tentatively planned for 2021.	None recurring.
	301	4100	Clam Bayou box culvert repair	\$ 300,000	In 2005 a box culvert was installed under San-Cap Road to connect Dinkins Bayou with Clam Bayou to provide tidal flushing to Clam Bayou. Currently the box culvert has experienced concrete delamination of the deck and requires repairs.	None recurring.
	301	4100	Beach Road Water Control Structure Rehabilitation Project	\$ 350,000	Beach Road water control structure was constructed in 1991. Since that time no major repairs have been performed. Structure is currently in need of a major project to repair concrete and sluice gate issues.	None recurring.
	301	4100	Bay Drive Box Culvert	\$ 110,000	Bay Drive Box Culvert was constructed in 1988. Based upon current structural inspections, the culvert requires concrete delamination repairs.	None recurring.
TOTAL TRANSPORTATION				\$ 1,383,000		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2018	Description of Project	Impact on Operating Costs
SEWER SYSTEM	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	Insertion Valves for Force mains	\$ 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 replacement/upgrades to existing force mains and other pressure pipes as needed due to aging infrastructure. Potential construction projects are 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. Pipe RAS to master or EQ for odor control. LS-5 Beach Rd connections.	None recurring.
	450	3500	Donax Process Improvement Engineering and design	\$ 430,000	Engineering for all Donax Plant Improvements Task 1. Pre-Design Study (Complete 2017) Task 2. Design and Permitting 2017-2018 Task 3. Bidding and Design Services 2017-2019 State Appropriations	None recurring.
	450	3500	Donax Process Improvement Construction	\$ 4,912,400	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.

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2018	Description of Project	Impact on Operating Costs
SEWER SYSTEM	450	3500	Donax Process Improvement Generator no. 1 replacement	\$ 950,000	Replace one of the plant generators with a new generator to accommodate the new plant systems.	None recurring.
	450	3500	Phase Four Sewer Expansion	\$ 150,000	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.
	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	Replacement crane truck - 749	\$ 98,000	The City has 5 crane trucks, which are critical to sewer maintenance crews who must pull lift station pumps for replacement or repairs. The timely replacement of the trucks is necessary to reduce down time thus improving efficiency.	None recurring.
	450	3500	Wulfert emergency generator replacement	\$ 125,000	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	\$ 50,000	The city has 9 portable emergency generators that are on a 10 year replacement schedule. 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 ₂ 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	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 proper plant operation and permit compliance. Keeping these 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.
TOTAL SEWER SYSTEM				\$ 6,929,900		

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2019 JUSTIFICATIONS

	Fund	Dept.	Project	FY 2018	Description of Project	Impact on Operating Costs
BEACH PARKING	470	1600	Security video access system - beach parking lots	\$ 50,000	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 at the current parking lots at Trost and at Lighthouse Park and are recommended for additional locations. Crime reduction on Sanibel benefits residents and visitors alike.	Minimal (electricity)
	470	2100	ATV Replacements	\$ 25,000	ATV vehicles for beach patrol purposes are on a regular replacement cycle due to wear and tear.	None recurring.
	470	2100	Police Aide Vehicles	\$ 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	Pickup truck	\$ 25,000	Vehicles for beach patrol purposes are on a regular replacement cycle due to wear and tear. The 2 pickup trucks are on 3 year replacement cycle.	None recurring.
	470	2100	One New Parking Meter	\$ 12,000		None recurring.
	470	2100	Lightning Detection System	\$ 26,000	This system will be installed at staffed intersections to detect when lightning is threatened.	Minimal (electricity)
	470	4100	Pickup truck(s)	\$ 35,189	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	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	Tractor	\$ 50,000	The parks maintenance personnel utilizes 3 tractors to perform a variety of maintenance tasks, such as parking lot grading. These tractors are on a 10 year replacement schedule. One is a 2009 John Deere 5101E Model, one is a 2010 mini John Deere Loader model and one is a 2015 Kubota Tractor. The timely replacement of equipment prevents excessive downtime and thus improves operational efficiency.	None recurring.
	470	4100	Trailer for Skid Steer	\$ 8,000	The purchase of a new trailer to haul the beach parks skid steer is essential in order to operate and maintain the beach parks efficiently.	
	470	4100	Trash/Recycling Bins	\$ 8,991	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	\$ 25,000	Improve ADA accessibility at all beach parks and repair existing ADA equipment.	None recurring.
	470	4100	Tarpon Bay Restroom	\$ 466,023	Construction of family style restroom at Tarpon Bay Beach Park (Trost Parking area). Rollover of project from previous year.	None recurring.
	470	4100	Shoreline Stabilization - Turner Beach	\$ 250,000	The existing shoreline at Turner Beach has eroded significantly due to stormy weather. Stabilization improvements needs to be completed in order to maintain a safe and enjoyable beach experience for visitors. Engineering services to begin this year and construction anticipated for next year	
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 Tandek composite material for longevity. TDC approved funding in the amount of \$435,000 while the remaining \$165,000 is beach parking funding.	None recurring.	
470	4100	Bowman's Park dune walkover repairs	\$ 190,000	The existing structure has outlived its life and needs to be repaired for safety. Replace the existing structure for ADA accessibility and install Tandek composite material for longevity.	None recurring.	
TOTAL BEACH PARKING				\$ 1,798,348		
CITY WIDE TOTAL CAPITAL OUTLAY				\$11,197,463		

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.

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

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

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, 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.

Personnel 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.

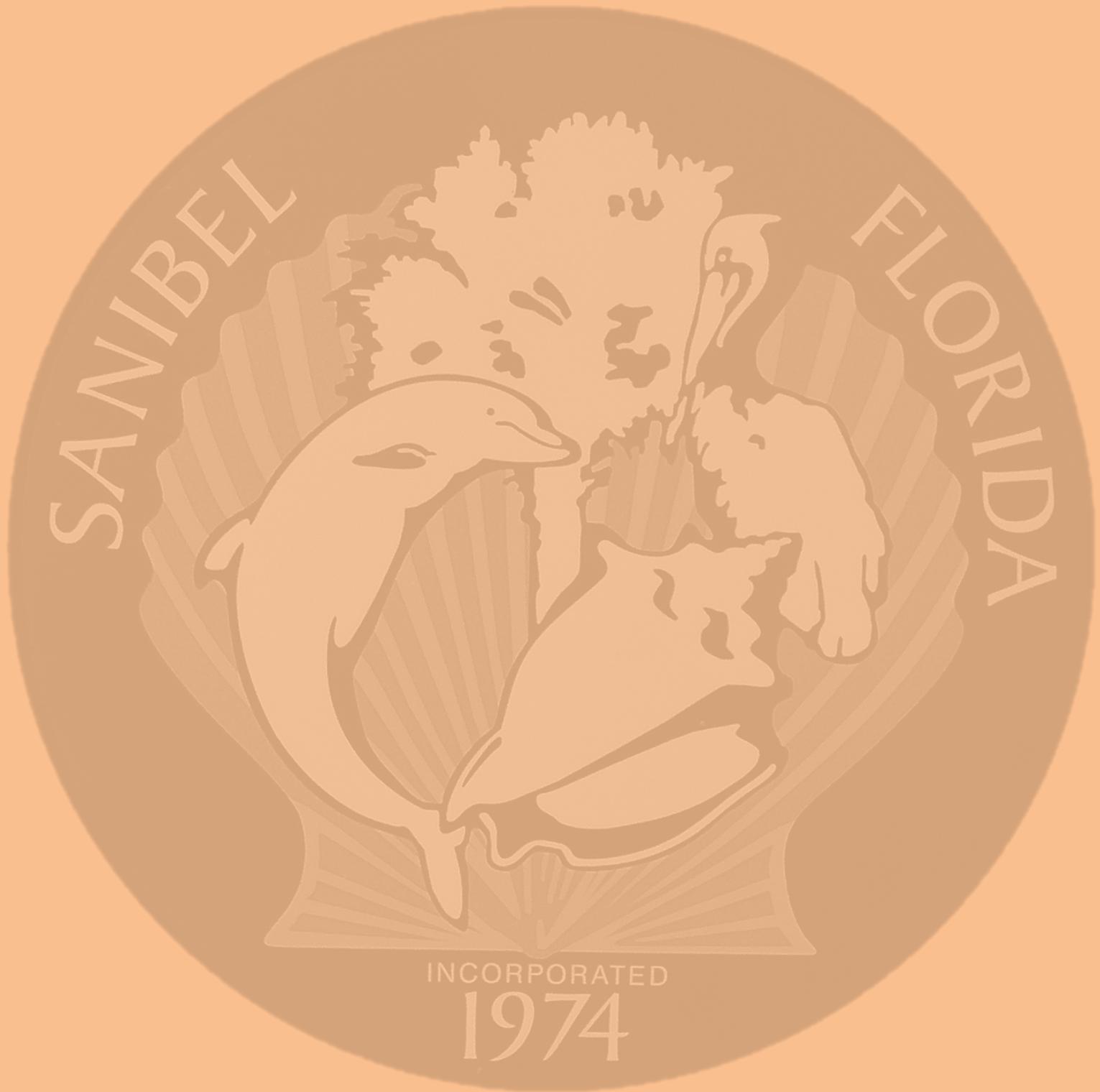
Rolled-back millage rate – The millage rate necessary to produce the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

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.



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